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# **Manager's Budget Message**

## **Fiscal Year 2021-2022**

### **Recommended Budget**

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**To:           The Beaufort County Board of Commissioners**

**Date:         May 17, 2021**

This binder contains the County's FY 2021-2022 recommended annual budget as required by North Carolina General Statute 159 and the *Local Government Budget and Fiscal Control Act*. Three general sections comprise the document. The first section is the continuation budget for all funds necessary to carry out the services authorized by the Beaufort County Board of Commissioners. This section contains financial information and narrative descriptions of the programs and services. The narrative portions of this section were created to help explain the purpose and function of the different departments and programs in order to better educate the reader about County services. Financial summaries, as well as line item details, are also provided for the reader to review. The second section contains information on 33 General Fund and 15 Enterprise Fund service expansions proposed by departments and outside agencies. These are "new or different" programs or activities that change the current level of service to Beaufort County citizens and taxpayers or are requests from outside agencies for funding above the level provided to them by the County in the previous fiscal year. The third section is a fee manual that describes the user fees that attempt to recover some or all of the costs of services from the direct beneficiaries of the services, rather than taxpayers. The budget is balanced and prepared in accordance with the policies and procedures outlined in the *Local Government Budget and Fiscal Control Act*.

## **The Process**

While budgeting is an ongoing process, the budget preparation season officially began on January 28, 2021 at the Board's planning retreat. During the planning sessions, the Board members discussed the current County programs and provided staff with guidance on what they wished to see in the recommended budget.

Budget packets were distributed to County departments and outside agencies in late January with instructions regarding continuation budget and service expansion submissions. Budget requests were returned to the Finance Department in early March. Individual department meetings were held in late March and early April to review and finalize the budget requests. Revenues were the last items to be addressed because much of the property tax information is not available until late April. The revenue and expenditures were finalized the first week of May after another full review of revenues, expenditures and projected fund balance.

The budget will be presented at a special called meeting of the Board on May 17, 2021. The Board will hold budget work sessions during May to review, discuss and make changes to the recommended budget. A public hearing is scheduled at the Commissioners' regular meeting on June 7, 2021. This is an opportunity for the public to make comments on the budget before it is adopted by the Board. It is anticipated that the budget will be adopted at a special called meeting on June 10, 2021. The budget must be adopted by June 30, 2021.

## Goals

This budget is a vision of what the County will strive toward in the coming year. The values communicated during the budget process and incorporated into the recommended budget are:

- Continue to rely on financial plans and systems in the preparation of the proposed budget;
- Conservatively estimate revenues and expenditures to avoid expectations of performance that are not realistic;
- Create an atmosphere where efforts to “spend down” during the fiscal year are discouraged;
- Present a budget that re-evaluates all expenditures and allows for policy review and potential service reductions or expansions based on other policy directives;
- Provide an analysis of County government cost centers in order to more clearly demonstrate where general fund tax dollars are being spent and what services are provided.

## Overview of the Budget

The recommended budget allocates funding to continue the many critical services provided to the citizens of Beaufort County. Overall Beaufort County weathered the economic impacts of the COVID-19 pandemic well. Sales tax revenues which were anticipated to decrease significantly, did not and instead grew at rates that occasionally outpaced the State as a whole.

- The recommended budget maintains the County ad valorem tax rate at \$0.635 for each \$100 of assessed valuation. At the assumed collection rate, this will generate approximately \$37.5M in property tax revenue.
- The recommended budget maintains all County services and programs provided in the prior year. One significant change in a delivery method is that the Sheriff’s Office is no longer providing School Resource Officers (SROs) to the School System. The School System has engaged a private vendor to provide this service under a 3-year contract. County funding for this service has been shifted from the Sheriff’s Office to the School System and SRO positions in the Sheriff’s Office have been eliminated.
- The FY 21-22 recommended general fund budget of \$62,822,367, is 5.81% greater than the original FY 20-21 budget. This increase is driven mostly by the Board’s implementation of the 2017 Classification and Pay Study.
- The recommended budget increases the public school system (Community College and K-12) funding levels over the prior year. The K-12 system requested current expense and capital funding at FY 20-21 levels with the addition of \$603,600 for SROs. The Community College increase of \$563,025 is mostly related to a \$500,000 boat building curriculum capital expense.
- The recommended budget continues to fund the Capital Improvements Fund with \$0.01 of projected property tax revenue as established in the FY 19-20 budget.
- The recommended budget maintains the prior year fire and EMS tax rates in all districts.
- The recommended budget increases the solid waste fee by \$5 to offset the costs of increasing solid waste tonnage and to help pay for the new contract to operate the County landfill site.

- The recommended budget increases the water rates by 3% in accordance with the long-term funding plan established and approved by the Board in FY 18-19. This is also the fourth year of the 5-year plan to equalize rates across all districts due to the consolidation of the districts into one operation fund.
- The recommended budget maintains an administrative charge to enterprise funds to help offset the costs to the General Fund for providing services to the enterprise funds. The administrative charge is based on a per unit fee specific to the services provided to the enterprise funds.
- The recommended budget appropriates \$0 in General Fund fund balance.

## General Fund

The recommended General Fund budget for FY 21-22 continuing operations is **\$62,822,367**.

### Revenues

- ⇒ The recommended budget maintains the County ad valorem tax rate at \$0.635 for each \$100 of assessed valuation.
- ⇒ The estimated total taxable valuation is \$6,015,427,039, made up of \$5,495,742 in real/personal property and \$519,685,039 in motor vehicles. Collections for real/personal property taxes are assumed at 98% and at 100.00% for motor vehicles. The real/personal collection rate is down 0.19% from the prior audited period. The LGBFCA allows the revenue collection calculation rate to use the FY 19-20 audited collection rate of 98.10%. However, due to the still unknown economic impacts of the pandemic, the rate has been reduced to 98%.
- ⇒ The estimated total real property valuation in FY 21-22 is up approximately 1.48% (\$80,114,971) from FY 20-21.
- ⇒ The following table shows the historical tax rate, including the tax rate at the same period in the octennial revaluation (eight years ago) of \$0.53.

Fiscal Year	Tax Rate	Octennial Revaluation Year
2013-2014	\$0.530	4
2014-2015	\$0.530	5
2015-2016	\$0.530	6
2016-2017	\$0.550	7
2017-2018	\$0.550	8
2018-2019	\$0.615	1
2019-2020	\$0.635	2
2020-2021	\$0.635	3
2021-2022	\$0.635	4

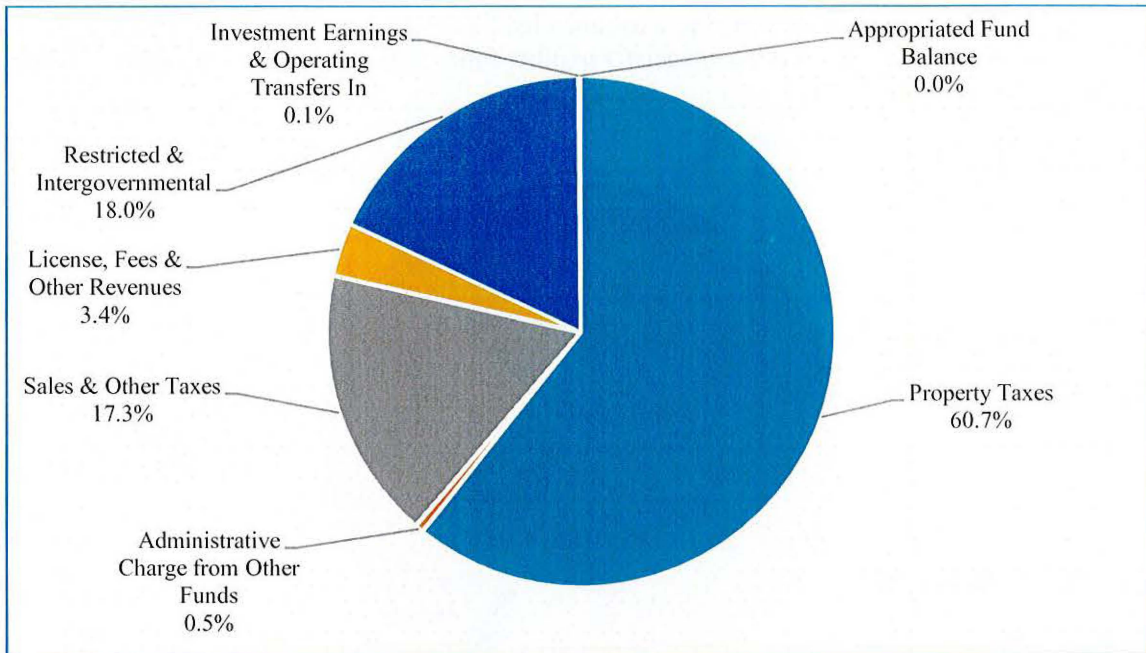
- ⇒ The North Carolina Department of Revenue produces a sales-assessment ratio study each year which is used to equalize public service company property valuations. The study looks at sales transactions from the prior year to determine the ratio. Ratio values greater than 1.0 indicate that assessed values are greater than market values. Ratio values less than 1.0 indicate that assessed values are less than market values. Multiplying the tax rate by

the sales-assessment ratio produces an effective tax rate that allows comparisons across counties. With an effective tax rate of \$0.5711, Beaufort County ranks the 37<sup>th</sup> lowest among all 100 North Carolina counties (63 counties with higher effective tax rates and 36 counties with lower effective tax rates). The table below shows the FY 20-21 values for Beaufort County and its surrounding counties in ranked order.

County	FY 20-21 Tax Rate	2021 Ratio	Effective Tax Rate	Rank Among All Counties (100 highest, 1 lowest)
Washington	\$0.8550	1.0000	\$0.8550	96
Martin	\$0.8100	1.0017	\$0.8114	92
Hyde	\$0.7700	0.8838	\$0.6805	65
Pitt	\$0.6797	0.9242	\$0.6282	54
Pamlico	\$0.6250	0.9235	\$0.5772	39
Beaufort	\$0.6350	0.8994	\$0.5711	37
Craven	\$0.5494	0.8843	\$0.4858	17

- ⇒ Projected sales tax revenues are up \$2,182,210, or 25.87% from the prior year's original estimate. FY 20-21 revenue estimates were reduced significantly due to the uncertainty of the impacts of the COVID-19 pandemic. Fortunately, these estimates were substantially exceeded due to continued strong sales. FY 21-22 revenues have been conservatively estimated due to the uncertainty of the recovery efforts.
- ⇒ Intergovernmental revenues are estimated to increase by \$930,449 in FY 21-22. This is attributed to anticipated increases in the EMS General Fund Tax Revenues and EMS Medicaid Cost Reimbursements.
- ⇒ Licenses, Fees and other General Fund revenues are projected down by \$395,719 due to the \$428,197 reduction in SRO grant funds that flowed through the School System to help pay for Sheriff's Office SROs. These funds will now stay with the School System to be used to pay the cost of private security SROs.
- ⇒ Investment Earnings are projected to only reach \$75,000 due to the continued interest rate cuts by the Federal Reserve in response to the COVID-19 pandemic.
- ⇒ The recommended budget appropriates \$0 in General Fund fund balance.
- ⇒ As of June 30, 2020, the unassigned General Fund fund balance was \$20,463,556, or 34.83% of expenditures. At the close of FY 20-21 it is estimated that the unassigned General Fund fund balance will be \$23,000,000, or 37.52% of expenditures.

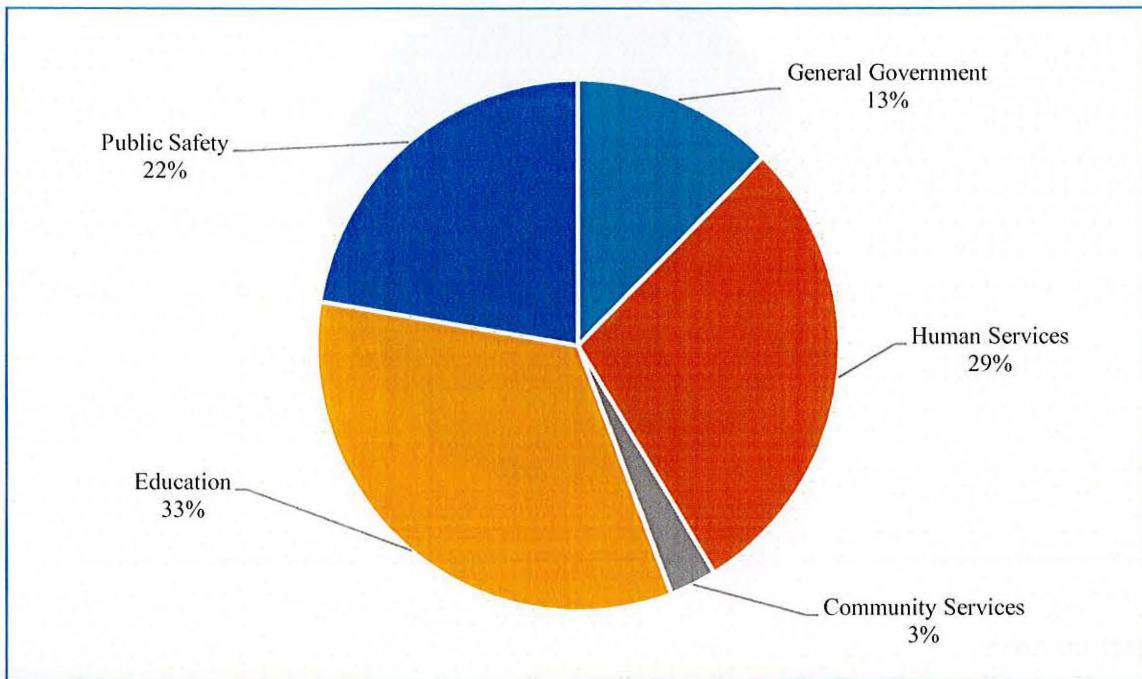
⇒ Below is a chart showing the anticipated revenue sources for FY 21-22:



## Expenditures

- ⇒ All cost centers reflect an increase in personnel costs due to the Board's implementation of the 2017 Classification and Pay Study in FY 20-21.
- ⇒ General Government Cost Centers – excluding debt service and transfers to other funds, expenditures in these cost centers increased overall by 17.5% from the FY 20-21 original budget. The largest driver of this is the recommendation to expend \$500,000 to construct a County warehouse/storage facility to meet the growing need of storage space and to have a facility that is capable of receiving and distributing emergency supplies during disasters.
- ⇒ Human Services Cost Centers – expenditures in these cost centers increased overall by 7.5%. This is driven by increases in DSS and Public Health due to State program expenditure estimates. However, County share dollars in DSS and Public Health are flat compared to last FY. Veterans Services funding is up slightly due to professional development needs.
- ⇒ Community Services Cost Centers – expenditures in these cost centers increased overall by 1.9%. This is due to increased personnel costs associated with the County pay study implementation and projected salary increases for shared State personnel.
- ⇒ Education Cost Centers – the recommended budget across this cost center is up 6.3%. The K-12 system requested current expense and capital funding at FY 20-21 levels with the addition of \$603,600 for SROs. The Community College increase of \$563,025 is mostly related to a \$500,000 boat building curriculum capital expense.
- ⇒ Public Safety Cost Centers – expenditures in these cost centers remained essentially flat. However, there were significant changes in expenditures across different areas that worked to balance each other. The Sheriff's Office expenditures decreased by \$530,536 due to the loss of 13 SRO positions when the School System moved to contract with a private security service for SROs. EMS expenditures increased by \$423,563 due to pay study increases and the replacement of an ambulance.

⇒ Below is a chart showing the recommended FY 21-22 appropriations by cost center (it does not include debt service or transfer to other funds in the General Government percentage):



## Enterprise Funds

Enterprise Funds account for those operations financed and operated in a manner similar to a private business where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Beaufort County currently has two enterprise funds: The County Water System, and the Solid Waste Fund.

### Water Fund

The Water Fund recommended budget is \$8,011,000 and includes the following:

- ⇒ Continuation of a rate study established in FY 18-19 that consolidates the existing rates over a five-year period into a uniform rate for all customer classes. A 3% increase in water rates is recommended in accordance with the study.
- ⇒ Continuation of the 10-year Capital Improvements Plan (CIP) for the entire water system as established in FY 18-19.
- ⇒ Expenditures in the amount of \$160,988 are recommended as capital.
- ⇒ New debt service in the annual amount of \$97,740 is proposed to finance the installation of a new \$850,000 SCADA system.
- ⇒ Contingency is funded at \$22,366.

### Solid Waste Fund

The Solid Waste Fund recommended budget is \$4,083,733 and includes the following:

- ⇒ A \$5 increase in the per year solid waste fee for a total of \$170.00 is recommended. This increase is required to pay for the increased tonnage of disposed waste and the new 3-year landfill operations contract.

- ⇒ Continuation of an administrative fee paid to the general fund for services provided by general fund departments to the solid waste fund.
- ⇒ Contingency is funded at \$12,353.

## Summary

The recommended budget continues County provided services and operations and does so at the current ad valorem tax rate of \$0.635 per \$100 of valuation. There are some changes in service delivery methods as shown in the privatization of school resource officers by the School System, but fiscal support from the County for those services continues. The budget increases funding for personnel services in response to the Board's adoption of the 2017 Pay and Classification Study. Additional support is also provided to the Community College in furtherance of its boat manufacturing curriculum. The budget increases fees associated with water and solid waste enterprise funds to maintain operations and continue implementation of previously approved plans.

Beaufort County, like its neighbors around the state, nation, and world, has suffered tremendous loss during the COVID-19 pandemic. As of this writing, 93 residents of the County have died due to the virus. Some businesses in the County have failed while others have thrived. Students and families have worked hard to adjust to socially distance classrooms and the loss of personal interaction. Through it all however, people have pulled together to support and help each other. A special thanks to all the County staff members who worked tirelessly to help combat the COVID-19 virus through testing, tracing, and vaccinating. You helped relieve suffering and you saved lives. A special thanks also to those who may not have been on the medical frontline but continued to work throughout the pandemic to make sure that critical County services never stopped for those who needed them.

The restarting of local, state and world economies in FY 21-22 will be important factors in the performance of this budget. Also, there are potential opportunities with American Rescue Plan funds to offset some of the proposed expenditures in the FY 21-22 recommended budget, especially related to water infrastructure and the new warehouse/distribution building. Additional guidance is being provided by Treasury on an on-going basis and time will determine those final opportunities. It is hoped that the Board will build upon the existing plans it has put in place for broadband infrastructure and fund a significant portion of it with American Rescue Plan funds.

Putting together a budget is a tremendous effort. Many thanks to the Finance Department staff who did an outstanding job of helping create an informative and functional document that serves as a management tool and an outline from which the Board can debate policy. I am extremely thankful for their many long hours of hard work. I am especially grateful for the incredible work done by Finance Director Anita Radcliffe, who developed the budget while simultaneously working to complete three refinancing packages that will ultimately save the County more than \$4M.

Department managers also did an outstanding job as well of analyzing and compiling budgets that met the expectations they were given. They deserve many thanks and tremendous admiration for the jobs they do. I can say without a doubt that people who make the decision to work in local government are truly special people who care about their community and take pride in providing services that make life better for others. I am grateful to have the privilege to work with each of them.

Respectfully submitted,

*Brian M. Alligood*

Brian M. Alligood  
County Manager



**Proposed Budget Schedule 2021-2022**

Scheduled Week Of	Actual Date	Budget Task
	1/28/21 & 1/29/21	Budgetary & strategic planning retreat with Board (1/28/21 and 1/29/21)
02/15/21		Budget packets distributed to Management Team
02/15/21		Outside Agency budget requests distributed
03/22/21		Preliminary revenue estimates
03/22/21		Outside Agency budget requests submitted to Finance
03/22/21		Continuation budgets submitted to Finance
03/22/21		Expansion budgets submitted to Finance
03/22/21		Budget compiled by Finance
04/05/21		Budget review with Manager (scheduled over 2 weeks)
04/19/21		Finalize revenue estimates - Finance
05/17/21		Manager's recommended budget presented to Board (special meeting on 05/17/21)
05/17/21		Budget available for public viewing at Clerk's office and posted on web site
		Budget workshops with Board (scheduled over 2 weeks, see below)
05/24/21		Advertise public hearing for budget
	6/7/2021	Public hearing- budget (regular meeting on 06/7/21)
	6/10/2021	Budget adopted (special called meeting on 06/10/21)
	6/11/2021	Budget posted to web site (06/11/21)

**Budget workshop meetings with Board**

May 20, 2021 General Fund  
 May 25, 2021 General Fund and Enterprise Funds  
 May 27, 2021 Service Expansion - County & Outside Agencies  
 June 1, 2021 Finalize Budget

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## BEAUFORT COUNTY FUND STRUCTURE

Governmental funds are used to account for Beaufort County's general governmental activities. Governmental funds include:

**General Fund-** The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue resources are ad valorem taxes, sales taxes, Federal and State grants and various other taxes and licenses. The primary expenditures are for education, human services, public safety and general government services.

**Special Revenue Fund-** Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects), that are legally restricted to expenditures for specified purposes. The County has the following Special Revenue Funds: Tax Revaluation Fund, Emergency Telephone System, Fire & Rescue Tax Districts, Economic Development Fund, State/Federal Seized Funds, Capital Reserve, and HCCBG-Aging.

**Capital Projects Funds-** Capital Projects Funds account for financial resources to be used for the acquisition and construction of major capital assets (other than those financed by enterprise funds and trust funds). Currently, the County maintains multiple Capital Project Funds: Hazard Mitigation, Economic/Industrial Development, Courthouse Capital Improvements, and the Radio System Project.

**Enterprise Funds-** Enterprise Funds account for those operations financed and operated in a manner similar to a private business where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Beaufort County has two enterprise funds, the County Water System and the Solid Waste Operations.

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## **BASIS OF BUDGETING**

During the year, all funds of the County are accounted for on the budgetary basis, which is the "modified accrual" basis of accounting. Revenues are recognized when they become measurable and available as net current assets to be used to pay liabilities of the current period. Primary revenue sources treated as susceptible to accrual under the modified accrual basis include sales taxes which are considered "measurable" when both due and in the hands of the County or intermediary collecting governments; interest, and federal and state financial assistance.

Expenditures are generally recognized when the related fund liability is incurred. Capital outlays and payments of principal on long-term debt are considered to be expenditures. Depreciation is not considered to be an expenditure, and interest on long-term debt is recognized only when paid.

All Enterprise Funds are converted to the accrual basis of accounting at year-end. Under the accrual basis, revenues are recognized when they are earned, regardless of the measurement and availability criteria used in the modified accrual basis. Expenses are recognized when they are incurred. The conversion generally involves the accrual of interest expense and compensated absences, the provision for depreciation expense, and adjusting capital outlays and debt service outlays, including issue costs, to the accrual basis. Agency Fund assets and liabilities are accounted for on a modified accrual basis.

### **AMENDMENTS TO THE BUDGET ORDINANCE**

Except as otherwise restricted by law, the governing board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the requirements of G.S. 159-8 and 159-13. However, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability unless the board is ordered to do so by a court of competent jurisdiction or by a State agency having the power to compel the levy of taxes by the Board.

According to state statute, the governing board by appropriate resolution or ordinance may authorize the budget officer to transfer moneys from one appropriation to another within the same fund subject to such limitations and procedures as it may prescribe. Any such transfers shall be reported to the governing board at its next regular meeting and shall be entered in the minutes (G.S. 159-15). Beaufort County's budget is adopted on the functional level. Intra-departmental transfers (from one line item to another within the same department) are submitted by departments to the Finance Officer or the County Manager for approval. The Finance Officer or County Manager are allowed to approve transfers between departments that do not increase the overall budget and must report them to the Board at the next meeting. Appropriations that revise the total expenditures for the fund or that change the functional appropriations must be approved by the governing board.

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## Beaufort County Financial Policies

The following financial guidelines are recommended for adoption by the Board of Commissioners. These guidelines were developed based on previous actions the Board has communicated to staff as well as what the County has tried to informally operate within over the past ten years. At no time can the current Board of Commissioners bind a future Board with guidelines, but these below will provide staff with a guide in planning for the financial health of the county. Policies such as these also show financial foresight on the part of the staff and the elected body and often help maintain or strengthen our bond rating as well comfort potential purchasers of bonds we may sell for future capital projects.

### A. Fund Balance Management Policy:

The Fund Balance Management Policy is intended to address the needs of Beaufort County, in the event of unanticipated and unavoidable occurrences which could adversely affect the financial condition of the County and thereby jeopardize the continuation of necessary public services. This policy will ensure the County maintains adequate fund balance and reserves in the County's General Fund Balance to provide the capacity to:

- 1) Provide sufficient cash flow for daily financial needs,
- 2) Secure and maintain investment grade bond ratings,
- 3) Offset significant economic downturns or revenue shortfalls, and
- 4) Provide funds for unforeseen expenditures related to emergencies.

Fund Balance for the County's Governmental Funds will be comprised of the following categories:

1. Nonspendable - amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
2. Restricted - amounts externally imposed by creditors (debt covenants), grantors, contributors, laws, or regulations of other governments.
3. Committed - amounts used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
  - a. Amounts set aside based on self-imposed limitations established and set in place prior to year-end, but can be calculated after year end.
  - b. Limitation imposed at highest level and requires same action to remove or modify
  - c. Ordinances that lapse at year-end
4. Assigned - amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
5. Unassigned - amounts that are not reported in any other classification.

Available Fund Balance used to calculate the comparison as a percentage of expenditures uses Restricted, Committed, Assigned and Unassigned in the equation. Only Nonspendable is removed from total fund balance at year end for the calculation.

### **Unassigned Fund Balance - General Fund-**

Beaufort County adopts a fiscal policy that provides for capital projects to be financed with debt and pay-as-you-go funding. In order to obtain the best possible financing, the County has adopted policies designed to maintain bond ratings at or better than Aa3 (Moody's Investor Services) and A+ (Standard & Poor's). Part of the County's fiscal health is maintaining a fund balance position that rating agencies feel is adequate to meet the County's needs and challenges.

Beaufort County therefore adopts a policy that requires management to maintain an **unassigned balance** as follows:

1. The County will strive to maintain an **available** fund balance in the General Fund of 35% percent of budgeted general fund operating expenditures each fiscal year. This is substantially higher than the 8% minimum required by the Local Government Commission but in line with peer counties.
2. To the extent that the General Fund **available** fund balance exceeds 35% percent, the balances may be utilized with Board's approval to fund approved capital projects or pay down outstanding County debt.
3. The County adopts a budget and revenue spending policy providing for programs with multiple revenue sources. The County Manager will use resources in the following hierarchy: bond proceeds, Federal funds, State funds, local non-county funds, county funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. The County Manager has the authority to deviate from this policy if it is in the best interest of the County with Board of County Commissioner's approval.
4. Management is expected to manage the budget so that revenue shortfalls and expenditure increases do not impact the County's total unassigned fund balance, if a catastrophic economic event occurs that requires a 10% or more deviation from total budgeted revenues or expenditures, then unassigned fund balance can be reduced by action from the Board of County Commissioners; the Board also will adopt a plan of action to return spendable fund balance to the required level.

## **B. Investment Policy**

This policy applies to all investments of Beaufort County except authorized petty cash accounts and trust funds administered by the Chief Financial Officer. The County pools the cash resources of its various funds into a single fund in order to maximize investment opportunities. These funds are accounted for in the County's Annual Audited Financial Statement. Each fund's portion of total cash and investments is summarized by fund type in the combined balance sheet as equity or deficit in pooled cash and investments. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Annual Audited Financial Statement.

### **OBJECTIVES**

Funds of the County will be invested in accordance with North Carolina General Statute 159-30 Cash Management and Investment Policy, and written administrative procedures. The County's investments shall be undertaken in a manner that (1) seeks to ensure the preservation of capital in the overall portfolio, (2) provides for sufficient liquidity to meet the cash needs of the County's various operations and (3) attains a fair market rate of return. Cash management functions will be conducted in such a manner as to insure that adequate funds will always be available to meet the County's financial obligations and to provide the maximum amount of funds available for investment at all times.

## **RESPONSIBILITY**

In accordance with N.C. General Statutes, the Chief Financial Officer is charged with the responsibility of cash management and investment. The Chief Financial Officer is responsible for investment decisions and activities and shall develop and maintain written administrative procedures for the operation of the cash management and investment program, consistent with N.C. Statutes and these policies. The standard of prudence to be used by the Chief Financial Officer shall be the "Prudent Investor" Rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." This standard of prudence shall be applied in the context of managing the overall portfolio. The Chief Financial Officer, acting in accordance with North Carolina General Statutes, this policy, and written administrative procedures and exercising due diligence shall be relieved of personal responsibility for an investment credit risk, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## **ETHICS AND CONFLICTS OF INTEREST**

To avoid the appearance of potential conflict of interest or favoritism to a particular bank or broker, the Chief Financial Officer or any delegate employee who has investment responsibilities, shall make full disclosure to the County Manager of any relationship or dealings with any financial institution that has business dealings with the County. This disclosure need not include normal banking or brokerage relationships that are at normal market rates and conditions available to the general public. Investment officials of banks and other institutions shall be familiar with N.C. General Statutes and County policy regarding gifts and favors and shall act accordingly.

## **STATUTORY AUTHORIZATION**

The legal limitations of local government investments are defined in N.C.G.S. 159-30. Accordingly, the following classes of securities are indicative of the investments that can be utilized by Beaufort County:

1. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
2. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks,
3. Obligations of the State of North Carolina.
4. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.
5. Deposits at interest or purchase of certificates of deposit with any bank in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
6. Participating shares in a mutual fund for local government investment (such as the N.C. Cash Management Trust) which is certified by the N.C. Local Government Commission.

## **INTERNAL CONTROLS**

The Chief Financial Officer is responsible for establishing a system of internal controls. These controls are designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties or imprudent actions by County employees.

## REPORTING

The Chief Financial Officer at anytime should be make available a portfolio report showing investments. The report should include a general description of the portfolio in terms of investment securities, maturities, yields and other features. The report should also show investment earnings for the month and fiscal year-to-date, including the annualized earned yield percentage for the investments.

## C. Debt Management Policy

The County has long recognized the importance of proper long-range planning in order to meet capital improvement needs as they arise without experiencing dramatic impacts on operational cost and debt service. The following policy statements will provide guidance on the issuance of debt to help insure that the County maintains a sound debt position and that its credit quality is protected. In conjunction with the County's other financial policies, these policy statements rationalize the decision making process, identify objectives for staff to implement, and demonstrate a commitment to long term financial planning objectives. In addition, this debt management policy will allow for an appropriate balance between the established debt parameters and providing flexibility to respond to unforeseen circumstances and new opportunities.

### Purpose and Type of Debt

1. incurrence of debt or long-term borrowing will only be used for the purpose of providing financing for capital projects to include, but not limited to:
  - a) Construction of new School and County facilities
  - b) Renovation and repair of existing School and County facilities
  - c) Acquisition of real property (land and/or buildings)
  - d) Construction or expansion of Public Utilities.
  - e) Purchase of major equipment

*Debt issuance will not be used to finance current operations or normal maintenance.*

2. The types of debt instruments to be used by the County include:
  - a) General Obligation Bonds
  - b) Bond Anticipation Notes
  - c) Installment Purchase Agreements (private placement)
  - d) Limited Obligation Bonds
  - e) Revenue Bonds (when applicable)

### Terms and Limits

1. All debt issued, including installment purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements or equipment financed by the debt.
2. The County will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue.
3. The County is required by Statute to issue general obligation debt through a competitive process. The competitive process will also be used for other debt issuance unless time factors, interest rates or other factors make it more favorable to the County to use a negotiated process.
4. In the planning process for debt issuance the County will assess the need to maintain its "Bank Qualification" if installment purchase financing is being considered.
5. The County will not issue tax or revenue anticipation notes.

6. The County will strive to maximize the use of pay-as-you-go financing for capital improvements.
7. The County will maintain its debt at no greater than 2% of the assessed valuation of taxable property.
8. The County's annual debt service will always be equal to or less than 15% of General Fund expenditures.

## **D. Fees and User Charges**

1. As part of the annual budget process the County shall review the fees and user charges. All changes to the schedule of fees must be approved by the Board of Commissioners.
2. The County should charge fees if allowable, when a specific group of beneficiaries can be identified, when it is feasible to charge the beneficiaries, and when there is no reason to subsidize the service wholly or in part. Fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary to partially subsidize the services.
3. Factors to consider in deciding whether a subsidy is appropriate include the burden on property tax payers, the degree to which the service benefits a particular segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

## **E. Tax Rate**

1. In an effort to stabilize the county's tax rate, the Board of Commissioners will adopt a tax rate that considers the succeeding four years anticipated expenditures so that long term planning will prevent sudden unplanned increases to the rate.
2. The Board of Commissioners will seek to limit the growth of the annual operating budget to an amount that can be accommodated by growth in the tax base as well as other state and federal revenues, without a tax increase wherever possible.
3. The County will strive to annually review and develop revenue projections, expenditures, and the fund balance for the next five years.

## **F. Competitive Employment**

The county will strive to maintain competitive pay rates by making annual cost of living adjustments when economically feasible for the county based on the consumer price

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**BEAUFORT COUNTY**  
**SUMMARY OF AUTHORIZED FULL TIME POSITIONS**

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended	FY 21-22 Approved
Animal Control	4	4	4	4	4	4	
Building Maintenance	3	3	3	3	3	3	
County Manager	4	4	4	4	4	4	
Economic Development	2	2	2	2	2	2	
Elections	3	3	3	3	3	3	
Emergency Management	2	3	3	3	3	3	
Emergency Medical Services	27	34	34	34	34	34	
Finance	7	7	7	7	7	7**	
Health Department	41	44	44	44	45	47*	
Human Resources	3	3	3	3	3	3	
Inspections	-	-	-	-	-	-	
Land Records	-	-	-	-	-	-	
Planning	7	7	3	3	3	3	
Register of Deeds	5	5	5	5	5	5	
Sheriff's Office:						89*	
Sheriff's Operations	59	59	65	65	60		
Jail	20	20	24	24	24		
Communications	18	18	18	18	18		
Social Services	117	118	115	115	115	111*	
Soil & Water Conservation	2	2	2	2	2	2	
Tax Assessor	10	10	13	13	13	13	
Tax Collector	7	7	6	6	6	6	
Veterans	1	1	1	1	1	1	
Water Department	28	28	28	28	27	27**	
Grand Total	370	382	387	387	382	367	

\*FY 2021-2022

- 89 Sheriff's Office positions among his 3 divisions (102 less 13 SROs)
- Health Department abolished 1 position; 2 new positions were added, and 1 part-time position went to full time.
- Social Services abolished 4 Chore Worker Positions (these services are now being contracted)

\*\*The Customer Service division of the Water Department is now part of the Finance Department; however, the salary and benefit expenses for these positions are cost allocated directly to the Water Fund. The positions are listed on this summary under the Water Fund.

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**BEAUFORT COUNTY SALARY PLAN  
2021 - 2022**

GRADE	HIRE RATE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	DEPARTMENT
50	19,738	20,725	25,660	31,581		
51	20,626	21,657	26,814	33,002		
52	21,554	22,632	28,020	34,486	Chore Provider	Social Services
55	24,597	25,827	31,976	39,355	Housekeeper	Social Services
56	25,704	26,989	33,415	41,126	Animal Shelter Assistant	Animal Control
57	26,861	28,204	34,920	42,978	Medical Records Assitant III Processing Assistant III	Health Health/Social Services
58	28,070	29,474	36,491	44,912	Practical Nurse	Health
59	29,333	30,800	38,133	46,933	Accounting Clerk IV Administrative Support Assistant Deputy Register of Deeds EMT - Basic Medical Records Assistant IV Processing Assistant IV Water Meter Reader	Health/Social Services County Manager/Sheriff Register of Deeds Emergency Medical Services Health Health/Social Services Water
60	30,653	32,186	39,849	49,045	Customer Service Representative - Land Records Foreign Language Interpreter I Records Specialist Tax Customer Service Representative Utility Customer Service Representative Water Distribution System Mechanic	Tax Administration Health Tax Administration Tax Admin/Collector Water Water
61	32,032	33,634	41,642	51,251	Accounting Technician II Administrative Specialist Animal Control Officer Economic Development Specialist Elections Specialist EMT Intermediate Maintenance Technician Permit Technician Telecommunicator	Social Services/Water EmerMedServices/Sheriff Animal Control Economic Development Elections Emergency Medical Services Public Buildings Planning Communications
62	33,473	35,147	43,515	53,557	Finance Technician Senior Tax Customer Service Representative Senior Water Distribution System Mechanic Water Treatment Plant Operator	Finance Tax Administration Water Water
63	34,979	36,728	45,473	55,966	Accounting Technician III Administrative Assistant I Computer Support Technician II Delinquent Tax Collections Specialist Detention Officer Foreign Language Interpreter II Income Maintenance Caseworker II Tax Revenue Technician Water Quality Technician	Health Social Services Social Services Tax Collector Jail Health/Social Services Social Services Tax Collector Water
64	36,553	38,381	47,519	58,485	Assistant Register of Deeds Deputy Sheriff Emergency Management Specialist Human Resources Specialist Land Records Specialist Meter Services Supervisor Paramedic Senior Elections Specialist	Register of Deeds Sheriff Emergency Management Human Resources Tax Administration Water Emergency Medical Services Elections

**BEAUFORT COUNTY SALARY PLAN  
2021 - 2022**

GRADE	HIRE RATE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	DEPARTMENT
					Senior Water Treatment Plant Operator	Water
					Social Worker I	Social Services
65	38,198	40,108	49,658	61,117	Administrative Assistant II	Social Services
					Community Employment Case Manager	Social Services
					Detention Shift Supervisor	Jail
					District Resource Conservation Specialist	Soil and Water
					Income Maintenance Caseworker III	Social Services
					Income Maintenance Supervisor I	Social Services
					Medical Laboratory Technician II	Health
					Property Evaluation Manager	Tax Assessor
					Public Health Education Specialist	Health
					Senior Delinquent Collections Specialist	Tax Collector
					Senior Water Quality Technician	Water
					Tax Customer Service Supervisor	Tax Administration
					Telecommunications Shift Supervisor	Communications
66	39,917	41,913	51,892	63,867	Accounting Specialist	Finance
					Benefits Coordinator	Human Resources
					Building Codes Inspector	Planning
					Deputy Sheriff Corporal	Sheriff
					Deputy Sheriff Investigator	Sheriff
					Finance Specialist	Finance
					Nutritionist II	Health
					Sheriff Administrative Services Supervisor	Sheriff
					Veterans Service Officer	Veterans
67	41,713	43,799	54,227	66,741	Administrative Assistant III	Health/Social Services
					Detention Administrative Services Officer	Jail
					EMS Shift Supervisor	Emergency Medical Services
					Income Maintenance Supervisor II	Social Services
					Real Property Appraiser	Tax Administration
					Resource Conservation Office Manager	Soil and Water
					Social Worker II	Health/Social Services
					Water Treatment Plant Supervisor	Water
68	43,590	45,770	56,667	69,744	Computer Systems Administrator I	Social Services
					Deputy Sheriff Sergeant	Sheriff
					Distribution System Supervisor	Water
					Nutritionist III	Health
					Senior Building Codes Inspector	Planning
69	45,552	47,830	59,218	72,883	Assistant Detention Center Administrator	Jail
					Assistant Tax Collector	Tax Collector
					Land Records Supervisor	Tax Administration
					Social Worker III	Health/Social Services
					Technology Specialist	Sheriff
					Utility Customer Service Supervisor	Water
70	47,602	49,982	61,883	76,163	Administrative Officer II	Social Services
					Animal Control Manager	Animal Control
					Clerk to the Board/ Executive Assist. To the Manager	County Manager
					Computer Systems Administrator II	Social Services
					Emergency Management Coordinator	Emergency Management
					Environmental Health Specialist	Health
					Maintenance Supervisor	Social Services
					Public Health Nurse I	Health
					Social Worker IV Investigation, assessment and Treatment	Social Services
71	49,744	52,231	64,667	79,590	Deputy Sheriff First Sergeant	Sheriff
					Elections Director	Elections
					Property Valuation Manager	Tax Administration
					Purchasing Officer	Finance
72	51,982	54,581	67,577	83,171	911 Communications Manager	Communications

**BEAUFORT COUNTY SALARY PLAN  
2021 - 2022**

GRADE	HIRE RATE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	DEPARTMENT
					Accountant	Finance
					Environmental Health Program Specialist	Health
					Income Maintenance Administrator I	Social Services
					Public Health Nurse II	Health
73	54,321	57,037	70,618	86,914	Business Officer I	Health
					Detention Center Administrator	Jail
					Public Health Nurse III	Health
					Risk Management and Safety Officer	County Manager
					Social Work Supervisor III	Social Services
74	56,765	59,603	73,795	90,824	Deputy Sheriff Lieutenant	Sheriff
					Emergency Medical Services Manager	Emergency Medical Services
					Human Services Planner/Evaluator IV	Health
					Public Health Nursing Supervisor I	Health
					Water System Manager	Water
75	59,319	62,285	77,115	94,910	Deputy Sheriff Captain	Sheriff
					Social Work Program Administrator I	Social Services
76	61,988	65,087	80,585	99,181	Accounting Services Manager	Finance
					Deputy Sheriff Major	Sheriff
					Environmental Health Supervisor II	Health
					Register of Deeds	Register of Deeds
					Tax Collector	Tax Collector
77	64,777	68,016	84,210	103,643	Public Health Nursing Director I	Health
78	67,692	71,077	88,000	108,307	Chief Deputy Sheriff	Sheriff
					Human Resources Director	Human Resources
79	70,738	74,275	91,960	113,181	Attorney I - DSS	Social Services
					County Assessor	Tax Administration
					Emergency Services Director	Emergency Medical Services
81	77,247	81,109	100,421	123,595	Physician Extender II	Health
82	80,723	84,759	104,940	129,157	County Social Services Director	Social Services
					Economic Development Director	Economic Development
					Finance Director	Finance
					Local Health Director	Health
					Public Works and Utilities Director	Water/Public Buildings
83	84,356	88,574	109,663	134,970	Sheriff	Sheriff

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**SUMMARY OF REVENUES  
GENERAL FUND**

REVENUES BY MAJOR FUND SOURCE	FY 19/20	FY 20/21	FY 20/21	FY 21/22	FY 21/22
	Actual	Original	Amended	Recommended	Approved
Property Taxes	\$ 37,158,833	\$ 37,329,197	\$ 37,329,197	\$ 38,162,600	
Sales and Other Taxes	10,461,359	8,620,226	9,032,640	10,843,800	
Restricted & Intergovernmental Revenues	11,583,228	10,357,127	12,141,806	11,287,576	
Licenses, Fees and Other Revenues	2,633,641	2,520,350	3,273,475	2,124,631	
Investment Income & Transfers In	548,429	200,000	224,995	75,000	
Administrative Charge from Other Funds	304,387	343,776	343,776	328,760	
Appropriated Fund Balance	-	-	1,035,243	-	
<b>Total Revenues</b>	<b>\$ 62,689,877</b>	<b>\$ 59,370,676</b>	<b>\$ 63,381,132</b>	<b>\$ 62,822,367</b>	

**Property Taxes:**

Counties in North Carolina are prohibited from imposing taxes unless specifically authorized by the General Assembly. State lawmakers have allowed counties to raise revenue through the property tax, which generates approximately 60% of the revenue for Beaufort County government.

The formula for expected revenue is based on the underlying value of the property taxed. The estimated value for fiscal year 2021-2022 is based on a total taxable valuation of \$6,015,427,039.

Assumptions: The estimated net taxable value for 2021-2022 including motor vehicles is \$6,015,427,039. With a tax rate of 63.5¢ and a collection rate of 98% for real/personal property and a collection rate of 100% for motor vehicles, the projected current year total property tax revenue is \$37,500,000 using the following formula:

*Real/Personal - \$5,495,742,000 multiplied by .635 multiplied by .98 multiplied by .01 equals \$34,200,000*  
*Registered Motor Vehicles - \$519,685,039 multiplied by .635 multiplied by .01 equals \$3,300,000*

PROPERTY TAXES	FY 19/20 Actual	FY 20/21 Original	FY 20/21 Amended	FY 21/22 Recommended	FY 21/22 Approved
Current Year	\$ 36,447,916	\$ 36,676,947	\$ 36,676,947	\$ 37,500,000	
Prior Years	470,735	475,500	407,500	426,000	
Penalties & Interest	240,182	176,750	244,750	236,600	
<b>Total</b>	<b>\$ 37,158,833</b>	<b>\$ 37,329,197</b>	<b>\$ 37,329,197</b>	<b>\$ 38,162,600</b>	

**Sales and Other Taxes:**

Sales tax revenues are received by the County from the State of North Carolina based on per capita or point of sale distributions. The County’s Article 39 (1%) local sales tax is utilized in its entirety for general fund operations. Article 40 (commonly known as “school’s ½ cent”) sales taxes were initiated in part to help fund local school capital projects, with a mandatory transfer of 30% of these revenues to the schools restricted capital fund. Article 42, (commonly known as “schools additional ½ cent”) sales taxes were also initiated in part to help fund local school capital outlay projects, with a mandatory transfer of 60% of these revenues to the schools for capital. Sales tax revenues for FY 21-22 are uncertain due to the economic impacts of COVID-19. An increase of \$231,030 or 5.2% is recommended for sales tax compared to the 21-22 fiscal year budget. As we move along in the fiscal year and actual sales tax receipts come in, it may be necessary to adjust the sales tax numbers.

Other taxes include register of deeds state excise tax and rental vehicle tax.

<b>SALES &amp; OTHER TAXES &amp; LICENSES</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Original</b>	<b>FY 20/21 Amended</b>	<b>FY 21/22 Recommended</b>	<b>FY 21/22 Approved</b>
County 1% (Article 39)	\$ 4,438,485	\$ 3,593,397	\$ 3,774,763	\$ 4,593,454	
Article 40	3,146,139	2,658,721	2,786,546	3,286,146	
Article 42	2,512,060	2,067,246	2,170,469	2,605,515	
Article 44 (GS 105-524)	135,972	114,426	114,426	130,885	
Beer and Wine Licenses	4,558	4,436	4,436	2,800	
State Excise- Register of Deeds	195,639	160,000	160,000	195,000	
Rental Vehicle Receipts	28,506	22,000	22,000	30,000	
<b>Total</b>	<b>\$ 10,461,359</b>	<b>\$ 8,620,226</b>	<b>\$ 9,032,640</b>	<b>\$ 10,843,800</b>	

**Intergovernmental Revenues:**

Restricted and Unrestricted Intergovernmental revenues consist of funds from state and federal sources. Grant funds are received for general fund operations such as emergency management, soil and water, and public safety. Separate funds are received by the Department of Social Services and Department of Health from both state and federal Sources, detailed in the department’s expenditure budget.

Intergovernmental revenues are difficult to project from year to year. Grantee agencies, such as the state and federal government, often tie funding to a certain match, or reduce funding levels in subsequent years in hopes that local governments will assume funding of the program.

<b>RESTRICTED &amp; INTERGOVERNMENTAL REVENUES</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Original</b>	<b>FY 20/21 Amended</b>	<b>FY 21/22 Recommended</b>	<b>FY 21/22 Approved</b>
Beer & Wine Tax	\$ 147,815	\$ 148,000	\$ 148,000	\$ 148,000	
FEMA-Disaster Payment	-73,365	-	100,000	-	
ABC Tax Distributions	181,264	155,000	155,000	175,000	
DWI Fines - State Roads Act	4,163	4,000	4,000	4,000	
Federal and State Grants	9,550,383	8,548,627	10,233,306	9,307,776	
Court Costs	44,089	42,000	42,000	50,000	
Lottery Proceeds	484,000	477,000	477,000	470,000	
EMS Medicaid Cost Reimb.	420,722	215,000	215,000	285,000	
EMS GF Tax Revenues	824,157	767,500	767,500	847,800	
<b>Total</b>	<b>\$ 11,583,228</b>	<b>\$ 10,357,127</b>	<b>\$ 12,141,806</b>	<b>\$ 11,287,576</b>	

## Licenses, Fees, and Other General Fund Revenues:

Revenues in the licenses, fees, and other category encompass a wide range of non-tax revenue sources. This category is important to the overall financial strength of the County because it includes revenue from self-supporting general governmental activities, such as building inspections, register of deeds fees, animal control fees, EMS service fees, etc. Fees appropriately fund some functions of Beaufort County government since they apply to a certain group of citizens, such as development-related services (building permits, planning fees, etc.). Ideally, the fees should fund the direct cost of the service.

LICENSES, FEES AND OTHER REVENUES	FY 19/20	FY 20/21	FY 20/21	FY 21/22	FY 21/22
	Actual	Original	Amended	Recommended	Approved
Ad valorem Tax Collection Fees	\$ 110,236	\$ 109,000	\$ 109,000	\$ 115,000	
Animal Control Fees	28,191	25,000	25,000	22,000	
Building & Inspection Fees	107,995	78,800	78,800	107,000	
Cable Franchise Fees	109,786	110,300	110,300	95,000	
Deputy Travel Reimbursement	-	-	-	-	
Donations/Contributions	9,591	14,000	14,000	6,000	
DSS Aging/Disability Determination	2,461	2,120	2,120	2,120	
DSS Repayments	21,091	24,000	24,000	25,000	
Election/Candidate Fees	3,181	3,000	3,000	1,000	
Election Cost Reimbursement	16,920	-	-	15,000	
EMS Franchise Fees	-	-	-	-	
EMS Rescue Fees	482,530	500,800	500,800	455,300	
Environmental Health Fees	73,510	66,125	66,125	73,500	
Health Fees	205,966	310,700	911,682	310,700	
Misc. Health Grant	142,990	168,962	289,605	143,153	
Hospital Share of Service	8,866	12,100	12,100	14,032	
Insurance Proceeds	42,004	35,000	35,000	35,000	
Land Records Fees	207	200	200	100	
Miscellaneous	122,804	25,125	34,125	30,050	
NC Health Choice	6,750	10,000	10,000	10,000	
Public Safety Grant	15,000	-	22,500	-	
Register of Deeds - Miscellaneous	229,288	186,000	186,000	246,500	
Rents	301,266	258,821	258,821	253,176	
Sale of Fixed Assets	36,299	20,000	20,000	35,000	
School Resource Officer	-	-	-	-	
Sheriff's Fees	82,023	78,600	78,600	81,500	
SRO Grant-BCS	428,197	428,197	428,197	-	
Tax Department Fees	35,474	33,500	33,500	30,500	
Refunding Proceeds	-	-	-	-	
Vending Concessions	11,015	20,000	20,000	18,000	
Installment Note Proceeds	-	-	-	-	
Total Licenses, Fees & Other	\$ 2,633,641	\$ 2,520,350	\$ 3,273,475	\$ 2,124,631	

**Investment Earnings and Transfers In:**

Investment Earnings are projected to decrease by \$125,000 in FY 21/22 due to much lower market interest rates.

INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS	FY 19/20	FY 20/21	FY 20/21	FY 21/22	FY 21/22
	Actual	Original	Amended	Recommended	Approved
Investment Earnings	\$ 406,439	\$ 200,000	\$ 200,000	\$ 75,000	
Transfer from Capital Project Funds	40,938	-	-	-	
Transfer from COVID-19 Fund	-	-	24,995	-	
Transfer from Radio System Fund	446	-	-	-	
Transfer from Economic Development- Water Access Fund	100,606	-	-	-	
Total Investment Earnings and Transfers In	\$ 548,429	\$ 200,000	\$ 224,995	\$ 75,000	

## GENERAL FUND APPROPRIATED FUND BALANCE

In FY 2021-2022, no fund balance is recommended for appropriation to fund services. The necessity of having a fund balance is to provide adequate cash flow given the erratic revenue cycle of the County's operations. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes.

In March 2013, the Beaufort County Board of Commissioners adopted a fund balance management policy. That policy was established to ensure that the County maintained an adequate fund balance in the County's General Fund to provide the capacity to:

1. Provide sufficient cash flow for daily financial needs,
2. Secure and maintain investment grade bond ratings,
3. Offset significant economic downturns or revenue shortfalls, and
4. Provide funds for unforeseen expenditures related to emergencies.

The policy reads that the "County will strive to maintain an available fund balance in the General Fund of 35% of budgeted general fund operating expenditures each fiscal year. This is substantially higher than the 8% minimum required by the Local Government Commission but in line with peer counties."

In April 2021 Moody's Investor's Service assigned an "Aa3" rating to Beaufort County. Prior to the Standard & Poor's Ratings Services raised its rating on the County's general obligation debt to "AA-" from "A+" and listed the outlook as stable.

Fiscal Year Ending	Unassigned Fund Balance	Percentage of Expenditures	Fund Balance Target Policy
Estimated June 30, 2021	23,000,000	37.52%	35%
June 30, 2020	20,463,556	34.83%	35%
June 30, 2019	15,979,428	27.18%	35%
June 30, 2018	14,920,124	26.99%	35%
June 30, 2017	16,898,251	26.95%	35%
June 30, 2016	18,195,534	31.29%	35%
June 30, 2015	19,318,500	35.85%	35%
June 30, 2014	19,120,857	37.01%	35%
June 30, 2013	15,962,287	30.80%	35%
June 30, 2012	12,705,818	25.11%	20%

*Assumptions:* The County estimated the fund balance available for appropriation using the audited financial statements for FY ended June 30, 2020 and estimated operating results of FY 2020-21. Based on the estimate, the County will exceed the minimum 8% requirement and will have sufficient resources to meet obligations prior to receiving the property tax revenues in December 2021.

Actual FY 19-20	Original FY 20-21	Amended FY 20-21	Recommended FY 21-22
\$0	\$0	\$1,035,243	\$0



SUMMARY OF GENERAL FUND EXPENDITURES

GENERAL FUND	2020 ACTUAL	AS OF	BUDGET	BUDGET	BUDGET	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 21-22 RECOMMENDED	PERCENTAGE	Notes (changes of +/- 2%)
		4/30/2021 ACTUAL	FY 2020-2021 ORIGINAL	FY 2020-2021 REVISED	FY 2021-2022 PROJECTED	FY 2021-2022 REQUESTED	FY 2021-2022 RECOMMENDED	COMPARED TO FY 20-21 ORIGINAL	CHANGE		
Governing Body	104110	317,053	294,543	341,934	361,023	323,344	358,047	358,047	16,113	4.7%	Increased Professional Services
County Administration	104120	450,581	360,250	480,741	486,005	458,757	484,750	488,750	8,009	1.7%	
Finance	104130	638,323	499,590	639,352	652,578	614,061	663,737	663,737	24,385	3.8%	Pay Plan Implementation
Human Resources	104132	219,393	181,429	220,422	231,775	231,228	243,306	242,806	22,384	10.2%	Pay Plan Implementation
Tax Assessor	104142	902,123	837,536	943,640	991,270	1,026,054	1,021,368	1,022,768	79,128	8.4%	Pay Plan Implementation
Tax Collector	104146	591,558	479,565	581,019	603,695	593,085	636,824	641,624	60,505	10.4%	Pay Plan Implementation
Court Facilities	104160	262,441	235,955	278,600	278,600	260,450	270,450	270,450	-8,150	-2.9%	Decreased Utilities Based on Previous Years
Elections	104170	373,760	376,461	381,359	459,254	469,057	427,605	375,160	-6,209	-1.6%	
Register of Deeds	104180	366,436	275,716	389,320	402,560	382,981	413,527	409,577	20,257	5.2%	Pay Plan Implementation
Maintenance, Buildings, & Grounds	104190	1,340,089	1,703,517	1,321,792	1,899,339	1,850,410	1,401,611	1,354,902	33,110	2.5%	Increased Cost of Building Supplies & Contracts
Debt Service	109100	2,510,257	2,499,463	2,780,297	2,780,297	2,780,297	2,674,577	2,674,577	-105,720	-3.8%	Debt Refinancing Savings
Non-Departmental	104135	638,004	655,731	506,138	686,166	1,219,394	1,014,034	1,127,034	620,896	122.7%	\$500k Warehouse/Storage Building
Transfers to Other Funds	109800	1,903,410	626,400	872,050	872,050	626,400	872,050	837,050	-35,000	-4.0%	Committee of 100 Industry Ready Bldg. Contract Complete
Contingency	109910	0	0	221,854	213,354	463,042	463,042	455,042	233,188	105.1%	Excess of Estimated Revenues Over Expenditures
Social Services	105310	10,228,385	8,970,243	10,950,586	11,654,392	10,942,154	11,968,386	11,968,386	1,017,800	9.3%	Increased Programs - County Dollar Percentage Same as Previous Year
Health Department	105110	4,067,979	4,362,138	4,240,068	6,008,176	5,075,075	4,411,584	4,411,584	171,516	4.0%	Increased Programs - County Dollar Percentage Same as Previous Year
Veteran's Assistance	105820	62,285	60,241	64,820	69,846	70,211	66,535	67,585	2,765	4.3%	Professional Development for New Veteran's Officer
Area Mental Health & Transportation	105110	655,398	398,171	666,438	666,438	459,750	666,438	666,438	0	0.0%	
Cooperative Extension	104950	254,725	219,200	255,129	255,129	263,647	266,224	269,854	14,725	5.8%	State Salary Increases
Soil/Water Conservation	104960	142,023	119,861	154,209	158,093	149,679	164,959	159,106	4,897	3.2%	Pay Study Implementation
Youth Services	105830	242,888	237,823	246,187	281,187	281,187	281,187	247,454	1,267	0.5%	
Outside Agencies	106100	424,402	444,397	445,201	480,196	480,197	445,201	445,201	0	0.0%	
Economic Development	104920	301,098	247,097	304,498	317,728	307,438	307,389	307,439	2,941	1.0%	
Planning	104900	327,839	220,632	292,051	298,058	287,883	301,983	300,513	8,462	2.9%	Pay Study Implementation
Beaufort County Public Schools	105900	15,902,835	13,240,878	15,702,835	15,858,018	15,858,018	16,306,435	16,306,435	603,600	3.8%	SRO Contract
Beaufort County Community College	105920	2,937,118	2,447,598	2,937,118	2,937,118	2,937,118	3,500,143	3,500,143	563,025	19.2%	State Salary Increases and Boat Building Capital Expenditure
Sheriff	104310	6,140,779	4,996,760	6,003,620	6,104,697	6,261,730	5,974,378	5,473,084	-530,536	-8.8%	Loss of 13 SROs
Jail	104320	1,997,523	1,540,319	2,205,869	2,226,043	1,898,953	2,216,982	2,241,982	36,113	1.6%	
E-911 Communications	104325	1,099,345	957,562	1,292,465	1,280,250	1,239,316	1,386,050	1,386,050	93,585	7.2%	Increase in Professional Development & Telephone Expenses
Emergency Medical Services	104390	2,647,418	2,181,909	2,665,056	2,800,328	2,835,852	3,111,578	3,096,619	431,563	16.2%	Pay Study Implementation and Ambulance Replacement
Emergency Management	104330	436,252	346,619	393,549	436,473	418,981	389,785	387,815	-5,734	-1.5%	
Animal Control	104380	348,046	287,491	364,109	402,656	371,376	426,522	427,022	62,913	17.3%	Pay Study Implementation
Forestry Services	104340	126,560	87,201	159,840	159,840	159,840	169,634	169,634	9,794	6.1%	State Salary Increases and Vehicle Replacement
Other Emergency Services	See tab	42,700	42,600	68,500	68,500	68,500	68,500	68,500	0	0.0%	
<b>TOTAL GENERAL FUND</b>		<b>\$ 58,899,024</b>	<b>\$ 50,434,898</b>	<b>\$ 59,370,676</b>	<b>\$ 63,381,132</b>	<b>\$ 61,665,466</b>	<b>\$ 63,374,820</b>	<b>\$ 62,822,367</b>	<b>\$ 3,451,691</b>		



**SUMMARY - OTHER GOVERNMENTAL FUNDS**

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>E-911 Telephone System Fund</b>								
Revenues	\$ 292,826	\$ 304,189	\$ 325,580	\$ 209,672				
Expenditures	\$ 14,064	\$ 304,189	\$ 325,580	\$ 209,672				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Seized Drug Fund</b>								
Revenues	\$ 62,622	\$ 100,000	\$ 159,058	\$ 65,000				
Expenditures	\$ 2,695	\$ 100,000	\$ 159,058	\$ 65,000				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Fire/Rescue Tax Fund</b>								
Revenues	\$ 2,245,918	\$ 2,206,000	\$ 2,206,000	\$ 2,239,000				
Expenditures	\$ 2,245,918	\$ 2,206,000	\$ 2,206,000	\$ 2,239,000				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>EMS Tax Fund</b>								
Revenues	\$ 1,548,026	\$ 1,525,085	\$ 1,525,085	\$ 1,549,300				
Expenditures	\$ 1,548,026	\$ 1,525,085	\$ 1,525,085	\$ 1,549,300				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Tax Revaluation Fund</b>								
Revenues	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050				
Expenditures	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Economic Development Fund</b>								
Revenues	\$ 80,000	\$ 80,000	\$ 90,000	\$ 45,000				
Expenditures	\$ 67,615	\$ 80,000	\$ 90,000	\$ 45,000				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Capital Reserve Fund</b>								
Revenues	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000				
Expenditures	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>HCCBG-Aging</b>								
Revenues	\$ 1,716	\$ 15,575	\$ 72,657	\$ 15,917				
Expenditures	\$ 27,709	\$ 15,575	\$ 72,657	\$ 15,917				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Healthcare Reserve Fund</b>								
Revenues	\$ 42,817	\$ 371,541	\$ 371,541	\$ 371,540				
Expenditures	\$ -	\$ 371,541	\$ 371,541	\$ 371,540				

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2019-2020	FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2021-2022	FY 2021-2022	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED			
<b>Facility/Capital Reserve</b>								
Revenues	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000				
Expenditures	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000				

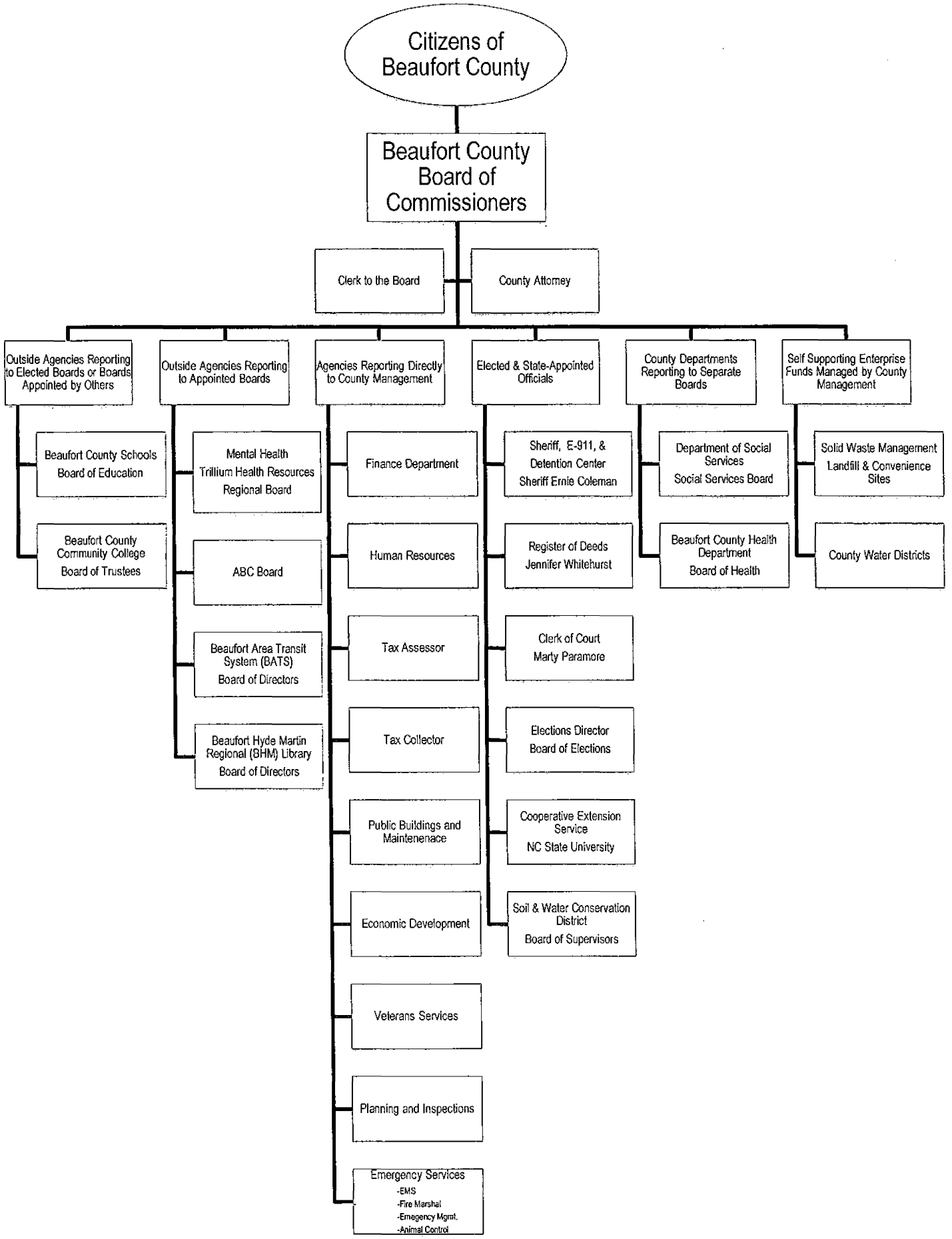
	FY 2019-2020 ACTUAL	BUDGET FY 2020-2021 ORIGINAL	BUDGET FY 2020-2021 AMENDED	BUDGET FY 2021-2022 RECOMMENDED	BUDGET FY 2021-2022 APPROVED
<b>EMS Special Revenue Fund</b>					
Revenues	\$ -	\$ -	\$ -	\$ 2,146,529	
Expenditures	\$ -	\$ -	\$ -	\$ 2,146,529	

	FY 2019-2020 ACTUAL	BUDGET FY 2020-2021 ORIGINAL	BUDGET FY 2020-2021 AMENDED	BUDGET FY 2021-2022 RECOMMENDED	BUDGET FY 2021-2022 APPROVED
<b>4-H Special Revenue Fund</b>					
Revenues	\$ -	\$ -	\$ -	\$ 33,723	
Expenditures	\$ -	\$ -	\$ -	\$ 33,723	

	FY 2019-2020 ACTUAL	BUDGET FY 2020-2021 ORIGINAL	BUDGET FY 2020-2021 AMENDED	BUDGET FY 2021-2022 RECOMMENDED	BUDGET FY 2021-2022 APPROVED
<b>Cooperative Extension Special Revenue Fund</b>					
Revenues	\$ -	\$ -	\$ -	\$ 37,798	
Expenditures	\$ -	\$ -	\$ -	\$ 37,798	

	FY 2019-2020 ACTUAL	BUDGET FY 2020-2021 ORIGINAL	BUDGET FY 2020-2021 AMENDED	BUDGET FY 2021-2022 RECOMMENDED	BUDGET FY 2021-2022 APPROVED
<b>DSS Representative Payee Special Revenue Fund</b>					
Revenues	\$ -	\$ -	\$ -	\$ 149,452	
Expenditures	\$ -	\$ -	\$ -	\$ 149,452	

# Beaufort County Government Organizational Chart



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## GOVERNING BODY – BOARD OF COUNTY COMMISSIONERS

The seven (7) member Board of County Commissioners is the official policy-making body for Beaufort County Government. The Chairman, presiding officer of the Board, serves as the official and ceremonial leader of the County and as a voting member of the Board. The Chairman, Frankie Waters, and the Vice-Chairman, Jerry Langley, were selected by the other Board members at the December 2020 regular meeting and will serve one (1) year terms in these capacities. The Board selects a new Chairman and Vice-Chairman each year. Each Board member is elected at-large under a limited-voting election process for a term of four (4) years. Partisan elections are held in even-numbered years and terms of office are staggered so that every two (2) years either three (3) or four (4) seats are up for election. All official actions of the Board are made at public meetings, generally held on the first Monday of each month beginning at 5:30 PM in the County Commissioners' meeting room located in the Beaufort County Financial Services Center. Each meeting has an agenda and the public is allowed an opportunity to make comments to the Board. The Board also conducts special meetings and work sessions on the County's budget and other issues of special interest.

Frankie Waters, Chairman of the Board  
Katie Mosher, Clerk to the Board

Beaufort County Administration  
121 W. 3<sup>rd</sup> Street  
Washington, North Carolina 27889

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### Current Members of the Board

### Term Expires

Frankie Waters, Chairman	December 2022
Jerry Langley, Vice-Chairman	December 2024
Ed Booth, Commissioner	December 2022
Stan Deatherage, Commissioner	December 2022
John Rebholz, Commissioner	December 2024
Hood Richardson, Commissioner	December 2022
Randy Walker, Commissioner	December 2024

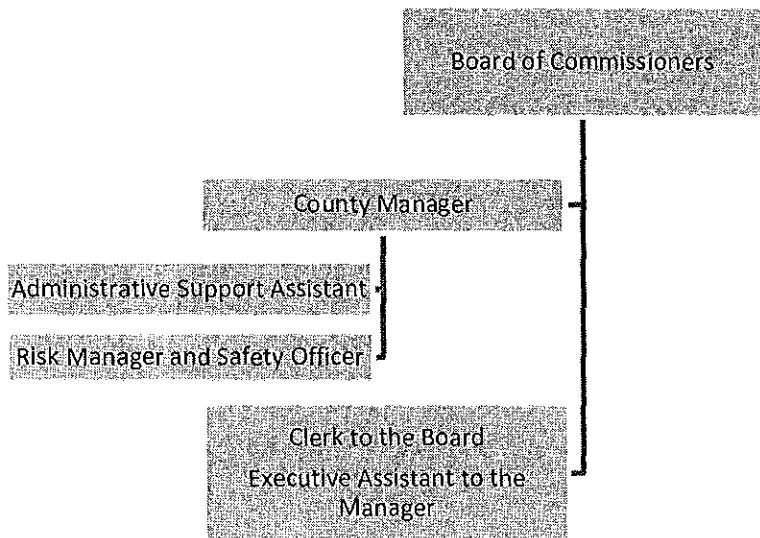
GOVERNING BOARD	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 131,862	\$ 135,114	\$ 136,963	\$ 133,265
Benefits	16,644	18,795	18,795	18,007
Operating	168,547	188,025	205,265	206,775
Capital	-	-	-	-
Totals	\$ 317,053	\$ 341,934	\$ 361,023	\$ 358,047

**GOVERNING BOARD**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 754	\$ 754	\$ -	\$ -
BOARD SALARY	118,483	117,970	118,156	94,077	121,314	122,409	118,429	119,465	119,465
BOARD TRAVEL ALLOWANCE	13,800	13,800	13,706	12,075	13,800	13,800	15,123	13,800	13,800
FICA 6.2%	8,064	7,648	7,403	6,159	8,377	8,377	7,809	8,262	8,262
HOSPITALIZATION-EMPLOYEE	-	3,630	6,320	5,794	6,793	6,793	7,176	6,577	6,577
MEDICARE 1.45%	1,886	1,789	1,732	1,441	1,959	1,959	1,826	1,933	1,933
LIFE INSURANCE-EMPLOYEE	117	98	131	106	196	196	138	210	210
WORKERS COMPENSATION INSURANCE	1,320	1,451	1,058	1,025	1,470	1,470	1,025	1,025	1,025
PROFESSIONAL SERVICE-LEGAL	113,135	108,991	93,745	87,150	84,000	87,150	84,000	84,000	84,000
PROF. SERVICES-ADMINISTRATIVE	51,548	46,191	1,812	23,030	6,800	24,040	24,000	25,000	25,000
VIDEO/AUDIO SERVICES	28,605	26,200	-	-	-	-	-	-	-
FOOD AND PROVISIONS	2,977	2,592	1,577	1,006	2,500	2,500	1,000	2,500	2,500
OFFICE SUPPLIES	293	707	549	709	800	800	800	800	800
PROFESSIONAL DEVELOPMENT	33,779	36,116	18,869	1,363	33,000	29,850	1,500	33,000	33,000
COMPUTER SOFTWARE/SUPPORT	672	716	605	10,436	10,675	10,675	10,400	10,675	10,675
LEGAL ADVERTISING	9,616	2,829	1,892	1,403	2,000	2,000	1,500	2,000	2,000
EQUIPMENT PURCHASE	-	-	1,886	850	1,200	1,200	850	-	-
CONTRACT SERVICES	6,986	6,843	7,294	7,105	6,500	6,500	7,000	7,800	7,800
DUES & SUBSCRIPTIONS	39,250	40,182	40,318	40,114	40,550	40,550	40,014	41,000	41,000
<b>TOTALS</b>	<b>\$ 430,531</b>	<b>\$ 417,753</b>	<b>\$ 317,053</b>	<b>\$ 294,543</b>	<b>\$ 341,934</b>	<b>\$ 361,023</b>	<b>\$ 323,344</b>	<b>\$ 358,047</b>	<b>\$ 358,047</b>

# COUNTY ADMINISTRATION

County Administration includes the County Manager, the Clerk to the Board/Executive Assistant to the County Manager, the Administrative Support Assistant, and the Risk Manager/Safety Officer. The County Manager and the Clerk to the Board/Executive Assistant are both appointed directly by the Board of Commissioners and serve at their discretion. The major duties of the department include supervising and coordinating the activities of the County-funded departments and agencies. This role differs based on the reporting relationships between the department or agency and the Board of Commissioners. For example, departments or agencies may report to separately appointed boards, the department manager may be elected, or the department manager may be appointed by the State. The organizational chart in the Governing Body section of the budget document lists these agencies and describes the relationships. The County Manager is generally responsible for the following functions: ensuring that all ordinances and policies of the Board are implemented; making recommendations on business matters; recommending an annual budget and keeping the Board informed on the County's financial condition.



Brian M. Alligood, County Manager  
Katie Mosher, Clerk to the Board

Beaufort County Administration  
121 W. 3<sup>rd</sup> Street  
Washington, North Carolina 27889

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[katie.mosher@co.beaufort.nc.us](mailto:katie.mosher@co.beaufort.nc.us)

### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
4	4	4	4	4

COUNTY ADMINISTRATION	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 314,266	\$ 340,950	\$ 323,014	\$ 343,026
Benefits	76,554	95,041	95,041	98,324
Operating	59,761	44,750	67,950	47,400
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 450,581</b>	<b>\$ 480,741</b>	<b>\$ 486,005</b>	<b>\$ 488,750</b>

COUNTY ADMINISTRATION

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 314,466	\$ 325,412	\$ 306,664	\$ 242,908	\$ 332,950	\$ 315,014	\$ 311,201	\$ 335,026	\$ 335,026
SALARIES-OVERTIME	1,148	2,286	1,602	3,185	2,000	2,000	2,000	2,000	2,000
TRAVEL ALLOWANCE (CO. MANAGER)	6,000	6,000	6,000	5,250	6,000	6,000	6,575	6,000	6,000
FICA 6.2%	17,465	17,966	17,027	13,223	21,139	21,139	17,479	21,268	21,268
LOC. GOV. EMP. RETIREMENT	23,861	25,560	27,772	25,016	34,165	34,165	31,975	38,313	38,313
HOSPITALIZATION-EMPLOYEE	22,503	24,496	18,959	17,381	27,172	27,172	24,297	26,308	26,308
MEDICARE 1.45%	4,570	4,746	4,512	3,593	4,944	4,944	4,588	4,974	4,974
LIFE INSURANCE-EMPLOYEE	97	100	81	71	112	112	91	120	120
WORKERS COMPENSATION INSURANCE	754	829	2,038	585	850	850	585	600	600
401(K) EMPLOYER CONTRIBUTION	6,312	6,554	6,165	4,910	6,659	6,659	6,276	6,741	6,741
PROF. SERVICES-ADMINISTRATIVE	4,030	3,864	-	700	5,000	5,000	1,000	5,000	5,000
OFFICE SUPPLIES	1,641	1,287	2,139	1,073	1,500	1,500	1,500	1,500	1,500
PROFESSIONAL DEVELOPMENT	10,106	8,804	5,233	175	8,000	8,000	500	8,000	8,000
TRAVEL-FUEL	189	344	346	152	600	600	300	600	600
TELEPHONE	12,696	11,619	10,954	7,955	11,000	11,000	13,300	9,000	13,000
POSTAGE	-	-	-	-	-	-	-	-	-
PRINTING	159	287	159	-	300	300	100	300	300
MAINT/REPAIR-EQUIPMENT	752	334	433	55	750	750	100	750	750
COMPUTER SOFTWARE/SUPPORT	1,387	1,104	1,232	1,276	1,200	1,200	1,200	1,200	1,200
TEMPORARY EMP.SERVICES	2,894	-	28,719	23,770	-	23,200	23,140	-	-
EQUIPMENT PURCHASE	2,763	1,579	1,297	435	1,500	1,500	1,500	1,500	1,500
CONTRACT SERVICES	3,774	3,727	3,915	4,040	3,750	3,750	4,400	4,400	4,400
DUES & SUBSCRIPTIONS	2,509	2,597	2,736	2,698	3,000	3,000	3,000	3,000	3,000
SAFETY SUPPLIES	-	221	737	179	500	500	500	500	500
SAFETY TESTING	2,000	1,898	-	1,365	2,000	2,000	2,000	2,000	2,000
SAFETY TRAINING	1,872	3,099	1,597	-	5,000	5,000	500	5,000	5,000
SAFETY EQUIPMENT	-	647	9	-	-	-	-	-	-
SAFETY DUES	660	630	255	255	650	650	650	650	650
<b>TOTALS</b>	<b>\$ 444,608</b>	<b>\$ 455,990</b>	<b>\$ 450,581</b>	<b>\$ 360,250</b>	<b>\$ 480,741</b>	<b>\$ 486,005</b>	<b>\$ 458,757</b>	<b>\$ 484,750</b>	<b>\$ 488,750</b>

# FINANCE

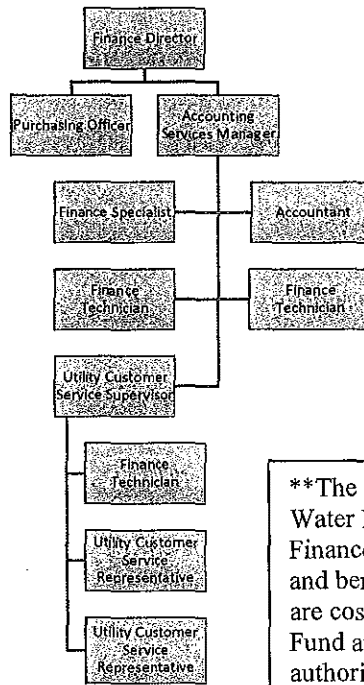
The County Finance Department is committed to efficiently and effectively administering the fiscal affairs of the County in compliance with Federal, State, and Local regulations, policies, and practices while adhering to generally accepted accounting principles. The Department provides management with fiscal information and analysis so the local government can make prudent financial decisions.

Finance is responsible for issuing all of the county's disbursements in strict compliance with budget ordinances adopted by the governing board, maintaining all records concerning bonded debt and other obligations of the County, supervising the investment of public funds, and maintaining internal controls.

Anita C. Radcliffe, Finance Director  
 Sharon Rose, Accounting Services Manager

Beaufort County Financial Services  
 132 W. 2<sup>nd</sup> Street  
 Washington, North Carolina 27889

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[sharon.rose@co.beaufort.nc.us](mailto:sharon.rose@co.beaufort.nc.us)



**\*\*The Customer Service division of the Water Department is now part of the Finance Department, however the salary and benefit expenses for these positions are cost allocated directly to the Water Fund and are included in the total authorized positions for Water Department.**

**FULL-TIME POSITIONS AUTHORIZED**

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
7	7	7**	7**	7**

FINANCE	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 434,418	\$ 430,518	\$ 441,794	\$ 450,486
Benefits	129,179	138,759	138,759	142,176
Operating	74,726	70,075	72,025	71,075
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 638,323</b>	<b>\$ 639,352</b>	<b>\$ 652,578</b>	<b>\$ 663,737</b>

**FINANCE DEPARTMENT**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 402,906	\$ 411,866	\$ 433,229	\$ 302,597	\$ 428,718	\$ 439,994	\$ 380,284	\$ 448,686	\$ 448,686
SALARIES-OVERTIME	1,884	467	1,189	483	1,800	1,800	600	1,800	1,800
SALARIES-PART TIME	24,809	-	-	33,723	-	-	47,677	-	-
FICA 6.2%	24,178	22,947	24,433	19,105	24,660	24,660	24,277	27,930	27,930
LOC. GOV. EMP. RETIREMENT	30,602	32,162	39,132	30,884	43,943	43,943	38,836	51,355	51,355
HOSPITALIZATION-EMPLOYEE	47,380	48,991	49,970	35,335	54,344	54,344	38,467	46,039	46,039
MEDICARE 1.45%	5,655	5,367	5,714	4,476	5,900	5,900	5,686	6,532	6,532
LIFE INSURANCE-EMPLOYEE	176	176	184	142	196	196	172	210	210
WORKERS COMPENSATION INSURANCE	1,319	1,451	1,058	1,025	1,100	1,100	1,025	1,100	1,100
401(K) EMPLOYER CONTRIBUTION	8,096	8,247	8,688	6,062	8,616	8,616	8,260	9,010	9,010
PROF.SERVICE-AUDIT/ACCOUNTING	55,000	55,000	56,750	55,700	53,750	55,700	55,700	53,750	53,750
OFFICE SUPPLIES	2,683	3,878	2,949	2,748	3,000	3,000	3,000	3,000	3,000
PROFESSIONAL DEVELOPMENT	1,768	3,436	1,803	116	4,000	4,000	1,000	5,000	5,000
TELEPHONE	2,560	1,868	1,563	1,183	1,500	1,500	1,500	1,500	1,500
PRINTING	1,988	1,249	1,259	1,240	1,275	1,275	1,240	1,275	1,275
COMPUTER SOFTWARE/SUPPORT	4,438	1,967	1,987	1,987	1,500	1,500	1,987	2,000	2,000
LEGAL ADVERTISING	96	-	-	-	-	-	-	-	-
EQUIPMENT PURCHASE	1,406	2,784	5,616	-	1,500	1,500	1,500	1,500	1,500
CONTRACT SERVICES	5,100	4,260	2,799	2,784	3,500	3,500	2,800	3,000	3,000
DUES & SUBSCRIPTIONS	50	50	-	-	50	50	50	50	50
<b>TOTALS</b>	<b>\$ 622,094</b>	<b>\$ 606,166</b>	<b>\$ 638,323</b>	<b>\$ 499,590</b>	<b>\$ 639,352</b>	<b>\$ 652,578</b>	<b>\$ 614,061</b>	<b>\$ 663,737</b>	<b>\$ 663,737</b>

## HUMAN RESOURCES

The Human Resources Department provides comprehensive Human Resources services and guidance to County departments in the development, implementation and administration of policies and procedures. Human Resources is responsible for promoting equal employment opportunities, recruitment, selection and screening of potential employees, maintaining employee personnel records, administering employee benefit programs, employee relations, maintaining classification and compensation systems, ensuring adherence to personnel policies, procedures and laws, training and development, and position control.

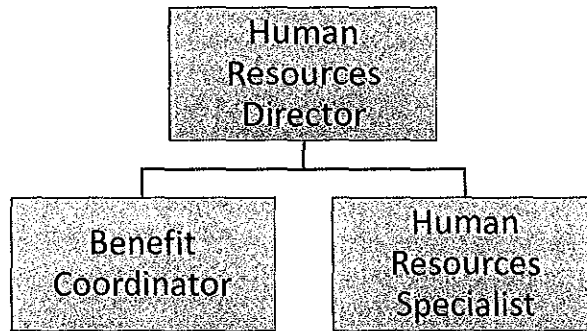
Deloris Creasman, Human Resources Director

Beaufort County Human Resources  
121 West Third Street  
Washington, North Carolina

Phone: (252) 946-0079

Fax: (252) 946-7722

Email: [deloris.creasman@co.beaufort.nc.us](mailto:deloris.creasman@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
3	3	3	3	3

HUMAN RESOURCES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 139,099	\$ 139,281	\$ 150,134	\$ 156,939
Benefits	44,777	48,741	48,741	53,487
Operating	35,517	32,400	32,900	32,380
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 219,393</b>	<b>\$ 220,422</b>	<b>\$ 231,775</b>	<b>\$ 242,806</b>

**HUMAN RESOURCES**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 104,831	\$ 130,734	\$ 139,099	\$ 116,900	\$ 138,781	\$ 150,134	\$ 148,789	\$ 156,439	\$ 156,439
SALARIES-OVERTIME	176	-	-	-	500	-	-	500	500
FICA 6.2%	6,208	7,578	8,087	6,827	8,635	8,635	8,691	9,730	9,730
LOC. GOV. EMP. RETIREMENT	7,939	10,197	12,532	11,912	14,207	14,207	15,162	17,891	17,891
HOSPITALIZATION-EMPLOYEE	12,275	16,816	18,959	15,815	20,379	20,379	19,964	19,731	19,731
MEDICARE 1.45%	1,452	1,772	1,891	1,600	2,020	2,020	2,036	2,276	2,276
LIFE INSURANCE-EMPLOYEE	50	67	73	63	84	84	80	90	90
WORKERS COMPENSATION INSURANCE	565	622	453	439	630	630	630	630	630
401(K) EMPLOYER CONTRIBUTION	2,100	2,615	2,782	2,338	2,786	2,786	2,976	3,139	3,139
PROFESSIONAL SERVICE-MEDICAL	4,746	3,154	7,249	4,262	7,500	5,880	5,880	5,880	5,880
PROFESSIONAL SERVICES	6,459	8,191	20,789	11,181	15,000	15,000	15,000	15,000	15,000
OFFICE SUPPLIES	1,235	1,835	1,411	1,400	2,655	2,655	2,655	2,655	1,500
SERVICE AWARDS/EMPLOYEE FAIRS	2,330	1,612	1,292	1,657	2,400	2,400	2,400	2,400	2,400
PROFESSIONAL DEVELOPMENT	159	1,322	296	1,400	1,000	1,500	1,500	1,500	1,500
TELEPHONE	1,360	918	963	768	900	900	900	900	1,000
COMPUTER SOFTWARE/SUPPORT	480	720	648	648	970	970	970	970	700
EQUIPMENT PURCHASE	2,932	-	741	2,120	500	2,120	2,120	2,100	2,100
CONTRACT SERVICES	1,273	1,265	1,909	1,880	1,225	1,225	1,225	1,225	2,050
DUES & SUBSCRIPTIONS	209	189	219	219	250	250	250	250	250
	<b>\$ 156,779</b>	<b>\$ 189,607</b>	<b>\$ 219,393</b>	<b>\$ 181,429</b>	<b>\$ 220,422</b>	<b>\$ 231,775</b>	<b>\$ 231,228</b>	<b>\$ 243,306</b>	<b>\$ 242,806</b>

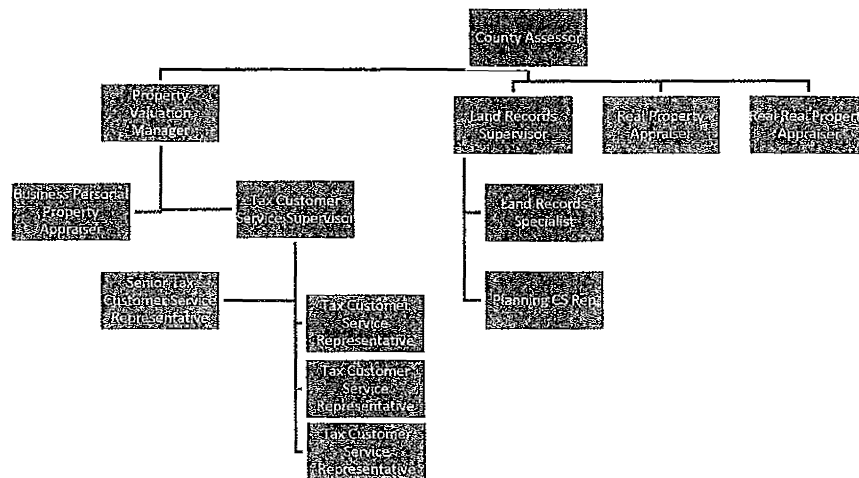
# TAX ASSESSOR

The County Assessor's Office (CAO) exists for the listing, appraisal, and assessment of taxes on real and personal property as defined and required by North Carolina General Statutes. These functions of the CAO generate the primary source of revenue to fund general county services. The CAO is also responsible for assisting in the review of property tax exemption and deferral programs that are set forth by the state and assesses values to properties based on their municipal jurisdiction. The Land Records division of the CAO is responsible for maintaining tax maps, as well as additional GIS-related functions within the county. The Assessor acts as Clerk to Board of County Commissioners while they are carrying out their duties as the Board of Equalization and Review, and aids in carrying out the public meetings of that body.

Lloyd T. Salter, Tax Assessor

Beaufort County Tax Assessor  
 220 North Market Street  
 Post Office Box 160  
 Washington, North Carolina 27889

Phone: (252) 946 7981  
 Fax: (252) 940-6151  
 Email: lloyd.salter@co.beaufort.nc.us



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
10	13	13	13	13

TAX ASSESSOR	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 551,208	\$ 561,007	\$ 599,137	\$ 615,055
Benefits	182,353	203,533	203,533	219,913
Operating	168,562	179,100	188,600	187,800
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 902,123</b>	<b>\$ 943,640</b>	<b>\$ 991,270</b>	<b>\$ 1,022,768</b>

**TAX ASSESSOR**

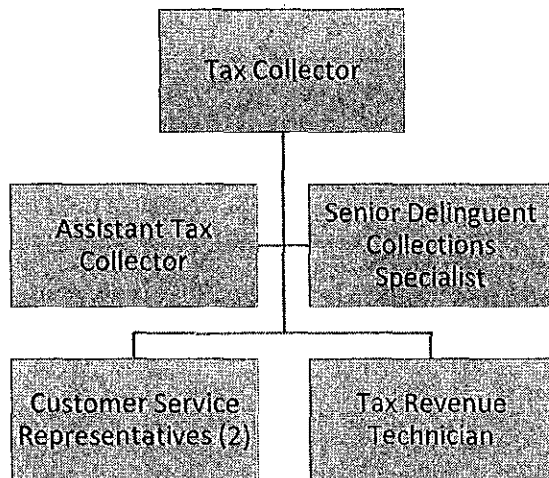
	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 382,197	\$ 528,363	\$ 543,069	\$ 506,462	\$ 551,007	\$ 590,137	\$ 630,845	\$ 610,055	\$ 610,055
SALARIES-OVERTIME	7,379	6,641	6,589	2,440	10,000	9,000	9,000	10,000	5,000
SALARIES-PART TIME	1,925	1,175	1,550	-	-	-	-	-	-
FICA 6.2%	23,080	31,252	32,180	30,010	34,782	34,782	36,268	38,443	38,443
LOC. GOV. EMP. RETIREMENT	29,451	41,730	49,520	51,843	57,223	57,223	62,687	70,686	70,686
HOSPITALIZATION-EMPLOYEE	53,991	70,933	78,498	68,417	88,309	88,309	83,971	85,501	85,501
MEDICARE 1.45%	5,398	7,309	7,526	7,052	8,135	8,135	8,516	8,991	8,991
LIFE INSURANCE-EMPLOYEE	208	295	307	281	364	364	357	390	390
WORKERS COMPENSATION INSURANCE	1,884	2,695	3,329	1,903	3,500	3,500	3,500	3,500	3,500
401(K) EMPLOYER CONTRIBUTION	7,771	10,700	10,993	10,178	11,220	11,220	12,307	12,401	12,401
AUDIT RECOVERY SERVICES	8	21	38	21	-	-	-	-	-
DEBT SETOFF PROGRAM IMPLEMENT.	2,006	-	-	-	-	-	-	-	-
OFFICE SUPPLIES	2,792	5,357	3,269	2,799	3,000	3,000	3,000	6,000	3,000
PROFESSIONAL DEVELOPMENT	9,495	12,006	11,361	10,440	13,000	13,000	13,000	13,000	13,000
TRAVEL-FUEL	765	999	1,263	541	1,000	1,000	1,000	1,000	1,000
TELEPHONE	1,983	1,357	1,704	1,120	2,000	2,000	2,000	2,000	2,000
POSTAGE	18,601	19,146	19,179	15,062	20,000	20,000	20,000	21,000	21,000
PRINTING	9,367	11,455	10,138	8,046	10,500	11,700	11,700	12,000	12,000
MAINT/REPAIR-EQUIPMENT	-	121	-	-	100	100	100	1,000	1,000
MAINT/REPAIR-VEHICLE	210	1,217	707	110	1,000	1,000	1,000	1,000	1,000
COMPUTER SOFTWARE/SUPPORT	86,550	104,873	108,472	107,342	115,000	112,340	112,340	115,000	115,000
LEGAL ADVERTISING	3,188	3,923	3,651	3,336	3,600	4,600	4,600	3,500	3,500
LEGAL	-	-	-	-	-	-	-	1,000	1,000
TEMPORARY SERVICES	-	-	-	-	-	8,500	-	-	-
EQUIPMENT PURCHASE	220	1,966	341	4,458	4,500	5,960	4,458	4,500	7,500
CONTRACT SERVICES	6,123	6,340	5,239	5,510	5,000	5,000	5,005	-	6,000
DUES & SUBSCRIPTIONS	255	330	345	165	400	400	400	400	800
TAX REFUNDS-BCBC APPROVAL	-	6,489	2,855	-	-	-	-	-	-
CAPITAL OUTLAY-EQUIPMENT	11,866	-	-	-	-	-	-	-	-
CAPITAL OUTLAY-VEHICLES	-	16,699	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 666,713</b>	<b>\$ 893,392</b>	<b>\$ 902,123</b>	<b>\$ 837,536</b>	<b>\$ 943,640</b>	<b>\$ 991,270</b>	<b>\$ 1,026,054</b>	<b>\$ 1,021,368</b>	<b>\$ 1,022,768</b>

# TAX COLLECTOR

The Beaufort County Tax Collections Office is dedicated to serving the citizens with the utmost respect while delivering outstanding service and providing accurate information. We are committed to collecting revenue on all taxable property located in Beaufort County as governed by the North Carolina Machinery Act. We strive to collect all outstanding taxes using the remedies available under the general statutes.

The Beaufort County Tax Office is responsible for the collection of all property taxes levied by Beaufort County and the municipalities of Aurora, Bath, Belhaven, Chocowinity, Pantego, Washington, and Washington Park. Also collected are taxes for multiple County Fire and Rescue Districts along with Fire Districts for Northside, Chocowinity, and Richlands.

The Tax Collectors Office is solely responsible for the collection of taxes and fees. Also, included in this group are: beer and wine licenses, drainage taxes, and solid waste fees. Any questions regarding listing, billing, and assessed values are directed to the Tax Assessor's Office. The Tax Collector's Office maintains a high collection rate. At the close of the year June 30, 2020 the combined collection rate for all taxes was 98.10%.



Wynde H. Kinion, Tax Collector  
 Beaufort County Tax Collector  
 220 Market Street  
 Post Office Box 633  
 Washington, North Carolina 27889

Phone: (252) 946-2922  
 Fax: (252) 940-6153  
 Email: [wyn.kinion@co.beaufort.nc.us](mailto:wyn.kinion@co.beaufort.nc.us)

### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
7	7	6	6	6

TAX COLLECTOR	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 250,312	\$ 251,183	\$ 273,859	\$ 286,437
Benefits	83,245	91,786	91,786	100,937
Operating	258,001	238,050	238,050	254,250
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 591,558</b>	<b>\$ 581,019</b>	<b>\$ 603,695</b>	<b>\$ 641,624</b>

**TAX COLLECTOR**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 257,324	\$ 244,794	\$ 250,219	\$ 210,484	\$ 249,683	\$ 272,359	\$ 268,567	\$ 284,937	\$ 284,937
SALARIES-OVERTIME	1,598	59	93	210	1,500	1,500	1,500	1,500	1,500
FICA 6.2%	14,675	13,681	13,748	11,842	15,573	15,573	10,598	17,759	17,759
LOC. GOV. EMP. RETIREMENT	19,574	19,099	22,551	21,470	25,621	25,621	19,236	32,654	32,654
HOSPITALIZATION-EMPLOYEE	38,724	36,743	37,918	31,620	40,758	40,758	28,488	39,462	39,462
MEDICARE 1.45%	3,432	3,200	3,215	2,789	3,642	3,642	3,561	4,153	4,153
LIFE INSURANCE-EMPLOYEE	167	150	158	133	168	168	170	180	180
WORKERS COMPENSATION INSURANCE	1,319	1,244	907	878	1,000	1,000	1,000	1,000	1,000
401(K) EMPLOYER CONTRIBUTION	4,995	4,897	4,748	3,897	5,024	5,024	4,915	5,729	5,729
DMV COLLECTION FEES	105,147	113,329	124,682	98,841	115,000	115,000	115,000	115,000	125,000
DEBT SETOFF PROGRAM IMPLEMENT.	-	-	282	-	-	-	-	-	-
TAX-FORECLOSURES	97,921	56,074	81,005	86,093	75,000	75,000	90,000	80,000	80,000
OFFICE SUPPLIES	2,358	3,572	2,890	1,480	3,000	3,000	3,000	3,000	3,000
PROFESSIONAL DEVELOPMENT	4,983	2,229	-	750	3,000	3,000	3,500	3,000	3,000
TRAVEL-FUEL	-	-	-	-	100	100	100	100	-
TELEPHONE	1,423	935	941	876	1,000	1,000	1,000	1,000	1,000
POSTAGE	772	1,052	615	1,783	500	500	2,000	500	800
PRINTING	4,306	3,860	3,617	230	3,800	3,800	3,800	3,800	3,800
ADVERTISING	-	-	-	165	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	6,782	2,229	1,512	1,512	2,050	2,050	2,050	2,050	2,050
LEGAL ADVERTISING	25,704	25,704	25,704	-	25,500	25,500	25,500	25,500	25,500
EQUIPMENT PURCHASE	220	-	8,556	-	-	-	-	6,400	5,000
CONTRACT SERVICES	8,638	8,421	8,022	4,437	9,000	9,000	9,000	9,000	5,000
DUES & SUBSCRIPTIONS	-	-	75	75	100	100	100	100	100
<b>TOTALS</b>	<b>\$ 600,062</b>	<b>\$ 541,272</b>	<b>\$ 591,558</b>	<b>\$ 479,565</b>	<b>\$ 581,019</b>	<b>\$ 603,695</b>	<b>\$ 593,085</b>	<b>\$ 636,824</b>	<b>\$ 641,624</b>

## COURT FACILITIES

The Court Facilities budget provides funds for certain expenses of court operations. Facility fees are collected by the courts as part of the court fees and distributed to the counties. Beaufort County receives approximately \$100,000 annually to help offset the cost of providing court facilities. In accordance with the North Carolina General Statutes, "funds derived from the facilities fees shall be used exclusively by the county for providing, maintaining, and constructing adequate courtroom and related judicial facilities, including: adequate space and furniture for judges, district attorneys, public defenders and other personnel of the Office of Indigent Defense Services, magistrates, juries, and other court related personnel; office space, furniture and vaults for the clerk; jail and juvenile detention facilities; free parking for jurors; and a law library (including books) if one has heretofore been established or if the governing body hereafter decides to establish one."

Brian M. Alligood, County Manager  
Anita Radcliffe, Finance Director

121 West Third Street  
Washington, North Carolina 27889

Phone: (252) 946-0079

Fax: (252) 946-7722

Email: [brian.alligood@co.beaufort.nc.us](mailto:brian.alligood@co.beaufort.nc.us)

This budget includes \$12,500 to be managed by the Clerk of Court for minor maintenance and furniture/fixture needs. This will allow the Clerk to work with the judges and other court personnel to determine small purchasing priorities. The Clerk will comply with the County's Purchasing Policy and submit requests directly to the Finance Director. The ongoing maintenance and repair of the building structure will continue to be managed and paid from the Public Buildings budget.

COURT FACILITIES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Operating	262,441	278,600	278,600	270,450
Capital	-	-	-	-
Totals	\$ 262,441	\$ 278,600	\$ 278,600	\$ 270,450

**COURT FACILITIES**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
JURY COMMISSION	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950
OFFICE SUPPLIES	71	47	434	-	-	-	-	-	-
COURTHOUSE OPERATIONS	13,239	4,661	10,544	5,593	12,500	12,500	12,500	12,500	12,500
UTILITIES-COURTHOUSE	101,474	105,097	98,799	82,035	108,150	108,150	95,000	105,000	105,000
MAINT/REPAIR-COURTHOUSE	2,733	6,000	6,160	377	10,000	10,000	10,000	5,000	5,000
OFFICE RENT	32,700	16,500	-	-	-	-	-	-	-
CONTRACT SERVICES	131,937	137,915	143,554	145,000	145,000	145,000	140,000	145,000	145,000
<b>TOTALS</b>	<b>\$ 285,104</b>	<b>\$ 273,170</b>	<b>\$ 262,441</b>	<b>\$ 235,955</b>	<b>\$ 278,600</b>	<b>\$ 278,600</b>	<b>\$ 260,450</b>	<b>\$ 270,450</b>	<b>\$ 270,450</b>

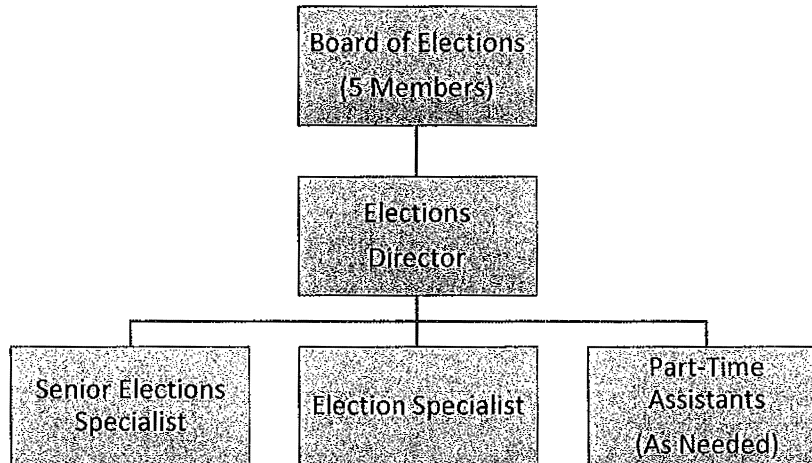
## BOARD OF ELECTIONS

The Beaufort County Board of Elections is responsible for conducting all elections held in Beaufort County. Locally, the office administers State election laws. The Board's principal functions include establishing election precincts and voting sites, appointing and training precinct officials, preparing and distributing ballots, voting equipment, canvassing and certifying the ballots cast in elections, and investigating any voting irregularities. The office maintains voter registration for Beaufort County and provides public information on voters and elections. The office is also responsible for campaign reporting for county candidates and audits those reports. Each County in North Carolina has a Board of Elections. It is a five-person board which is appointed every two years by the State Board of Elections. The Director is recommended by the County Board for appointment by the State Board of Elections.

Thomas S. Payne III, Chairman  
 John B. Tate III, Secretary  
 Watsi Sutton, Member  
 Ranee Singleton, Member  
 Jason Williams, Member  
 Kellie Harris Hopkins, Director  
 Anita Bullock Branch, Senior Elections Specialist  
 Josh Jobe, Elections Specialist

Beaufort County Board of Elections  
 1308 Highland Drive, Suite 104  
 Post Office Box 1016  
 Washington, North Carolina 27889

Phone: (252) 946-2321  
 Fax: (252) 974-2962



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
3	3	3	3	3

ELECTIONS	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 160,029	\$ 203,161	\$ 238,398	\$ 181,129
Benefits	48,406	54,463	54,463	55,272
Operating	165,325	123,745	166,393	138,759
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 373,760</b>	<b>\$ 381,369</b>	<b>\$ 459,254</b>	<b>\$ 375,160</b>

**ELECTIONS**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 126,436	\$ 127,899	\$ 136,241	\$ 116,720	\$ 135,199	\$ 149,436	\$ 149,436	\$ 143,932	\$ 143,932
SALARIES-OVERTIME	6,340	11,124	9,597	28,884	12,000	12,000	28,884	12,000	12,000
SALARIES-PART TIME	9,621	36,039	14,192	46,762	55,962	55,962	46,662	30,994	25,197
CARES ACT-POLL WORKER BONUS	-	-	-	-	-	21,000	28,785	-	-
FICA 6.2%	8,339	10,862	10,304	12,115	12,596	12,596	12,596	11,589	11,230
LOC. GOV. EMP. RETIREMENT	9,969	10,685	13,111	13,547	15,014	15,014	15,014	17,776	17,776
HOSPITALIZATION-EMPLOYEE	17,166	17,374	18,959	16,124	20,379	20,379	20,379	19,731	19,731
MEDICARE 1.45%	1,950	2,540	2,410	2,833	2,946	2,946	2,946	2,710	2,626
LIFE INSURANCE-EMPLOYEE	71	69	79	73	84	84	84	90	90
WORKERS COMPENSATION INSURANCE	565	622	453	439	500	500	500	700	700
401(K) EMPLOYER CONTRIBUTION	2,637	2,740	3,090	2,656	2,944	2,944	2,944	3,119	3,119
PROFESSIONAL SERVICE-LEGAL	33,303	13,598	2,380	-	2,500	2,500	-	2,500	-
ELECTION WORKERS/POLL HOLDERS	29,048	36,013	57,467	41,839	21,525	21,525	41,839	45,350	30,125
OFFICE SUPPLIES	2,850	6,209	7,901	4,045	7,000	7,000	6,500	7,000	7,000
COVID 19 SUPPLIES-GRANT	-	-	-	3,003	-	12,648	12,648	-	-
ELECTION DAY VOTING COVID COST	-	-	-	-	-	10,000	10,000	-	-
PROFESSIONAL DEVELOPMENT	11,601	16,055	13,004	4,120	18,500	18,500	5,000	18,500	18,500
TRAVEL-FUEL	115	176	262	84	100	100	84	300	200
TELEPHONE	4,748	5,104	6,169	4,036	4,764	4,764	764	5,790	5,160
POSTAGE	412	612	523	612	1,000	1,000	1,000	1,000	1,000
PRINTING	5,912	14,242	15,444	13,508	12,080	12,080	13,508	20,760	13,760
MAINT/REPAIR-EQUIPMENT	3,016	1,242	95	150	2,500	2,500	151	5,000	-
COMPUTER SOFTWARE/SUPPORT	33,410	31,348	40,021	32,522	34,550	34,550	32,000	38,050	35,550
LEGAL ADVERTISING	3,335	1,787	4,574	1,433	3,500	3,500	1,433	9,330	7,730
EQUIPMENT PURCHASE	-	4,543	2,138	-	6,000	6,000	6,000	12,000	5,000
EQUIPMENT-COVID-19	-	-	-	19,881	-	20,000	20,000	-	-
RENT-OFFICE SPACE	1,720	4,055	5,935	3,070	3,550	3,550	3,370	9,980	6,430
RENTAL EQUIPMENT	1,895	2,022	3,998	1,634	1,200	1,200	1,634	3,300	2,200
CONTRACT SERVICES	4,401	4,661	4,979	6,010	4,536	4,536	4,536	5,664	5,664
DUES & SUBSCRIPTIONS	220	335	435	360	440	440	360	440	440
<b>TOTALS</b>	<b>\$ 319,082</b>	<b>\$ 361,957</b>	<b>\$ 373,760</b>	<b>\$ 376,461</b>	<b>\$ 381,369</b>	<b>\$ 459,254</b>	<b>\$ 469,057</b>	<b>\$ 427,605</b>	<b>\$ 375,160</b>

# REGISTER OF DEEDS OFFICE

The Register of Deeds Office is the official custodian of all records presented to the office for recording. The scope of records encompasses all real estate, vital records, military discharges, and notary public. The office compiles and maintains an index of recorded instruments for inspection. Staff members are responsible for issuing certified and non-certified copies of all instruments contained in the office, such as birth, delayed birth, death, marriage, military discharge, and real estate records. Staff assists the general public in locating such records and helps them navigate the online system. Other responsibilities include administering the oath of office to Beaufort County Notary Publics as well as issuance of marriage licenses. Employees are cross-trained to complete the four (4) major jobs performed each day with each having individual tasks assigned. All policies, procedures, and fees for this office are governed by a number of North Carolina General Statutes.

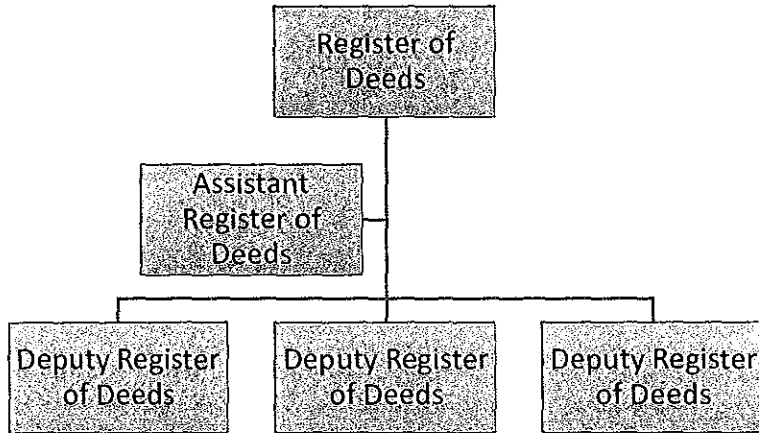
Jennifer Leggett Whitehurst, Register of Deeds

Beaufort Co. Register of Deeds,  
Beaufort Co. Courthouse  
Rm. 101, 112 East Second St  
Post Office Box 514  
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### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
5	5	5	5	5

REGISTER OF DEEDS	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 201,948	\$ 201,195	\$ 214,435	\$ 217,635
Benefits	73,049	79,092	79,092	83,894
Operating	91,438	109,033	109,033	108,048
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 366,436</b>	<b>\$ 389,320</b>	<b>\$ 402,560</b>	<b>\$ 409,577</b>

REGISTER OF DEEDS

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 191,067	\$ 197,060	\$ 201,756	\$ 161,035	\$ 200,995	\$ 214,235	\$ 217,435	\$ 217,435	\$ 217,435
SALARIES-OVERTIME	199	232	192	177	200	200	200	200	200
R.O.D.-SUPP. RET.- GS 161-50.2	3,928	3,849	3,871	3,391	4,000	4,000	4,000	4,000	4,000
FICA 6.2%	11,205	11,563	11,716	9,105	12,474	12,474	12,474	13,493	13,493
LOC. GOV. EMP. RETIREMENT	14,460	15,389	18,194	16,427	20,522	20,522	20,522	24,810	24,810
HOSPITALIZATION-EMPLOYEE	28,463	30,619	31,599	25,314	33,965	33,965	33,965	32,885	32,885
MEDICARE 1.45%	2,620	2,704	2,743	2,195	2,917	2,917	2,917	3,153	3,153
LIFE INSURANCE-EMPLOYEE	111	123	132	109	140	140	140	150	150
WORKERS COMPENSATION INSURANCE	942	1,037	756	732	1,050	1,050	1,050	1,050	1,050
401(K) EMPLOYER CONTRIBUTION	3,527	3,945	4,039	3,224	4,024	4,024	4,024	4,353	4,353
OFFICE SUPPLIES	14,492	10,037	11,425	12,292	12,500	12,500	12,500	12,500	12,500
PROFESSIONAL DEVELOPMENT	1,024	2,471	814	325	3,000	3,000	500	3,000	3,000
TELEPHONE	2,523	1,980	1,797	1,605	1,630	1,630	1,825	1,900	2,100
POSTAGE	112	112	112	49	300	300	300	300	150
RECORDS MANAGEMENT-MICROFILM	993	1,383	2,161	1,111	2,150	2,150	2,000	2,000	2,000
AUTOMATION/RESTORATION 10%	-	11,510	21,960	1,253	22,615	22,615	23,280	23,500	23,500
MAINT/REPAIR-EQUIPMENT	90	847	-	210	500	500	500	500	500
COMPUTER SOFTWARE/SUPPORT	36,404	35,225	24,099	24,756	30,613	30,613	29,000	30,973	30,973
EQUIPMENT PURCHASE	-	5,152	6,401	-	-	-	-	20,000	20,000
EQUIPMENT PURCHASE-AUTOMATION	-	10,866	6,766	-	21,000	21,000	-	-	-
CONTRACT SERVICES	11,275	13,121	15,579	12,081	14,400	14,400	16,024	17,000	13,000
DUES & SUBSCRIPTIONS	325	325	325	325	325	325	325	325	325
CAPITAL OUTLAY-EQUIPMENT	-	16,060	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 323,760</b>	<b>\$ 375,611</b>	<b>\$ 366,436</b>	<b>\$ 275,716</b>	<b>\$ 389,320</b>	<b>\$ 402,560</b>	<b>\$ 382,981</b>	<b>\$ 413,527</b>	<b>\$ 409,577</b>

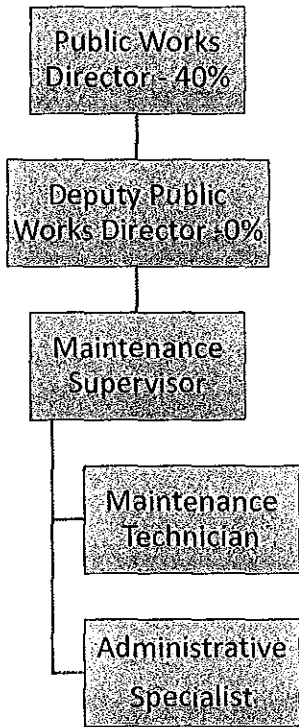
## FACILITIES MAINTENANCE

The Facilities Maintenance Division of the Public Works Department is responsible for planning, management, and performance of maintenance and improvement activities for nineteen County owned properties. It is the goal of the personnel to provide a safe, clean working environment for County employees, and clean, welcoming facilities and grounds for all Beaufort County residents and visitors. Three full-time county employees and various independent contractors are utilized to achieve this goal.

Christina Smith, Public Works Director  
 West Overman, Deputy Public Works Director  
 Todd Taylor, Maintenance Coordinator

Maintenance Shop  
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 Washington, North Carolina 27889

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### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
3	3	3	3	3

PUBLIC BUILDINGS	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 154,097	\$ 180,273	\$ 159,857	\$ 184,863
Benefits	47,342	59,347	53,637	62,938
Operating	1,049,161	1,082,172	1,167,891	1,107,101
Capital	89,489	-	517,954	-
<b>Totals</b>	<b>\$ 1,340,089</b>	<b>\$ 1,321,792</b>	<b>\$ 1,899,339</b>	<b>\$ 1,354,902</b>

**PUBLIC BUILDINGS**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS					
SALARIES	\$ 154,238	\$ 153,001	\$ 133,832	\$ 97,490	\$ 156,826	\$ 128,410	\$ 122,631	\$ 161,417	\$ 161,417
SALARIES-OVERTIME	2,927	1,497	9,010	13,922	3,800	16,800	20,000	3,800	3,800
SALARIES-PART TIME	8,209	8,363	11,256	10,354	19,647	14,647	15,000	19,647	19,647
FICA 6.2%	9,780	9,680	9,291	7,222	11,177	11,177	8,801	11,462	11,462
LOC. GOV. EMP. RETIREMENT	11,882	12,051	12,855	11,176	16,384	16,384	13,816	18,835	18,835
HOSPITALIZATION-EMPLOYEE	20,020	19,263	16,855	12,476	22,417	16,707	15,736	22,362	22,362
MEDICARE 1.45%	2,287	2,264	2,173	1,710	2,614	2,614	2,081	2,681	2,681
LIFE INSURANCE-EMPLOYEE	85	81	68	36	92	92	73	102	102
WORKERS COMPENSATION INSURANCE	3,681	3,388	3,633	4,192	3,450	3,450	4,192	4,192	4,192
401(K) EMPLOYER CONTRIBUTION	2,764	2,703	2,465	2,194	3,213	3,213	2,714	3,304	3,304
PROFESSIONAL SERVICE-MEDICAL	10,860	-	-	-	-	-	-	-	-
ENGINEERING	24,900	1,913	4,724	8,476	10,000	10,000	10,000	10,000	10,000
JANITORIAL SUPPLIES	23,331	17,610	23,757	24,965	25,000	25,000	24,965	25,000	25,000
UNIFORMS	-	-	330	1,048	1,800	1,800	1,500	1,800	1,800
OFFICE SUPPLIES	993	671	954	97	1,000	1,000	200	500	500
SUPPLIES - SMALL TOOLS	726	1,872	1,193	1,132	5,300	5,300	5,300	5,300	5,300
PROFESSIONAL DEVELOPMENT	884	1,743	1,149	760	4,000	4,000	1,200	4,000	4,000
TRAVEL-FUEL	2,139	2,090	1,487	727	2,000	2,000	1,250	1,500	1,500
TELEPHONE	2,446	2,465	2,405	1,927	2,880	2,880	2,500	2,750	2,750
POSTAGE	-	-	60	-	50	50	25	25	25
UTILITIES-COURTHOUSE	102,783	105,159	98,799	82,035	94,000	94,000	94,752	100,000	100,000
UTILITIES-AG.BLDING (C. ANNEX)	15,432	16,247	12,962	12,298	14,411	14,411	14,466	15,000	15,000
UTILITIES-OLD JAIL	7,199	7,254	9,163	7,440	10,924	10,924	9,276	10,000	10,000
UTILITIES-OAKLAND BLDG.	23,151	23,765	22,813	20,010	25,208	25,208	27,211	28,000	28,000
UTILITIES-ADMIN. BUILDING	9,345	13,978	9,266	7,787	10,083	10,083	8,553	9,000	9,000
UTILITIES-SEABOARD BLDG.	42,186	37,861	44,839	29,977	51,109	51,109	41,509	42,000	42,000
UTILITIES-AURORA SENIOR CENTER	-	-	1,384	1,196	1,530	1,530	1,579	1,600	1,600
UTILITIES-TIDELAND BUILDING	86,550	86,778	82,869	67,651	89,610	89,610	89,241	90,000	90,000
UTILITIES-FARM SERVICES BLDG	23,915	23,751	25,445	20,529	25,828	25,828	26,836	26,900	26,900
UTILITIES-MAINT. BUILDING	6,224	6,861	4,929	4,210	5,287	5,287	5,689	5,700	5,700
UTILITIES-EMERGENCY MGT	5,776	6,005	6,339	5,022	7,054	7,054	6,664	6,700	6,700
UTILITIES-FIRST BANK BUILDING	9,137	10,675	12,683	12,196	13,682	13,682	14,546	15,000	15,000
UTILITIES-HORNE BUILDING	1,882	8,380	6,884	5,498	7,422	7,422	6,459	6,500	6,500
UTILITIES-BATH COMMUNITY EMS	-	-	-	-	3,500	3,500	300	3,248	3,248
MAINT/REPAIR-BUILDINGS	-	-	-	124,794	-	123,971	123,852	-	-
MAINT/REPAIR-COURTHOUSE	10,802	6,932	8,704	3,369	12,000	12,000	3,500	12,000	14,400
MAINT/REPAIR-COURTHOUSE ANNEX	7,272	9,575	7,141	1,954	5,000	5,000	3,875	6,000	6,000
MAINT/REPAIR-OLD JAIL	1,610	152	236	1,744	3,000	3,000	2,000	6,000	3,600
MAINT/REPAIR-OAKLAND BLDG.	3,663	242	1,753	4,765	4,500	4,500	5,000	4,000	5,400
MAINT/REPAIR-ADMIN. BUILDING	1,436	1,365	582	430	3,000	3,000	1,000	12,250	3,600
MAINT/REPAIR-SEABOARD BLDG.	5,051	5,128	8,084	90	5,500	5,500	500	8,000	6,600
MAINT/REPAIR-TIDELAND MENTAL	70,892	79,664	84,283	100,119	92,511	101,011	97,450	92,500	121,213
MAINT/REPAIR-HEALTH DEPT.	4,626	20,751	2,803	22,600	15,500	15,500	24,000	16,000	18,600
MAINT/REPAIR-FARM SERV. BLDG	5,504	2,157	20,203	1,717	4,000	4,000	2,000	12,400	4,800
MAINT/REPAIR-DSS BUILDING	6,733	5,469	17,666	4,336	6,000	6,000	4,800	10,350	7,200
MAINT/REPAIR-MAINT. BUILDING	1,048	628	485	752	2,500	2,500	750	22,000	3,000
MAINT/REPAIR-EMERGENCY MGT	4,261	1,504	274	472	3,500	3,500	800	2,000	4,200
MAINT/REPAIR-ANIMAL CONTROL	9,408	7,327	1,811	3,704	4,500	4,500	4,500	20,000	5,400
MAINT/REPAIR-JAIL	33,434	5,606	24,444	25,886	10,000	6,106	35,000	3,500	7,327
MAINT/REPAIR-FRANCISCO BLDG	4,075	-	315	82	2,000	2,000	200	750	2,400
MAINT/REPAIR-FIRST BANK BLDG	652	28,135	2,701	6,938	4,000	4,000	7,042	2,000	2,400
MAINT/REPAIR-HORNE BUILDING	5,206	53,312	261	685	2,000	2,000	1,000	2,000	2,400
MAINT/REPAIR-BATH COMM. EMS	-	-	-	-	500	500	350	500	600
MAINT/REPAIR-EQUIPMENT	6,908	5,614	7,692	4,192	5,000	5,000	5,000	5,000	5,000
MAINT/REPAIR-HVAC	114,626	127,196	141,099	100,831	152,500	118,142	108,142	152,500	152,500
MAINT/REPAIR-VEHICLE	89	1,350	717	1,379	1,800	1,800	1,680	1,700	1,700
COMPUTER SOFTWARE/SUPPORT	-	960	864	-	-	-	864	960	960
EQUIPMENT PURCHASE	1,497	2,000	4,190	1,322	5,000	5,000	5,000	17,000	8,000
CONTRACT SERVICES	270,308	294,319	338,419	310,760	326,183	317,683	316,000	333,878	309,278
CAPITAL OUTLAY-EQUIPMENT	26,180	54,085	73,238	-	-	-	-	-	-
CAPITAL OUTLAY - BUILDINGS	-	-	16,250	504,844	-	517,954	497,038	-	-
<b>TOTALS</b>	<b>\$ 1,211,015</b>	<b>\$ 1,300,841</b>	<b>\$ 1,340,089</b>	<b>\$ 1,703,517</b>	<b>\$ 1,321,792</b>	<b>\$ 1,899,339</b>	<b>\$ 1,850,410</b>	<b>\$ 1,401,611</b>	<b>\$ 1,354,902</b>

## DEBT SERVICE SUMMARY

### GENERAL FUND

- **Beaufort County strictly adheres to the requirements set forth by the Local Government Bond Act (G.S. Chapter 159). G.S. 159-55 provides that the net General Obligation debt of the County not exceed 8 percent of the appraised value of property subject to taxation. As of the most recent audited financial statements dated June 30, 2020 the County had a legal debt margin of \$451,984,399.**

Percentage of tax supported debt to Appraised Value of Property is .21%

Total G/F Debt per Capita as of June 30, 2020   **\$357**

G/F GO Debt per Capita as of June 30, 2020   **\$259**

- **The County currently holds a rating of Aa3 from Moody's and a AA+ from Standard and Poor's.**

The following table shows the budgeted principal and interest payments for fiscal year 2021-2022 for the General Fund.

Category of Debt	Principal	Interest
2021 GO Refunding	\$ 1,170,000	\$ 48,214
BCCC Allied Health Building	82,463	93,256
Energy Savings Equipment Installment Purchase Contracts	185,000	20,734
3rd Street Building Installment Purchase Contract	14,574	5,470
2021 GO Refunding 2021A	65,000	99,205
2021 GO Refunding 2021B	490,000	29,121
17/18 Capital Imp. Installment Financing	344,258	27,282
<b>Total G/F Debt Service 2021-2022</b>	<b>\$ 2,351,295</b>	<b>\$ 323,282</b>

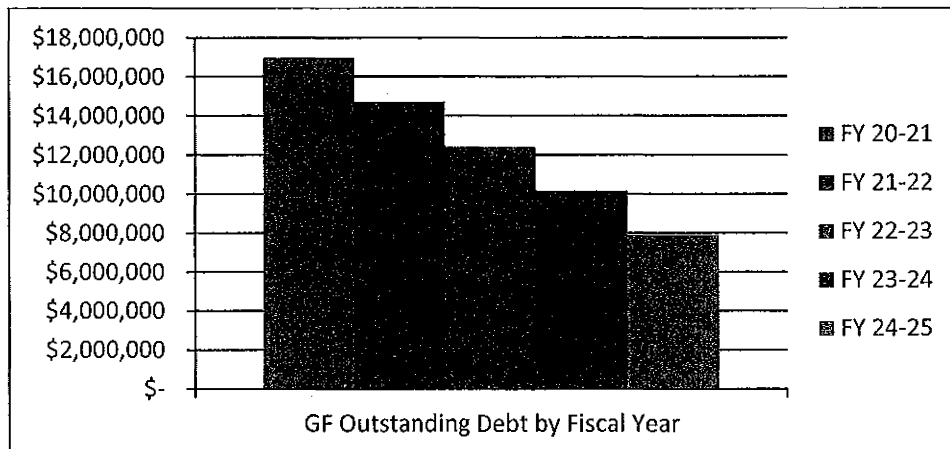
## DEBT SERVICE – GENERAL FUND

**Overview:** Beaufort County has various sources of revenues, which are used to retire debt obligations. The current sources of revenue are restricted portions of sales tax revenues, lottery proceeds, and non-restricted intergovernmental revenues. At present, the County uses several different types of financing, including general obligation bonds, installment purchase contracts, and bond refundings.

**GO or General Obligation Debt** is issued by the County and pledges the full faith and credit of the County. Therefore, GO bonds must be approved by the citizens of a jurisdiction and are guaranteed by future tax revenue. The most important County obligation is for payment of GO debt. **Refunded GO bonds** represent general obligation bonds that are refinanced to obtain a lower net interest cost.

**Installment Purchase (referred to as a 160A-20)**, is a lease purchase in which the item or items purchased serve as collateral. There is no public approval necessary and these instruments are generally used for smaller projects due to the low issuance cost. Installment purchase contracts with a term greater than 59 months require approval by the North Carolina Local Government Commission. The term of these notes is generally shorter than GO bonds.

<i>General Fund Outstanding Debt</i>	Balances At Fiscal Year End				
	As of 6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Refunded GO School Bonds	11,010,000	9,285,000	7,555,000	5,870,000	4,225,000
Installment Purchase – 2015 Energy Contract	1,055,000	870,000	675,000	470,000	255,000
USDA Installment Purchase – Health Bldg.	2,659,141	2,576,678	2,491,330	2,402,994	2,311,566
Installment Purchase – 117 W. 3 <sup>rd</sup> Street Bldg.	141,556	126,982	111,805	96,000	79,543
Installment Purchase – Major Capital	2,436,630	2,092,372	1,743,971	1,391,377	1,034,538
<b>Total Outstanding G/F Debt</b>	<b>\$17,302,327</b>	<b>\$14,941,032</b>	<b>\$ 12,577,106</b>	<b>\$10,230,371</b>	<b>\$7,905,647</b>



## DEBT SERVICE REQUIREMENTS – GENERAL FUND

### Debt Service Requirements

Issue Year	Final Pay Date	Debt Description	Actual Fiscal Year 2020-2021	Budget Fiscal Year 2021-2022	Budget Fiscal Year 2022-2023	Interest Rate	Type
Jul 2017	Feb 2028	Refunded GO School Bonds – Series 2017	\$ 436,603	\$ 0	\$ 0	2.22%	GO Bond
Aug 2012	April 2028	Refunded GO School Bonds – Series 2012	1,035,350	0	0	2.0%-5.0%	GO Bond
Nov 2015	Nov 2026	Refunded GO School Bonds – Series 2015	540,436	0	0	2.15%	GO Bond
May 2021	June 2028	Refunded GO School Bonds	0	1,901,540	1,849,560	1.23%-1.48%	GO Bond
Nov 2015	Aug 2026	Installment Purchase – 2015 Energy Contract	200,603	205,734	211,653	2.132%	Installment
May 2013	June 2043	USDA Installment Purchase – Health Bldg.	175,718	175,719	175,718	3.5%	Installment
Nov 2014	Oct 2029	Installment Purchase – 117 W. 3 <sup>rd</sup> Street Bldg.	20,044	20,044	20,047	4%	Installment
May 2018	Apr 2028	Installment Purchase – Major Capital	371,540	371,540	371,540	1.2%	Installment
		<b>Total Payments by Fiscal Year</b>	<b>\$ 2,780,294</b>	<b>\$ 2,674,577</b>	<b>\$2,628,518</b>		

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# NON-DEPARTMENTAL

The Non-Departmental cost center accounts for expenditures within the General Fund that apply to all departments and that cannot be easily attributed to a specific division.

NON-DEPARTMENTAL	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
State Unemployment Insurance	\$ 8,006	\$ 10,000	\$ 10,000	\$ 11,000
FLSA Law Impact	5,160	5,000	1,115	5,000
Employee Assistance Program	6,138	6,138	6,138	6,138
Employee Luncheon	5,367	5,000	5,000	6,000
Covid-19 Supplies	82,043	-	105,530	-
Postage	30,191	38,000	38,000	40,000
IT Software and Support	201,777	197,000	197,000	212,896
Broad Band Engagement Study	50,000	-	-	-
Insurance and Bonds	178,408	185,000	185,000	246,000
Capital Outlay	57,276	60,000	138,383	100,000
Hurricane Dorian Expense	13,638	-	-	-
Metal Building	-	-	-	500,000
<b>Totals</b>	<b>\$ 638,004</b>	<b>\$ 506,138</b>	<b>\$ 686,166</b>	<b>\$ 1,127,034</b>

**NON-DEPARTMENTAL**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
UNEMPLOYMENT INS-NON-DEPARTMNT	\$ 11,564	\$ 10,441	\$ 8,006	\$ 11,167	\$ 10,000	\$ 10,000	\$ 11,167	\$ 11,000	\$ 11,000
FLSA LAW IMPACT	15,388	2,731	5,160	2,863	5,000	1,115	2,864	5,000	5,000
EMPLOYEE ASSISTANCE PROGRAM	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138
APPRECIATION LUNCHEON-EMP.	5,107	5,904	5,367	4,601	5,000	5,000	4,601	6,000	6,000
COVID-19 SUPPLIES-FEMA	-	-	82,043	97,407	-	105,530	105,530	-	-
POSTAGE	37,197	38,355	30,191	30,954	38,000	38,000	38,000	38,000	40,000
IT-COMPUTER SOFTWARE/SUPPORT	115,727	152,577	201,777	143,980	197,000	197,000	197,000	212,896	212,896
PHONE SYSTEM STUDY	13,611	-	-	-	-	-	-	-	-
BROAD BAND ENG. STUDY	-	-	50,000	-	-	-	-	-	-
INSURANCE AND BONDS	190,996	180,625	178,408	219,743	185,000	185,000	215,216	235,000	246,000
CAPITAL OUTLAY-EQUIPMENT	-	79,781	57,276	69,227	60,000	68,480	69,227	-	100,000
CAPITAL OUTLAY - BUILDINGS	-	-	-	69,651	-	69,903	69,651	-	-
PAYMENT TO VIDANT	41,000	-	-	-	-	-	-	-	-
LAND PURCHASE	235,088	-	-	-	-	-	-	-	-
HURRICANE FLORENCE EXPENSE	-	256,771	-	-	-	-	-	-	-
HURRICANE DORIAN EXPENSE	-	-	13,638	-	-	-	-	-	-
METAL BUILDING	-	-	-	-	-	-	500,000	500,000	500,000
<b>TOTALS</b>	<b>\$ 671,816</b>	<b>\$ 733,323</b>	<b>\$ 638,004</b>	<b>\$ 655,731</b>	<b>\$ 506,138</b>	<b>\$ 686,166</b>	<b>\$ 1,219,394</b>	<b>\$ 1,014,034</b>	<b>\$ 1,127,034</b>

## TRANSFERS TO OTHER FUNDS

Certain governmental activities are accounted for in funds other than the General Fund because of statutory requirements or because of the need for multi-year accounting. This category records transfers/contributions to these funds from the County's General Fund.

Transfer to the Tax Revaluation Fund - Annual required contribution to set aside funds for tax revaluation.

Transfer to the Economic Development Fund - This fund is used to account for specific funds associated with economic development such as the Airport Tax Grant with the City of Washington and for the recruitment of industries to Beaufort County. Appropriations are made annually for the Tax Grant and as needed for recruitment opportunities. A contribution of \$45,000 is needed for FY 21/22 for the Airport Tax Grant with the City of Washington.

Transfer to the Broad Creek Capital Project Fund – Year 5 of 5 set aside to accumulate funds for voting machine replacement.

Transfer to the Facility Improvements Capital Project Fund – This fund is used to accumulate dollars for facility improvements. A county-wide facility study was completed in 2017 that identified \$28,467,221 in needed improvements over the next 20 years which is an average of \$1,423,361 per year.

TRANSFERS TO OTHER FUNDS	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
To the Revaluation Fund	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050
To the Economic Development Fund	80,000	80,000	80,000	45,000
To the Facility Improvements Capital Project Fund	820,650	575,000	575,000	575,000
To the Capital Reserve Fund	55,000	55,000	55,000	55,000
To the Jail Locking System Improvement Fund	785,710	-	-	-
<b>Totals</b>	<b>\$ 1,903,410</b>	<b>\$ 872,050</b>	<b>\$ 872,050</b>	<b>\$ 837,050</b>

**TRANSFERS TO OTHER FUNDS**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
TO REVALUATION FUND	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050
TRANSFER TO FUND 11 EDC	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	45,000
TRANSFER TO FAC/CAP IMPR FUND	-	-	575,000	329,350	575,000	575,000	329,350	575,000	575,000
TRANSFER TO FUND 27 CAP RESERV	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
TRANSFER TO SOLID WASTE/LDFILL	-	160,000	-	-	-	-	-	-	-
TRANSFER TO CAPITAL PROJECT FD	3,152,372	1,535,300	-	-	-	-	-	-	-
TRANSFER TO SPECIAL REVENUE FD	8,567	-	-	-	-	-	-	-	-
TRANSFER TO FUND 146	-	-	785,710	-	-	-	-	-	-
TRANSFER TO RADIO CPF	-	131,941	-	-	-	-	-	-	-
TRANSFER CPF 149	-	5,000	-	-	-	-	-	-	-
TRANSFER TO IMPROVEMENT CPF	-	-	245,650	-	-	-	-	-	-
	<b>\$ 3,457,989</b>	<b>\$ 2,129,291</b>	<b>\$ 1,903,410</b>	<b>\$ 626,400</b>	<b>\$ 872,050</b>	<b>\$ 872,050</b>	<b>\$ 626,400</b>	<b>\$ 872,050</b>	<b>\$ 837,050</b>

## CONTINGENCY

The General Fund Contingency appropriation allows for unexpected needs that change departmental, function or program budgets. The movement of funds to a department or program requires a Board approved budget ordinance amendment. North Carolina General Statute (N.C.G.S. 159-13(b)(3)) restricts the "contingencies" to 5% of all other appropriations in the fund, or approximately \$3,118,366 based on the recommended budget. The amount recommended for contingency in FY 2021-2022 is well below the limit.

CONTINGENCY	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Operating	-	221,854	213,354	455,042
Capital	-	-	-	-
Totals	\$ -	\$ 221,854	\$ 213,354	\$ 455,042

**CONTINGENCY**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 221,854	\$ 213,354	\$ 455,042	\$ 455,042	\$ 455,042
	\$ -	\$ -	\$ -	\$ -	\$ 221,854	\$ 213,354	\$ 455,042	\$ 455,042	\$ 455,042

**DEPARTMENT OF SOCIAL SERVICES**

The Beaufort County Department of Social Services is one of 100 county administered social service agencies. It's enabling authority lies within NCGS §108A-25, and related statutes. The agency is mandated to provide an array of human supportive services that are authorized and funded, in part, by federal and state legislatures. Social service programs enable economically disadvantaged families to meet basic survival needs and provide opportunities for families to gain self-sufficiency through employment. Other DSS programs focus on the protection, prevention, and remediation of abuse, neglect, dependency, and/or exploitation of children and adults.

Melanie B. Corprew  
 Director

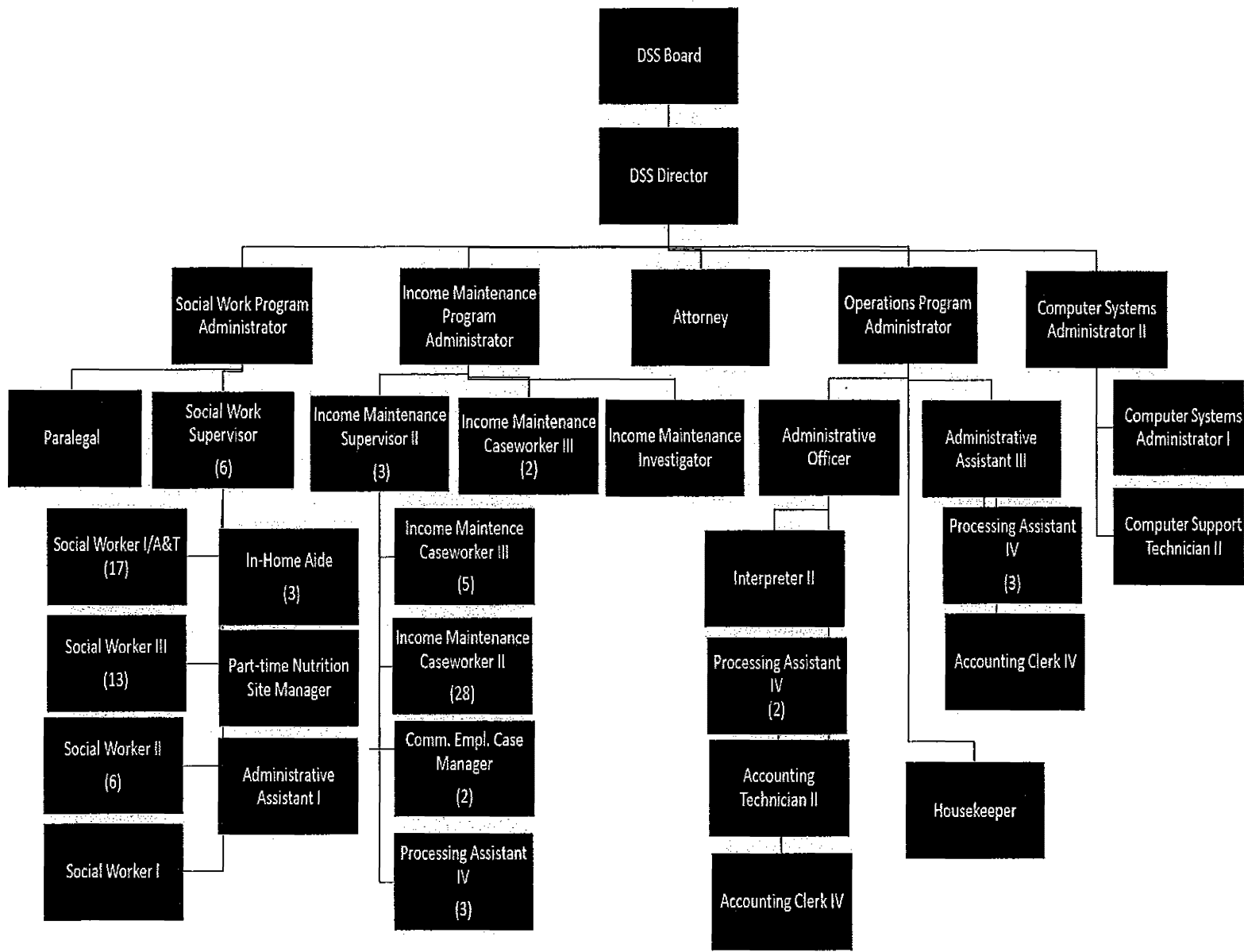
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The department's services are subdivided into three primary service program areas: 1) Public Assistance Programs; 2) Family Services [Child Welfare and Adult Services]; and, 3) Child Support Enforcement. The Public Assistance (PA) programs include: Food & Nutrition Services (FNS), Family & Children (FC-MA) and Adult Medicaid (A-MA), Work First Employment (WF), Emergency Assistance (EA) and General Assistance (GA), Child Day Care (CDC) and Non-Emergency Medicaid Transportation (NEMT). Adult and Child Welfare Services include Child Protective Services (CPS), CW Foster Care, Adoptions, Adult Guardianship, Protective Payee, Personal Care Services, and Case Management. Child Support Enforcement services help establish parental responsibility and financial support obligations to ensure child support collections and disbursements. Currently all these programs are included in the operations of the Department of Social Services with the exception of Child Support Services. These services are contracted to a private company. We do include these costs in our budget to pull down federal and state reimbursement for this program.

The county dollar represents 43% of the Department of Social Services' total proposed budget of \$11,958,386. The remainder of the Department's budget is provided by billable services and State and Federal funding sources.

SOCIAL SERVICES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 4,492,539	\$ 4,661,817	\$ 4,831,627	\$ 5,085,763
Benefits	1,551,742	1,760,472	1,737,861	1,882,605
Operating	4,184,104	4,528,297	5,084,904	5,000,018
Capital	-	-	-	-
Totals	\$ 10,228,385	\$ 10,950,586	\$ 11,654,392	\$ 11,968,386



**Full Time Positions Authorized**

FY 18	FY 19	FY 20	FY 21	FY 22 Requested
115	115	115	115	111

In fiscal year 2019 Departments of Social Services were required to enter into a Memorandum of Understanding with North Carolina Department of Health and Human Services (NC DHHS) and certain performance measures were set forth in this agreement. Failure to meet these measures may result in NC DHHS withholding state and federal funding to Beaufort County Department of Social Services.

Beaufort County DSS – Monthly Statistics – 2020							
		July 2020	Aug. 2020	Sept. 2020	Oct. 2020	Nov. 2020	Dec. 2020
<b>Adult Services</b>							
AS 1	The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report.	92% Unmet	93% Unmet	100% Met	100% Met	100% Met	100% Met
AS 2	The County will complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report.	0% Unmet	75% Unmet	100% Met	100% Met	100% Met	100% Met
AS 3	The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date.	100% Met	100% Met	No appli- cations	100% Met	No appli- cations	100% Met
AS 4	The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date.	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met
<b>Child Care Assistance Services</b>							
CC 1	The County will process 95% of Child Care Subsidy applications within 30 calendar days of the application date.	100% Met	100% Met	100% Met	100% Met	100% Met	85.71% Unmet
<b>Child Welfare Services</b>							
CWS 1	The County will initiate 95% of all screened-in reports within required time frames.	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met
CWS 2	For all children who were victims of maltreatment during a twelve-month period, no more than 9.1% received a subsequent finding of maltreatment.	8.66% Met	5.85% Met	9.43% Unmet	10.27% Unmet	10.7% Unmet	10.7% Unmet
CWS 3	The County will ensure that 95% of all foster youth have face-to-face visits by the social worker each month.	97.56% Met	99.19% Met	96.64% Met	97.66% Met	95.12% Met	No info available
CWS 4	The County will provide leadership for ensuring that 40.5% of children who enter foster care in a 12-month period are discharged to permanency within 12 months of entering foster care.	34.12% Unmet	38.2% Unmet	31.33% Unmet	21.88% Unmet	40.86% Met	41.67% Met
CWS 5	The County will provide leadership for ensuring that of children who enter foster care in a 12-month who were discharged within 12 months to reunification, kinship care, or guardianship, no more than 8.3% re-enter foster care within 12 months of their discharge.	0% Met	0% Met	0% Met	0% Met	0% Met	0% Met
CWS 6	The County will provide leadership for ensuring that of all children who enter foster care in a 12-month period in the county, the rate of placement moves per 1000 days of foster care will not exceed 4.1.	3.27% Met	2.65% Met	3.01% Met	3.24% Met	3.4% Met	2.75% Met

<b>Energy Programs</b>							
EP 1	The County will process 95% of Crisis Intervention Program (CIP) applications within one (1) business day for applicants with no heat or cooling source.	100% Met	84.38% Unmet	43.75% Unmet	85.71% Unmet	76.19% Unmet	88.57% Unmet
EP 2	The County will process 95% of Crisis Intervention Program (CIP) applications within two (2) business days of the application date for applicants who have a heating or cooling source.	100% Met	96.33% Met	97.33% Met	100% Met	98.21% Met	99.38% Met
<b>Food and Nutrition Services</b>							
FNS 1	The County will process 95% of expedited FNS applications within 4 calendar days from the date of application.	95.24% Met	100% Met	96.3% Met	97.47% Met	94.2% Unmet	92.59% Unmet
FNS 2	The County will process 95% of regular FNS applications within 25 days from the date of application.	98.65% Met	96.7% Met	98.98% Met	96.24% Met	96.36% Met	95.76% Met
FNS 3	The County will ensure that 95% of FNS recertifications are processed on time, each month.	100% Met	100% Met	100% Met	99.48% Met	95.71% Met	100% Met
FNS 4	The County will ensure that 90% of Program Integrity claims are established within 180 days of the date of discovery.	100% Met	88.89% Unmet	100% Met	92.31% Met	0% Unmet	88.24% Unmet
<b>Work First</b>							
WF 1	The County will collect documentation from 50% of all work-eligible individuals that demonstrates completion of the required number of hours of federally countable work activities.	0% Unmet	0% Unmet	0% Unmet	0% Unmet	0% Unmet	No info available
WF 2	The County will collect documentation from 90% of two-parent families with Work Eligible individuals that verifies that they have completed the required number of hours of federally countable work activities.	0% Unmet	0% Unmet	0% Unmet	0% Unmet	0% Unmet	No info available
WF 3	The County will process 95% of Work First applications within 45 days of receipt.	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met
WF 4	The County will process 95% of Work First recertifications no later than the last day of the current recertification period.	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met

Beginning in January 2021 the MOU was modified slightly and some of the performance measures became “growth measures” while the others remain “mandated” performance measures.

<b>Beaufort County DSS – Monthly Statistics – 2021</b>			
<b>Mandated Performance Measures</b>			
		<b>Jan. 2021</b>	<b>Feb. 2021</b>
<b>Energy Programs</b>			
1	The County will process 95% of Crisis Intervention Program (CIP) applications, with no heat or cooling source, within one (1) business day from the date of application or date all verification is received, whichever is comes first.	90.48% Unmet	87.88% Unmet
2	The County will process 95% of Crisis Intervention Program (CIP) applications, that have heat or cooling source with a past due or final notice, within two (2) business days from the date of application or date all verification is received, whichever comes first.	97.83% Met	98.77% Met
<b>Work First</b>			
1	The County will process 95% of Work First applications within 45 days of receipt.	100% Met	100% Met
2	The County will process 95% of Work First recertifications within 60 calendar days prior to the last day of the current certification period.	100% Met	100% Met
<b>Food and Nutrition Services</b>			
1	The County will process 95% of expedited FNS applications within the timeframe that allows the household to have access to the FNS benefits on or before the 7th calendar day from the date of application.	95.12% Met	97.83% Met
2	The County will process 95% of regular FNS applications within the timeframe that allows the household to have access to the FNS benefits on or before the 30th calendar day from the date of application.	91.76% Unmet	98.7% Met
3	The County will ensure that 95% of FNS recertifications are processed on time, each month.	99.15% Met	98.46% Met
<b>Child Welfare - Foster Care</b>			
1	The County will ensure that 95% of all foster youth have a face-to-face visit with the social worker each month.	98.31% Met	100% Met

<b>Adult Protective Services (APS)</b>			
1	The County will complete 85% of APS evaluations involving allegations of abuse or neglect within 30 days of the report.	93% Met	93% Met
2	The County will complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report.	100% Met	100% Met
<b>Special Assistance (SA)</b>			
1	The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date.	100% Met	100% Met
2	The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date.	100% Met	100% Met
		<b>Jan. 2021</b>	<b>Feb. 2021</b>
<b>Child Welfare - Foster Care</b>			
1	The County will initiate 95% of all screened-in reports within required time frames.	100% Met	100% Met
2	For all children who were victims of maltreatment during a twelve-month period, no more than 9.1% received a subsequent finding of maltreatment.	9.29% Unmet	7.84% Met
3	The County will provide leadership for ensuring that 40.5% of children who enter foster care in a 12-month period are discharged to permanency within 12 months of entering foster care.	39.82% Unmet	27.27% Unmet
4	The County will provide leadership for ensuring that of children who enter foster care in a 12-month period who were discharged within 12 months to reunification, kinship care, or guardianship, no more than 8.3% re-enter foster care within 12 months of their discharge.	0% Met	0% Met
5	The County will provide leadership for ensuring that of all children who enter foster care in a 12-month period in the county, the rate of placement moves per 1,000 days of foster care will not exceed 4.1%.	2.71% Met	3.18% Met

## **DSS – MANAGEMENT, ADMINISTRATIVE, LEGAL, AND FISCAL**

This division is comprised of the following units. The legal unit handles all legal matters for the agency. The obligations primarily fall in the realm of adult and child protective services. The Fiscal Unit monitors and distributes finances and maintains internal controls of the agency. The Administrative unit is comprised of our processing assistants who are responsible for the dissemination of client information to staff and are also the primary contact for consumers contacting the agency.

Melanie B. Corprew  
Director

Kelly Smith  
Operations Program Administrator

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## **DSS – INFORMATION AND TECHNOLOGY SERVICES**

The IT department is responsible for the operation of all agency servers, computers, hardware, network systems, and applications for DSS and Child Support. IT staff provides all employees with technical assistance and access to multiple systems, local and state; as well as, provides training for staff in security and multiple computer programs. The Computer Systems Administrator I provides technical assistance to the Beaufort County Manager's Office and other county offices. IT staff assists DSS and Child Support employees in a way that will empower them to be more efficient and successful in their jobs with the use of technology. We also advocate technology needs for the benefit of our employees and the clients they serve.

Derrick Leggett, Computer Systems  
Administrator II

Beaufort County Department of  
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Email: derrick.leggett@beaufordss.com

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## **DSS – PUBLIC ASSISTANCE SERVICES AND PROGRAM INTEGRITY**

The Beaufort County Department of Social Services provides public assistance to low income families. Types of public assistance that are available include, Food and Nutrition Services, Medicaid, Non-Emergency Medical Transportation, Crisis intervention, Work First Family Assistance and Low-Income Energy Assistance. Public Assistance allows many of our families throughout Beaufort County to have access to nutritious foods and medical assistance, which often enables many families to become self- sufficient.

Amy Alligood,  
Income Maintenance Administrator I

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## **DSS – ADULT, CHILD AND FAMILY SUPPORT SERVICES**

The Adult, Child, and Family Support Services Section provides services to individuals and families in need of basic support to ensure the safety and well-being of all Beaufort County residents. This is accomplished by working with adults, children, and families to provide supportive services to keep families together and in their homes whenever possible. This section provides a myriad of services designed to keep adults, families, and children safe.

Lori Leggett, MSW,  
Deputy Director

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**SOCIAL SERVICES**

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>SOCIAL SERVICES-ADMINISTRATION</b>									
SALARIES	\$ 4,179,700	\$ 4,182,715	\$ 4,260,019	\$ 3,536,307	\$ 4,476,387	\$ 4,624,046	\$ 4,470,040	\$ 4,925,783	\$ 4,925,783
SALARIES-OVERTIME	56,989	118,628	113,445	60,839	85,000	85,000	76,836	93,500	93,500
SALARIES-OVERTIME-COVID	-	-	-	10,488	-	10,488	10,488	-	-
SALARIES-PART TIME	9,402	9,896	10,969	8,026	10,612	10,612	10,264	11,390	11,390
BOARD EXPENSE	3,219	3,347	3,312	2,464	5,000	5,000	3,250	5,000	5,000
FICA 6.2%	243,135	246,253	251,265	208,166	261,964	259,411	263,143	311,374	311,374
LOC. GOV. EMP. RETIREMENT	320,291	335,504	394,010	367,607	465,262	461,059	464,492	571,229	571,229
HOSPITALIZATION-EMPLOYEE	619,471	662,601	671,102	559,954	781,195	767,609	705,815	749,778	749,778
MEDICARE 1.45%	56,861	57,592	58,843	49,104	66,294	65,696	61,963	72,821	72,821
LIFE INSURANCE-EMPLOYEE	2,580	2,596	2,678	2,411	3,108	3,052	3,070	3,270	3,270
WORKERS COMPENSATION INSURANCE	53,105	52,570	43,864	47,987	43,864	43,074	47,987	47,987	47,987
401(K) EMPLOYER CONTRIBUTION	76,601	79,012	81,637	67,686	91,227	90,402	85,145	100,215	100,215
PROFESSIONAL SERVICE-LEGAL	5,842	19,970	23,981	19,434	25,000	25,000	30,792	31,000	31,000
ADMINISTRATIVE SERVICES	18,146	15,478	19,775	14,875	20,000	20,000	11,508	20,000	20,000
VOLUNTEER RECEPTION	1,424	1,132	1,443	-	1,500	1,500	1,500	1,500	1,500
OFFICE SUPPLIES	19,442	20,950	17,023	13,979	22,000	22,000	22,000	22,000	22,000
DSS MISC.-DONATED FUNDS	4,117	2,771	3,322	2,775	5,500	5,500	5,000	5,500	5,500
CARES COVID RESPONSE	-	-	-	99,463	-	126,476	126,476	-	-
PROFESSIONAL DEVELOPMENT	33,833	19,673	12,029	6,323	33,000	33,000	7,147	30,000	30,000
TRAVEL-CLIENT TRANSPORTATION	177,197	201,585	199,944	122,747	205,000	205,000	156,432	205,000	205,000
TELEPHONE	92,401	79,869	65,704	66,463	96,980	96,980	80,160	98,388	98,388
POSTAGE	22,591	21,962	23,482	22,662	23,500	23,500	23,500	23,500	23,500
UTILITIES-SOCIAL SERVICES	56,298	60,736	52,964	46,225	65,000	65,000	65,686	65,000	65,000
PRINTING	1,208	646	300	-	1,200	1,200	-	-	-
RECORDS MANAGEMENT-MICROFILM	9,599	5,819	4,930	4,011	6,000	6,000	5,000	6,000	6,000
MAINT/REPAIR-BUILDINGS	72,528	27,483	19,932	14,492	20,000	20,000	20,000	20,000	20,000
MAINT/REPAIR-EQUIPMENT	49	550	-	-	1,200	1,200	500	1,200	1,200
FREIGHT	-	10	-	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	226,191	195,113	221,666	265,221	253,036	268,036	267,000	260,666	260,666
LEGAL ADVERTISING	3,515	3,356	5,966	727	4,500	4,500	1,245	4,500	4,500
TEMPORARY EMP. SERVICES	64,335	93,406	69,934	31,389	83,000	73,666	41,343	70,000	70,000
INTERPRETER-LANGUAGE LINE	840	-	-	-	-	-	-	-	-
TRAINING/SCHOOL COSTS	29,870	26,093	28,777	1,476	39,000	24,000	2,529	39,000	39,000
CONTRACT-EBT ISSUANCE	16,475	13,635	12,169	10,636	20,627	20,627	13,647	20,627	20,627
EQUIPMENT PURCHASE	87,633	84,578	92,387	98,875	85,186	99,601	99,601	84,115	84,115
RENTAL EQUIPMENT	19,248	17,691	13,666	9,950	12,000	12,000	11,131	12,000	12,000
DUES & SUBSCRIPTIONS	1,879	2,609	2,449	1,559	3,014	3,014	2,339	3,014	3,014
BANK SERVICE FEES	9,170	4,563	4,773	989	10,000	10,000	2,000	3,500	3,500
CAPITAL OUTLAY-EQUIPMENT	13,207	92,069	-	-	-	-	-	-	-
CARES APS/CPS	-	-	-	68,677	-	69,113	79,601	-	-
<b>SOCIAL SERVICES-ADMINI</b>	<b>\$ 6,608,394</b>	<b>\$ 6,762,463</b>	<b>\$ 6,787,760</b>	<b>\$ 5,843,987</b>	<b>\$ 7,326,156</b>	<b>\$ 7,662,362</b>	<b>\$ 7,278,630</b>	<b>\$ 7,918,857</b>	<b>\$ 7,918,857</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>STATE IN-HOME/AGING SERVICES</b>									
SALARIES (Aging)	\$ 105,136	\$ 107,237	\$ 102,105	\$ 71,228	\$ 84,518	\$ 96,181	\$ 106,585	\$ 49,790	\$ 49,790
SALARIES-OVERTIME (Aging)	-	186	-	-	300	300	-	300	300
SALARIES-PART TIME (Aging)	11,975	7,823	2,689	-	-	-	-	-	-
FICA 6.2% (Aging)	6,831	6,667	6,030	4,082	6,284	6,284	6,234	3,106	3,106
LOC. GOV. EMP. RETIRE. (Aging)	7,948	8,379	9,197	7,258	8,651	8,651	10,862	5,710	5,710
HOSPITALIZATION-EMP. (Aging)	30,400	30,619	27,405	17,955	27,172	27,172	22,612	13,154	13,154
MEDICARE 1.45% (Aging)	1,598	1,559	1,410	968	1,470	1,470	1,466	726	726
LIFE INSURANCE-EMP (Aging)	102	93	88	64	112	112	81	60	60
WORKERS COMP INS (Aging)	4,386	11,067	2,173	1,669	2,173	2,173	1,669	2,173	2,173
401(K) EMPLOYER CONT (Aging)	2,102	2,148	2,042	1,424	1,696	1,696	2,136	1,002	1,002
MEDICAL-CARE MGMT/AIDE IMMUN.	654	590	510	572	600	600	572	600	600
PROF. SERVICES MEDICAL-AGING	4,675	1,184	-	-	-	-	-	-	-
PROF. SERV/ADULT SERV GEN ASST	16,558	(5,782)	14,034	13,027	25,000	25,000	11,993	25,000	25,000
PURCHASED MEALS	125,530	123,065	139,177	130,127	130,000	130,000	130,058	130,000	130,000
MEDICAL SUPPLIES	1,921	783	-	1,488	3,000	3,000	1,488	3,000	3,000
TRAVEL-CLIENT TRANSPORTATION	23,119	25,347	17,886	9,913	30,000	30,000	8,000	30,000	30,000
ELDERLY TRANSPORTATION-ETAP	56,825	44,860	-	-	-	-	-	-	-
SPECIAL PROJECTS	320	316	347	-	500	500	-	500	500
CONTRACT SERVICES	103,470	123,861	130,482	111,156	153,523	153,523	153,523	224,183	224,183
<b>STATE IN-HOME/AGING SE</b>	<b>\$ 503,550</b>	<b>\$ 490,003</b>	<b>\$ 455,575</b>	<b>\$ 370,931</b>	<b>\$ 474,999</b>	<b>\$ 486,662</b>	<b>\$ 457,279</b>	<b>\$ 489,304</b>	<b>\$ 489,304</b>
<b>WORK FIRST</b>									
PROF.SERVICES DRUG/MENTAL TEST	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
PROFESSIONAL DEVEL/WORKFIRST	10,331	7,185	2,016	-	10,500	10,500	-	10,500	10,500
TRAVEL CLIENT TRANSPORTATION	-	-	-	36	-	-	-	-	-
OTHER SUPP.SERV.(200% POVERTY)	968	3,060	2,202	1,094	7,500	7,500	1,874	7,500	7,500
CHILD ONLY SUPPORTIVE SERVICES	7,710	6,986	-	-	8,000	8,000	-	8,000	8,000
ESC CONTRACT-WORK FIRST	35,000	41,900	48,900	48,900	48,900	48,900	48,900	48,900	48,900
EMERGENCY ASSISTANCE-TANF	-	8,173	8,307	-	13,000	13,000	1,000	13,000	13,000
<b>WORK FIRST</b>	<b>\$ 54,009</b>	<b>\$ 67,305</b>	<b>\$ 61,425</b>	<b>\$ 50,030</b>	<b>\$ 88,400</b>	<b>\$ 88,400</b>	<b>\$ 51,774</b>	<b>\$ 88,400</b>	<b>\$ 88,400</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>IV-D CHILD SUPPORT ENFORCEMENT</b>									
PROF.SERVICE-IV-D CONTRACT	\$ 946,182	\$ 872,658	\$ 879,210	\$ 684,854	\$ 780,000	\$ 780,000	\$ 822,480	\$ 885,600	\$ 885,600
IV-D BLOOD TESTS	3,386	2,301	3,325	1,679	5,000	5,000	2,287	5,000	5,000
IV-D FILING FEES	-	-	-	-	1,000	1,000	-	1,000	1,000
<b>IV-D CHILD SUPPORT ENF</b>	<b>\$ 949,568</b>	<b>\$ 874,959</b>	<b>\$ 882,535</b>	<b>\$ 686,533</b>	<b>\$ 786,000</b>	<b>\$ 786,000</b>	<b>\$ 824,767</b>	<b>\$ 891,600</b>	<b>\$ 891,600</b>
<b>SPECIAL ASSISTANCE</b>									
CO. SHARE ASST (SPECIAL ASST)	\$ 550,421	\$ 519,785	\$ 479,748	\$ 329,433	\$ 640,000	\$ 403,000	\$ 388,495	\$ 640,000	\$ 640,000
ADOPT.ASSIST.IV-E & VENDOR PMT	103	-	-	-	-	-	-	-	-
<b>SPECIAL ASSISTANCE</b>	<b>\$ 550,524</b>	<b>\$ 519,785</b>	<b>\$ 479,748</b>	<b>\$ 329,433</b>	<b>\$ 640,000</b>	<b>\$ 403,000</b>	<b>\$ 388,495</b>	<b>\$ 640,000</b>	<b>\$ 640,000</b>
<b>FOSTER CARE</b>									
DRUG TEST	\$ 7,353	\$ 7,390	\$ 15,291	\$ 15,246	\$ 20,000	\$ 20,000	\$ 20,306	\$ 22,000	\$ 22,000
MEDICAL (FOSTER CARE)	2,274	1,161	1,147	324	6,600	6,600	1,000	4,600	4,600
GENERAL ASSISTANCE	18,410	56,293	23,708	12,349	35,000	35,000	10,000	35,000	35,000
INDEPENDENT LIVING LINKS	4,891	1,508	2,807	1,112	5,000	5,000	1,191	5,000	5,000
ADOPTION ASST IV-B& VENDOR PMT	64,834	60,982	67,325	47,455	87,500	87,500	56,901	87,500	87,500
FOSTER CARE-STATE	146,089	177,729	303,789	297,155	265,000	383,600	342,742	350,000	350,000
FOSTER CARE-IV-E	294,607	297,736	402,897	421,284	350,000	514,200	510,811	515,000	515,000
ADOPT.ASSIST.IV-E & VENDOR PMT	138,746	143,267	149,826	116,520	190,000	190,000	138,379	170,884	170,884
SPECIAL ADOPTION INCENT. FUND	39,313	29,891	22,912	13,650	-	85,594	13,195	72,399	72,399
<b>FOSTER CARE</b>	<b>\$ 716,516</b>	<b>\$ 775,957</b>	<b>\$ 989,702</b>	<b>\$ 925,095</b>	<b>\$ 959,100</b>	<b>\$ 1,327,494</b>	<b>\$ 1,094,525</b>	<b>\$ 1,262,383</b>	<b>\$ 1,262,383</b>
<b>MEDICAL ASSISTANCE</b>									
TRAVEL-CLIENT MEDICAID TRANS	\$ 100,651	\$ 81,243	\$ 91,569	\$ 64,878	\$ 100,000	\$ 100,000	\$ 76,298	\$ 100,000	\$ 100,000
CO SHARE ASST. PI MEDI.CLAIMS	2,653	4,225	6,105	720	10,000	10,000	907	10,000	10,000
<b>MEDICAL ASSISTANCE</b>	<b>\$ 103,304</b>	<b>\$ 85,468</b>	<b>\$ 97,674</b>	<b>\$ 65,598</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 77,205</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
<b>ENERGY ASSISTANCE</b>									
CIP-CRISIS INTERVENTION PROG.	\$ 242,215	\$ 161,313	\$ 147,918	\$ 198,699	\$ 260,101	\$ 260,101	\$ 260,101	\$ 258,187	\$ 258,187
DUKE PROGRESS ENERGY NEIGHBOR	2,683	7,343	4,471	6,418	9,500	11,551	11,045	15,000	15,000
ENERGY ASSISTANCE-LIEAP	243,100	311,901	292,175	267,383	260,101	270,101	260,101	258,187	258,187
COVID LIEAP	-	-	-	212,492	-	212,492	212,492	-	-
ENERGY (EMERG.) ASSIST.-TANF	9,093	596	-	-	-	-	-	-	-
<b>ENERGY ASSISTANCE</b>	<b>\$ 497,091</b>	<b>\$ 481,152</b>	<b>\$ 444,564</b>	<b>\$ 684,992</b>	<b>\$ 529,702</b>	<b>\$ 754,245</b>	<b>\$ 743,739</b>	<b>\$ 531,374</b>	<b>\$ 531,374</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>ALL COUNTY FUNDS</b>									
GEN ASST-DDS,UNBODIES,NON-NEMT	23,970	30,547	19,364	5,904	25,000	25,000	18,000	25,000	25,000
<b>ALL COUNTY FUNDS</b>	<b>\$ 23,970</b>	<b>\$ 30,547</b>	<b>\$ 19,364</b>	<b>\$ 5,904</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 18,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>AID TO THE BLIND</b>									
CO. SHARE ASST SW FOR THE BLIND	6,639	6,970	7,572	7,740	7,704	7,704	7,740	7,943	7,943
B.C. BLIND CENTER	2,223	2,894	2,465	-	3,525	3,525	-	3,525	3,525
<b>AID TO THE BLIND</b>	<b>\$ 8,862</b>	<b>\$ 9,864</b>	<b>\$ 10,037</b>	<b>\$ 7,740</b>	<b>\$ 11,229</b>	<b>\$ 11,229</b>	<b>\$ 7,740</b>	<b>\$ 11,468</b>	<b>\$ 11,468</b>
<b>TOTALS</b>	<b>\$ 10,015,787</b>	<b>\$ 10,097,502</b>	<b>\$ 10,228,385</b>	<b>\$ 8,970,243</b>	<b>\$ 10,950,586</b>	<b>\$ 11,654,392</b>	<b>\$ 10,942,154</b>	<b>\$ 11,968,386</b>	<b>\$ 11,968,386</b>

## PUBLIC HEALTH DEPARTMENT

Beaufort County Public Health's mission is to promote, protect, and enhance the quality of life of our population by providing accessible quality public health services and education to improve the wellness of the community within a healthy environment.

Services include: Prenatal Care, Communicable Disease Control, Immunizations, WIC, Family Planning, Pregnancy Care Management, Care Coordination for Children, Tuberculosis Control, Breast and Cervical Cancer Control, HIV/STD, Health Education and Promotions, Public Health Preparedness, Vital Records, Environmental Health, Jail Health, Behavioral Health, and Healthy Living Clinic. The Public Health Department is staffed with registered nurses, social workers, nutritionists, registered sanitarians, health educators, and administrative support personnel. The Department is overseen by an eleven-member Board of Health consisting of a County Commissioner, Physician, Dentist, Optometrist, Veterinarian, Registered Nurse, Engineer, Pharmacist and three members of the general public.

James Madson, RN, MPH,  
Health Director

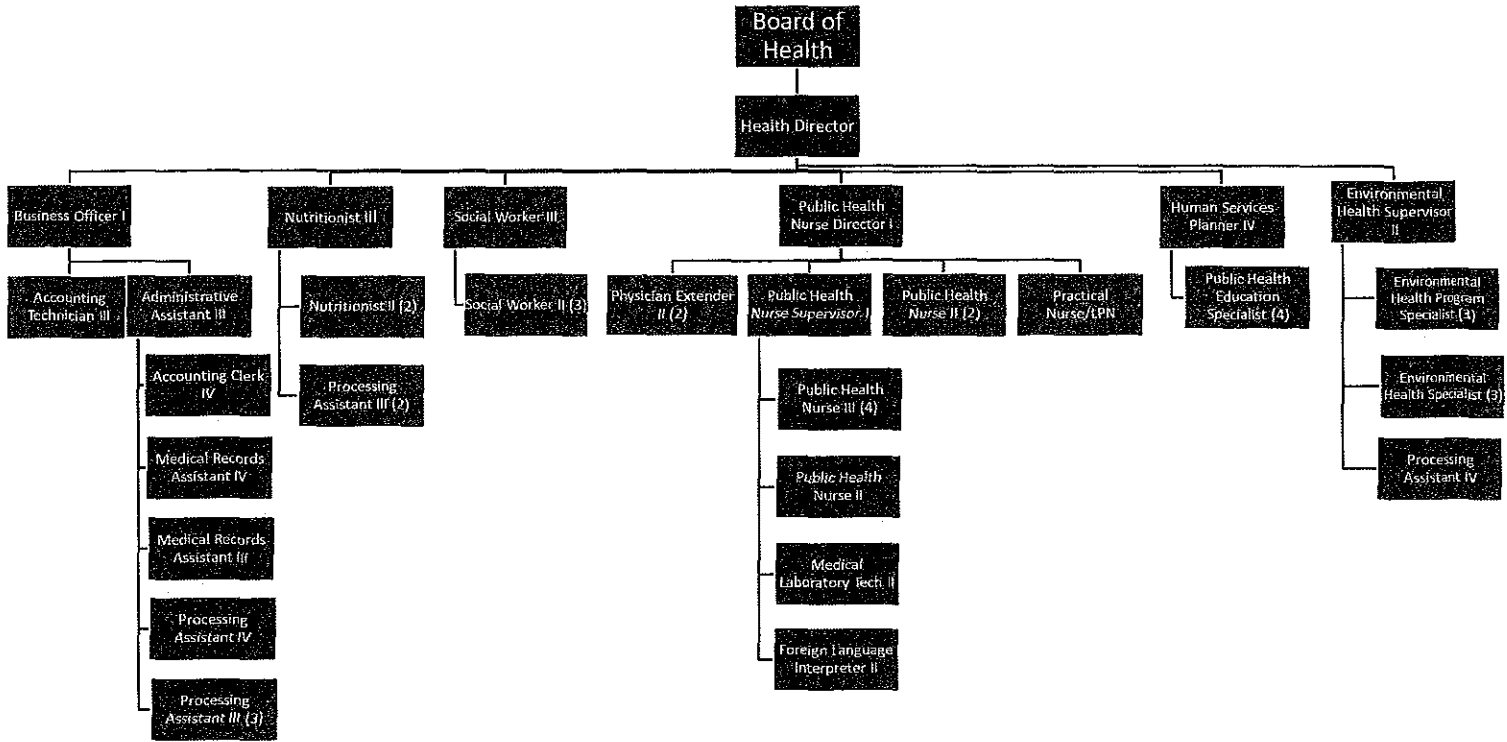
Beaufort County Health Department  
1436 Highland Drive  
Washington, North Carolina 27889

Phone: (252) 946-1902  
Fax: (252) 946-8430  
Email: James.Madson@bchd.net

Local funding comprises 45% of the Public Health Department's total proposed budget of \$4,411,584. The remainder of the Department's budget is supported by fees and insurance from billable services and State and Federal funding.

### COST CENTERS

Cost Center Name	Customer Group	Revenues
General Administration	Administrative Support for Department	State
Immunizations	Entire Population	State, Fees/Insurance, Medicaid
Sexually Transmitted Diseases	Entire Population	State & Medicaid
Tuberculosis	Entire Population	State, Fees/Insurance, Medicaid
Preparedness & Response	Entire Population	State
Breast and Cervical Cancer	Women (Ages 40-64)	State
Adult Health	Adult Population	Medicaid & Fees/Insurance
Disaster	Entire Population	None
Health Promotion	Entire Population	State
Child Health	Children	State, Medicaid
Maternal Health	Pregnant Women	State, Fees/Insurance, Medicaid
Family Planning	Women (childbearing age)	State, Fees/Insurance, Medicaid
Jail Health	Inmate Population	Fees
Behavioral Health	Adult Population	Medicaid & Fees/Insurance
Healthy Living	Entire Population	Medicaid & Fees/Insurance
WIC	Women and Children	Federal
Pregnancy Care Management	Pregnant Women	Medicaid
Care Coordination for Children	Children	Medicaid
Environmental Health	Entire Population	State & Fees
AIDS Control	Entire Population	State



**FULL-TIME POSITIONS AUTHORIZED**

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
44	44	44	45	47

PUBLIC HEALTH REVENUES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
State Health	1,002,057	966,369	1,470,136	967,869
Federal Health	958,224	940,037	1,030,067	960,287
Sales and Service	279,096	376,395	708,051	376,395
Miscellaneous	142,990	168,962	278,962	143,153
County	1,683,592	1,786,284	2,518,939	1,963,880
<b>Total</b>	<b>4,065,959</b>	<b>4,238,047</b>	<b>6,006,155</b>	<b>4,411,584</b>

PUBLIC HEALTH EXPENDITURES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 2,140,262	\$ 2,235,322	\$ 2,415,884	\$ 2,408,525
Benefits	685,671	776,974	825,024	863,682
Operating	1,242,046	1,227,772	2,767,268	1,139,377
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 4,067,979</b>	<b>\$ 4,240,068</b>	<b>\$ 6,008,176</b>	<b>\$ 4,411,584</b>

HEALTH

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS					
HEALTH-GENERAL									
SALARIES	\$ 9,063	\$ 9,856	\$ 106,644	\$ 13,966	\$ 10,345	\$ 90,479	\$ 16,759	\$ 11,009	\$ 11,009
SALARIES-OVERTIME	-	-	199	(68)	-	-	-	-	-
SALARIES-PART TIME	-	-	246	(246)	-	-	-	-	-
BOARD SALARY	1,100	1,175	1,250	1,100	2,200	1,375	1,425	2,200	2,200
FICA 6.2%	523	567	6,085	257	641	5,608	308	683	683
LOC. GOV. EMP. RETIREMENT	681	764	9,807	668	1,055	9,218	802	1,256	1,256
HOSPITALIZATION-EMPLOYEE	(1,054)	615	3,055	1,524	1,398	1,398	1,829	1,482	1,482
MEDICARE 1.45%	122	133	1,432	53	150	1,312	634	160	160
LIFE INSURANCE-EMPLOYEE	5	5	6	7	6	6	8	6	6
WORKERS COMPENSATION INSURANCE	21,971	20,999	25,877	19,231	25,877	19,232	19,231	25,877	25,877
401(K) EMPLOYER CONTRIBUTION	163	176	1,936	12	207	1,773	14	221	221
PROFESSIONAL SERVICE-MEDICAL	9,291	9,477	9,667	8,056	9,860	9,670	9,667	9,860	9,860
EDUCATIONAL SUPPLIES	-	1,062	-	-	-	-	-	-	-
MEDICAL SUPPLIES	5,631	4,478	4,424	4,079	5,265	5,265	5,100	5,265	5,265
OFFICE SUPPLIES	8,709	9,289	10,899	9,986	9,360	10,860	9,300	9,360	9,360
HEALTH ACCREDITATION	2,750	2,750	3,250	3,250	3,250	3,250	3,250	3,250	3,250
PROFESSIONAL DEVELOPMENT	8,651	7,419	6,232	963	8,426	2,291	3,500	8,426	8,426
TRAVEL-FUEL	576	642	312	184	500	400	300	500	500
TELEPHONE	23,144	23,315	23,956	17,638	23,268	23,268	23,268	23,268	23,268
POSTAGE	6,318	8,014	7,158	7,029	7,000	8,165	7,000	7,000	7,000
UTILITIES-HEALTH DEPT.	37,827	38,733	38,976	37,122	38,000	38,000	41,000	40,000	40,000
PRINTING	460	428	345	552	600	600	400	600	600
MAINT/REPAIR-BUILDINGS	-	-	19,656	310	-	315	310	-	-
MAINT/REPAIR-EQUIPMENT	2,867	1,524	2,535	2,300	2,575	2,575	1,362	2,575	2,575
MAINT/REPAIR-VEHICLE	1,276	1,454	1,037	790	1,000	1,000	1,000	1,000	1,000
ADVERTISING	-	142	527	450	200	450	450	200	200
COMPUTER SOFTWARE/SUPPORT	56,705	67,874	67,348	70,222	67,965	75,108	73,411	73,132	73,132
TEMPORARY EMP.SERVICES	4,395	2,215	2,636	-	-	-	-	-	-
INTERPRETER-LANGUAGE LINE	643	542	223	306	540	540	300	540	540
EQUIPMENT PURCHASE	1,252	3,579	7,692	-	-	-	-	-	-
RENTAL EQUIPMENT	4,043	3,442	3,536	3,148	3,665	3,665	3,819	3,665	3,665
CONTRACT SERVICES	1,014	1,113	1,548	889	1,044	1,044	999	1,044	1,044
INSURANCE AND BONDS	5,533	7,879	8,825	8,340	10,149	8,340	8,340	10,149	10,149
DUES & SUBSCRIPTIONS	8,175	9,536	8,388	8,532	9,230	9,230	9,230	9,230	9,230
Totals	\$ 221,836	\$ 239,195	\$ 385,706	\$ 220,650	\$ 243,776	\$ 334,437	\$ 243,016	\$ 251,958	\$ 251,958

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
<b>HEALTH-IMMUNIZATION</b>									
SALARIES	\$ 123,090	\$ 120,164	\$ 136,469	\$ 343,697	\$ 128,369	\$ 430,083	\$ 419,364	\$ 145,758	\$ 145,758
SALARIES-OVERTIME	-	-	-	50,451	-	27,435	57,160	-	-
SALARIES-PART TIME	3,221	2,780	3,788	649	2,952	650	649	-	-
FICA 6.2%	7,292	7,076	8,033	22,520	8,142	27,855	26,928	9,037	9,037
LOC. GOV. EMP. RETIREMENT	9,494	9,529	12,539	39,982	13,094	49,472	47,828	16,616	16,616
HOSPITALIZATION-EMPLOYEE	16,669	15,961	18,419	45,686	16,833	57,138	55,271	19,626	19,626
MEDICARE 1.45%	1,705	1,655	1,884	5,327	1,904	6,575	6,360	2,113	2,113
LIFE INSURANCE-EMPLOYEE	67	64	81	215	73	273	265	85	85
401(K) EMPLOYER CONTRIBUTION	2,266	2,191	2,539	7,329	2,567	9,109	8,800	2,915	2,915
PROFESSIONAL SERVICES	-	-	12,520	548,945	-	645,982	622,142	-	-
EDUCATIONAL SUPPLIES	102	102	-	105	118	118	118	118	118
MEDICAL SUPPLIES	87,148	112,487	108,998	79,195	153,890	147,290	85,000	153,890	153,890
OFFICE SUPPLIES	154	163	237	202	240	240	240	240	240
GRANT SUPPLY	-	-	-	6,690	-	6,690	6,690	-	-
COVID-19 SUPPLIES	-	-	-	41,795	-	51,910	52,510	-	-
COVID VACCINE SUPPLIES	-	-	-	22,584	-	29,685	32,198	-	-
PROFESSIONAL DEVELOPMENT	319	9	657	401	1,139	1,139	750	1,139	1,139
TELEPHONE	-	-	-	2,745	-	3,113	-	-	-
COVID-OUTREACH/ADVERTISING	-	-	-	-	-	91,328	-	-	-
ADVERTISING	-	-	-	10,847	-	10,847	10,847	-	-
TEMPORARY EMPLOYEE-COVID 19	-	-	2,228	172,341	-	199,399	188,340	-	-
EQUIPMENT PURCHASE	3,905	-	1,912	-	-	-	-	-	-
COVID EQUIPMENT PURCHASE	-	-	-	46,145	-	419,379	-	-	-
<b>Totals</b>	<b>\$ 255,432</b>	<b>\$ 272,184</b>	<b>\$ 310,302</b>	<b>\$ 1,447,851</b>	<b>\$ 329,321</b>	<b>\$ 2,215,710</b>	<b>\$ 1,621,461</b>	<b>\$ 351,537</b>	<b>\$ 351,537</b>

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS					
<b>HIV - STD</b>									
SALARIES	\$ 120,418	\$ 124,596	\$ 120,792	\$ 87,896	\$ 131,536	\$ 101,536	\$ 103,014	\$ 140,731	\$ 140,731
SALARIES-OVERTIME	-	-	6	-	-	-	-	-	-
SALARIES-PART TIME	1,806	1,324	1,353	160	1,353	160	160	-	-
FICA 6.2%	7,053	7,245	7,008	5,020	8,239	6,239	5,888	8,725	8,725
LOC. GOV. EMP. RETIREMENT	9,187	9,761	10,914	8,914	13,417	10,417	10,458	16,043	16,043
HOSPITALIZATION-EMPLOYEE	16,142	16,363	15,944	10,182	17,775	11,475	12,072	18,950	18,950
MEDICARE 1.45%	1,649	1,694	1,642	1,188	1,927	1,427	1,393	2,041	2,041
LIFE INSURANCE-EMPLOYEE	65	66	69	48	77	77	60	83	83
401(K) EMPLOYER CONTRIBUTION	2,195	2,244	2,213	1,634	2,631	2,131	1,927	2,815	2,815
PROFESSIONAL SERVICE-MEDICAL	9,269	6,941	7,182	4,429	9,755	9,755	5,724	9,755	9,755
EDUCATIONAL SUPPLIES	90	55	142	324	344	344	300	344	344
MEDICAL SUPPLIES	8,563	7,496	8,941	5,822	9,935	9,935	7,000	9,935	9,935
OFFICE SUPPLIES	154	163	237	202	240	240	240	240	240
PROFESSIONAL DEVELOPMENT	208	-	785	275	2,595	2,595	900	2,595	2,595
<b>Totals</b>	<b>\$ 176,799</b>	<b>\$ 177,949</b>	<b>\$ 177,225</b>	<b>\$ 126,094</b>	<b>\$ 199,824</b>	<b>\$ 156,331</b>	<b>\$ 149,136</b>	<b>\$ 212,257</b>	<b>\$ 212,257</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>HEALTH-T.B.</b>									
SALARIES	\$ 39,691	\$ 43,983	\$ 42,005	\$ 27,432	\$ 47,294	\$ 32,294	\$ 36,797	\$ 50,501	\$ 50,501
SALARIES-PART TIME	1,053	1,408	1,451	220	1,476	220	220	-	-
FICA 6.2%	2,352	2,612	2,495	1,578	3,024	2,024	2,115	3,131	3,131
LOC. GOV. EMP. RETIREMENT	3,062	3,518	3,883	2,798	4,824	3,824	3,754	5,757	5,757
HOSPITALIZATION-EMPLOYEE	5,377	5,891	5,658	3,177	6,391	4,391	4,341	6,800	6,800
MEDICARE 1.45%	550	611	584	373	707	707	500	732	732
LIFE INSURANCE-EMPLOYEE	22	24	24	15	28	28	23	30	30
401(K) EMPLOYER CONTRIBUTION	731	809	787	513	946	946	693	1,010	1,010
PROFESSIONAL SERVICE-MEDICAL	869	477	432	415	1,144	1,144	700	1,144	1,144
EDUCATIONAL SUPPLIES	-	81	-	50	148	148	148	148	148
MEDICAL SUPPLIES	2,085	4,844	3,342	1,510	3,750	3,750	3,000	3,750	3,750
OFFICE SUPPLIES	156	163	237	202	240	240	240	240	240
PROFESSIONAL DEVELOPMENT	904	1,984	855	30	1,697	1,697	500	1,697	1,697
DUES & SUBSCRIPTIONS	60	60	-	-	60	60	60	60	60
<b>Totals</b>	<b>\$ 56,910</b>	<b>\$ 66,465</b>	<b>\$ 61,753</b>	<b>\$ 38,313</b>	<b>\$ 71,729</b>	<b>\$ 51,473</b>	<b>\$ 53,091</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
<b>HEALTH-PREPAREDNESS &amp; RESPONSE</b>									
SALARIES	\$ 33,050	\$ 30,423	\$ 53,369	\$ 63,504	\$ 38,637	\$ 81,365	\$ 72,691	\$ 47,629	\$ 47,629
SALARIES-OVERTIME	-	-	1,085	5,740	-	2,392	7,417	-	-
FICA 6.2%	1,908	1,751	3,112	3,952	2,395	5,071	4,519	2,953	2,953
LOC. GOV. EMP. RETIREMENT	2,484	2,359	4,869	7,005	3,941	8,996	8,011	5,430	5,430
HOSPITALIZATION-EMPLOYEE	4,362	3,969	7,176	7,986	5,107	10,390	9,224	6,413	6,413
MEDICARE 1.45%	446	409	731	935	560	1,197	1,068	691	691
LIFE INSURANCE-EMPLOYEE	17	16	32	38	22	49	46	28	28
401(K) EMPLOYER CONTRIBUTION	593	542	985	1,281	773	1,654	1,472	953	953
EDUCATIONAL SUPPLIES	132	464	484	-	-	-	-	-	-
OFFICE SUPPLIES	1,247	1,248	1,994	1,453	1,300	1,465	1,300	1,300	1,300
COVID-19 SUPPLIES	-	-	14,289	2,766	-	16,769	2,766	-	-
PROFESSIONAL DEVELOPMENT	840	797	-	-	731	566	150	731	731
MAINT/REPAIR-BUILDING-COVID19	-	-	5,343	-	-	-	-	-	-
COVID-19 ADVERTISING	-	-	140	122	-	123	122	-	-
TEMPORARY EMPLOYEE-COVID 19	-	-	420	-	-	-	-	-	-
EQUIPMENT-COVID-19	-	-	26,550	10,848	-	10,848	10,848	-	-
<b>Totals</b>	<b>\$ 45,080</b>	<b>\$ 41,979</b>	<b>\$ 120,580</b>	<b>\$ 105,630</b>	<b>\$ 53,466</b>	<b>\$ 140,885</b>	<b>\$ 119,634</b>	<b>\$ 66,128</b>	<b>\$ 66,128</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
<b>BREAST/CERVICAL CANCER PREV.</b>									
SALARIES	\$ 25,943	\$ 31,815	\$ 29,986	\$ 21,427	\$ 36,948	\$ 26,948	\$ 24,959	\$ 39,491	\$ 39,491
SALARIES-PART TIME	640	1,224	821	121	1,107	122	121	-	-
FICA 6.2%	1,534	1,900	1,769	1,228	2,360	2,360	1,433	2,448	2,448
LOC. GOV. EMP. RETIREMENT	1,998	2,561	2,752	2,181	3,769	2,769	2,543	4,502	4,502
HOSPITALIZATION-EMPLOYEE	3,512	4,319	3,995	2,492	4,993	2,993	2,937	5,318	5,318
MEDICARE 1.45%	359	444	414	291	552	552	341	573	573
LIFE INSURANCE-EMPLOYEE	14	17	17	12	22	22	17	23	23
401(K) EMPLOYER CONTRIBUTION	478	589	558	400	739	739	470	790	790
PROFESSIONAL SERVICE-MEDICAL	45,474	43,350	37,778	26,459	43,775	44,025	44,025	34,775	34,775
EDUCATIONAL SUPPLIES	300	292	285	293	300	300	293	300	300
MEDICAL SUPPLIES	-	-	-	2	-	-	-	-	-
OFFICE SUPPLIES	77	82	118	101	120	120	120	120	120
PROFESSIONAL DEVELOPMENT	133	439	203	-	533	533	300	533	533
DUES & SUBSCRIPTIONS	60	60	60	-	60	60	60	60	60
<b>Totals</b>	<b>\$ 80,520</b>	<b>\$ 87,093</b>	<b>\$ 78,757</b>	<b>\$ 55,007</b>	<b>\$ 95,278</b>	<b>\$ 81,543</b>	<b>\$ 77,619</b>	<b>\$ 88,933</b>	<b>\$ 88,933</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
<b>ADULT HEALTH SERVICES</b>									
SALARIES	\$ 63,975	\$ 86,779	\$ 62,354	\$ 53,426	\$ 73,897	\$ 69,897	\$ 64,657	\$ 77,785	\$ 77,785
SALARIES-OVERTIME	401	-	236	-	-	-	-	-	-
SALARIES-PART TIME	712	1,288	1,254	201	1,353	201	201	-	-
FICA 6.2%	3,752	5,066	3,668	3,067	4,666	4,666	6,735	4,823	4,823
LOC. GOV. EMP. RETIREMENT	4,894	6,827	5,704	5,426	7,537	7,537	6,571	8,867	8,867
HOSPITALIZATION-EMPLOYEE	8,627	11,465	8,332	6,177	9,986	7,986	7,581	10,474	10,474
MEDICARE 1.45%	878	1,185	859	725	1,092	1,092	884	1,128	1,128
LIFE INSURANCE-EMPLOYEE	34	46	36	29	43	43	38	46	46
401(K) EMPLOYER CONTRIBUTION	1,172	1,569	1,155	996	1,478	1,478	1,215	1,556	1,556
PROFESSIONAL SERVICE-MEDICAL	377	252	258	110	590	590	153	590	590
PROFESSIONAL SERVICES-DSS TEST	4,796	4,746	8,984	7,349	7,860	7,860	7,860	7,860	7,860
EDUCATIONAL SUPPLIES	-	90	110	-	200	352	200	200	200
MEDICAL SUPPLIES	1,036	637	1,239	228	2,040	2,040	500	2,040	2,040
OFFICE SUPPLIES	155	176	118	101	120	120	120	120	120
MISC. GRANT SUPPLIES	5,568	4,782	2,775	1,452	2,112	2,112	2,112	2,112	2,112
GENERAL DPP EDUCATIONAL SUPPLY	-	726	5,243	502	5,265	5,265	2,352	922	922
MEDICARE DPP EDUCATIONAL SUPPL	-	-	1,902	1,014	2,539	2,539	1,500	2,539	2,539
PROFESSIONAL DEVELOPMENT	721	425	519	-	660	508	150	660	660
TELEPHONE	-	-	100	100	600	600	200	600	600
DUES & SUBSCRIPTIONS	-	-	650	500	500	500	500	500	500
<b>Totals</b>	<b>\$ 97,097</b>	<b>\$ 126,060</b>	<b>\$ 105,497</b>	<b>\$ 81,403</b>	<b>\$ 122,538</b>	<b>\$ 115,386</b>	<b>\$ 103,528</b>	<b>\$ 122,822</b>	<b>\$ 122,822</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
HEALTH-DISASTER									
SALARIES	\$ -	\$ 15,707	\$ 264	\$ 30	\$ -	\$ 30	\$ 30	\$ -	\$ -
SALARIES-OVERTIME	-	8,583	4,385	-	-	-	-	-	-
FICA 6.2%	-	1,400	268	2	-	2	2	-	-
LOC. GOV. EMP. RETIREMENT	-	1,882	415	3	-	4	3	-	-
HOSPITALIZATION-EMPLOYEE	-	3,139	568	4	-	4	4	-	-
MEDICARE 1.45%	-	327	63	0	-	1	1	-	-
LIFE INSURANCE-EMPLOYEE	-	12	2	0	-	1	0	-	-
401(K) EMPLOYER CONTRIBUTION	-	432	84	1	-	1	1	-	-
Totals	\$ -	\$ 31,482	\$ 6,049	\$ 39	\$ -	\$ 43	\$ 40	\$ -	\$ -

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>HEALTH PROMOTION</b>									
SALARIES	\$ 47,130	\$ 68,016	\$ 77,591	\$ 61,074	\$ 72,630	\$ 74,223	\$ 72,497	\$ 109,378	\$ 109,378
SALARIES-OVERTIME	1,844	191	-	-	-	-	-	-	-
FICA 6.2%	2,823	3,925	4,448	3,485	4,503	4,966	4,141	6,781	6,781
LOC. GOV. EMP. RETIREMENT	3,683	5,287	6,935	6,183	7,408	7,813	7,648	12,469	12,469
HOSPITALIZATION-EMPLOYEE	6,494	8,853	10,195	6,978	9,815	8,774	8,406	14,728	14,728
MEDICARE 1.45%	660	918	1,042	825	1,053	1,395	979	1,586	1,586
LIFE INSURANCE-EMPLOYEE	26	36	44	33	42	57	41	64	64
401(K) EMPLOYER CONTRIBUTION	883	1,216	1,405	1,134	1,453	1,924	1,354	2,188	2,188
EDUCATIONAL SUPPLIES	286	913	1,298	405	683	683	680	683	683
MISC.GRANT-ED.SUPPLIES	7,532	10,067	5,430	-	4,339	-	-	5,250	5,250
MEDICAL SUPPLIES	-	-	375	755	750	750	750	750	750
OPIOID PREVENTION SUPPLIES	-	4,097	6,011	-	-	-	-	-	-
OPIOID MICROGRANT	-	-	3,991	-	-	-	-	-	-
OFFICE SUPPLIES	401	797	329	250	581	581	500	581	581
SUPPLIES-PREPARE FOR SUCCESS	-	7,070	97,612	65,717	116,946	84,655	84,655	59,061	59,061
PROFESSIONAL DEVELOPMENT	2,027	1,452	1,621	50	1,806	1,156	1,100	1,435	1,435
ADVERTISING	13,358	8,000	6,997	12,800	9,500	14,489	12,989	7,000	7,000
EQUIPMENT PURCHASE	1,028	-	-	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	503	384	504	504	504	504	504
<b>Totals</b>	<b>\$ 88,177</b>	<b>\$ 120,837</b>	<b>\$ 225,829</b>	<b>\$ 160,073</b>	<b>\$ 232,013</b>	<b>\$ 201,970</b>	<b>\$ 196,244</b>	<b>\$ 222,458</b>	<b>\$ 222,458</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>CHILD HEALTH</b>									
SALARIES	\$ 8,628	\$ 8,383	\$ 7,391	\$ 7,167	\$ 10,557	\$ 10,557	\$ 8,333	\$ 11,009	\$ 11,009
SALARIES-OVERTIME	-	-	11	-	-	-	-	-	-
FICA 6.2%	498	482	425	409	655	655	477	683	683
LOC. GOV. EMP. RETIREMENT	649	650	661	724	1,077	1,077	844	1,255	1,255
HOSPITALIZATION-EMPLOYEE	1,140	1,094	965	811	1,141	1,141	958	1,482	1,482
MEDICARE 1.45%	116	113	99	97	153	153	113	160	160
LIFE INSURANCE-EMPLOYEE	5	4	4	4	5	6	7	6	6
401(K) EMPLOYER CONTRIBUTION	155	149	134	133	211	211	158	220	220
PRO SERVICES-SCHL NURSE GRANT	250,000	250,000	250,000	218,750	250,000	250,000	250,000	250,000	250,000
CHILD FATALITY PREVENTION TEAM	562	550	564	564	565	565	564	565	565
HEALTHY BEGINNINGS	72,340	72,296	72,578	56,137	72,522	72,522	72,522	72,028	72,028
MEDICAL SUPPLIES	-	-	-	356	470	470	356	470	470
ADVERTISING	-	-	-	-	150	150	-	150	150
<b>Totals</b>	<b>\$ 334,092</b>	<b>\$ 333,722</b>	<b>\$ 332,831</b>	<b>\$ 285,151</b>	<b>\$ 337,506</b>	<b>\$ 337,507</b>	<b>\$ 334,331</b>	<b>\$ 338,028</b>	<b>\$ 338,028</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
BEHAVIORIAL HEALTH									
SALARIES	\$ -	\$ -	\$ -	\$ 18,618	\$ 63,251	\$ 25,251	\$ 21,551	\$ 67,733	\$ 67,733
FICA 6.2%	-	-	-	1,058	3,921	1,921	1,226	4,199	4,199
LOC. GOV. EMP. RETIREMENT	-	-	-	1,891	7,706	2,706	2,192	7,722	7,722
HOSPITALIZATION-EMPLOYEE	-	-	-	2,218	10,869	2,869	2,588	9,120	9,120
MEDICARE 1.45%	-	-	-	251	917	917	291	982	982
LIFE INSURANCE-EMPLOYEE	-	-	-	11	45	45	13	40	40
401(K) EMPLOYER CONTRIBUTION	-	-	-	344	1,511	1,511	3,586	1,355	1,355
PROFESSIONAL SERVICE	-	-	-	9,540	32,000	62,000	16,000	32,000	32,000
EDUCATIONAL SUPPLIES	-	-	-	500	500	500	500	500	500
OFFICE SUPPLIES	-	-	-	4,648	6,293	6,293	4,900	400	400
ADVERTISING	-	-	-	-	350	350	175	350	350
COMPUTER SOFTWARE/SUPPORT	-	-	-	3,555	3,555	3,555	3,555	-	-
EQUIPMENT PURCHASE	-	-	-	7,452	7,452	7,452	7,452	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,085</b>	<b>\$ 138,370</b>	<b>\$ 115,370</b>	<b>\$ 64,029</b>	<b>\$ 124,401</b>	<b>\$ 124,401</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
<b>MATERNAL HEALTH</b>									
SALARIES	\$ 214,543	\$ 224,007	\$ 212,201	\$ 162,523	\$ 229,079	\$ 196,079	\$ 191,028	\$ 245,083	\$ 245,083
SALARIES-OVERTIME	48	-	-	-	-	-	-	-	-
SALARIES-PART TIME	1,382	1,363	1,300	231	1,476	231	231	-	-
FICA 6.2%	12,462	12,966	12,251	9,286	14,295	12,795	8,696	15,195	15,195
LOC. GOV. EMP. RETIREMENT	16,234	17,470	19,077	16,467	23,366	21,866	15,254	27,939	27,939
HOSPITALIZATION-EMPLOYEE	28,522	29,315	27,867	18,572	30,956	25,956	17,629	33,001	33,001
MEDICARE 1.45%	2,915	3,032	2,870	2,198	3,343	3,343	2,053	3,554	3,554
LIFE INSURANCE-EMPLOYEE	114	118	120	87	133	133	85	144	144
401(K) EMPLOYER CONTRIBUTION	3,879	4,017	3,867	3,019	4,582	4,582	2,816	4,902	4,902
PROFESSIONAL SERVICE-MEDICAL	26,543	29,845	26,809	21,973	30,684	30,684	27,250	30,684	30,684
EDUCATIONAL SUPPLIES	530	1,991	194	216	245	245	200	245	245
TARGETED INFANT MORTALITY GRNT	46,334	46,371	40,414	41,915	38,909	41,315	41,315	33,570	33,570
MEDICAL SUPPLIES	7,692	15,843	6,492	5,109	8,228	8,046	7,000	8,228	8,228
OFFICE SUPPLIES	463	490	710	605	720	720	720	720	720
MINI GRANT SUPPLIES /EQUIPMENT	-	8,909	-	-	-	-	-	-	-
PROFESSIONAL DEVELOPMENT	184	1,336	912	-	1,453	53	50	1,453	1,453
EQUIPMENT PURCHASE	-	-	716	1,534	-	1,582	1,534	-	-
DUES & SUBSCRIPTIONS	308	316	230	270	280	280	280	280	280
CAPITAL OUTLAY EQUIPMENT	-	11,835	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 362,153</b>	<b>\$ 409,224</b>	<b>\$ 356,032</b>	<b>\$ 284,004</b>	<b>\$ 387,749</b>	<b>\$ 347,910</b>	<b>\$ 316,140</b>	<b>\$ 404,998</b>	<b>\$ 404,998</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>HEALTH-FAMILY PLANNING</b>									
SALARIES	\$ 217,349	\$ 222,344	\$ 216,566	\$ 163,962	\$ 231,191	\$ 196,191	\$ 191,028	\$ 247,237	\$ 247,237
SALARIES-OVERTIME	-	229	-	-	-	-	-	-	-
SALARIES-PART TIME	2,084	1,327	1,463	250	1,476	250	250	-	-
FICA 6.2%	12,661	12,882	12,510	9,369	14,424	12,924	10,920	15,329	15,329
LOC. GOV. EMP. RETIREMENT	16,495	17,356	19,481	16,607	23,581	22,081	19,370	28,185	28,185
HOSPITALIZATION-EMPLOYEE	29,007	29,125	28,462	18,691	31,241	28,241	22,072	33,291	33,291
MEDICARE 1.45%	2,961	3,013	2,931	2,218	3,374	3,374	2,584	3,585	3,585
LIFE INSURANCE-EMPLOYEE	116	117	123	88	134	134	106	146	146
401(K) EMPLOYER CONTRIBUTION	3,943	3,990	3,948	3,044	4,624	4,624	3,567	4,945	4,945
PROFESSIONAL SERVICE-MEDICAL	10,287	9,485	9,941	9,197	11,348	11,348	11,000	11,348	11,348
EDUCATIONAL SUPPLIES	-	369	9,822	-	571	571	500	571	571
MEDICAL SUPPLIES	16,126	29,588	31,832	23,024	50,979	49,633	42,000	50,979	50,979
OFFICE SUPPLIES	462	590	740	1,950	720	2,066	2,066	720	720
ADVERTISING	-	-	5,345	-	-	-	-	-	-
EQUIPMENT PURCHASE	-	2,119	1,154	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 311,491</b>	<b>\$ 332,533</b>	<b>\$ 344,319</b>	<b>\$ 248,400</b>	<b>\$ 373,663</b>	<b>\$ 331,437</b>	<b>\$ 305,463</b>	<b>\$ 396,336</b>	<b>\$ 396,336</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
HEALTH-JAIL HEALTH									
SALARIES	\$ 110,732	\$ 173,298	\$ 154,356	\$ 120,701	\$ 177,233	\$ 150,833	\$ 148,906	\$ 189,557	\$ 189,557
SALARIES-OVERTIME	289	1,537	2,220	668	-	400	400	-	-
SALARIES-PART TIME	-	-	2,048	-	-	-	-	-	-
FICA 6.2%	6,399	10,059	9,178	7,008	10,988	9,988	8,696	11,753	11,753
LOC. GOV. EMP. RETIREMENT	8,349	13,553	14,169	12,299	18,077	16,577	15,254	21,609	21,609
HOSPITALIZATION-EMPLOYEE	14,793	22,719	20,718	14,016	22,877	19,877	17,629	25,524	25,524
MEDICARE 1.45%	1,497	2,353	2,150	1,655	2,570	2,570	2,053	2,749	2,749
LIFE INSURANCE-EMPLOYEE	58	92	89	66	99	99	85	112	112
401(K) EMPLOYER CONTRIBUTION	2,006	3,116	2,874	2,260	3,545	3,545	2,816	3,791	3,791
PROFESSIONAL SERVICE-MEDICAL	30,186	21,064	21,312	1,350	1,936	1,936	1,650	1,936	1,936
MEDICAL SUPPLIES	13,544	4,932	4,013	2,602	5,000	4,000	3,400	4,400	4,400
OFFICE SUPPLIES	1,274	1,747	1,891	1,572	1,200	1,600	1,000	1,200	1,200
TELEPHONE	724	1,291	1,285	1,512	1,200	1,800	1,775	1,800	1,800
COMPUTER SOFTWARE/SUPPORT	752	-	-	-	-	-	-	-	-
EQUIPMENT PURCHASE	2,152	-	-	-	-	-	-	-	-
INSURANCE AND BONDS	448	-	-	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	200	-	-	-	-	-	-	-	-
Totals	\$ 193,402	\$ 255,758	\$ 236,305	\$ 165,709	\$ 244,725	\$ 213,225	\$ 203,664	\$ 264,431	\$ 264,431

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
<b>HEALTH-HEALTHY LIVING CLINIC</b>									
SALARIES	\$ 19,793	\$ 29,879	\$ 36,554	\$ 66,710	\$ 57,285	\$ 81,072	\$ 80,403	\$ 61,271	\$ 61,271
SALARIES-OVERTIME	16	33	-	-	-	-	-	-	-
SALARIES-PART TIME	147	923	627	205	1,107	205	205	-	-
FICA 6.2%	1,150	1,774	2,130	3,818	3,621	4,641	4,603	3,799	3,799
LOC. GOV. EMP. RETIREMENT	1,501	2,390	3,323	6,771	5,843	8,236	8,171	6,985	6,985
HOSPITALIZATION-EMPLOYEE	2,650	4,007	4,906	7,734	6,403	9,502	9,444	8,250	8,250
MEDICARE 1.45%	269	415	499	903	846	1,095	1,088	888	888
LIFE INSURANCE-EMPLOYEE	10	16	21	37	27	46	47	36	36
401(K) EMPLOYER CONTRIBUTION	360	550	673	1,242	1,146	1,518	1,507	1,225	1,225
PROFESSIONAL SERVICE-MEDICAL	7,639	12,681	25,111	8,410	5,200	11,800	11,000	5,200	5,200
MEDICAL SUPPLIES	9,172	2,786	1,974	2,791	4,000	4,000	4,000	4,000	4,000
OFFICE SUPPLIES	-	-	237	202	240	240	240	240	240
EQUIPMENT PURCHASE	-	4,976	1,760	-	-	-	-	-	-
INSURANCE AND BONDS	1,152	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 43,860</b>	<b>\$ 60,429</b>	<b>\$ 77,815</b>	<b>\$ 98,823</b>	<b>\$ 85,718</b>	<b>\$ 122,355</b>	<b>\$ 120,708</b>	<b>\$ 91,894</b>	<b>\$ 91,894</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>HEALTH-WIC</b>									
SALARIES	\$ 258,566	\$ 246,350	\$ 234,371	\$ 173,262	\$ 223,801	\$ 207,563	\$ 203,325	\$ 220,192	\$ 220,192
SALARIES-OVERTIME	176	-	378	690	-	1,150	950	-	-
FICA 6.2%	14,938	14,174	13,466	9,911	13,876	13,172	11,633	13,652	13,652
LOC. GOV. EMP. RETIREMENT	19,448	19,096	20,976	17,586	22,828	22,311	10,249	25,101	25,101
HOSPITALIZATION-EMPLOYEE	34,124	32,026	30,692	19,987	33,780	25,434	23,737	29,649	29,649
MEDICARE 1.45%	3,494	3,315	3,155	2,348	3,245	3,314	2,753	3,192	3,192
LIFE INSURANCE-EMPLOYEE	137	129	133	94	146	146	115	130	130
401(K) EMPLOYER CONTRIBUTION	4,642	4,391	4,249	3,221	4,476	4,571	3,798	4,404	4,404
BREASTFEEDING SERVICES	557	939	675	484	1,000	1,000	500	1,000	1,000
EDUCATIONAL SUPPLIES	412	917	2,687	708	1,000	1,000	850	200	200
MEDICAL SUPPLIES	4,382	3,813	2,654	127	3,300	5,588	2,000	1,400	1,400
OFFICE SUPPLIES	2,704	6,995	2,163	5,307	2,000	5,720	5,100	1,200	1,200
PROFESSIONAL DEVELOPMENT	513	406	982	590	1,000	1,000	590	1,000	1,000
TELEPHONE	922	872	929	1,887	950	2,870	2,620	1,464	1,464
POSTAGE	474	380	1,003	3,163	750	3,459	3,459	1,500	1,500
PRINTING	202	169	122	140	150	150	150	425	425
MAINT/REPAIR-BUILDINGS	-	-	-	7,552	-	7,998	7,552	-	-
ADVERTISING	-	1,577	199	7,131	425	7,296	6,939	800	800
COMPUTER SOFTWARE/SUPPORT	6,166	4,805	4,898	4,262	5,160	5,160	5,176	5,580	5,580
TEMPORARY EMP.SERVICES	2,208	-	2,319	18,480	-	20,634	13,344	-	-
EQUIPMENT	-	8,642	3,344	-	-	-	-	-	-
CONTRACT SERVICES	195	211	207	158	210	210	210	210	210
DUES & SUBSCRIPTIONS	654	354	554	374	350	374	350	375	375
<b>Totals</b>	<b>\$ 354,914</b>	<b>\$ 349,559</b>	<b>\$ 330,154</b>	<b>\$ 277,462</b>	<b>\$ 318,447</b>	<b>\$ 340,120</b>	<b>\$ 305,400</b>	<b>\$ 311,474</b>	<b>\$ 311,474</b>

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
<b>PREGNANCY CARE MANAGEMENT</b>									
SALARIES	\$ 528,898	\$ 112,335	\$ 106,127	\$ 84,356	\$ 116,123	\$ 104,123	\$ 101,106	\$ 124,217	\$ 124,217
SALARIES-PART TIME	9	-	-	-	-	-	-	-	-
FICA 6.2%	6,425	6,464	6,090	4,810	7,200	7,200	5,772	7,701	7,701
LOC. GOV. EMP. RETIREMENT	8,367	8,708	9,482	8,539	11,845	11,845	10,249	14,161	14,161
HOSPITALIZATION-EMPLOYEE	14,689	14,589	13,847	9,669	15,264	13,764	11,759	16,726	16,726
MEDICARE 1.45%	1,503	1,512	1,427	1,139	1,684	1,684	1,365	1,801	1,801
LIFE INSURANCE-EMPLOYEE	59	59	60	46	66	66	59	73	73
401(K) EMPLOYER CONTRIBUTION	1,998	2,002	1,922	1,565	2,322	2,322	1,887	2,484	2,484
OFFICE SUPPLIES	130	212	197	159	200	200	180	200	200
PROFESSIONAL DEVELOPMENT	295	190	651	170	400	400	275	400	400
TRAVEL-FUEL	286	212	160	33	260	260	70	260	260
COMPUTER SOFTWARE/SUPPORT	1,927	2,002	2,041	1,811	2,150	2,150	2,150	2,150	2,150
EQUIPMENT PURCHASE	-	427	-	1,763	-	1,800	-	-	-
<b>Totals</b>	<b>\$ 564,586</b>	<b>\$ 148,713</b>	<b>\$ 142,003</b>	<b>\$ 114,060</b>	<b>\$ 157,514</b>	<b>\$ 145,814</b>	<b>\$ 134,872</b>	<b>\$ 170,173</b>	<b>\$ 170,173</b>

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS					
<b>CARE COORDINATION FOR CHILDREN</b>									
SALARIES	\$ 76,078	\$ 70,150	\$ 68,292	\$ 58,088	\$ 70,941	\$ 70,141	\$ 69,659	\$ 75,871	\$ 75,871
FICA 6.2%	4,391	4,036	3,917	3,314	4,398	4,398	3,977	4,704	4,704
LOC. GOV. EMP. RETIREMENT	5,719	5,438	6,102	5,876	7,236	7,236	7,056	8,649	8,649
HOSPITALIZATION-EMPLOYEE	10,047	9,115	8,927	6,646	9,586	8,586	8,092	10,216	10,216
MEDICARE 1.45%	1,027	944	918	784	1,029	1,029	940	1,100	1,100
LIFE INSURANCE-EMPLOYEE	40	37	39	31	41	41	40	45	45
401(K) EMPLOYER CONTRIBUTION	1,366	1,250	1,237	1,077	1,419	1,419	1,302	1,517	1,517
MEDICAL SUPPLIES	-	-	-	7	-	-	-	-	-
OFFICE SUPPLIES	169	465	195	239	200	280	280	200	200
PROFESSIONAL DEVELOPMENT	386	-	716	(135)	400	320	100	400	400
TRAVEL-FUEL	286	212	160	33	260	260	70	260	260
COMPUTER SOFTWARE/SUPPORT	1,156	1,201	1,225	1,087	1,290	1,290	1,290	1,290	1,290
<b>Totals</b>	<b>\$ 100,665</b>	<b>\$ 92,848</b>	<b>\$ 91,728</b>	<b>\$ 77,047</b>	<b>\$ 96,800</b>	<b>\$ 95,000</b>	<b>\$ 92,806</b>	<b>\$ 104,252</b>	<b>\$ 104,252</b>

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
<b>ENVIRONMENTAL HEALTH</b>									
SALARIES	\$ 422,736	\$ 414,990	\$ 414,608	\$ 338,122	\$ 458,382	\$ 391,105	\$ 393,557	\$ 496,007	\$ 496,007
SALARIES-OVERTIME	512	3,818	2,341	292	2,000	2,000	750	2,000	2,000
SALARIES-PART TIME	-	1,377	541	2,039	4,375	4,375	2,600	4,375	4,375
FICA 6.2%	24,427	24,178	24,211	19,601	28,814	24,814	22,830	31,148	31,148
LOC. GOV. EMP. RETIREMENT	31,815	32,571	37,303	34,434	46,958	42,958	40,068	56,774	56,774
HOSPITALIZATION-EMPLOYEE	55,902	54,568	54,491	28,848	59,485	49,485	45,741	65,905	65,905
MEDICARE 1.45%	5,713	5,655	5,672	4,643	6,738	6,738	5,401	7,284	7,284
LIFE INSURANCE-EMPLOYEE	224	220	235	182	257	257	218	290	290
WORKERS COMPENSATION INSURANCE	409	4,275	8,176	3,227	8,176	3,227	3,227	8,176	8,176
401(K) EMPLOYER CONTRIBUTION	7,599	7,490	7,561	6,306	9,207	9,207	7,366	9,959	9,959
EDUCATIONAL SUPPLIES	2,834	3,485	2,040	1,052	3,092	2,230	3,000	3,092	3,092
OFFICE SUPPLIES	4,239	2,435	2,436	3,301	2,439	3,301	2,439	2,439	2,439
FIELD SUPPLIES	2,660	6,776	1,878	2,127	2,674	2,674	2,600	2,674	2,674
MOSQUITO SUPPLIES	1,396	62,278	2,496	1,100	-	1,500	1,200	1,500	1,500
PROFESSIONAL DEVELOPMENT	2,720	1,712	1,850	323	4,850	2,598	2,800	4,850	4,850
TRAVEL-FUEL	5,510	6,949	5,759	2,619	7,500	7,500	5,200	7,500	7,500
TELEPHONE	5,770	5,800	5,809	4,663	5,798	5,798	5,798	5,798	5,798
POSTAGE	683	682	682	677	682	682	682	682	682
PRINTING	97	300	283	217	300	300	300	300	300
MAINT/REPAIR-EQUIPMENT	1,406	538	411	692	1,000	1,000	1,000	1,000	1,000
MAINT/REPAIR-VEHICLE	8,107	4,677	2,597	3,971	5,000	5,000	3,800	5,000	5,000
MOSQUITO CONTROL-OPERATING EXP	-	17,903	167	56	3,510	2,010	2,000	3,510	3,510
COMPUTER SOFTWARE/SUPPORT	25,566	27,335	27,494	21,552	27,938	27,938	27,938	27,938	27,938
EQUIPMENT PURCHASE	390	11,294	19,934	4,597	-	5,207	-	-	-
RENTAL EQUIPMENT	3,626	4,468	4,677	3,676	5,116	5,116	5,025	5,116	5,116
CONTRACT SERVICES	165	130	135	104	138	138	138	138	138
DUES & SUBSCRIPTIONS	550	550	950	550	550	550	550	550	550
CAPITAL OUTLAY-EQUIPMENT	-	29,325	-	-	-	-	-	-	-
CAPITAL OUTLAY-VEHICLES	20,247	29,773	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 635,302</b>	<b>\$ 765,552</b>	<b>\$ 634,739</b>	<b>\$ 488,971</b>	<b>\$ 694,979</b>	<b>\$ 607,708</b>	<b>\$ 586,228</b>	<b>\$ 754,005</b>	<b>\$ 754,005</b>

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS					
<b>HEALTH-AIDS CONTROL</b>									
SALARIES	\$ 29,572	\$ 34,222	\$ 33,320	\$ 23,495	\$ 36,948	\$ 34,948	\$ 31,562	\$ 39,491	\$ 39,491
FICA 6.2%	1,706	1,969	1,912	1,344	2,291	2,291	1,807	2,448	2,448
LOC. GOV. EMP. RETIREMENT	2,223	2,652	2,977	2,380	3,769	3,769	3,203	4,502	4,502
HOSPITALIZATION-EMPLOYEE	3,890	4,434	4,351	2,694	4,993	4,293	3,700	5,318	5,318
MEDICARE 1.45%	399	461	448	317	536	536	426	573	573
LIFE INSURANCE-EMPLOYEE	16	18	19	13	22	22	21	23	23
401(K) EMPLOYER CONTRIBUTION	531	610	603	438	739	739	593	790	790
EDUCATIONAL SUPPLIES	1,043	1,045	357	1,042	595	1,043	1,024	595	595
MEDICAL SUPPLIES	3,080	2,202	4,767	4,140	4,780	4,736	3,780	4,780	4,780
OFFICE SUPPLIES	361	188	532	821	700	823	823	700	700
PROFESSIONAL DEVELOPMENT	520	102	446	100	637	102	77	637	637
COMPUTER SOFTWARE/SUPPORT	72	96	96	82	150	150	150	150	150
EQUIPMENT PURCHASE	-	1,008	215	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	-	150	312	500	492	500	500	492	492
<b>Totals</b>	<b>\$ 43,414</b>	<b>\$ 49,157</b>	<b>\$ 50,955</b>	<b>\$ 37,366</b>	<b>\$ 56,652</b>	<b>\$ 53,952</b>	<b>\$ 47,666</b>	<b>\$ 60,499</b>	<b>\$ 60,499</b>
<b>Totals</b>	<b>\$ 3,965,731</b>	<b>\$ 3,960,740</b>	<b>\$ 4,067,979</b>	<b>\$ 4,362,138</b>	<b>\$ 4,240,068</b>	<b>\$ 6,008,176</b>	<b>\$ 5,075,075</b>	<b>\$ 4,411,584</b>	<b>\$ 4,411,584</b>

## VETERANS' SERVICES

The Veteran Service Officer assists veteran residents with accessing eligibility requirements, applying, and maintenance associated with VA Programs which include Disability Compensation, Disability Pension, Dependents and Survivor's Benefits, Disability and Indemnity Compensation, Death Pension, the VA Civilian Health and Medical Program, the Montgomery GI Bill, the Veterans Educational Assistance Program, Vocational Rehabilitation and Employment, Loan Guaranty, Life Insurance, and Burial Benefits.

Jennie Haddock, Veteran's Services Officer

Beaufort County Veteran's Services  
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**Veteran's Service Officer**

### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
1	1	1	1	1

VETERAN'S ASSISTANCE	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 46,277	\$ 46,276	\$ 47,417	\$ 41,306
Benefits	14,600	15,744	15,744	22,029
Operating	1,407	2,800	6,685	4,250
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 62,285</b>	<b>\$ 64,820</b>	<b>\$ 69,846</b>	<b>\$ 67,585</b>

**VETERAN'S ASSISTANCE**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 44,481	\$ 45,371	\$ 46,277	\$ 39,311	\$ 46,276	\$ 47,417	\$ 47,731	\$ 41,306	\$ 41,306
SALARIES-OVERTIME	-	-	-	110	-	-	110	-	-
FICA 6.2%	2,688	2,742	2,813	2,391	2,869	2,869	2,890	2,561	2,561
LOC. GOV. EMP. RETIREMENT	3,363	3,539	4,169	4,017	4,720	4,720	4,875	4,709	4,709
HOSPITALIZATION-EMPLOYEE	5,888	6,124	6,320	7,134	6,793	6,793	7,177	13,154	13,154
MEDICARE 1.45%	629	641	658	559	671	671	676	599	599
LIFE INSURANCE-EMPLOYEE	25	25	26	21	28	28	28	30	30
WORKERS COMPENSATION INSURANCE	188	207	151	146	200	200	146	150	150
401(K) EMPLOYER CONTRIBUTION	445	454	463	520	463	463	689	826	826
OFFICE SUPPLIES	-	-	87	761	500	500	500	700	500
PROFESSIONAL DEVELOPMENT	-	-	75	50	1,000	1,000	50	1,000	1,400
TRAVEL	-	-	-	-	-	-	-	-	300
MAJNT/REPAIR-EQUIPMENT	78	-	-	-	-	-	-	-	-
ADVERTISING/PROMOTIONS	-	-	-	-	-	-	-	-	500
COMPUTER SOFTWARE/SUPPORT	336	336	216	216	300	300	300	300	300
EQUIPMENT PURCHASES	-	-	-	3,938	-	3,885	3,882	-	-
CONTRACT SERVICES	858	1,000	1,029	1,067	1,000	1,000	1,158	1,200	1,200
DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	50
<b>Totals</b>	<b>\$ 58,979</b>	<b>\$ 60,439</b>	<b>\$ 62,285</b>	<b>\$ 60,241</b>	<b>\$ 64,820</b>	<b>\$ 69,846</b>	<b>\$ 70,211</b>	<b>\$ 66,535</b>	<b>\$ 67,585</b>

## AREA MENTAL HEALTH & TRANSPORTATION

In North Carolina public services for the treatment of mental illness, developmental disabilities, and substance abuse are a shared responsibility of the state and local governments. Both levels of government provide and fund services, and both make policies governing service provision. However, state government dominates the policy arena and allocates the majority of funds spent on services. In turn, public services are delivered primarily at the community level through a network of service providers managed and monitored by local governments or units of local government called area authorities (the short term used for area mental health, developmental disabilities, and substance abuse authorities) and county programs (the short term used for county mental health, developmental disabilities, and substance abuse programs).

Area authorities and county programs are the governance and administrative structures available to counties for carrying out their legal responsibility to provide publicly funded mental health, developmental disabilities, and substance abuse (MH/DD/SA) services. Although the North Carolina General Assembly has designated and defined these structures, determined their powers and duties, and their relationship to county government, it is up to each county to choose a particular structure, establish it either singly or jointly with other counties, approve its business plan, fund it, and monitor its performance.

Every county must provide mental health, developmental disabilities, and substance abuse services through either an area authority or county program (G.S. 122C-115(a)). Beaufort County has chosen the multi-county authority option provided by Trillium Health Resources.

Beaufort County also provides funding for the Beaufort County Developmental Center (BCDC). BCDC offers services for Beaufort County children and adults with a broad range of intellectual and developmental disabilities. The services include adult day support, day activity, vocational development and job placement services, residential programming and housing, and childcare.

BCDC also serves as the County's "lead" transportation provider. This is done through Beaufort Area Transit System (BATS) to provide specialized medical transportation for the elderly, disabled and economically disadvantaged.

MENTAL HEALTH	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Beaufort Area Transit	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750
BC Developmental Center	55,000	55,000	55,000	55,000
BC Elderly/Handicap Transit	96,656	81,868	81,868	81,868
NCDOT Rural Grant Exp.	94,032	108,820	108,820	108,820
CJP Passages	36,907	50,000	50,000	50,000
ECBH Alcohol Treatment	22,053	20,000	20,000	20,000
Trillium Health Grant Exp.	157,000	157,000	157,000	157,000
<b>Totals</b>	<b>\$ 655,398</b>	<b>\$ 666,438</b>	<b>\$ 666,438</b>	<b>\$ 666,438</b>

**MENTAL HEALTH**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
BEAUFORT AREA TRAN.SYSTEM-BATS	\$ 141,250	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750
BC DEVELOPMENTAL CENTER	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
BCDC-NC ELDERLY/HAND.TRANS.	27,983	40,783	96,656	-	81,868	81,868	-	81,868	81,868
NC DOT-RURAL GENERAL PUBLIC	80,196	79,689	94,032	-	108,820	108,820	-	108,820	108,820
CJP - PASSAGES	48,757	62,833	36,907	26,671	50,000	50,000	34,000	50,000	50,000
E.C.B.H.-ALCOHOL TREATMENT	17,939	20,596	22,053	5,000	20,000	20,000	20,000	20,000	20,000
TRILLIUM HEALTH RESOURCES	157,000	157,000	157,000	117,750	157,000	157,000	157,000	157,000	157,000
<b>Totals</b>	<b>\$ 528,125</b>	<b>\$ 609,651</b>	<b>\$ 655,398</b>	<b>\$ 398,171</b>	<b>\$ 666,438</b>	<b>\$ 666,438</b>	<b>\$ 459,750</b>	<b>\$ 666,438</b>	<b>\$ 666,438</b>

## Cooperative Extension

The Cooperative Extension Service is a partnership between the county, North Carolina State University and North Carolina A & T State University that exists to bring research based information to help improve the quality of life in Beaufort County. This assistance is provided in the areas of family and consumer science education, 4-H and youth development, and agriculture.

### Accomplishments

Beaufort County farmers and agribusinesses receive great value from extension programs. Whether the platform involves one-on-one problem-solving, winter educational meetings, or large scale field day events, we strive to deliver educational programs which benefit agriculture in the county and region. We work hard to educate growers and landowners about environmental stewardship, and the proper use of fertilizers and pesticides, in order to protect individual and publicly-owned properties and waters. Our on-farm demonstration program brings new technologies to light, so farmers can decide if implementation is feasible and profitable. We represent the only source of unbiased, research-based information available to growers in an industry that represents over \$120,000,000 each year to the county economy.

Rod Gurganus, Extension Director

Beaufort County Cooperative Extension  
155-A Airport Road  
Washington, North Carolina 27889

Phone: (252) 946-0111

Fax: (252) 975-5887

Email: [rod\\_gurganus@ncsu.edu](mailto:rod_gurganus@ncsu.edu)

Family and Consumer Sciences (FCS) takes a holistic approach to the development of programming that is designed to improve the well-being of Beaufort County residents. The FCS Agent plans, implements and evaluates research-based educational programs tied to community needs and directed toward families and individuals. The core of Beaufort County FCS programs is nutrition, health, food safety, food preservation, and local foods systems. Thus, the Extension Agent with FCS responsibilities shares evidence-based programming in to improve the everyday knowledge and skills of families as it relates to selection, preparation and storage of safe, healthy food.

Homeowners in Beaufort County rely on Extension Agents for educational programs related to vegetable gardens and landscapes. With so many products available commercially, questions about product selection and use for various disease and insect issues in the yard are addressed each year with advice specific to our growing conditions and climate. In addition, variety selection for grasses, trees, and shrubs are aided through consultation with our knowledgeable staff, which includes our highly trained "Master Gardener" volunteers. The safe and environmentally-sound use of pesticides and fertilizers is a major part of our work in consumer and commercial horticulture.

As an informal educational program 4-H is open to all young people in Beaufort County between the ages of 5 through 18. Trained volunteers serve as mentors and coaches as they guide youth and develop new skills while having fun learning through over 260 areas of 4-H curriculum. The Beaufort County 4-H Program is a real asset to Beaufort County. For over 100 years, 4-H has been working to produce well-rounded, productive, and responsible citizens. 4-H embodies many program areas, including traditional community 4-H clubs and project clubs, special interest programs, 4-H camps and school enrichment curricula.

### Goals, Targets, and Performance Objectives:

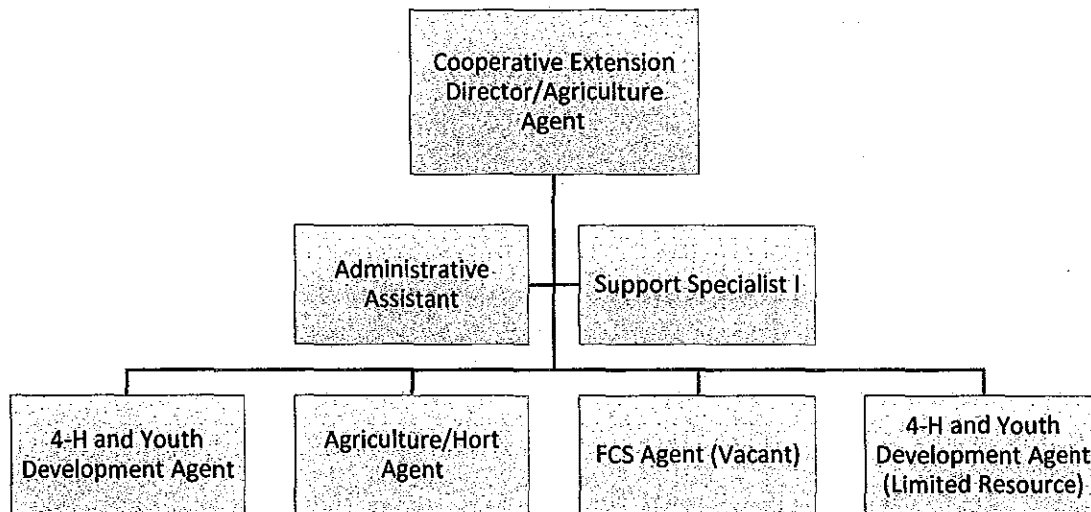
We will continue our strong Agricultural, Family and Consumer Science, and 4-H programs in the county and region. Working with our County Advisory Council, we will identify those issues most important to our clientele and county government officials, and work to address them in the best manner.

In agriculture, we will continue to offer educational meetings each winter for growers to maintain or acquire their pesticide applicator license. Other educational events will occur regarding topics related to agricultural crop production and environmental stewardship. We will maintain our on-farm testing and demonstration program for corn, cotton, soybeans, and wheat. We will also be involved in the annual Blackland Farm Managers Tour, which has grown to become the largest event of this kind in North Carolina. We will continue our efforts to help farmers identify problems related to pests and weather. We will continue to learn and implement advanced forms of communication with the farmers in the county, such as video and social media. We are also enhancing our efforts to educate the non-farming citizens of Beaufort County about agriculture, and its importance to the county.

Our Family and Consumer Science (FCS) program will continue to offer new classes to demonstrate nutritional eating and food safety. We will continue to upgrade our facilities and equipment to provide a better experience for participants. We will also continue to utilize video and social media to expand our audience and offer more convenience for those unable to attend a class in person. The FCS agent will continue to offer “train the trainer” opportunities for other agencies.

Efforts toward consumer horticulture education will continue to grow. We will focus additional energies toward the development of educational programs and technical assistance for commercial landscapers. The Master Gardener program will be training new volunteers. We are enhancing the demonstration garden to provide more outside “hands-on” opportunities for homeowners and gardeners to learn how to properly manage their lawns, landscapes, fruit trees, and vegetable gardens.

Beaufort County 4-H agents will be pushing to grow 4-H Club participation throughout the county this year. Our goals will be to help eliminate barriers to youth participation in 4-H, to engage 4-H teens to meet local programming needs, and to have an increase in youth and adult involvement in the local, county, district, state and national 4-H events and activities.



COOPERATIVE EXTENSION	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Operating	254,725	255,129	255,129	269,854
Capital	-	-	-	-
Totals	\$ 254,725	\$ 255,129	\$ 255,129	\$ 269,854

**COOPERATIVE EXTENSION**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	0	0	0	3,600	0	0	0	0	0
SALARIES-PART TIME	0	4,031	0	0	0	0	0	0	0
FICA 6.2%	0	250	0	223	0	0	0	0	0
MEDICARE 1.45%	0	58	0	52	0	0	0	0	0
NCSU-PERSONNEL CONTRACT	215,908	193,350	226,693	192,978	222,719	222,719	232,170	232,170	236,800
OFFICE SUPPLIES	4,820	4,830	4,560	4,296	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	6,715	6,872	4,870	2,495	7,000	6,500	7,000	7,000	7,000
TRAVEL-FUEL	2,077	2,290	1,891	839	2,000	2,000	2,000	2,000	2,000
TELEPHONE	2,409	1,926	1,789	1,117	1,900	1,900	1,600	1,900	1,900
MAINT/REPAIR-EQUIPMENT	1,568	673	763	341	1,000	1,000	1,000	1,500	1,500
MAINT/REPAIR-VEHICLE	1,483	1,474	382	1,045	1,500	1,500	1,500	1,000	1,500
TEMPORARY EMP.SERVICES	0	0	480	120	360	360	120	360	360
VOLUNTARY AG DISTRICT	0	0	0	52	100	100	100	104	104
4-H PROGRAM SUPPORT	2,982	3,187	3,758	890	3,250	3,250	3,250	3,250	3,250
EQUIPMENT PURCHASE	6,000	7,506	0	2,458	0	0	0	0	0
RENTAL EQUIPMENT	2,300	2,460	2,993	2,960	2,460	2,960	2,460	4,500	3,000
CONTRACT SERVICES	8,295	6,249	5,847	5,187	6,900	6,900	6,900	6,500	6,500
LIAB.INS.-AGENTS	170	170	170	170	170	170	170	170	170
DUES & SUBSCRIPTIONS	752	459	530	377	770	770	377	770	770
	\$ 255,478	\$ 235,786	\$ 254,725	\$ 219,200	\$ 255,129	\$ 255,129	\$ 263,647	\$ 266,224	\$ 269,854

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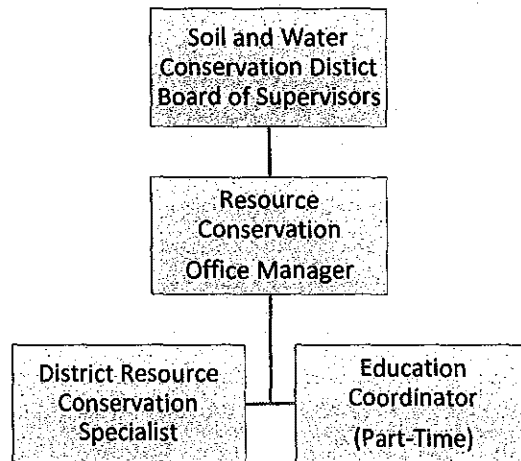
# SOIL AND WATER CONSERVATION DISTRICT

The Beaufort Soil and Water Conservation District is a governmental subdivision of the State, a public body corporate and politic, organized in accordance with the provisions of Chapter 139 of the General Statutes of North Carolina. Under this law, the District has the responsibility of conserving soil, water, and related natural resources within the District's boundary. This is accomplished by assisting landowners/operators with the installation of best management practices offered through state and federal programs. The District's Board is comprised of five Supervisors: three elected by the general population and two appointed by the NC Soil and Water Conservation Commission on recommendation by the District's Board of Supervisors. The District's Board of Supervisors meet monthly, excluding July and August, on the third Monday at 6:00 P.M. Annual and long-range plans of conservation and development within the District's boundaries are developed and carried out with the assistance of local, state, and federal agencies. A conservation education program is coordinated and executed for Grades K-12 through local public and private schools as well as home schools. Opportunities to conduct adult education and outreach on available programs to assist landowners, farmers, and the public are also offered. District staff members consist of one Resource Conservation Office Manager, one District Resource Conservation Specialist, and one part-time Education Coordinator.

Ann L. Williams, Resource Conservation  
Office Manager

Agricultural Center  
155C Airport Road  
Washington, North Carolina 27889

Phone: (252) 946-4989, Ext. 3 or 3371  
Fax: None



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
2	2	2	2	2

SOIL & WATER CONSERVATION	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 91,705	\$ 95,336	\$ 99,220	\$ 98,940
Benefits	27,966	31,785	31,785	33,211
Operating	22,351	27,088	27,088	26,955
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 142,023</b>	<b>\$ 154,209</b>	<b>\$ 158,093</b>	<b>\$ 159,106</b>

## SOIL AND WATER CONSERVATION DISTRICT

For Program Year 2021-2022:

The District was initially allocated \$43,872 by the NC Soil and Water Conservation Commission through its Agriculture Cost Share Program (ACSP). A supplemental allocation, in the amount of \$117,970, was applied for with \$12,633 approved bringing the District's PY 2020-2021 allocation to \$56,505. Three cover crop applications were received. All were approved for contract by the District's Board of Supervisors. Other applications received were: two for long term no-till, two for water control structures, one for lagoon biosolids removal, two for crop residue management, one for cropland conversion, and one for a filter strip. The District's Board of Supervisors approved two of those applications for land smoothing contracts, one for a water control structure contract, and one for a lagoon biosolids removal contract. In total, seven best management practice contracts were approved with funds encumbering \$56,504.

The District was initially allocated \$7,857 by the NC Soil and Water Conservation Commission through the Agricultural Water Resources Assistance Program (AgWRAP). A supplemental allocation, in the amount of \$10,886, was applied for and approved bringing the District's PY 2020-2021 allocation to a total of \$18,743. Three applications were received requesting assistance with the purchase and installation of irrigation wells. All applications were approved for contracts by the District's Board of Supervisors encumbering \$18,743.

The District continues to work on stream debris removal projects. Phases I through IV of stream debris removal through the Disaster Recovery Act of 2016 have been completed. A total of 257,998 linear feet were cleared for a total of \$263,157. Contractors secured to accomplish the work were Three Deuces, Inc., and R.D.C. Debris Removal Construction LLC. Phase V, the final phase of the project, will include the removal of beaver and beaver dams from cleared waterways during the fall of 2021. Stream debris removal projects through the 2020 Watershed Restoration Project began in December 2020. Phase I of the project is underway with a total of 20,000 linear feet cleared thus far at a total cost of \$35,400. R.D.C. Debris Removal Construction LLC is accomplishing the work.

As a result of the COVID-19 Pandemic and ensuing restrictions, many of the District's FY 2020-2021 educational events were cancelled. Those events were the 2020 Annual Dan Windley Environmental Field Days event, the 2021 Coastal Envirothon Training Day, and the 2021 Resource Conservation Workshop. The District and partnering agencies hosted the first "virtual" competitions for the Areas 5 & 6 Coastal Envirothon and the NC Envirothon. The events were held on March 16, 2021 and April 16-17, 2021 respectively. Eleven middle school and high school teams, from Beaufort County, participated in the events. Proctors from the District and other Area 5 Soil and Water Conservation Districts were assigned teams to monitor throughout testing. The 2021 Poster and Essay contests, for Beaufort County students in Grades 3 through 6, were accomplished. Winning posters and essays at the District and Area 5 level were forwarded to the state competition. Beaufort County had several winners at the state level: a 1<sup>st</sup> place essay from a 6<sup>th</sup> grade student, a 1<sup>st</sup> place poster from a 4<sup>th</sup> grade student, and a 2<sup>nd</sup> place poster from a 5<sup>th</sup> grade student.

For FY 2021-2022, the District's goals and objectives will be like those prior to the COVID-19 Pandemic. If pandemic restrictions continue, the District is prepared to move forward with "virtual" opportunities. Program cost share allocations are anticipated after July 1, 2021. Revisions to the District's annual Strategy Plan, Business Plan, and Long-Range Plan will begin over the next few weeks. Educational opportunities will be provided as well.

**SOIL/WATER CONSERVATION**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	79,616	72,038	79,257	68,425	83,059	86,943	86,041	86,419	86,419
SALARIES-OVERTIME	360	297	271	33	100	100	32	100	100
SALARIES-PART TIME	11,728	11,962	12,177	10,970	12,177	12,177	12,305	12,421	12,421
FICA 6.2%	5,531	4,869	5,385	4,758	5,911	5,911	6,304	6,134	6,134
LOC. GOV. EMP. RETIREMENT	6,046	5,642	7,165	6,966	8,482	8,482	8,761	9,863	9,863
HOSPITALIZATION-EMPLOYEE	11,278	9,714	12,121	10,543	13,586	13,586	13,310	13,154	13,154
MEDICARE 1.45%	1,294	1,139	1,280	1,113	1,252	1,252	1,474	1,435	1,435
LIFE INSURANCE-EMPLOYEE	50	40	48	38	56	56	49	60	60
WORKERS COMPENSATION INSURANCE	377	415	831	293	835	835	1,257	835	835
401(K) EMPLOYER CONTRIBUTION	1,164	1,004	1,136	999	1,663	1,663	1,663	1,730	1,730
OFFICE SUPPLIES	1,188	937	1,457	1,497	1,500	1,500	1,500	1,500	1,500
PROFESSIONAL DEVELOPMENT	3,201	1,960	4,049	291	5,900	3,982	422	8,505	8,505
TRAVEL-FUEL	904	379	1,003	545	1,200	1,200	1,045	1,200	1,200
TELEPHONE	2,813	2,639	3,202	2,805	3,100	3,100	3,472	3,552	3,300
PRINTING	207	106	202	0	250	250	250	250	200
MAINT/REPAIR-EQUIPMENT	0	0	0	0	300	300	0	300	200
MAINT/REPAIR-VEHICLE	397	131	365	336	700	700	395	700	500
COMPUTER SOFTWARE/SUPPORT	528	528	648	648	530	648	530	530	650
LEGAL ADVERTISING	166	0	-166	169	100	100	169	175	0
INFORMATION/EDUCATION COSTS	6,195	6,173	4,163	1,388	6,500	6,249	2,739	7,745	6,500
EQUIPMENT PURCHASE	1,277	2,395	2,481	2,614	1,500	3,001	2,614	2,370	0
CONTRACT SERVICES	2,965	3,267	3,600	4,142	3,600	4,150	4,129	4,000	2,800
DUES & SUBSCRIPTIONS	1,597	1,153	1,298	1,148	1,558	1,558	1,148	1,631	1,400
COUNTY BEAVER BOUNTY PROGRAM	120	70	50	140	350	350	70	350	200
GRANT PROJ. ADFP-15-09 EXPENSE	870	1,070	0	0	0	0	0	0	0
<b>Totals</b>	<b>139,869</b>	<b>127,928</b>	<b>142,023</b>	<b>119,861</b>	<b>154,209</b>	<b>158,093</b>	<b>149,679</b>	<b>164,959</b>	<b>159,106</b>

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<b>YOUTH SERVICES</b>
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This cost center is used to account for programs geared toward Beaufort County youth. Some expenditures listed below are pass through grant funds while others are funded with general fund dollars.

**JCPC Program** - This program is funded by the NC Department of Public Safety, Adult Correction and Juvenile Justice. These funds pass through Beaufort County for the purpose of assessing needs of youth in the community, giving particular attention to the needs of status offenders on a continuing basis. These funds assist in planning and administering community-based alternatives to training schools and delinquency prevention programs. The following area agencies currently receive funding through JCPC: Purpose of God Annex, Cornerstone, Pamlico Pals, and 4-H. A 10% local match is required.

**Boys & Girls Club** - The Boys & Girls Club is a national organization of local chapters that provide after-school programs for area youth, focusing on academic success, good character & citizenship, and healthy lifestyles.

**Pamlico Pals** - Pamlico Pals is a local one-on-one volunteer program. It is a community mentoring initiative that matches adult mentors from the area with at-risk and court involved youth, ages 7-17. The adult and youth agree to spend at least 8 hours a month for one year participating in appropriate group activities and outings in which the youth learn group skills such as communication, problem solving and collaboration.

YOUTH SERVICES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Pamlico Pals	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Boys & Girls Club	40,000	40,000	40,000	40,000
JCPC	200,888	204,187	239,187	205,454
<b>Totals</b>	<b>\$ 242,888</b>	<b>\$ 246,187</b>	<b>\$ 281,187</b>	<b>\$ 247,454</b>

**YOUTH SERVICES**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
PAMLICO PALS	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
BOYS/GIRLS CLUB	50,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
CBA-COMMUNITY BASED ALTERN.	166,617	166,840	200,077	195,823	204,187	239,187	239,187	239,187	205,454
REPAY CBA-PRIOR YEAR	868	(811)	811	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 219,485</b>	<b>\$ 208,029</b>	<b>\$ 242,888</b>	<b>\$ 237,823</b>	<b>\$ 246,187</b>	<b>\$ 281,187</b>	<b>\$ 281,187</b>	<b>\$ 281,187</b>	<b>\$ 247,454</b>

## OUTSIDE AGENCIES

The Outside Agencies cost center accounts for appropriations made from the General Fund to support non-profit agencies and other appropriations authorized by the Board of Commissioners. Agencies are required to request funding annually and appropriations are reviewed annually by County staff and the Board for continued funding. New agencies can submit a funding request as part of the service expansion process each year. Similarly, existing agencies that request funds in excess of the amount they received in the prior year are required to submit a service expansion of the additional amount.

A spreadsheet listing each agency and/or appropriation is attached. The spreadsheet shows prior appropriations, current requests, and recommended appropriations for the FY 21-22.

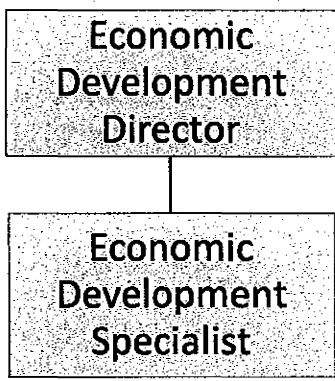
<b>OUTSIDE AGENCIES</b>	<b>FY 19-20 Actual</b>	<b>FY 20-21 Original</b>	<b>FY 20-21 Amended</b>	<b>FY 21-22 Recommended</b>
Appropriations	\$ 424,402	\$ 445,201	\$ 480,196	\$ 445,201

**OUTSIDE AGENCIES**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
TOWN OF AURORA APPROPRIATION	\$ -	\$ -	\$ -	\$ 18,583	\$ -	\$ 18,583	\$ 18,583	\$ -	\$ -
TOWN OF PANTEGO APPROPRIATION	-	-	-	6,413	-	6,412	6,413	-	-
AURORA RECREATION	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
BATH RECREATION	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BELHAVEN RECREATION	-	-	-	-	10,800	10,800	10,800	10,800	10,800
CHOCOWINITY RECREATION	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
PANTEGO RECREATION	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950
WASHINGTON RECREATION	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
WASHINGTON PARK RECREATION	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620
BROWN LIBRARY	7,800	-	-	-	-	-	-	-	-
AURORA FOSSIL MUSEUM	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BELHAVEN MEMORIAL MUSEUM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
WASHINGTON SENIOR CENTER	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
BC ARTS COUNCIL	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
B-H-M LIBRARY	208,500	216,300	221,631	221,631	221,631	221,631	221,631	221,631	221,631
LITERACY VOLUNTEERS	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
HWY 17 TRANSPORTATION ASSOC.	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
CITIZENS ON SOUTHSIDE TOGETHER	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
EAGLES WINGS	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
RUTHS HOUSE	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
NC ESTUARUM	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
CORNERSTONE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOURISM PROMOTION	5,500	10,000	5,001	-	15,000	15,000	15,000	15,000	15,000
PANTEGO ACADEMY HIST. MUSEUM	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
HIGHER HEIGHTS HUMAN SVS	20,000	10,000	-	-	-	-	-	-	-
ZION SHELTER	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
BLACKBEARD TRICENTENNIAL	-	5,000	-	-	-	-	-	-	-
HISTORIC BATH FOUNDATION	25,000	25,000	-	-	-	-	-	-	-
INNER BANKS STEM CENTER	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
AGAPE	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
OPEN DOOR COMMUNITY CENTER	-	5,000	-	-	-	-	-	-	-
P.S. JONES ALUMNI PARK	-	5,000	-	-	-	-	-	-	-
2ND JUDICAL DIST. RECOV. COURT	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
BFT/HYDE PTR FOR CHILDREN	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
JOHN A WILKINSON BUILDING	-	-	-	-	-	10,000	10,000	-	-
<b>Totals</b>	<b>\$ 444,070</b>	<b>\$ 454,070</b>	<b>\$ 424,402</b>	<b>\$ 444,397</b>	<b>\$ 445,201</b>	<b>\$ 480,196</b>	<b>\$ 480,197</b>	<b>\$ 445,201</b>	<b>\$ 445,201</b>

# ECONOMIC DEVELOPMENT

Beaufort County Economic Development with the assistance of the Beaufort County Economic Development Advisory Board oversees: the strategic activities for the economic development of Beaufort County; identifies plans, develops and markets specific projects to meet economic development objectives; leads the effort to identify and recruit new industries; serves as initial contact for potential industries and businesses considering a new location or expansion; assists businesses with grant applications; works with SBC and SBTDC to assist small businesses with writing business plan; shows sites/buildings and arranges meetings with local ED allies; researches land/buildings and coordinates contacts for property; serves as liaison during plant or facility construction; investigates infrastructure and utility needs; works with various groups to ensure the availability of an adequate, well trained workforce for businesses; develops marketing tools for the economic development of the County including brochures, flyers and websites; collaborates with business, state, regional and local allies; maintains operates the Skills Center as a training and incubator space for Beaufort County and the Committee of 100.



Martyn B. Johnson, Director  
 Elizabeth Underwood, Assistant

Skills Center  
 705 Page Road  
 Washington, North Carolina 27889

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 Email: [martyn.johnson@beaufortedc.com](mailto:martyn.johnson@beaufortedc.com)  
 Email: [elizabeth.underwood@beaufortedc.com](mailto:elizabeth.underwood@beaufortedc.com)

### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
2	2	2	2	2

ECONOMIC DEVELOPMENT	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 140,802	\$ 144,734	\$ 147,254	\$ 146,105
Benefits	38,414	42,117	42,117	43,676
Operating	121,882	117,647	117,647	117,658
Capital	-	-	10,710	-
<b>Totals</b>	<b>\$ 301,098</b>	<b>\$ 304,498</b>	<b>\$ 317,728</b>	<b>\$ 307,439</b>

**ECONOMIC DEVELOPMENT**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 129,533	\$ 132,123	\$ 135,802	\$ 112,413	\$ 139,734	\$ 142,254	\$ 141,105	\$ 141,105	\$ 141,105
TRAVEL ALLOWANCE	5,000	5,000	5,000	4,375	5,000	5,000	5,000	5,000	5,000
FICA 6.2%	8,038	8,200	8,492	7,087	8,974	8,974	9,059	9,059	9,059
LOC. GOV. EMP. RETIREMENT	9,793	10,306	12,235	11,455	14,258	14,258	16,086	16,086	16,086
HOSPITALIZATION-EMPLOYEE	11,776	12,248	12,639	9,745	13,586	13,586	13,154	13,154	13,154
MEDICARE 1.45%	1,880	1,918	1,986	1,658	2,099	2,099	2,119	2,119	2,119
LIFE INSURANCE-EMPLOYEE	50	47	44	42	56	56	60	60	60
WORKERS COMPENSATION INSURANCE	377	415	302	293	350	350	377	377	377
401(K) EMPLOYER CONTRIBUTION	2,591	2,643	2,716	2,200	2,794	2,794	2,822	2,822	2,822
ECONOMIC DEVELOP. RECRUITMENT	4,776	6,138	4,660	5,569	7,000	7,000	7,000	7,000	7,000
PROFESSIONAL SERVICES	4,420	4,696	2,111	-	39	39	-	-	-
OFFICE SUPPLIES	1,034	1,196	1,168	523	1,200	1,200	1,200	1,200	1,200
PROFESSIONAL DEVELOPMENT	4,383	2,474	2,424	4,639	4,500	4,500	4,500	4,500	4,500
TELEPHONE	6,409	6,098	6,314	5,772	6,150	6,150	6,500	6,150	6,500
POSTAGE	203	37	55	17	100	100	100	100	100
PRINTING	178	150	150	50	100	100	100	100	100
MAINTENANCE-OTHER	-	-	-	2,845	-	-	-	-	-
ADVERTISING/PROMOTIONS	9,721	9,799	7,329	4,378	8,000	8,000	8,000	8,000	8,000
COMPUTER SOFTWARE/SUPPORT	1,331	3,755	876	669	1,300	1,300	1,000	1,300	1,000
CONTRACT SERVICES	15,934	14,666	29,094	28,131	30,000	30,000	30,000	30,000	30,000
DUES & SUBSCRIPTIONS	1,298	2,044	1,748	2,748	2,550	2,550	2,550	2,550	2,550
CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	10,710	-	-	-
SKILLS CENTER - RENT	21,708	21,708	21,708	18,090	21,708	21,708	21,708	21,708	21,708
SKILLS CENTER - MAINTENANCE	16,539	13,376	27,907	8,415	15,000	15,000	15,000	15,000	15,000
SKILLS CENTER - UTILITIES	17,503	15,545	16,337	15,983	20,000	20,000	20,000	20,000	20,000
	<b>\$ 274,476</b>	<b>\$ 274,581</b>	<b>\$ 301,098</b>	<b>\$ 247,097</b>	<b>\$ 304,498</b>	<b>\$ 317,728</b>	<b>\$ 307,439</b>	<b>\$ 307,389</b>	<b>\$ 307,439</b>

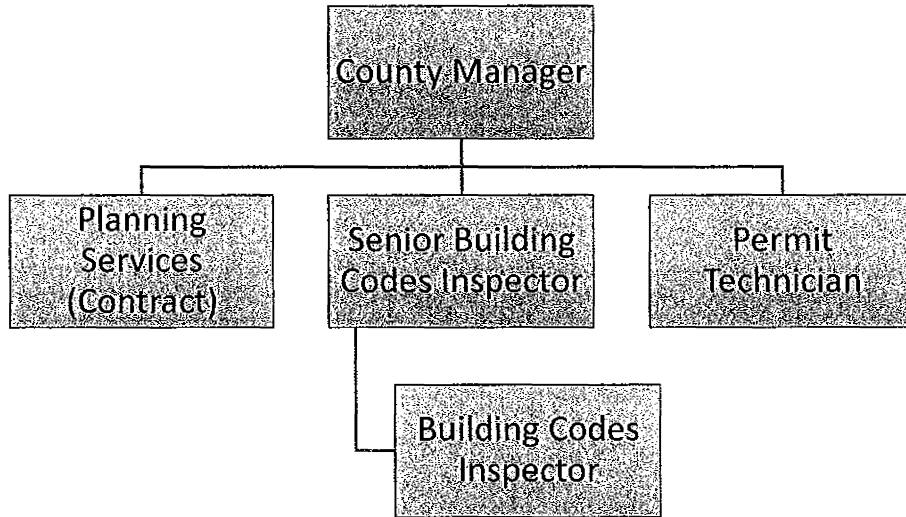
# PLANNING

The Planning Department is comprised of County Planning and Building Inspections. Planning provides taxpayers with technical assistance on a wide range of planning issues including land use, subdivision and mobile home/travel trailer park developments, and environmental regulations. Staff provides advisory and administrative support to the County Commissioners and Planning Board members. Building inspection staff facilitates the permitting process of commercial and residential construction and renovation. Staff conducts field inspections of all building and structures and work therein for which a permit of any kind has been issued to compliance with N.C. State Building Codes.

Phyllis Richards, Accounting Permit Tech.  
 Brandon Hayes, Senior Building Codes Inspector

220 N. Market Street  
 Washington, North Carolina 27889

Phone: (252) 946-7182  
 Fax: (252) 940-6154  
 Email: [phyllis.richards@co.beaufort.nc.us](mailto:phyllis.richards@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
7	3	3	3	3

PLANNING	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 131,892	\$ 128,105	\$ 134,112	\$ 134,995
Benefits	40,017	48,193	48,193	50,537
Operating	155,929	115,753	115,753	114,980
Capital	0	-	-	-
Totals	\$ 327,839	\$ 292,051	\$ 298,058	\$ 300,513

**PLANNING**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 292,984	\$ 125,108	\$ 130,652	\$ 100,458	\$ 127,605	\$ 133,612	\$ 127,875	\$ 134,495	\$ 134,495
SALARIES-OVERTIME	689	295	1,240	-	500	500	500	500	500
FICA 6.2%	16,816	7,115	7,608	5,594	7,943	7,943	7,084	8,370	8,370
LOC. GOV. EMP. RETIREMENT	22,201	9,781	11,878	10,237	13,067	13,067	13,030	15,389	15,389
HOSPITALIZATION-EMPLOYEE	35,252	18,374	14,182	12,726	20,379	20,379	16,876	19,731	19,731
MEDICARE 1.45%	3,933	1,664	1,779	1,313	1,858	1,858	1,668	1,957	1,957
LIFE INSURANCE-EMPLOYEE	169	75	78	65	84	84	84	90	90
WORKERS COMPENSATION INSURANCE	565	622	2,233	439	2,300	2,300	2,451	2,300	2,300
401(K) EMPLOYER CONTRIBUTION	5,427	2,058	2,260	1,883	2,562	2,562	2,562	2,700	2,700
PROFESSIONAL SERVICES	-	892	12,985	75	10,000	10,000	10,000	10,000	10,000
PROF SERV MIDEAST PLANNING	-	60,000	60,425	60,001	60,000	60,000	60,000	60,000	60,000
PROFESSIONAL SERVICE-GRANT	13,000	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICE-BIKE PLAN	163	9,724	35,456	-	-	-	-	-	-
UNIFORMS	284	149	257	265	300	300	300	300	300
OFFICE SUPPLIES	3,477	922	991	668	1,000	1,000	1,000	1,500	1,500
PROFESSIONAL DEVELOPMENT	2,487	847	96	1,762	2,000	2,000	2,000	3,000	3,000
VEHICLE FUEL	4,974	4,750	4,247	1,995	4,800	4,800	4,800	4,800	4,800
TELEPHONE	3,066	2,189	2,023	1,725	2,100	2,100	2,100	2,100	2,100
POSTAGE	-	-	-	-	50	50	50	50	-
PRINTING	-	-	-	-	100	100	100	100	-
MAINT/REPAIR-VEHICLE	1,415	1,503	1,262	1,388	2,500	2,500	2,500	2,500	2,500
COMPUTER SOFTWARE/SUPPORT	26,003	8,793	9,968	9,068	7,873	8,420	8,420	8,420	9,100
LEGAL ADVERTISING	442	187	-	-	500	500	500	500	-
EQUIPMENT PURCHASE	154	-	4,606	-	-	-	-	-	-
CONTRACT SERVICES	20,443	6,333	6,543	6,691	6,400	6,400	6,400	9,000	7,500
DUES & SUBSCRIPTIONS	210	-	-	-	130	130	130	180	180
B.C.ROAD SIGN MAINTENANCE	15,894	11,171	17,070	4,279	18,000	17,453	17,453	14,000	14,000
<b>Totals</b>	<b>\$ 470,047</b>	<b>\$ 272,553</b>	<b>\$ 327,839</b>	<b>\$ 220,632</b>	<b>\$ 292,051</b>	<b>\$ 298,058</b>	<b>\$ 287,883</b>	<b>\$ 301,983</b>	<b>\$ 300,513</b>

## BEAUFORT COUNTY PUBLIC SCHOOL SYSTEM

Although the public school system is primarily financed by the state, the average county allocates nearly half of its funds for the operation of the public schools. These locally raised revenues are used principally to provide, equip, and maintain the physical plants for the schools and to supplement the state's support of the operating budget.

Local administrative units, and thus county commissioners, are required by statute to finance some areas of school operation. The General Statutes specify several categories that must be provided for mainly from local revenues:

Matthew Cheeseman, Superintendent  
Mrs. Carolyn Walker, Chairman of the Board

Beaufort County Schools Central Services  
Building 1  
321 Smaw Road  
Washington, North Carolina 27889

Phone: (252) 946-6593

1. Buildings, furniture, and apparatus [G.S. 115C-521(b)]
2. Garage and maintenance equipment for school buses [G.S. 115C-249(e)]
3. Liability insurance [G.S. 115C-47(25)]
4. Maintenance of plant [G.S. 115C-521(c) to 115C-524]
5. Site acquisition (G.S. 115C-517)
6. Furnishing of superintendent's office (G.S. 115C-277)
7. School building supplies [G.S. 115C-522(c)]
8. Water supply and sewerage facilities [G.S. 115C-522(c)]

Counties may raise money for school construction through a general obligation school bond issue or through installment financing; school administrative units have no authority to issue bonds or otherwise borrow money for construction. Projects may also be paid for from current revenues, including county property taxes, local sales and use taxes, voter-approved supplemental property taxes, proceeds from the sale of capital assets, and other sources.

The county's budget ordinance should include at least two appropriations to each school administrative unit in the county: one to the local current expense fund and one to the capital outlay fund. The current expense fund includes instructional, support, and other operating expenditures of the school system. The capital outlay fund includes appropriations for site acquisition, new buildings, renovation of existing buildings, furnishings and equipment, new school buses, activity buses, and other vehicles. The board of county commissioners may make lump-sum appropriations to these two funds. Or it may allocate all or part of its appropriations to particular purposes or functions - as defined in a chart of accounts promulgated by the State Board - in the current expense funds or to specific projects in the capital outlay fund. The Beaufort County Board of Commissioners has historically provided lump-sum appropriations to the two funds.

BEAUFORT COUNTY SCHOOL SYSTEM	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Current Expense	\$ 14,767,140	\$ 14,587,140	\$ 14,587,140	\$ 14,587,140
School Planning	20,000	-	-	-
Capital Outlay - Cash	1,115,695	1,115,695	1,270,878	1,115,695
SRO Funding	-	-	-	603,600
<b>Totals</b>	<b>\$ 15,902,835</b>	<b>\$ 15,702,835</b>	<b>\$ 15,858,018</b>	<b>\$ 16,306,435</b>

**BEAUFORT COUNTY PUBLIC SCHOOL SYSTEM**

	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
SCHOOL PLANNING	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT EXPENSE	14,587,005	14,392,140	14,767,140	12,155,950	14,587,140	14,587,140	14,587,140	14,587,140	14,587,140
SRO FUNDING	-	765,362	-	-	-	-	-	603,600	603,600
CAPITAL OUTLAY	1,115,695	1,115,695	1,115,695	1,084,928	1,115,695	1,270,878	1,270,878	1,115,695	1,115,695
<b>Totals</b>	<b>\$ 15,702,700</b>	<b>\$ 16,273,197</b>	<b>\$ 15,902,835</b>	<b>\$ 13,240,878</b>	<b>\$ 15,702,835</b>	<b>\$ 15,858,018</b>	<b>\$ 15,858,018</b>	<b>\$ 16,306,435</b>	<b>\$ 16,306,435</b>

## BEAUFORT COUNTY COMMUNITY COLLEGE

The State and the counties served by a community college share the duty of paying for the college. By statute, the State pays for salaries and other costs of administration, instructional services, and support services (called current operations expenses). The State pays for furniture, equipment, and library books, and, when the appropriations are made by the General Assembly, provides matching funds (to be paired with local funds) to buy land and to construct buildings (collectively called the plant fund). The counties served by community colleges must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees. In addition, acquisition of land, erection and alteration of buildings, purchase and maintenance of vehicles, and maintenance of grounds are local responsibilities.

Dr. Robert Cayton, Board of Trustees Chair  
Dr. David Loope, President

Beaufort County Community College  
5337 US Highway 264 East  
Washington, North Carolina 27889

Phone: (252) 940-6201  
Email: [Dave.Loope@BeaufortCCC.edu](mailto:Dave.Loope@BeaufortCCC.edu)

While the State provides the majority of the funds needed by community colleges for operating expenses, the counties in the administrative area of a community college provide the appropriations that permit the college to do the following:

- acquire land
- erect and alter buildings
- maintain buildings and grounds
- purchase and maintain vehicles
- acquire and maintain equipment necessary for the upkeep of buildings and grounds
- purchase furniture and equipment that is not provided by state funds for administrative and instructional purposes
- pay the salaries of custodians and maintenance workers; pay for fuel, water, power, and telephones
- rent land and buildings
- pay for insurance for buildings and their contents, motor vehicles, workers' compensation for employees paid by county funds, and other necessary insurance
- pay tort claims that result from the negligence of employees
- pay the cost of bonding employees for the protection of local funds and property
- pay legal fees in connection with local administration and operation of the college

Statutes permit, but do not require, the Commissioners to allocate all or part of an appropriation by purpose, function, or project, within guidelines provided by the State Board of Community Colleges through its uniform budget manual. Counties may combine all their appropriations into one lump; make one appropriation for current operations and one for capital; or allocate by purpose. If by purpose, the Board of Trustees is bound by the allocation. The Beaufort County Board of Commissioners has historically provided lump-sum appropriates to the current expense and capital funds.

COMMUNITY COLLEGE	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Current Expense	\$ 2,697,118	\$ 2,697,118	\$ 2,697,118	\$ 2,794,143
Capital Outlay - Cash	240,000	240,000	240,000	706,000
Totals	\$ 2,937,118	\$ 2,937,118	\$ 2,937,118	\$ 3,500,143

**BEAUFORT COUNTY COMMUNITY COLLEGE**

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
CURRENT EXPENSE	\$ 2,515,000	\$ 2,606,500	\$ 2,697,118	\$ 2,247,598	\$ 2,697,118	\$ 2,697,118	\$ 2,697,118	\$ 2,794,143	\$ 2,794,143
CAPITAL OUTLAY	283,000	246,000	240,000	200,000	240,000	240,000	240,000	706,000	706,000
<b>Totals</b>	<b>\$ 2,798,000</b>	<b>\$ 2,852,500</b>	<b>\$ 2,937,118</b>	<b>\$ 2,447,598</b>	<b>\$ 2,937,118</b>	<b>\$ 2,937,118</b>	<b>\$ 2,937,118</b>	<b>\$ 3,500,143</b>	<b>\$ 3,500,143</b>

# BEAUFORT COUNTY SHERIFF'S OFFICE

The Sheriff is the chief law enforcement officer of his or her county. The Beaufort County Sheriff's Office is the largest and most dynamic law enforcement agency in the county. Sheriff Ernie Coleman and his staff of dedicated professionals provide law enforcement services to all of Beaufort County's residents.

Ernie Coleman, Sheriff  
 Charlie Rose, Chief Deputy

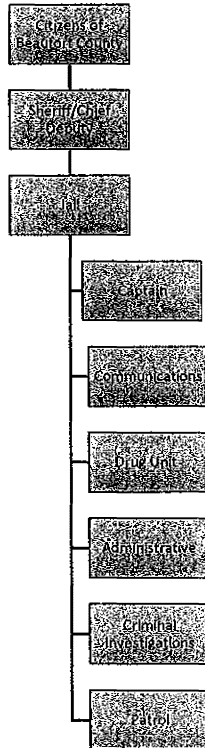
Beaufort County Sheriff's Office  
 210 North Market St.  
 Washington, North Carolina 27889

Phone: (252) 946-7111  
 Fax: (252) 946-0993  
 Email: info@co.beaufort.nc.us

Our Mission: *To be the Best Sheriff's Office in this State*

How we will accomplish this mission:

- We will serve all citizens equally and without regard to race, sex, religion or socioeconomic standing.
- We will strive for constant improvement in all areas of operation.
- We will train and prepare to meet any law enforcement need or any other need for service that may arise within our jurisdiction.
- We will be as friendly, helpful, courteous and respectful as possible in our dealings with others.
- We will never forget that we derive our strength from those we serve.



**\*Org Chart Changes are per Deputy Rose**

**FULL-TIME POSITIONS AUTHORIZED**

FY 17-18	FY 18-19	FY 19-20	FY 21-22	FY 21 -22 Recommended
97	107	107	102	89

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## SHERIFF'S OFFICE – ADMINISTRATIVE AND OPERATIONS

The Beaufort County Sheriff's Office Administrative and Operations budget is comprised of the Administrative Office Staff and Sworn Positions that run the day-to-day functions of the office as well as the enforcement sections. Each role is different, but essential to the overall success of the Office and critical to the overall safety of our county. The Administrative Office, Patrol Division, and Investigations (Criminal and Drug Unit) make up this section.

Beaufort County Sheriff's Office  
Ernie Coleman, Sheriff  
Charlie Rose, Chief Deputy

210 North Market St.  
Washington, North Carolina 27889

Phone: (252) 946-7111  
Fax: (252) 946-0993  
Email: [info@co.beaufort.nc.us](mailto:info@co.beaufort.nc.us)

SHERIFF	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 3,407,426	\$ 3,397,566	\$ 3,460,017	\$ 2,998,149
Benefits	1,248,317	1,401,829	1,401,829	1,255,503
Operating	1,125,019	1,004,225	1,026,851	1,019,432
Capital	360,017	200,000	216,000	200,000
<b>Totals</b>	<b>\$ 6,140,779</b>	<b>\$ 6,003,620</b>	<b>\$ 6,104,697</b>	<b>\$ 5,473,084</b>

SHERIFF

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 2,511,188	\$ 2,740,905	\$ 3,055,488	\$ 2,609,367	\$ 3,147,566	\$ 3,210,017	\$ 3,305,630	\$ 2,723,149	\$ 2,723,149
SALARIES-OVERTIME	251,125	256,514	306,921	225,815	200,000	200,000	300,000	300,000	250,000
SALARIES-PART TIME	55,000	44,843	45,017	24,740	50,000	50,000	30,000	25,000	25,000
LEO SEPARATION ALLOWANCE	75,333	75,333	67,782	59,199	80,000	80,000	93,918	80,000	80,000
401(K) 5% LEO EMPLR SUPP. RET.	126,713	136,607	152,076	128,533	150,385	150,385	163,835	133,662	133,662
SHERIFF'S SUPPLEMENTAL PENSION	4,938	3,667	-	-	5,000	5,000	-	5,000	5,000
FICA 6.2%	169,970	183,605	203,971	170,791	210,649	210,649	217,381	192,953	192,953
LOC. GOV. EMP. RETIREMENT	17,201	20,685	29,173	26,933	34,666	34,666	32,760	38,450	38,450
RETIREMENT-LEO LOC. GOV.	209,075	232,233	295,276	278,659	329,344	329,344	355,191	323,463	323,463
HOSPITALIZATION-EMPLOYEE	319,503	340,507	366,691	319,946	427,959	427,959	404,323	348,581	348,581
MEDICARE 1.45%	39,751	42,939	47,703	39,943	49,265	49,265	50,841	45,126	45,126
LIFE INSURANCE-EMPLOYEE	1,379	1,448	1,613	1,489	1,764	1,764	1,909	1,590	1,590
WORKERS COMPENSATION INSURANCE	93,601	100,340	77,586	78,866	102,000	102,000	100,000	70,000	80,000
401(K) EMPLOYER CONTRIBUTION	4,550	5,301	6,447	5,286	10,797	10,797	6,431	6,678	6,678
ELECTRONIC HOUSE ARREST	26,876	31,747	27,021	29,875	40,000	35,000	30,000	40,000	30,000
K-9 KENNEL CARE SUPPLIES	1,782	577	-	-	-	-	-	-	-
UNIFORMS	73,770	100,644	86,179	88,895	62,706	94,706	110,000	125,000	62,706
EDUCATION/PROMOTION	2,801	3,266	3,369	3,686	4,000	4,000	4,000	5,000	4,000
VEHICLE TAGS (RENEW/REPLACE)	150	384	15	132	168	168	168	200	200
OFFICE SUPPLIES	15,796	16,924	18,829	17,631	12,000	30,000	18,000	15,000	15,000
BENEVOLENT DONATIONS-EXPENSE	4,630	2,839	3,940	6,770	1,000	1,000	7,000	1	1
LAW ENFORCEMENT SUPPLIES	33,551	37,644	35,142	41,931	40,000	40,000	45,000	40,000	40,000
PROFESSIONAL DEVELOPMENT	31,741	38,045	23,286	13,820	30,000	19,000	20,000	50,000	40,000
TRAVEL-FUEL	140,598	160,865	172,816	102,974	168,000	168,000	125,000	168,000	150,000
TELEPHONE	48,658	50,129	60,233	52,919	55,000	55,000	60,000	60,000	60,000
POSTAGE	1,327	1,356	961	357	1,500	1,500	1,000	1,500	1,500
PRINTING	991	1,785	995	769	1,500	1,500	1,000	1,500	1,500
MAINT/REPAIR-EQUIPMENT	4,087	2,629	3,754	7,692	3,500	19,500	3,500	10,000	5,000
MAINT/REPAIR-VEHICLE	164,956	152,228	200,834	135,031	150,000	150,000	185,000	200,000	150,000
ADVERTISING	778	536	(12)	268	1,000	1,000	500	1,000	1,000
COMPUTER SOFTWARE/SUPPORT	82,513	150,350	131,809	129,392	160,000	160,000	132,000	160,000	160,000
FITNESS INCENTIVE	10,118	14,677	12,705	15,820	12,000	15,950	16,000	16,000	16,000
LAW ENFORCEMENT INFORMATION	95,626	82,101	94,490	44,572	100,000	73,000	70,000	150,000	125,000
EQUIPMENT PURCHASE	31,862	63,509	160,161	102,915	100,000	105,676	110,000	150,000	100,000
STORAGE RENT	22,375	22,632	22,632	22,632	23,772	23,772	24,000	60,000	30,000
RENTAL EQUIPMENT	18,134	22,573	21,097	20,793	20,000	20,000	20,000	18,000	18,000
CONTRACT SERVICES	736	18,804	26,006	634	16,736	6,736	16,000	8,182	8,182
INSURANCE AND BONDS	5,000	14,983	17,244	5,254	-	-	-	-	-
DUES & SUBSCRIPTIONS	1,402	1,089	1,514	841	1,343	1,343	1,343	1,343	1,343
CAPITAL OUTLAY-EQUIPMENT	6,070	-	-	14,874	-	16,000	-	-	-
CAPITAL OUTLAY-VEHICLES	354,771	511,078	360,017	166,716	200,000	200,000	200,000	400,000	200,000
Totals	\$ 5,060,424	\$ 5,688,323	\$ 6,140,779	\$ 4,996,760	\$ 6,003,620	\$ 6,104,697	\$ 6,261,730	\$ 5,974,378	\$ 5,473,084

## SHERIFF'S OFFICE - JAIL

North Carolina General Statute 162-22 states "the Sheriff shall have the care and custody of the jail in his county; and shall be, or appoint, the keeper thereof." The Beaufort County Jail is integral to our government's public safety function and is an absolutely necessary element of the local criminal justice system.

Our jail serves five basic purposes:

- To receive and process people arrested and taken into custody by law enforcement.
- To hold accused law violators to ensure their appearance at trial.
- To hold offenders convicted of lesser offenses- usually misdemeanor, but also low-level felonies- as a court-ordered sanction.
- To hold individuals remanded by the court for civil contempt.
- To hold offenders for other jurisdictions or those awaiting transfer to a prison or other facilities.

Beaufort County Sheriff's Office  
 Ernie Coleman, Sheriff  
 Charlie Rose, Chief Deputy  
 Laquisha Latham, Chief Detention Officer

210 North Market St.  
 Washington, North Carolina 27889

Phone: (252) 946-7111  
 Fax: (252) 946-0993  
 Email: info@co.beaufort.nc.us

JAIL	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 998,462	\$ 961,455	\$ 981,686	\$ 966,430
Benefits	335,399	370,664	370,664	356,029
Operating	663,662	873,750	852,818	889,523
Capital	-	-	20,875	30,000
<b>Totals</b>	<b>\$ 1,997,523</b>	<b>\$ 2,205,869</b>	<b>\$ 2,226,043</b>	<b>\$ 2,241,982</b>

JAIL

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 731,034	\$ 804,322	\$ 880,952	\$ 677,341	\$ 886,455	\$ 906,686	\$ 841,054	\$ 851,430	\$ 851,430
SALARIES-OVERTIME	89,230	85,152	100,565	67,936	50,000	50,000	100,000	50,000	90,000
SALARIES-PART TIME	8,026	19,392	16,945	8,917	25,000	25,000	7,500	25,000	25,000
401(K) 5% LEO EMPLR SUPP. RET.	3,927	3,757	4,349	1,372	3,500	3,500	1,372	-	-
FICA 6.2%	47,954	53,019	58,762	44,409	59,610	59,610	54,866	52,788	52,788
LOC. GOV. EMP. RETIREMENT	56,060	63,519	80,157	73,422	88,378	88,378	91,290	97,063	97,063
RETIREMENT-LEO LOC. GOV.	6,480	6,386	8,443	2,682	7,665	7,665	2,683	7,665	7,665
HOSPITALIZATION-EMPLOYEE	106,924	115,516	126,489	100,693	142,653	142,653	126,876	131,540	131,540
MEDICARE 1.45%	11,215	12,399	13,743	10,386	13,941	13,941	12,832	12,345	12,345
LIFE INSURANCE-EMPLOYEE	461	492	540	461	588	588	589	600	600
WORKERS COMPENSATION INSURANCE	31,346	36,589	28,312	28,796	37,000	37,000	32,000	37,000	37,000
401(K) EMPLOYER CONTRIBUTION	12,077	13,672	14,604	11,984	17,329	17,329	15,016	17,028	17,028
PROFESSIONAL SERVICE-MEDICAL	660,950	793	-	-	-	-	-	-	-
INMATE PRESCRIPTIONS	-	50,519	39,696	22,969	40,000	27,700	30,000	45,000	45,000
INMATE MENTAL HEALTH	-	24,600	24,600	12,300	25,000	35,800	25,000	25,000	25,000
INMATE OUT OF FACILITY SERVICES	-	227,952	212,357	87,521	200,000	200,000	125,000	200,000	200,000
MEDICAL STOP LOSS INSURANCE	-	31,761	34,725	33,878	35,000	35,000	35,000	35,000	35,000
JANITORIAL SUPPLIES	42,861	59,673	58,180	57,156	48,000	63,000	60,000	60,000	60,000
UNIFORMS	11,246	16,925	6,597	12,785	10,000	13,500	12,000	20,000	15,000
INMATE MEALS	170,199	173,022	116,167	157,552	225,000	220,000	125,000	200,000	200,000
SUPPLIES	23,164	25,805	24,336	20,832	20,000	25,000	24,000	25,000	25,000
PROFESSIONAL DEVELOPMENT	11,409	7,593	7,156	-	20,000	550	5,000	20,000	20,000
TELEPHONE	3,563	2,930	3,170	2,163	3,500	3,500	3,000	3,500	3,500
POSTAGE-INMATE	-	-	-	-	500	500	-	500	500
MAINT/REPAIR-JAIL	9,047	2,554	9,062	6,574	10,000	7,500	7,000	10,000	10,000
MAINT/REPAIR-EQUIPMENT	6,692	20,923	14,945	2,856	10,000	10,000	5,000	10,000	10,000
FITNESS INCENTIVE	1,551	4,500	756	-	4,500	393	1,000	4,500	4,500
EQUIPMENT PURCHASE	30,343	6,711	8,960	4,253	20,000	8,125	8,000	50,000	20,000
RENTAL EQUIPMENT	1,597	662	149	-	1,750	1,750	1,500	1,750	1,750
CONTRACT SERVICES	134	-	-	-	-	-	-	13,773	13,773
INSURANCE DEDUCTIBLES	-	6,596	-	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	233	262	315	-	500	500	500	500	500
CAPITAL OUTLAY-EQUIPMENT	-	7,100	-	20,875	-	20,875	20,875	-	30,000
SAFEKEEPING	482,414	212,324	78,573	70,206	200,000	200,000	125,000	100,000	100,000
SAFEKEEPING-CAPACITY	-	167,444	22,332	-	-	-	-	100,000	100,000
TRAVEL-INMATE TRANSFER	-	-	1,586	-	-	-	-	10,000	-
Totals	\$ 2,560,136	\$ 2,264,864	\$ 1,997,523	\$ 1,540,319	\$ 2,205,869	\$ 2,226,043	\$ 1,898,953	\$ 2,216,982	\$ 2,241,982

## SHERIFF'S OFFICE - COMMUNICATIONS

The Beaufort County E-911 Communication Center provides Enhanced 911 services to the citizens of Beaufort County and serves as the public safety answering point (PSAP) for all emergency services calls within the County. The E-911 Center operates 24 hours a day, 7 days a week. The E-911 Center also serves as a link between the public and the various emergency services organizations. The Center provides dispatch services countywide to the Beaufort County Sheriff's Office, Aurora Police, Belhaven Police, and Chocowinity Police Departments, as well as 14 Fire Departments, 7 Rescue Squads/EMS, as well as an array of other related services.

Ernie Coleman, Sheriff  
 Charlie Rose, Chief Deputy  
 Victoria Van Nortwick, Interim  
 Director of E-911 Center

210 North Market St.  
 Washington, North Carolina 27889

Phone: (252) 946-7111  
 Fax: (252) 946-0993

EMERGENCY COMMUNICATIONS	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 717,181	\$ 798,229	\$ 818,907	\$ 811,551
Benefits	231,937	283,778	283,778	284,528
Operating	150,227	210,458	177,565	289,971
Capital	-	-	-	-
<b>Totals</b>	<b>\$ 1,099,345</b>	<b>\$ 1,292,465</b>	<b>\$ 1,280,250</b>	<b>\$ 1,386,050</b>

EMERGENCY COMMUNICATIONS

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 593,521	\$ 558,884	\$ 593,565	\$ 528,800	\$ 663,229	\$ 683,907	\$ 663,059	\$ 671,551	\$ 671,551
SALARIES-OVERTIME	143,394	132,028	115,937	83,581	125,000	125,000	125,000	125,000	125,000
SALARIES-PART TIME	2,134	-	7,679	4,582	10,000	10,000	5,000	15,000	15,000
FICA 6.2%	44,583	41,263	42,585	36,681	49,490	49,490	45,684	50,006	50,006
LOC. GOV. EMP. RETIREMENT	55,665	53,891	63,909	62,385	80,399	80,399	77,883	90,807	90,807
HOSPITALIZATION-EMPLOYEE	106,113	100,226	98,465	81,438	122,274	122,274	102,471	111,809	111,809
MEDICARE 1.45%	10,427	9,650	9,959	8,579	11,574	11,574	10,687	11,695	11,695
LIFE INSURANCE-EMPLOYEE	393	363	358	343	476	476	445	480	480
WORKERS COMPENSATION INSURANCE	3,391	3,732	2,720	2,635	3,800	3,800	3,500	3,800	3,800
401(K) EMPLOYER CONTRIBUTION	13,984	13,397	13,942	12,244	15,765	15,765	15,287	15,931	15,931
UNIFORMS	4,095	279	4,131	-	1,000	1,000	500	1,000	1,000
OFFICE SUPPLIES	3,330	1,775	539	4,030	5,000	5,000	4,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	18,103	10,749	7,942	153	12,000	4,000	18,000	25,000	25,000
TELEPHONE	2,615	1,923	6,874	10,311	6,000	6,000	10,000	30,000	30,000
E911 SERVICES	(7,230)	-	-	-	-	-	-	-	-
MAINT/REPAIR-EQUIPMENT	2,172	1,492	2,170	153	2,500	2,500	1,500	2,500	2,500
SOFTWARE MAINTENANCE	-	22,000	38,733	13,205	42,000	27,000	35,000	42,685	42,685
TRAINING/SCHOOL COSTS	-	760	-	-	-	-	-	-	-
FITNESS INCENTIVE	1,503	3,033	2,866	3,627	3,000	4,107	3,700	4,200	4,200
EQUIPMENT PURCHASE	695	-	-	968	1,600	1,600	1,500	26,670	26,670
RENTAL EQUIPMENT	-	2,845	5,880	-	-	-	-	-	-
MAINTENANCE CONTRACTS	58,584	71,730	80,728	103,477	136,258	125,258	115,000	148,901	148,901
DUES & SUBSCRIPTIONS	1,006	2,651	364	370	1,100	1,100	1,100	4,015	4,015
Totals	\$ 1,058,479	\$ 1,032,672	\$ 1,099,345	\$ 957,562	\$ 1,292,465	\$ 1,280,250	\$ 1,239,316	\$ 1,386,050	\$ 1,386,050

## OFFICE OF EMERGENCY SERVICES

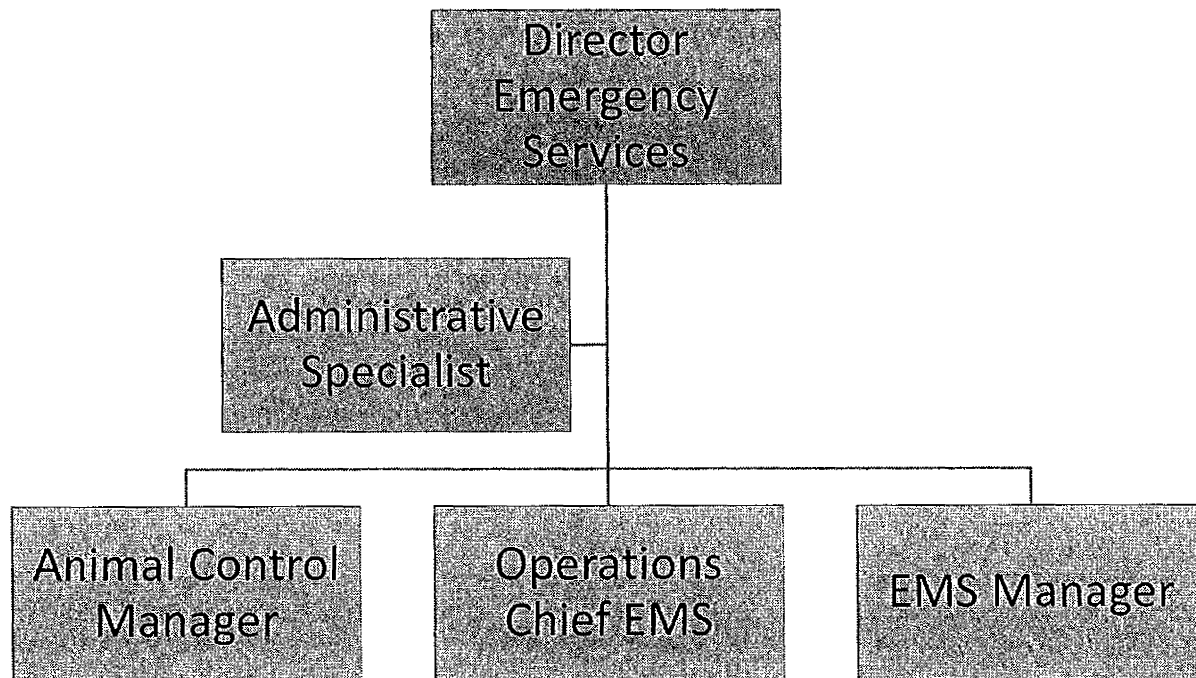
The Office of Emergency Services is comprised of Animal Control, Emergency Medical Services, and Fire/Emergency Management Divisions. It is our mission to serve the residents of Beaufort County through providing education, code enforcement, planning, coordination of emergency response to medical, natural, and manmade incidents, assistance with recovery operations, and coordinate longterm mitigation. We work closely with residents, local officials, local first responders, law enforcement, and state and federal resources to provide these services.

Carnie Hedgepeth, Director Emergency Services  
Angie Chrismon, Administrative Specialist  
Billy Lassiter, Animal Control Manager  
Jeffrey Hibbard, EMS Manager  
Chris Newkirk, Deputy Director Emergency Services

Beaufort County Office of Emergency Services  
1420 Highland Drive  
Washington, NC 27889

Phone: 252-946-0079

Email: [carnie.hedgepeth@co.beaufort.nc.us](mailto:carnie.hedgepeth@co.beaufort.nc.us)



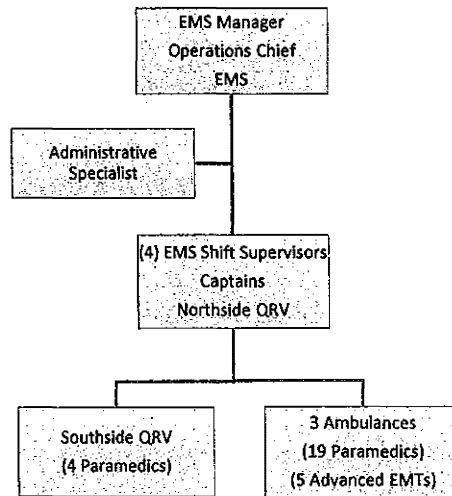
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## EMERGENCY MEDICAL SERVICES (EMS)

Beaufort County Emergency Medical Services (EMS) strives to provide the highest level of care to the citizens and visitors of Beaufort County in a professional and caring manner. The Department operates at the Emergency Medical Technician - Paramedic (EMT-P) level. This is the highest level of pre-hospital emergency medical care available in the State of North Carolina. Technicians staff three ambulances and two Quick Response Vehicles (QRVs) to respond to E-911 calls for service and provide basic and advanced life-support treatment. Patients are transported to the closest and most appropriate definitive and/or specialized care facility corresponding to their emergency medical needs. The Department also works to promote and educate the public about access to EMS. Through the Medical Director, the EMS Peer Review Committee and the EMS System Plan Oversight Committee, the department works to ensure that the requirements of the NC Office of EMS are met for the County EMS system. EMS is a division of the Beaufort County Office of Emergency Services.

Carnie Hedgepeth, Director Emergency Services  
 Chris Newkirk, Deputy Director Emergency Services  
 Jeffrey Hibbard, EMS Manager  
 Angie Chrismon, Administrative Specialist

1420 Highland Dr.  
 Washington, North Carolina 27889  
 Phone: (252) 940-6512  
 Fax: (252) 975-6802



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
34	34	34	34	34

EMERGENCY MEDICAL SERVICES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 1,717,643	\$ 1,637,027	\$ 1,738,329	\$ 1,784,867
Benefits	546,865	617,529	617,529	660,707
Operating	343,994	392,500	404,769	353,045
Capital	38,916	18,000	39,701	298,000
<b>Totals</b>	<b>\$ 2,647,418</b>	<b>\$ 2,665,056</b>	<b>\$ 2,800,328</b>	<b>\$ 3,096,619</b>

**EMERGENCY MEDICAL SERVICES**

	2018	2019	2020	AS OF	ORIGINAL	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	BUDGET	REVISED	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 1,103,102	\$ 1,171,389	\$ 1,212,893	\$ 1,036,344	\$ 1,185,815	\$ 1,287,117	\$ 1,335,825	\$ 1,333,655	\$ 1,333,655
SALARIES-OVERTIME	323,010	401,812	437,728	234,360	360,000	360,000	360,000	360,000	360,000
SALARIES-PART TIME	26,632	40,032	67,022	75,827	91,212	91,212	91,212	91,212	91,212
FICA 6.2%	85,912	95,045	101,399	79,621	101,496	101,496	101,535	110,662	110,662
LOC. GOV. EMP. RETIREMENT	107,771	122,587	146,309	127,145	157,673	157,673	164,502	193,076	193,076
HOSPITALIZATION-EMPLOYEE	171,303	180,133	184,239	162,294	237,755	237,755	204,882	230,195	230,195
MEDICARE 1.45%	20,092	22,228	23,714	18,699	23,737	23,737	23,827	25,881	25,881
LIFE INSURANCE-EMPLOYEE	798	824	828	784	952	952	101	1,020	1,020
WORKERS COMPENSATION INSURANCE	66,408	64,869	58,706	64,400	65,000	65,000	65,000	66,000	66,000
401(K) EMPLOYER CONTRIBUTION	26,906	29,801	31,670	23,530	30,916	30,916	30,407	33,873	33,873
PROFESSIONAL SERVICE	113	263	188	403	500	500	500	500	500
UNIFORMS	8,613	14,252	13,217	11,097	15,000	15,000	15,000	15,000	15,000
MEDICAL SUPPLIES	53,222	68,588	75,821	74,114	85,000	85,000	85,000	95,000	95,000
OFFICE SUPPLIES	6,662	5,176	4,871	2,513	5,500	2,500	5,000	5,500	5,500
PROFESSIONAL DEVELOPMENT	3,130	4,352	1,155	330	6,000	2,000	6,000	6,000	6,000
TRAVEL-FUEL	30,175	35,582	37,113	28,387	37,000	37,000	37,000	45,000	40,000
TELEPHONE	7,123	8,495	8,522	7,245	8,800	8,800	8,800	8,800	8,800
UTILITIES	10,502	10,650	11,080	10,271	16,000	16,000	12,100	16,000	16,000
PRINTING	2,089	2,546	2,313	1,920	3,000	3,000	3,000	2,000	3,000
MAINT/REPAIR-BUILDINGS	1,423	2,799	4,011	13,260	6,500	17,369	40,470	8,000	8,000
MAINT/REPAIR-EQUIPMENT	4,126	5,739	1,039	6,953	7,500	7,500	7,500	8,000	8,000
MAINT/REPAIR-VEHICLE	18,379	18,316	20,710	33,066	26,000	38,664	40,507	38,000	28,000
ADVERTISING	170	-	-	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	5,323	5,238	5,532	6,976	5,600	7,000	5,600	5,600	6,125
EQUIPMENT PURCHASE	40,931	8,336	9,416	19,705	21,500	21,500	21,500	12,800	12,800
OFFICE RENT	38,805	38,805	40,984	34,320	37,200	37,200	41,184	41,184	37,200
RENTAL EQUIPMENT	43,409	44,731	66,404	63,236	68,900	63,236	68,900	56,120	56,120
CONTRACT SERVICES	33,410	35,606	40,651	4,668	40,500	40,500	40,500	40,500	5,000
DUES & SUBSCRIPTIONS	480	1,056	968	891	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY-EQUIPMENT	-	-	-	39,551	18,000	39,701	18,000	20,000	20,000
CAPITAL OUTLAY-VEHICLES	101,038	231,362	38,916	-	-	-	-	240,000	278,000
	<b>\$ 2,341,056</b>	<b>\$ 2,670,611</b>	<b>\$ 2,647,418</b>	<b>\$ 2,181,909</b>	<b>\$ 2,665,056</b>	<b>\$ 2,800,328</b>	<b>\$ 2,835,852</b>	<b>\$ 3,111,578</b>	<b>\$ 3,096,619</b>

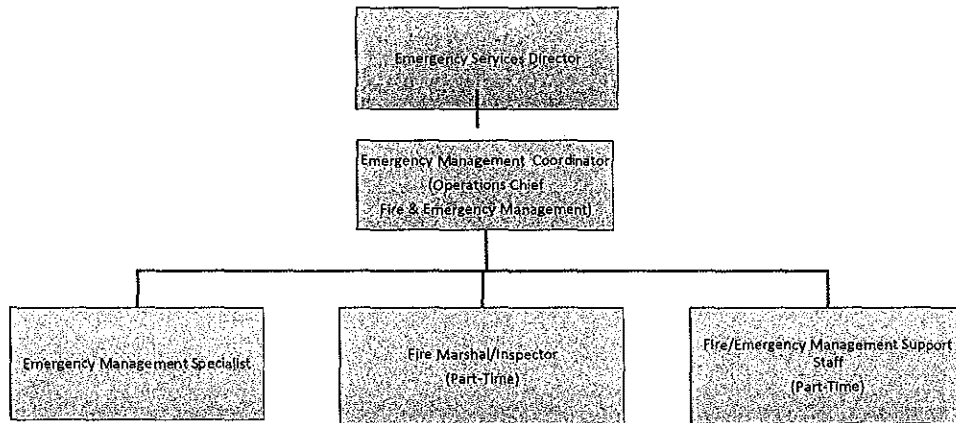
## EMERGENCY MANAGEMENT

In accordance with NC GS 166A-19.15, the Operations Chief of Fire & Emergency Management performs administrative and advisory work in coordinating and directing the County's emergency management program. The Coordinator is responsible for developing and coordinating plans for disaster situations, for keeping the public informed as to what should be done in case of an emergency, and for training the community's disaster organizations in emergency services, NIMS policies and operations. He also provides technical assistance to fire departments throughout the County in areas dealing with funding, fire prevention, equipment, and training. The EM Planning & Mitigation Specialist assists in all areas listed above. The Fire Marshal/Fire Inspector is a part-time position that conducts all building fire inspections within the County's jurisdiction and is responsible for assisting fire chiefs in fire investigations. Emergency Management is a division of the Beaufort County Office of Emergency Services.

Carnie Hedgepeth, Director Emergency Services  
 Chris Newkirk, Deputy Director Emergency Services  
 Emergency Management Coordinator  
 Melissa Beacham Emergency Management Specialist  
 Curtis Avery, Fire Marshal/Inspector

Beaufort County Emergency Management  
 1420 Highland Drive  
 Washington, NC 27889

Phone: 252-946-2046  
 Email: Chris.newkirk@co.beaufort.nc.us



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
3	3	3	3	3

EMERGENCY MANAGEMENT	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 225,329	\$ 243,247	\$ 251,491	\$ 247,118
Benefits	59,492	70,653	70,653	73,118
Operating	113,438	67,450	89,925	67,580
Capital	37,993	12,200	24,405	-
<b>Totals</b>	<b>\$ 436,252</b>	<b>\$ 393,549</b>	<b>\$ 436,473</b>	<b>\$ 387,815</b>

**EMERGENCY MANAGEMENT**

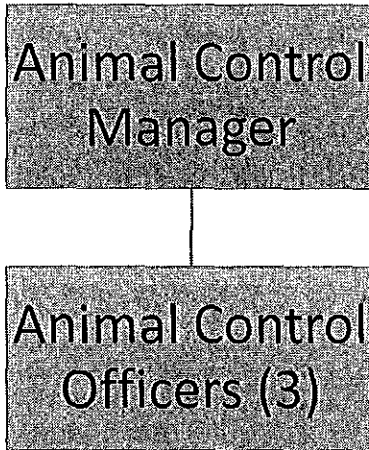
	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 201,345	\$ 221,042	\$ 216,071	\$ 187,335	\$ 222,514	\$ 230,758	\$ 236,988	\$ 226,385	\$ 226,385
SALARIES-OVERTIME	2,711	16,570	1,142	3,074	2,700	5,700	5,000	2,700	2,700
SALARIES-PART TIME	-	12,432	8,116	5,095	18,032	15,032	10,000	18,032	18,032
FICA 6.2%	10,899	13,719	12,192	10,767	15,081	15,081	13,864	15,321	15,321
LOC. GOV. EMP. RETIREMENT	13,114	14,407	16,473	16,745	20,033	20,033	20,814	22,831	22,831
HOSPITALIZATION-EMPLOYEE	23,313	23,458	23,464	21,086	27,172	27,172	26,619	26,308	26,308
MEDICARE 1.45%	2,549	3,209	2,851	2,518	3,527	3,527	3,245	3,583	3,583
LIFE INSURANCE-EMPLOYEE	95	98	98	95	112	112	122	120	120
WORKERS COMPENSATION INSURANCE	565	3,798	758	894	800	800	894	950	950
401(K) EMPLOYER CONTRIBUTION	3,469	3,694	3,657	3,287	3,928	3,928	4,085	4,005	4,005
OFFICE SUPPLIES	3,957	3,315	2,824	4,417	3,450	5,450	4,500	3,450	3,450
PROFESSIONAL DEVELOPMENT	2,339	3,107	2,630	808	4,500	2,500	3,000	4,500	4,500
TRAVEL-FUEL	7,338	17,187	11,182	7,844	8,000	8,000	7,500	9,600	9,000
TELEPHONE	6,168	8,499	7,552	6,069	7,000	7,000	7,000	7,000	7,000
POSTAGE	142	15	40	49	150	150	75	150	150
PRINTING	816	828	13	-	500	500	300	500	500
MAINT/REPAIR-BUILDINGS	99	29	477	-	500	500	500	500	500
MAINT/REPAIR-EQUIPMENT	8,614	5,875	5,194	5,045	7,800	7,800	7,800	7,800	7,800
MAINT/REPAIR-VEHICLE	1,509	2,064	2,676	2,332	4,000	4,000	3,000	4,000	4,000
FREIGHT	-	-	44	-	-	-	-	-	-
ADVERTISING	55	-	-	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	3,988	744	2,264	2,420	2,000	2,000	2,000	2,000	2,000
LEGAL ADVERTISING	-	333	680	-	-	-	500	500	-
TRAINING/SCHOOL COSTS	179	-	-	-	-	-	-	-	-
EQUIPMENT PURCHASE	8,933	23,287	58,479	4,936	9,000	9,000	9,000	9,000	9,000
CONTRACT SERVICES	12,461	17,682	17,647	15,502	18,550	18,550	15,500	18,550	17,680
DUES & SUBSCRIPTIONS	1,704	1,792	1,737	1,776	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY-EQUIPMENT	-	-	-	22,050	12,200	24,405	12,200	-	-
CAPITAL OUTLAY-VEHICLES	33,895	34,706	37,993	-	-	-	-	-	-
GRANT EXPENSES	-	-	-	22,475	-	22,475	22,475	-	-
Totals	\$ 350,257	\$ 431,888	\$ 436,252	\$ 346,619	\$ 393,549	\$ 436,473	\$ 418,981	\$ 389,785	\$ 387,815

## ANIMAL CONTROL

Animal Control provides animal control services to the citizens of Beaufort County. Including but not limited to, animal bites, strays, injured, sick, diseased, dangerous, and rabid animals. Investigate citizen complaints of cruelty/neglect, abandonment, livestock, nuisance, tethering and rabies violations. The Department euthanizes dangerous/vicious animals in a safe, humane manner and incinerates remains for multiple agencies. Animal Control also operates the County Animal Shelter. Officers operate the animal shelter six days a week for adoption services. Animal Control Officers are on call 24/7 for emergencies. Staff transports adopted animals to local veterinary offices for spay/neuter and treatment. Staff also vaccinate/ medicate and care for all animals located at the facility. Animal Control is a division of the Beaufort County Emergency Services Department.

Carnie Hedgepeth, Director Emergency Services  
 Chris Newkirk, Deputy Director Emergency Services  
 Billy Lassiter, Animal Control Manager

Beaufort County Animal Control  
 3931 US Hwy 264 East  
 Washington, North Carolina 27889  
 Phone: (252) 946-4517  
 Fax: (252) 946-6731



### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
4	4	4	4	4

ANIMAL CONTROL	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 196,242	\$ 197,812	\$ 213,859	\$ 221,452
Benefits	57,420	64,047	64,047	71,050
Operating	94,384	102,250	102,250	104,520
Capital	-	-	22,500	30,000
<b>Totals</b>	<b>\$ 348,046</b>	<b>\$ 364,109</b>	<b>\$ 402,656</b>	<b>\$ 427,022</b>

**ANIMAL CONTROL**

	2018	2019	2020	AS OF 4/30/2021	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
<b>ANIMAL CONTROL</b>									
SALARIES	\$ 121,426	\$ 127,832	\$ 135,323	\$ 113,739	\$ 131,812	\$ 147,859	\$ 147,859	\$ 155,452	\$ 155,452
SALARIES-OVERTIME	19,680	26,901	25,017	18,541	25,000	25,000	25,000	25,000	25,000
SALARIES-PART TIME	33,637	38,334	35,902	28,561	41,000	41,000	41,000	41,000	41,000
FICA 6.2%	10,637	11,620	11,873	9,751	12,264	12,264	12,264	13,730	13,730
LOC. GOV. EMP. RETIREMENT	10,662	12,069	14,445	13,469	15,995	15,995	15,995	20,572	20,572
HOSPITALIZATION-EMPLOYEE	21,616	23,458	22,631	20,022	27,172	27,172	27,172	26,308	26,308
MEDICARE 1.45%	2,488	2,718	2,777	2,297	2,868	2,868	2,868	3,211	3,211
LIFE INSURANCE-EMPLOYEE	90	96	96	88	112	112	112	120	120
WORKERS COMPENSATION INSURANCE	3,459	4,824	2,390	3,294	2,500	2,500	3,294	3,500	3,500
401(K) EMPLOYER CONTRIBUTION	2,644	3,095	3,207	2,644	3,136	3,136	3,136	3,609	3,609
PROFESSIONAL SERVICE-VETERINAR	269	118	587	967	1,500	1,500	1,000	1,500	1,500
PROFESSIONAL SERVICES - SNIP	10,534	11,488	13,079	11,027	10,000	10,000	10,000	11,000	11,000
SHELTER KENNEL CARE SUPPLIES	4,707	4,797	3,969	4,556	5,000	5,000	5,500	5,000	5,000
UNIFORMS	2,025	1,889	2,240	2,238	2,000	2,200	1,850	2,000	2,000
MEDICAL SUPPLIES	17,652	13,975	15,353	6,419	18,000	13,300	10,000	18,000	18,000
OFFICE SUPPLIES	1,520	2,360	1,652	1,403	2,500	2,500	2,000	2,500	2,500
PROFESSIONAL DEVELOPMENT	3,157	3,282	1,566	58	4,000	1,600	3,000	4,000	4,000
VEHICLE-FUEL	6,930	8,383	10,064	6,653	10,000	10,000	6,500	10,000	10,000
TELEPHONE	5,707	5,185	4,827	3,965	5,250	5,250	5,500	5,500	5,500
POSTAGE	59	340	347	137	200	400	300	400	400
UTILITIES-ANIMAL CONTROL	28,940	28,199	26,028	22,467	29,000	29,000	29,000	29,000	28,000
MAINT/REPAIR-BUILDINGS	244	577	1,304	649	1,000	1,000	700	1,000	1,000
MAINT/REPAIR-EQUIPMENT	729	1,657	281	457	1,400	1,400	200	1,400	1,400
MAINT/REPAIR-VEHICLE	2,879	1,875	2,783	6,258	2,500	9,000	6,000	2,500	2,500
ADVERTISING	-	-	107	-	100	100	106	100	100
COMPUTER SOFTWARE/SUPPORT	1,296	1,152	1,068	1,238	1,100	1,300	200	1,100	1,100
EQUIPMENT PURCHASE	8,112	28,890	2,845	1,177	2,000	2,000	1,600	2,000	3,500
DUMPSTER RENTAL	3,821	882	1,283	1,062	1,500	1,500	1,500	1,500	1,500
RENTAL EQUIPMENT	1,138	1,131	935	762	1,200	1,200	1,220	1,220	1,220
CONTRACT SERVICES	2,552	3,030	4,066	3,592	4,000	4,000	4,000	4,300	4,300
CAPITAL OUTLAY-VEHICLES	32,887	-	-	-	-	22,500	2,500	30,000	30,000
<b>ANIMAL CONTROL</b>	<b>\$ 361,495</b>	<b>\$ 370,158</b>	<b>\$ 348,046</b>	<b>\$ 287,491</b>	<b>\$ 364,109</b>	<b>\$ 402,656</b>	<b>\$ 371,376</b>	<b>\$ 426,522</b>	<b>\$ 427,022</b>

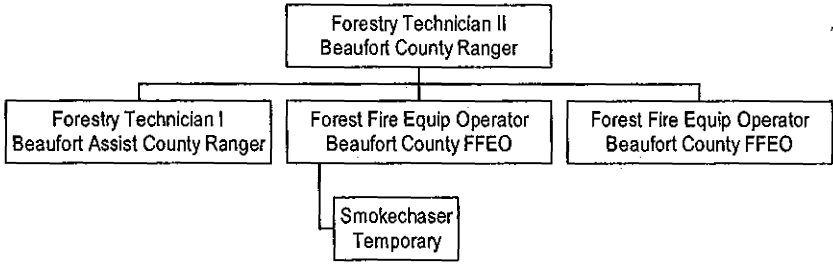
# FORESTRY ADMINISTRATION

DESCRIPTION: The North Carolina Forest service mission is to protect, manage and promote forest resources for the citizens of North Carolina. We envision a county with healthy trees and forest that provide essential environmental, economic and social benefits served by a professional workforce recognized as a leader in forest protection, emergency response, resource management and environmental education. Our services are provided in three (3) basic areas: **Forest Management:** we can provide the citizens of Beaufort County with writing woodland management plans, with recommendations for timber sales, tree planting, thinning's, site preparation, insect and disease management and maintain water quality. **Forest Fire Control:** prevention of forest fires through I&E programs at local schools, conducting hazard reduction burns for landowners and fire suppression for all brush and woodland fires. **All Risk Management:** Upon request our agency is available to provide assistants to local state and county emergency management officials during hurricanes, floods, tornados, missing persons, etc.

Logan Matthews, County Ranger

NC Forestry Service, Beaufort County  
 7542 Hwy 264 East  
 Washington, North Carolina 27889

Phone: (252) 946-3944  
 Fax: (252) 964-8644  
 Email: logan.matthews@ncagr.gov



All expenditures for the NC Forest Service are funded at a rate of 60% by the state of North Carolina and 40% by Beaufort County under Cooperative agreement.

FORESTRY	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Operating	126,560	159,840	159,840	169,634
Capital	-	-	-	-
Totals	\$ 126,560	\$ 159,840	\$ 159,840	\$ 169,634

**FORESTRY**

	2018	2019	2020	AS OF 4/30/2021	ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
NC FORESTRY SERV.-COUNTY SHARE	\$ 112,577	\$ 120,333	\$ 126,560	\$ 87,201	\$ 159,840	\$ 159,840	\$ 159,840	\$ 169,634	\$ 169,634
<b>Totals</b>	<b>\$ 112,577</b>	<b>\$ 120,333</b>	<b>\$ 126,560</b>	<b>\$ 87,201</b>	<b>\$ 159,840</b>	<b>\$ 159,840</b>	<b>\$ 159,840</b>	<b>\$ 169,634</b>	<b>\$ 169,634</b>

## OTHER EMERGENCY SERVICES

This service area represents the County's contribution to the general operating budgets of other agencies that provide emergency services within Beaufort County. An explanation of the proposed expenditures are listed:

- Sidney Dive Team – The Sidney Dive Team is a specialized technical dive team provides diving rescue and recovery operations. The Team provides services in Beaufort County but will also respond to other areas of North Carolina to provide assistance if needed. Beaufort County assists in funding the Team with \$10,000 each year.
- Volunteer Fire Department Safety House – The Fire Safety House provides a hands-on learning tool that prepares children for the unexpected and frightening experiences of a fire. Demonstrations are conducted by firefighters and experienced volunteers. The County assists in funding the House with \$3,500 each year.
- Medical Examiner – Medical examiners are charged with investigating suspicious deaths in the County. Statewide this accounts for almost 15% of all deaths. Funding in this line item is designated to pay for these services.

OTHER EMERGENCY SERVICES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Sidney Dive Team	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
VFD Fire Safety House	3,500	3,500	3,500	3,500
Medical Examiner	29,200	55,000	55,000	55,000
Totals	\$ 42,700	\$ 68,500	\$ 68,500	\$ 68,500

**OTHER EMERGENCY SERVICES**

	2018	2019	2020	AS OF	ORIGINAL	REVISED	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	BUDGET	BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SIDNEY DIVE TEAM APPROPRIATION	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
VFD FIRE SAFETY HOUSE	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
PROFESSIONAL SERVICE-MEDICAL	56,250	55,350	29,200	29,100	55,000	55,000	55,000	55,000	55,000
<b>Totals</b>	<b>\$ 69,750</b>	<b>\$ 68,850</b>	<b>\$ 42,700</b>	<b>\$ 42,600</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>

## SPECIAL REVENUES

**Special Revenue Funds-** Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes.

- E-911 Telephone System – This fund is used to account for revenues and expenses associated with the County’s PSAP system.
- State/Federal Seized Funds – This fund is used to account for revenues and expenses associated with seized drug funds received from the State and Federal government.
- Fire & Rescue Tax Districts – This fund is used to account for tax collections and distributions to the County Fire and Rescue/EMS districts.
- Tax Revaluation Reserve Fund – North Carolina G.S. 153-A-150 mandates that counties set aside funds to finance the octennial reappraisal of real property. Each year a county must appropriate funds to the reappraisal reserve fund in an amount that will accumulate enough to finance the next reappraisal. Once placed in the fund, the monies are restricted for that purpose. The 2026 reappraisal cost is estimated at a total price of \$1,064,900. A contribution of \$162,050 is needed for the next eight years.
- Economic Development Fund – This fund is used to account for specific funds associated with economic development such as the Airport Tax Grant with the City of Washington and for the recruitment of industries to Beaufort County. Appropriations are made annually for the Tax Grant and as needed for recruitment opportunities.
- Capital Reserve Fund – This fund is used to account for transfers to the Capital Reserve Fund for future capital purchases such as Voting Machines for Elections.
- HCCBG Aging – This fund is used to account for the Home and Community Care Block Grant services, which are provided to eligible seniors in Beaufort County.
- Healthcare Reserve Fund – This fund is used to account for funds the County received when the trust accounts set up to account for trailing liabilities were closed years after the hospital was transferred to Vidant Health Systems.
- Facility/Capital Reserve Fund- This fund is used to account for transfers equal to \$.01 per \$100 tax valuation for facility/capital improvements.

- EMS Special Revenue Fund – This Fund is used to account for EMS billing related revenue and expenditures. Revenue in this fund will be generated from FCA Collections, Colleton Billing, and the NC Debt Setoff program. Expenditures will include fees for funds collected and pay outs to EMS agencies in which Beaufort County has collected billing funds.
- 4-H Special Revenue Fund – This Fund is used to account for Beaufort County Cooperative Extension programs operated out of these accounts include the (1) Beaufort County 4-H Livestock Show and Sale, (2) Summer Camping, (3) 4-H Clubs, and (4) 4-H Programming. The funds in these special lines are restricted funds. There is no county money in this account.
- Cooperative Extension Special Revenue Fund – This Fund is used to account for Beaufort County Cooperative Extension programs operated out of this account include (1) Agriculture Programming, (2) Horticulture Programming, (3) Master Gardeners, and (4) Family and Consumer Science Programming. The funds in these special lines are restricted funds. There is no county money in this account.
- DSS Representative Payee Special Revenue Fund – This fund is used to account The Department of Social Services serves as representative payee for our wards, Special Assistance In-Home clients and foster children. The funds in these special lines are restricted client funds. There is no county money in this account.

<b>SPECIAL REVENUES</b>	<b>FY 19-20 Actuals</b>	<b>FY 20-21 Original</b>	<b>FY 20-21 Amended</b>	<b>FY 21-22 Recommended</b>	<b>FY 21.22 Approved</b>
<b>E-911 Revenues</b>					
E-911 Surcharge	292,304	304,189	304,189	209,672	
Appropriated Fund Balance	0	0	0	0	
Interest Income	522	0	0	0	
E-911 FB Appropriated	0	0	21,391	0	
E-911 Total Revenues	<b>292,826</b>	<b>304,189</b>	<b>325,580</b>	<b>209,672</b>	
<b>Seized Funds Revenues</b>					
Unauthorized Substance Tax	56,874	30,000	30,000	40,000	
Investment Earnings	434	0	0	0	
Miscellaneous Income	5,314	4,000	4,000	4,000	
Appropriated Fund Balance	0	66,000	125,058	21,000	
Seized Funds Total Revenues	<b>62,622</b>	<b>100,000</b>	<b>159,058</b>	<b>65,000</b>	
<b>Fire Tax District Revenues</b>					
Richlands Fire/Rescue Tax	892,628	890,000	890,000	885,000	
Chocowinity Fire Tax	377,155	368,000	368,000	376,000	
Northside Fire Tax	976,135	948,000	948,000	978,000	
Total Fire Tax Revenues	<b>2,245,918</b>	<b>2,206,000</b>	<b>2,206,000</b>	<b>2,239,000</b>	
<b>EMS Tax District Revenues</b>					
Bath Township EMS Tax	398,387	387,000	387,000	395,000	
Chocowinity Township EMS Tax	438,603	428,085	428,085	437,000	
Chocowinity Municipal EMS Tax	34,253	48,000	48,000	35,000	
Long Acre Township EMS Tax	299,315	295,000	295,000	299,000	
Washington Township EMS Tax	207,573	200,000	200,000	200,000	
Pantego Township EMS Tax	158,167	152,000	152,000	175,000	
Pantego Municipal EMS Tax	11,728	15,000	15,000	8,300	
Total EMS Tax Revenues	<b>1,548,026</b>	<b>1,525,085</b>	<b>1,525,085</b>	<b>1,549,300</b>	
<b>Tax Revaluation Fund Revenues</b>					
Transfer from General Fund	162,050	162,050	162,050	162,050	
Appropriated Fund Balance	0	0	0	0	
Total Revaluation Fund Revenues	<b>162,050</b>	<b>162,050</b>	<b>162,050</b>	<b>162,050</b>	
<b>Economic Development Fund Revenues</b>					
Duke Energy Site Readiness Grant	0	0	10,000	0	
Transfer from General Fund	80,000	80,000	80,000	45,000	
Total Economic Development Fund Revenues	<b>80,000</b>	<b>80,000</b>	<b>90,000</b>	<b>45,000</b>	
<b>Capital Reserve Fund Revenues</b>					
Transfer from General Fund	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	
<b>HCCBG -- Aging Revenues</b>					
Home Delivered Meals-Contributions	841	1,500	1,500	1,500	
Congregate Meals-Contributions	816	1,500	1,500	1,500	
Transportation-Contributions	109	200	200	200	
In Home Aide Services-Contributions	-216	50	50	50	
Congregate Meals-Families 1 <sup>st</sup>	0	0	19,027	0	
Home Delivered Meals- Families 1st	0	0	38,055	0	
Interest Income	166	0	0	0	
Fund Balance-Appropriated	0	12,325	12,325	12,667	
Transfer from GF	0	0	0	0	
Total HCCBG -- Aging Revenues	<b>1,716</b>	<b>15,575</b>	<b>72,657</b>	<b>15,917</b>	
	141				

	<b>FY 19-20 Actuals</b>	<b>FY 20-21 Original</b>	<b>FY 20-21 Revised</b>	<b>FY 21-22 Recommended</b>	<b>FY 21-22 Approved</b>
<b>Healthcare Reserve Fund Revenues</b>					
Investment Earnings	7,396	0	0	0	
Loan Payments from General Fund	35,421	371,541	371,541	371,540	
<b>Total Health Care Reserve Fund Revenues</b>	<b>42,817</b>	<b>371,541</b>	<b>371,541</b>	<b>371,540</b>	
<b>Facility/Capital Reserve Fund Revenues</b>					
Transfer from General Fund	575,000	575,000	575,000	575,000	
<b>EMS Special Revenue Fund Revenues</b>					
Agency Transport Collections	0	0	0	1,617,281	
Debt Setoff Collections	0	0	0	17,185	
SCA Collections	0	0	0	12,063	
Medicaid Cost Settlement	0	0	0	500,000	
<b>Total EMS Special Revenue Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,146,529</b>	
<b>4-H Special Revenue Fund Revenues</b>					
4-H Special Revenue Fund	0	0	0	33,723	
<b>Cooperative Extension Special Revenue Fund Revenues</b>					
Cooperative Extension Special Revenue Fund	0	0	0	37,798	
<b>DSS Representative Payee Special Revenue Fund Revenues</b>					
DSS Representative Payee Special Revenue Fund	0	0	0	149,452	



	<b>FY 19-20 Actuals</b>	<b>FY 20-21 Original</b>	<b>FY 20-21 Revised</b>	<b>FY 21-22 Recommended</b>	<b>FY 21-22 Approved</b>
<b>HCCBG – Aging Expenditures</b>					
In Home Aide Services	15,930	6,050	6,050	6,347	
Home Delivered Meals Purchases	10,000	6,500	6,500	6,500	
Congregate Meal Purchases	1,059	2,825	2,825	2,870	
Congregate Meals - Families 1st	0	0	19,027	0	
Home Delivered Meals - Families 1st	0	0	38,055	0	
Transportation Expenses	720	200	200	200	
Total HCCBG – Aging Exp.	<b>27,709</b>	<b>15,575</b>	<b>72,657</b>	<b>15,917</b>	
<b>Healthcare Reserve Fund Expenditures</b>					
To Healthcare Fund Balance	0	371,541	371,541	371,540	
<b>Facility/ Capital Reserve Fund Expenditures</b>					
Transfer to Capital Project Fund	575,000	575,000	575,000	575,000	
<b>EMS Special Revenue Fund Expenditures</b>					
Collection Fees	0	0	0	115,000	
Contracted Services	0	0	0	20,000	
EMS District Payments	0	0	0	1,531,529	
Medicaid Cost Settlement	0	0	0	480,000	
Total EMS Special Revenue Fund Exp.	0	0	0	2,146,529	
<b>4-H Special Revenue Fund Expenditures</b>					
4-H Special Revenue Fund	0	0	0	33,723	
<b>Cooperative Extension Special Revenue Fund Expenditures</b>					
Cooperative Extension Special Revenue Fund	0	0	0	37,798	
<b>DSS Representative Payee Special Revenue Fund Expenditures</b>					
DSS Representative Payee Special Revenue Fund	0	0	0	149,452	

## EMERGENCY TELEPHONE SYSTEM FUND (ETSF)

**Description:** The original intention of the Emergency Telephone System Fund was to make Enhanced 911 (E-911) services available for all Beaufort County residents and visitors. This critical service allows telecommunicators to identify the caller's location without the caller verbally explaining the location of the incident. The County E-911 Center is also Wireless Phase II compliant, which allows telecommunicators to see wireless phone caller location information by utilizing the GIS mapping system.

**History:** In 1989 the General Assembly authorized counties and cities to impose a charge on telephone subscribers to pay for certain costs associated with E-911 services. The charge was collected by the local telephone company and remitted to the county or city. The funds were used either for non-recurring costs of establishing an E-911 system, such as the lease or purchase of equipment, or to pay charges associated with the continued operation of fixed-end equipment and charges imposed by the telephone company for the operation of the service.

On September 25, 1998, the General Assembly approved Senate Bill 1242, establishing the Enhanced 911 Wireless Fund and the North Carolina Wireless 911 Board. The objective of the act was to provide for an enhanced wireless 911 system for the use of personal cellular communications services and other wireless telephone customers in response to the mandate by the FCC in Docket 94-102. On July 27, 2007, the General Assembly revised NCGS 62A, creating a 911 Board with responsibility for both wireline and wireless 911 in North Carolina and a single, statewide service charge per connection for any type of voice communication service provider effective January 1, 2008. The service charge was initially set at \$0.70, but as noted below, is currently \$0.60.

The proceeds from this service charge are deposited into a fund administered by the North Carolina 911 Board. The 911 Board monitors the revenues generated by the service charge. If the 911 Board determines that the rate produces revenue in excess of the amount needed, the 911 Board must reduce the rate. The reduced rate must ensure full cost recovery for voice communications service providers and for primary PSAPs over a reasonable period of time. A change in the amount of the rate becomes effective only on July 1 of any given year. During the 2010 fiscal year the 911 Board determined a reduction in the service charge from \$0.70 to \$0.60 would provide sufficient revenue, and implemented that change effective July 1, 2010.

### **Current and future considerations:**

**Back-up PSAPs** – During the 2014 legislative session, S797 (911 Board/Back-up PSAPs) originated out of the Joint Legislative Oversight Committee on Information Technology following reports of several hours of 911 system outages in various counties across the state. The legislation provides that a Primary Public Safety Answering Point (PSAP) “must have a plan and means for 911 call-taking in the event 911 calls cannot be received and processed in the primary PSAP.” Back-up PSAP is defined as “the capability to operate as part of the 911 System and all other features of its associated primary PSAP.” The term also includes a “PSAP that receives 911 calls only when they are transferred from the primary PSAP or on an alternate routing basis when calls cannot be completed to the primary PSAP.”

The back-up PSAP requirement does not mandate that each primary PSAP have a separate brick and mortar facility to serve as its back-up. The requirement may be satisfied through the use of another PSAP or simply a plan that provides some means for rerouting 911 calls. Failure to comply with this requirement may result in the 911 Board's decision to reduce, suspend or terminate 911 Fund distributions to the primary PSAP made on or after July 1, 2016. The Sheriff's Office is in the process of finalizing and submitting its back-up PSAP plan to the State.

**Next Generation 911** – Next Generation 911 (NG911) is the next evolution of the E-911 system. NG911 will enhance the 911 system to create a faster, more flexible, resilient, and scalable system that allows 911 to keep up with communication technology used by the public. Put simply, NG911 is an Internet Protocol (IP)-based system that allows digital information (e.g., voice, photos, videos, text messages) to flow seamlessly from the public, through the 911 network, and on to emergency responders. While the technology to implement NG911 systems is available now, the transition to NG911 involves much more than just new computers. Implementing NG911 will include activities of many people, who will coordinate efforts to plan and deploy a continually evolving system of hardware, software, standards, policies, protocols and training.

E911

	2018	2019	2020	2021	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
<b>REVENUES</b>									
E911 SURCHARGE	\$ 189,186	\$ 229,761	\$ 292,304	\$ 202,793	\$ 304,189	\$ 304,189	\$ 304,189	\$ 209,672	\$ 209,672
APPROPRIATED FUND BALANCE	-	-	-	-	-	21,391	21,391	-	-
INVESTMENT EARNINGS	-	290	522	270	-	-	482	-	-
<b>TOTALS</b>	<b>\$ 189,186</b>	<b>\$ 230,051</b>	<b>\$ 292,826</b>	<b>\$ 203,062</b>	<b>\$ 304,189</b>	<b>\$ 325,580</b>	<b>\$ 326,062</b>	<b>\$ 209,672</b>	<b>\$ 209,672</b>
<b>EXPENDITURES</b>									
IMPLEMENTAL FUNCTIONS	\$ -	\$ 33,180	\$ 31,023	\$ 35,631	\$ 60,000	\$ 80,891	\$ 34,531	\$ 83,894	\$ 83,894
TELEPHONE	75,634	84,079	65,514	36,945	89,000	89,000	61,615	81,680	81,680
E911 SERVICES	8,212	-	-	-	-	-	-	-	-
HARDWARE MAINTENANCE	49,777	3,753	13,861	4,355	20,000	20,000	3,792	-	-
SOFTWARE MAINTENANCE	57,083	69,183	27,665	60,210	60,000	60,500	58,210	27,247	27,247
TRAINING/SCHOOL COSTS	850	-	4,002	1,770	5,000	5,000	1,890	13,522	13,522
FURNITURE	-	2,191	-	-	1,000	1,000	-	1,844	1,844
CAPITAL OUTLAY-EQUIPMENT	267,443	29,716	-	-	67,189	67,189	-	-	-
BACK-UP PSAP	-	-	-	-	2,000	2,000	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	1,485	1,485
<b>TOTALS</b>	<b>\$ 458,999</b>	<b>\$ 222,101</b>	<b>\$ 142,064</b>	<b>\$ 138,910</b>	<b>\$ 304,189</b>	<b>\$ 325,580</b>	<b>\$ 160,038</b>	<b>\$ 209,672</b>	<b>\$ 209,672</b>

**DRUG SEIZURES**

	2018	2019	2020	2021	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
<b>REVENUES</b>									
UNAUTHORIZED SUBSTANCE TAX	\$ 27,704	\$ 17,694	\$ 56,874	\$ 32,296	\$ 30,000	\$ 30,000	\$ 42,000	\$ 40,000	\$ 40,000
INVESTMENT EARNINGS	-	504	434	119	-	-	180	-	-
MISCELLANEOUS INCOME	9,637	4,852	5,314	6,880	4,000	4,000	7,000	4,000	4,000
APPROPRIATED FUND BALANCE	-	-	-	-	66,000	125,058	-	21,000	21,000
<b>TOTALS</b>	<b>\$ 37,341</b>	<b>\$ 23,050</b>	<b>\$ 62,622</b>	<b>\$ 39,294</b>	<b>\$ 100,000</b>	<b>\$ 159,058</b>	<b>\$ 49,180</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>EXPENDITURES</b>									
EQUIPMENT PURCHASE	\$ 26,365	\$ 59,768	\$ 2,695	\$ 90,584	\$ 100,000	\$ 142,783	\$ 142,783	\$ 65,000	\$ 65,000
CAPITAL OUTLAY-EQUIPMENT	37,615	-	-	16,275	-	16,275	16,275	-	-
CAPITAL OUTLAY-VEHICLES	18,091	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 82,071</b>	<b>\$ 59,768</b>	<b>\$ 2,695</b>	<b>\$ 106,859</b>	<b>\$ 100,000</b>	<b>\$ 159,058</b>	<b>\$ 159,058</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>

## **HCCBG - AGING**

The Beaufort County Department of Social Services is the Lead Agency and a provider for Home and Community Care Block Grant services in Beaufort County. HCCBG services are provided to eligible seniors in Beaufort County with the goal of maintaining their independence and allowing them to remain in their own home. Recipients of HCCBG services have the opportunity to give monetary contributions for the services but are not required to do so. These contributions are used to expand HCCBG services.

### HCCBG Services include:

- Congregate Nutrition and Home Delivered Meals -- meal provided to an older adult, either in a group setting or to their home, that provides 1/3 of the recommended daily dietary allowance
- In-Home Aide – aide services provided to assist with essential home management, personal care and/or supervision to enable the older adult to remain in their own home
- Transportation – provides travel to and from a community resource such as medical appointments, the nutrition site, or other areas for older adults to access services and activities for daily living
- Information and Case Assistance – information about programs and services and how to obtain those services are provided to older adults and their families

HCCBG-AGING

	2018	2019	2020	2021	2021	2021	2022	2022	2022
	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
<b>REVENUES</b>									
HOME DELIVERED MEALS-CONTRIBUT	\$ 2,192	\$ 1,143	\$ 841	\$ 1,500	\$ 1,500	\$ 500	\$ 1,500	\$ 1,500	
CONGREGATE MEALS-CONTRIBUTIONS	2,006	1,556	816	1,500	1,500	800	1,500	1,500	
TRANSPORTATION-CONTRIBUTIONS	164	163	109	200	200	-	200	200	
IN HOME AIDE SERVICES-CONTRIBU	-	293	(216)	50	50	-	50	50	
CONGREGATE MEALS-FAMILIES 1ST	-	-	-	-	19,027	-	-	-	
HOME DELIVERED MEALS-FAM.1ST	-	-	-	-	38,055	-	-	-	
INTEREST INCOME	-	-	166	-	-	-	-	-	
FUND BALANCE-APPROPRIATED	-	-	-	12,325	12,325	-	12,667	12,667	
	\$ 4,362	\$ 3,155	\$ 1,716	\$ 15,575	\$ 72,657	\$ 1,300	\$ 15,917	\$ 15,917	\$ -
<b>TRANSFER FROM GENERAL FUND</b>									
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>									
IN HOME AIDE SERVICES	\$ 200	\$ 10,399	\$ 15,930	\$ 6,050	\$ 6,050	\$ 1,000	\$ 6,347	\$ 6,347	
HOME DELIVERED MEAL PURCHASES	2,500	10,071	10,000	6,500	6,500	-	6,500	6,500	
CONGREGATE MEAL PURCHASES	2,500	9,308	1,059	2,825	2,825	200	2,870	2,870	
CONGREGATE MEALS-FAMILIES 1ST	-	-	-	-	19,027	-	-	-	
HOME DELIVERED MEALS-FAM. 1ST	-	-	-	-	38,055	-	-	-	
TRANSPORTATION EXPENSES	1,000	-	720	200	200	-	200	200	
	\$ 6,200	\$ 29,778	\$ 27,709	\$ 15,575	\$ 72,657	\$ 1,200	\$ 15,917	\$ 15,917	\$ -

## **EMS SPECIAL REVENUE FUND**

Beginning in FY 21-22, General Accounting Standards Board Rules 84 and 87 state that representative payee funds must be accounted for as a Special Revenue Fund of the County that is annually budgeted. This fund will be specific for EMS billing related revenue and expenditures. Revenue in this fund will be generated from FCA Collections, Colleton Billing, and the NC Debt Setoff program. Expenditures will include fees for funds collected and pay outs to EMS agencies in which Beaufort County has collected billing funds.

## **4-H SPECIAL REVENUE FUND**

Beginning in FY 21-22, General Accounting Standards Board Rules 84 and 87 state that certain funds must be accounted for as a Special Revenue Fund of the County and be annually budgeted. There will be eight new lines in the general ledger, four for special expenditures, and four for special revenue. Beaufort County Cooperative Extension programs operated out of these accounts include the (1) Beaufort County 4-H Livestock Show and Sale, (2) Summer Camping, (3) 4-H Clubs, and (4) 4-H Programming. The funds in these special lines are restricted funds. There is no county money in this account.

As an informal educational program 4-H is open to all young people in Beaufort County between the ages of 5 through 18. Trained volunteers serve as mentors and coaches as they guide youth and develop new skills while having fun learning through over 260 areas of 4-H curriculum. The Beaufort County 4-H Program is a real asset to Beaufort County. For over 100 years, 4-H has been working to produce well-rounded, productive, and responsible citizens. 4-H embodies many program areas, including traditional community 4-H clubs and project clubs, special interest programs, 4-H camps, 4-H Livestock Shows, and school enrichment curricula.

## COOPERATIVE EXTENSION SPECIAL REVENUE FUND

Beginning in FY 21-22, General Accounting Standards Board Rules 84 and 87 state that certain funds must be accounted for as a Special Revenue Fund of the County and be annually budgeted. There will be eight new lines in the general ledger, four for special expenditures, and four for special revenue. Beaufort County Cooperative Extension programs operated out of this account include (1) Agriculture Programming, (2) Horticulture Programming, (3) Master Gardeners, and (4) Family and Consumer Science Programming. The funds in these special lines are restricted funds. There is no county money in this account.

**Agriculture:** Beaufort County farmers and agribusinesses receive great value from extension programs. Whether the platform involves one-on-one problem-solving, winter educational meetings, or large scale field day events, we strive to deliver educational programs which benefit agriculture in the county and region. We work hard to educate growers and landowners about environmental stewardship, and the proper use of fertilizers and pesticides, in order to protect individual and publically-owned properties and waters. Our on-farm demonstration program brings new technologies to light, so farmers can decide if implementation is feasible and profitable. We represent the only source of unbiased, research-based information available to growers in an industry that represents over \$120,000,000 each year to the county economy.

**Horticulture and Master Gardeners:** Homeowners in Beaufort County rely on Extension Agents for educational programs related to vegetable gardens and landscapes. With so many products available commercially, questions about product selection and use for various disease and insect issues in the yard are addressed each year with advice specific to our growing conditions and climate. In addition, variety selection for grasses, trees, and shrubs are aided through consultation with our knowledgeable staff, which includes our highly trained "Master Gardener" volunteers. The safe and environmentally-sound use of pesticides and fertilizers is a major part of our work in consumer and commercial horticulture.

**Family and Consumer Sciences:** Family and Consumer Sciences (FCS) takes a holistic approach to the development of programming that is designed to improve the well-being of Beaufort County residents. The FCS Agent plans, implements and evaluates research-based educational programs tied to community needs and directed toward families and individuals. The core of Beaufort County FCS programs is nutrition, health, food safety, food preservation, and local foods systems. Thus, the Extension Agent with FCS responsibilities shares evidence-based programming in to improve the everyday knowledge and skills of families as it relates to selection, preparation and storage of safe, healthy food.

## **DSS REPRESENTATIVE PAYEE SPECIAL REVENUE FUND**

Beginning in FY 21-22, General Accounting Standards Board Rules 84 and 87 state that representative payee funds must be accounted for as a Special Revenue Fund of the County that is annually budgeted. There will be two new lines in the general ledger, a special expenditure, and a special revenue line. The Department of Social Services serves as representative payee for our wards, Special Assistance In-Home clients and foster children. The funds in these special lines are restricted client funds. There is no county money in this account.

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## CAPITAL PROJECTS

**Capital Project Funds-** Capital Project Funds are used to account for revenues and expenditures associated with large facility improvements and capital expenditures. The capital project fund is a multi-year fund in which the budgetary appropriations last the life of the project.

- Capital Facility/Improvements Fund – This fund is used to account for facility upgrades and improvements as well as other large capital needs of the County.

Capital Project Funds	FY 19-20 Actuals	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended	FY 21.22 Approved
<b>Capital/Facility Improvements Fund Revenues</b>					
Transfer from Capital Reserve Fund	575,000	575,000	575,000	575,000	
<b>Capital/Facility Improvements Expenditures</b>					
Building Improvements	575,000	575,000	575,000	574,403	
Contingency	0	0	0	597	
Total Expenditures	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	

FY22 Capital Fund Request

Expansion Request #	Description	Capital Fund	Running Total
1	Tideland - Outpatient Roof	\$188,903.00	\$188,903.00
2	BCSO Interior Improvements	\$150,000.00	\$338,903.00
3	Maintenance Shop Exterior	\$65,000.00	\$403,903.00
4	CH Annex Window Replacement	\$80,500.00	\$484,403.00
5	Card Access - Admin, Maint, Seaboard, Annex	\$55,000.00	\$539,403.00
6	Fransisco Window Replacement & Paint	\$35,000.00	\$574,403.00
<b>TOTAL</b>		<b>\$574,403.00</b>	

# WATER

Historically, Beaufort County Water has consisted of seven independent water districts. These Districts were formed at different times with the first created in 1989. Each District continues to be a separate legal entity. In the FY 18/19 budget, the seven districts were consolidated into one operational entity through an interlocal operating agreement. This created operational efficiencies and allows the system to charge a uniform rate. The transition to a uniform rate has been occurring the past few years and is forecasted to be complete in FY23.

In addition to the general maintenance and upkeep of the system, the Water Division of the Public Works Department is also in the midst of six capital improvement projects. These projects include the conversion from gas chlorine to liquid chlorine for disinfection purposes, the installation of stand-by generators, and the expansion and renovation of booster pump stations, valve stations, and treatment plants.

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 West Overman, Public Works Deputy Director  
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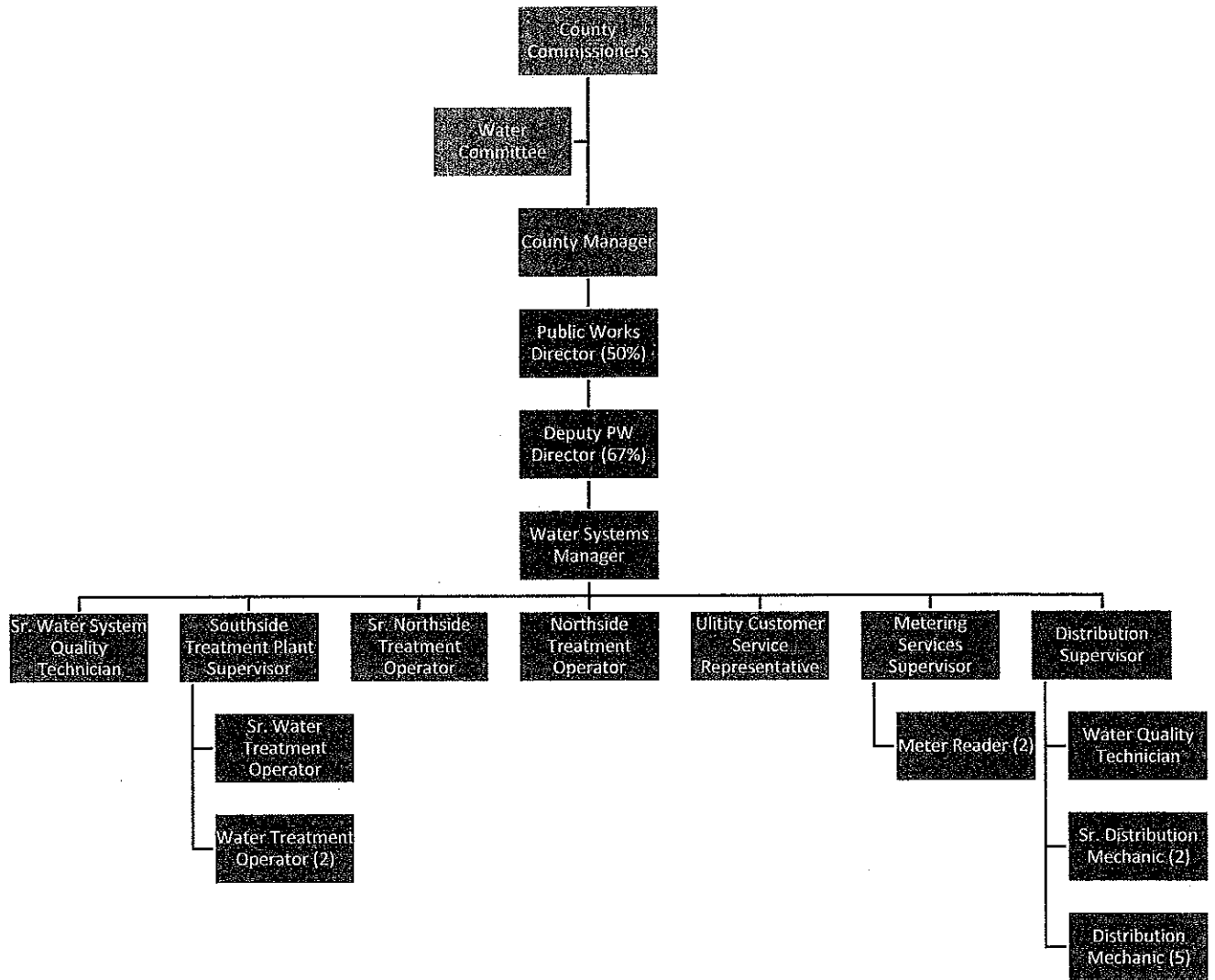
### FULL-TIME POSITIONS AUTHORIZED

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Recommended
28	28	28	27 **	27**

\*\* The Customer Service division of the Water Department is now part of the Finance Department; however, the salary and benefit expenses for these positions are cost allocated directly to the Water Fund.

WATER REVENUES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Water Districts	\$7,625,849	\$7,570,091	\$7,792,946	\$8,011,000

WATER	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 939,778	\$ 1,038,381	\$ 1,031,038	\$ 1,159,772
Benefits	551,688	437,519	423,588	470,064
Operating	4,564,997	2,858,621	3,015,012	3,208,251
Debit Service	1,350,500	3,053,302	3,053,302	2,893,750
Fund Balance Reserve	138,361	128,268	128,268	118,175
Capital	-	54,000	141,738	160,988
<b>Totals</b>	<b>\$ 7,545,324</b>	<b>\$ 7,570,091</b>	<b>\$ 7,792,946</b>	<b>\$ 8,011,000</b>



BEAUFORT COUNTY WATER DISTRICT

	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
			ACTUALS	BUDGET	BUDGET			
SALARIES	\$ 854,164	\$ 873,494	\$ 736,825	\$ 948,381	\$ 951,038	\$ 880,000	\$ 1,069,772	\$ 1,069,772
SALARIES-OVERTIME	76,297	63,454	47,022	80,000	80,000	65,000	80,000	80,000
SALARIES-PART TIME	2,324	2,829	-	10,000	-	-	10,000	10,000
COMPENSATED ABSENCES ADJ	17,068	4,267	-	-	-	-	-	-
FICA 6.2%	54,217	54,428	44,713	64,341	64,341	55,000	71,906	71,906
LOC. GOV. EMP. RETIREMENT	72,410	261,542	79,874	104,895	104,895	95,000	131,074	131,074
LGERS PENSION EXPENSE	93,709	-	-	-	-	-	-	-
LGERS CY CONTRIBUTIONS	(72,410)	(83,345)	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	173,531	178,917	145,418	204,945	189,945	175,000	198,428	198,428
OPEB EXPENSE	104,902	132,257	-	-	-	-	-	-
CY PREMIUMS PAID - OPEB	(24,496)	(26,372)	-	-	-	-	-	-
MEDICARE 1.45%	12,680	12,729	10,629	15,047	15,047	14,000	16,817	16,817
LIFE INSURANCE-EMPLOYEE	619	636	553	733	733	675	785	785
WORKERS COMPENSATION INSURANCE	36,020	26,204	28,059	26,990	28,059	28,059	28,059	28,059
401(K) EMPLOYER CONTRIBUTION	17,088	17,232	14,604	20,568	20,568	18,000	22,995	22,995
PROF.SERVICE-AUDIT/ACCOUNTING	3,229	2,254	42,554	3,500	68,500	23,000	3,500	3,500
PROFESSIONAL SERVICE-ENG/TEST	4,533	1,143	11,440	27,000	33,140	6,000	27,000	27,000
ADMINISTRATIVE COST TO GF	220,086	220,086	192,058	256,077	256,077	256,077	256,077	240,216
UNIFORMS	15,686	14,802	16,918	20,320	20,320	19,000	20,320	20,320
SUPPLIES-MAINT./REPAIR	16,078	19,407	12,745	20,548	20,548	20,548	20,000	20,000
OFFICE SUPPLIES	3,402	4,092	3,182	3,000	3,500	3,500	3,500	3,500
SUPPLIES-TREATMENT	137,983	141,438	173,079	168,717	183,017	183,017	174,420	174,420
SUPPLIES-DISTRIBUTION	119,824	104,147	157,973	145,000	170,607	145,000	145,000	195,000
WATER PURCHASE	895,058	785,752	715,621	845,000	845,000	1,053,335	955,000	955,000
PROFESSIONAL DEVELOPMENT	7,333	6,770	2,624	12,000	10,001	5,200	12,000	12,000
TRAVEL-FUEL	70,623	63,001	40,338	72,000	72,000	58,000	68,000	68,000
TELEPHONE	37,791	38,535	32,736	44,000	44,000	45,000	47,000	47,000
POSTAGE	66,922	70,728	50,392	68,000	68,000	66,400	68,400	68,400
UTILITIES	180,366	171,380	163,000	167,890	167,890	205,100	211,250	211,250
MAINT/REPAIR-BUILDINGS	27,133	50,712	55,311	58,086	55,361	55,210	51,615	51,615
MAINT/REPAIR	109,145	14,918	74,373	110,000	101,437	85,000	94,168	94,168
MAINT/REPAIR-SCADA	8,425	21,498	14,162	40,000	40,000	15,000	25,000	25,000
MAINT/REPAIR-WATER TANKS	162,544	165,467	168,410	168,410	168,410	168,410	172,620	172,620
MAINT/REPAIR-VEHICLE	29,358	28,462	30,400	30,000	30,000	27,000	30,000	30,000
COMPUTER SOFTWARE/SUPPORT	34,367	33,821	70,175	76,940	76,940	78,617	98,582	98,582
LEGAL ADVERTISING	1,592	713	-	1,200	1,200	-	1,000	1,000
TEMPORARY EMP.SERVICES	67,038	24,403	-	15,000	-	-	-	-
WATER BILLING SERVICE	18,984	20,616	17,086	20,000	20,000	23,310	24,010	24,010
EQUIPMENT PURCHASE	21,894	11,945	18,117	36,102	27,539	27,500	17,050	17,050
EQUIPMENT PURCHASE-TREATMENT	-	7,251	14,620	21,902	17,253	17,200	22,444	22,444
RENTAL EQUIPMENT	28,950	30,073	28,189	35,200	35,200	30,200	35,200	35,200
CONTRACT SERVICES	39,588	40,889	55,215	64,450	61,650	80,307	79,650	79,650
CONTRACTS-LANDSCAPE	43,628	40,072	48,818	50,000	50,000	50,000	50,000	50,000
CONTRACTS-TESTING SERVICES	22,749	26,552	30,000	30,000	30,000	30,000	33,000	33,000
CONTRACTS-BORING SERVICES	13,000	7,000	20,900	12,000	20,900	20,900	23,000	23,000
PERMITS	6,485	6,581	6,581	7,100	7,100	7,100	7,100	7,100
INSURANCE AND BONDS	114,591	115,901	178,674	119,379	119,379	178,674	184,034	204,000
INSURANCE DEDUCTIBLES	1,000	-	-	-	-	-	-	-
INSURANCE DEDUCTIBLES	-	2,104	-	2,000	2,000	-	2,000	2,000
CREDIT CARD FEES (BANK CHARGE)	45,330	51,898	44,671	46,000	46,000	58,545	60,300	60,300
DEPRECIATION EXPENSE	2,161,944	2,196,516	-	-	-	-	-	-
AMORTIZATION EXPENSE	(89,757)	(89,762)	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	1,940	2,318	1,042	3,800	3,800	2,300	3,800	3,800
CAPITAL OUTLAY-EQUIPMENT	-	-	59,928	-	64,378	64,378	78,403	78,403
CAPITAL OUTLAY-VEHICLES	-	-	76,405	54,000	77,360	76,410	82,585	82,585
PROPOSED NEW DEBT SERVICE	-	-	-	-	-	-	-	97,740
PRINCIPAL H-LRX-F-11-1735	-	-	55,000	55,000	55,000	55,000	55,000	55,000
PRINCIPAL H-LRX-F-11-1741	-	-	55,000	55,000	55,000	55,000	55,000	55,000
PRINCIPAL BOND-WDI	-	-	-	140,000	140,000	140,000	150,000	-
PRINCIPAL BOND-WDII	-	-	-	200,000	200,000	200,000	200,000	-
PRINCIPAL BOND-WD III	-	-	-	230,000	230,000	230,000	230,000	-
PRINCIPAL BOND-WDIV	-	-	-	240,000	240,000	240,000	250,000	-
PRINCIPAL BOND-WDVI	-	-	-	115,000	115,000	115,000	120,000	-
PRINCIPAL BOND-WDVI	-	-	-	250,000	250,000	250,000	265,000	-
PRINCIPAL BOND-WDVII	-	-	-	170,000	170,000	170,000	180,000	-
PRINCIPAL-BANK OF AMERICA	-	-	250,000	300,000	300,000	300,000	300,000	300,000
PRINCIPAL H-SRP-D-17-0090	-	-	-	-	-	4,029	4,029	4,029

	2019 ACTUALS	2020 ACTUALS	AS OF 4/30/2021 ACTUALS	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2021 PROJECTED	2022 REQUESTED	2022 RECOMMENDED
PRINCIPAL H-SRP-D-17-0091	-	-	-	-	-	6,888	6,888	6,888
PRINCIPAL H-SRP-D-17-0085	-	-	-	-	-	4,121	4,121	4,121
PRINCIPAL 2021 LOBS REFUNDING	-	-	-	-	-	1,825,000	1,825,000	1,825,000
INTEREST-BOND	117,705	-	-	-	-	-	-	-
INTEREST-BOND-WDI	185,263	180,063	87,231	174,463	174,463	174,463	167,463	-
INTEREST-BOND-WDII	131,800	124,200	58,200	116,400	116,400	116,400	106,400	-
INTEREST-BOND-WDIII	160,700	152,300	71,650	143,300	143,300	143,300	131,800	-
INTEREST-BOND-WDIV	259,850	251,250	121,125	242,250	242,250	242,250	230,250	-
INTEREST-BOND-WDV	121,331	117,131	56,366	112,732	112,732	112,732	106,981	-
INTEREST-BOND-WDVI	356,781	347,581	168,891	337,782	337,782	337,782	325,281	-
INTEREST-BOND-WDVII	184,175	177,975	85,688	171,375	171,375	171,375	162,875	-
INTEREST-BANK OF AMERICA	123,011	138,361	107,591	128,268	128,268	128,268	118,175	118,175
INTEREST 2021 LOBS REFUNDING	-	-	-	-	-	643,712	643,712	643,712
NC DOT RELOCATION/PROJECTS	-	-	4,444	8,000	8,000	2,575	8,000	8,000
TO WATER DISTRICT PROJECT FUND	23,030	75,000	-	-	80,243	-	-	-
HURRICANE FLORENCE EXPENSE	6,166	-	-	-	-	-	-	-
HURRICANE DORIAN EXPENSE	-	9,707	-	-	-	-	-	-
HURRICANE ISAIAS	-	-	23	-	-	-	-	-
FUEL SPILL EXPENSES	220	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	50,000	50,000	-	-	22,366
<b>Totals</b>	<b>\$ 7,736,995</b>	<b>\$ 7,545,324</b>	<b>\$ 4,856,642</b>	<b>\$ 7,570,091</b>	<b>\$ 7,792,946</b>	<b>\$ 10,183,867</b>	<b>\$ 10,462,839</b>	<b>\$ 8,011,000</b>

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**BEAUFORT COUNTY WATER DISTRICTS**  
*ADDITIONAL FY2022 BUDGET INFORMATION*

Debt Payment Summary

Year	Water Districts	Increase
2015	1,716,143	-
2016	1,925,067	208,924
2017	2,258,697	333,630
2018	2,679,900	421,203
2019	3,117,911	438,011
2020	3,203,861	85,950
2021	3,181,568	(22,293)
2022	3,011,925	(169,643)
2023	2,974,374	(37,551)
2024	2,956,717	(17,657)

## SOLID WASTE

Beaufort County currently contracts with Republic Services to provide disposal of the County's solid waste. Republic Services handles approximately 26,000 tons of waste annually and employs approximately 45 employees in Beaufort County. Republic Services maintains eleven convenience sites throughout the County and a transfer station on Flanders Filters Road. Attendants are present at all sites to direct and maintain the sites, but all convenience centers are self-service.

Christina Smith, Public Works Director  
West Overman, Deputy Public Works Director

Solid Waste  
123 W. 3rd Street  
Washington, North Carolina 27889

Phone: (252) 946-9624  
Fax: (252) 940-6159  
Email: [Christina.Smith@co.beaufort.nc.us](mailto:Christina.Smith@co.beaufort.nc.us)

The County also maintains an active vegetative debris landfill, a scrap tire recycling area, and an inactive MSW landfill. Tar Landing Company is contracted to operate and maintain these functions.

The Public Works Director and an Accounting Technician manage these contracts and issues related to Solid Waste; and a small percentage of their salaries and benefits are allocated to Solid Waste beginning in FY 18/19.

SOLID WASTE REVENUES	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Total Revenues	\$ 3,931,577	\$ 3,946,161	\$ 3,950,124	\$ 4,083,733

SOLID WASTE	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Amended	FY 21-22 Recommended
Personnel	\$ 12,911	\$ 39,834	\$ 39,834	\$ 33,977
Benefits	3,381	11,144	11,144	9,994
Operating	3,595,067	3,895,183	3,899,146	4,027,409
Capital	-	-	-	-
Contingency	-	-	-	12,353
Totals	\$ 3,611,359	\$ 3,946,161	\$ 3,950,124	\$ 4,083,733

SOLID WASTE/LANDFILL

	2018	2019	2020	AS OF	2021	2021	2021	2022	2022
	ACTUALS	ACTUALS	ACTUALS	4/30/2021	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED
				ACTUALS	BUDGET	BUDGET			
SALARIES	\$ -	\$ 9,526	\$ 12,431	\$ 22,488	\$ 38,409	\$ 38,409	\$ 38,409	\$ 33,977	\$ 33,977
SALARIES-PART TIME	-	850	480	-	1,425	1,425	1,425	-	-
FICA 6.2%	-	628	776	1,250	2,470	2,470	2,470	2,107	2,107
LOC. GOV. EMP. RETIREMENT	-	743	1,120	2,292	3,918	3,918	3,918	3,873	3,873
HOSPITALIZATION-EMPLOYEE	-	612	1,077	2,047	3,395	3,395	3,395	2,828	2,828
MEDICARE 1.45%	-	147	182	307	578	578	578	493	493
LIFE INSURANCE-EMPLOYEE	-	3	4	8	15	15	15	13	13
401(K) EMPLOYER CONTRIBUTION	-	191	221	458	768	768	768	680	680
ADMINISTRATIVE COST TO GF	-	84,301	84,301	65,774	87,699	87,699	87,699	87,699	88,544
SOLID WASTE-LANDFILL CONTRACT	48,400	54,917	58,011	53,746	58,080	58,080	80,000	120,000	260,500
PROFESSIONAL DEVELOPMENT	-	-	301	368	1,000	1,000	750	1,000	1,000
TELEPHONE	350	257	264	252	265	265	2,125	6,300	6,300
UTILITIES	-	-	-	-	-	-	-	5,700	5,700
MAINT/REPAIR-BUILDINGS	2,883	717	-	-	115,000	115,000	100,000	25,000	50,000
MAINT/REPAIR-LANDFILL	57,713	110,109	10,420	120,432	65,000	128,963	177,000	117,000	117,000
SOLID WASTE TRANSFER/STATION	673,179	728,895	757,383	746,736	746,750	746,750	735,000	764,400	764,400
SOLID WASTE IN-COUNTY TRANSFER	708,336	769,531	703,999	712,050	730,270	730,270	754,000	769,080	769,080
SCRAP TIRE DISPOSAL	109,522	117,857	124,627	96,325	118,000	118,000	117,000	138,000	138,000
COMPUTER SOFTWARE/SUPPORT	2,000	2,463	2,000	2,000	2,500	2,500	3,500	2,500	4,000
REGIONAL LANDFILL	1,043,359	1,130,174	1,174,347	1,156,766	1,273,440	1,243,440	1,147,000	1,192,880	1,192,880
CONVENIENCE SITES	453,912	439,831	437,327	432,495	438,000	438,000	440,000	448,000	448,000
RECYCLING-AVOIDANCE FEES	180,450	236,837	177,242	125,592	199,820	169,820	154,000	165,000	165,000
WHITE GOODS DISPOSAL	6,287	8,429	8,998	8,755	8,755	8,755	8,200	8,755	8,755
CONTRACT SERVICES	-	94,218	6,500	1,500	50,000	50,000	5,500	7,500	7,500
INSURANCE AND BONDS	-	772	604	750	604	604	750	750	750
DEPRECIATION EXPENSE	1,177	1,002	827	-	-	-	-	-	-
TRANSFER TO SOLID WASTE CPF	-	51,700	-	-	-	-	-	-	-
HURRICANE DORIAN EXPENSE	-	-	47,916	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	12,353
	\$ 3,287,569	\$ 3,844,707	\$ 3,611,359	\$ 3,552,391	\$ 3,946,161	\$ 3,950,124	\$ 3,863,502	\$ 3,903,535	\$ 4,083,733

**SUMMARY OF REQUESTED SERVICE EXPANSIONS**

GENERAL FUND REVENUE	County Manager Recommends
Amount Available from Service Expansions (Revenues over Expenditures)	\$0
Amount Requested from Fund Balance	\$0
Total	\$0
Total Available for Service Expansions	\$0

**Note: 1 penny on the tax rate = \$575,000**

**REQUESTS**

Page	Department	Title	Estimated Initial Cost	Estimated Annual Revenue Offset	Estimated Initial Net Cost	Estimated Annual Recurring Cost	Comments
	General Fund	1% COLA	\$218,271	\$0	\$218,271	\$218,271	Amt. shown here is General Fund portion only.
	General Fund	2% COLA	\$436,542	\$0	\$436,542	\$436,542	Amt. shown here is General Fund portion only.
	General Fund	Longevity Pay	\$302,690	\$0	\$302,690	\$302,690	Amt. shown here is General Fund portion only.
	General Fund	Increased 401k Contribution for Non-LEO Employees	\$419,829	\$0	\$419,829	\$419,829	Amt. shown here is General Fund portion only.
	General Fund	Employee Dental Insurance	\$150,296	\$0	\$150,296	\$150,296	Amt. shown here is General Fund portion only.
	Cooperative Extension	Livestock/Small Farms Agent Position	\$13,777	\$0	\$13,777	\$13,777	Beaufort County would fund 20% including fringe benefits.
	Cooperative Extension	Horticulture Agent Program Support	\$2,000	\$0	\$2,000	\$2,000	Program materials and supplies for teaching purposes.
	Cooperative Extension	Ag Agent Program Support	\$2,000	\$0	\$2,000	\$2,000	Program materials and supplies for teaching purposes.
	Cooperative Extension	Livestock and Small Farms Agent Program Support	\$2,000	\$0	\$2,000	\$2,000	Program materials and supplies for teaching purposes.
	DSS	Social Work Supervisor III	\$84,336	\$42,168	\$42,168	\$42,168	New position requested
	DSS	Floor Replacement Project	\$116,000-\$164,000	\$58,000-\$82,000	\$58,000-\$82,000		Quotes received from area vendors
	Economic Development	Reclassify Economic Development Specialist Position and Salary Rate	\$13,309	\$14,250	\$ (-941)	\$0	To reclass position.
	Emergency Services/EMS	EMS Paramedic-Special Assignment	\$61,879	\$0	\$61,879	\$61,879	New position requested
	Emergency Services/EMS	Senior EMS Paramedic	\$28,718	\$0	\$28,718	\$28,718	Increase in current positions
	Finance	Finance Specialist	\$71,522	\$74,938	\$ (-3,416)	\$0	New position requested
	Finance	Salary Adjustments	\$19,747	\$0	\$19,747	\$19,747	Increase in current positions
	Outside Agency	Aurora Fossil Museum	\$11,183	\$0	\$11,183	\$11,183	Additional funds requested by agency
	Outside Agency	Citizens on Southside Together, INC.	\$500	\$0	\$500	\$500	Additional funds requested by agency
	Outside Agency	Hwy 17/64 Association	\$5,000	\$0	\$5,000	\$5,000	Additional funds requested by agency
	Outside Agency	Partnership for the Sounds	\$5,000	\$0	\$5,000	\$5,000	Additional funds requested by agency
	Outside Agency	Ruth's House	\$500	\$0	\$500	\$500	Additional funds requested by agency
	Outside Agency	Town of Chocowinity	\$36,871	\$0	\$36,871	\$36,871	Additional funds requested by agency
	Outside Agency	Food Bank of the Albemarle	\$2,500	\$0	\$2,500	\$2,500	New funds requested by agency.
	Outside Agency	BHM Library	\$2,721	\$0	\$2,721	\$2,721	Additional funds requested by agency
	Outside Agency	Eagles Wings	\$3,000	\$0	\$3,000	\$3,000	Additional funds requested by agency
	Outside Agency	Open Door Community Center	\$5,000	\$0	\$5,000	\$5,000	New funds requested by agency.
	Outside Agency	Pantego Academy History Museum	\$8,500	\$0	\$8,500	\$8,500	Additional funds requested by agency

**REQUESTS**

Page	Department	Title	Estimated Initial Cost	Estimated Annual Revenue Offset	Estimated Initial Net Cost	Estimated Annual Recurring Cost	Comments
	Outside Agency	Sidney Dive Team	\$2,500	\$0	\$2,500	\$2,500	New funds requested by agency.
	Outside Agency	Sidney Dive Team	\$25,000	\$0	\$25,000	\$25,000	New funds requested by agency.
	Public Works- Facilities	Reclassify Position and Salary Rate	\$6,330	\$0	\$6,330	\$6,330	To reclass position.
	Public Works- Facilities	Salary Adjustments	\$20,115	\$0	\$20,115	\$20,115	Salary Adjustment.
	Tax Assessor	Chief Real Property Appraiser	\$103,908	\$0	\$103,908	\$103,908	New position requested
	Tax Assessor	Tax Exemption Specialist	\$66,129	\$100,000	\$(-33,871)	\$0	New position requested
Total of all General Fund Service Expansion Request			<b>\$2,131,673</b>	<b>\$231,356</b>	<b>\$1,938,545</b>	<b>\$1,938,545</b>	

## Request for Service Expansion

**Title of Service Expansion**    Cost of Living Adjustment (COLA)

**Name of Department:**        **General Fund**

**Purpose and Justification:**    1% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$218,271	General Fund only. \$18,031,482 payroll at 1%.
Operational		
Capital Outlay		
<b>Total Expenditures</b>	<b>\$218,271</b>	

<b>Revenue to offset Costs</b>		
<b><i>Total Cost of Service Expansion</i></b>	<b><i>\$218,271</i></b>	

## Request for Service Expansion

**Title of Service Expansion**    Cost of Living Adjustment (COLA)

**Name of Department:**        **General Fund**

**Purpose and Justification:**    2% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$436,542	General Fund only. \$18,031,482 payroll at 2%.
Operational		
Capital Outlay		
Total Expenditures	\$436,542	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<b>\$436,542</b>	

# Request for Service Expansion

**Title of Service Expansion** Longevity Pay

**Name of Department:** County-wide

**Purpose and Justification:** The County previously had longevity pay between 1999 and 2003 equal to a 5% increase for every 3 years of service to the County. Longevity pay was removed in 2003. MAPS recommends that the County institute a range adjustment for employees on their anniversary date of hire equal to 2% per year for employees who fall below the mid-point of their classification pay range and a 1% adjustment for employees with salaries equal to or greater than the mid-point of their pay range. This would be an annual adjustment and will help alleviate compression issues that the County has faced in the past.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$302,690 GF \$20,260 Water \$680 SW	Cost for County Longevity Program
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$323,630</b>	Total Annual Cost to all 3 funds (GF, Water, SW)

# Request for Service Expansion

**Title of Service Expansion** Increased 401k Contribution for Non-LEO Employees

**Name of Department:** County-wide

**Purpose and Justification:** The County is required by General Statute to contribute 5% to 401k for Law Enforcement Officers (LEO). Non-LEO county employees currently receive between a 1% and 2% 401k contribution from the County depending on the amount that the employee contributes. Most non-LEO employees receive 2% with only a handful receiving 1%. This expansion request would provide for a County 401k match on a one-to-one basis up to 5% of the employee's salary.

<u>Employee Contribution</u>	<u>County Contribution</u>
0	0
1%	1%
2%	2%
3%	3%
4%	4%
5%	5%

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$419,829 GF \$30,956 Water \$1,130 SW	This amount assumes that all County non-LEO employees will contribute 5% as to receive the full County 5% match, to show the largest possible cost of the expansion to the County.
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<b>\$451,915</b>	Total Cost to all 3 funds (GF, Water, SW)

## Request for Service Expansion

**Title of Service Expansion**    Employee Dental Insurance

**Name of Department:**            County-wide

**Purpose and Justification:**    The 2017 MAPS Pay Study compared Beaufort County's benefits with 9 other county and municipal governments considered to be comparable peers. Beaufort County is the only local government employer in the group that does not pay for some or all the employee portion of dental insurance. This Expansion Request shows the cost for the County to begin providing the employee share only of dental insurance.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$150,296 GF \$11,969 Water \$419 SW	Cost for County to pay for employee only dental (\$36.94 per employee per month)
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$162,684</b>	Total Annual Cost to all 3 funds (GF, Water, SW)

## Request for Service Expansion

**Title of Service Expansion:** Livestock/Small Farms Agent Position

**Name of Department:** Cooperative Extension

**Purpose and Justification:** This is for Beaufort County's portion of a multiple county agent to be employed by NCA&T State University. Beaufort County would fund 20%, Martin County would fund 30%, and NCA&TSU would fund 50%. This position will be based in Martin County, but agent will work out of Beaufort County Extension Office two days per week.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$13,600	This includes all fringe and benefits
Operational	\$177	This is for Beaufort County's portion of yearly computer lease.
Capital Outlay		
Total Expenditures	\$13,777	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$13,777	

## Request for Service Expansion

**Title of Service Expansion:** Horticulture Agent Program Support

**Name of Department:** Cooperative Extension

**Purpose and Justification:** This is program support money to help the Horticulture agent with program materials and supplies for teaching purposes

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$2,000	
Capital Outlay		
Total Expenditures	\$2,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$2,000	

## Request for Service Expansion

**Title of Service Expansion:** Ag Agent Program Support

**Name of Department:** Cooperative Extension

**Purpose and Justification:** This is program support money to help the Ag Agent with program materials and supplies for teaching purposes

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$2,000	
Capital Outlay		
Total Expenditures	\$2,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$2,000	

## Request for Service Expansion

**Title of Service Expansion:** Family and Consumer Science Agent Program Support

**Name of Department:** Cooperative Extension

**Purpose and Justification:** This is program support money to help the FCS Agent with program materials and supplies for teaching purposes

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$2,000	
Capital Outlay		
Total Expenditures	\$2,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$2,000	

# Request for Service Expansion

**Title of Service Expansion:** Social Work Supervisor III

**Name of Department:** Department of Social Services

**Purpose and Justification:** BCDSS is requesting that the Board of Commissioners approve the addition of one Social Work Supervisor III. This position will be primarily responsible for providing supervision and oversight to a unit of Child Welfare Social Workers.

Our supervisors are currently over the state recommended ratio of five social workers to one supervisor. In addition, this person will conduct all Child and Family Team Meetings. These meetings are held when major developments occur in a case or when child(ren) must be removed from the home. Also, these meetings are held to develop plans to prevent child(ren) from being removed from their home and at different intervals during In Home and Foster Care cases when needed.

This position would allow the remaining supervisors to have time to provide more direct one-on-one supervision to their social workers. Studies show that children are safer when the supervisor can provide more oversight in a case. Our primary objective is to keep children safe in the least restrictive environment. Due to the number of increasing Child Protective Services reports and Foster Care cases, this position will be able to manage any overflow cases.

In addition to high caseloads, the lack of mental health services often makes it extremely difficult to access the services needed for our families. This process is very time consuming and our social workers find it difficult to obtain these resources. The lack of mental health services is detrimental to our families and thus they are less likely to maintain a future without the involvement of BCDSS. The opioid epidemic is also a leading factor of caseload increases. This crisis is causing a dramatic effect on children in Beaufort County, resulting in the agency accepting more CPS reports to ensure the safety of children. With the complexity of the cases being accepted, it requires increased supervisor involvement to staff these cases. Therefore, to stay within the state recommended guidelines, ensure children's safety and close cases in a timely manner an additional supervisor is needed.

BCDSS is currently under a Program Development Plan set forth by the state to assist us in meeting state mandated goals and the MOU performance measures. This additional Social Work Supervisor position will allow us to move cases in a timely manner and allow us to meet our targeted goals.

The Child Welfare Modified Manual was implemented in May 2019. This brought about many changes to our current practice. Additional supervisor oversight is needed to ensure that we are meeting all policy guidelines.

Children's safety is the responsibility of Social Services. This is a critical mandate and BCDSS continually strives to ensure the safety of children. However, due the multiple reasons stated above, it is becoming more difficult to meet and maintain the standards. Children's safety is our first priority and the additional supervisor will help us meet mandated goals.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$75,650	105310-512100: Salaries - \$57,037 105310-518100: FICA 6.2% - \$3,536 105310-518200: Loc. Gov. Emp. Retirement - \$6,502 105310-518300: Hospitalization - \$6,577 105310-518400: Medicare 1.45% - \$827 105310-518600: Life Insurance – Employee - \$30 105310-518900: 401(K) Employer Con. - \$1,141
Operational	\$8,686	105310-540000: Equipment Purchase - \$2,440 105310-538000: Computer Software and Support - \$5,450 105310-532100: Telephone - \$796
Capital Outlay		
Total Expenditures	\$84,336	

<b>Revenue to offset Costs</b>	\$42,168	Personnel: \$37,825 / 50% Revenue would be put in line 100222.439778  Operational: \$4,343 / 50% These revenue offsets would be spread across all available revenue lines as this is an administrative cost.
<b>Total Cost of Service Expansion</b>	\$42,168	

# Capital Improvement Project Request

**Title of Capital Improvement Project Request:** Floor Replacement Project

**Name of Department:** DSS

**Purpose and Justification:** The flooring at DSS is approximately 10-15 years old and areas throughout the building need repair. The glue used during installation of the flooring is seeping through the tile. Some tiles are coming unglued and some tiles are beginning to disintegrate to dust which could create allergy problems for employees and clients. The tile throughout the building requires extensive work and time to maintain. Even with regular maintenance the flooring needs to be replaced. It is our request to have a mix of both carpet tiles and plank flooring. We would like to have carpet tiles in employee offices and conference rooms and hard-surface flooring in high traffic areas of the building such as the lobby and hallways. We received quotes ranging from \$116,000 to \$164,000. This project would need to be set up for formal bid if approved.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational		
Capital Outlay	\$116,000 – \$164,000	Quotes received from area vendors
Total Expenditures		

<b>Revenue to offset Costs</b>	\$58,000 - \$82,000	Over the next 7 years
<b>Total Cost of Service Expansion</b>	\$58,000 - \$82,000	50% reimbursement (over 7 years)

## Request for Service Expansion

**Title of Service Expansion:** Reclassify ED Specialist Position and Salary Rate

**Name of Department:** Economic Development

**Purpose & Justification:** See below Detail Explanation/Justification of Cost

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$13,309.45	<p>My reasons for request this reallocation of funds are numerous:</p> <ol style="list-style-type: none"> <li>1. NC East Alliance, mostly now funded by ECU and Vidant, has evolved into an organization convening critical regional ED conversations plus focusing on “specific need” recruitment and homegrown innovation connectivity.</li> <li>2. EDPNC has a far more substantial operation to generate leads for Beaufort County along with BCED’s efforts.</li> <li>3. The increased workload from COVID and COVID recovery has meant the ED Specialist and ED Director have become interchangeable when working with ED clients.</li> <li>4. An increase in salary would bring the ED Specialists salary close to the NCEDA salary survey’s \$53,000 NC average for entry level economic developers.</li> <li>5. This would also consolidate the ED Specialist position as an exempt employee requiring the person to work unpaid overtime when needed. Currently I have no budget to pay overtime.</li> </ol>

		<p>6. BCED spends a lot of time and budget training ED Specialists and does not wish to become a training ground for other communities.</p> <p>7. BCED requires the ED Specialist to be fully integrated into NCEDA to be recognized as an upcoming economic developer with the potential to win training grant awards to further their career.</p> <p>8. The ED Specialist will be required to participate as host, moderator and panelist at ED conference events.</p> <p>9. The ED Specialist must be very skilled at presentations and group meetings.</p> <p>10. The new position description is being rewritten to go far beyond the current ED Specialist position description in both workload and flexibility.</p> <p>11. The new position will encourage the ED Specialist to have a long-term career in Beaufort County which will be extremely beneficial to the citizens of Beaufort County.</p> <p>12. MAP reclassified position from Grade 61 to Grade 63</p>
Operational		
Capital Outlay		
Total Expenditures	\$13,309.45	Increased Salary and Benefits Plus Reclassify Position from a Grade 61 to a Grade 63

<b>Revenue to offset Costs</b>	\$14,250.00	End NC East Alliance Contract
<b>Total Cost of Service Expansion</b>	<b>-\$940.55</b>	Savings

# Request for Service Expansion

**Title of Service Expansion:** EMS Paramedic – Special Assignment

**Name of Department:** Emergency Services/EMS

## **Purpose and Justification:**

With the multifaceted nature of an EMS system the EMS Paramedic – Special Assignment position would assist with daily operations and bring continuity to system through daily interactions with Shift Captains and Shift Staff. This would allow the EMS System to take a more proactive vs reactive position regarding fleet readiness, inventory management, continuity of communications, and system plans. With the generation and reviewing of monthly operational reporting, the EMS Paramedic – Special Assignment position will provide timely information and insight to the EMS Chief regarding station call volumes, response times, mutual-aid, and patient outcomes. This in turn will allow the EMS Chief and the Director to be fully informed and situationally aware of the operations and performance of the EMS System.

EMS Paramedic – Special Assignment position will facilitate areas that include management and administration, fleet readiness, inventory management, system evaluation and EMS response reporting. The benefit of these activities permeates throughout the EMS System.

- **Management and administration:** The EMS Paramedic – Special Assignment position will assist with the creation and maintenance of standard operating guidelines that are the basis for daily operations within the system. These guidelines are the backbone to the smooth and orderly operation of the EMS System. They impact the daily operations and experience of each clinician working in the system and bring a solid foundation to the entire EMS System framework.
- **Fleet readiness:** The EMS Paramedic – Special Assignment position role in fleet readiness include emergent maintenance management, preventative maintenance programs, that ultimately result in fleet reliability and drive down operating costs.
- **Inventory Management:** Efficient delivery of EMS services require the consistent and adequate supply of medicines, medical supplies, and equipment. The EMS Paramedic – Special Assignment position is tasked with daily management of the inventory supply and accounting. This activity ensures expiration of supplies are minimized and just-in-time delivery of inventory is maximized. This ultimately results in reduced operating costs and greater efficiency.
- **System Evaluation and EMS Response reporting:** Duties include the generation and review of EMS System reports across all stations in the County. These reports allow oversight and evaluation of the daily operations of the EMS System. These evaluations, in turn, allow the system managers to evaluate and modify the system operation plan as needed to effect efficiencies.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$61,879.20	This includes total personnel costs including FICA, Medical, 401K, etc.
Operational		
Capital Outlay		
Total Expenditures	\$61,879.20	

<b>Revenue to offset Costs</b>		
<b><i>Total Cost of Service Expansion</i></b>	<b>\$61,879.20</b>	

## System Expansion Request

MAPS Recommended Title – EMS Paramedic-Special Assignment (EMSPSA)

### **Job Description**

Through ongoing development, maintenance and administration of an EMS database, the EMSPSA designs and generates specialized reports, including Ambulance Response Time Reports and electronic Patient Care Reports (ePCR). The EMSPSA reviews and analyzes data, responds to end-user requests for specialized reports or information, works extensively with downloaded data received from external sources, and assesses program information and reporting needs. Provides system training for new and existing EMS personnel to ensure data accuracy and completeness.

### **Distinguishing Characteristics**

The work of this single incumbent position is distinguished by its dual responsibility for coordinating and collaborating with end-users / stakeholders and for applying strong technical knowledge and expertise in the database design and administration work. The EMSPSA serves as the primary liaison for information requests, research and analysis for EMS staff, County EMS Agencies, and the County Medical Program Director. The incumbent in this classification works with a high degree of independence and initiative under broad program guidelines and general supervision of the EMS Manager.

### **Essential Job Functions**

- Develop and manage the EMS program's Structure Query language (SQL) database
- Generate specialized ongoing reports including Ambulance Response Time Reports and electronic Patient Care Reports (ePCR)
- Develops query structures to extract, load, and transform data in SQL database to report on response time performance, clinical performance from ePCR data (i.e. intravenous and intubation success rates, cardiac arrest outcomes, use of medications, etc.), and business performance (i.e. Unit Hour Utilization, monthly Average Patient Charges, etc.).
- Review and analyze EMS program data
- Respond to end-user requests for specialized reports and information
- Designs spreadsheet macros
- Designs and installs tables in database; utilizes programming languages to accomplish work Researches data failures and recovery strategies
- Designs and modifies database and master files
- Works with end users to identify and make modifications and adjustments to data reports Working with a variety of internal and external database sources

- Works closely with the EMS Manager in evaluating and streamlining EMS System processes
- Manages ordering, tracking, and dissemination of EMS supplies
- Participates in special events as assigned
- Serves as a member of the Beaufort County Emergency Operations Center
- Assists the EMS Manager with Inventory management
- Assists the EMS Manager with fleet maintenance including the scheduling and rotation of vehicles through the system in response to routine maintenance, mechanical failure, and unforeseen accidents
- Assists the EMS Manager with drafting and maintenance of Standard Operating Guidelines.
- Assists the EMS Manager with work schedule maintenance and grooming
- Assists the EMS Manager with generating and administration of mechanical and inventory vehicle safety checks
- Occasionally will perform Paramedic duties as needed or assigned by the EMS Manager
- Performs other duties as assigned

### **Qualifications**

#### **Knowledge of:**

- Principles and practices of database administration and report writing.
- Systems and application software including word processing, spreadsheet and other related computer applications.
- GIS systems including Google Maps API and Sartopo to generate system wide mapping of call response data.

#### **Ability to:**

- Demonstrate expertise in program specific database administration, report writing and data analysis
- Apply critical thinking, troubleshooting and problem-solving skills to improve services Demonstrate excellent time management, organizational and multi-tasking skills
- Show strong customer service focus and team approach to the work
- Pay attention to detail and accuracy in the work; proofread work and ensure correct calculations, grammar, spelling and punctuation.
- Carry out Agency policy directives in an effective and timely manner
- Establish and maintain positive and professional working relationships with managers, coworkers, other governmental jurisdictions, volunteers, the media and the public
- Effectively communicate and express ideas both orally and in writing
- Effectively write grants
- Apply appropriate independent initiative, discretion, judgment and organizational skills to a variety of projects, assignments and situations

**Experience and Education** – Qualifications for this position include:

- Associate degree, or equivalent years of college level education, in Computer Science, Information Systems, Business, or a closely related field. Additional years of related education may substitute for a portion of the required experience.
- Any equivalent combination of education and experience that provides the applicant with the knowledge, skills and ability required to successfully perform the job will be considered.

**Special Certification**

- NC or National Registered Paramedic
- Must be boarded in Beaufort County within 3 months of employment.

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## Request for Service Expansion

**Title of Service Expansion:** Senior EMS Paramedic

**Name of Department:** Emergency Services/EMS

**Purpose and Justification:** Establish a dedicated Senior EMS Paramedic for each transporting EMS unit. This is not a position reclassification but a 5% increase in current position classification.

3 Transport EMS Units x 4 Shifts = 12 Total Senior EMS Paramedic Positions

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$28,718	This includes a 5% pay increase and all associated increases for FICA, Medical, 401K, etc.
Operational		
Capital Outlay		
Total Expenditures	\$28,718	

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$28,718</b>	

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# Request for Service Expansion

**Title of Service Expansion** Finance Specialist – New Position Request

**Name of Department:** Finance

**Purpose and Justification:** The Finance Department is requesting that the Board of Commissioners approve the addition of one Finance Specialist position to the Finance Department. The new position is needed to accomplish the accounting/finance work duties associated with the EMS and Fire District taxes and EMS county and agency medical transports. A list of specific duties associated with the position are listed below.

It is proposed that a 2% administrative billing and collection fee be charged to the Fire and EMS district agency tax distributions and kept by the County to generate the funding needed to pay for this position. A 2% fee is currently charged to all 7 cities and towns within the County for billing, collection, reconciliation, and distribution of their property taxes. This fee is not currently being charged to the EMS and Fire district agencies. It is recommended that the County charge the 2% fee, generating approximately \$60,595 annually.

It is further proposed that a 2% administrative billing and collection fee be charged to the 4 EMS agencies (Aurora, Chocowinity, Pinetown, and Broad Creek) for the accounting/finance work related to EMS billing, collections, reconciliation, and distribution of EMS transports. The 2% fee would generate approximately \$14,343 annually.

## Finance Department EMS & Fire Tax District Related Work for 21 agencies

- Review daily EMS and Fire district tax interface batches from Tax Collector's Office
- Research differences/discrepancies for unmapped revenues (re-deposited checks, stop payment checks, improperly flagged transactions, etc.)
- Work with Farragut software technician to resolve GL mapping issues.
- Reconcile Tax Collection Reports with bank deposits, daily (regular deposits, ACH deposits, remote deposits, lockbox deposits)
- Review debt set off and 3<sup>rd</sup> party debt collection agency collections to determine what agency the revenue belongs to.
- Compare and reconcile State vehicle tax collections (NCTVS reports) with bank deposits, monthly.
- Calculate and generate monthly payment requests for fire and EMS agencies for 1/12 of budgeted taxes.

- Generate monthly accounts payable checks to 25 agencies.
- Maintain weekly spreadsheet to compare 1/12 payments to actual collections so over payment does not occur.
- Research and review Tax Assessor and Tax Collector refunds and DMV fees to deduct from agencies.
- Work with State personnel to ensure that appropriate annual tax rate is being charged on vehicle registration bills.
- Scan and attach documentation in financial software.
- Review agency historical collection activity to estimate budgetary amounts.
- Complete budget worksheets and summaries for EMS and Fire Special Revenue Funds.
- Review monthly YTD Budget to Actual Reports and cash balances.
- Complete and certify annual revenues for agency annual report.

#### Finance Department work for EMS Consolidated Billing and Collections

- Reconcile ACH deposits to bank account.
- Prepare and make deposits for checks sent directly to County from patients.
- Review and allocation of payments received from 3<sup>rd</sup> party billing agency and debt set-off.
- Prepare and record daily journal entries to record payments, fees, returned checks, and debt set-off payments and year-end A/R and allowance for doubtful accounts.
- Review Colleton monthly invoices and calculate agency charges (6.5% fee).
- Review and research refunds to deduct from agency payments.
- Review historical billing and collection activity to estimate budgetary numbers.
- Complete budget worksheets and summaries for EMS Special Revenue Fund.
- Review submitted Request for Payments for accuracy and completeness.
- Scan and attach all documentation in County accounting software.
- Maintain spreadsheet to track revenues received and payments to agencies to ensure that overpayment does not occur.
- Compile information for annual Medicaid Cost Settlement Report.
- Review Medicaid Cost Settlement Report before submission to NCDHHS.
- Respond to NCDHHS auditor questions and provide additional documentation (Medicaid Cost Settlement is audited every year).
- Determine methodology and calculate distribution of Medicaid Cost Settlement funds to County and EMS agencies.
- Review monthly YTD Budget to Actual Reports and cash balances.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$ 69,422	Salaries - \$51,892 FICA 6.2% - \$3,217 Medicare 1.45% - \$752 Health Insurance - \$6,577 Life Insurance - \$ 30 LGERS - \$5,916 401K Employer Cont. - \$1,038
Operational	\$ 2,100	Computer - \$1,500 Desk & Chair \$ 600
Capital Outlay		
Total Expenditures	\$71,522	

<b>Revenue to offset Costs</b>	\$74,938	2% Fee charged to Fire and EMS agencies (taxes and EMS transports)
<b>Total Savings of Service Expansion</b>	\$(3,416) Savings	

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## ACCOUNTING SPECIALIST

### General Statement of Duties

Performs responsible professional and paraprofessional tasks in the accounting and fiscal functions for the City.

### Distinguishing Features of the Class

An employee in this class performs a variety of professional and technical accounting tasks in support of the finance operation of the County. Work involves researching and applying accounting or administrative procedures, principles of bookkeeping, and basic fund accounting to the review and processing of accounting and other financial documents and the analysis of financial data. Work is characterized by use of spreadsheet and financial reporting programs to monitor financial records, conduct financial analysis, make journal entries, and data analysis. Primary assignments include tax reconciliation for the tax distribution of Fire and EMS Districts, and bank account monitoring for cash management. Work is performed under the general supervision of the Accounting Services Manager and is evaluated through conferences, accuracy and completeness of records and reports, and by independent audit of financial records.

### Duties and Responsibilities

#### Essential Duties and Tasks

Determines tax distribution amounts for Fire Departments and EMS districts; generates monthly accounts payable request; maintains tax turnover summary and DMW tax collection spreadsheet records; calculates tax, penalty, and interest distributions; compiles and enters journal entries to recognize revenue.

Monitors assigned bank accounts; maintains spreadsheet to monitor cash balances; maintains user security for bank accounts; resolves discrepancies related to bank deposits; processes returned checks and deposits including posting journal entries.

Prepares and posts journal entries; maintains ledgers, reviews and analyzes financial statements and fiscal procedures; reconciles and balances major funds, assist with budget analysis and development; enters new fiscal year budget in financial software.

Prepares a variety of financial reports related to accounts, funds, debt service, and budget status issues; performs research and analysis of trends and other issues; uses various report writing and spreadsheet applications to analyze data.

Researches and troubleshoots accounting and software issues; provides instruction and training to staff on accounting software system and general ledger.

Maintains chart of accounts in financial software; modifies and updates tax tables and payroll deduction codes; allocates codes in general ledger and payroll system for proper cost allocation, new vendor and W-9 processing.

Assist in activities of annual auditor review; completes journal entries, spreadsheets, retrieves requested information.

Provides back up assistance to payroll and State and Federal reporting work.

#### Additional Job Duties

Performs related duties as required.

### Recruitment and Selection Guidelines

#### Knowledge, Skills and Abilities

Considerable knowledge of accounting and auditing practices and procedures and of

accounting systems, policies, and procedures.

Working knowledge of laws, rules, regulations, policies and practices to follow in the accounting function.

Considerable knowledge of computer operations and applications related to accounting and financial analysis and reporting.

Considerable knowledge of the use of spreadsheets for maintaining fiscal records and analyses.

Ability to understand, interpret, apply, and explain laws, policies, etc. to the development maintenance of a variety of financial records and reports.

Ability to analyze and interpret financial data and perform trend analysis.

Ability to use a calculator and computer software and applications for the maintenance of accounting and other fiscal records.

Ability to make arithmetic computations accurately and with reasonable speed.

Ability to maintain accurate records and prepare a variety of reports.

Ability to verify accounting and other financial documents and forms for accuracy and completeness.

Ability to establish and maintain effective working relationships with department heads, vendors, employees, and the general public.

Ability to communicate effectively in oral and written forms.

#### Physical Requirements

Must be able to physically perform the basic life operational functions of reaching, pushing, pulling, stooping, fingering, grasping, feeling, hearing, talking, and repetitive motions.

Must be able to perform sedentary work exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to move objects.

Must possess the visual acuity to prepare data and statistics, work with accounting processes, handle proofing tasks, do extensive reading, and operate a computer terminal.

#### Desirable Education and Experience

Graduation from an accredited college or university with a Bachelor's degree in accounting or business and some experience in a fiscal operation involving accounting work; or an equivalent combination of education and experience.

#### Special Requirement

Ability to obtain valid North Carolina driver's license.

Ability to be bonded in the State of North Carolina.

# Request for Service Expansion

**Title of Service Expansion** Salary Adjustments due to Absorption of Duties and Savings Generated for the County

**Name of Department:** Finance

**Purpose and Justification:** With the adoption of the updated Personnel Policy in July 2019, the County Manager does not have the authority to adjust salaries when there has been an increase or change in the work duties of positions. The Board must approve salary adjustments, re-classifications, and bonuses such as the bonuses and exempt OT payments approved by the Board this year for COVID. Due to the change in policy, the Finance Officer is seeking Board approval for salary adjustments of 5%, totaling \$19,747 annually, for five positions (2 Finance Technicians, 1 Finance Specialist, the Accounting Services Manager, and the Finance Officer/Director) within the Finance Department in recognition of the additional duties absorbed by the Finance Staff since the 2017 Pay Study. These are not a position reclassification but, are a 5 % increase in current classifications. It is recommended that the \$19,747 annual cost be covered by a small portion of the annual savings realized from the 2021 debt re-financings totaling over \$4 million dollars over the next 20 years.

Duties absorbed by the Finance Department:

## FEMA Disaster Reimbursements

- Moved from Emergency Management to Finance in 2017
- Apply for Federal/State Assistance for declared disasters including hurricanes, tropical storms, pandemics, etc.
- Submit "Request for Public Assistance"
- Review and reconcile County time sheets to completed FEMA "214 forms" to claim force labor reimbursement.
- Calculate fringe benefit reimbursement on qualified force labor.
- Review "214 forms" to determine equipment used to claim appropriate hourly or per mile reimbursement.
- Reach out to employees and resolve questions or discrepancies between time sheets and "214 forms".
- Review invoices and POs for disaster related purchases, services, and contracts to determine if eligible for reimbursement and what type of project it is (Cat A, Cat B, etc.).
- Match up Inmate logs and Detention Center invoices to capture safekeeping reimbursable costs due to evacuation of County Jail.
- Work with PW Director to quantify solid waste overages at convenience sites to submit for reimbursement.
- Log expenditures in appropriate FEMA project spreadsheets.
- Log expenditures in appropriate State forms.

- Work with FEMA Program Delivery Manager and State personnel to answer questions and provide additional documentation.

Capital Project and Special Revenue Funds

The number of Capital Project and Special Revenue funds has increased from 21 in 2017 to 43 in 2021.

- Grant and loan funded projects must be closely monitored by Finance for financial compliance.
- Project/Budget Ordinances drafted for Board approval completed.
- Review invoices and contractor sales tax reports, pre-audit invoices, pay vendors, post contractor's sales tax reports.
- File for reimbursement of state sales tax paid for from capital projects.
- Review and reconcile reimbursement requests to County general ledger detail to capture all expenses for reimbursement from grantor.
- Provide copies of supporting documentation (endorsed check copies, invoices, sales tax reports) to include with reimbursement request.
- Monitor bank account for incoming loan and grant funds via ACH deposit.
- Scan documentation into County software for audit
- Complete LGC application process for borrowed funds as required.
- Draft/manage bank RFP process when bank loan funds are needed for capital projects.
- Work with annual auditors to answer questions and provide documentation when grants and projects are selected for yellow book review.

Number of vendor checks written annually (2017-2020)

- FY 16/17 10,707
- FY 17/18 11,037
- FY 18/19 11,410
- FY 19/20 11,168 (down due to COVID supply chain issues and employee travel restrictions)

Number of payroll checks processed annually (2017-2020)

- FY 16/17 8,640
- FY 17/18 8,999
- FY 18/19 8,928
- FY 19/20 10,114

### Special Projects 2017 to present

Finance Staff is assigned special projects in addition to daily tasks to implement processes and procedures to improve internal controls, to ensure compliance with federal and state regulations, to leverage technology to accomplish workload and to save the County money. The following has been completed/accomplished since 2017.

- Automated Water Metering Project (borrowing package, LGC approval process, software conversion work related to billing and collections within Water Customer Service)
- Renegotiated credit card fees for water
- Water District Consolidation from 7 water districts to 1 operating/financial water system
- 5-year plan for uniform water rates among districts
- 2021 refinancing of Limited Obligation Water Bonds, General Obligation Bonds, and USDA loan to produce over \$4 million in savings over next 20 years.
- 0 financial audit findings for years 2017, 2018, 2019 and 2020
- Debt Set Off and 3<sup>rd</sup> Party collections programs implemented for water and EMS.
- Instituted tax lockbox services (eliminated position to save \$34,000 annually)
- Payroll conversion from semi-monthly to bi-weekly
- Employee travel paid through payroll.
- Phone stipends paid through payroll (IRS compliance)
- Dual approval of invoices and PO requisitions (compliance)
- POs changed from manual process to on-line processing (automation)
- A/P checks cleared by file interface instead of clearing manual (automation)
- File interface for annual budget verses manual keying (automation)
- Electronic pay advice (automation)
- Implementation of Pay Study in Feb 2021
- Receipt, allocation, budgeting, reporting related to COVID funds received by County.
- Employer social security changes for COVID-19 employee payments and quarterly 941 reporting (compliance)
- GASB 84 and 87 compliance implementation (compliance)

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$ 19,747	Salaries - \$16,313 FICA 6.2% - \$1,011 Medicare 1.45% - \$237 LGERS - \$1,859 401K Employer Cont. - \$327
Operational		
Capital Outlay		
Total Expenditures	\$19,747	

<b>Revenue to offset Costs</b>	0	Propose using savings from 2021 re-financings to pay for adjustments
<i>Total Cost of Service Expansion</i>	\$19,747	

# Request for Service Expansion

**Title of Service Expansion:** Aurora Fossil Museum

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 11,183	Additional funds requested by agency above current year allocation of \$2,000
Capital Outlay		
Total Expenditures	\$ 11,183	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 11,183	



*Educating the future about the past*

400 Main Street  
Aurora, NC 27806  
p. 252.322.4238  
aurorafossilmuseum.org

March 20, 2021

Dear Beaufort County Board of Commissioners,

Over the past few years, interest in the Aurora Fossil Museum has grown substantially. During 2020 closure due to COVID-19, we have gained an even wider audience through our virtual programs and social media activities. Currently, we have partially reopened and are planning on a significant surge of visitation once state COVID-19 restrictions have lifted.

Throughout 2020 and early 2021, the Aurora Fossil Museum has had to take on the role of monitoring our property and adjacent properties to help thwart break-ins, vandalism, and suspicious activity that has occurred. Having no consistent police protection in Aurora has been a challenge for Aurora's businesses and citizens. I, for one, must monitor the museum's security cameras on days when staff are not on-site and every evening for the past year. The updated security system that the Aurora Fossil Museum proposed to Beaufort County last year (2020) and will once again be our request.

This system would allow the Beaufort County Sheriff's Department to access the external cameras to monitor the Aurora Fossil Museum (a Beaufort County Asset) and the adjacent Main Street Buildings from the Hazel B. Guilford Memorial Library to the Aurora Town Hall. This request would benefit more than the museum as it would help protect Aurora's businesses, citizens, and visitors. This need warrants the attention of Beaufort County's elected officials, who are elected to serve the entire county, including Aurora and vicinity.

I have included the estimated cost of this much-needed, highly beneficial upgrade. It consists of the quote for the equipment and additional auxiliary expenses to complete the project. Our partner, Nutrien Phosphate-Aurora, is aware of our request, and Nutrien employees are willing to donate time to assist with the installation and implementation of the security system.

*The Aurora Fossil Museum Foundation, Inc. is a 501(c)(3) nonprofit organization. EIN: 56-2181393*



*Educating the future about the past*

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For over six years, I have been leading the growth and sustainability of the Aurora Fossil Museum. Each year, I have requested funds that would help the museum while supporting other organizations, and each year Beaufort County has reduced my annual request to \$2,000.

This year, while seeking external support to sustain the museum and staff, I have found that one key component of any grant request has been the support received locally. When funders see the minimal support from Beaufort County, it negatively impacts the Aurora Fossil Museums' prospects of a grant request approval. As the anchor of the Town of Aurora, a regional economic driver, a North Carolina State Attraction, and an international travel awardee, the Aurora Fossil Museum urge the Beaufort County Commissioners to support us in a fashion equivalent to other nonprofit organizations with similar missions in Beaufort County.

Sincerely,

Cynthia D. Crane, Executive Director  
Aurora Fossil Museum Foundation, Inc.

*The Aurora Fossil Museum Foundation, Inc. is a 501(c)(3) nonprofit organization. EIN: 56-2181393*

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**

*Budget Form 1*

Agency: Aurora Fossil Museum Foundation, Inc.

Amount Requested \$13,183.00

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	\$2,000	\$2,000	\$0	\$13,183
Federal				
State	\$111,043		\$79,174	
Cities/Towns			\$7,462	
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers	\$44,718	\$135,000	\$65,810	
Fees/Dues		\$11,250		
Sales	\$169,101	\$144,000	\$70,798	
Miscellaneous	\$32,672	\$19,875	\$12,898	
Beginning Balance (Deficit)				
<b>TOTAL:</b>	<b>\$359,534</b>	<b>\$312,125</b>	<b>\$236,142</b>	<b>\$13,183</b>
<b>EXPENSES:</b>				
Salaries and Benefits	\$137,851	\$142,325	\$89,074	
Program Services	\$8,766		\$1,720	
Contractual Services	\$8,208	\$6,800	\$6,270	
Commodities & Supplies	\$86,322	\$59,900	\$41,361	
Fundraisers	\$601	\$38,500	\$184	
Capital				
Other	\$73,063	\$64,600	\$51,712	\$13,183
<b>TOTAL:</b>	<b>\$314,811</b>	<b>\$312,125</b>	<b>\$190,321</b>	<b>\$13,183</b>

Organizational Data

Board Chair: Mr. Bruce Hargreaves  
Board Vice-Chair: Mrs. Candice Fuller  
Executive Director: Ms. Cynthia D. Crane

Completed by: Cynthia D. Crane  
(Signature)

Date: March 22, 2021

Cynthia D. Crane  
(Name)

Executive Director  
(Title)

Phone: 252.322.4238

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: Aurora Fossil Museum Foundation, Inc.

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> <b>TOTAL:</b>	112,861	562,629	600,000
1a. Total continuing from previous fiscal year			
1b. Total new for the year	112,861	562,629	600,000
1c. Total terminated during the year			
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>	112,861	562,629	600,000
2a. Washington			
2b. Washington Park			
2c. Chocowinity			
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown	112,861	562,629	600,000
<b>3. AGE GROUP TOTAL:</b>	112,861	562,629	600,000
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable	112,861	562,629	600,000
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>	112,861	562,629	600,000
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable	112,861	562,629	600,000
<b>5. SEX TOTAL:</b>	112,861	562,629	600,000
5a. Male			
5b. Female			
5c. Not recorded	112,861	562,629	600,000

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Aurora Fossil Museum Foundation, Inc.

Contact Information: Cynthia D. Crane, executive Director  
P.O Box 352 / 400 Main Street  
Aurora, North Carolina 27806  
252.322.4238  
director@aurorafossilmuseum.org

Amount Requested: \$13,183.00

Please outline what the County appropriation will specifically be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

**The Aurora Fossil Museum Foundation, Inc. is requesting the sum of \$13,183.00 to cover the cost of needed upgrades to our antiquated security system (see attached). We are working with the Washington, NC branch of Advanced Communication Services, Inc, (ACS) and Nutrien Phosphate-Aurora employees to acquire, install, and implement the upgraded system. Attached, you will find the estimate from ACS for their portion of the project. Nutrien Employees and Aurora Fossil Museum Staff will donate their time to assist with installing the system.**

**The requested Beaufort County appropriation will upgrade the Aurora Fossil Museum's security system to increase the safety of our staff, community, volunteers, and visitors. We hope that the Beaufort County Commissioners will consider the positive impact that the Aurora Fossil Museum has as a Beaufort County asset and support the museum by funding this important project.**

Completed By: Cynthia D. Crane, Executive Director  
Printed Name & Position

Cynthia D. Crane, March 22, 2021  
Signature & Date



*Educating the future about the past*

400 Main Street Aurora, NC 27806  
252.322.4238 / aurorafossilmuseum.org

Agency Name: Aurora Fossil Museum Foundation, Inc.

Over the past few years, interest in the Aurora Fossil Museum has grown substantially. During 2020 closure due to COVID-19, we have gained an even wider audience through our virtual programs and social media activities. Currently, we have partially reopened and are planning on a significant surge of visitation once state COVID-19 restrictions have lifted.

Throughout 2020 and early 2021, the Aurora Fossil Museum has had to take on the role of monitoring our property and adjacent properties to help thwart break-ins, vandalism, and suspicious activity that has occurred. Having no consistent police protection in Aurora has been a challenge for Aurora's businesses and citizens. I, for one, must monitor the museum's security cameras on days when staff are not on-site and every evening for the past year. The updated security system that the Aurora Fossil Museum proposed to Beaufort County last year (2020) and will once again be our request.

This system would allow the Beaufort County Sheriff's Department to access the external cameras to monitor the Aurora Fossil Museum (a Beaufort County Asset) and the adjacent Main Street Buildings from the Hazel B. Guilford Memorial Library to the Aurora Town Hall. This request would benefit more than the museum as it would help protect Aurora's businesses, citizens, and visitors. This need warrants the attention of Beaufort County's elected officials, who are elected to serve the entire county, including Aurora and vicinity.

I have included the estimated cost of this much-needed, highly beneficial upgrade. It consists of the quote for the equipment and additional auxiliary expenses to complete the project. Our partner, Nutrien Phosphate-Aurora, is aware of our request, and Nutrien employees are willing to donate time to assist with the installation and implementation of the security system.

For over six years, I have been leading the growth and sustainability of the Aurora Fossil Museum. Each year, I have requested funds that would help the museum while supporting other organizations, and each year Beaufort County has reduced my annual request to \$2,000.

This year, while seeking external support to sustain the museum and staff, I have found that one key component of any grant request has been the support received locally. When funders see the minimal support from Beaufort County, it negatively impacts the Aurora Fossil Museums' prospects of a grant request approval. As the anchor of the Town of Aurora, a regional economic driver, a North Carolina State Attraction, and an international travel awardee, the Aurora Fossil Museum urge the Beaufort County Commissioners to support us in a fashion equivalent to other nonprofit organizations with similar missions in Beaufort County.

*The Aurora Fossil Museum Foundation, Inc. is a 501(c)(3) nonprofit organization. EIN: 56-2181393*

# Advanced Communication Services, Inc.

151 Hood Drive  
 Goldsboro, NC 27530  
 (919) 689-2272 Office  
 (919) 922-0431 Mobile  
 (919) 689-4147 Fax  
 brandon.hood@acsgo.com  
 www.acsgo.com

# Estimate

Estimate No: 5166-R1  
 03/16/2021



**For:** Aurora Fossil Museum  
 400 Main St  
 Aurora, NC 27806

Description	Quantity	Rate	Amount
Aurora Fossil Museum - Camera Project - Quote 5166-R1			
ACS will furnish and install an IP security system at the Aurora Fossil Museum in Aurora, NC. Cameras will be installed in the following locations:			
Main Building			
Building B			
Gazebo			
The camera locations were determined during the on-site meeting. Any electrical needs will be handled by others. The system will consist of the following hardware listed below.			
32-channel NVR w/ integrated 24-port PoE switch	1	\$1,100.00	\$1,100.00
Seagate SkyHawk 8TB AI Hard Drive	1	\$375.00	\$375.00
2MP IP Bullet Camera	13	\$215.00	\$2,795.00
Mini Junction Box for bullet camera	13	\$25.00	\$325.00
2MP IP Dome Camera	9	\$215.00	\$1,935.00
Mini Junction Box for dome camera	9	\$25.00	\$225.00
27" Monitor	1	\$284.00	\$284.00
Labor	1	\$4,000.00	\$4,000.00
Misc. Material	1	\$250.00	\$250.00

Advanced Communication Services, Inc. - Estimate 5166-R1 - 03/16/2021

Description	Quantity	Rate	Amount
Cat 6 Data Cable	2,300	\$0.20	\$460.00
16-Port Poe Switch	1	\$369.00	\$369.00
8-Port PoE Switch	1	\$260.00	\$260.00
5GHz Point To Point Wireless Radio	4	\$120.00	\$480.00
Outdoor Junction Box	1	\$325.00	\$325.00
	Subtotal		\$13,183.00
	Total		\$13,183.00
<b>Total</b>			<b>\$13,183.00</b>

INTERNAL REVENUE SERVICE  
~~P.O.~~ BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 24 2002

AURORA FOSSIL MUSEUM FOUNDATION INC  
C/O GRACE BONNER  
PO BOX 352 400 MAIN ST  
AURORA, NC 27806

Employer Identification Number:  
56-2181393  
DLN:  
17053074001042  
Contact Person:  
ARIEANE H. BARRS ID# 52662  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
JUNE 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2,

Letter 947 (DO/CG)

**AURORA FOSSIL MUSEUM FOUNDATION INC**

on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum

Letter 947 (DO/CG)

ROSA FOSSIL MUSEUM FOUNDATION INC

applies; the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

*Steven T. Miller*  
Steven T. Miller  
Director, Exempt Organizations

Letter 947 (DO/CG)

3:20 PM

03/16/21

Accrual Basis

**Aurora Fossil Museum**  
**Profit & Loss**  
 July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
Bldg Rental	3,000.00
Earned revenues	
Contributions	
Corporate/business Contribution	
Amazon Smile	30.31
Network For Good	75.00
Nutrien	24,045.75
Paypal	755.10
PotashCorp	8.55
Corporate/business Contribution - Other	1,988.00
Total Corporate/business Contribution	26,902.71
Fossil Festival Sponsors	1,000.00
Fossil Kit Program	607.00
Grants	
Beaufort County Grant	2,000.00
State Grant	111,043.00
Total Grants	113,043.00
Individual Contributions	4,594.29
Total Contributions	146,147.00
Gift Shop Sales	
A- Fossils	13,267.30
Aurora Megs	1,337.50
Books/Posters	3,869.75
Clothing Items	15,416.30
Cost- Jewelry	3,621.85
Crafts/Screens	17,093.00
Discount	-918.99
Gift Shop_Cash Sales	0.00
Gift Shop_Credit Card Sale	0.00
in-House Sales	2,714.75
Meg-Tth	7,707.24
Minerals	11,190.70
New Jewelry	260.00
Novelty Items	14,690.20
Online Sales	48,453.50
Oth- Fossils	10,763.50
Riker Mounts	1,370.50
Shipping	16,179.56
Sterling Silver	2,075.50
Gift Shop Sales - Other	9.00
Total Gift Shop Sales	169,101.16
Gift Shop_Donations	
Cash/donation	7,933.73
Raffle	4,287.00
Total Gift Shop_Donations	12,220.73
Reimbursements	1,646.76
Total Earned revenues	329,115.65
Fossil Kit Reimbursement	7,934.65
Fossil Matrix	6,520.00
NCOSC	0.00
Other Income	10,000.00
Payroll Protection Program	0.00
Sales & Use Tax Refund	2,458.43
SBA Economic Injury Disaster L	0.00

3:20 PM  
 03/16/21  
 Accrual Basis

**Aurora Fossil Museum**  
**Profit & Loss**  
 July 2019 through June 2020

	Jul '19 - Jun 20
Teacher Kits	505.00
<b>Total Income</b>	<b>359,533.73</b>
<b>Gross Profit</b>	<b>359,533.73</b>
<b>Expense</b>	
Advertising	
Fundraising	168.00
Advertising - Other	6,836.16
<b>Total Advertising</b>	<b>7,004.16</b>
Beaufort County Taxes	
Solid Waste Fee	465.00
<b>Total Beaufort County Taxes</b>	<b>465.00</b>
Building & Grounds Maintenance	
Beauty Shop	25.00
Building Supplies	501.41
Cleaning	0.00
Cleaning Supplies	277.56
Park & Lawn Care	0.00
Upgrades	0.00
Building & Grounds Maintenance - Other	0.00
<b>Total Building &amp; Grounds Maintenance</b>	<b>803.97</b>
COVID-19	835.75
Depreciation	12,537.57
Festival	600.53
Gift Shop_Expense	
Bank Fee - Credit Card	1,660.48
Books/Posters	2,436.60
Clothing Items	12,389.01
Cost- Jewelry	674.74
Crafts/Screens	11,505.00
Equipment	126.78
Gift Shop Equipment	1,005.92
Meg-Tth	3,399.82
Minerals	1,375.26
NC Dept. of Revenue_Sales Tax	7,871.31
Novelty Items	12,238.48
Online Gift Shop	
Paypal	912.79
Shopify	1,513.83
Shopify Site Fee	312.00
Square	1,239.58
<b>Total Online Gift Shop</b>	<b>3,978.20</b>
Oth- Fossils	1,432.50
Shipping	15,686.24
Supplies	3,615.60
<b>Total Gift Shop_Expense</b>	<b>79,385.94</b>
Insurance Expense	
Bragaw	538.00
Marsh	0.00
Zurich_Wk.Comp	52.00
<b>Total Insurance Expense</b>	<b>590.00</b>
Membership_Dues	
American Alliance of Museums	165.00
Chambers of Commerce	395.00
HAT	350.00

3:20 PM

03/16/21

Accrual Basis

**Aurora Fossil Museum**  
**Profit & Loss**  
 July 2019 through June 2020

	Jul '19 - Jun 20
Sam's Club	100.00
Membership_Dues - Other	200.00
<b>Total Membership_Dues</b>	<b>1,210.00</b>
<b>Museum Expenses</b>	
Appraisals	874.76
Bank Service Charge	958.48
Board Expenses	448.54
Bookkeeping	4,756.18
Contract Labor	1,004.00
Display & Repair	
Displays	1,325.76
Marine Life Room	0.00
Museum	0.00
Display & Repair - Other	1.39
<b>Total Display &amp; Repair</b>	<b>1,327.15</b>
Educational Supplies	188.28
Equipment	2,435.75
Museum Events	721.09
Museum Exp.-other	2,647.97
New Website	518.51
Newsletter	539.00
Postage & Shipping	
Brochures	33.10
Postage & Shipping - Other	829.87
<b>Total Postage &amp; Shipping</b>	<b>862.97</b>
Shipping Fossil Kits	8,766.15
Software	178.99
Supplies	1,980.74
Tax Preparation	1,125.00
Volunteer Expense	542.34
<b>Total Museum Expenses</b>	<b>29,875.90</b>
<b>NCMNS Grant</b>	
Building Maintenance	5,000.00
Communications	2,000.00
Insurance	11,000.00
Salaries & Wages	43,000.00
Travel/Outreach/Meetings	5,000.00
Utilities	9,000.00
<b>Total NCMNS Grant</b>	<b>75,000.00</b>
<b>Office Expense</b>	
Office Supplies	1,430.73
<b>Total Office Expense</b>	<b>1,430.73</b>
<b>Park Expense</b>	<b>283.90</b>
<b>Payroll Employees</b>	<b>120,989.50</b>
<b>Payroll Expense</b>	
Payroll Expense-SS/Med	9,714.72
Quickbooks	1,089.03
State Unemployment	58.26
Payroll Expense - Other	-43,000.00
<b>Total Payroll Expense</b>	<b>-32,137.99</b>
<b>Sales Tax</b>	
Carteret	5.81
NC Sales Tax	1,014.22
Pitt County	40.61
Sales Tax-Beaufort	339.31

3:20 PM  
 03/16/21  
 Accrual Basis

**Aurora Fossil Museum**  
**Profit & Loss**  
 July 2019 through June 2020

	Jul '19 - Jun 20
Sales Tax-Craven	101.69
Sales Tax-Durham County	0.28
Sales Tax-New Hanover	0.16
Sales Tax-Onslow County	1.97
Sales Tax-Pamlico County	41.99
Wake County	1.54
<b>Total Sales Tax</b>	<b>1,547.58</b>
Security	
ADT	1,072.44
<b>Total Security</b>	<b>1,072.44</b>
Special Funds (NCOSC)	
Admin Office & Aux Building	2,521.68
Awnings	0.00
Fossil Park	38.11
Museum 2nd Level	0.00
Native American Room	0.00
<b>Total Special Funds (NCOSC)</b>	<b>2,559.79</b>
State Grant	
Building Maintenance	400.00
<b>Total State Grant</b>	<b>400.00</b>
Travel & meetings	
Conference_Retreat	842.46
Meetings,mileage,etc.	78.80
Outreach	44.01
<b>Total Travel &amp; meetings</b>	<b>965.27</b>
Utilities	
Electric Co.	1,374.51
Hicks Propane	102.60
Spectrum	1,061.10
Town of Aurora	872.87
<b>Total Utilities</b>	<b>3,411.08</b>
<b>Total Expense</b>	<b>314,811.12</b>
<b>Net Ordinary Income</b>	<b>44,722.61</b>
Other Income/Expense	
Other Income	
Capital gain distribution	699.82
Dividend Income	1,377.72
Interest Income	165.56
Long term capital gains	707.96
Short term capital gains	82.07
<b>Total Other Income</b>	<b>3,033.13</b>
Other Expense	
Other Investment Expenses/Losse	905.35
<b>Total Other Expense</b>	<b>905.35</b>
<b>Net Other Income</b>	<b>2,127.78</b>
<b>Net Income</b>	<b>46,850.39</b>

# Request for Service Expansion

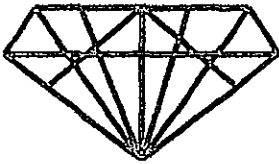
**Title of Service Expansion:** Citizens on Southside Together

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 500	Additional funds requested by agency above current year allocation of \$2,000
Capital Outlay		
Total Expenditures	\$ 500	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 500	



**C . O . S . T .**  
**CITIZENS ON SOUTHSIDE TOGETHER, INC**  
P.O. Box 223, Aurora, NC 27806 (252) 322-7178

**Board Officers**

**Bernard Cox**  
*Chairman*

**Cynthia Justice**  
*Secretary/Treasure*

**March 19, 2021**

**Beaufort County Commissioners**  
**121 West 3<sup>rd</sup> Street**  
**Washington, NC 27889**

**Board Members**

**Joe Calhoon**

**Lillian Brown**

**Richard Smith**

**Jerome Stilley**

**Brandi Walker**

**RE: 2021/2022 Funding Requested from Beaufort County**

**Citizens on Southside Together (COST) is pleased to present this proposal for your review. We look forward to partnering with you again to provide funding for the Walking Trail we would like to add to our park on Southside Beaufort County. Our mission is to continue to provide a safe secure place for all children and adults on Southside Beaufort County.**

**Staff**

**Charles Cannon**  
*Executive Director*

**During the last year, we have been planning, and look for ways to enhance our community park and make it a place for outdoor activities for everyone regardless of age. This Walking Trail will be a huge asset to the community. Because of COVID 19, most of our residents, adults and children have had to stay indoors for almost a year. This addition to the park will be a place where they can come, be active while practicing social distancing.**

**It can also reduce their risk of depression and anxiety and help our seniors sleep better. In addition, too it will help the children feel better about themselves. Feel more ready to learn in school. Keep a healthy weight. Build and keep healthy bones, muscles and joints**

**We have seen growth and success and we are now seeking to expand our park with this walking trail. Our proposal request of \$2,500.00 in funding will make a dream come true and we hope that you will find in your hearts and budget to support this project.**

**We appreciate The Beaufort County Commissioners taking an interest in helping us again in making this dream a reality. Please give me a call at 252-945-9866 if you require any further information or have any questions concerning this proposal.**

*Charles Cannon*

**Charles Cannon**  
**Executive Director**

Beaufort County, North Carolina  
**REQUEST FOR COUNTY FUNDING SUPPORT**

*Budget Form 1*

Agency: Citizen on Southside Together (COST)

Amount Requested \$2,500.00

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY2021-22 Budget Request
<b>REVENUES:</b>	\$2,500.00	\$2,500.00	\$2,500.00	2,500.00
Requested from Beaufort County				
Federal	0			
State	0			
Cities/Towns	\$500.00	\$500.00	\$1,000.00	\$2,000.00
United Way	0			
Other Counties excluding Beaufort County	0			
Other:	\$2,000.00	\$2,000.00	\$6,000.00	\$6,000.00
Donations/Fundraisers				
Fees/Dues	\$400.00	\$500.00	\$300.00	\$1,200.00
Sales				
Miscellaneous			\$600.00	\$800.00
Beginning Balance (Deficit)				
TOTAL:	\$5,400.00	\$5,500.00	\$10,400.00	\$12,500.00
	\$0	\$0	\$0	\$0
<b>EXPENSES:</b>				
Salaries and Benefits				
Program Services	\$ 525.00	\$1,575.00	\$1,100.00	\$1,575.00
Contractual Service	0	0	0	0
Commodities & Supplies	\$ 375.00	\$625.00	\$550.00	\$1,450.00
Fundraisers	\$ 350.00	\$475.00	\$1,200.00	2,500.00
Capital				
Other Insurance/Telephone & Utilities	\$3,500.00	\$4,000.00	\$3,750.00	\$4,140.00
TOTAL:	\$4,750.00	\$6,675.00	\$6,600.00	\$9,675.00

**Organizational Data**

President:

Executive Director: Charles Ellis Cannon

Treasurer: Cynthia Justice

Other Officers: Board Chairman: Bernard Cox - Secretary: Cynthia Justice

Completed by: Charles Cannon  
 (Signature)

Date: 3-19-2021

Charles Cannon  
 (Name)

Executive Director  
 (Title)

Phone: 252-945-9866

*Beaufort County, North Carolina*  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: Citizens on Southside Together (COST)

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> <b>TOTAL:</b>	115	140	195
1a. Total continuing from previous fiscal year	95	95	140
1b. Total new for the year	40	153	190
1c. Total terminated during the year	0	0	0
	135	248	330
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>			
2a. Washington	16	15	30
2b. Washington Park			
2c. Chocowinity	20	23	25
2d. Bath	5	6	5
2e. Belhaven	15	11	16
2f. Aurora	45	60	95
2g. Pantego	10	5	5
2h. Pinetown			
2i. Outside Beaufort County or Unknown	0	0	0
2j. Blounts Creek	15	40	60
2k. Edward	17	25	45
<b>TOTAL:</b>	143	185	281
<b>3. AGE GROUP</b>			
3a. Infants through 4 years of age	20	15	20
3b. 5 through 12 years of age	70	65	65
3c. 13 through 17 years of age	15	16	17
3d. 18 through 29 years of age	10	10	11
3e. 30 through 64 years of age	10	10	40
3f. 65 and over	15	5	35
3g. Not known or not applicable			
	140	121	188
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>			
4a. Below official poverty level (\$12,000)	20%	15%	20%
4b. At or near poverty level	80%	85%	80%
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
	132	135	140
<b>5. SEX TOTAL:</b>			
5a. Male	54	65	68
5b. Female	78	70	72
5c. Not recorded	0	0	0

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Citizens on Southside Together (COST)

Contact Information: Charles Ellis Cannon

Post Office Box 223 – Aurora, North 27806

Amount Requested: \$2,500.00

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

---

The Citizens on Southside Together Board of Directors again say thank you and would like to inform the Beaufort County Board of Commissioners what a tremendous difference the park makes to our community, especially the youth and seniors.

---

Citizen on Southside Together is seeking funding to add a walking trail to our park which will be a valued part of our environment. Our Board of Directors have research and found the connection between parks, trails and health has helped identify the value that parks provide to people. Parks and trails can promote physical activity and community engagement; and provide both environmental and mental health benefits. When well-designed, parks have been shown to reduce stress and foster community interaction.

Parks and trails can improve health in several ways including: Increased physical activity- walkable access to appropriate sites motivates people to participate in physical activity and to do so more frequently; Improved mental health- parks can serve as a venue for stress reduction.

“This is a project we have been working on for a few years. We wanted to continue to grow Southside Beaufort County and bring as much as possible to the neighborhood, so if we are awarded the \$2,500 we can get started immediately on this project.

Since the COVID 19 Virus, Citizens on Southside Together have been working with seniors which is about 45% of our client base, walking offers numerous heart health benefits. **Getting your heart rate up daily leads to a reduction in the risk for high blood pressure and high cholesterol, and even coronary heart disease. Lowers blood sugar.** After eating, taking a 15-minute walk has been shown to reduce the after-eating spike in blood sugar some seniors can experience.

Citizen on Southside Together is excited to expand and build this walking trail for Southside Beaufort County residents.

Completed By: Charles Cannon - Executive Director  
Printed Name & Position

Charles Cannon                      3-19-21  
Signature & Date

**Citizen on Southside Together  
Balance Sheet**

**As of February 29, 2021**

**ASSETS**

**Current Asset**

**Southern Bank & Trust Company**

**Beaufort County Commissioners**

**Fundraising** **\$ 1,000.00**

**Community Investment** **\$ 500.00**

**Fees/Dues** **\$ 1,200.00**

**Total Southern Bank & Trust Company** **\$ 2,700.00**

**Total Checking** **\$ 2,700.00**

**Total Assets** **\$ 2,700.00**

OGDEN UT 84201-0038

In reply refer to: 0438081548  
May 24, 2012 LTR 4168C 0  
42-1695286 000000 00  
00038929  
BODC: TE

CITIZENS ON SOUTHSIDE TOGETHER  
COST  
% CHARLES E CANNON  
PO BOX 226  
AURORA NC 27806-0226



019188

Employer Identification Number: 42-1695286  
Person to Contact: Sarah Jensen  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 15, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in August 2007.

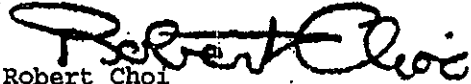
Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

CITIZENS ON SOUTHSIDE TOGETHER

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)  
Statute Extension

Letter 1045 (DO/CG)

CITIZENS ON SOUTHSIDE TOGETHER

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

You can obtain forms and instructions by calling toll free 1-800-829-3676, through the Internet Web Site at [www.irs.gov](http://www.irs.gov), and at local tax assistance centers.

You can obtain additional information about most topics discussed below through our customer service function by calling toll free 1-877-829-5500, or on our Web Site at [www.irs.gov/eo](http://www.irs.gov/eo). In addition, you should sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charities pages of [irs.gov](http://irs.gov). To subscribe, go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter."

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE EO Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve, provide the EO Determinations Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter, we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements. Otherwise, if your gross receipts are normally more than \$25,000, you must file Form 990 or Form 990-EZ with the Ogden Submission Processing Center, Ogden, UT 84201-0027.

You are eligible to file Form 990-EZ if your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000. You must file the complete Form 990 if your gross receipts are over \$100,000, or your total assets are over \$250,000. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

Organizations With Gross Receipts of \$25,000 or Less

For tax periods beginning after December 31, 2006, you must file an annual electronic notice if your gross receipts are normally \$25,000 or less. Alternatively, you may file a complete Form 990 Package if we send one to you.

Exception: Section 509(a)(3) supporting organizations must file Form 990 or

Letter 1045 (DO/CG)

CITIZENS ON SOUTHSIDE TOGETHER

Form 990-EZ even if gross receipts are normally \$25,000 or less. However, supporting organizations of religious groups with gross receipts that are normally \$5,000 or less may file an annual electronic notice instead of Form 990 or Form 990-EZ.

Due Date of Return or Annual Electronic Notice

Your return or annual electronic notice is due by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to file a complete return timely. For additional information on penalties, see the Form 990 instructions or call our toll free number.

Revocation of Tax-Exempt Status

For tax periods beginning after December 31, 2006, your tax-exempt status will be revoked as of the filing due date of the third year if you fail to file for three consecutive years Form 990, Form 990-EZ, or the annual electronic notice.

If your tax-exempt status is revoked because you failed to file for three consecutive years, you must reapply for exemption and pay the appropriate user fee.

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business, you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. There are several exceptions to this tax:

1. Income you receive from the performance of your exempt activity,
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, and
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax, see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. This rule also applies to any Form 990-T filed after August 17, 2006. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. You must also provide copies

Letter 1045 (DO/CG)

CITIZENS ON SOUTHSIDE TOGETHER

of these documents to any individual, upon written or in person request, without charge other than reasonable fees for copying and postage.

You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or call our toll free number shown above.

FUNDRAISING

Contributions to you are deductible only to the extent that they are gifts and no consideration is received in return. Depending on the circumstances, ticket purchases and similar payments in conjunction with fundraising events may not qualify as fully deductible contributions.

CONTRIBUTIONS OF \$250 OR MORE

Donors must have written substantiation from the charity for any charitable contribution of \$250 or more. Although it is the donor's responsibility to obtain written substantiation from the charity, you can assist donors by providing a written statement listing any cash contribution or describing any donated property.

This written statement must be provided at the time of the contribution. There is no prescribed format for the written statement. Letters, postcards and electronic (e-mail) or computer-generated forms are acceptable.

The donor is responsible for the valuation of donated property. However, your written statement must provide a sufficient description to support the donor's contribution.

For contributions of cash, a check or other monetary gift made on or after January 1, 2007, a donor cannot claim a tax deduction unless the donor maintains a record of the contribution in the form of either a bank record (such as a cancelled check) or a written communication from the charity (such as a receipt or letter) showing the name of the charity, the date of the contribution, and the amount of the contribution.

For additional information regarding donor substantiation, see Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements. For information about the valuation of donated property, see Publication 561, Determining the Value of Donated Property.

CONTRIBUTIONS OF MORE THAN \$75 AND  
CHARITY PROVIDES GOODS OR SERVICES

You must provide a written disclosure statement to donors who receive goods or services from you in exchange for contributions in excess of \$75.

Contribution deductions are allowable to donors only to the extent their contributions exceed the value of the goods or services received in exchange.

Letter 1045 (DO/CG)

## CITIZENS ON SOUTHSIDE TOGETHER

Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If you conduct fundraising events such as benefit dinners, shows, membership drives, etc., where something of value is received, you are required to provide a written statement informing donors of the fair market value of the specific items or services you provided in exchange for contributions of more than \$75.

You should provide the written disclosure statement in advance of any event, determine the fair market value of any benefit received, determine the amount of the contribution that is deductible, and state this information in your fundraising materials such as solicitations, tickets, and receipts. The amount of the contribution that is deductible is limited to the excess of any money (and the value of any property other than money) contributed by the donor less the value of goods or services provided by the charity. Your disclosure statement should be made, no later than, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fundraising circumstances where each complete payment, including the contribution portion, exceeds \$75. For additional information, see Publication 1771 and Publication 526, Charitable Contributions.

## EXCESS BENEFIT TRANSACTIONS

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(3) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction in which you are involved, you should report the transaction on Form 990 or 990-EZ. For information on how to correct and report this transaction, see the instructions for Form 990 and Form 990-EZ, or call our toll free number shown above.

## EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Organizations described in section 501(c)(3) of the Code are not required to pay Federal Unemployment Tax Act (FUTA) tax.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

## CHURCHES

CITIZENS ON SOUTHSIDE TOGETHER

Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers are generally common law employees, they are not treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15-A. Publication 1828, Tax Guide for Churches and Religious Organizations, also discusses the various benefits and responsibilities of these organizations under Federal tax law.

PUBLIC CHARITY STATUS

Every organization that qualifies for tax-exemption as an organization described in section 501(c)(3) is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term [referred to in section 509(a)(1), (2), (3), or (4)]. In effect, the definition divides these organizations into two classes, namely private foundations and public charities.

The Code section under which you are classified as a public charity is shown in the heading of your exemption letter. This determination is based on the information you provided and the request you made on your Form 1023 application. Please refer to Publication 557 for additional information about public charity status.

GRANTS TO INDIVIDUALS

The following information is provided for organizations that make grants to individuals. If you begin an individual grant program that was not described in your exemption application, please inform us about the program.

Funds you distribute to an individual as a grant must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should keep adequate records and case histories that demonstrate that grants to individuals serve your charitable purposes. For example, you should be in a position to substantiate the basis for grants awarded to individuals to relieve poverty or under a scholarship or education loan program. Case histories regarding grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) to members, officers, trustees, or donors of funds to you.

For more information on the exclusion of scholarships from income by an individual recipient, see Publication 970, Tax Benefits for Education.

**Part X Public Charity Status (Continued)**

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an advance or a definitive ruling by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent: Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

  
(Signature of Officer, Director, Trustee, or other authorized official)

Charles E. Cannon

(Type or print name of signer)

Chairperson

(Type or print title or authority of signer)

7-18-07

(Date)

For IRS Use Only

  
IRS Director, Exempt Organizations

AUG 29 2007

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A, Statement of Revenues and Expenses.
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each disqualified person. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A, Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A, Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.
- 7 Did you receive any unusual grants during any of the years shown on Part IX-A, Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual.  Yes  No

# Request for Service Expansion

**Title of Service Expansion:** HWY 17 Transportation Inc.

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 5,000	Additional funds requested by agency above current year allocation of \$20,000
Capital Outlay		
Total Expenditures	\$ 5,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 5,000	

Rec. 3/5/21 JBH



P.O. Box 1673 • New Bern, NC 28563  
Phone (252) 514-2748 • Fax (252) 633-3565

February 18, 2021

Mr. Brian M. Alligood  
Manager  
Beaufort County  
121 West 3<sup>rd</sup> Street  
Washington, NC 27889

Dear Mr. Alligood:

The Highway 17/64 Association greatly appreciates the support of Beaufort County over the years. Our mission continues to be to build US 17 from South Carolina to Virginia to the highest possible standard, and to build I-87 between Raleigh and Norfolk in the fastest possible time frame. This work will improve the safety, mobility and economic prosperity of all of eastern North Carolina, not just our highway corridors. Through the dedication of our members to that mission we have been incredibly successful over our fifteen years of advocacy. For fiscal year 2021-22, we respectfully ask Beaufort County to consider a contribution of \$25,000 so that we can continue our important work.

COVID-19 has exacerbated financial problems that NCDOT was already dealing with, due to repair costs caused by hurricanes and expenses associated with settling the Map Act litigation with private landowners whose property had been encumbered for future right of way. COVID dramatically reduced travel for much of 2020 and consequently reduced gasoline tax revenue collections that support some 60% of NCDOT's budget. These financial setbacks have impacted transportation projects across the state, and we in eastern North Carolina have shared that hardship as several of our key projects have been delayed.

Consequently, we believe that our advocacy now is more important than ever in order to restore US 17 and US 64 projects to a faster timeline as funds become available, and to help NCDOT secure long-term sustainable revenues to support a 21<sup>st</sup> century transportation system for North Carolina.

The Highway 17/64 Association has a seat at the table when policy and budgeting decisions are made at NCDOT and in the General Assembly. As chairman of the board of NC Go!, the statewide transportation advocacy coalition I have been a standard bearer for the department, including supporting the work of the NC First Commission, whose visionary recommendations for funding will be considered by the General Assembly in 2021. The relationships we have made and nurtured have served us well in our advocacy for US 17 and US 64 projects, and all of eastern North Carolina transportation.

We have accomplished much over fifteen years together, but projects remain to fund, plan and build. With your continued support we can achieve our mission and make eastern North Carolina safer and more prosperous.

Sincerely,

Marc Finlayson  
Executive Director

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**

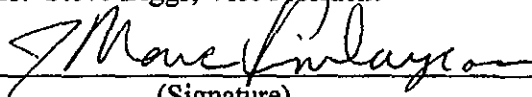
*Budget Form 1*

Agency: Highway 17 Transportation Association in North Carolina      Amount Requested \$ 25,000.00

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	20,000.00	20,000.00		20,000.00
Federal				
State				
Cities/Towns	39,450.00	40,300.00		44,300.00
United-Way EDCs, Other	2,000.00	4,000.00		4,000.00
Other Counties excluding Beaufort County	67,500.00	53,250.00		60,000.00
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
<b>TOTAL:</b>	<b>128,950.00</b>	<b>117,550.00</b>		<b>128,300.00</b>
<b>EXPENSES:</b>			See Attached Budget Report	Estimated
Salaries and Benefits	97,814.46	98,220.00	98,220.00	
Program Services	8,690.88	13,200.00	13,200.00	
Contractual Services	10,461.09	10,680.00	10,680.00	
Commodities & Supplies	1,275.36	1,020.00	1,020.00	
Fundraisers				
Capital				
Other				
<b>TOTAL:</b>	<b>118,241.79</b>	<b>114,954.00</b>	<b>114,954.00</b>	<b>120,000.00</b>

Organizational Data

President: Jay Bender  
 Executive Director: Marc Finlayson  
 Treasurer: Brian Alligood  
 Other Officers: Steve Biggs, Vice President

Completed by:   
 (Signature)

Date: 3/3/2021

MARC FINLAYSON  
 (Name)

EXECUTIVE DIRECTOR  
 (Title)

Phone: 252-514-2748

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: Highway 17 Transportation Association in  
North Carolina

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served ( <i>if family, please count individual members</i> ) <b>TOTAL:</b>	N/A	N/A	N/A
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year			
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>	48,000	48,000	48,000
2a. Washington	9,800	9,800	9,800
2b. Washington Park			
2c. Chocowinity			
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown	750,000	750,000	750,000
<b>3. AGE GROUP TOTAL:</b>	N/A	N/A	N/A
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable			
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>	N/A	N/A	N/A
4a. Below official poverty level (\$ 12,000)			
4b. At or near poverty level			
4c. Middle income (\$ 30,000)			
4d. Upper income (\$ 60,000)			
4e. Nor known or not applicable			
<b>5. SEX TOTAL:</b>	N/A	N/A	N/A
5a. Male			
5b. Female			
5c. Not recorded			

**Beaufort County**  
**Request for City Appropriation**  
*Budget Form 3*

AGENCY: Highway 17 Transportation Association in North Carolina

Contact Information: Marc Finlayson

P.O. Box 1673, New Bern, NC 28563

Amount Requested: \$25,000.00

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

It is the mission of the Highway 17 / 64 Association to support and advance transportation projects and  
programs along the US 17 corridor from South Carolina to Virginia and along the US 64 corridor from  
Raleigh to Manteo. As part of the effort, the Highway 17 / 64 Association will advocate for the timely  
funding and construction of the Raleigh to Norfolk interstate highway that will track US 64 from  
Raleigh to Williamston and US 17 from Williamston to Hampton Roads. The Association's continuous  
efforts will keep US 17 and US 64 projects on track and a priority for NCDOT in tough budget years.

Completed By: Marc Finlayson, Executive Director  
Printed Name & Position

Marc Finlayson 3/3/2021  
Signature & Date

**Highway 17/64 Association Board of Directors 2020 - 2021 (Directors elected annually)**

<b>Name</b>	<b>Office</b>	<b>Organization</b>	<b>Address</b>
Alligood, Brian	Treasurer	Beaufort County Manager	121 West 3rd St., Washington, NC 27889
Bender, Jay	President	Mayor of Pollocksville	P.O. Box 97, Pollockville, NC 28573
Bengel, Sabrina		City of New Bern Alderman	329A Middle Street, New Bern, NC 28560
Biggs, Steve	Vice President	Bertie County Economic Development	404 N. Broad St., Edenton, NC 27932
Bennett, James		Martin County Manager	PO Box 668, Williamston, NC 27892
Brown, Gloristine		Town of Bethel Mayor	141 West Railroad Street, Bethel, NC 27812
Burgess, Tim		New Hanover County Deputy Manager	230 Government Center Dr., Ste 195, Wilmington, NC 28403
Griffin, Lloyd		Pasquotank County Commissioner	751 Riverside Avenue, Elizabeth City, NC 27909
Evans, Eric		Edgecombe County Manager	P.O. Box 10, Tarboro, NC 27886
Grimm, Catherine		Town of Tarboro Planning	P.O. Box 220, Tarboro, NC 27886
Harris, Tyler		MCAS Cherry Point - Retired	1912 Williamson Dr., New Bern, NC 28562
Heath, Frank		Perquimans County Manager	P.O. Box 45, Hertford, NC 27944
Howard, Franky		Jones County Manager	418 Hwy 58 North Unit A., Trenton, NC 28585
Jenkins, Libby		Town of Robersonville Manager	P.O. Box 487, Robersonville, NC 27871
Johnson, Martyn B.		Beaufort County EDC	705 Page Road, Washington, NC 27889
Kirkland, John		Mayor of Town of River Bend, Past President	45 Shoreline Drive, River Bend, NC 28562
Knighton, Anne-Marie		Town of Edenton Manager	P.O. Box 300, Edenton, NC 27932
Lamb, Zee		Nash County Manager	120 W. Washington St., Nashville, NC 27856
Lewis, Troy R.		Town of Tarboro Manager	P.O. Box 220, Tarboro, NC 27886
Mark, Tom		Craven County Commissioner	406 Craven St., New Bern, NC 28560-4971
Mattocks, Bob		Private Business, Jones County, Past President	5307 Trentwoods Dr, Trentwoods, NC 28562
Murphy, Dan		Town of Trent Woods Commissioner	912 Country Club Dr, Trent Woods, NC 28562
O'Daniel, John		Town of Williamston Administrator	P.O. Box 506, Williamston, NC 27892
Pitt, William		Washington City Councilman	318 The Courtyards, Washington, NC 27889
Russell, Jonathan		Washington City Manager	102 E. Second Street, Washington, NC 27889
Small-Toney, Rochelle D.		Rocky Mount City Manager	331 South Franklin St., Rocky Mount, NC 27802
Thomas, Joe		Private Business, Craven County, Past President	P.O. Box 14165, New Bern NC 28561
Veit III, Jack B.		Craven County Manager	406 Craven St., New Bern, NC 28560-4971
Wangerin, Steve		Private Business, Onslow County, Past President	105 Whitby Ct., Jacksonville, NC 28540
Waters, Frankie		Beaufort County Commissioner	982 Pike Road, Pantego, NC 27865
Whichard-Brown, Joyce		Mayor of Town of Williamston	PO. Box 506, Williamston, NC 27892

## Highway 17/64 Association Operating Budget FY 2020-2021

### Expenditures

**2019-20  
Current**

**2020-21  
Proposed**

	2019-20 Current	2020-21 Proposed
Director Fees	\$68,400	\$66,600
Director Benefits	\$11,700	\$11,064
Office Manager Salary	\$16,440	\$12,000
Office Manager Benefits	\$0	\$0
Payroll Taxes	\$1,680	\$1,320
Office Rent / Utilities	\$8,460	\$8,460
Computers / Furniture	\$1,020	\$1,020
Office Supplies	\$420	\$420
Postage / Copying / Printing	\$600	\$450
Phone / Fax	\$1,200	\$1,200
Dues / Subscriptions	\$1,800	\$1,500
Professional Services	\$4,200	\$4,200
Automobile Gas / Upkeep	\$2,400	\$2,400
Travel / Lodging	\$2,400	\$2,400
Meals / Entertainment	\$1,200	\$1,020
Creative Development	\$900	\$600
Special Events	\$300	\$300
<b>Total</b>	<b>\$123,120</b>	<b>\$114,954</b>

Approved 9/30/2020

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAR 22 2008

HIGHWAY 17 TRANSPORTATION  
ASSOCIATION IN NORTH CAROLINA INC  
C/O LIONELL MIDGETT  
PO BOX 1673 317-D POLLOCK ST  
NEW BERN, NC 28563

Employer Identification Number:

61-1517857

DEIN:

17053045201018

Contact Person:

JOAN C KISER

ID# 31217

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

September 30

Form 990 Required:

Yes

Effective Date of Exemption:

November 17, 2006

Contribution Deductibility:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from federal income tax under section 501(c)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

Letter 948 (DO/CG)

**HIGHWAY 17 TRANSPORTATION  
ASSOCIATION IN NORTH CAROLINA, INC.**

**FINANCIAL STATEMENTS AND  
INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

**Years Ended September 30, 2020 and 2019**

## CONTENTS

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Independent Accountants' Review Report	1
Financial Statements	
Statements of financial position	2
Statements of activities	3
Statements of cash flows	4
Notes to financial statements	5

## **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To the Board of Directors of  
Highway 17 Transportation Association in North Carolina, Inc.  
New Bern, North Carolina

We have reviewed the accompanying financial statements of Highway 17 Transportation Association in North Carolina, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Charles S. Smith, CPA, PLLC**  
New Bern, North Carolina  
November 19, 2020

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 115,536	\$ 96,696
	<u>115,536</u>	<u>96,696</u>
<b>Property, plant, and equipment</b>		
Furniture and fixtures	6,734	6,734
Vehicle	20,925	20,925
	<u>27,659</u>	<u>27,659</u>
Less accumulated depreciation	<u>27,659</u>	<u>27,659</u>
Total property, plant and equipment	<u>-</u>	<u>-</u>
Total assets	<u>\$ 115,536</u>	<u>\$ 96,696</u>
<b>Liabilities and net assets</b>		
<b>Current liabilities</b>		
Deferred dues	\$ 42,500	\$ 34,400
Total liabilities	<u>42,500</u>	<u>34,400</u>
<b>Net assets</b>		
Unrestricted		
Operations-Unrestricted	<u>73,036</u>	<u>62,296</u>
Total net assets	<u>73,036</u>	<u>62,296</u>
Total liabilities and net assets	<u>\$ 115,536</u>	<u>\$ 96,696</u>

See accompanying notes and Independent accountant's review report.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	2020	2019
<b>REVENUE</b>		
Grants	\$ 128,950	\$ 122,250
Interest	33	57
Total revenue	128,983	122,307
<b>EXPENSES</b>		
Auto expense	1,845	2,143
Computer maintenance	1,090	935
Director fees and benefits	80,100	80,100
Dues & subscriptions	1,375	1,719
Meals & entertainment	616	1,073
Office expenses	1,276	548
Payroll	15,182	15,182
Payroll taxes	2,532	2,535
Professional fees	3,948	4,131
Rent	7,500	7,500
Telephone & fax	1,125	1,184
Travel & lodging	908	2,267
Utilities	746	805
Total expenses	118,243	120,122
Increase in net assets	10,740	2,185
Net assets, beginning of year	62,296	60,111
Net assets, end of year	\$ 73,036	\$ 62,296

See accompanying notes and Independent accountant's review report.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Cash Flows From Operating Activities</b>		
Increase in net assets	\$ 10,740	\$ 2,185
Adjustments to reconcile change in unrestricted net assets to net cash used by operating activities:		
Decrease in accrued liabilities		
Increase in deferred dues	<u>8,100</u>	<u>(8,300)</u>
Net cash provided by/(used for) operating activities	<u>18,840</u>	<u>(6,115)</u>
Increase / (Decrease) in cash	18,840	(6,115)
Cash at beginning of year	<u>96,696</u>	<u>102,811</u>
Cash at end of year	<u>\$ 115,536</u>	<u>\$ 96,696</u>

See accompanying notes and Independent accountant's review report.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

The Highway 17 Transportation Association in North Carolina, Inc. (the Organization) is a not-for-profit corporation organized under the laws of the State of North Carolina. The Organization was founded in October 2006 to raise funds to promote the improvement of the Highway 17 and 64 corridors in Eastern North Carolina. The major sources of revenues come from grants from local government entities and regional associations located along the Highway 17 and 64 corridors.

Basis of Accounting

The financial statements presented herein have been prepared on the accrual basis of accounting and conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit entities. The following is a summary of the more significant accounting policies:

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with the requirements of Statement of Financial Accounting Standards Codification 958 (FASB ASC 958), Financial Statements of Not-for-Profit Organizations. In accordance with FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations. These net assets are available for use to carry out the activities of the Organization.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of such assets permit the Organization to use all or part of the income earned on the assets. Highway 17 Transportation Association has no permanently restricted net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

Contributions

The Organization accounts for contributions in accordance with the requirements of FASB ASC 958, Accounting for Contributions Received and Contributions Made. In accordance with FASB ASC 958, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions.

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services.

Property, Plant and Equipment

Property and equipment is recorded at cost or, if donated at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over estimated useful lives ranging from five to ten years. The Organization capitalizes all fixed asset purchases over \$1,000 with an estimated useful life greater than one year.

Donations of property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash, that must be used to acquire property and equipment, are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at the time.

Cash and Cash Equivalents

For purposes of cash flow, the Organization considers all highly liquid investments available for current use as cash equivalents.

Income Taxes

The Association, a nonprofit organization operating under Section 501(c)(6) of the Internal Revenue Code, is generally exempt from federal, state and local taxes and accordingly, no provision for income taxes is included in the financial statements. There was no unrelated business income for the years ended September 30, 2020 and 2019.

The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ending September 30, 2017, 2018, and 2019 are subject to examination by the IRS, generally for three years after they were filed.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

**NOTE 2. CASH AND CASH EQUIVALENTS**

The Organization's deposits consist of cash deposited with a high quality financial institution. The organization has no policy regarding custodial credit risk for deposits.

**NOTE 3. PROPERTY AND EQUIPMENT**

As of September 30, 2020 and 2019, property and equipment for the Organization was as follows:

	2020	2019
Furniture and equipment	\$ 6,734	\$ 6,734
Vehicle	20,925	20,925
Total	27,659	27,659
Less: Accumulated depreciation	(27,659)	(27,659)
Property and equipment (net)	\$ -	\$ -

There was no depreciation expense of furniture and equipment for the years ended September 30, 2020 and 2019.

**NOTE 4. RISK MANAGEMENT**

The Organization is exposed to various risk related torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to volunteers and natural disasters. The Organization's landlord carries property and casualty insurance on the office building. The Organization carries automobile insurance on the Organization's vehicle. The Organization considers its risk for other potential losses to be minimal.

**NOTE 5. ECONOMIC DEPENDENCE**

The Organization receives a substantial amount of its support from local governments and regional associations. If a significant reduction in its level of support were to occur, it would have negative impact on the Organization's programs and activities.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

**NOTE 6. COMMITMENT AND CONTINGENCIES**

**A. Major Sources of Support**

The organization is funded primarily by State and local governments. The various sources of income are listed below:

	2020	2019
Various counties and municipalities	128,950	122,250
Other	33	57
Total support and revenues	\$ 128,983	\$ 122,307

**NOTE 7. RELATED PARTIES**

The Organization contracts with Finlayson Consulting, LLC for handling their administrative, legislative, and regulatory affairs. This company is owned by Marc Finlayson who serves as the Executive Director of the Organization. During the years ending September 30, 2020 and 2019, Highway 17 Transportation Association paid Finlayson Consulting, LLC \$81,000 each year for consulting services and \$7,500 each year, for rent.

**NOTE 8. CONCENTRATION OF CREDIT RISK**

The Organization maintains demand deposits with financial institutions located in eastern North Carolina. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2020 and 2019, Highway 17 Association cash balance does not exceed this limit.

**NOTE 9. EVALUATION OF SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through November 19, 2020 the date which the financial statements were available to be issued.

# Request for Service Expansion

**Title of Service Expansion:** The NC Estuarium

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 5,000	Additional funds requested by agency above current year allocation of \$15,000
Capital Outlay		
Total Expenditures	\$ 5,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 5,000	



... where rivers meet the sea

March 19, 2021

Mr. Brian Alligood  
County Manager  
Beaufort County  
121 West 3<sup>rd</sup> Street  
Washington, NC 27889

Re: 2021-20 Funding Request to Beaufort County from the NORTH CAROLINA ESTUARIMUM

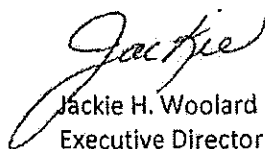
Dear Brian:

Enclosed is the completed Beaufort County Request for County Appropriation packet from the North Carolina Estuarium. Previously, I delivered a copy of the Partnership for the Sounds' Financial Statement for FY2019/20 to your office. The Partnership is the managing non-profit for the Estuarium.

The pandemic events of year 2020 had a dramatic impact on every business, organization and family in Beaufort County, but the outlook is most promising for 2021. We look forward to returning to full operation at the Estuarium in the near future with a revitalized commitment to the environmental and economic health of Beaufort County and the State.

On behalf of the Partnership Board of Directors, I extend our appreciation to the Beaufort County Commissioners and to you for your support of the Estuarium.

Best regards,

  
Jackie H. Woolard  
Executive Director

Enclosures

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**

*Budget Form 1*

Agency: North Carolina Estuarium

Amount Requested \$20,000.00

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	15,000	15,000		20,000
Federal (PPP Loan)	39,491	0		0
State	41,526	41,526		45,000
Cities/Towns	12,960	12,960		20,000
United Way	0	0		0
Other Counties excluding Beaufort County	0	0		0
Other:				
Donations/Fundraisers	53,318	122,214		111,000
Fees/Dues	29,719	28,000		30,000
Sales	21,125	20,000		23,000
Miscellaneous	170	300		1,000
Beginning Balance (Deficit)	0	0		0
<b>TOTAL:</b>	213,308	240,000		250,000
<b>EXPENSES:</b>				
Salaries and Benefits	128,595	134,000	110,000	137,000
Program Services	1,645	6,000	4,000	7,000
Contractual Services	5,396	7,000	5,000	6,000
Commodities & Supplies	25,203	31,550	25,000	32,000
Fundraisers	0	0		5,000
Capital	30,044	40,600	37,000	40,000
Other	22,426	20,750	20,000	23,000
<b>TOTAL:</b>	213,308	240,000	201,000	250,000

Organizational Data

Board Chair: David Clegg  
 Executive Director: Jackie Woolard  
 Treasurer John Whitehurst  
 Other Officers: Bill Rich (Vice-Chair)

Completed by: Tom Stroud  
 (Signature)

Date: 3/19/2021

Tom Stroud  
 (Name)

Estuarium Director

Phone: 252-948-0000

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: North Carolina Estuarium

1. WHOM DO YOU SERVE?	Calendar 2020 Last Yr Actual	Calendar 2021 This Yr Estimated	Calendar 2022 Next Yr Projected
Unduplicated count of individuals served ( <i>if family, please count individual members</i> ) TOTAL:	4,438	12,000	18,000
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year			
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	488	1,000	2,000
2b. Other Beaufort County	222	700	1,000
2c. Other NC Counties	2,633	6,300	9,000
2d. Other US States	1,080	3,900	5,800
2e. Foreign Countries	15	100	200
<i>*Covid shutdown had big impact on 2020 visitation. See narrative for specific closure/reopen dates. No on-site school groups for entire year.</i>		<i>Covid impacts expected into June</i>	
2i. Total	4,438	12,000	18,000
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable	X	X	X
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable	X	X	X
5. SEX TOTAL:			
5a. Male			
5b. Female			
5c. Not recorded	X	X	X

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: NORTH CAROLINA ESTUARIMUM

Contact Information: Jackie Woolard \_\_\_\_\_

252-948-0000 \_\_\_\_\_

Amount Requested: \$20,000.00 \_\_\_\_\_

Please outline what the County appropriation will specifically be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

---

The Estuarium is in its 24<sup>th</sup> year of operation. Over 350,000 visitors have toured the museum, attended a program, embarked on River Roving, or celebrated an important life event at a rental since our opening in January 1998. We have provided knowledge about the Albemarle-Pamlico Estuary that has influenced thousands of people to become good stewards of our natural resources and sparked an interest in thousands of students for careers in science. Visitors have come from all 50 states and from over 50 countries, significantly increasing the profile of Beaufort County and benefitting the local economy.

Obviously COVID-19 restrictions dramatically impacted our operations, visitation numbers and revenue in 2020.

March 16, 2020: Estuarium shut down completely for COVID.

May 26, 2020: Gift shop reopened per Executive Order that retail venues could reopen. Museum remained closed.

July 8, 2020: River Roving boat tours restarted on reduced capacity per Executive Order allowing outdoor activities to take place.

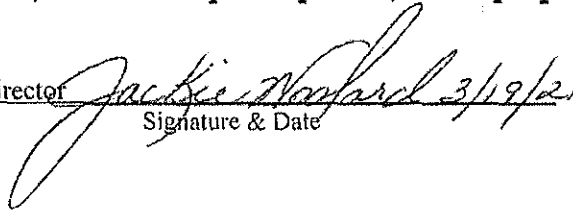
Sept. 8, 2020: Estuarium Exhibit Hall reopened at reduced capacity and hours per Executive Order allowing reopening of museums.

Estuarium Staff was retained and worked throughout the shutdown period, though hours were reduced. We anticipate returning to our normal schedule (Tues.-Sat. 10:-4) soon.

**Our budget request is to cover expenses of basic operations and maintenance.**

- **Replace 4 cracked storefront windows**
- **Paint exterior girders**
- **Replace/repair gutters**
- **Pressure wash exterior of building**
- **Maintenance of front driveway area (crush-and-run)**
- **New IT equipment: Desktop wireless printer, two desktop computers, one laptop computer**

Completed By: Jackie Woolard, Executive Director  
Printed Name & Position

  
Signature & Date 3/19/21

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# Request for Service Expansion

**Title of Service Expansion:** Ruths House

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 500	Additional funds requested by agency above current year allocation of \$2,500
Capital Outlay		
Total Expenditures	\$ 500	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 500	

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**  
*Budget Form 1*

Agency: Ruth's House

Amount Requested \$ 3000

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
REVENUES:	2500	2500		3000
Requested from Beaufort County				
Federal	154123	98101		119710
State	82293	82355		82355
Cities/Towns				
United Way	4000	4000		4000
Other Counties excluding Beaufort County				
Other:	99401	125030		*unknown due to TBA date of reopening of antique shop
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:	342317	311986		
	197850	198737	197974	
EXPENSES:				
Salaries and Benefits				
Program Services	109463	100409	117723	
Contractual Services	8662	5630	5496	
Commodities & Supplies				
Fundraisers	14796	14066	2960	
Capital				
Other				
TOTAL:	330771	318842	324153	

Organizational Data

President: Stacy Drakeford  
 Executive Director: Valerie Kines  
 Treasurer: Greg Cole  
 Other Officers: Christine Womble, Matthew Jackson

Completed by:   
 (Signature)

Date: 3/22/21

Valerie Kines  
 (Name)

Executive Director  
 (Title)

Phone: 252-940-0007

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: Ruth's House

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> <b>TOTAL:</b>			
1a. Total continuing from previous fiscal year	239	260	270
1b. Total new for the year	80	25	20
1c. Total terminated during the year	220	200	225
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>			
2a. Washington	32	75	80
2b. Washington Park	0	0	0
2c. Chocowinity	16	50	50
2d. Bath	3	20	20
2e. Belhaven	0	20	20
2f. Aurora	2	15	15
2g. Pantego	2	15	15
2h. Pinetown	2	15	15
2i. Outside Beaufort County or Unknown	182	50	50
	239	260	270
<b>3. AGE GROUP TOTAL:</b>			
3a. Infants through 4 years of age	13	10	12
3b. 5 through 12 years of age	7	10	13
3c. 13 through 17 years of age	1	10	15
3d. 18 through 29 years of age	26	35	35
3e. 30 through 64 years of age	55	95	95
3f. 65 and over	0	15	15
3g. Not known or not applicable	137	85	85
	239	260	270
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>			
4a. Below official poverty level (\$12,000)	30	150	150
4b. At or near poverty level	3	40	40
4c. Middle income (\$30,000)	0	30	40
4d. Upper income (\$60,000)	0	0	0
4e. Not known or not applicable	206	40	40
	239	260	270
<b>5. SEX TOTAL:</b>			
5a. Male	13	15	20
5b. Female	118	245	250
5c. Not recorded	108	0	0

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Ruth's House

Contact Information: Valerie Kines

valerie.kines@ruths-house.org, 252-940-0007

Amount Requested: \$3000

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

We operate a 24/7 emergency shelter for domestic violence survivors and their children. Funds granted

to our organization would go toward offsetting the costs of our mortgage and shelter maintenance.

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Completed By: Valerie Kines  
Printed Name & Position

Valerie Kines 3/22/21  
Signature & Date

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

1.

Date: **JAN 31 2012**

RUTHS HOUSE INC  
C/O DARRYL EVANS  
211 W SECOND ST  
WASHINGTON, NC 27889

Employer Identification Number:  
45-3028421  
DLN:  
17053347359021  
Contact Person:  
DALE T SCHABER ID# 31175  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170 (b) (1) (A) (vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
August 11, 2011  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

*File 501(c)(3) approval*

2.

Dear Applicant:

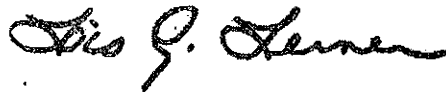
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c) (3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

organizations exempt under section 501(c) (3) of the Code are further classified as either public charities or private foundations. We determined that you are a public Charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c) (3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner



Director,  
Exempt

Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

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## Request for Service Expansion

**Title of Service Expansion:** Town of Chocowinity Recreation

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 36,871	Additional funds requested by agency above current year allocation of \$7,200
Capital Outlay		
Total Expenditures	\$ 36,871	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 36,871	

# Chocowinity Rec Dept.



## 2021-2022 Funding Request

To the Commissioners of Beaufort County:

The Chocowinity Rec. Dept. (CRD) Board of Directors would like to thank you for your consideration to review the following funding request for the 2021-2022 fiscal year. In the past year, CRD has had a change in leadership within the Board of Directors, due to various reasons. Since the changes, the CRD Board of Directors have been focused on taking positive steps to revamp and revitalize the CRD.

Although we are taking positive steps, we are requesting assistance from the Beaufort County Board of Commissioners to assist with several tasks. We look forward to and are eager to work with the Beaufort County Commissioners.

Below are the items the CRD board of directors have approved to request funding for.

Full-Time Field Maintenance Worker -----	\$31,000.00
Replacement of 2 Fiberglass Pitching Mounds -----	\$6,070.50
Recurring Allocation for maintenance provided by County -----	\$7,000.00
Total Requested for the 2021-2022 Fiscal Year -----	\$44,070.50

Justification and quotes are provided.

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**  
*Budget Form 1*

Agency: Chocowinity Recreation

Amount Requested \$ 44,070.50

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	7200.00	7200.00	7200	
Federal				
State				
Cities/Towns	9400.00	9000.00	10000	
United Way				
Other Counties excluding Beaufort County				
Other:	215.00			
Donations/Fundraisers				
Fees/Dues		11000.00	11000	
Sales		2500.00	2500	
Miscellaneous		500.00	500	
Beginning Balance (Deficit)				
TOTAL:	16800.00	30200.	31200	
<b>EXPENSES:</b>				
Salaries and Benefits				
Program Services		6200.00	5900.00	
Contractual Services	10026.47	12000.00	11800.00	
Commodities & Supplies	6491.40	2000.00	2000.	
Fundraisers				
Capital				
Other				
TOTAL:	16517.87	30200	30900	

Organizational Data

President:  
 Executive Director:  
 Treasurer  
 Other Officers:

Completed by: Joy A. McRoy  
 (Signature)

Date: 3/22/2021

Joy A. McRoy  
 (Name)

Town Clerk/Finance Officer Phone: 252-946-6568  
 (Title)

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: \_\_\_\_\_

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) <b>TOTAL:</b>			
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year			
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>			
2a. Washington			
2b. Washington Park			
2c. Chocowinity			
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown			
<b>3. AGE GROUP TOTAL:</b>			
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable			
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
<b>5. SEX TOTAL:</b>			
5a. Male			
5b. Female			
5c. Not recorded			

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Chocowinity Recreation Dept

Contact Information: Milton Long (252)702.5317

Amount Requested: \$44,070.50

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

Please See Attached.

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Completed By: Milton Long (Board of Directors)  
Printed Name & Position

3.22.21

Signature & Date

## Field Maintenance Employee Justification

For several years, the Chocowinity Recreation Department (CRD) has relied on coaches and volunteers to maintain four baseball/softball fields and one football field. Countless undocumented hours have been poured into ensuring that the youth of Chocowinity and neighboring communities would have a facility to develop a love and passion for the sport of their choice. As time has progressed, volunteers have showed less interest in wanting to give their time to the CRD to perform field maintenance.

The CRD is utilized by residents of the Town of Chocowinity as well as neighboring communities including Blounts Creek, Aurora, Vanceboro, and Washington. On average, CRD has approximately 10 baseball and softball teams with approximately 12-15 players each year. Chocowinity also has a 10U and 12U football team that has approximately 40 players combined. All the youth players age ranges from 4-16 years old. The utilization of the fields has always been high due to not only catering to the Chocowinity Town youth, but adults and outside programs. Chocowinity caters to Adult players as well by offering USSSA Adult League Softball during the fall. CRD also has a contract with a local Private School and Home School program which allows usage of the baseball and softball fields.

The CRD has entertained the idea of weekend tournaments that would cater to individuals from all over North Carolina, South Carolina, Virginia, Tennessee, and other neighboring states. Having a full-time employee for the CRD would ensure that the facility would be kept up, year-round, and presentable which would result in utilization retention. This would positively impact the community and generate revenue for the town and business within.

Due to the lack of willingness to maintain the fields by volunteers, CRD hired a part time individual to keep up with field maintenance. During that time, the individual offered limited availability to the CRD due to having a full-time job. As a result of limited availability, the CRD still relied on the coaches to assist with field maintenance. I personally have used my lunch break from work, to work on the fields to prepare them for games and practice.

The CRD has established a guideline, for one individual to be hired, as a full-time employee for the Town of Chocowinity. The individual's main responsibility will be keeping ALL fields maintained and prepared for practice, have all fields game ready, and general grounds work for the CRD. This will include Field Dragging, Mowing, Stripping, Maintenance and CRD grounds keeping. This individual will also be responsible for the year-round upkeep of the park that is located on the CRD grounds.

This position would allow coaches to dedicate 100 percent of their volunteered time to the team and players. It is necessary that coaches cater to the youth that will one day be the leaders of this organization and community.

The CRD is requesting that the Beaufort County Board of Commissioners review the need for the added position and consider granting the monies requested to Employ an individual to fulfill the needs of CRD. Attached is a proposed job description and salary breakdown for the desired employee.

## **Sports Field Maintenance Employee**

### **SALARY**

**31,000/ Year**

**DEFINITION** The purpose of this job is to perform skilled/manual work functions related to maintenance and operation of the Chocowinity Recreation Department sports fields. Duties and responsibilities include preparing sports fields for practice and games, carrying out a year round sports field maintenance program of sports fields, establishing and maintaining sports field, performing janitorial/custodial duties, repairing park structures and equipment, and performing a variety of tasks in the operation and maintenance of the department. Employees in this class are under general supervision.

**EQUIPMENT/JOB LOCATION** The employee will use a variety of hand tools and small machinery such as a mower, Bunker rake, edger, ball field lining equipment, pressure washer, etc. The employee will be required to work outdoors, year-round in all types of weather conditions.

**ESSENTIAL FUNCTIONS** The following duties are normal for this job. These are not construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Performs tasks related to sports field maintenance (e.g. dragging/raking fields; lining/painting fields; operation/maintenance; fence repair; weed control applications; etc.)
- Performs services and repairs as needed to maintain sports fields and park facilities (e.g. construction projects; minor painting; cleaning restrooms/shop/work areas; etc.) if needed.
- Provides manual labor functions as directed (e.g. hoeing; lifting; etc.)
- Operates/maintains equipment and machinery used in sports field and park facilities maintenance (mower; edger; tiller; etc.)
- Receives and completes various forms, work orders, reports and other documents.

- Performs janitorial and custodial maintenance of recreational facilities grounds: to include trash disposal
- Prepares set up for a variety of events.

### **REQUIRED KNOWLEDGE AND ABILITIES**

- Knowledge of effective methods of sports field preparation
- Knowledge of occupational hazards and safety precautions
- Ability to establish and maintain an effective working relationship with the public and other employees
- Ability to evaluate situations and make decisions
- Knowledge to use necessary tools and equipment in performance of these jobs
- Ability to perform janitorial skills for the maintenance of recreational grounds
- Ability to operate a variety of light motorized equipment
- Ability to communicate clearly and effectively both orally and written
- Ability to understand and follow oral and written instructions

**Minimum Training and Experience Required to Perform Essential Job Functions** Any combination of training and experience equivalent to:

- Graduation from a standard high school or equivalent
- Lift and move 75 pounds safely and properly
- Physically able to work outside year round

Must be physically able to operate a variety of machines, tools, and equipment sprayer, mower, lawn tools, etc. Must be able to use body members to work, move or carry objects/materials. Must be able to exert in excess of seventy-five pounds occasionally, and/or in excess of fifty pounds of force frequently.

**ENVIRONMENTAL FACTORS:** Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, fumes, temperature and noise extremes, machinery, vibrations, electric currents, traffic hazards, or toxic agents.

**COMMUNICATION:** Requires the ability of speaking and/or signaling to convey or exchange information.

**ABILITY:** Requires the ability to read a variety of informational documentation, directions, instructions, and methods and procedures related to the job of Sports Field Maintenance Worker.

**INTELLIGENCE:** Requires the ability to learn and understand basic to complex principles and techniques; to make independent judgments in absence of supervision; to acquire knowledge of topics related to the job of Sports Field Maintenance Worker.

**Verbal aptitude:** Requires the ability to record and deliver information to supervisors and officials; to explain procedures and policies; and to follow verbal and written instructions, guidelines and objectives.

**NUMERICAL APTITUDE:** Requires the ability to utilize mathematical formulas; add and subtract totals; multiply and divide; determine percentages; determine time and weight.

**FORM/SPATIAL APTITUDE:** Requires the ability to inspect items for proper length, width, and shape, visually with equipment.

**MOTOR COORDINATION:** Requires the ability to coordinate hands and eyes in using automated equipment.

**MANUAL DEXTERITY:** Requires the ability to handle a variety of items, equipment, control knobs, switches, etc. Must have the ability to use one hand for twisting or turning motion while coordinating other hand with different activities. Must have average levels of eye/hand/foot coordination.

**INTERPERSONAL TEMPERAMENT:** Requires the ability to deal with people (i.e. staff, supervisors, general public, and officials) beyond giving and receiving instructions such as in interpreting departmental policies and procedures. Must be adaptable to performing under minimal stress when confronted with an emergency related to the job of Sports Field Maintenance Worker.

**PHYSICAL COMMUNICATION:** Requires the ability to talk and/or hear: (talking –expressing or exchanging ideas by means of spoken words). (Hearing –perceiving nature of sounds by ear).

**Note: The Chocowinity Recreational Department is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the CRD may provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer. This job description does not constitute an employment agreement between the CRD and the employee and is subject to change by the employer as the needs of the CRD and requirements of the job change.**

**Chocowinity Recreational Department (CRD)**

Revised 1/26/2021

# Anytime Baseball Supply

2215 Lincoln Park Ave.  
Los Angeles, CA 90031  
United States



## Quote

2/8/2021

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Description	Qty	Unit price	Total price
Portolite 10" Full Length Game Pitching Mound	2	\$3,195.00	\$6,390.00

---

This quote includes FREE SHIPPING.	Subtotal	\$6,390.00
	Discount	\$319.50
	Total	\$6,070.50



Search Baseball Equipment



Got a Question? Call Us!

(888) 466-0009

Mon-Fri 7am - 6pm PST

Pitching Machines ▾ Pitching Mounds ▾ Equipment ▾ Bats, Gloves & Gear ▾ Brands ▾

Home All Brands Portolite 10' Full Length Portable Game Pitching Mound

### Portolite 10" Full Length Portable Game Pitching Mound

9550

★ ★ ★ ★ ★ 3 reviews

Your Price

**\$3,195.00**

As low as \$104/month with **Klarna**. [Learn More](#)

- ✓ Fast & FREE Shipping!
- ✓ Financing Options Available!
- ✓ Instantly save 5% with code "Portolite5"! Offer ends soon!
- ✓ Questions? Talk to a Portolite expert today! (888) 466-0009

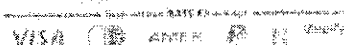
Color Options

Green ▾

Quantity

- 1 +

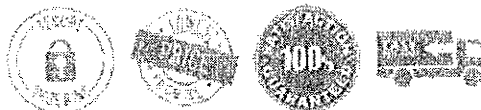
+ Add to Cart



Ask a Question

31 Viewing This Product

4 Great reasons to buy from us:



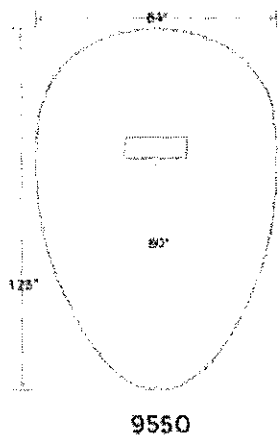
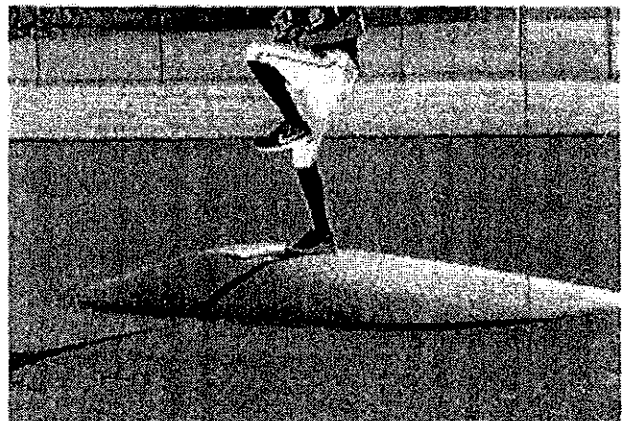
## 10" Portable Youth Game Pitching Mound by PortoLite 9550

PortoLite builds the lightest, most durable baseball pitching mounds on the market. PortoLite pitching mounds give the pitcher the feel of a regulation baseball mound, while also allowing field crews the ability to move it with ease.

Each portable pitching mound is designed with a full body, high performance poly protected resilient core with fiberglass reinforcement for a solid, no bounce, yet cushioned mound that reduces knee and ankle strain.

PortoLite pitching mounds are covered with the highest quality nylon Astroturf® available in Clay or Green colors.

PortoLite simulated pitching rubbers last ten times as long and also have a hidden wear pad underneath the turf immediately in front of the pitching rubber. Built with gentle slopes and tapered edges to give the pitcher the highest level of comfort.



### Pitching Mound Features

- ✔ Gentle slopes for pick-offs, no more falling off the pitching mound
- ✔ Smooth tapered edges, No "Lips" on baseball mounds
- ✔ Highest quality fiberglass, Poly, & Astroturf® materials
- ✔ Pitching rubbers will last 10 times longer than industry standards.
- ✔ Hidden "Wear Pad" located in front of the pitching rubber ensures your baseball mound will last season after season.
- ✔ Backed by a 10-year manufacturer's warranty

### Pitching Mound Dimensions

- ✔ Size: 10'H x 11'3"L x 7'7"W
- ✔ Weight: 200 Lbs

**Chocowinity Recreation Organization  
Financial Report  
For the Month Ended February 28, 2021**

Beginning Checkbook Balance.....	5,291.25
Plus: Deposits.....	3,712.42
	<b>9,003.67</b>
Subtract: Expenses.....	192.15
Ending Checkbook Balance.....	<b>8,811.52</b>

\*\*\*\*\*

**REVENUES**

Baseball/Softball Registration (Town Hall).....	1,365.00
Online Ball Registration Money.....	2,347.42
<b>Total Revenues.....</b>	<b>3,712.42</b>
<b>Total Revenues.....</b>	<b>3,712.42</b>

\*\*\*\*\*

**EXPENDITURES**

Hudson Signs.....	192.15
<b>Total Expenditures.....</b>	<b>192.15</b>

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## Request for Service Expansion

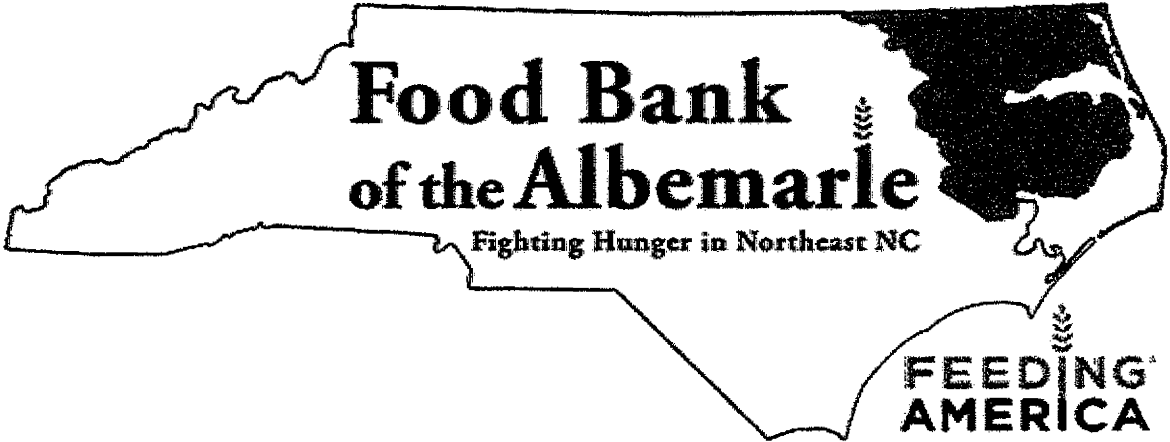
**Title of Service Expansion:** Food Bank of the Albemarle

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting new funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 2,500	New funds requested by agency above current year allocation of \$0
Capital Outlay		
Total Expenditures	\$ 2,500	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 2,500	



## **FY 19/20 Services Provided in Beaufort County**

### **Agencies Served:**

Our organization serves the county by distributing food through Christian Voice Ministries, Deeper Life Ministries Eagles Wings, Mobile Food Pantry - First Church of Christ Macedonia Church of Christ, Mobile Food Pantry – Bath (Athen’s Chapel,) Mobile Food Pantry - Eagles Wings, Snowden, Mobile Food Pantry – Pantego, Mobile Food Pantry - Eagles Wings, Haw Branch Church, Mt. Gilead Pentecostal Church Mother of Mercy, Martha’s Project, Salvation Army of Beaufort County St. John Disciples of Christ, St. John Missionary Baptist Church, Union Grove Church of Christ, and Word of Life Food Pantry.

### **About Food Bank of the Albemarle:**

Mission: *The mission of the Food Bank of the Albemarle is to fight hunger and poverty in northeast North Carolina.*

Vision: *Our communities are hunger-free.*

### **Background:**

The Food Bank of the Albemarle (FBA) has been fighting hunger and poverty in northeast North Carolina for 38 years. In addition to Beaufort County, FBA serves 14 other counties in the northeast North Carolina area. Food Bank of the Albemarle is a member of the Feeding America (FA) network of food banks as well as Feeding the Carolina, our state association of food banks.

### **Our Work:**

We focus our efforts on local agencies that provide food relief to the hungry in our 15-county service area. Across the region, we have many friends and neighbors living with hunger and food insecurity. Additionally, many residents of our service area do not make a living wage despite having one or, even, two adults working outside the home. The economic challenges our region faces are many and have a major impact on the lives of the clients who turn to the food bank to help meet their food needs.

Additionally, Feeding America’s most recent Map the Meal Gap study, measuring food insecurity on a county by county basis provides insight into the challenges Beaufort County faces with hunger. For instance, 19.1% of the overall county population is considered food insecure including children. To bridge the meal gap, 1,315,800 meals need to be provided in the county every year. Food Bank of the Albemarle has provided Beaufort County the equivalent of 1,071,185 meals. As a member of the Feeding America network, we have adopted their national BOLD GOAL of bridging the meal gap by 2025. We will need the continued support of our community members to address the gap in meals for the hungry children, seniors, and families of Beaufort County and across northeast North Carolina.

As the largest private hunger-relief organization in northeast North Carolina, the Food Bank has a tremendous obligation in the face of the COVID-19 virus. In the coming months and years, we will continue to provide food aid to the increased number of people who face food insecurity. The estimated food insecurity number due to the pandemic has increased by 2.9% to 9,000 individuals who do not know where they will find their next meal. The logistics of keeping these families fed and healthy are challenging. We have modified our distribution models and processes to overcome challenges such as school closures, disruption of the food chain, and social distancing protocols.

While the full scope of this pandemic's long-term impact is not yet known, FBA and our agency partners continue to aggressively work to meet the rising need across each county. We are working as fast as we can to get ahead of whatever is coming. Food distribution has increased by 57% since the pandemic began. Each year we activate a suite of strategic programs to move food to people who need it most. Through our Food Assistance programs, we provide nutritious food right to the doors of our network of agencies and also provide nutritious education resources and workshops, food-safety training, and capacity-building support to this network and our clients.

This past year, amidst the virus, FBA has taken a strategic approach as to how to better serve those at risk of hunger and to address racial inequity. We are utilizing a Racial Disparities Dashboard, developed by Feeding America, to help define the most effective approaches to meeting community needs and we have already launched mobile pantries in targeted areas as well as begun to source culturally responsive foods. Produce, however, will remain the core of our focus to increase poundage and provide nutritious food. The Food Bank will monitor food distribution by using zip codes to determine if additional product is reaching populations that have high levels of need based on data using the dashboard. This information can help FBA staff to determine if additional distribution mechanisms are needed to increase food distribution in those areas.

### **In Beaufort County:**

Perhaps the most visible service in the county is the direct assistance that we provide to residents through our partner agencies. With our rural delivery program, we have trucks on the road at least 18 out of 20 working days each month. Many of our agencies are unable to pick up the food they distribute to their clients. This can be because of a lack of appropriate transportation, prohibitive distance to our facility, or reliance on volunteers with limited time. Whatever the reason, we can get the product to them for distribution.

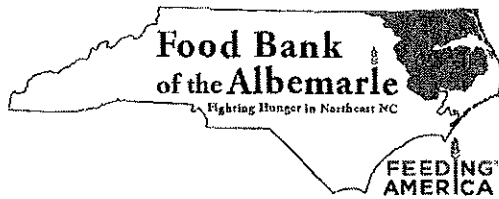
Food Bank of the Albemarle member agencies pay a nominal shared contribution and/or delivery fee. While these shared fees contribute to the operation of the FBA, they do not cover the actual cost of operating the Food Bank nor providing the food. One significant reason is the large amount of donated fresh vegetables we can deliver thanks to generous donations from local farmers and others. We do not request an agency to contribute a shared contribution fee for fresh vegetables, bread, or produce. This is because they are perishable and because our clients, especially the children, need this food for good health. We are committed to providing as many servings of fresh vegetables and fruit as we can supply. Consequently, we will take all of the fresh vegetables and fruit that the farmers are willing to give to us. We handle all fresh vegetables at our own expense (this policy is possible because of private donations that cover these operating costs) and we will continue to do so. However, inflation, particularly in the area of transportation costs and gasoline/diesel fuel (both over the road to bring food to our warehouse in Elizabeth City and intra-region to get food to agencies), has had a significant and unfortunately increasing impact on the Food Bank. The bottom line with respect to agency shared contribution fees is that donations by individuals, local government, and civic organizations, in addition to contributions by the agencies, are essential for the operation of the Food Bank.

Based on our efficiency and historical data, we can say that for every dollar we receive 97% of all donations go directly to hunger relief programs. In our hands, \$1 provides approximately 4 meals. Feeding America has assigned a wholesale value of \$1.74 to each pound of product that we provide to our partner agencies. That works out to a value of \$2,237,887 for the food provided in the county. Consider, too, that this is a *wholesale value*; agencies and individuals would pay far more if they tried to procure this product independently. Food Bank of the Albemarle provided food products in Beaufort County equate to approximately 1,071,185 meals (pounds/1.2 pounds per meal).

**Summary:**

As an advocate for the hungry in northeast North Carolina, we are attacking the problem of hunger in our counties in various ways. First, we encourage individuals to determine if they are eligible for SNAP (food stamps) and to be sure to apply if they are eligible. Second, we are reaching out to the un-served and underserved using the mobile food pantry. Third, we are encouraging congregations and organizations to assume more responsibility – as mobile food pantry sponsors, agency sponsors, volunteers, and donors – in their communities.

We know that we are only one component of the solution to hunger. We are aware that partnerships are essential if we are going to succeed or even significantly reduce the impact of hunger. Those partnerships must include government at all levels; concerned citizens, both as individuals and as members of organizations; the faith communities, and FBA. Agency and donor partnerships are essential for us to be able to continue to provide food to our agencies. Clearly, the support of the Beaufort County government is critical and we respectfully request your consideration of our request.



## Fighting hunger and poverty in northeast North Carolina

Serving Beaufort, Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Hyde, Martin, Northampton, Pasquotank, Perquimans, Tyrrell and Washington Counties.

March 3, 2021

Mr. Brian Alligood, County Manager  
Beaufort County  
121 West 3<sup>rd</sup> St  
Washington, NC 27889

Dear Alligood,

I am writing today asking you to consider including the Food Bank of the Albemarle (FBA) in Beaufort County's budget for 2021/22. We ask that you consider supporting our work in Beaufort County at the \$2,500 level in your budget.

For more than 38 years now, we have been privileged to partner with the agencies and people in your county in the fight against hunger. We are proud of the fact that last year, as partners, we provided 1,286,142 pounds of food to the hungry men, women, and children of Beaufort County.

Our organization serves the county by distributing food through Christian Voice Ministries, Deeper Life Ministries Eagles Wings, Mobile Food Pantry - First Church of Christ Macedonia Church of Christ, Mobile Food Pantry – Bath (Athen's Chapel,) Mobile Food Pantry - Eagles Wings, Snowden, Mobile Food Pantry – Pantego, Mobile Food Pantry - Eagles Wings, Haw Branch Church, Mt. Gilead Pentecostal Church Mother of Mercy, Martha's Project, Salvation Army of Beaufort County St. John Disciples of Christ, St. John Missionary Baptist Church, Union Grove Church of Christ, and Word of Life Food Pantry. According to the latest data from Feeding America's Map the Meal Gap report, 19.1% of the overall population is food insecure including 22.8% of children.

I want to share some numbers with you about the services that we provide the residents of your county. During the most recent fiscal year, 2019/2020, Food Bank of the Albemarle served an average of 1,049 Beaufort County residents each month. We provided 1,071,185 meals, to hungry residents of Beaufort County. The annual meal gap hovers at 274,505 meals still needed to ensure that no one goes hungry. Consequently, we need to increase our effort to bridge that gap for the people of Beaufort County.

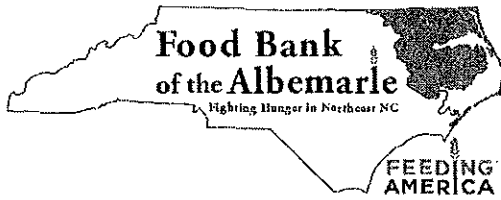
We continue to administer the Commodity Supplemental Food Program in Beaufort County bringing an average of 226 boxes to seniors living at 135% of poverty each month. As proud as we are of the work we have done, we know we are not reaching everyone that is hungry.

Feeding America assigns a KPMG audited value of \$1.74 per pound for the food we distribute. That means that the wholesale value of the food provided to county residents is in excess of \$2,237,887. This value being wholesale means that a smaller organization or a group of individuals would not be able to replicate that value.

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Board of Directors: Mark Campbell, *President* - Galen Niederhauser, *Vice President* - Kahla Hall, *Secretary* - Will Meiggs, *Treasurer*  
Heidi Ambrose, Melissa Arles, Felecia Brown, Hezekiah Brown, Debra Perkins, Jennifer Purcell, Pat Youngblood, Jason Wheelbarger





## Fighting hunger and poverty in northeast North Carolina

Serving Beaufort, Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Hyde, Martin, Northampton, Pasquotank, Perquimans, Tyrrell and Washington Counties.

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Every dollar we receive allows us to provide your hungry constituents with the equivalent of four meals. I would welcome the opportunity to meet with you or speak to the Board of Commissioners about the services that we provide to residents of Beaufort County and the value that we provide the county.

Your support is critical to provide food to hungry residents of Beaufort County. An appropriation of \$2,500 would enable us to provide approximately 12,500 pounds of food or the equivalent of about 10,000 meals.

Thank you for your consideration of our request.

Sincerely,

Liz Reasoner  
Executive Director

### 2 Attachments

1. Beaufort County Report of Service for 2019/20
2. 2019/20 Audit (Latest conducted)

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**Board of Directors:** Mark Campbell, *President* - Galen Niederhauser, *Vice President* - Kahla Hall, *Secretary* - Will Meiggs, *Treasurer* Heidi Ambrose, Melissa Arles, Felecia Brown, Hezekiah Brown, Debra Perkins, Jennifer Purcell, Pat Youngblood, Jason Wheelbarger

**FOOD BANK OF THE ALBEMARLE  
AN AFFILIATE OF FEEDING AMERICA**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2020**

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**DONNA H. WINBORNE** CPA, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
Elizabeth City, North Carolina

**Report on the Financial Statements**

I have audited the accompanying financial statements of Food Bank of the Albemarle, *An Affiliate of Feeding America*, (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Food Bank of the Albemarle as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Other Information*

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and State awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated January 25, 2021 on my consideration of Food Bank of the Albemarle's internal controls over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Food Bank of the Albemarle's internal controls over financial reporting and compliance.

**Emphasis of Matter**

As discussed in Note 14 to the financial statements, COVID-19 was declared a pandemic by the World Health Organization in March 2020. Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. My opinion is not modified with respect to this matter.



Edenton, North Carolina  
January 25, 2021

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
 Statement of Financial Position  
 June 30, 2020

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,480,645
Restricted Cash	842,151
Accounts Receivable	18,826
Contract Assets	249,375
Inventories	659,962
Total Current Assets	3,250,959

PROPERTY AND EQUIPMENT, net	805,702
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OTHER ASSETS	250
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TOTAL ASSETS	\$ 4,056,911
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Current Portion of Notes Payable	\$ 19,347
Current Portion of Capital Lease Obligations	6,808
Accounts Payable	71,777
Accrued Vacation Payable	23,888
Deferred Income - Paycheck Protection Loan	174,100
Advance of COVID-19 Relief	500,000
Total Current Liabilities	795,920

LONG-TERM LIABILITIES

Notes Payable, net of current portion	359,325
Capital Lease Obligation, net of current portion	21,470
Total Long-Term Liabilities	380,795

Total Liabilities	1,176,715
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NET ASSETS

Without Donor Restrictions	
Undesignated	1,479,331
Designated by the Board for Unemployment Reserve	60,049
Invested in Inventories	659,962
Invested in Property and Equipment	398,752
Total Net Assets Without Donor Restrictions	2,598,094

With Donor Restrictions	
Restricted by Feeding America - COVID-19 Relief	282,102
Total Net Assets With Donor Restrictions	282,102

Total Net Assets	2,880,196
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TOTAL LIABILITIES AND NET ASSETS	\$ 4,056,911
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See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle  
An Affiliate of Feeding America  
Statement of Activities  
Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Contributions			
Public Support	\$ 793,255	\$ -	\$ 793,255
Grants			
Federal Awards	757,089	-	757,089
State Awards	492,793	-	492,793
United Way	36,572	-	36,572
Other Grants	1,412,020	472,036	1,884,056
Agency Shared Contribution Fee	88,131	-	88,131
Delivery Fees	189,469	-	189,469
Warehouse Annual Fees	8,750	-	8,750
Agency Food Purchases	285,912	-	285,912
Interest Income	68	-	68
Miscellaneous	10,370	-	10,370
Gain on Sale of Property and Equipment	1,027	-	1,027
Consumable Product Donations/Receipts	9,775,009	-	9,775,009
Total Support and Revenue	<u>13,850,465</u>	<u>472,036</u>	<u>14,322,501</u>
<b>TOTAL SUPPORT, REVENUE, AND RECLASSIFICATIONS</b>	<u>13,850,465</u>	<u>472,036</u>	<u>14,322,501</u>
<b>EXPENSES</b>			
Program Services - Food Distribution	11,733,736	189,934	11,923,670
Support Services - Management and General	192,082	-	192,082
Fundraising	183,469	-	183,469
Depreciation and Amortization Expense	75,086	-	75,086
<b>TOTAL EXPENSES</b>	<u>12,184,373</u>	<u>189,934</u>	<u>12,374,307</u>
<b>INCREASE IN NET ASSETS</b>	1,666,092	282,102	1,948,194
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>932,002</u>	<u>-</u>	<u>932,002</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,598,094</u>	<u>\$ 282,102</u>	<u>\$ 2,880,196</u>

See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle  
An Affiliate of Feeding America  
Statement of Functional Expense  
Year Ended June 30, 2020

	Program Services	Management And General	Fundraising	Total
Salaries and wages	\$ 704,828	\$ 126,508	\$ 72,290	\$ 903,626
Payroll taxes	53,449	9,594	5,482	68,525
Fringe Benefits	84,422	15,153	8,659	108,234
Total personnel expenses	842,699	151,255	86,431	1,080,385
Advertising	-	-	3,562	3,562
Background Check	87	-	-	87
Bad Debt Expense	963	-	-	963
Bank service charges	4,002	-	-	4,002
Branding	11,670	-	-	11,670
Building maintenance	13,871	-	-	13,871
Building supplies	401	-	-	401
CACFP sponsored program	721	-	-	721
Conferences, meetings and training	9,731	-	-	9,731
Contractual Labor	50,079	-	9,721	59,800
Dues & subscriptions	-	3,137	-	3,137
Employee materials	2,455	-	-	2,455
Equipment hardware and software	1,330	5,810	5,810	12,960
Equipment purchases	8,679	-	-	8,679
Equipment rental	4,122	67	67	4,256
Equipment repairs & maintenance	34,150	3,073	3,073	40,296
Exterminating	2,965	-	-	2,965
Feeding America membership fees	3,636	-	-	3,636
Food purchased/distributed	717,294	-	-	717,294
Donated/surplus food distributed	9,431,758	-	-	9,431,758
Food spoilage	219,177	-	-	219,177
Freight and delivery	21,561	-	-	21,561
Supplies - fundraising/direct mail	-	-	61,800	61,800
Insurance - board	-	1,672	-	1,672
Insurance - building	11,809	-	-	11,809
Insurance - vehicles	20,748	-	-	20,748
Interest	23,374	-	-	23,374
Lawn care	3,020	-	-	3,020
Miscellaneous	2,319	-	-	2,319
Feeding the Carolinas	-	12,919	-	12,919
Office supplies	7,308	982	1,670	9,960
Payroll processing fees	4,636	904	503	6,043
Postage	7,310	403	4,130	11,843
Printing	6,082	845	1,520	8,447
Professional fees	-	10,062	-	10,062
Property tax	1,286	-	-	1,286
Sales tax	12,609	-	-	12,609
Service Supplies	39,422	-	-	39,422
Special event advertising/supplies	-	-	3,185	3,185
Sponsored agency program	184,805	-	-	184,805
Supplies - Warehouse	24,136	-	-	24,136
Telephone	9,851	720	1,440	12,011
Trash service	7,516	-	-	7,516
Utilities	20,803	108	432	21,343
Vehicle expenses	152,919	125	125	153,169
Vista Stipend	2,250	-	-	2,250
Volunteer appreciation	116	-	-	116
Total expenses before depreciation expense	11,923,670	192,082	183,469	12,299,221
Depreciation and Amortization expense	75,086	-	-	75,086
<b>TOTAL EXPENSES</b>	<b>\$ 11,998,756</b>	<b>\$ 192,082</b>	<b>\$ 183,469</b>	<b>\$ 12,374,307</b>

See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle  
 An Affiliate of Feeding America  
 Statement of Cash Flows  
 Year Ended June 30, 2020

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in net assets	\$ 1,948,194
Adjustments to reconcile increase in net assets to net cash and cash equivalents provided by operating activities:	
Depreciation and amortization	75,086
Gain on sale of property and equipment	(1,027)
Decrease in accounts receivable	5,374
Increase in contract assets	(162,535)
Increase in inventories	(173,245)
Increase in accounts payable	9,745
Increase in accrued vacation payable	2,611
Increase in deferred income	174,100
Increase in advance of COVID relief	500,000
Net cash and cash equivalents provided by operating activities	<u>2,378,303</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of property and equipment	(265,776)
Proceeds from sale of property and equipment	1,150
Net cash and cash equivalents used in investing activities	<u>(264,626)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Repayment of notes payable	(20,342)
Repayment of capital lease obligation	(5,183)
Net cash and cash equivalents used in financing activities	<u>(25,525)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,088,152
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>234,644</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 2,322,796</u>
(includes restricted cash of \$842,151)	
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>	
Purchase of equipment through capital lease obligation	<u>\$ 8,811</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION</b>	
Cash paid during the year for:	
Interest	<u>\$ 23,374</u>
Income taxes	<u>\$ -</u>

See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Food Bank of the Albemarle, *An Affiliate of Feeding America*, (the Organization) is a nonprofit organization whose mission is to assist the poor and needy in fifteen counties in Northeastern North Carolina. The Organization provides food, support services, advocacy, and education both directly and through other nonprofit entities.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. The basis of accounting conforms to accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers time deposits and highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Receivables and Credit Policies

Accounts receivable are stated at the amount management expects to collect from outstanding balances. A significant portion of receivables are due from governmental and other agencies that support the Organization's mission. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2020, management has determined that an allowance for uncollectible accounts is not necessary.

Inventories

Donated food inventory and donated food received, distributed, and undistributed are stated at estimated fair value determined by reference to a study commissioned by Feeding America, a national food bank network. That study presents the average wholesale value of products donated to the network and is considered to be a reasonable basis upon which to estimate these amounts.

Inventory purchased by the Organization is recorded at the lower of cost or market determined by the first-in, first-out method.

See independent auditor's report.

Food Bank of the Albemarle  
An Affiliate of Feeding America  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are stated at cost, or if donated, at fair value on the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

	<u>Years</u>
Building	39
Leasehold Improvements	27.5
Fixtures and Equipment	7
Computer Equipment	5
Vehicles	5
Leased Property	7
Land Improvements	15

When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. If considered impaired, an impairment loss would be recognized to the extent that the carrying value exceeds the fair value of the asset.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

As of June 30, 2020, the Organization had \$282,102 of net assets subject to donor restrictions.

See independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue and Revenue Recognition

Revenue is recognized when earned. Grant revenues and cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash or other assets are received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Organization's program services; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. The Organization generally pays for services requiring specific expertise. Contributed goods (other than inventories) are recorded at fair value at the date of donation. No significant contributions of such goods or services were received during the year ended June 30, 2020.

The Organization reports gifts of donated food and grocery products over which it has control (i.e. variance power) as unrestricted public support and, shortly thereafter, as expense when granted to affiliated food pantries. During the year ended June 30, 2020, the Food Bank distributed approximately 3,396,300 pounds of donated products received from various donors. The approximate average wholesale value of one pound of donated product was determined to be \$1.74 based on "Product Valuation Survey Methodology" formulated by Feeding America.

Advertising

The Organization expenses advertising costs as incurred. Advertising expense for the year ended June 30, 2020 was \$3,562.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

See independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization is a North Carolina nonprofit corporation and has been recognized by the IRS and the state as exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar provisions in the State Code and, accordingly, no income taxes have been provided in the accompanying financial statements. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization has determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. Returns filed generally remain open for examination by taxing authorities for three years after the filing date.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

Financial instruments which potentially subject the Organization to concentration of credit risk consist primarily of cash, cash equivalents, and accounts receivable. The Organization manages deposit concentration risk by placing cash and temporary cash investments with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. The Organization had deposits with financial institutions exceeding the federal deposit insurance limit of \$1,539,582 at Select Bank and \$349,517 at Towne Bank at June 30, 2020. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are grants due from governmental and other agencies supportive of the Organization's mission.

Fair Value of Financial Instruments

The Organization's financial instruments are cash and cash equivalents, accounts receivable, accounts payable, capital leases, and notes payable. The recorded values of cash and cash equivalents, accounts receivable, and accounts payable approximated fair values based on their short-term nature. The recorded value of capital leases and notes payable approximated fair value based on the interest rates charged.

See independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
 Notes to the Financial Statements  
 Year Ended June 30, 2020

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 1,382,713
Accounts receivable	18,826
	\$ 1,401,539

**NOTE 3 RESTRICTED CASH**

Restricted cash at June 30, 2020 consists of the following:

Restricted by NCDHHS for COVID-19 Relief	\$ 500,000
Restricted by Feeding America for COVID-19 Relief	282,102
Designated by the Board of Directors for Unemployment Reserve	60,049
Total Restricted Cash	842,151

**NOTE 4 CONTRACT ASSETS**

The beginning and ending balance for the Contract Asset account were as follows:

	2019	2020
Beaufort County United Way	\$ 4,500	\$ 450
State Appropriated Money	33,018	77,093
Food and Nutrition Services	3,885	5,815
USDA Commodity Supplemental Food Program	36,538	37,776
USDA TEFAP	8,899	108,241
Z. Smith Reynolds Foundation	-	20,000
	\$ 86,840	\$ 249,375

There were no other contract balances for the year ended June 30, 2019 or 2020, including contract liabilities.

**NOTE 5 INVENTORIES**

At June 30, 2020, inventories consisted of the following:

SNAP Purchased Foods	\$ 70,996
Salvage Commodities	312,542
USDA	229,491
Direct Purchases	46,933
	\$ 659,962

See independent auditor's report.

Food Bank of the Albemarle  
 An Affiliate of Feeding America  
 Notes to the Financial Statements  
 Year Ended June 30, 2020

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2020:

Building	\$	454,388
Leasehold Improvements		21,439
Fixtures and Equipment		466,513
Computer Equipment		62,392
Vehicles		446,284
Intangibles		2,340
Leased Property		10,700
Land Improvements		27,802
Net Depreciable Assets		<u>1,491,858</u>
Less Accumulated Depreciation and Amortization		<u>(857,698)</u>
		634,160
Land		<u>171,542</u>
Net Property and Equipment	\$	<u><u>805,702</u></u>

NOTE 7 LINE OF CREDIT

The Organization has a revolving line of credit agreement for \$125,000 with Select Bank & Trust Company. Interest on the outstanding balance is payable monthly and the principal outstanding is payable in full on demand from the lender. Interest is charged at the prime rate (3.25% and June 30, 2020). There was no outstanding balance at June 30, 2020.

NOTE 8 NOTES PAYABLE

The Organization has a mortgage note payable with Select Bank & Trust Company secured by the land and building. The terms and maturities of the note payable are as follows:

	Payment Terms	Interest Rate	Current Portion	Long-Term Portion	Total
Select Bank and Trust	* \$2,521.80/Mo	5.15%	<u>\$ 12,410</u>	<u>\$ 337,984</u>	<u>\$ 350,394</u>

\* Secured by deed of trust

Principal payments for the next four years are as follows:

6/30/2021	\$	12,410
6/30/2022		13,064
6/30/2023		13,753
6/30/2024		<u>311,167</u>
	\$	<u><u>350,394</u></u>

See independent auditor's report.

Food Bank of the Albemarle  
An Affiliate of Feeding America  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 8 NOTES PAYABLE (continued)

The Organization also has a note payable to Nissan Motor for equipment. The terms and maturities of the note payable are as follows:

	Payment Terms	Interest Rate	Current Portion	Long-Term Portion	Total
Nissan Motor	* \$663.74/Mo	4.09%	\$ 6,937	\$ 21,341	\$ 28,278

Principal payments for the next four years are as follows:

6/30/2021	\$ 6,937
6/30/2022	7,226
6/30/2023	7,527
6/30/2024	6,588
	<u>\$ 28,278</u>

NOTE 9 LEASES

OPERATING LEASE

The Organization is leasing copier equipment under a sixty-month lease term. The monthly payment is \$294. The lease ended April 14, 2020 and the Organization continued on a month-to-month basis through June 30, 2020.

During the year, the Organization entered into several lease agreements with Ryder.

The first lease was signed December 23, 2019 and is a 37-month lease. The lease payment is a fixed payment of \$100 per month plus a rate of \$0.915 per mile, as well as fuel costs. The contract requires a minimum of 25,000 miles per year.

Minimum future lease payments under the lease are:

Year ended June 30,	2021	\$ 24,075
	2022	24,075
	2023	14,044
		<u>\$ 62,194</u>

The second Ryder lease was signed January 9, 2020 and is a 30-month lease. The lease payment is a fixed payment of \$100 per month plus a rate of \$0.915 per mile, as well as fuel costs. The contract requires a minimum of 25,000 miles per year.

See independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
 Notes to the Financial Statements  
 Year Ended June 30, 2020

NOTE 9 LEASES (continued)

Minimum future lease payments under the lease are:

Year ended June 30, 2021	\$	24,075
2022		24,075
		<u>\$ 48,150</u>

The third Ryder lease was signed January 9, 2020 and is a 63-month lease. The lease payment is a fixed payment of \$100 per month plus a rate of \$0.915 per mile, \$0.95 hourly refrigeration, \$0.95 standby refrigeration as well as fuel costs. The contract requires a minimum of 25,000 miles per year, 2,080 estimated annual refrigeration hours, and 1,000 estimated standby refrigeration hours.

Minimum future lease payments under the lease are:

Year ended June 30, 2021	\$	27,001
2022		27,001
2023		27,001
2024		27,001
2025		20,251
		<u>\$ 128,255</u>

CAPITAL LEASE OBLIGATION

The Organization has acquired equipment under the provisions of a long-term lease. For financial reporting purposes, minimum lease payments relating to the equipment have been capitalized and included in equipment on the balance sheet. Amortization of leased equipment is included in depreciation expense.

Assets held through capital lease obligations at June 30, 2020 were as follows:

Equipment	\$	33,811
Less accumulated depreciation		(6,253)
		<u>\$ 27,558</u>

The following is a schedule of future minimum lease payments under the capital lease obligation:

Total minimum lease payments	\$	31,379
Less amount representing interest		(3,101)
Present value of net minimum lease payments		<u>28,278</u>
Less current portion		(6,808)
		<u>\$ 21,470</u>

See independent auditor's report.

Food Bank of the Albemarle  
An Affiliate of Feeding America  
Notes to the Financial Statements  
Year Ended June 30, 2020

**NOTE 9 LEASES (continued)**

Future maturities of capital lease obligations at June 30, 2020 are as follows:

6/30/2021	\$ 6,808
6/30/2022	7,183
6/30/2023	7,579
6/30/2024	6,708
	<u>\$ 28,278</u>

**NOTE 10 NET ASSETS WITHOUT DONOR RESTRICTIONS**

It is recommended by Feeding America that an operational reserve equal to three months expenditures be maintained.

Net assets available for operating costs on June 30, 2020 totaled \$1,479,331.

**NOTE 11 CONCENTRATION OF PUBLIC SUPPORT**

The Organization receives a substantial amount of its support from federal, state, and private agencies. A significant reduction in funding from these sources, if it were to occur, may have an effect on the Organization's programs and activities.

**NOTE 12 FUNCTIONALIZED EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, benefits, payroll taxes, professional fees, utilities, equipment-related expenses, and office expenses, which are allocated on the basis of estimates of time and effort.

**NOTE 13 DEFERRED INCOME**

On April 10, 2020, the organization received loan proceeds in the amount of \$174,100 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of their average monthly payroll expenses. The loan is forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrow terminates employees or reduces salaries during this period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP.

See independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 14 SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through January 25, 2021, the date on which the financial statements were available to be issued and has determined that there are no disclosures or adjustments relating to subsequent events necessary in the accompanying financial statements.

On July 23, 2020, the Organization entered into a new operating lease for a copier under a 60-month lease term. The monthly payment is \$716.

Future lease payments under the lease are:

Year ended June 30, 2021	\$	8,592
2022		8,592
2023		8,592
2024		8,592
2025		8,592
	\$	<u>42,960</u>

On July 23, 2020, the Organization entered into an operating lease agreement to lease property in Pasquotank County under an eight-month lease. The monthly lease payment is \$3,000.

The Organization's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Organization's financial position, operations, and cash flows. Possible effects may include, but are not limited to, disruption to the Organization's customers and revenue, absenteeism in the Organization's labor workforce, and a decline in value of assets held by the Organization. The ultimate effect of outbreak cannot be reasonably estimated at this time.

The Organization applied for loan forgiveness for the PPP loan on October 16, 2020. As of January 25, 2021, they have not received a formal confirmation that the loan has been forgiven. Once the loan is forgiven, the amount forgiven will be included as income.

See independent auditor's report.

Food Bank of the Albemarle  
*An Affiliate of Feeding America*  
Notes to the Financial Statements  
Year Ended June 30, 2020

NOTE 15 ADOPTION OF NEW ACCOUNTING STANDARD

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606). The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2019, the first day of the Organization's fiscal year, using the full retrospective method.

The Organization receives benefits from services provided as they perform their obligations. Therefore, the revenue is recognized over time. The Organization records accruals to reflect the expected final settlements based on cost reports. For reports filed as of year-end, the accrual is based on those cost reports and subsequent activity, and a valuation allowance against those cost reports is recorded if necessary. The accrual for periods for which a cost report is not yet filed is recorded based on estimates of what the Organization expects to report on the filed cost reports, and a corresponding valuation allowance is recorded when needed. The amount determined to be a receivable as of year-end is reported as a Contract Asset.

The adoption of this ASU did not have a significant impact on the Organization's financial statements. No changes were required to previously reported revenues as a result of the adoption.

See independent auditor's report.

**DONNA H. WINBORNE** CPA, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Food Bank of the Albemarle  
*An Affiliate of Feeding America*

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Food Bank of the Albemarle, *An Affiliate of Feeding America* (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated January 25, 2021.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Food Bank of the Albemarle's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Food Bank of the Albemarle's internal control. Accordingly, I do not express an opinion on the effectiveness of Food Bank of the Albemarle's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

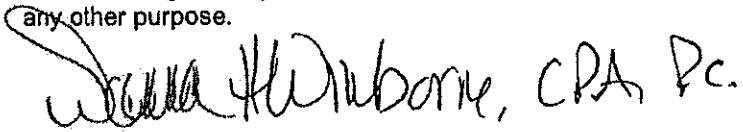
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Food Bank of the Albemarle's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Susan H. Wubone, CPA, PC." The signature is written in a cursive style with a large initial 'S'.

Edenton, North Carolina  
January 25, 2021

**DONNA H. WINBORNE** CPA, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE  
STATE SINGLE AUDIT IMPLEMENTATION ACT**

To the Board of Directors of  
Food Bank of the Albemarle  
*An Affiliate of Feeding America*

**Report on Compliance for Each Major Federal Program**

I have audited Food Bank of the Albemarle's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Food Bank of the Albemarle's major federal programs for the year ended June 30, 2020. Food Bank of the Albemarle's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of Food Bank of the Albemarle's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Food Bank of the Albemarle's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Food Bank of the Albemarle's compliance.

***Opinion on Each Major Federal Program***

In my opinion, Food Bank of the Albemarle complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of Food Bank of the Albemarle is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing the audit of compliance, I considered Food Bank of the Albemarle's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Food Bank of the Albemarle's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Edenton, North Carolina  
January 25, 2021





Food Bank of the Albemarle  
An Affiliate of Feeding America  
Schedule of Expenditures of Federal and State Awards  
Year Ended June 30, 2020

Grantor/Pass-through Grantor/Program	Federal CFDA Number	Contract #	Receipts	Expenditures
<b>Federal Awards:</b>				
<u>U.S. Department of Agriculture</u>				
Pass through North Carolina Dept. of Health and Human Services				
Child and Adult Care Food Program	10.558		\$ 707	\$ 707
Food and Nutrition Services	10.561	39496	21,020	21,020
<u>U.S. Department of Agriculture</u>				
Food Distribution Cluster (Note D)				
Pass through North Carolina Dept. of Agriculture				
U.S.D.A. Food Commodities - Donation (Note C)	10.569	20-026-2011	3,544,798	3,536,753
U.S.D.A. TEFAP Cash Payments to Food Bank	10.568	20-026-2011	486,386	486,386
U.S.D.A. Commodity Supplemental Food Program	10.565	20-027-2002	<u>243,973</u>	<u>243,973</u>
Total Food Distribution Cluster (Note D)			<u>4,275,157</u>	<u>4,267,112</u>
Total U.S. Department of Agriculture			<u>4,296,884</u>	<u>4,286,839</u>
U.S. Department of Homeland Security				
The Emergency Food and Shelter Program	97.024	VARIOUS	<u>5,004</u>	<u>5,004</u>
Total Federal Awards			<u>4,301,888</u>	<u>4,293,843</u>
<b>State Awards:</b>				
North Carolina Department of Health and Human Services				
State Appropriated Money		36257	<u>492,793</u>	<u>492,793</u>
Total State Awards			<u>492,793</u>	<u>492,793</u>
Total Federal and State Awards			<u>\$ 4,794,681</u>	<u>\$ 4,786,636</u>

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards (SEFSA) includes the federal and state grant activity of Food Bank of the Albemarle under the programs of the federal government and the State of North Carolina for the year ended June 30, 2020. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Food Bank of the Albemarle, it is not intended to and does not present the financial position, changes in net position, or cash flows of Food Bank of the Albemarle.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Food Bank of the Albemarle has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - FOOD DONATION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and distributed.

**NOTE D - CLUSTER OF PROGRAMS**

The following are clustered by the U.S. Department of Agriculture:  
Food Distribution Cluster

## Request for Service Expansion

**Title of Service Expansion:** BHM Library

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 2,721	Additional funds requested by agency above current year allocation of \$221,631
Capital Outlay		
Total Expenditures	\$ 2,721	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 2,721	

## **BHM Regional Library Request For County Funding 2021-2022**

### **Attachments:**

- **Budget Forms 1-3 and Accompanying Documents**
- **BHM Regional Library, Inc, Audit Report**
- **IRS 501501 (c) 3 Determination Letter**

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**

*Budget Form 1*


Agency: BHM Regional Library

Amount Requested \$ 224,352

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	221,631	221,631	221,631	224,352
Federal				0
State	299,668	299,888	299,888	299,950
Cities/Towns	107,750	121,750	121,750	123,598
United Way				
Other Counties excluding Beaufort County	155,194	155,194	155,194	157,950
Other:		3,965	3,965	3,965
Donations/Fundraisers				
Fees/Dues	6,345	12,000	12,000	12,000
Sales				
Miscellaneous		64,714	64,714	68,166
Beginning Balance (Deficit)				
<b>TOTAL:</b>	55,044	879,142	879,142	889,981
<b>EXPENSES:</b>				
Salaries and Benefits	623,902	611,322	611,322	621,407
Program Services				
Contractual Services				
Commodities & Supplies				
Fundraisers				
Capital				
Other	204,565	267,820	267,820	268,574
<b>TOTAL:</b>	828,467	879,142	879,142	889,981

Organizational Data

President: Penny Sermons  
 Executive Director: Patrick Fitzgerald  
 Treasurer: Amy Asby  
 Other Officers:

Completed by:   
 (Signature)

Date: March 17, 2021 \_\_\_\_\_

Patrick Fitzgerald  
 (Name)

BHM Regional Library Director \_\_\_\_\_

Phone: 252-946-6401 \_\_\_\_\_

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: BHM Regional Library

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> <b>TOTAL:</b>			
1a. Total continuing from previous fiscal year	23,800	36,613	36,613
1b. Total new for the year			
1c. Total terminated during the year			
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>			
2a. Washington	17,136	13,817	13,817
2b. Washington Park			
2c. Chocowinity		1,747	1,747
2d. Bath	1,582	1,103	1,103
2e. Belhaven	3,065	1,884	1,884
2f. Aurora	827	629	629
2g. Pantego	681	689	689
2h. Pinetown	509	655	655
2i. Outside Beaufort County or Unknown		16,089	16,089
<b>3. AGE GROUP TOTAL:</b>			
3a. Infants through 4 years of age	1,292	811	811
3b. 5 through 12 years of age			
3c. 13 through 17 years of age	284	238	238
3d. 18 through 29 years of age	6,377		
3e. 30 through 64 years of age		4,195	4,195
3f. 65 and over			
3g. Not known or not applicable	15,847	31,369	31,369
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable	23,800	36,613	36,613
<b>5. SEX TOTAL:</b>			
5a. Male	5,499	2,428	2,428
5b. Female	7,775	5,761	5,761
5c. Not recorded	10,526	28,424	28,424

## PROGRAM PARTICIPANTS STATISTICS

### *Budget Form 2*

Agency: BHM Regional Library

**Please Note:** We use the number of library card holders to complete Form 2 “unduplicated individuals served.” This figure is limited in showing what services are utilized throughout our libraries. The following are several statistics commonly used by public libraries to quantify how our services are used. Library closures beginning in March of last year impacted last year’s numbers.

	<u>2018-2019</u>	<u>2019-2020</u>
Library Visits:	40,219	29,382
Computer Sessions:	11,699	7,119
Wi-Fi Sessions:	22,445	15,393
Adult Books Circulated:	22,839	15,784
Children’s Books Circulated:	10,987	4,304
DVD’s Circulated:	3,994	2,140
Audiobooks Circulated:	821	329
Adult Programs Attended:	1,388	720
Children’s Program Attended:	3,140	2,784

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: BHM Regional Library

Contact Information: Patrick Fitzgerald, 158 N Market St, Washington, NC 27889

252-946-6401, pfitzgerald@bhmlib.org

Amount Requested: \$224,352

Please outline what the County appropriation will specifically be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

Please see attached letter and budget.

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Completed By: Patrick Fitzgerald - BHM Regional Library Director  
Printed Name & Position

Pat S. Fitzgerald March 17, 2021  
Signature & Date

**BHM Regional Library, Inc.**

158 N Market St.

Washington, NC 27889

(252) 946-6401



Brian Alligood  
Beaufort County Manager  
March 17, 2021

Dear Brian,

I am writing behalf of the BHM Regional Library to request an appropriation from Beaufort County for the fiscal year 2021-2022. This appropriation finances the operation of our four branch libraries within the county in Aurora, Bath, Belhaven, and Washington, and a share of support for regional expenses to fund IT staffing.

This year, we are requesting an increase of \$2,721 for a total appropriation of \$224,352. This modest increase would help us to implement a cost of living adjustment raise for employees at each of the Beaufort County Libraries. These funds pay for staffing and personnel costs for two full time and eleven part time employees across the four branches. These funds also pay for books, and materials, internet and phone services, rent and building maintenance, equipment and supply purchases, and utilities.

I would like to thank Beaufort County and the Beaufort County Commissioners for your continued support for library services in our community. Enclosed is a copy of our proposed budget along with the required Forms 1-3. Please contact me if you have any questions and I look forward to seeing you at an upcoming commissioner's meeting.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Fitzgerald".

Patrick Fitzgerald  
Director, BHM Regional Library  
[pfitzgerald@bhmlib.org](mailto:pfitzgerald@bhmlib.org)  
252-964-4501 ext. 11

**BHM REGIONAL LIBRARY  
BEAUFORT COUNTY FUNDS  
PROPOSED BUDGET 2021-2022**

**INCOME**

approved July 12, 2019 BHM Board

Beaufort County	<b>224,352</b>
Town of Aurora	<b>4,150</b>
Town of Belhaven	<b>7,100</b>
Town of Bath	<b>3,000</b>
Miscellaneous Revenue - Friends of Bath Donation	<b>1,465</b>
Carryover	<b>5,708</b>
<b>TOTAL:</b>	<b>\$245,775</b>

**EXPENSES**

**\$164,031**

**Personnel** Salaries & benefits for: Aurora: Branch Mgr. 1 FT, 1 Lib. Asst. 1 PT, 1 Lib. Clerk PT; Bath: Branch Mgr. 1 PT, 3 PT Lib. Clerks, 1 PT Lib Asst.; Belhaven: Branch Mgr. 1 FT, 2 PT Clerks; HQ: 2 Lib. Clerk PT.

132,199	Total Salaries
9,761	FICA
16,254	Health Insurance
109	Life Insurance
5,708	Retirement

**12,404**

**BOOKS**

6,500	Lease/Standing order plans for Aurora, Belhaven, Bath and for HQ
5,904	Children's Books (Aurora, Bath, Belhaven, HQ)

**800**  
**2,000**  
**500**  
**7,000**  
**16,000**  
**2,500**  
**1,000**  
**2,000**  
**14,000**  
**23,540**

**Periodicals (Aurora, Bath, Belhaven, HQ)**  
**DVDs (Aurora, Belhaven)**  
**Audiobooks (Bath)**  
**Internet and Phone (\$4,000 Internet & \$3,000 Phone)**  
**Rent and Building Maintenance (HQ Rent and cleaning, Bath Rent, PO Boxes)**  
**Copier Maintenance**  
**Equipment**  
**Supplies Belhaven and Bath**  
**Utilities HQ, Bath, Aurora**  
**Regional Expenses (see explanation below)**

**\$245,775**

**TOTAL EXPENSE**

\*\*\*\*\*

The division of regional expenses paid with county funds amounts to .50 per capita

	<u>POPULATION</u>	<u>PER CAPITA</u>	
Beaufort	47,079	\$ 23,540	<b>Population figures US Census Bureau 2018</b>
Hyde	5,230	\$ 2,615	
Martin	22,671	\$ 11,336	
	<u>74,980</u>	<u>\$ 37,491</u>	

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**B H M Regional Library, INC,**

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**Washington, North Carolina**

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**Audit Report**

**June 30, 2020**

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B H M REGIONAL LIBRARY, INC.  
WASHINGTON, NORTH CAROLINA

**BOARD OF DIRECTORS**

**Chairman**

Penny Sermons

**Vice Chairman**

Ms. Liz Hotchkiss

**Director**

Ms. Amanda Corbett

**Board**

Betty Burleson  
Jerry Langley  
Gwen Mullen  
Phyllis Parker  
Sudie Reason  
Bill Schaefer  
Susan N. Simpson  
Susan Smith  
Cherie Taylor

**B H M REGIONAL LIBRARY, INC.  
WASHINGTON, NORTH CAROLINA  
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June 30, 2020

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**LARRY E. CARPENTER, CPA, PA**  
CERTIFIED PUBLIC ACCOUNTANT

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**Independent Auditor's Report**

To The Board of Directors  
B H M Regional Library, Inc.  
Washington, North Carolina

**Report on the Financial Statements**

We have audited the accompanying financial statements of the government activities, the business-type activities, the aggregate discretely presented component units, major fund, and the aggregate remaining fund information of B H M Regional Library, Inc. as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise B H M Regional Library, Inc. basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on the audit. I conducted the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

1

*Member:*  
American Institute of Certified Public Accountants, NC Association of Certified Public Accountants  
AICPA – Governmental Audit Quality Center

2313 EXECUTIVE CIRCLE, SUITE B • GREENVILLE, NC 27858 • (252) 561-8292 • FAX (888) 850-0782  
[www.lcarpentercpa.com](http://www.lcarpentercpa.com) • [info@lcarpentercpa.com](mailto:info@lcarpentercpa.com)

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business- type activities, the aggregate discretely presented component units, the major fund, and the aggregate remaining fund information of B H M Regional Library, Inc. as of June 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, for the year ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 7 and 11, and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability and Contributions, on page 34 and 35, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary and Other Information**

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the B H M Regional Library, Inc. basic financial statements. The introductory information, budgetary schedules, other schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary schedules, and other schedules, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules, and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory information and the statistical sections have not been subjected to the auditing procedures applied in the audit of basic financial statements, and accordingly, we do not express an opinion or provide assurance on them

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2021 on our consideration of the B H M Regional Library internal control over financing reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering B H M Regional Library, Inc. internal control over financial reporting and compliance.

*Larry E. Carpenter, CPA, PA*  
Greenville, NC  
February 15, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## Management's Discussion and Analysis

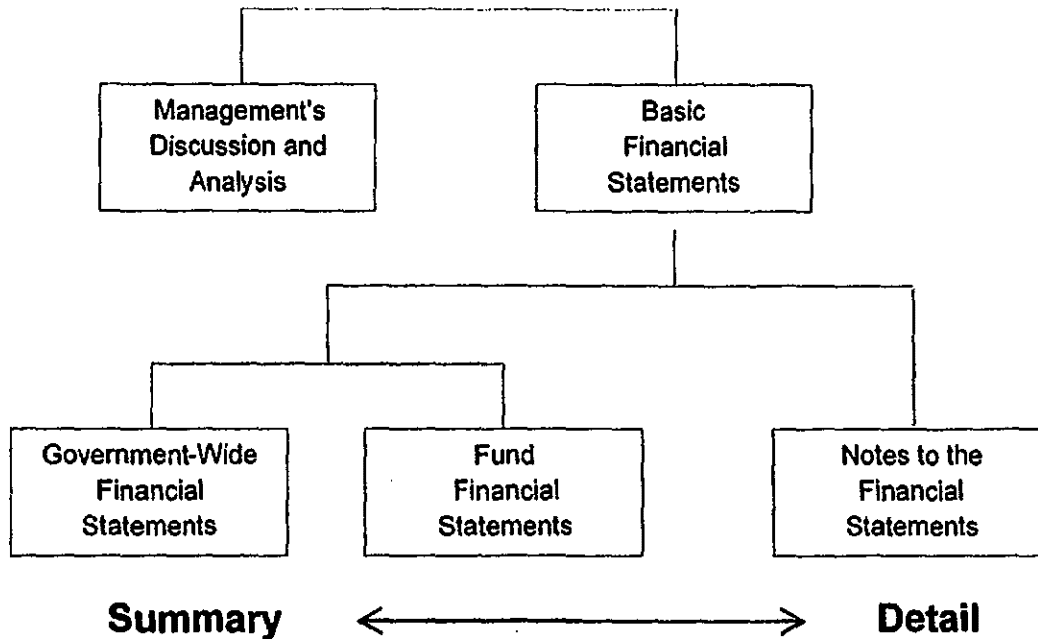
As management of BHM Regional Library, we offer readers of BHM Regional Library's financial statements this narrative overview and analysis of the financial activities of the BHM Regional Library for the fiscal year ended June 30, 2020. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Library's financial statements, which follow this narrative.

### ***Financial Highlights***

- The assets of the BHM Regional Library exceeded its liabilities at the close of the fiscal year by \$1,405,593 (*net position*). The Library's total net position decreased by \$11,451.
- As of the close of the current fiscal year, B.H.M. Library's governmental fund reported a fund balance of \$679,290 with a net change of \$17,165. Approximately 99.56% of this total amount, or \$676,286 is available for spending at the government's discretion (*unreserved net position*).

### ***Overview of the Financial Statements***

This discussion and analysis are intended to serve as an introduction to BHM Regional Library's basic financial statements. The Library's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Library through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of BHM Regional Library.



**Basic Financial Statements**

The first two statements (Exhibits A-1 and A-2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the library's financial status.

The next statements (Exhibits A-3 through A-5) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Library's government. These statements provide more detail than the government-wide statements. There are two parts of the Fund Financial Statements: 1) the governmental funds statements and 2) the budgetary comparison statements.

The next section of the basic financial statements is the **Notes**. These notes to the financial statements explain in detail some of the data contained in those statements.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the Library's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Library's status as a whole.

*Management's Discussion and Analysis*  
*B H M Regional Library, Inc.*

The two government-wide statements report the Library's net position and how they have changed. Net position is the difference between the Library's total assets and total liabilities. Measuring net position is one way to gage the Library's financial condition.

The government-wide financial statements can be found at Exhibits A and B of this report.

**Fund Financial Statements**

The fund financial statements provide a more detailed look at the Library's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. BHM Regional Library, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the Library's budget ordinance. Funds of BHM Regional Library are grouped into one category: governmental funds.

**Governmental Funds:** Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. All of the Library's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Library's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

BHM Regional Library adopts an annual budget for all its Funds, as required by the General Statues. The budget is a legally adopted document that incorporates input from the management of the Library, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Library to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the Special Revenue Fund demonstrates how well the Library complied with the budget ordinance and whether or not the Library succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the final budget as amended b the board; 2) the actual resources, charges to appropriations, and ending balances in the Special Revenue Fund; and 3) the difference or variance between the final budget and the actual resources and charges

*Management's Discussion and Analysis*  
*B H M Regional Library, Inc.*

**Notes to the Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are after Exhibit E of this report.

**BHM Regional Library's Net Position**

**Figure 2**

	<b>Governmental</b>	
	<b>Activities</b>	
	<b>2020</b>	<b>2019</b>
Current and other assets	\$ 700,418	\$ 638,995
Pension assets	-	-
Capital assets	759,140	714,246
Deferred outflows of resources	85,257	78,142
Total assets and deferred outflows of resources	<u>1,544,815</u>	<u>1,431,383</u>
Current liabilities	-	5,390
Noncurrent liabilities	112,514	80,969
Deferred inflows of resources	5,580	2,292
Total liabilities and deferred inflow of resources	<u>118,094</u>	<u>88,651</u>
Net investment in capital assets	759,140	714,246
Restricted	3,004	-
Unrestricted	643,449	620,177
Total net position	<u>\$ 1,405,593</u>	<u>\$ 1,334,423</u>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of BHM Regional Library exceeded liabilities by \$1,405,593 as of June 30, 2020. The Library's net position decreased by \$11,451 for the fiscal year ended June 30, 2020. BHM Regional Library uses their capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although BHM Regional Library's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

**BHM Regional Library Changes in Net Position**

**Figure 3**

	Governmental	
	Activities	
	2020	2019
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 42,188	\$ 34,656
Operating grants and contributions	784,823	821,048
Capital grants and contributions	-	-
General revenues:		
Investment earnings	2,253	2,712
Other	16,368	18,838
<b>Total revenues</b>	<b>845,632</b>	<b>877,254</b>
<b>Expenses:</b>		
Culture and recreation	857,083	796,153
<b>Total expenses</b>	<b>857,083</b>	<b>796,153</b>
<b>Increase (decrease) in Net Position</b>	<b>(11,451)</b>	<b>81,101</b>
<b>Net Position, July 1</b>	<b>1,417,044</b>	<b>1,297,332</b>
<b>Net Position, June 30</b>	<b>\$ 1,405,593</b>	<b>\$1,378,433</b>

**Governmental activities.** Operating grants funded \$784,823 of BHM Regional Library's governmental activities.

**Financial Analysis of the Library's Funds**

As noted earlier, BHM Regional Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of BHM Regional Library's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing BHM Regional Library's financing requirements. Specifically, unreserved net position can be a useful measure of a government's net resources available for spending at the end of the fiscal year

The special revenue operating fund is the chief operating fund of BHM Regional Library. At the end of the current fiscal year, library's fund balance available in the general fund was \$676,286, while total fund balance reached \$670,290. As a measure of the operating fund's liquidity, it may be useful to compare both unrestricted net position and total net position to total fund expenditures. Unrestricted net position represents 81.63% of total operating revenue fund expenditures, while total net position represents 95.14% of the same amount.

**Budgetary Highlights:** The Library revised the budget during the fiscal year. Generally, budget amendments fall into one of the three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

**Capital Assets**

**Capital assets.** BHM Regional Library's investment in capital assets for its governmental activities as of June 30, 2020, totals \$759,140 (net of accumulated depreciation). These assets include equipment and books, and vehicles.

Major capital asset transactions during the year include:

- Purchased equipment and books required for the Library's daily operations.

**BHM Regional Library's Capital Assets**

**Ldxx znyyFigure 4**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Equipment	\$ 436,609	\$ 436,609
Books	729,844	729,844
Vehicles	28,848	28,848
Subtotal	1,195,301	1,195,301
Accumulated depreciation	(436,162)	(433,232)
Capital assets, net	\$ 759,140	\$ 762,069

**Request for Information**

This report is designed to provide an overview of the Library's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to:

**Amy Asby, Finance Officer**  
**BHM Regional Library**  
**The Old Courthouse**  
**Washington, N.C. 27889.**

**BASIC FINANCIAL STATEMENTS**

**BHM Regional Library, Inc., Washington, North Carolina**  
**Statement of Net Position**  
**June 30, 2020**

	<b>Primary Government</b>
	<b>Governmental Activities</b>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 697,414
Accounts receivable (net)	3,004
<b>Total Current Assets</b>	<b>700,418</b>
<i>Noncurrent Assets</i>	
Books	729,845
Other capital assets, net of depreciation	29,295
<b>Total Assets</b>	<b>1,459,558</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	85,257
<b>Total Deferred Outflows of Resources</b>	<b>85,257</b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
<b>Total Current Liabilities</b>	-
<i>Noncurrent Liabilities</i>	
Net Pension Liability	112,514
Compensated absences	21,128
<b>Total Liabilities</b>	<b>133,642</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	5,580
<b>Total Deferred Inflows of Resources</b>	<b>5,580</b>
<b>NET POSITION</b>	
Net investment in capital assets	759,140
<i>Restricted for:</i>	
Stabilization by State Statute	3,004
<i>Unrestricted</i>	643,449
<b>Total Net Position</b>	<b>\$ 1,405,593</b>

The accompanying notes are an integral part of this financial statement.

Exhibit A-2

**BHM Regional Library, Inc., Washington, North Carolina  
Statement of Activities  
For the Year Ended June 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital Grants</u>	<u>Revenue</u>
		<u>Services</u>	<u>Grants and</u>	<u>and</u>	<u>Government</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
Personnel	\$ 649,589	\$ -	\$ -	\$ -	\$ (649,589)
Operating	125,475	42,188	784,823	-	701,536
Library materials	60,961	-	-	-	(60,961)
Depreciation	2,930	-	-	-	(2,930)
Other operating expenditures	18,128	-	-	-	(18,128)
<b>Total Governmental Activities</b>	<b>857,083</b>	<b>42,188</b>	<b>784,823</b>	<b>-</b>	<b>(30,072)</b>
<b>General Purpose Revenues and Transfers:</b>					
<b>Revenues</b>					
					2,253
Interest income					16,368
Miscellaneous					<u>18,621</u>
<b>Total General Revenues and Transfers</b>					
					<u>(11,451)</u>
<b>Change in Net Position</b>					
					1,378,432
<i>Net Position, at beginning as previously stated</i>					
					38,612
<i>Prior period adjustment</i>					
					<u>1,417,044</u>
<i>Net position, beginning as restated</i>					
					<u>\$ 1,405,593</u>
<i>Net Position at End of Period</i>					

The accompanying notes are an integral part of this financial statement.

11

**BHM Regional Library, Inc., Washington, North Carolina**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	<b>Major Fund</b>
	<b>General Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 697,414
Accounts receivable (net)	3,004
<b>Total Assets</b>	<b>700,418</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	—
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 700,418</b>
<b>LIABILITIES</b>	
Compensated absences	\$ 21,128
<b>Total Liabilities</b>	<b>21,128</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	—
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>21,128</b>
<b>FUND BALANCE</b>	
Restricted	3,004
Unassigned	676,286
<b>Total Fund Balance</b>	<b>679,290</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 700,418</b>

The accompanying notes are an integral part of this financial statement.

**BHM Regional Library, Inc., Washington, North Carolina  
 Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position  
 June 30, 2020**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance - Governmental Funds	\$	679,290
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		759,140
Net Pension Liability		(112,514)
Deferred outflows of resources related to pensions are not reported in the funds		85,257
Deferred inflows of resources related to pensions are not reported in the funds		(5,580)
<b>Total Net Position-Governmental Funds</b>	<b>\$</b>	<b><u>1,405,593</u></b>

*The accompanying notes are an integral part of this financial statement.*

**BHM Regional Library, Inc., Washington, North Carolina**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

	<u>Major Fund</u>
	<u>General Fund</u>
<b>Revenues</b>	
City of Williamston	\$ 93,500
Town of Aurora	4,150
Town of Bath	3,000
Town of Belhaven	7,100
County of Beaufort	221,631
County of Hyde	51,000
County of Martin	104,194
State aid	299,668
Fines and fees	6,345
Interest income	2,253
Refunds	36,423
Miscellaneous	16,368
<b>Total Revenues</b>	<u>845,632</u>
<b>Expenditures</b>	
Personnel	623,902
Operating	125,475
Library materials	60,961
Other operating expenditures	18,129
<b>Total Expenditures</b>	<u>828,467</u>
<b>Excess of Revenues Over</b>	
<b>(Under) Expenditures</b>	<u>17,165</u>
<b>Net Change in Fund Balance</b>	<b>17,165</b>
<i>Fund Balance, beginning as previously stated</i>	623,513
<i>Prior period adjustment</i>	38,612
<i>Fund Balance, beginning as restated</i>	662,125
<b>Fund Balance at End of Period</b>	<u>\$ 679,290</u>

The accompanying notes are an integral part of this financial statement.

**BHM Regional Library, Inc., Washington, North Carolina  
 Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and  
 Changes in Fund Balance with Statement of Activities  
 For the Year Ended June 30, 2020**

Amounts reported for governmental activities in the Statement of Activities are different because:

Total Net Change in Fund Balances - Governmental Funds	\$	17,165
 Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		 (2,930)
Pension expense		(25,686)
<b>Changes in Net Position-Governmental Funds</b>	<b>\$</b>	<b><u>(11,451)</u></b>

*The accompanying notes are an integral part of this financial statement.*

**BHM Regional Library, Inc., Washington, North Carolina**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
City of Williamston	\$ 102,000	\$ 102,000	\$ 93,500	\$ (8,500)
Town of Aurora	4,150	4,150	4,150	--
Town of Bath	3,000	3,000	3,000	--
Town of Bethaven	8,965	8,965	7,100	(1,865)
Beaufort County	245,170	245,170	221,631	(23,539)
Hyde County	53,615	53,615	51,000	(2,615)
Martin County	115,530	115,530	104,194	(11,336)
State aid	299,988	299,988	299,668	(320)
Fines and Fees	13,800	13,800	6,345	(7,455)
Interest Income	550	550	2,253	1,703
Refunds	120,667	120,667	43,712	(76,955)
Miscellaneous Income	--	--	9,079	9,079
<b>Total Revenues</b>	<b>967,435</b>	<b>967,435</b>	<b>845,632</b>	<b>(121,803)</b>
<b>Other Financing Sources</b>				
<b>Total Revenues and Other Financing Sources</b>	<b>967,435</b>	<b>967,435</b>	<b>845,632</b>	<b>(121,803)</b>
<b>Expenditures</b>				
Personnel	642,094	642,094	623,902	18,192
Operating	197,367	197,367	125,475	71,892
Library Materials	74,175	74,175	60,961	13,214
Other Operating	20,000	20,000	18,129	1,871
<b>Total Expenditures</b>	<b>933,636</b>	<b>933,636</b>	<b>828,467</b>	<b>105,169</b>
<b>Other Financing Uses</b>				
Unappropriated	33,799	33,799	--	33,799
<b>Total Expenditures and Other Financing Uses</b>	<b>967,435</b>	<b>967,435</b>	<b>828,467</b>	<b>138,968</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>--</b>	<b>--</b>	<b>17,165</b>	<b>17,165</b>
<b>Net Change in Fund Balance</b>	<b>\$ --</b>	<b>\$ --</b>	<b>17,165</b>	<b>\$ 17,165</b>
<i>Fund Balance, beginning as previously stated</i>			623,513	--
<i>Prior period adjustment</i>			38,612	
<i>Fund balance, beginning as restated</i>			662,125	
<b>Fund Balance at End of Period</b>			<b>\$ 679,290</b>	

The accompanying notes are an integral part of this financial statement.

## **Notes To The Financial Statements**

B H M REGIONAL LIBRARY, INC.  
WASHINGTON, NORTH CAROLINA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the B H M Regional Library, Inc. conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant accounting policies.

***A. Reporting Entity***

Regional libraries are defined as library systems serving more than one county. They are organized to provide more adequate service than could be provided by separately operated libraries. Regional libraries are composed of three or more counties, or two counties with a total of 100,000 population.

***B. Description of Agency***

B H M Regional Library, Inc. is a regional library association funded through the State of North Carolina. Additional funding is provided by Federal, County, and Municipal sources.

The library provides services to citizens in the three-county area including Beaufort, Hyde, and Martin Counties.

***C. Basis of Presentation***

The accounts of the Library are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, net position, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In this report the various funds are grouped into one broad category. The two account groups are not funds but are used to establish accountability over the Library's general fixed assets and general long-term debt.

The Library reports the following major Governmental funds:

**General Fund.** The General Fund is the general operating fund of the Library. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are municipal, County and State-shared revenues. The primary expenditures are for library operations.

***D. Measurement Focus and Basis of Accounting***

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e.) expenditures and other financing uses) in net current assets. The Library records its transactions using the accrual method of accounting, whereby revenue and the related assets are recognized when earned and expenses are recognized when the obligation is incurred.

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**E. Budgetary Data**

An essential element of governmental accounting and reporting is the adoption of a formal budget. The Library operates on the basis of a budget ordinance, which has been adopted by its governing board and approved by the North Carolina Department of Cultural Resources Division of State Library. The budget is amended by the governing board on a periodic basis as required by changing conditions. The budget amounts reflected on the accompanying financial statements represent the final amended budget as of June 30, 2020. The budget is established on a line item basis.

**F. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Fund Equity**

All the deposits of the Library are collateralized by using the Pooling Method. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Library, these deposits are considered to be held by the Library's in its name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Library or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Library under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Library has no policy regarding custodial credit risk for deposits.

At June 30, 2020, the Library's deposits had a carrying amount of \$697,316 and a bank balance of \$692,611. All of the bank balance was covered by collateral held under the Pooling Method. The library had petty cash of \$98.

**1. Deposits and Investments**

The Library has no policy regarding investments. It had no investments during the year or at June 30, 2020.

**2. Cash and Cash Equivalents**

The Library pools money to facilitate disbursements and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The Library considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash and cash equivalents.

**3. Capital Assets**

Capital assets, which include Land, Buildings, Equipment and Books, and Vehicles, are reported in the applicable governmental activities' columns in the government-wide financial statements. Capital assets are defined by the Library, as assets with an initial, individual cost greater than \$3,000 and an estimated useful life greater than one year. Such assets are recorded at original cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or significantly extend the asset's life are not capitalized. Books are recorded using the replacement

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method, where new books are expensed when purchased, but the original cost is capitalized without depreciation expense being taken.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	30 years
Equipment	5 years
Vehicles	5 years

**4. Net Position/ Fund Balances**

*Net Position*

Net positions in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraint on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

*Fund Balances*

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

*Non-spendable fund balance* – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted fund balance* – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

*Restricted for stabilization by state statute* – portion of fund balance that is restricted by state statute [G.S. 159-8(a)].

*Committed fund balance* – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of BHM Regional Library board. Any changes or removal of specific purpose requires majority action by the board.

*Assigned fund balance* – portion of fund balance that BHM Regional Library intends to use for specific purposes.

*Unassigned fund balance* – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

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*Unassigned fund balance* -- the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

BHM Regional Library has also adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the Library in such a manner that available fund balance is at least equal to or greater than 10% of the budgeted expenditures. Any portion of the general fund balances in excess of 10% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the Library in a future budget.

**5. *Compensated Absences***

Employees of the Library had accumulated annual vacation and sick leave benefits of approximately \$14,643 at June 30, 2020, based on compensation rates in effect on that date. Since sick leave benefits are paid only when taken, no provision for this liability has been made in the accompanying financial statements. Employees may accumulate up to thirty days of vacation leave and such leave is fully vested when earned.

**NOTE II— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Significant Violations of Finance-Related Legal and Contractual Provisions**

- 1. Noncompliance with North Carolina General Statutes**  
NONE
  
- 2. Contractual Violations**  
NONE
  
- 3. Deficit in Fund Balance or Net Position of Individual Funds**  
NONE
  
- 4. Excess of Expenditures over Appropriations**  
NONE

**NOTE III— DETAIL NOTES ON ALL FUNDS**

**A. Assets**

**1. *Deposits and Investments***

The Library has no policy regarding investments. It had no investments during the year or at June 30, 2020.

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**2. Capital Assets**

**Primary Government**

Capital asset activity for the Primary Government for the year ended June 30, 2020, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
<b>Capital assets being depreciated:</b>				
Equipment	436,609	-	-	436,609
Books	729,844	-	-	729,844
Vehicles	28,848	-	-	28,848
Total capital assets being depreciated	<u>1,195,301</u>	<u>-</u>	<u>-</u>	<u>1,195,301</u>
<b>Less accumulated depreciation for:</b>				
Equipment	404,384	2,930	-	407,314
Vehicles	28,848	-	-	28,848
Total accumulated depreciation	<u>433,232</u>	<u>\$ 2,930</u>	<u>\$ -</u>	<u>436,162</u>
Total capital assets being depreciated, net	<u>762,069</u>			<u>759,140</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 762,069</u>			<u>\$ 759,140</u>

**B. Liabilities**

**1. Lease Commitments**

The Library rents its headquarters building from the County of Beaufort at the rate of \$705 per month. The Library also rents building housing one of its branch libraries at the rate of \$425 per month. The Library is not responsible for any rental payments beyond three months occupancy.

**2. Pension Plan Obligations**

*Plan Description.* The B.H.M. Library is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the

Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of

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the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

**Benefits Provided.** LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contribution.

**Contributions.** Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. The B.H.M. Library employees are required to contribute 6% of their compensation. Employers contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Library's contractually required contribution rate for the year ended June 30, 2020, was 6.84% of compensation for law enforcement officers and 7.07% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the B.H.M. Library were \$26,394 for the year ended June 30, 2020.

**Refunds of Contributions** – Library employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions of any other benefit provided by LGERS.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension***

At June 30, 2020 the Library reported a liability of \$112,514 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The total pension liability was then rolled forward to the measurement date of June 30, 2019 utilizing update procedures incorporating the actuarial assumptions. The Library's proportion of the net pension asset was based on a projection of the Library's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2020, the Library's proportion was .00412%, which was an decrease of 0.00052% from its proportion measured as of June 30, 2019.

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For the year ended June 30, 2020, the Library recognized pension expense of \$55,746. At June 30, 2020, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,265	\$ -
Changes of assumptions	18,338	-
Net difference between projected and actual earnings on pension plan investments	2,745	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,850	5,580
Employer contributions subsequent to the measurement date	30,059	-
Total	\$ 85,257	\$ 5,580

\$85,257 reported as deferred outflows of resources related to pensions resulting from Library contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended June 30:**

2020	\$ 24,227
2021	9,283
2022	11,017
2023	5,090
2024	-
Thereafter	-
	\$ 49,617

*Actuarial Assumptions.* The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	4.25 to 8.55 percent, including inflation and productivity factor
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

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The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2019 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Fixed Income	29%	2.2%
Global Equity	42%	5.8%
Real Estate	8.0%	5.2%
Alternatives	8.0%	9.8%
Credit	7.0%	6.8%
Inflation Protection	6.0%	3.4%
Total	100%	

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The information above is based on 30 year expectations developed with the consulting actuary for the 2016 asset, liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

*Discount rate.* The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Board's proportionate share of the net pension asset to changes in the discount rate.* The following presents the Board's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the Library's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
B.H.M.'s proportionate share of the net pension liability (asset)	257,340	112,514	(7,866)

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

### 3. Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The Library participates in three self-funded risk-financing pools administered by the North Carolina League of Municipalities. Through these pools, the Library obtains general liability and auto liability coverage of \$1 million per occurrence, property coverage up to the total insurance values of the property policy, workers' compensation coverage up to statutory limits, and employee health coverage up to a \$2 million lifetime limit. The pools are reinsured through commercial companies for single occurrence claims against general liability, auto liability and property in excess of \$500,000 and \$300,000 up to statutory limits for workers' compensation. The pools are reinsured for annual employee health claims in excess of \$150,000. The property liability pool has an aggregate limit for the total property losses in a single year, with the reinsurance limit based upon a percentage of the total insurance values.

The Library carries commercial insurance for all risks of loss. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the past three fiscal years.

The Library carries flood insurance through the National Flood Insurance Plan (NFIP). Because the Library is in an area of the State that has been mapped and designated an "A" area (an area close to a river, lake or stream) by the Federal Emergency Management Agency, the Library is eligible to purchase

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coverage of \$500,000 per structure through the NFIP. The Library also is eligible to and has purchased commercial flood insurance for another \$1,000,000 of coverage per structure.

In accordance with G.S. 159-29, the Library's employees that have access to \$100 or more at any given time of the Library's funds are performance bonded through a commercial surety bond. The finance officer and executive director are each individually bonded for \$500,000 each.

**C. Fund Balance**

The following schedule provides management with information on the portion of General fund balance that is available for appropriation:

<b>Total Fund Balance-General Fund</b>	<b>\$ 679,290</b>
Less:	
Stabilization by State Statute	3,004
Unassigned	676,286
Working Capital / Fund Balance Policy	
Remaining Fund Balance	

**D. Other Financing Sources (Uses)**

These funds are received by the Town of Robersonville and expended for the Robersonville Library which is a branch of B H M Regional Library, Inc. B H M Regional Library, Inc. is allowed by the State Library to list these funds on its maintenance of effort forms for the state aid allocation. Although these funds have been confirmed with the Town of Robersonville, the State Library does not require an audit of them. B H M Regional Library, Inc. does not include the funds in its budget as revenues or expenditures.

**NOTE IV—SUMMAR DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

**Federal and State Assisted Programs**

The Library has received proceeds from several federal and State grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to grant agencies. Management believes that any required refunds would be immaterial. No provision has been made in the accompanying financial statements for the additional refund of grant monies.

**NOTE V—PRIOR PERIOD ADJUSTMENT**

During the fiscal year ended June 30, 2020, the Library determined that their cash balance had been understated in their prior years. This error was due to a posting error in their "Undeposited Cash Account" in their accounting system. Therefore, an adjustment to beginning fund balance has been recorded to account for this. The net effect of which increased beginning fund balance by \$38,612. The net effect also increased beginning net position by the same amount in the government-wide statements

**NOTE VI—SUMMAR DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

Subsequent events have been evaluated through February 15, 2021 which is the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTAL FINANCIAL DATA**

**BHM Regional Library, Inc**  
**General Fund**  
**Schedule of Revenue, Expenditures, and Changes**  
**In Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
<b>County Funds</b>			
Beaufort		\$ 221,631	
Hyde		51,000	
Martin		104,194	
Total	<u>\$ 414,315</u>	<u>376,825</u>	<u>\$ (37,490)</u>
<b>Municipal Grants</b>			
Town of Aurora		4,150	
City of Williamson		93,500	
Town of Belhaven		7,100	
Town of Bath		3,000	
Total	<u>\$ 118,115</u>	<u>107,750</u>	<u>\$ (10,365)</u>
<b>Other</b>			
Fines and Fees		6,345	
State Grants		299,668	
Miscellaneous		9,079	
Interest Eamed		2,253	
Refunds		43,712	
Total	<u>435,005</u>	<u>361,057</u>	
<b>Total Revenue</b>	<u>\$ 967,435</u>	<u>\$ 845,632</u>	<u>\$ (121,803)</u>

**BHM Regional Library, Inc**  
**General Fund**  
**Schedule of Revenue, Expenditures, and Changes**  
**In Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Expenditures</b>			
Salaries and benefits		624,826	
Internet		6,484	
Outreach Services		1,387	
Library Materials		69,852	
Telephone and Postage		15,355	
Utilities		20,073	
Regional Insurance		7,249	
Travel		2,644	
Equipment		4,571	
Martin Co. Wifi Grant		18,706	
Professional Services		7,516	
NC Sales Tax		5,731	
Supplies		8,710	
Rent		12,071	
Maintenance and Repairs		18,238	
Miscellaneous		5,054	
Total	<u>933,636</u>	<u>828,467</u>	<u>105,169</u>

Schedule 1  
Continued

**BHM Regional Library, Inc  
General Fund  
Schedule of Revenue, Expenditures, and Changes  
In Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total Expenditures	933,636	828,467	105,169
Revenue over (under) expenditures	33,799	17,165	(16,634)
<b>Other Financing Sources (Uses)</b>			
Appropriations	33,799	-	33,799
Total	33,799	-	33,799
Net change in fund balance	<u>\$ -</u>	<u>\$ 17,165</u>	<u>\$ 17,165</u>
Fund balance - July 1		662,125	
Fund balance - June 30		<u>\$ 679,290</u>	

Schedule 2

**B.H.M Regional Library Proportiate Share of Net Pension Liability (Assets)**  
**Required Supplementary Information**  
**Last Seven Fiscal Years**

	2020	2019	2018	2017	2016	2015	2014
B.H.M's proportion of the net pension liability (asset) (%)	0.00412%	0.00360%	0.00530%	0.00339%	0.00306%	0.00313%	0.00360%
B.H.M's proportion of the net pension liability (asset) (\$)	\$ 112,514	\$ 85,404	\$ 80,969	\$ 71,927	\$ 3,216	\$ (18,459)	\$ 43,394
B.H.M's covered-employee payroll	\$ 337,083	\$ 313,907	\$ 335,957	\$ 280,857	\$ 282,886	\$ 282,414	\$ 282,414
B.H.M's proportion of the net pension liability (asset) as a percentage of its covered-employee payroll	33.38%	27.21%	24.10%	25.61%	1.14%	-6.54%	15.37%
Plan fiduciary net position as a percentage of the total pension liability	91.63%	94.18%	91.47%	98.09%	99.07%	102.64%	94.35%

Schedule 3

**B.H.M Regional Library  
B.H.M Regional Library's Contributions  
Required Supplementary Information  
Last Seven Fiscal Years**

**Local Government Employees' Retirement System**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 30,059	\$ 26,394	\$ 23,888	\$ 23,517	\$ 17,778	\$ 19,660	\$ 19,802
Contributions in relation to the contractually required contributions	<u>30,059</u>	<u>26,394</u>	<u>23,888</u>	<u>23,517</u>	<u>17,778</u>	<u>19,660</u>	<u>19,802</u>
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B.H.M.'s covered-employee payroll	\$ 332,551	\$ 337,083	\$ 313,907	\$ 335,957	\$ 280,857	\$ 283,414	\$ 283,414
Contributions as a percentage of covered-employee payroll	9.04%	7.83%	7.61%	7.00%	6.33%	6.94%	6.99%

**COMPLIANCE REPORTS**

**LARRY E. CARPENTER, CPA, PA**  
**CERTIFIED PUBLIC ACCOUNTANT**

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Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements  
Performed In Accordance With *Government Auditing Standards*

**Independent Auditor's Report**

To the Board of B H M Regional Library, Inc.  
Washington, North Carolina

We have audited the basic financial statements of B H M Regional Library, Inc., as of and for the year ended June 30, 2020, and have issued our report thereon dated February 15, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the Library is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be report under *Government Auditing Standards*.

**Purpose of this Report**

This report is intended solely for the information and use of the Board of Directors management, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Larry E. Carpenter, CPA, PA*  
Greenville, NC  
February 15, 2021

*Member:*  
American Institute of Certified Public Accountants, NC Association of Certified Public Accountants  
AICPA - Governmental Audit Quality Center

2313 EXECUTIVE CIRCLE, SUITE B • GREENVILLE, NC 27858 • (252) 561-8292 • FAX (888) 850-0782  
[www.lecarpentercpa.com](http://www.lecarpentercpa.com) • [info@lecarpentercpa.com](mailto:info@lecarpentercpa.com)

B H M REGIONAL LIBRARY, INC.  
WASHINGTON, NORTH CAROLINA

Summary Schedule of Prior Audit Findings and Responses

Schedule 4

Section II. Financial Statement Findings

Significant Deficiency

2019-01. *Completed*

B H M REGIONAL LIBRARY, INC.  
WASHINGTON, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2020**

Schedule 5

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	State Expenditures
<b>State Awards:</b>				
Department of Cultural Resources:				
State Aid to Public Libraries				\$ 299,668
Total N.C. Department of Cultural Resources				299,668
Total State Awards				299,668
Total Federal & State Awards			\$ -	\$ 299,668

Notes to the Schedule of Expenditures of Federal and State Assistance:

**A. Basis of Presentation**

The accompanying schedule of expenditures of federal and State financial assistance includes the federal and State grant activity of B H M Regional Library, Inc. and is presented on the modified accrual basis of accounting. Therefore some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUL 23 2019**

BHM REGINAL LIBRARY INC  
158 N MARKET ST  
WASHINGTON, NC 27889

Employer Identification Number:  
56-6000093  
DLN:  
17053129309039  
Contact Person:  
KAREN L THOMPSON ID# 17301  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
November 15, 2018  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted in your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.


For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar

Letter 947

BHM REGINAL LIBRARY INC

to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities,  
which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Director, Exempt Organizations  
Rulings and Agreements

Letter 947

# Request for Service Expansion

**Title of Service Expansion:** Eagles Wings

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 3,000	Additional funds requested by agency above current year allocation of \$2,000
Capital Outlay		
Total Expenditures	\$ 3,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 3,000	



## Eagle's Wings Food Pantry

CHRISTIAN LOVE IN ACTION

BEAUFORT COUNTY'S LARGEST FOOD PANTRY

P.O. Box 426, 932 West 3<sup>rd</sup> Street

WASHINGTON, NC 27889

(252) 975-1138

Tax ID #156-1685703

*The Mission of Eagle's Wings is to alleviate hunger in Beaufort County, NC*

March 16, 2021

Beaufort County Board of Commissioners  
Beaufort County, North Carolina

Gentlemen:

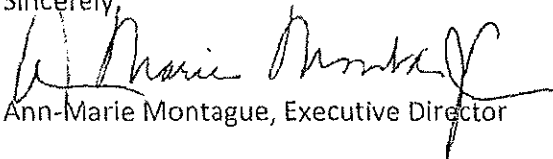
Eagle's Wings thanks the Board of Commissioners of Beaufort County for all of their past support of our mission to address hunger and food insecurity in our home county.

In the past, your funding has supported our week-end backpack meals program for four of our local elementary schools. However, due to COVID, the USDA has stepped up and provided these meals for our school children, thus making it unnecessary for us to request funding for that program.

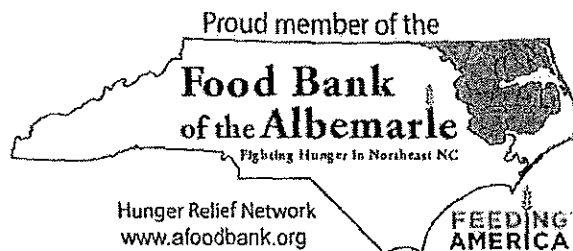
Eagle's Wings has begun a very successful satellite program which has enabled us to reach out into various parts of our county and serve our people who had no means of getting to our main location in Washington. One of our satellite locations observed our work and recognized that they wanted to become their own pantry operation. After working together for almost a year, the COST pantry is now one of the newest pantries under the FBA's umbrella network. EW is very proud of the difference our work has produced on the southside of the Pamlico River, designated as a "food desert" by the USDA.

Eagle's Wings respectfully asks that the Beaufort County Board of Commissioners seriously consider this request.

Sincerely,



Ann-Marie Montague, Executive Director



**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**

*Budget Form 1*

Agency: Eagle Kings

Amount Requested \$ 5,000.-

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	\$ 2,000 -	\$ 2,000 -	\$ 2,000 -	\$ 5,000.-
Federal				
State				
Cities/Towns	1050 -	1050 -	1050 -	1050 -
United Way	15,000 -	15,000 -	8,000 -	10,000 -
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers	259,500 -	148,000 -	217,500 -	155,000 -
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
<b>TOTAL:</b>	<b>\$ 277,550 -</b>	<b>\$ 166,050 -</b>	<b>\$ 228,550 -</b>	<b>\$ 171,050 -</b>
<b>EXPENSES:</b>				
Salaries and Benefits	\$ 94,300 -	\$ 98,800 -	\$ 98,840 -	\$ 103,780 -
Program Services	48,516 -	75,180 -	55,860 -	79,000 -
Contractual Services				
Commodities & Supplies	2635 -	2750 -	2750 -	2888 -
Fundraisers	1259 -	1800 -	1255 -	1890 -
Capital				
Other	55,662 -	61,283 -	65,929 -	64,347 -
<b>TOTAL:</b>	<b>\$ 202,672 -</b>	<b>\$ 239,813 -</b>	<b>\$ 224,634 -</b>	<b>\$ 251,905 -</b>

Organizational Data

President: HENRY CAPOGNA  
 Executive Director: ANN-MARIE MONTAGUE  
 Treasurer: DAN MCDANIEL  
 Other Officers: SECY: GERDA RHODES  
 CHAPLAIN: JIM REED

Completed by: [Signature]

Date: March 16, 2021

ANN-MARIE MONTAGUE  
(Name)

Ejec. Director  
(Title)

Phone: 252-975-1138

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

Agency: Eagle's Wings

Budget Form 2

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) <b>TOTAL:</b>	2760	2804	3000
1a. Total continuing from previous fiscal year		2730	
1b. Total new for the year		74	
1c. Total terminated during the year			
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>		2804	
2a. Washington			
2b. Washington Park		1870	
2c. Chocowinity		434	
2d. Bath		30	
2e. Belhaven		110	
2f. Aurora + Edward + Blounts Creek		270	
2g. Pantego		50	
2h. Pinetown		36	
2i. Outside Beaufort County or Unknown		24	
<b>3. AGE GROUP TOTAL:</b>		2804	
3a. Infants through 4 years of age		180	
3b. 5 through 12 years of age		614	
3c. 13 through 17 years of age			
3d. 18 through 29 years of age		1176	
3e. 30 through 64 years of age			
3f. 60 and over		650	
3g. Not known or not applicable		184	
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>		2804	
4a. Below official poverty level ( <del>\$15,000</del> ) 9084 -		1294 -	
4b. At or near poverty level		1500 -	
4c. Middle income (\$30,000)		10	
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
<b>5. SEX TOTAL:</b>		2804	
5a. Male		734	
5b. Female		2070	
5c. Not recorded			

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Eagle's Wings Food Pantry

Contact Information: Ann-Marie Montague  
252-975-1138 ROMAN27889@gmail.com

Amount Requested: \$5,000.-

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

If granted, this funding will be used to  
help support our growing satellite pantry  
operation, both on the southside of the  
Pamlico River and with the Hispanic  
community on the north side. Please see  
the attached for more information

Completed By: ANN-MARIE MONTAGUE - EXEC. DIRECTOR  
Printed Name & Position

Ann Marie Montague 3/16/21  
Signature & Date

In September of 2017, Eagle's Wings began its satellite pantry program, targeting the Aurora/Edward/Blounts Creek area of our county. We loaded our vans with healthy food items and established relationships with local churches and civic organizations to "set up" a pantry for the local folks there who could not get to our permanent location here in Washington. One Thursday a month we would be in Aurora, another Thursday found us in Edward, and another Thursday found us at Blounts Creek. We found this method of food distribution to be most beneficial in that region of Beaufort County as the USDA had declared it a "food desert" due to the lack of food stores selling healthy foods within a reasonable distance.

It was a slow start...but gradually due to our perseverance and always being where we said we would be, people began coming to us on those Thursdays and soon the word spread.

We provided (and still provide) fresh produce items, packages of meats, eggs, some bakery items and many shelf-stable cans and boxed items totaling between 50 to 65 pounds per monthly visit. Clients still have to provide income information as well as basic demographics which we in turn provide to the Food Bank of the Albemarle.

We are very pleased to say that the Blounts Creek group known as COST decided to become its own official pantry under our initial tutoring. They now are a partner with the Food Bank and are self-sufficient.

Eagle's Wings now continues to provide this satellite operation twice a month in the Aurora area: once at Mallard Creek/Fischer Village and once at New Growth Unlimited Ministries. Our third and newest satellite is working at Alpha & Omega Hispanic Baptist Church on Hwy. 17 in Washington.

The annual estimated expense for just the satellite program runs to approximately \$40,000. While this amount is considerable, this program provides much needed healthy foods to persons who are literally "stuck" in remote areas and need this kind of service.

	A	B	C	D	E
1	2020-2021				
2	Satellite budget:				
3		Item	Cost		Note:
4					
5		Cost of foods	\$20,000		purchased through food bank and various
6					markets and local farmers
7					
8		cost of transportation	8,000		pick-up food items from sources; bring to
9					satellite locations; deliver to home-bound
10					clients when necessary.
11					
12		staffing	8,000		staff person & volunteers interview clients
13					to ensure we re helping those who need
14					assistance; pack boxes and bags with food
15					items; carry to clients' cars; drive van.
16					
17		administration	4,000		computer/printer supplies; paper;files;
18					
19	Total expense:		\$40,000		

990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(4) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

For the 2019 calendar year, or tax year beginning 07-01, 2019, and ending 06-30, 2020

Check if applicable: address change, name change, initial return, final return/terminated, amended return, application pending. C Name of organization: EAGLES WINGS CHRISTIAN LOVE IN ACTION. D Employer identification number: 56-1685703. E Telephone number: (252) 975-1138. G Gross receipts: \$ 1,168,120. Website: WWW.EAGLES-WINGS.ORG. Form of organization: Corporation. L Year of formation: 1990. M State of legal domicile: NC.

Summary

Table with 22 rows of financial data. Row 1: Briefly describe the organization's mission or most significant activities: Alleviate hunger in Beaufort County NC by providing food for low income families. Row 2: Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. Rows 3-7: Number of voting members (11), independent voting members (11), total individuals employed (3), total volunteers (81), total unrelated business revenue (0), net unrelated business taxable income (0). Rows 8-19: Revenue and expense breakdown. Row 20-22: Total assets (532,383), total liabilities (3,584), net assets or fund balances (528,799).

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Ann-Marie Montague, Signature of officer, Date: 11-12-20. Ann-Marie Montague, Executive Director, Type or print name and title.

Preparer information: Preparer's name: Tori M Wicker, Signature: Tori M Wicker, Date: 11-12-2020, Check self-employed, PTIN: P00807001. Firm's name: Mayhue Edwards Inc, Firm's address: PO Box 1058, Washington NC 27889, Firm's EIN: 252-946-3441.

Have the IRS discuss this return with the preparer shown above? (see instructions) Yes [X] No [ ]. Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2019)

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
401 W. PEACHTREE ST. NW  
ATLANTA, GA 30345

Date:

JUN 26 1995

EAGLES WINGS CHRISTIAN LOVE IN  
ACTION  
PO BOX 879  
CHOCOWINITY, NC 27817

DEPARTMENT OF THE TREASURY

Employer Identification Number:  
56-1685703

Case Number:  
585124037

Contact Person:  
JANES ST. JULIEN

Contact Telephone Number:  
(404) 321-0171

Our Letter Dated:  
May 22, 1991

Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

*Nelson A. Brooke*

Nelson A. Brooke  
District Director

## Request for Service Expansion

**Title of Service Expansion:** Open Door Community Center

**Name of Department:** Outside Agency

**Purpose and Justification:** Agency is requesting new funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 5,000	New funds requested by agency above current year allocation of \$0
Capital Outlay		
Total Expenditures	\$ 5,000	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 5,000	



*OPEN DOOR COMMUNITY CENTER*  
*Welcoming Women and Children in Need*

March 18, 2021

Ms. Sharon Rose  
Deputy Finance Director  
Beaufort County  
121 West 3<sup>rd</sup> Street  
Washington NC 27889

Dear Ms. Rose:

Thank you for the opportunity to provide information about Open Door Community Center and the services it provides to homeless women and their children in our community. Please find enclosed Open Door Community Center's Request for County Funding Support. If any other information is needed, please let me know. Thank you.

Sincerely,

Marcia Norwood  
Executive Director  
252-833-8514  
odccwashington.org



1240 Cowell Farm Road, Washington, NC 27889 edodcc@yahoo.com 252-833-8514

ODCC is a 501 (c) (3) Non-Profit Corporation No goods or services were provided in return for the contribution.  
Please consult with your tax adviser about your eligibility for a state or federal income tax charitable deduction for this donation.

**Beaufort County, North Carolina**  
**REQUEST FOR COUNTY FUNDING SUPPORT**  
*Budget Form 1*

Agency: Open Door Community Center

Amount Requested \$5,000.00

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	0.00	6,000.00	0.00	5,000.00
Federal	0.00	4,000.00	10,750.00	2,000.00
State	0.00	0.00	0.00	0.00
Cities/Towns	0.00	7,500.00	0.00	5,000.00
United Way	10,000.00	6,000.00	6,140.00	8,000.00
Other Counties excluding Beaufort County	0.00	0.00	0.00	0.00
Other:				
Donations/Fundraisers	65,287.20	96,210.00	98,325.00	82,320.00
Fees/Dues	0.00	0.00	0.00	0.00
Sales	0.00	0.00	0.00	0.00
Miscellaneous	79.51	0.00	42.45	50.00
Beginning Balance (Deficit)	157,946.30		128,172.60	
<b>TOTAL:</b>	<b>233,313.01</b>	<b>119,710.00</b>	<b>243,430.05</b>	<b>102,370.00</b>
<b>EXPENSES:</b>				
Salaries and Benefits	72,886.28	74,340.00	72,777.79	67,448.00
Program Services	28,595.49	27,614.00	19,363.66	22,300.00
Contractual Services	6,705.21	8,166.00	6,532.28	6,602.00
Commodities & Supplies	4,420.93	9,590.00	7,959.22	6,020.00
Fundraisers	0.00	0.00	0.00	0.00
Capital	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
<b>TOTAL:</b>	<b>112,607.91</b>	<b>119,710.00</b>	<b>106,632.95</b>	<b>102,370.00</b>

Organizational Data

President: Sophia Grear  
 Executive Director: Marcia Norwood  
 Treasurer:  
 Other Officers: Brandy Vinson - Secretary

Completed by: Marcia Norwood  
 (Signature)

Date: March 18, 2021

Marcia Norwood  
 (Name)

Executive Director  
 (Title)

Phone: 252-833-8514

**Beaufort County, North Carolina**  
**PROGRAM PARTICIPANTS STATISTICS**

*Budget Form 2*

Agency: Open Door Community Center

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	18	35	45
1a. Total continuing from previous fiscal year	6	1	5
1b. Total new for the year	12	34	40
1c. Total terminated during the year	17	28	36
2. RESIDENCE OF PARTICIPANTS TOTAL:	12	35	40
2a. Washington	4	14	18
2b. Washington Park			
2c. Chocowinity		5	5
2d. Bath			
2e. Belhaven	1	1	2
2f. Aurora		3	4
2g. Pantego			1
2h. Pinetown		1	
2i. Outside Beaufort County or Unknown	7	11	10
3. AGE GROUP TOTAL:	12	35	40
3a. Infants through 4 years of age	1	4	6
3b. 5 through 12 years of age	2	6	5
3c. 13 through 17 years of age			2
3d. 18 through 29 years of age	2	8	9
3e. 30 through 64 years of age	7	13	14
3f. 65 and over		4	4
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	12	35	40
4a. Below official poverty level (\$12,000)	8	25	28
4b. At or near poverty level	4	10	12
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
5. SEX TOTAL:	12	35	40
5a. Male	3	9	10
5b. Female	9	26	30
5c. Not recorded			

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Open Door Community Center

Contact Information: Marcia Norwood

252-833-8514

Amount Requested: \$5,000.00

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

Open Door Community Center's mission is to provide a safe, stable place for women and their children  
to live while preparing themselves to transition into long-term, stable housing. Each woman works with  
the Case Manager to complete an intake form and in-depth analysis to determine the cause(s) of her  
homelessness. Working together, an action plan is developed and the woman meets with the Case  
Manager weekly to assess progress being made to meet the action plan's goals.

While living in the Center, each woman is responsible for her meal preparation, laundry, cleaning her  
personal space and assigned areas of the common spaces, etc. The Case Manager provides information  
on resources but each woman is responsible to make contact with the appropriate agencies and follow  
through as needed. The Center's staff and volunteers come alongside each woman to guide and educate,  
but it is the woman's responsibility to meet her goals and provide for herself. Because of this commit-  
ment to encourage independence in each woman, funding from Beaufort County will be used for  
operational expenses. These items are critical to ensure the women have a safe, stable place to live  
while preparing themselves to transition into long-term, stable housing.

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Open Door Community Center

The Center opened January 22, 2019 and to date, twenty-five women and seventeen children have

transitioned into their new homes after living in the Center an average of two and a half months.

With the rise in unemployment due to COVID-19, the need to provide shelter for the homeless will

continue to rise. It is imperative the Center stays strong financially and continues serving those who

have or will become homeless. Thank you.

Completed By: Marcia Norwood, Executive Director  
Printed Name & Position

Marcia Norwood      March 18, 2021  
Signature & Date

Date: JUN 28 2017

OPEN DOOR COMMUNITY CENTER  
C/O DORIS W MOATE  
121 E 2ND ST APT 101  
WASHINGTON, NC 27889

Employer Identification Number:  
81-5237670  
DLN:  
17053111331037  
Contact Person:  
ERIC KAYE ID# 31612  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
February 2, 2017  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

OPEN DOOR COMMUNITY CENTER

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

*Stephen A. Martin*

Director, Exempt Organizations  
Rulings and Agreements

Letter 947

# Open Door Community Center

Balance Sheet  
As of February 28, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
10001 United Bank Checking	15,984.41
10020 Edward Jones - Cash	120,018.54
10400 Paypal Account	100.00
10500 Cash on hand	75.00
10600 Gift Cards on Hand	459.50
<b>Total Bank Accounts</b>	<b>\$136,637.45</b>
Other Current Assets	
10900 Edward Jones - Stock account	2,628.71
<b>Total Other Current Assets</b>	<b>\$2,628.71</b>
<b>Total Current Assets</b>	<b>\$139,266.16</b>
Fixed Assets	
16001 Buildings	121,716.24
16020 Furniture & Fixtures	34,996.70
16500 Land	11,491.20
16550 Land Improvements	1,975.00
17001 Accumulated Depreciation	-17,393.00
<b>Total Fixed Assets</b>	<b>\$152,786.14</b>
<b>TOTAL ASSETS</b>	<b>\$292,052.30</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/944)	1,065.18
NC Income Tax	336.00
<b>Total Payroll Liabilities</b>	<b>1,401.18</b>
<b>Total Other Current Liabilities</b>	<b>\$1,401.18</b>
<b>Total Current Liabilities</b>	<b>\$1,401.18</b>
Long-Term Liabilities	
20400 PPP Loan	14,166.00
<b>Total Long-Term Liabilities</b>	<b>\$14,166.00</b>
<b>Total Liabilities</b>	<b>\$15,567.18</b>
Equity	
30100 Net Assets without Donor Restrictions	268,473.15
Net Income	8,011.97
<b>Total Equity</b>	<b>\$276,485.12</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$292,052.30</b>

# Open Door Community Center

## Profit and Loss

July 2020 - February 2021

	TOTAL
<b>Income</b>	
40000 INCOME	
41000 Donations	29,345.50
42000 Grant Income	
42010 Government Grants	
42012 EFSP	4,000.00
<b>Total 42010 Government Grants</b>	<b>4,000.00</b>
42030 Non-government Grants	20,710.00
42034 Jonathan Havens Charitable Trust	8,000.00
42036 United Way	5,640.00
42038 Vidant Beaufort Hospital Grant	4,050.00
<b>Total 42030 Non-government Grants</b>	<b>38,400.00</b>
<b>Total 42000 Grant Income</b>	<b>42,400.00</b>
<b>Total 40000 INCOME</b>	<b>71,745.50</b>
<b>Total Income</b>	<b>\$71,745.50</b>
<b>GROSS PROFIT</b>	<b>\$71,745.50</b>
<b>Expenses</b>	
60000 Program Expenses	
60020 Bank Charges & Fees	23.52
60065 Meals/Groceries	40.00
60072 Home Services	200.00
60075 Home Supplies	277.70
60080 Lawn and Garden	715.00
60085 Laundry	29.84
60100 Office Supplies and Expense	3,455.95
60120 Postage and Shipping	22.00
60300 Insurance	
60070 Home Insurance	4,025.30
60360 Worker's Comp Insurance	3,015.00
<b>Total 60300 Insurance</b>	<b>7,040.30</b>
60400 Repairs & Maintenance	75.00
60500 Taxes & Licenses	
60560 Payroll Tax Expense	3,048.91
<b>Total 60500 Taxes &amp; Licenses</b>	<b>3,048.91</b>
60600 Salaries & Wages	
60610 Executive Director Gross Pay	20,769.30
60620 Case Manager Gross Payroll	15,576.84
60630 Night Manager Gross Payroll	3,508.93
<b>Total 60600 Salaries &amp; Wages</b>	<b>39,855.07</b>
60700 Security	584.55

# Open Door Community Center

## Profit and Loss

July 2020 - February 2021

	TOTAL
<b>61000 Utilities</b>	
61040 Electricity and Water	2,488.44
61050 Internet and TV	1,496.58
61060 Mobile Phone	1,146.53
<b>Total 61000 Utilities</b>	<b>5,131.55</b>
<b>Total 60000 Program Expenses</b>	<b>60,499.39</b>
<b>70000 Management and Administrative</b>	
70010 Advertising/Promotional	130.00
70020 Bank Charges	6.90
70060 Government Filing Fees	52.00
70090 Legal & Professional Fees	3,133.15
70100 Office Supplies and Expense	592.18
70120 Postage and Shipping	55.00
70400 Repair & Maintenance	20.00
71070 Security	8.99
<b>73000 General Administrative Expenses</b>	
73010 Website Maintenance	720.00
<b>Total 73000 General Administrative Expenses</b>	<b>720.00</b>
<b>Total 70000 Management and Administrative</b>	<b>4,718.22</b>
<b>80000 Fundraising Expenses</b>	<b>1,392.34</b>
<b>Total Expenses</b>	<b>\$66,609.95</b>
<b>NET OPERATING INCOME</b>	<b>\$5,135.55</b>
<b>Other Income</b>	
46750 Sales Tax Refund	2,885.11
48000 Other Investment Income	0.54
48010 Dividend Income	42.45
<b>Total 48000 Other Investment Income</b>	<b>42.99</b>
<b>Total Other Income</b>	<b>\$2,928.10</b>
<b>Other Expenses</b>	
99200 NC Sales Tax 2%	0.34
99600 NC Sales Tax 6.75%	51.34
<b>Total Other Expenses</b>	<b>\$51.68</b>
<b>NET OTHER INCOME</b>	<b>\$2,876.42</b>
<b>NET INCOME</b>	<b>\$8,011.97</b>

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# Request for Service Expansion

**Title of Service Expansion:** Pantego Academy History Museum

**Name of Department: Outside Agency**

**Purpose and Justification:** Agency is requesting additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 8,500	Additional funds requested by agency above current year allocation of \$1,500
Capital Outlay		
Total Expenditures	\$ 8,500	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$ 8,500	

# Beaufort County, North Carolina

## REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Pantego Academy H. Museum

Amount Requested \$ 10,000.00

	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimated Actual Expenses	FY 2021-22 Budget Request
<b>REVENUES:</b>				
Requested from Beaufort County	\$1,500.00			
Federal				
State				
Cities/Towns				
United Way				
Other Counties excluding Beaufort County from state of	10,000.00			
Other: <i>Margaret Loughran</i>				
Donations/Fundraisers	1,305.00			
Fees/Dues	1,610.00			
Sales	95.00			
Miscellaneous	122.58			
Beginning Balance (Deficit)				
<b>TOTAL:</b>	<b>\$14,632.58</b>	<b>\$10,000.00</b>		
<b>EXPENSES:</b>				
Salaries and Benefits	NONE			
Program Services				
Contractual Services				
Commodities & Supplies				
Fundraisers				
Capital				
Other				
<b>TOTAL:</b>	<b>6,287.33</b>	<b>\$8,000</b>	<b>18,000.00</b>	

see profit & loss statement

see profit & loss statement

Organizational Data

President: Dianne Bowen  
 Executive Director: —  
 Treasurer: Martha S. Baynor  
 Other Officers: Phroene Allen, Chester Smith, Wanda Ruark,

Completed by: Martha S. Baynor  
 (Signature)

Date: 3-10-21

Pantego Academy H. Museum  
 (Name)

Treasurer  
 (Title)

Phone: 252-943-2034

Pantego Academy Historical Museum Association, Inc  
Profit & Loss 2020

INCOME

Membership	\$1,110.00
Life Time Membership - O. C. Jones	\$500.00
Donations with Membership	\$540.00
Donation box	\$5.00
Store Donation	\$95.00
In memory	\$470.00
Beaufort County Allocation from B. of Com.	\$1,500.00
Other donations	\$290.00
From the Estate of Margarett Laughinghouse	\$10,000.00
Refund from Amerigas	\$70.84
Refund from Century Link	\$51.74
Total	<b>\$14,632.58</b>

EXPENSES

Electricity	\$1,249.46
Gas, tank rent	\$25.62
Stamps	\$165.00
Supplies	\$207.47
Mowing	\$1,540.00
Telephone	\$671.45
Cleaning	\$442.00
Building Maint.	
Painting book shelves	\$55.00
Cleaning outside of building	\$1,041.43
Miscellaneous	
Belhaven Chamber membership	\$50.00
Income Tax Service	\$95.00
Termite & Pest Control	\$80.00
Beaufort Co. Tax Collector - Solid Waste	\$165.00
A -1 Fire and Safety	\$35.00
A -1 Fire and for Jan 2021	\$35.00
Engraver's World - Plaque	\$79.99
Help cleaning out store room	\$40.00
Maintaining water pump	\$309.91
	<b>\$6,287.33</b>

Income	\$14,632.58
Expense	\$6,287.33
Profit	<b>\$8,345.25</b>

# Beaufort County, North Carolina

## PROGRAM PARTICIPANTS STATISTICS

*Budget Form 2*

Agency: Pantego Academy Museum

1. WHOM DO YOU SERVE?	Fiscal 2019-20 Last Yr Actual	Fiscal 2020-21 This Yr Estimated	Fiscal 2021-22 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	<i>Entire County and surrounding Area</i>		
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year			
<b>2. RESIDENCE OF PARTICIPANTS TOTAL:</b>			
2a. Washington	✓	✓	✓
2b. Washington Park	✓	✓	✓
2c. Chocowinity		✓	✓
2d. Bath	✓	✓	✓
2e. Belhaven	✓	✓	✓
2f. Aurora	✓	✓	✓
2g. Pantego	✓	✓	✓
2h. Pinetown	✓	✓	✓
2i. Outside Beaufort County or Unknown	✓	✓	✓
<b>3. AGE GROUP TOTAL:</b>			
3a. Infants through 4 years of age			
3b. 5 through 12 years of age	✓	✓	✓
3c. 13 through 17 years of age	✓	✓	✓
3d. 18 through 29 years of age	✓	✓	✓
3e. 30 through 64 years of age	✓	✓	✓
3f. 65 and over	✓	✓	✓
3g. Not known or not applicable			
<b>4. INCOME OF PARTICIPANTS TOTAL:</b>			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable			✓
<b>5. SEX TOTAL:</b>			
5a. Male			
5b. Female			
5c. Not recorded			✓

**Beaufort County**  
**Request for County Appropriation**  
*Budget Form 3*

Agency: Panteop Academy Historical Museum

Contact Information: Martha S. Baynor

975 Daw Road, Panteop, NC 27860

Amount Requested: \$10,000

Please outline what the County appropriation will **specifically** be used to fund within your agency. Please provide as much detail as possible, and should you need to use additional paper, please place the agency name at the top of each sheet.

Attached, are 2 sheets that go with this page.

Please look at them. One is why we are asking for help.

One is the Proposal for the work that we need  
so desperately.

Thank you so very much for considering us with an  
allocation

Completed By: Martha S. Baynor, Treasurer  
Printed Name & Position

Martha S. Baynor 3-10-21  
Signature & Date

## **Pantego Academy Historical Museum Association aka Pantego High School Alumni Association**

**Pantego Academy was established in 1874 as the only male and female Academy in Eastern North Carolina. It is listed on the registry of historical places. It is the only building in existence with a horse shoe staircase in the front of the building. Pantego used to be a growing town. Our membership is trying hard to preserve the history of the area. Your help is so appreciated. Thank you in advance for your help with us doing this.**

**2 years ago we purchased a heat pump for the front of the building. It has saved us several thousand dollars in heating for the last 2 years and has helped with the moisture in the building.**

**We would like to request \$10,000 because we have 2 large rooms on the back of the Academy that has priceless pictures, military uniforms, sports uniforms of past generations, ledgers, books, quilts, clothes and a lot of things that pertain to the history of when the school was in operation. These rooms do not have heat or air conditioning. Our priceless inventory is very damp and is really deteriorating at a rapid rate. We need a unit for each room and will cost around \$5,000 each. If you could help us out with saving these priceless treasures.**

**We have a lot of other things that need taken care of. The window sills need replacing and some outside painting needs to be done. Due to Covid 19 we have been unable to have fund raisers as we usually do. So if you could be good enough to give us \$10,000 it would help preserve the history of this area for future generations.**

William Thomas Edwards

# Proposal

Heating and Cooling  
 145 Tarheel Drive  
 Washington, NC 27889

Date	Estimate #
3/10/2021	393

<b>Work Address</b>
Pantego Academy Museum Association 46 Academy St Pantego, NC 27860

<b>Bill To</b>
Pantego Academy Museum Association 46 Academy St Pantego, NC 27860

<b>Project</b>
Pantego Academy Mu...

Qty	Description	Total
1	Price to install 2 - 18K BtuH Ductless Condensers and 2 - 18K BtuH Ductless Air Handler, incl. Linesets, Wall Brackets, Permit and Labor	10,082.33
	Beaufort County Sales Tax	0.00
<b>Total</b>		<b>\$10,082.33</b>

PANTEGO ACADEMY HISTORICAL MUSEUM ASSOCIATION, INC.  
46 ACADEMY STREET  
PANTEGO, NORTH CAROLINA 27860

TREASURER'S REPORT

Monday - February 15, 2021

Balance in Southern Bank - January 18, 2021		\$15,807.83
Income		
Membership	\$130.00	
Donations with membership	\$70.00	
In memory of Ray Hamilton	\$50.00	
In memory of Johnny Rose	\$265.00	
Donation Box	\$11.00	
	\$526.00	<u>\$526.00</u>
Total income for the month		\$16,333.83
Expense		
Electricity	\$244.82	
Telephone on last month's report		
Total expenses for the month	\$244.82	<u>\$244.82</u>
Balance in Southern Bank - February 15, 2021		\$16,089.01
First Bank - January 29, 2021	\$11,733.08	

067 PAYER'S name, address, and telephone number  
 FIRST BANK  
 PO BOX 10589  
 GREENSBORO NC 27404  
 866-792-4357

OMB# 1545-0112  
 Page 1  
 12/31/20  
 PAYER'S TIN 560132230

082947 - 007947 - 001 H801 99I

**RETURN SERVICE REQUESTED**

082947 - 007947 - 001 H801 99I TH801T011920212045B0

RECIPIENT'S name and address

**PANTEGO ACADEMY HISTORICAL MUSEUM  
 ASSOCIATION INC  
 46 ACADEMY ST  
 PANTEGO NC 27860-7500**

FATCA filing  
 requirement NO

RECIPIENT'S TIN XXXXX2319

Recipient Statement Form 1099-INT (Copy B For Recipient)  
 For Tax Year 2020 Interest Income

Year-end Summary

Type	Account Number	Interest Inc Investmt Exp Market Disc BP on TE Bond	Erly Wd Penalty TE Interest Bond Premium St Tax W/H 1	Fed Tax W/H SPA Bond Int BP on Trs Obl St Tax W/H 2
CHECKING	1125000440	11.70	(1) .00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00

INTEREST Reported to the Internal Revenue Service for 2020

Interest income	(Box 1)	1	11.70
Early withdrawal penalty	(Box 2)		.00
Interest on U.S. Savings Bonds and Treas. obligations	(Box 3)		.00
<b>FEDERAL INCOME TAX WITHHELD</b>	(Box 4)		.00
Investment expenses	(Box 5)		.00
Foreign tax paid	(Box 6)		.00
Foreign country or U.S. possession	(Box 7)		.00
Tax-exempt interest	(Box 8)		.00
Specified private activity bond interest	(Box 9)		.00
Market discount	(Box 10)		.00
Bond premium	(Box 11)		.00
Bond premium on Treasury obligations	(Box 12)		.00
Bond premium on tax-exempt bond	(Box 13)		.00
Tax-exempt and tax credit bond CUSIP no.	(Box 14)		.00
State (Box 15)	State identification no. (Box 16)	NC 200000714	State tax withheld (Box 17) .00

**THIS IS IMPORTANT TAX INFORMATION AND IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. IF YOU ARE REQUIRED TO FILE A RETURN, A NEGLIGENCE PENALTY OR OTHER SANCTION MAY BE IMPOSED ON YOU IF THIS INCOME IS TAXABLE AND THE IRS DETERMINES THAT IT HAS NOT BEEN REPORTED.**



## Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** PANTEGO HIGH SCHOOL ALUMNI ASSOCIATION INC
- **EIN:** 561422319
- **Tax Year:** 2020
- **Tax Year Start Date:** 01-01-2020
- **Tax Year End Date:** 12-31-2020
- **Submission ID:** 10065520210684398883
- **Filing Status Date:** 03-09-2021
- **Filing Status:** Pending

**Note:** Print a copy of this filing for your records. Once you leave this page, you will not be able to do so.

**MANAGE FORM 990-N SUBMISSIONS**

## Request for Service Expansion

**Title of Service Expansion:** Increase Annual Allocation

**Name of Department:** Sidney Dive Team

**Purpose and Justification:** Sidney Dive Team is a total volunteer agency supporting Beaufort County's response to water search and rescue, law enforcement, and all needs pertaining to the utilization of divers. With increasing annual insurance costs, there is a request to increase the county's allocation from \$10,000 a year to \$12,500 a year.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$2,500	Increase in insurance and operational costs.
Capital Outlay		
Total Expenditures	\$2,500	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<b>\$2,500</b>	

## Request for Service Expansion

**Title of Service Expansion:** Funding for Dive Helmets

**Name of Department:** Sidney Dive Team

**Purpose and Justification:** Sidney Dive Team is a total volunteer agency supporting Beaufort County's response to water search and rescue, law enforcement, and all needs pertaining to the utilization of divers. Sidney Dive Team is always looking for opportunities through grants and other means to acquire funding streams for equipment purchase and general operations. The team has worked diligently in covering the costs of new dive suits which increase safety and functionality for the dive team.

The team has been working specifically on obtaining a dive system and dive suits which will allow the diver to be totally encapsulated and provide the safest environment for the diver. In addition, calls for service are increasingly challenging the limitations of current dive equipment. Sidney Dive Team respectfully request a one-time funding of \$25,000 for the purchase of dive helmets and training that would complete the needed equipment for total encapsulation.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$25,000	Dive helmets and training.
Capital Outlay		
Total Expenditures	\$25,000	

<b>Revenue to offset Costs</b>		
<b><i>Total Cost of Service Expansion</i></b>	<b><i>\$25,000</i></b>	

# Request for Service Expansion

**Title of Service Expansion:** Re-Classification of Position

**Name of Department:** Public Works - Facilities Maintenance

**Purpose and Justification:** The Administrative Specialist Position has been vacant since May of 2020 due to the retirement of the previous employee and the enacted hiring freeze. Since that time, the duties of this position have been absorbed by the Utility Customer Service Representative, Maintenance Technician, Maintenance Supervisor, Deputy Public Works Director, and Public Works Director. While this was a challenge, especially while maintaining the County's facilities in the midst of the pandemic, the staff worked together to develop new systems and took on new responsibilities to ensure that paperwork was processed, and work continued. Due to

The number of work orders and improvement projects that County Staff completes each year continues to increase. The multiple capital projects that have been completed have improved the appearance of the interior and exterior of the facilities. With this improvement comes the need for continued planned maintenance and continual care.

The Facilities Maintenance Division currently has three FTEs – Maintenance Supervisor (Grade 70), Maintenance Technician (Grade 61), and Administrative Specialist (Grade 61). Staff recommends that the Administrative Specialist Position be re-classified as a second Maintenance Technician. This would allow a second person to be available to respond to the increasing number of work orders, to respond to after hour on-call, to divide required weekend work, and to help provide another set of “working hands.”. Because both positions are the same pay grade, there are no additional salary costs, only costs associated with the working function of the position, such as uniforms, tools, fuel, etc. A vehicle will be required, but a surplus vehicle from the Water Division is planned to be used in FY2022. The estimated costs for FY2022 are estimated to be \$6,330.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$6,330	Uniforms, additional tools, additional fuel, equipment for truck, maintenance, and repair costs for vehicle transfer from BCWD
Capital Outlay		
Total Expenditures	\$6,330	

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$ 6,330</b>	

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## MAINTENANCE TECHNICIAN

### General Statement of Duties

Performs a variety of semi-skilled and some skilled trades work and manual labor tasks to maintain and repair the County's buildings, grounds and equipment.

### Distinguishing Features of the Class

An employee in this class performs semi-skilled and some skilled trades work and manual labor in the maintenance and repair of buildings, grounds, and equipment used in the work. The employee may work independently or work with other maintenance staff on more complex tasks or tasks requiring more than one person. Work requires the employee to survey all County government buildings identifying needed repair or item replacement. The employee serves as a lead worker in obtaining local bids from local vendors for limited contract work and supervising the performed work and/or providing feedback to the supervisor on quality and timeliness of project completion. Employee provides assistance to the supervisor in making rounds of other larger contract projects and provides status updates and pending construction issues. Employee provides limited grounds work and ensures grounds are maintained. Employee is also responsible for researching parts and item pieces online when not available locally with the purpose of enhancing savings for the County. Some independence, initiative, and resourcefulness are needed to determine the methods and tools to be used on a particular assignment. Daily work priorities are set and work orders are distributed by the supervisor. The employee is subject to working in both inside and outside environments, and to noise, electrical current, exposure to chemicals, dust, fumes, and odors and may require working at heights. Duties may expose employees to human body fluids and thus they are subject to the OSHA requirements on bloodborne pathogens. The employee participates in an on-call rotation for emergency service call-back. Work is performed under the supervision of the Maintenance Supervisor and is reviewed through observation, inspections of completed work, work order records, conferences, and by customer feedback.

### Duties and Responsibilities

#### Essential Duties and Tasks

Receives repair work orders from supervisor; works alone or with other contractors to complete maintenance and repair assignments; records completed work on work order forms.

Performs, coordinates, or supervises maintenance and repair work in multiple maintenance trades such as carpentry, plumbing, painting, electrical masonry, roofing, and paving.

Performs plumbing work such as installing and repairing plumbing fittings, faucets, toilets and sinks; unstops clogged pipes.

Performs electrical maintenance and repair; runs wire and installs or replaces receptacles, switches, fixtures, and circuit breakers; changes light bulbs; replaces ballasts.

Performs skilled carpentry repair tasks; repairs or replaces doors; performs roofing on small park structures; performs temporary repair of leaks in larger buildings; repairs fences; hangs and/or repairs sheetrock; builds or repairs ramps, playground equipment, storage sheds, and other small structures.

Paints interior and exterior surfaces including walls, ceilings, trim, etc. using rollers and brushes; prepares surfaces for painting; repairs sheetrock; applies putty and caulking.

Performs minor maintenance on HVAC systems; replaces filters and cleans coils.

Performs grounds maintenance work for all County facilities.

Services and maintains equipment used in the work including lawn mowers, tractors, trucks, and power tools; performs preventive maintenance such as changing oil, checking and maintaining fluid levels, replacing filters, belts, sparkplugs, etc.; greases and lubes vehicles; performs tune-ups; repairs or replaces tires, etc.

Maintenance Technician  
Page 2

Operates a variety of power and hand tools and small equipment including tractors, front end loaders, lawn mowers, leaf blowers, chain saws, grinders, drain snakes, drills, electric saws, air compressors, voltage and wire meters, electrical testers, etc.

Additional Job Duties

Moves furniture, file cabinets, etc. within and between office buildings.  
Performs other duties as assigned.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

Considerable knowledge of common hand and power tools and equipment used in building and grounds maintenance.

Working knowledge of the principles, practices, and techniques associated with carpentry, painting, plumbing, heating, air conditioning, and electrical trades.

Working knowledge of the maintenance and repair of equipment used in the work such as tractors, front end loaders, lawn mowers, trucks, and a variety of hand and power tools.

Working knowledge of the building codes related to trade repairs.

Working knowledge of the hazards and related safety practices associated with trade occupations and equipment use.

Skill in the use of a variety of hand and power tools and equipment used in building and grounds maintenance work.

Ability to understand and follow oral and written instructions.

Ability to prepare routine records and reports.

Ability to establish and maintain effective working relationships with supervisors, coworkers, and other departmental employees.

Physical Requirements

Must be able to physically perform the basic life operational functions of climbing, balancing, stooping, kneeling, crouching, reaching, standing, walking, pulling, pushing, lifting, fingering, grasping, talking, and repetitive motions.

Must be able to perform heavy work exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently, and/or up to 20 pounds of force constantly to move objects.

Must possess the visual acuity to perform mechanical or other trades tasks to perform visual inspections of small parts and machine operation, to use measurement devices, to determine the accuracy and completeness of work, to operate equipment, and to keep records of activities.

Desirable Education and Experience

Graduation from high school supplemented by courses in trades skills and considerable experience in trades repair and maintenance work; or an equivalent combination of education and experience.

Special Requirement(s)

Possession of a valid North Carolina driver's license.

May require license for pesticide application.

Beaufort County  
2017

## Request for Service Expansion

**Title of Service Expansion:** Salary Adjustment due to Absorption of Duties

**Name of Department:** Public Works - Facilities Maintenance

**Purpose and Justification:** The Administrative Specialist Position has been vacant since May of 2020 due to the retirement of the previous employee and the enacted hiring freeze. Since that time, the duties of this position have been absorbed by the Utility Customer Service Representative, Maintenance Technician, Maintenance Supervisor, Deputy Public Works Director, and Public Works Director. While this was a challenge, especially while maintaining the County's facilities in the midst of the pandemic, the staff worked together to develop new systems and took on new responsibilities to ensure that paperwork was processed, and work continued. Due to the additional duties required and the expanded position responsibilities, a \$5,000 salary increase is requested for the Utility Customer Service Representative, Maintenance Technician, and Maintenance Supervisor.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$20,115	Additional salary attributable to the absorption of duties of a re-classified position: <i>Salary: \$15,000</i> <i>FICA: \$930</i> <i>LGERS: \$1,710</i> <i>Medicare: \$2,175</i> <i>401K: \$300</i>
Operational		
Capital Outlay		
Total Expenditures	\$20,115	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$20,115	

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## Request for Service Expansion

**Title of Service Expansion:** Chief Real Property Appraiser

**Name of Department:** Tax Assessor

**Purpose and Justification:**

Tax Assessor Office is requesting that the Board approve a new position for a Chief Appraiser. This position would provide supervision of the workflow and activities of the real property appraisal unit as well as performing tasks assigned to that group. This includes appraising real property such as new construction, rural vacant land or newly created subdivisions. This person would be responsible for overseeing the listing of exempt property. Will make field visits regarding checking permits and listings to locate structure and additions not listed on the tax books, as well as appraisal of subdivisions and land splits, measuring to get footage or acreage, and doing research and comparisons to determine the values. Will also oversee the quality control for these functions. Lists and modifies listings of real property in the event of a sale as well as reviewing the quality of the sale. The position will be responsible for listing and reviewing all Commercial Property within Beaufort County.

The NCACC Task Force Report dated May 30, 2019 of the Tax Assessor Office recommended the addition of a Chief Real Property Appraiser as one of two needed positions. The addition of this position will allow the County to save money on day-to-day operations through items such as sales review and aerial review of business property as well as general improvements in our listing quality. This position would work directly with the Tax Assessor.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$81,658	Salary - \$62,000 FICA 6.2% \$3,844 L.G. Ret.-\$ 7,068 Hospitalization-\$ 6,577 Medicare 1.45% -\$ 899 Life Insurance- \$30 401 K Employer Cont.-\$1,240
Operational	\$2,250	Computer and Software
Capital Outlay	\$20,000	Car and Tags
Total Expenditures	\$103,908	

<b>Revenue to offset Costs</b>		
<b><i>Total Cost of Service Expansion</i></b>	<b><i>\$103,908</i></b>	

## **Chief Appraiser**

### **General Statement of Duties**

Performs administrative and professional duties in the assessment of real property for tax evaluation purposes.

#### **Distinguishing Features of the Class**

An employee in this class is responsible for supervising and appraising real estate for tax purposes, checking permits and listings to locate structure and additions not on the tax books, and sketching structures. Work also includes appraising subdivisions and land splits, measuring to get footage or acreage, and doing research and comparisons to determine appropriate values. Work involves heavy public contact and may involve controversial and appealable decisions. Work requires extensive independent judgment and initiative and responsibility for implementing new digital imaging system for the County and serving on the in-house revaluation team. Work subjects the employee to inside and outside environmental conditions. Work is performed under general supervision and is reviewed through conferences, review of work, records and documents, and feedback from citizens.

### **Essential Duties and Tasks**

Provides supervision of workflow and activities for the property appraisal unit.

Supervises staff; prepares annual employee evaluations; Interviews prospective employees; Heavy weight is given to recommendations on hiring, firing and disciplinary action of departmental personnel; Recommends and implements operating practices of significant importance.

Appraises real property including new construction, rural vacant land, newly created sub-divisions, commercial, industrial, and tax-exempt properties.

Reviews building permits and parcel numbers; adds data to forms; organizes into routes for appraisal review and inspection.

Makes field visits to collect data for appraisal of each affected parcel; measures new construction; reviews land; adds to existing sketches; determines how construction affects overall value; adds or deletes buildings.

Reviews data; makes comparisons in the real estate market; attaches fair market value; records data and values.

Meets with taxpayers with special problems; explores and researches facts; reviews data and decisions; makes recommendation on concerns and errors.

Works with Tax Assessor on controversial issues and valuation problems. Discusses with realtors and appraisers comparable properties and their values.

#### **Additional Job Duties**

Assists clerical and mapping personnel, as needed

### **Knowledges, Skills, and Abilities**

Considerable knowledge of the procedures and standards for appraising residential, commercial, and rural properties.

Considerable knowledge of current construction costs and materials, current property values, and future real estate and property issues.

General knowledge of the geographic layout of the County.

General knowledge of the laws, rules, and regulations regarding tax assessment and appraisal and County tax policies.

Ability to read and interpret land descriptions and tax maps; ability to sketch construction projects.

Ability to make computations accurately based on fair market value and the available data base.

Ability to deal courteously and tactfully with the public.

Ability to establish and maintain effective working relationships with realtors, attorneys, property owners, contractors, and the general public.

Ability to understand and use various computer applications in the appraisal process and in the data base applications.

Ability to coordinate and work effectively in appeals and controversial tax evaluation situations.

### **Desirable Education and Experience**

Bachelor's Degree as well as 3 year's appraisal experience required. Considerable supervisory experience in real estate, tax evaluation, or dealing with real property preferred ; or an equivalent combination of education and experience.

### **Special Requirements**

Ability to obtain certification from the N.C. Department of Revenue as a Real Estate and Personal Property Appraiser.

## Request for Service Expansion

**Title of Service Expansion** Tax Exemption Specialist

**Name of Department:** Tax Assessor

**Purpose and Justification:** Beaufort County Assessor's Office is requesting the creation of a new position titled Tax Exemption Specialist to be added the Beaufort County Salary Plan at a Salary Grade 64 . Classification Title has been approved by the MAPS Group. Beaufort County is decades behind in statutory required review of exempt properties, on top of the need for a filing system for such as well as proper intake procedures for accepting/verifying new exemption applications. The county has over a Billion dollars in Exempt/Deferred property that needs to be reviewed and the records maintained.

The temp position that we currently have working on this has already gained us over 20k in revenue estimates without advanced training or extensive time to invest in review. We have not even begun on things such as Present Use Value / Forestry. It is very possible we will decrease our property value in exemptions by tens of millions over the first few years and avoid repeating these errors there after netting us substantial net gain in revenue.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$64,128.75	Salaries- \$47,519.00 Fica- \$2,946.18 Medicare- \$689.03 Health Insurance - \$6,577.00 Life Insurance - \$30.00 LGERS- \$ 5,417.17 401k Match – 950.38
Operational	\$ 2,000.00	Computer
Capital Outlay		
Total Expenditures	\$66,128.76	Beaufort County is decades behind in statutory required review of exempt properties, on top of the need for a filing system for such as well as proper intake procedures for accepting/verifying new exemption applications. The county has over a Billion dollars in Exempt/Deferred property that needs to be reviewed and the records maintained

<b>Revenue to offset Costs</b>	+100,000 for the first few years and 50k-70k there after	The temp position that we currently have working on this has already gained us over 20k in revenue estimates without advanced training or extensive time to invest in review. We have now even begun on things such as Present Use Value / Forestry. It's very possible we will decrease our property value in exemptions by tens of millions over the first few years and avoid repeating these errors there after netting us substantial net gain in revenue.
<i>Total Savings of Service Expansion</i>	<b>\$33,871.24</b>	Savings to the County

## EXEMPTION SPECIALIST

### General Statement of Duties

Performs technical and administrative duties in the county's CAMA system as well as the billing and collection tax software involving real and personal property adjustments due to exemptions, exclusions, deferments, and use value programs allowed by North Carolina property tax laws. Work is characterized by its variety, complexity and confidential nature requiring considerable organizational skills and analytical ability. Reports to the Senior Real Property Appraiser (or County Assessor).

### Distinguishing Features of the Class

An employee in this class performs a variety of work related to administering the Present-Use Value Program and other exemption/exclusion programs within the County Assessor's Office. Work includes responding to taxpayer inquiries, providing technical and clerical assistance, reviewing applications, and supporting documents as well as other documentation in relation to tax exempt or deferred properties. Job requires office work with occasional field visits. Work is performed in accordance with the North Carolina Machinery Act and with the policies and regulations of the Beaufort County Assessor's Office. Considerable independent initiative, judgment and accuracy are required. Tact is necessary in working with property owners and their representatives. Work is evaluated through daily conferences, observation, and reports, and through analysis of accuracy and results obtained.

### Duties and Responsibilities

#### Essential Duties and Tasks

Prepares and processes land use applications, exemption applications, elderly and disabled exclusion applications and disabled veteran applications; verifying and evaluating data; determining probable eligibility; auditing programs annually; preparing and maintaining land use records and files. Maintains filing system of all records and correspondence.

Processes registered motor vehicles for exemptions and valuations as needed.

Analyzes and reviews special property applications to ensure compliance with local, state, and federal regulations.

Performs field visits when applications do not provide adequate information and the information is not obtainable through other means.

Assists citizens with special property applications and determines eligibility.

Calculates acreage for each class, determines total value, prepares computer records.

Prints and mails audit forms.

Update's computer files, determines application of rollback taxes, exemption, exclusion, or deferral.

Exemption Specialist  
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Calculates and posts for collection when properties no longer qualify for use value, exemption, exclusion, or deferral.

Prepares reports detailing and analyzing tax relief.

Additional Job Duties

Performs related duties as required.

Recruitment and Selection Guidelines

Knowledge, Skills and Abilities

Working knowledge of the North Carolina Machinery Act and County tax policies as they relate listing and assessment of real and personal property taxes.

General knowledge of procedures, laws, maps, forms and records used in real estate transfers and their relationship to other tax needs and functions.

Some knowledge of the ethical guidelines applicable to the position as outlined by professional standards and/or federal, state, or local laws, rules, and regulations.

Skill in computing mathematical calculations accurately and rapidly.

Ability to type accurately at a moderate rate of speed.

Ability to exercise some independent judgment in the performance of duties, but refer questions involving complex interpretations of tax laws policies to higher authority.

Ability to establish and maintain effective working relationships as necessary with co-workers and the citizens of Beaufort County.

Thorough knowledge of administrative policies governing personal property and real property.

Thorough knowledge of standard office practices and procedures.

Knowledge of North Carolina General Statutes.

Competence in utilizing Microsoft Word and Excel.

Competence in utilizing GIS with ERSI software.

Ability to perform duties under pressure and to organize and work independently.

Physical Requirements

Must be able to perform the basic life operational skills of stooping, reaching, lifting, grasping, and repetitive motions.

Exemption Specialist  
Page 3

Must be able to perform sedentary work, exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push or otherwise move objects, including the human body.

Must possess the visual acuity to prepare and analyze data and figures, accounting, to operate a computer terminal, and extensive reading at distances close to the eyes.

Desirable Education and Experience

Associate Degree in business or a related field and three years' experience in a local government tax office or any equivalent combination of training and experience which provide the required knowledge, skills and abilities.

Special Requirements

Possession of a valid North Carolina driver's license.

Possession of or ability to obtain personal property appraisal certification and real property appraisal certification issued by the North Carolina Department of Revenue within two years of employment.

Special Note: This generic class description gives an overview of the job class, its essential job functions, and recommended job requirements. However, for each individual position assigned to this class, there is available a checklist which can give further details about that one specific position. These documents should be reviewed before initiating a selection process. They can provide additional detailed information on which to base various personnel actions and can assist management in making legal and defensible personnel decisions.

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**SUMMARY OF REQUESTED SERVICE EXPANSIONS**

<b>WATER FUND REVENUE</b>	County Manager Recommends
Amount Available for Service Expansions (Revenues over Expenditures)	\$0
Amount Requested from Fund Balance	\$0
<b>Total</b>	\$0
<b>Total Available for Service Expansions</b>	\$0

**REQUESTS**

Page	Department	Title	Estimated Initial Cost	Estimated Annual Revenue Offset	Estimated Initial Net Cost	Estimated Annual Recurring Cost	Comments
	Water	1% COLA	\$14,424	\$0	\$14,424	\$14,424	Amt. shown here is Water portion only.
	Water	2% COLA	\$28,848	\$0	\$28,848	\$28,848	Amt. shown here is Water portion only.
	Water	Longevity Pay	\$20,260	\$0	\$20,260	\$20,260	Amt. shown here is Water portion only.
	Water	Employee Dental Insurance	\$11,969	\$0	\$11,969	\$11,969	Amt. shown here is Water portion only.
	Water	Increased 401 k Contribution for Non-LEO Employees	\$30,956	\$0	\$30,956	\$30,956	Amt. shown here is Water portion only.
	Water	Mobile Work Order Software	\$25,000	\$0	\$25,000	\$25,000	One-time License fee and Annual Maintenance and Upgrades.
				\$0			
Total of all Water Fund Expansion Requests			<b>\$131,457</b>	<b>\$0</b>	<b>\$131,457</b>	<b>\$131,457</b>	

## Request for Service Expansion

**Title of Service Expansion**    Cost of Living Adjustment (COLA)

**Name of Department:**        **Water Fund**

**Purpose and Justification:**    1% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$14,424	Water Fund only. \$1,191,573 at 1%
Operational		
Capital Outlay		
Total Expenditures	\$14,424	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$14,424	

## Request for Service Expansion

**Title of Service Expansion**    Cost of Living Adjustment (COLA)

**Name of Department:**        **Water Fund**

**Purpose and Justification:**    2% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$28,848	Water Fund only. \$1,191,573 at 2%
Operational		
Capital Outlay		
Total Expenditures	\$28,848	

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	\$28,848	

# Request for Service Expansion

**Title of Service Expansion**    Longevity Pay

**Name of Department:**            County-wide

**Purpose and Justification:**    The County previously had longevity pay between 1999 and 2003 equal to a 5% increase for every 3 years of service to the County. Longevity pay was removed in 2003. MAPS recommends that the County institute a range adjustment for employees on their anniversary date of hire equal to 2% per year for employees who fall below the mid-point of their classification pay range and a 1% adjustment for employees with salaries equal to or greater than the mid-point of their pay range. This would be an annual adjustment and will help alleviate compression issues that the County has faced in the past.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$302,690 GF \$20,260 Water \$680 SW	Cost for County Longevity Program
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<b>\$323,630</b>	Total Annual Cost to all 3 funds (GF, Water, SW)

## Request for Service Expansion

**Title of Service Expansion**    Employee Dental Insurance

**Name of Department:**            County-wide

**Purpose and Justification:**    The 2017 MAPS Pay Study compared Beaufort County's benefits with 9 other county and municipal governments considered to be comparable peers. Beaufort County is the only local government employer in the group that does not pay for some or all the employee portion of dental insurance. This Expansion Request shows the cost for the County to begin providing the employee share only of dental insurance.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$150,296 GF \$11,969 Water \$419 SW	Cost for County to pay for employee only dental (\$36.94 per employee per month)
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$162,684</b>	Total Annual Cost to all 3 funds (GF, Water, SW)

# Request for Service Expansion

**Title of Service Expansion** Increased 401k Contribution for Non-LEO Employees

**Name of Department:** County-wide

**Purpose and Justification:** The County is required by General Statute to contribute 5% to 401k for Law Enforcement Officers (LEO). Non-LEO county employees currently receive between a 1% and 2% 401k contribution from the County depending on the amount that the employee contributes. Most non-LEO employees receive 2% with only a handful receiving 1%. This expansion request would provide for a County 401k match on a one-to-one basis up to 5% of the employee's salary.

<u>Employee Contribution</u>	<u>County Contribution</u>
0	0
1%	1%
2%	2%
3%	3%
4%	4%
5%	5%

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$419,829 GF \$30,956 Water \$1,130 SW	This amount assumes that all County non-LEO employees will contribute 5% as to receive the full County 5% match, to show the largest possible cost of the expansion to the County.
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$451,915</b>	Total Cost to all 3 funds (GF, Water, SW)

# Request for Service Expansion

**Title of Service Expansion:** Mobile Work Order Software

**Name of Department:** Public Works – Water Division

**Purpose and Justification:** Works orders are currently entered in LOGICS (the account management system) and then printed and distributed to field personnel. Field personnel then manual record the details of the site visit and the work order is scanned in the customer’s account.

The purchase of the Mobile Service Order Module from LOGICS will modernize this process tremendously. The work order will be able to be transmitted electronically from the customer service representatives to the Distributions System Supervisor to assignment to appropriate personnel. The field personnel will then be able to access the work order and enter the comments directly in the customer’s account and attach photos of the issue. There will also be an electronic time stamp of the time and date of when the information was entered for future reference. The cost below allows up to ten users to access the Mobile Work Order portal at one time.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$25,000	One-time License Fee:\$17,000; Annual Maintenance Fee-\$2,900; Phone/Tablet Upgrade: \$5,100
Capital Outlay		
Total Expenditures	\$25,000	

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>		

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**SUMMARY OF REQUESTED SERVICE EXPANSIONS**

<b>SOLID WASTE FUND REVENUE</b>	<b>County Manager Recommends</b>
Amount Available for Service Expansions (Revenues over Expenditures)	\$0
Amount Requested from Fund Balance	\$0
<b>Total</b>	<b>\$0</b>
<b>Total Available for Service Expansions</b>	<b>\$0</b>

**REQUESTS**

Page	Department	Title	Estimated Initial Cost	Estimated Annual Revenue Offset	Estimated Initial Net Cost	Estimated Annual Recurring Cost	Comments
	Solid Waste	1% COLA	\$411	\$0	\$411	\$411	Amt. shown here is Solid Waste portion only.
	Solid Waste	2% COLA	\$823	\$0	\$823	\$823	Amt. shown here is Solid Waste portion only.
	Solid Waste	Longevity Pay	\$680	\$0	\$680	\$680	Amt. shown here is Solid Waste portion only.
	Solid Waste	Employee Dental Insurance	\$419	\$0	\$419	\$419	Amt. shown here is Solid Waste portion only.
	Solid Waste	Increased 401k Contribution for Non-Leo Employees	\$1,130	\$0	\$1,130	\$1,130	Amt. shown here is Solid Waste portion only.
	Solid Waste	Collection Site Repairs - Phase 1	\$167,676	\$0	\$167,676	\$167,676	Phase 1
	Solid Waste	Collection Site Repairs - Phase 2	\$177,144	\$0	\$177,144	\$177,144	Phase 2
	Solid Waste	Collection Site Repairs - Phase 3	\$123,300	\$0	\$123,300	\$123,300	Phase 3
	Solid Waste	Master Planning & Selection of Mega Sites	\$50,000	\$0	\$50,000	\$50,000	Consulting Engineering Fees
				\$0			
Total of all Solid Waste Fund Expansion Requests			<b>\$521,583</b>	<b>\$0</b>	<b>\$521,583</b>	<b>\$521,583</b>	

## Request for Service Expansion

**Title of Service Expansion**    Cost of Living Adjustment (COLA)

**Name of Department:**        Solid Waste Fund

**Purpose and Justification:**    1% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$411	Solid Waste Fund only. \$33,977 payroll at 1%.
Operational		
Capital Outlay		
<b>Total Expenditures</b>	<b>\$411</b>	

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$411</b>	

## Request for Service Expansion

**Title of Service Expansion**    Cost of Living Adjustment (COLA)

**Name of Department:**            Solid Waste Fund

**Purpose and Justification:**    2% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$ 823	Solid Waste Fund only. \$33,977 payroll at 2%.
Operational		
Capital Outlay		
<b>Total Expenditures</b>	<b>\$823</b>	

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$823</b>	

# Request for Service Expansion

**Title of Service Expansion**    Longevity Pay

**Name of Department:**        County-wide

**Purpose and Justification:**    The County previously had longevity pay between 1999 and 2003 equal to a 5% increase for every 3 years of service to the County. Longevity pay was removed in 2003. MAPS recommends that the County institute a range adjustment for employees on their anniversary date of hire equal to 2% per year for employees who fall below the mid-point of their classification pay range and a 1% adjustment for employees with salaries equal to or greater than the mid-point of their pay range. This would be an annual adjustment and will help alleviate compression issues that the County has faced in the past.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$302,690 GF \$20,260 Water \$680 SW	Cost for County Longevity Program
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$323,630</b>	Total Annual Cost to all 3 funds (GF, Water, SW)

# Request for Service Expansion

**Title of Service Expansion**    Employee Dental Insurance

**Name of Department:**        County-wide

**Purpose and Justification:**    The 2017 MAPS Pay Study compared Beaufort County's benefits with 9 other county and municipal governments considered to be comparable peers. Beaufort County is the only local government employer in the group that does not pay for some or all the employee portion of dental insurance. This Expansion Request shows the cost for the County to begin providing the employee share only of dental insurance.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$150,296 GF \$11,969 Water \$419 SW	Cost for County to pay for employee only dental (\$36.94 per employee per month)
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<b><i>\$162,684</i></b>	Total Annual Cost to all 3 funds (GF, Water, SW)

## Request for Service Expansion

**Title of Service Expansion**    Increased 401k Contribution for Non-LEO Employees

**Name of Department:**        **County-wide**

**Purpose and Justification:**    The County is required by General Statute to contribute 5% to 401k for Law Enforcement Officers (LEO). Non-LEO county employees currently receive between a 1% and 2% 401k contribution from the County depending on the amount that the employee contributes. Most non-LEO employees receive 2% with only a handful receiving 1%. This expansion request would provide for a County 401k match on a one-to-one basis up to 5% of the employee's salary.

<u>Employee Contribution</u>	<u>County Contribution</u>
0	0
1%	1%
2%	2%
3%	3%
4%	4%
5%	5%

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$419,829 GF \$30,956 Water \$1,130 SW	This amount assumes that all County non-LEO employees will contribute 5% as to receive the full County 5% match, to show the largest possible cost of the expansion to the County.
Operational		
Capital Outlay		
Total Expenditures		

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<b>\$451,915</b>	Total Cost to all 3 funds (GF, Water, SW)

# Request for Service Expansion

**Title of Service Expansion:** Collection Site Repairs -- Phase 1

**Name of Department:** Public Works – Solid Waste

**Purpose and Justification:** Improvements are needed at the ten solid waste collection sites operated throughout the county in order to improve the safety, functionality, and appearance.

Phase 1 of the Collection Site Repair plan is to address the following basic items at all ten sites:

Retaining wall repairs (remove unsafe structures, construct or repair retaining walls, fill material)	\$60,299
Installation of railings and bollards (barriers at edge of mounds)	\$60,554
Entrance re-grading and new stone (grade for drainage and stability)	\$42,166
Gate and fencing repairs (repairs for security and functionality)	\$ 4,657

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational		
Capital Outlay	\$167,676	Collection Site Repairs – Phase 1
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$167,676</b>	

# Request for Service Expansion

**Title of Service Expansion:** Collection Site Repairs – Phase 2

**Name of Department:** Public Works – Solid Waste

**Purpose and Justification:** Improvements are needed at the ten solid waste collection sites operated throughout the county in order to improve the safety, functionality, and appearance.

Phase 2 of the Collection Site Repair plan is to address site conditions at the five County-owned collection sites (Cherry Run, Chocowinity, Landfill Gate, Ransomville, and River Road).

Asphalt Paving	\$79,766
ABC Stone	\$49,250
Clean Stone	\$48,128

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational		
Capital Outlay	\$177,144	Collection Site Repairs – Phase 2
Total Expenditures		

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$177,144</b>	

# Request for Service Expansion

**Title of Service Expansion:** Collection Site Repairs – Phase 3

**Name of Department:** Public Works – Solid Waste

**Purpose and Justification:** Improvements are needed at the ten solid waste collection sites operated throughout the county in order to improve the safety, functionality, and appearance.

Phase 3 of the Collection Site Repair plan is to address site conditions at collection sites leased by the County from Republic Services, the Town of Aurora, and Weyerhaeuser Company. (Aurora, Buck Jones, Five Points, Pantego, and Yeatesville). Specific tasks involved in Phase 3 are:

ABC Stone	\$76,614
#5 Clean Stone	\$46,686

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational		
Capital Outlay	\$123,300	Collection Site Repairs – Phase 3
Total Expenditures		

<b>Revenue to offset Costs</b>		
<i>Total Cost of Service Expansion</i>	<i>\$123,300</i>	

## Request for Service Expansion

**Title of Service Expansion:** Master Planning & Selection of Mega Sites

**Name of Department:** Public Works – Solid Waste

**Purpose and Justification:** Discussions during Board of Commissioners’ meetings have indicated a desire to rethink the County’s solid waste collection strategy. Construction of two large “mega-sites”, one on the north side of the river and one on the south side, for the collection and consolidation of multiple types of solid waste is one idea that has been discussed at length.

Engaging with a consulting engineering firm specializing in solid waste is integral to proper master planning. The engineering firm will provide resources for planning and design with a focus on compliance with solid waste rules and regulations.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$50,000	Consulting Engineering Fees
Capital Outlay		
Total Expenditures	\$50,000	

<b>Revenue to offset Costs</b>		
<b>Total Cost of Service Expansion</b>	<b>\$50,000</b>	

Administrative Charges to General Fund  
Fiscal Year 2021-2022

Basis	General	General Percent Share	Water	Water Percent Share	Solid Waste	Solid Waste Percent Share	Total
1 Board	331,193	92.50%	17,902	5.00%	8,951	2.50%	358,047
2 Administration	452,094	92.50%	24,438	5.00%	12,219	2.50%	488,750
3 Human Resources	224,991	92.66%	17,815	7.34%	-	0.00%	242,806
4 Finance	521,954	78.64%	132,747	20.00%	9,036	1.36%	663,737
5 Information Technology	186,693	87.69%	24,019	11.28%	2,184	1.03%	212,896
6 Tax/Solid Waste Bills	13,097	50%	-	0.00%	13,097	50%	26,193
7 Tax/Solid Waste Collections	23,758	50%	-	0.00%	23,758	50%	47,516
8 Rent	-		23,295		19,300		42,595
Total	\$ 1,753,780		\$ 240,216		\$ 88,544		\$ 2,082,540

1 Based on estimated time spent on governance

2 Based on estimated Manager/Clerk/Safety Risk Manager's time

3 Based on the number of employees by fund

4 Based on the number of invoices paid by fund

5 Based on the number of computers by fund

6 Based on splitting actual cost of mailing annual bills 50/50

7 Based on 50% of one tax collection position

8 Based on \$15 sq. foot/yr. for Water; SW is based on avg. of rent paid to outside vendors for other convenience sites

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## Return Check Fee

Definition/Comments – Administration fee for processing a check that has been returned and not paid by the drawer's financial institution as in accordance with G.S. 506, 25-3-512.

Fees Charged - \$25

Revenue code – 10-0600-433100

## Tax Collection Fee

Definition/Comments – Administration fee in the amount of 2% charged to municipalities and other taxing authorities for collecting and distributing real and personal taxes.

Fees Charged – 2%

## Copies – Administration Office

Definition/Comments – 10 or less non-certified copies are free of charge. After 10 pages, it is \$0.10 per page.

Fees Charged – First 10 copies – free  
After 10 copies - \$0.10 per copy

Revenue Code – 10-0600-489000

Elections

Data Disks (any data put on a disk)	\$10.00
Registration Lists	\$.03 per page
All other copies (except registration lists)	\$.10 per page
Reimbursement for municipal elections	Actual Costs

\*\*Anything under \$1.00 is not charged.

# Beaufort County

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## Emergency Management, Fire Marshal & Emergency Services

**Fire Inspection Fee for Business**

**\$25.00 per inspection**

Some require annual and some require inspections every three years as established in the Fire Code.

Revenue Code – 10-0300-433300

Beaufort County  
Schedule of Emergency Medical Service Fees  
Effective 5-13-21

<u>Fee Description</u>	<u>Revised Fee</u>
ALS1 Emergency	\$ 670.00
ALS2 Emergency	\$ 975.00
BLS Emergency	\$ 450.00
Mileage	\$ 12.00
Specialty Care	\$ 1,150.00
Treat – No Transport	\$ 150.00

## Beaufort County Animal Control Fee Schedule 2021-2022

<u>Description</u>		<u>Fee</u>	<u>Code</u>
<b>Citations</b>			
Animal Cruelty:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Abandonment:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Tethering Violation:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Teasing or Molesting Animals:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Feeding or Harboring	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
Stray Animals:	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Nuisance:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Collar & Identification:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Livestock at Large:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Fowl at Large:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Dangerous Dog	1 <sup>st</sup> Offense	\$100.00	100400-438000
Violation:	2 <sup>nd</sup> Offense	\$150.00	
	3 <sup>rd</sup> Offense	\$200.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Failure to Vaccinate	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
For Rabies:	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Interference:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

**Impoundment and Boarding**

Cat or Dog	\$25.00 impoundment per animal	100400-438000
	\$ 8.00 per day boarding per animal	100400-438000

**Rabies Vaccine**

Cat or Dog	\$10.00 1 year vaccination only	100400-438000
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## Beaufort County Animal Control Fee Schedule 2021-2022

<u>Description</u>		<u>Fee</u>	<u>Code</u>
<b>Adoption</b>			
Cat	Altered	\$20.00	100400-438000
	Unaltered	\$55.00	100000-325000
Dog	Altered	\$20.00	100400-438000
	Unaltered	\$75.00	100000-325000



## Beaufort County Health Department Fee Schedule FY 21/22

Definition/Comments – Fees for health department clinical and environmental health services

### Clinical Service Fees:

- \*Indicates Medicaid billing only; UD modifiers also indicate Medicaid billing only
- Outside labs identified with 90 modifier that have a fee associated are only billed to Self-Pay and Private Insurance clients (LabCorp bills Medicaid directly)

CPT	Description	Fee
0001A	1st dose COVID-19 Pfizer Vaccine Administration Fee	\$20.00
0002A	2nd dose COVID-19 Pfizer Vaccine Administration Fee	\$30.00
0011A	1st dose COVID-19 Moderna Vaccine Administration Fee	\$20.00
0012A	2nd dose COVID-19 Moderna Vaccine Administration Fee	\$30.00
0031A	Janssen COVID-19 Vaccine Administration Fee	\$30.00
10060	Incision & Drainage Abscess Simple/Single	\$159.00
10120	Incision & Removal Foreign Body Subcutaneous Tissue Simple	\$181.00
10121	Incision & Removal Foreign Body Subcutaneous Tissue complicated	\$302.00
10140	Incision & Drainage Hematoma Seroma/Fluid Collection	\$187.00
11055	Paring/Cutting Benign Hyperkeratotic Lesion single	\$45.00
11056	Paring/Cutting Benign Hyperkeratotic Lesion (2-4)	\$54.00
11100	Biopsy Skin Subcutaneous (including simple closure) single lesion	\$76.00
11101	Biopsy Skin Subcutaneous each additional lesion	\$25.00
11200	Removal Skin Tags Multiple Fibro- cutaneous Tags Any Area up to and including 15 lesions	\$96.00
11201	Removal Skin Tags Multiple Fibro-cutaneous Tags Any Area each additional 10 lesions	\$28.00
11300	Shaving Skin Lesion single Trunk/Arm/Leg 0.5cm or less than	\$87.00
11301	Shaving Skin Lesion single Trunk/Arm/Leg 0.6-1.0 cm	\$110.00
11302	Shaving Skin Lesion single Trunk/Arm/Leg 1.1-2.0 cm	\$124.00
11303	Shaving Skin Lesion single Trunk/Arm/Leg >2 cm	\$151.00
11305	Shaving Skin Lesion single Scalp/Neck/Head/Feet/ Genitalia 0.5 cm or less	\$87.00
11306	Shaving Skin Lesion single Scalp/Neck/Head/Feet/ Genitalia 0.6-1.0 cm	\$108.00
11307	Shaving Skin Lesion single Scalp/Neck/Head/Feet/Genitalia 1.1-2.0 cm	\$124.00
11308	Shaving Skin Lesion single Scalp/Neck/Head/Feet/Genitalia >2cm	\$132.00
11310	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/ Mucous membrane 0.5 cm or less than	\$105.00
11311	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/Mucous membrane 0.6-1.0 cm	\$116.00
11312	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/Mucous membrane 1.1-2.0 cm	\$139.00
11313	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/mucous membrane >2.0 cm	\$175.00
11730	Avulsion Nail Plate Partial Or complete Simple/Single	\$112.00
11740	Evacuation Subungual Hematoma	\$76.00
11750	Excision Nail Matrix partial or complete for Permanent Removal	\$231.00

11981	Insertion Drug Implant Device	\$226.00
11982	Remove Drug Implant Device	\$242.00
11983	Removal w/// Reinsertion of Implant Device	\$354.00
12001	Simple Repair of superficial wounds of Scalp/Neck/Axillae/Genitalia/Trunk (including hands and feet) 2.5 cm or less	\$189.00
12002	Simple Repair of superficial wounds of Scalp/Neck/Axillae/Genitalia/Trunk (including hands and feet) 2.6-7.5 cm	\$227.00
12011	Simple Repair of superficial wounds Face/Ears/Eyelids/Nose /Lips/Mucous membrane 2.5cm or less	\$223.00
12013	Simple Repair of superficial wounds Face/Ears/Eyelids/Nose /Lips/Mucous membrane 2.6-5.0 cm	\$268.00
12031	Repair Intermediate wounds of Scalp/Axillae/Trunk/Extremities 2.5 cm or less	\$258.00
12032	Repair Intermediate wounds of Scalp/Axillae/Trunk/Extremities 2.6-7.5 Cm	\$337.00
12041	Repair Intermediate Neck/Hands/Feet/external Genitalia	\$286.00
12042	Repair Intermediate Neck/Hands/Feet/external Genitalia	\$328.00
12051	Repair Intermediate Face/Ears/Eyelids/Nose/Lips&/Mucous membrane 2.5 cm or less	\$328.00
12052	Repair Intermediate Face/Ears/Eyelids/Nose/Lips&/Mucous membrane 2.6-5.0 cm	\$350.00
16000	Initial Treatment 1st Degree Burn Local	\$98.00
16020	Dressing/Debridement of partial thickness burns, initial or subsequent, small less than 5% of body surface area	\$130.00
17000	Destruction Premalignant Lesion 1st	\$85.00
17003	Destruction Premalignant Lesion, second through 14 lesions	\$13.00
17110	Destruction Benign Lesions Up To 14	\$139.00
17111	Destruction Benign Lesions 15 or more lesions	\$156.00
17250	Chemical Cauterization Granulation Tissue	\$102.00
2000F	Blood Pressure Monitoring (Inc. referral & follow up)	Flat Fee \$10.00
20552	Injection Single/Multiple Trigger Point 1 -2 muscles	\$93.00
20600	Arthrocentesis Aspiration and or/Injection Small Joint/Bursa without ultrasound guidance	\$81.00
20605	Arthrocentesis Aspiration/and or Injection Intermediate Joint/Bursa without ultrasound guidance	\$90.00
20610	Arthrocentesis Aspiration and or Injection Major Joint/Bursa without ultrasound guidance	\$117.00
29105	Application of Long Arm Splint Shoulder to Hand	\$167.00
29125	Application of Short Arm Splint Forearm to Hand	\$120.00
29130	Application of Finger Splint Static	\$67.00
30300	Removal Foreign Body Intranasal Office Type Procedure	\$294.00
36415	Venipuncture	\$10.00
46900	Destruction of lesion(s), anus, simple	\$161.00
46924	Destruction of lesion(s), anus, extensive	\$360.00
51701	Insertion of Non-indwelling Bladder Catheter	\$99.00
54050	Destruction of lesion(s), male genitals, simple	\$99.00
54065	Destruction of lesion(s), male genitals, extensive	\$169.00
56501	Destruction of lesion(s), female genitals, simple	\$101.00
56515	Destruction of lesion(s), female genitals, extensive	\$172.00
57150	Condylomata treatment	\$86.00
57170	Diaphragm Fitting	\$120.00

58300	IUD Insertion	\$149.00
58301	IUD Removal	\$154.00
59025	Fetal Non-Stress Test	\$82.00
59425	AntePartum Care 4-6 Visits	\$1,200.00
59426	AntePartum Care 7+	\$2,300.00
59430	Post-Partum Care	\$202.00
65205	Removal Foreign Body , eternal eye, Conjunctival Superficial	\$82.00
69200	Removal of Foreign body from external Auditor Cana without Anesthesia	\$173.00
69210	Removal Impacted Cerumen requiring Instrumentation , unilateral	\$88.00
80048-90	Basic Metabolic Panel Calcium Total	\$40.00
80050-90	General Health Panel	\$15.00
80051-90	Electrolyte Panel	\$9.00
80053-90	Comprehensive Metabolic Panel	\$6.00
80061-90	Lipid Panel	\$45.06
80069-90	Renal Function Panel	\$35.00
80074-90	Acute Hepatitis Panel	\$21.00
80076-90	Hepatic Function	\$8.00
81000	Urinalysis Dip Stick/Tablet Reagent Non-Automated with microscopy	\$10.00
81001	Urinalysis Dip Stick/Tablet Reagent Automated with Microscopy	\$18.00
81002	Urinalysis Dip Stick/Tablet Reagent Non-Automated Without microscopy	\$7.50
81003	Urinalysis w/o Microscope Automated	\$8.00
81025	Pregnancy Test - Urine	\$18.00
82040-90	Albumin Serum ,Plasma or Whole Blood	\$7.00
82043-90	Albumin Urine or other source quantitative each specimen	\$7.00
82120	Amine Test	\$10.00
82150-90	Assay Of Amylase	\$5.00
82247-90	Bilirubin Total	\$14.00
82248-90	Bilirubin Direct	\$7.00
82274	Fecal Occult Blood	\$30.00
82306-90	Vitamin D, 25 Hydroxy Includes Fractions If Performed	\$15.00
82310-90	Calcium Total	\$7.00
82374-90	Carbon Dioxide Bicarbonate	\$7.00
82435-90	Chloride, Blood	\$6.00
82465-90	Cholesterol Serum/Whole Blood ,Total	\$12.00
82550-90	Creatinine, Kinase Total	\$5.00
82565-90	Creatinine, Blood	\$7.00
82607-90	Cyanocobalamin Vitamin B-12	\$20.00
82670-90	Assay Of Estradiol	\$5.00
82672-90	Assay Of Estrogens Total	\$5.00
82677-90	Assay Of Estriol	\$5.00
82728-90	Assay Of Ferritin	\$18.00
82746-90	Assay Of Folic Acid Serum	\$19.00
82947	Glucose – Venous	\$12.00
82948	Glucose Blood Reagent Strip	\$8.74
82950	Glucose – 1HR	\$21.00

82951	Glucose Tolerance Test	\$46.00
82952	GTT 4th Specimen	\$16.00
82962	Glucose – Monitoring Device	\$10.00
83001-90	Gonadotropin Follicle Stimulating Hormone	\$6.00
83002-90	Gonadotropin Luteinizing Hormone	\$24.00
83018-90	Heavy Metal Quantitative Each	\$5.00
83020-90	Hemoglobin Fractionation/Quantitation Electrophoresis	\$0.00
83036	Hemoglobin (Hb) A1c	\$20.00
83525-90	Assay Of Insulin, Total	\$5.00
83540-90	Assay Of Iron	\$9.00
83550-90	Iron Binding Capacity	\$12.00
83655	Lead Blood (Adult)	\$23.00
83690-90	Assay Of Lipase	\$4.00
83718-90	Lipoprotein Direct Measurement High Density Cholesterol	\$11.00
84075-90	Assay Of Phosphatase Alkaline	\$7.00
84132-90	Potassium Serum ,Plasma or Whole Blood	\$6.00
84144-90	Assay Of Progesterone	\$5.00
84146-90	Assay Of Prolactin	\$5.00
84152-90	Assay Of Prostate Specific Antigen (PSA)Complexed	\$5.00
84153-90	Assay Of Prostate Specific Antigen(PSA), Total	\$5.00
84155-90	Protein except Refractometry Serum Plasma or whole blood	\$5.00
84295-90	Sodium, Serum Plasma Or Whole Blood	\$7.00
84402-90	Assay Of Testosterone Free	\$30.00
84403-90	Assay Of Testosterone Total	\$30.00
84436-90	Assay Of Thyroxine Total	\$8.00
84439-90	Assay Of Free Thyroxine	\$12.00
84442-90	Assay Of Thyroxine Binding Globulin	\$5.00
84443-90	Assay Of Thyroid Stimulating Hormone (TSH)	\$21.00
84450-90	Transferase Aspartate Amino (AST) (SGOT)	\$7.28
84460-90	Transferase Alanine Amino (Alt) (SGPT)	\$7.00
84478-90	Assay Of Triglycerides	\$8.00
84479-90	Thyroid Hormone(T3 or T4) Uptake or Thyroid Hormone Binding ratio	\$8.00
84480-90	Assay Of Triiodothyronine T3 Total Tt3	\$19.00
84520-90	Assay Of Urea Nitrogen Quantitative	\$5.00
84550-90	Assay Of Blood/Uric Acid	\$3.00
84681-90	Assay Of C-Peptide	\$5.00
84702-90	Gonadotropin Chorionic Quantitative	\$12.22
84703-90	Gonadotropin Chorionic Qualitative	\$20.18
85007	Blood Count Smear Microscopic exam With /Manual Differential WBC count	\$11.00
85008	Blood Count Smear Microscopic W/O Manual Differential WBC count	\$13.00
85018	Hemoglobin	\$10.00
85025-90	CBC with Differential	\$4.00
85027	Blood Count Complete Automated	\$23.00
85045-90	Blood Count Reticulocyte Automated	\$6.00
85245-90	Clotting Factor VII VW factor, ristocetin cofactor	\$5.00

85246-90	Clotting Factor VIII VW Factor Antigen	\$5.00
85420-90	Fibrinolytic Factors & Inhibitors, plasminogen, except antigenic assay	\$5.00
85610-90	Prothrombin Time	\$6.00
85651-90	Sedimentation Rate RBC Non-Automated	\$9.42
85652-90	Sedimentation Rate RBC Automated	\$7.40
85730-90	Thromboplastin Time Partial Plasma/Whole	\$6.00
86003-90	Allergen Specific IgE Quantitative /Semiquantitative each allergen	\$5.00
86038-90	Antinuclear Antibodies (ANA)	\$4.00
86140-90	C-Reactive Protein	\$5.00
86141-90	C-Reactive Protein High Sensitivity	\$5.00
86200-90	Cyclic Citrullinated Peptide (CCP) Antibody	\$5.00
86225-90	DNA Antibody Native/Double Stranded	\$32.23
86280-90	Hemagglutination Inhibition Test (HAI)	\$5.00
86308-90	Heterophile Antibodies, Screen	\$23.00
86317-90	Hepatitis B Surface Antibody (Hepatitis B Titer)	\$50.00
86336-90	Inhibin A	\$5.00
86341-90	Islet Cell Antibody	\$5.00
86376-90	Microsomal Antibodies, Each	\$5.00
86382	Rabies Titer	\$55.00
86430-90	Rheumatoid Factor, Qualitative	\$5.00
86431-90	Rheumatoid Factor, Quantitative	\$5.00
86580	TB Skin Test	Flat Fee \$16.00
86592	RPR	\$10.00
86593-90	Syphilis Test Quantitative	\$0.00
86615-90	Antibody Bordetella	\$5.00
86618-90	Antibody Borrelia Burgdorferi (Lyme Disease)	\$5.00
86677-90	Antibody Helicobacter Pylori	\$5.00
86695-90	Antibody Herpes Simplex Type 1	\$17.00
86696-90	Antibody Herpes Simplex Type 2	\$25.00
86704-90	Hepatitis B Core Antibody (HBcAB); Total	\$6.00
86706-90	Hepatitis B Surf Antibody (HBsAb)	\$5.00
86735-90	Mumps Titer (MMR Immunity Profile)	\$10.00
86753-90	Antibody Protozoa, not elsewhere specified	\$5.00
86762-90	Rubella Titer (MMR Immunity Profile)	\$10.00
86765-90	Measles Titer (MMR Immunity Profile)	\$10.00
86787-90	Varicella Titer	\$12.00
86800-90	Thyroglobulin Antibody	\$5.00
86803-90	Hepatitis C Antibody	\$0.00
86850-90	Antibody Screening	\$8.00
86870-90	Antibody Identification RBC antibodies each panel for each serum technique	\$0.00
86900-90	Blood Typing ABO	\$12.00
86901-90	Blood Typing Serologic Rh (D)	\$4.00
86904-90	Blood Typing antigen screening for compatible unit using patient serum, per unit screened	\$0.00
87040-90	Culture Bacterial Blood Aerobic With isolation and presumptive identification of isolates	\$5.00

87045-90	Culture Bacterial, Stool Aerobic with isolation and preliminary examination , salmonella and shigella species	\$5.00
87046-90	Culture Bacteria Stool Aerobic additional pathogens, isolation and presumptive identification of isolates, each plate	\$5.00
87070-90	Culture Bacteria , any other source except urine,blood or stool with isolation and presumptive identification of isolates	\$17.00
87081-90	Culture Presumptive Pathogenic Organisms Screening only	\$18.16
87086-90	Urine Culture	\$10.00
87088-90	Culture bacterial, with isolation and presumptive identification of each isolate,urine	\$23.00
87110-90	Culture Chlamydia Any Source	\$0.00
87150-90	GroupB Beta Strep	\$47.00
87164-90	Dark Field Exam Any Source, includes specimen collection	\$9.00
87177-90	Ova & Parasites Direct Smears Concentration	\$5.00
87184-90	Susceptibility Study Antimicrobial Disk per plate	\$19.00
87205-90	Smear Primary Source with interpretation Gram/Giemsa Stain for bacteria, fungi or cell types	\$17.00
87209-90	Smear Primary Source Complex Special Stain Ova & Parasite	\$5.00
87210	Wet Mount	\$12.00
87220	Tissue examination by KOH Slide from sample of skin, hair nails for fungi or ectoparasite ova or mites (scabies)	\$16.00
87329-90	Infectious agent antigen detection by immunoassay technique EIA Giardia	\$5.00
87340-90	Infectious agent antigen detection by immunoassay technique EIA Hep B surface antigen (HBeAg)	\$4.00
87389-90	Infectious agent antigen detection by immunoassay technique EIA W/Hiv-1 & Hiv-2 Antibody	\$0.00
87420-90	Infectious agent antigen detection by immunoassay technique EIA Respiratory Syncytial Virus	\$32.96
87426	Infectious Agent Antigen Detection by Immunoassay	\$45.00
87427-90	Infectious agent antigen detection by immunoassay technique EIA Shiga-Like Toxin	\$5.00
87491-90	Infectious Agent detection by nucleic acid Chlamydia Trachomatis Amplified Probe technique	\$0.00
87522-90	Infectious Agent detection by nucleic acid Hepatitis C Quantification includes Reverse Transcription when performed	\$100.00
87528-90	Infectious Agent detection by nucleic acid Herpes Simplx Virus Direct Probe T	\$0.00
87591-90	Infectious Agent detection by nucleic acid Neisseria Gonorrhoeae Amplified Probe	\$0.00
87624-90	HPV High Risk Strain	\$30.00
87635	COVID-19 Testing	\$95.31
87801	Infectious Agent detection by nucleic acid Multiple Organisms Amplified Probe	\$92.00
87804	Infectious Agent detection by immunoassay with direct optical observation Influenza	\$22.00
87850-90	Infectious Agent detection by immunoassay with direct optical observation Neisseria Gonorrhoeae	\$14.00
87880	Infectious Agent detection by immunoassay with direct optical observation Streptococcus Group A	\$32.96
87902-90	Infectious agent genotype analysis by nucleic acid; Hepatitis C Virus	\$112.00
88175-90	Pap Smear (Non-Medicaid Only)	\$22.00

90378	Respiratory Syncytial Virus, monoclonal antibody recombinant intramuscular use 50 Mg	\$1,832.00
90460	Immunization first component, with counseling	\$21.00
90461	Immunization additional components, with coun.	\$11.00
90471	Immunization Update 1 Unit	\$22.50
90471EP	Immunization Update 1 Unit (Children)	\$22.50
90472	Immunization Update 2+ Units (use w/ 90471)	\$15.00
90472EP	Immunization Update 2+ Units (use w/90471) Children	\$15.00
90473 EP	Immunization Administration - Oral Vaccine	*\$12.00
90474 EP	Immunization Administration - Oral & Injectable	*\$8.00
90633	Hepatitis A	\$33.00
90636	Twinrix (Hepatitis A / Hepatitis B)	\$102.00
90648	HIB	\$30.00
90649	Gardasil/HPV	\$215.00
90651	Gardasil 9	\$220.00
90657	Influenza	\$12.50
90658	Influenza – (3yr and above)	\$12.50
90662	Influenza High Dose	\$43.00
90670	Pneumococcal Prevnar	\$215.00
90675	Rabies – Intramuscular (pre/post)	\$268.00
90680	Rotavirus	\$110.00
90685	Influenza	\$12.50
90686	Influenza	\$12.50
90687	Influenza	\$12.50
90688	Influenza	\$12.50
90696	Kinrix (Dtap/IPV)	\$55.00
90698	Pentacel (Dtap/IPV/Hib)	\$90.00
90700	DTaP	\$28.00
90707	MMR (Mumps, Measles, Rubella)	\$80.00
90710	MMRV (Mumps, Measles, Rubella, Varicella)	\$125.00
90713	IPV	\$33.00
90714	Td (Tetanus)	\$35.00
90715	Tdap	\$45.00
90716	Varicella	\$138.00
90732	Pneumococcal	\$115.00
90734	Meningococcal	\$130.00
90744	Hepatitis B Pediatric	\$25.00
90746	Hepatitis B (Adult)	\$65.00
90772	Therapeutic Prop Diaj Injec	\$39.73
90782	Injection	\$20.00
90785	Interactive Add on	\$18.00
90791	Psychiatric Evaluation	\$129.00
90792	Psychiatric Evaluation with medical services	\$248.00
90832	Psychotherapy 16-37 min	\$95.00
90834	Psychotherapy 38-52 min	\$110.00
90837	Psychotherapy 53+ min	\$125.00

90839	Psychotherapy for crisis 30-74 min	\$145.00
90840	Psychotherapy for crisis, each additional 30 minutes beyond 74 min	\$95.00
90846	Family therapy without client	\$114.00
90847	Family therapy with client	\$135.00
90849	Group therapy (multi-family)	\$95.00
90853	Group therapy (other than of a multi-family group)	\$46.00
92002	Ophthalmological Medical exam and evaluation with initiation of diagnostic and treatment , program, intermediate new patient	\$81.00
92012	Ophthalmological Medical exam and evaluation with initiation of diagnostic and treatment , Intermediate Established patient	\$81.00
92551	Screening Test Pure Tone Air Only	\$22.00
92567	Tympanometry	\$35.00
92587	Distortion Product Evoked Otoacoustic Emissions, limited evaluation with interpretation and report	\$74.00
93000	Electrocardiogram Routine Ecg W/Least 12 Leads with interpretation and report	\$37.00
93040	Rhythm ECG 1-3 Leads With Interpretation and report	\$28.00
93041	Rhythm ECG 1-3 Leads tracing only without Interpretation and report	\$40.00
94010	Spirometry expiratory flow rate measurements, with or without maximal voluntary ventilation	\$47.00
94060	Bronchodilation Responsiveness Spirometry Pre & Post-Bronchodilator Administration	\$82.00
94640	Pressurized/ Non-pressurized Inhalation Treatment	\$31.00
94664	Demo&/Evaluation Of Patient Utilization of Generator/Nebulizer/Inhaler	\$39.00
94760	Noninvasive Ear/Pulse Oximetry, for oxygen saturation Single Determination	\$8.00
95115	Professional services for allergen immunotherapy ,not including provision of allergenic extracts, single injection	\$17.00
95117	Professional services for allergen immunotherapy ,not including provision of allergenic extracts,2 or more injections	\$23.00
96101	Psychological Testing Per hour , Includes administration interpret and report	\$81.00
96110	Developmental Screen With/Scoring & Documentation, per standardized instrument	\$19.00
96111	Developmental Testing W/Interpretation & Report	\$121.00
96127	Brief emotional or behavior assessment	\$8.00
96160	Administration Of Patient-Focused Health	\$19.00
96372	Injection - 17P	*25.00
97802	Medical Nutrition, Initial Assess. & Intervention	\$38.00
97803	Medical Nutrition, Individual, Subsequent	\$34.00
97804	Medical Nutrition, Group 2 or more	\$25.00
98960	Education & Training Self-Management non-physician, using standardized curriculum face to face , each 30 minutes individual patient	\$25.00
98961	Education & Training Self-Management Non physician 2-4 patients	\$24.00
99000	Specimen Collection & Handling	\$14.00
99024	Postop Follow Up Visit Related To Origin	\$73.65
99058	Service Provided Emergency Basis In Office , which disrupts other scheduled office services, in addition to basic service	\$41.00
99070	Supplies & Materials Provided By the physician or QHP over and above those usually included with the office visit or other services related	\$15.00

99080	Special Reports such as insurance forms, more than the information conveyed in the usual communications or standard reporting form	\$36.05
99173	Screening Test of Visual Acuity Quantitative bilateral	\$21.00
99201	Office Visit I	\$72.00
99202	Office Visit II	\$110.00
99203	Office Visit III	\$161.00
99204	Office Visit IV	\$241.00
99205	Office Visit V	\$307.00
99211	Office Visit I	\$40.00
99212	Office Visit II	\$68.00
99213	Office Visit III	\$100.00
99214	Office Visit IV	\$153.00
99215	Office Visit V	\$224.00
99241	Office Consultation Level 1	\$110.00
99242	Office Consultation Level 2	\$178.00
99243	Office Consultation Level 3	\$230.00
99244	Office Consultation Level 4	\$331.00
99245	Office Consultation Level 5	\$414.00
99354	Prolong Svc Office O/P Dir Contact 1st Hr	\$116.00
99381	Initial Preventive Medicine New Patient age younger than 1 year	\$148.00
99382	Initial Preventive Medicine New Pt Age 1- 4 years	\$153.00
99383	Initial Preventive Medicine New Pt Age 5-11 years	\$153.00
99384	Office Visit 12-17 YR	\$195.00
99385	Office Visit 18-39 YR	\$199.00
99386	Office Visit 40-64 YR	\$230.00
99387	Office Visit 64+ YR	\$247.00
99391	Periodic Preventive Med Established Patient age younger than 1 year	\$140.00
99392	Periodic Preventive Med Est Patient 1-4years	\$142.00
99393	Periodic Preventive Med Est Patient 5-11 years	\$142.00
99394	Office Visit 12-17 YR	\$168.00
99395	Office Visit 18-39 YR	\$170.00
99396	Office Visit 40-64 YR	\$186.00
99397	Office Visit 64+ YR	\$202.00
99401	Preventive Med. Counseling 15 Minutes	\$45.00
99402	Preventive Med Counseling 30 Minutes	\$79.00
99406	Tobacco Cessation Counseling (3-10 min)	\$19.00
99407	Tobacco Cessation Counseling (10+ min)	\$37.00
99408	Alcohol/Substance Screen & Intervention 15-30 minutes	\$45.00
99409	Alcohol/Substance Screen & Intervention greater than 30 minutes	\$90.00
99411	Preventive Medicine Counseling Group 30 min	\$27.00
99412	Preventive Medicine Counseling Group 60 min	\$33.00
99441	Telephone evaluation and management service. 5-10 min. of medical discussion	\$43.00
99442	Telephone evaluation and management service. 11-20 min. of medical discussion	\$72.00
99443	Telephone evaluation and management service. 21-30 min. of medical discussion	\$105.00
99455	Work Related or medical disability examination by the treating physician	\$118.00

99499	CDL Exam	\$90.00
99501	Maternal Assessment Home Visit	*86.00
99502	Newborn Assessment Home Visit	*\$89.00
90471EP	Immunization Update 1 Unit (Children)	\$22.50
90472EP	Immunization Update 2+ Units (use w/90471) Children	\$15.00
D0145	Oral Evaluation for a patient under 3 years of age and counseling with primary caregiver	\$42.00
D1206	Topical application of fluoride varnish	\$19.00
G0008	Medicare/BCBS Influenza Admin Fee	\$22.50
G0009	Medicare/BCBS Pneum. Admin Fee	\$22.50
G0010	Medicare/BCBS Hepatitis B Admin Fee	\$22.50
G0103	Prostate cancer Screening (PSA) prostate specific antigen test	\$55.69
G0108	Diabetes Outpatient Self-Management Individual	\$55.00
G0109	Diabetes Outpatient Self-Management Group 2 or more	\$25.00
G0179	Physician Recertification for Medicare covered home health services	\$0.00
G0180	Physician Certification for Medicare home health services	\$0.00
G0270	Medical Nutrition Therapy; Reassess Individual	\$35.00
G0271	Medical Nutrition Therapy; Reassess Group	\$20.00
G0402	Initial Preventive physical Exam face to face	\$239.00
G0438	Annual wellness visit includes personalized prevention plan of service , Initial Visit	\$239.00
G0439	Annual wellness visit includes personalized prevention plan of service , subsequent Visit	\$175.00
G9873	1ST MDPP core session	\$27.50
G9874	4 MDPP core sessions attended	\$55.00
G9875	9 MDPP core sessions attended	\$99.00
G9876	2 MDPP core maintenance sessions attended in months 7-9; no weight loss	\$16.50
G9877	2 MDPP core maintenance sessions attended in months 10-12; no weight loss	\$16.50
G9878	2 MDPP core maintenance sessions attended in months 7-9; 5% weight loss	\$66.00
G9879	2 MDPP core maintenance sessions attended in months 10-12; 5% weight loss	\$66.00
G9880	5% weight loss in months 1-12	\$176.00
G9881	9% weight loss in months 1-24	\$27.50
G9882	2 MDPP ongoing maintenance sessions attended in months 13-15; maintained weight loss	\$55.00
G9883	2 MDPP ongoing maintenance sessions attended in months 16-18; maintained weight loss	\$55.00
G9884	2 MDPP ongoing maintenance sessions attended in months 19-21; maintained weight loss	\$55.00
G9885	2 MDPP ongoing maintenance sessions attended in months 22-24; maintained weight loss	\$55.00
G9890	Bridge payment	\$27.50
J0561	Penicillin G Benzathine Injection	\$4.00
J0696	Ceftriaxone Sodium Injection	\$20.00
J0702	Betamethasone Acetate & Sod Phosphate	\$1.13
J1020	Methylprednisolone 20 Mg Injection	\$2.50
J1030	Methylprednisolone 40 Mg Injection	\$4.50
J1040	Methylprednisolone 80 Mg Injection	\$9.50
J1050	Depo Provera	\$0.43/unit
J1050UD	Depo Provera	Acquisition
J1094	Injection Dexamethasone Acetate	\$1.16
J1100	Dexamethasone Sodium Phosphate	\$0.45

J1200	Diphenhydramine Hcl Injection	\$1.00
J1725	17P	*\$20/unit
J1885	Ketorolac Tromethamine Injection	\$0.50
J2001	Lidocaine Injection	\$0.50
J2550	Promethazine Hcl Injection	\$1.50
J2790	Rhogram Injection	\$114.00
J2930	Methylprednisolone Injection	\$3.00
J3250	Trimethobenzamide Hcl Injection	\$4.50
J3301	Triamcinolone Acet Injection Not otherwise specified	\$1.50
J3410	Hydroxyzine Hcl Injection	\$1.14
J3420	Vitamin B12 Injection	\$0.50
J7298	Mirena	\$744.00
J7298UD	Mirena	Acquisition
J7300	Paraguard	\$430.00
J7300UD	Paraguard	Acquisition
J7307	Nexplanon	\$714.00
J7307UD	Nexplanon	Acquisition
J7613	Albuterol Non-Comp Unit	\$32.00
LU102	Completion of Record of Tuberculosis Screening	N/C
LU201	Repeat Pap (Report Only)	N/C
LU402	Medicaid Co-Pay for Adult Immunizations	Flat Fee \$3.00
Q3014	Telemedicine Originating Site Facility Fee	\$40.00
S0280	Completion Pregnancy Risk Screening (Pregnancy Medical Home)	\$50.00
S0281	Postpartum Clinic Visit (Pregnancy Medical Home)	\$150.00
S4993	Birth Control Pills (per pack)	\$6.00
S4993UD	Birth Control Pills (per pack)	Acquisition
S9442	Childbirth Education Class	\$13.00/Hour
S9455	Diabetic Management Program	\$40.00
S9465	Diabetic Management Program, Dietitian Visit	\$40.00
S9470	Nutritional Counseling, Dietitian Visit	\$40.00
T1001	MC Skilled Nurse Home Visit (15 minutes per unit)	*\$128/Unit
T1002	TB Control Treatment (15 minutes per unit)	*\$93.00/Unit
T1002	STD Control Treatment (15 minutes per unit)	*\$93.00/Unit
N/A	RabPak	\$70.00
N/A	Minority Diabetes Prevention Program Fee	\$10.00
N/A	Return Check Fee	\$25.00
N/A	Urine Drug Screen	\$30.00
N/A	Oral Fluid Drug Screen	\$25.00
N/A	Hair Drug Screen	\$75.00
N/A	PPD Reading, Skin Test Performed by Other Facility	\$8.00

## Environmental Health Service Fees

Description	Fee
Site Evaluation for Wastewater System (Improvements Permit or Denial for new sites, 1 acre or less)	\$125.00
Revisit for Site not ready for inspection (new or existing lot evaluations)	\$25.00
Construction Authorization/ Operation Permit for new installation	\$125.00
Permit Revision ( If site plan or design flow changes)	\$100.00
Wastewater System Repair Permit (requested by owner)	\$50.00
Wastewater System Repair Permit (by complaint Investigation)	\$75.00
Existing System Re-use Inspection	\$75.00
Letter of Authorization for Mobile Home Park Site	\$30.00
Operation Permits for systems under Management Entity	
Less than 480 gallons per day	\$60.00
Greater than 480 gallons per day (valid for 5yrs)	\$120.00
Contractor Re-Inspection for Denied Installations	\$50.00
Water Samples	
Bacteriological (required well inspection)	\$40.00
Chemical	\$75.00
Pesticide	\$75.00
Petroleum	\$75.00
Lead	\$75.00
Nitrates	\$75.00
New Private Drinking Water Well Permit (includes sampling and inspections required)	\$250.00
Swimming Pool Annual Permit (per pool)	\$100.00
Swimming Pool Plan Review ( for new or remodel)	\$150.00
Swimming Pool Revisit (for failure at initial permitting annually)	\$50.00
Swimming Pool Lighting Evaluation (annually for pools with night swimming)	\$50.00
Tattoo Artist (Annual Fee)	\$200.00
Limited Food Service Establishment Permit (Annual Fee - calendar year)	\$75.00
Temporary Food Establishment (per event)	\$75.00
Food Safety Manager's Course: Class Instruction, Textbook, and Exam	\$140.00
Food Safety Manager's Course: Class Instruction & Exam (No Textbook)	\$110.00
Food Safety Manager's Course: Review & Exam Only	\$75.00
Establishment Plan Review (new construction)	\$250.00
Establishment Plan Review (existing establishment with changes to facility or changes to establishments in transitional permitting requiring review)	\$150.00
Engineered Option Permit Fee	30% of Cumulative total for Improvements Permit, Construction Authorization, and Operation Permits

Reference – NC GS §130A-39; Consolidated Agreement

Revenue Codes – Clinical Services have various revenue codes based on source and program (Restricted Federal Health 100221-XXXXXX and Sales and Service 100400-XXXX). Environmental Health fees utilize revenue codes 100400-447510 and 100400-447530.

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# BEAUFORT COUNTY PLANNING AND INSPECTIONS

220 N MARKET STREET  
WASHINGTON, NC 27889

Phone 252/946-7182  
Fax 252/940-6154

## Public Notice

Effective January 6, 1998, Beaufort County implemented the following changes in the Building Inspections Department:

1. Construction Permits may now be paid in full or in part by each contractor.
2. Building Permit/Inspection Fee Schedule will be as follows:

### New Building Inspection Fee Schedule

#### Residential & Commercial -New and Additions

	Heated	Unheated
Building & Insulation	.09	.05
Electrical	.03	.02
Plumbing	.03	.02
HVAC	.03	.02
Open Sheds	.05	.05

Home Owner Recovery Fee \$10.00

#### Other Permits:

##### Mobile Homes

Singlewides	\$75.00
Doublewides	\$100.00
Triplewides & Modulares	same as per stick built
Fema Setup(Flood Zone)	\$25.00 in addition to regular permit

Solar Farms	\$ 0.25 per panel
Insulation only	\$30.00
Open Sheds, Piers	\$30.00
Signs	\$30.00
Temp. or Pole Service	\$30.00
Change of Service	\$30.00
Large Agricultural Bldgs	Electrical Permit only: .03 x sq.ft.
Building & Fire Inspect Combined	\$75.00
<b>Minimum Fee</b>	<b>\$30.00</b>

**Re-inspection fee-** Additional inspections made necessary due to failure to comply with code requirements or the job not being ready when an inspection is requested will be charged a fee of \$30.00 payable prior to the final inspection being made.

**Subdivision Fees**

	Preliminary	Final
Major subdivision: <i>Greater than 10 lots</i>	\$50.00	\$50.00
<i>Greater than 50 lots</i>	\$50.00	\$100.00
Minor subdivision	Preliminary	Final
	\$25.00	\$50.00

**Mobile Home Park/Travel Trailer Fees**

Major MHP or Travel Trailer Park:	\$50.00
Minor MHP or Travel Trailer Park:	\$75.00

**Printing Fees**

25" x "25 or larger:	\$5.00
8 ½" x 11"	\$1.00

Any questions please call the Beaufort County Department of Building Inspections at 252/946-7182 between the hours of 7:30am and 4:30pm

# REGISTER OF DEEDS

## FEES SCHEDULE – EFFECTIVE OCTOBER 1, 2011 as set by State of North Carolina

### Recording Real Estate Instruments

- Instruments except deeds of trust and mortgages \$26.00 first 15 pages /\$4 each add'l page
- Deeds of trust and mortgages \$64.00 first 35 pages / \$4 each add'l page
- Plats \$21.00 each sheet
- Nonstandard document \$25.00
- Multiple instruments as one, each \$10.00
- Satisfaction instruments No fee
- Add'l subsequent instrument index reference for assignments, each \$10.00

### UCC Records

- One or two pages in writing \$38.00
- More than two pages in writing \$45.00 up to 10 pages / \$2 each page over 10
- Response to written request for information \$38.00
- Copy of statement \$ 2.00 each page

### Vital Records (Birth/Death/DD214/Notary/Marriages)

- Marriage license \$60.00
- Delayed marriage certificate, with one certified copy \$30.00
- Application or license correction w/one certified copy \$20.00
- Marriage license certified copy \$10.00
- Recording military discharge No fee
- Military discharge certified copy as authorized No fee
- Birth certificate certified copy \$10.00
- Death certificate certified copy \$10.00
- Notary public oath \$10.00
- Delayed Birth certificate (after one year or more) \$20.00
- Birth record amendment \$10.00
- Death record amendment \$10.00
- Legitimations \$10.00

### Other Services

- Comparing copy for certification \$ 5.00
- Certified copies unless statute otherwise provides \$ 5.00 first page, \$2 each add'l page
- Uncertified copies \$ .25 -\$ 1.00 depending on the size of paper used.

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# BEAUFORT COUNTY WATER DEPT

## RATE SCHEDULE

Effective: July 1, 2021

### DISTRICT I - WASHINGTON TOWNSHIP

A. Rural Residential  
First 2,000 \$38.21 Minimum  
All over 2,000 \$6.95/1,000 Gallons

B. Rural Commercial  
First 2,000 \$45.68 Minimum  
All over 2,000 \$6.95/1,000 Gallons

### DISTRICT II - LONG ACRE EAST

A. Rural Residential  
First 2,000 \$36.46 Minimum  
All over 2,000 \$6.95/1,000 Gallons

B. Rural Commercial  
First 2,000 \$42.85 Minimum  
All over 2,000 \$7.16 /1,000 Gallons

C. Washington Park Residential  
All Washington Park Customers receive a  
\$4.75 credit on minimum bill.

### DISTRICT III - LONG ACRE EAST

A. Rural Residential  
First 2,000 \$37.28 Minimum  
All Over 2,000 \$6.80/1,000 Gallons

B. Rural Commercial  
First 2,000 \$44.34 Minimum  
All over 2,000 \$6.95 /1,000 Gallons

### DISTRICT IV - BATH TOWNSHIP

A. Rural Residential  
First 2,000 \$38.47 Minimum  
All over 2,000 \$6.99/1,000 Gallons

B. Rural Commercial  
First 2,000 \$46.04 Minimum  
All over 2,000 \$7.07/1,000 Gallons

### DISTRICT V - PANTEGO TOWNSHIP

A. Rural Residential  
First 2,000 \$38.93 Minimum  
All over 2,000 \$7.05/1,000 Gallons

B. Rural Commercial  
First 2,000 \$46.45 Minimum  
All over 2,000 \$7.13/1,000 Gallons

### DISTRICT VI - CHOCOWINITY TOWNSHIP

A. Rural Residential  
First 2,000 \$37.28 Minimum  
All over 2,000 \$6.90/1,000 Gallons

B. Rural Commercial  
First 2,000 \$44.34 Minimum  
All over 2,000 \$6.84/1,000 Gallons

### DISTRICT VII - RICHLAND TOWNSHIP

A. Rural Residential  
First 2,000 \$38.05 Minimum  
All Over 2,000 \$6.95/1,000 Gallons

B. Rural Commercial  
First 2,000 \$45.47 Minimum  
All over 2,000 \$6.95/1,000 Gallons

# BEAUFORT COUNTY WATER DEPT

## Tap-On Fee

¾" Meter (Short Service – 60 LF or less)	\$1,100.00
¾" Meter (Long Service – 61 LF or more)	\$1,900.00
1" Meter (Short Service – 60 LF or less )	\$1,300.00
1" Meter (Long Service – 61 LF or more )	\$2,100.00

Meters larger than one inch-cost plus 20% with a Minimum of \$3,000.00

## Deposit

¾" Meter	\$ 100.00
1" Meter	\$ 100.00
2" Meter	\$ 200.00

Change of Occupancy Fee \$ 50.00

Reconnect Fee \$ 50.00

Late Fee  
outstanding greater of \$4.00 or 4% of  
Balance

## Meter Test

¾" Meter	\$ 50.00
1"Meter	\$ 100.00

## Tampering Fee

1 <sup>st</sup> Occurrence	Based upon actual physical damage
• MXU Cover	\$85
• MXU	\$225
• MXU & Meter	\$400
• Entire Meter Assembly	\$600
• Other damage	\$600 + cost + 20%
2 <sup>nd</sup> Occurrence	
• MXU Cover	\$135
• MXU	\$275
• All others	Current Tap Fee

## Move Meter

Existing tap re-used \$ 400.00 + cost of service line greater than 20LF feet plus 20%

New tap required

¾" Meter (Short Service – 60 LF or less)	\$ 550.00
¾" Meter (Long Service – 61 LF or more)	\$ 1,650.00

Returned Check Fee	\$ 25.00
Hydrant Meter	\$ 32.00/month \$6.70 per 1,000 gallons
Hydrant Meter Replacement (whole meter or part of meter or damage)	Replacement cost plus 20%
Copies \$0.10	(1-10 copies free) then

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## Beaufort County Sheriff's Office Fee Schedule

<b>Service Description</b>	<b>Amount</b>
Civil Paper Service	\$30
Pistol Purchase Permit Application	\$5
Additional Purchase Permits	\$5/each
Concealed Weapons Permit	
	New \$80
	Renewal \$75
Fingerprinting	\$10

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**BOARD OF COMMISSIONERS**  
Jerry Evans, Chairman  
Jerry E. Langley, Vice-Chairman  
Ed Booth  
Gary L. Brinn  
Stan Deatherage  
Frankie Waters  
Hood Richardson



**COUNTY OFFICIALS**  
Brian M. Alligood, County Manager  
Katie Mosher, Clerk to the Board  
Anita C. Radcliffe, Finance Director  
David Francisco, County Attorney

**BEAUFORT COUNTY  
NORTH CAROLINA**

## **FY2022 Solid Waste Fee Schedule**

Disposal Fee

\$30.00 per ton

Annual Solid Waste Fee - Proposed

\$170 per household

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