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Manager's Budget Message

Fiscal Year 2025-2026

Final Budget

To: The Beaufort County Board of Commissioners

Date: June 2, 2025

The Manager's Recommended Budget was presented on May 12, 2025, budget workshops were held on May 15th, May 20th, May 22nd, and May 27th. A public hearing on the budget was held at the Board's regular meeting on June 2nd. This document reflects the adjustments made to the Manager's Recommended Budget during the Board of Commissioners' budget workshops. A summary of these adjustments is below:

General Fund

Revenue:

Fund Balance Appropriated (recurring)	\$ 14,944
Additional Investment Earnings (recurring)	<u>\$ 15,750</u>
Total	\$ 30,694

Expansion:

Deduct from School Capital (recurring)	(\$ 75,383)
Add to School Current Expense (recurring)	\$ 75,383
EMS Employee Training Program (recurring)	\$ 24,982
BHM Library PT rate increase (recurring)	\$ 3,250
Reclassify Elections Director Salary Grade (recurring)	\$ 14,944
Reclassify EM Coordinator Salary Grade (recurring)	\$ 7,163
Reclassify EM Specialist Salary Grade (recurring)	\$ 5,355
401(k) Non-LEO match up to 5% (recurring)	\$ 395,131
Pay off HCR interfund loan to eliminate annual payment	(\$ 371,540)
Reduce AGAPE funding (recurring)	(\$ 25,000)
Reduce Contingency (recurring)	<u>(\$ 23,591)</u>
Total	\$ 30,694

Solid Waste Fund

Revenue:

Adjust Solid Waste Fee to \$196 (recurring)	<u>\$ 74,148</u>
Total	\$ 74,148

Expansion:

Increase 401(k) matching program (recurring)	\$ 1,316
Increase contingency	\$ 879
Enforcement Officer from PT to FT (recurring)	\$ 51,953
2 nd Household Hazardous Waste Collection Event (recurring)	<u>\$ 20,000</u>
Total	\$ 74,148

Water Fund

Expansion:

Decrease transfer to Capital Project Fund

(\$ 43,192)

Increase 401(k) matching program (recurring)

\$ 43,192

Total

\$ 0

**COUNTY OF BEAUFORT, NORTH CAROLINA
FY 2025-2026 BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of Beaufort County, North Carolina as follows:

SECTION 1. Appropriations and estimated revenues in the amount of \$76,732,431 are hereby adopted in the General Fund for the operation of the county government and all governmental activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

The adoption of the General Fund Budget in the amount of \$76,732,431 is hereby distributed amongst the following Functional Areas as indicated below:

- General Government \$ 8,714,719
- Human Services \$20,826,560
- Community Services \$ 1,771,822
- Education \$22,438,979
- Public Safety \$19,684,244
- Debt Service \$ 2,109,785
- Transfers \$ 1,184,913
- Contingency \$ 1,409

SECTION 2. The Sheriff's Office portion of the General Fund Public Safety Functional Area (\$14,176,111) is hereby further restricted to the following Functional Operating Areas.

- Personnel/Salaries/Benefits \$ 10,019,324
- Operating Expenditures \$ 3,556,287
- Capital Expenditures \$ 600,500

SECTION 3. The total authorized full-time positions for FY 25-26 are 394 as shown below.

Animal Control	4	Planning	3
Building Maintenance	3	Register of Deeds	5
County Manager	5	Sheriff	109
Economic Development	2	Social Services	114
lections	3	Soil & Water Conservation	2
Emergency Management	3	Solid Waste	1
Emergency Medical Services	38	Tax Assessor	14
Finance	7	Tax Collector	6
Health Department	45	Veterans	1
Human Resources	3	Water Department	26

SECTION 4. There is hereby levied a tax at the rate of forty-four and one-half cents (\$0.445) per one hundred dollars (\$100) valuation with \$.01 of it designated to be transferred to a

Facility Improvements Fund on property as listed for taxes on January 1, 2025 for the purpose of raising the revenue listed as “Ad-valorem taxes-2025” in the General Fund. This rate is based on an estimated total valuation of \$9,467,367,002 and a collection rate of 98.43 percent for real property and 100 percent for motor vehicles.

SECTION 5. A residential solid waste fee of \$196 per year is imposed under NCGS 153A-292 for the fiscal year beginning July 1, 2025 and ending June 30, 2026, on all residences, including mobile homes, single and multi-family dwellings, churches and other non-profit organizations, located in Beaufort County on January 1, 2025. Such fee, to be added to the 2025 property tax bill, is payable in the same manner as property taxes, and, in the case of nonpayment, may be collected in any manner by which delinquent personal or real property taxes can be collected.

SECTION 6. Certain increases in fees and rates are hereby levied for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as shown in the Fee Schedule portion of the appendix contained within the “2025-2026 Beaufort County Annual Budget” document.

SECTION 7. There is also levied a tax of 3.9 cents (\$0.039) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Chocowinity Township Fire Protection District for fire protection. This rate is based on an estimated total valuation of property for purpose of taxation of \$1,541,918,833 and an estimated collection rate of 98.43 percent. There is appropriated to the Chocowinity Township Fire District the estimated sum of \$591,907 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Chocowinity Fire District.

SECTION 8. There is also levied a tax of 5.3 cents (\$0.053) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Richland Fire and Rescue District for fire and rescue protection. This rate is based on an estimated total valuation of property for purpose of taxation of \$1,717,836,096 and an estimated collection rate of 98.43 percent. There is appropriated to the Richland Township Fire and Rescue District the estimated sum of \$896,159 for use by the Fire and Rescue District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Richland Township Fire and Rescue District.

SECTION 9. There is also levied a tax of 5.1 cents (\$0.051) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Northside Fire Service District for fire protection. This rate is based on an estimated total valuation of property for purpose of taxation of \$4,060,264,734 and an estimated collection rate of 98.43 percent. There is appropriated to the Northside Fire Service District the estimated sum of \$2,038,224 for use by the Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Northside Fire Service District.

SECTION 10. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Bath Township EMS Service District and within the municipal areas of the Town of Bath for Emergency Medical Services. This rate is based on an estimated total valuation of \$1,386,012,265 and an estimated collection rate of 98.61 percent for purpose of taxation. There is appropriated to the EMS Service District the estimated sum of \$682,126 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Bath Township EMS Service District.

SECTION 11. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Beaufort County Washington Township EMS Service District for Emergency Medical Services. This rate is based on an estimated total

valuation of property for purpose of taxation of \$761,118,389 and an estimated collection rate of 98.43 percent. There is appropriated to the Beaufort County Washington Township EMS Service District the estimated sum of \$374,584 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Washington Township EMS Service District.

SECTION 12. There is also levied a tax of 3.75 cents (\$0.0375) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Beaufort County Long Acre Township EMS Service District for Emergency Medical Services (*includes Broad Creek and Pinetown EMS*). This rate is based on an estimated total valuation of property for purpose of taxation of \$1,484,012,335 and an estimated collection rate of 98.43 percent. There is appropriated to the Beaufort County Long Acre Township EMS Service District the estimated sum of \$547,768 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Beaufort County Long Acre Township EMS Service District.

SECTION 13. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in Chocowinity Township and within the municipal areas of the Town of Chocowinity. The rate of 5.0 cents is based on an estimated total valuation of property for purpose of taxation of \$1,541,918,833 (Chocowinity Twsp \$1,433,984,515 and Town of Chocowinity \$107,934,318) and an estimated collection rate of 98.43 percent. There is appropriated to the Chocowinity Township Rescue District the estimated sum of \$758,855 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Chocowinity Rescue.

SECTION 14. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2025 on all property in the Pantego Township and within the municipal areas of the Town of Pantego. This rate is based on an estimated total valuation of property for purpose of taxation of \$537,903,719 and an estimated collection rate of 98.43 percent. There is appropriated to the Pantego Township EMS Service District the sum of \$264,729 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Pantego Township EMS Service District.

SECTION 15. Appropriations and estimated revenues in the amount of \$309,981 are included in the E-911 Services Fund for the operation of E911 activities for the fiscal year.

SECTION 16. Appropriations and estimated revenues in the amount of \$70,275 are included in the Drug Seizure Fund for the restricted spending needs of law enforcement support.

SECTION 17. Appropriations and estimated revenues in the amount of \$233,040 are included in the Tax Revaluation Fund for setting aside annual appropriations for the sexennial revaluation.

SECTION 18. Appropriations and estimated revenues in the amount of \$45,000 are included in the Economic Development Fund to pay obligations related to industrial and economic development.

SECTION 19. Appropriations and estimated revenues in the amount of \$30,000 are included in the Capital Reserve Fund to set aside funds for the future purchase of new voting machines.

SECTION 20. Appropriations and estimated revenues in the amount of \$1,100 are included in the HCCBG-Aging Fund to pay obligations related to the Home and Community Care Block Grant for eligible Beaufort County seniors.

SECTION 21. Appropriations and estimated revenues in the amount of \$931,873 are included in the Facility/Capital Improvements Fund to account for transfers from the General Fund for the purpose of facility and capital improvements.

SECTION 22. Appropriations and estimated revenues in the amount of \$2,365,000 are included in the EMS Special Revenue Fund to account for EMS billing related revenue and expenditures.

SECTION 23. Appropriations and estimated revenues in the amount \$80,000 are included in the 4-H Special Revenue Fund 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.

SECTION 24. Appropriations and estimated revenues in the amount \$40,000 are included in the Cooperative Extension Special Revenue Fund to account for Beaufort County Cooperative Extension programs operated out of this account include (1) Agriculture Programming, (2) Horticulture Programming, (3) Master Gardeners, (4) Family and Consumer Science Programming.

SECTION 25. Appropriations and estimated revenues in the amount of \$760,000 are included in the DSS Representative Payee Special Revenue Fund to be the representative payee for our wards, Special Assistance In-Home clients, and foster children.

SECTION 26. Appropriations and estimated revenues in the amount of \$9,669,590 are hereby adopted for the consolidated County Water System for the operations and activities for the fiscal year beginning July 1, 2025.


SECTION 27. Appropriations and estimated revenues in the amount of \$4,818,130 are hereby adopted for the County Solid Waste Fund for operations and activities for the fiscal year beginning July 1, 2025.

SECTION 28. Appropriations and estimated revenues in the amount of \$931,873 are included in the Facility Improvements Fund for facility improvements and large capital equipment purchases.

SECTION 29. Appropriations may be amended throughout the year as follows. The Finance Officer is hereby authorized to move money within a single department between lines items. The Finance Officer, with the approval of the County Manager, may move money between Functional Areas that does not increase the overall budget. Transfers between Functional Areas must be reported to the Board at their next regularly scheduled meeting. Only the Board may transfer monies between funds, and the Functional Operating Areas within the Sheriff's Office budget or increase the overall total budget amount.

**NORTH CAROLINA
BEAUFORT COUNTY**

I, Katie Mosher, Clerk to the Board of Commissioners, do hereby certify that the above is a true and verified copy of a resolution adopted by said Board in session on Monday, June 2, 2025.



Katie Mosher
Clerk to the Board

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**Beaufort County
Finance**

**Budget
Amendment
Request**

Department: Outside Agency

Date of Request: 6/02/25 (Effective 7/1/25)

FY Budget: 2025-2026

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
10-6100-567003	BHM Library	232,089	
10-6100-568035	Greenlamp	15,000	
10-0110-402025	2025 Ad Valorem Taxes	273,755	
10-5830-566006	Boys & Girls Club	26,666	

Department Justification: Appropriations to BHM Library and Greenlamp were removed from the FY 2025/2026 Budget Ordinance so they could be voted on separate and apart from the FY 2025/2026 Annual Operating Budget due to Vice Chairman Langley being on the BHM Board and the Greenlamp, Inc. Board and due to Commissioner Booth being on the Boys & Girls Club Board.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer	<i>Ante C. Radcliffe</i>	6/2/25
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

Adopted by BOC on 6/2/25 - ace

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Proposed Budget Schedule 2025-2026

Scheduled Week Of	Actual Date	Completed	Budget Task
	2/11/25-2/12/25		Budgetary & strategic planning retreat with Board
02/17/25			Budget Packets distributed to Management Team
02/17/25			Outside Agency budget requests distributed
03/17/25			Preliminary revenue estimates
03/17/25			Outside Agency budget requests submitted to Finance
03/17/25			Continuation budgets submitted to Finance
03/17/25			Expansion budgets submitted to Finance
03/17/25			Budget compiled by Finance
	3/31/25-4/10/25		Budget review with Manager (scheduled over 2 weeks)
	4/29/2025		Finalize revenue estimates - Finance
	5/12/2025		Manager's recommended budget presented to Board (special meeting on 05/12/25)
	5/13/2025		Budget available for public viewing at Clerk's office and posted on web site
See Below			Budget workshops with Board (scheduled over 2 weeks, see below)
05/26/25			Advertise public hearing for budget
	6/2/2025		Public hearing- budget (regular meeting on 06/2/25)
	6/9/2025		Budget adopted (special called meeting on 6/9/25)
	6/23/2025		Budget posted to web site

Budget workshop meetings with Board

- 5/15/2025 General Fund
- 5/20/2025 General Fund and Enterprise Funds
- 5/22/2025 Service Expansion - County & Outside Agencies
- 5/27/2025 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 Funds- 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: E-911 Surcharge Fund, Seized Drug Fund, Fire/Rescue Tax Fund, EMS Tax Fund, Tax Revaluation Fund, Economic Development Fund, Capital Reserve Funds, HCCBG – Aging Fund, Healthcare Reserve Fund, EMS Billing and Collection Fund, 4H Fund, Cooperative Extension Fund, DSS Representative Payee Fund, and other special revenue funds established as necessary to account for restricted revenues and expenditures.

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 a capital improvements fund to account for revenues and expenditures associated with maintaining its public buildings. Revenue for the improvements to these public buildings is generated by transferring 1 cent of the tax levy to this capital fund.

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.

Internal Service Funds- Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit. Beaufort County has one internal service fund for Worker's Compensation.

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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 (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.

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% 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%, 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 the 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 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 ensure 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 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-rand 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 ensure 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 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 for 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 cover 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 taxpayers, 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 index.

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

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
Animal Services	4	4	4	4	4	4	4
Building Maintenance	3	3	3	3	3	3	3
County Manager	4	4	5	5	5	5	5
Economic Development	2	2	2	2	2	2	2
Elections	3	3	3	3	3	3	3
Emergency Management	3	3	3	3	3	3	3
Emergency Medical Services	34	34	34	34	38	38	38
Finance	7	7	7	7	7	7	7
Health Department	45	47	48	45	45	45	45
Human Resources	3	3	3	3	3	3	3
Inspections/Planning	3	3	3	3	3	3	3
Register of Deeds	5	5	5	5	5	5	5
Sheriff Office:		94	96	109	109	109	109
Sheriff's Operations	60						
Jail	24						
Communications	18						
Social Services	115	112	111	116	116	114	114
Soil & Water Conservation	2	2	2	2	2	2	2
Solid Waste	0	0	0	0	0	0	1
Tax Assessor	13	13	15	14	14	14	14
Tax Collector	6	6	6	6	6	6	6
Veterans	1	1	1	1	1	1	1
Water Department	27	27	27	27	27	26	26
Grand Total	382	373	378	392	396	393	394

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**BEAUFORT COUNTY SALARY PLAN
2025-2026**

GRADE	HIRE RATE	PROBATION ACHIEVED	MID POINT	MAXIMUM	POSITION TITLE	FLSA	SAFETY SENSITIVE	DEPARTMENT
56	\$30,839	\$32,381	\$40,090	\$49,342	Animal Shelter Assistant	N	Yes	Animal Services
					Housekeeper*	N	Yes	Social Services
57	\$32,226	\$33,837	\$41,894	\$51,561	Medical Records Assistant III*	N	No	Health
					Office Assistant III	N	No	Elections
					Processing Assistant III*	N	No	Health
58	\$33,676	\$35,359	\$43,778	\$53,881	Practical Nurse I*	N	Yes	Health
59	\$35,191	\$36,951	\$45,749	\$56,306	Accounting Clerk IV*	N	No	Health
					Accounting Clerk IV*	N	No	Social Services
					Administrative Specialist	N	N/A	Sheriff
					Environmental Health Technician*	N	Yes	Health
					Medical Records Assistant IV*	N	No	Health
					Processing Assistant IV*	N	No	Health
					Processing Assistant IV*	N	No	Social Services
					Solid Waste Enforcement Officer	N	Yes	Solid Waste
60	\$36,775	\$38,613	\$47,807	\$58,840	Deputy Register of Deeds	N	No	Register of Deeds
					Foreign Language Interpreter*	N	No	Health
					Meter Technician	N	Yes	Water
					Tax Collections Specialist	N	No	Tax Collector
					Utility Customer Service Representative	N	No	Water
					Water Distribution System Mechanic	N	Yes	Water
61	\$38,429	\$40,350	\$49,958	\$61,486	Accounting Technician II*	N	No	Social Services
					Elections Specialist	N	No	Elections
					EMT Basic	N	Yes	Emergency Medical Services
					Income Maintenance Caseworker I *	N	No	Social Services
					Permit Technician	N	No	Planning
					Processing Assistant V*	N	No	Health
					Senior Administrative Specialist	N	N/A	Sheriff
					Senior Administrative Specialist	N	No	County Manager
Senior Administrative Specialist	N	No	Water					
62	\$40,159	\$42,167	\$52,206	\$64,254	Animal Services Officer	N	Yes	Animal Services
					Facility Maintenance Technician	N	Yes	Public Buildings
					Finance Technician	N	No	Water
					Personal Property Appraiser	N	No	Tax Administration
					Senior Water Distribution Mechanic	N	Yes	Water
63	\$41,966	\$44,064	\$54,555	\$67,145	Administrative Assistant I*	N	No	Social Services
					Accounting Technician III*	N	No	Health
					Advanced EMT	N	Yes	Emergency Medical Services
					Computer Support Technician II*	N	No	Social Services
					Delinquent Collections Specialist	N	No	Tax Collector
					Economic Develop Specialist	N	No	Economic Development
					Foreign Language Interpreter II*	N	No	Health
					Foreign Language Interpreter II*	N	No	Social Services
					Income Maintenance Caseworker II*	N	No	Social Services
					Social Worker I*	N	Yes	Social Services
					Tax Revenue Technician	N	No	Tax Collector
					Telecommunicator	N	N/A	Communications
					Water Treatment Plants Operator	N	Yes	Water

**BEAUFORT COUNTY SALARY PLAN
2025-2026**

GRADE	HIRE RATE	PROBATION ACHIEVED	MID POINT	MAXIMUN	POSITION TITLE	FLSA	SAFETY SENSITIVE	DEPARTMENT					
64	\$43,855	\$46,047	\$57,011	\$70,167	Accounts Payable Specialist	N	No	Finance					
					Assistant Register of Deeds	N	No	Register of Deeds					
					Detention Officer	N	N/A	Jail					
					Fire Marshall/Inspector	N	Yes	Emergency Management					
					Land Records Specialist	N	No	Tax Assessor					
					Medical Laboratory Technician II*	N	Yes	Health					
					Senior Elections Specialist	N	No	Elections					
					Tax Exemption Specialist	N	No	Tax Assessor					
65	\$45,828	\$48,119 Deputy Sheriff Trainee \$42,970	\$59,576	\$73,324	Administrative Assistant II*	N	No	Social Services					
					Business Personal Property Appraiser	N	No	Tax Administration					
					Community Employment Case Manager*	N	No	Social Services					
					Deputy Sheriff	N	N/A	Sheriff					
					Evidence Technician	N	N/A	Sheriff					
					Human Resources Specialist	N	No	Human Resources					
					Human Resources Specialist	N	No	Sheriff					
					Income Maintenance Caseworker III*	N	No	Social Services					
					Income Maintenance Investigator II*	N	No	Social Services					
					Income Maintenance Supervisor I*	N	No	Social Services					
					Meter Services Supervisor	N	Yes	Water					
					Plant Maintenance Mechanic	N	Yes	Water					
					Public Health Education Specialist*	N	No	Health					
					Senior Delinquent Collections Specialist	N	No	Tax Collector					
					Senior Water Treatment Plants Operator	N	Yes	Water					
					Solid Waste Enforcement Officer	N	Yes	Solid Waste					
					66	\$47,890	\$50,285	\$62,257	\$76,624	Accounting Specialist	N	No	Finance
										Building Codes Inspector I	N	Yes	Planning
District Resource Conservation Technician	N	Yes	Soil and Water										
Nutritionist II*	N	No	Health										
Paramedic	N	Yes	Emergency Medical Services										
Payroll Specialist	N	No	Finance										
Personal Property Appraisal Supervisor	N	No	Tax Administration										
Telecommunications Shift Supervisor	N	N/A	Communications										
Water Quality Technician	N	Yes	Water										
Emergency Management Support Specialist	N	No	Emergency Management										
67	\$50,045	\$52,547	\$65,058	\$80,072	Administrative Assistant III*	N	No	Health					
					Administrative Assistant III*	N	No	Social Services					
					Benefits Coordinator	N	No	Human Resources					
					Deputy Sheriff Corporal	N	N/A	Sheriff					
					Deputy Sheriff Investigator	N	N/A	Sheriff					
					Detention Shift Supervisor	N	N/A	Jail					
					Income Maintenance Supervisor II*	N	No	Social Services					
					Paralegal I*	N	No	Social Services					
					Public Health Educator II*	N	No	Health					
					Real Property Appraiser	N	Yes	Tax Administration					
					Sheriff Administrative Services Supervisor	N	N/A	Sheriff					
					Social Worker II*	N	Yes	Health					
					Social Worker II*	N	Yes	Social Services					
					Veterans Service Officer	N	No	Veterans					

**BEAUFORT COUNTY SALARY PLAN
2025-2026**

GRADE	HIRE RATE	PROBATION ACHIEVED	MID POINT	MAXIMUN	POSITION TITLE	FLSA	SAFETY SENTITIVE	DEPARTMENT
68	\$52,297	\$54,911	\$67,985	\$83,674	Chaplain	N	No	Sheriff
					Computer Systems Administrator I*	N	No	DSS
					Resource Conservation Office Manager	N	No	Soil and Water
					Utility Customer Service Supervisor	N	No	Water
69	\$54,650	\$57,382	\$71,044	\$87,439	Assistant Tax Collector	N	No	Tax Collector
					EMS Shift Supervisor	N	Yes	Emergency Medical Services
					Social Worker III*	N	Yes	Health
					Social Worker III*	N	Yes	Social Services
					Technology Specialist	N	No	Emergency Medical Services
					Technology Specialist	N	No	Communications
					Technology Specialist	N	No	Sheriff
70	\$57,109	\$59,965	\$74,242	\$91,375	Assistant Detention Center Administrator	N	N/A	Jail
					Assistant Telecommunications Manager	N	N/A	Communications
					Administrative Officer II*	E	No	Social Services
					Animal Services Manager	N	Yes	Animal Services
					Clerk to the Board	N	No	County Manager
					Computer Systems Administrator II*	N	No	Social Services
					Deputy Sheriff Sergeant	N	N/A	Sheriff
					Environmental Health Specialist*	N	Yes	Health
					Nutrition Program Director I*	N	No	Health
					Public Health Nurse I*	E	Yes	Health
					Purchasing Officer	N	No	Finance
					Social Worker Investigation/ Assessment &	N	Yes	Social Services
71	\$59,679	\$62,663	\$77,583	\$95,487	Facility Maintenance Supervisor	N	Yes	Public Buildings
					Real Property Appraisal Manager	E	Yes	Tax Administration
72	\$62,365	\$65,483	\$81,074	\$99,784	Accountant	E	No	Finance
					Codes Administrator	N	Yes	Planning
					Distribution System Supervisor	N	Yes	Water
					Environ Health Program Specialist*	N	Yes	Health
					GIS Administrator	E	No	Tax Administration
					Income Maintenance Administrator I*	E	No	Social Services
					Public Health Nurse II*	E	Yes	Health
					Water Treatment Plant Supervisor	N	Yes	Water
73	\$65,171	\$68,429	\$84,722	\$104,274	Business Officer I*	E	No	Health
					Communications Director	E	No	County Manager
					Deputy Sheriff Lieutenant	N	N/A	Sheriff
					Detention Center Administrator	N	N/A	Jail
					Elections Director	E	No	Elections
					Public Health Nurse III*	E	Yes	Health
					Risk Manager & Safety Officer	E	Yes	County Manager
					Social Work Supervisor III*	E	Yes	Social Services
					Telecommunications Manager	N	N/A	Communications
					Emergency Management Coordinator	E	Yes	Emergency Management
74	\$68,104	\$71,509	\$88,535	\$108,966	County Social Services Program Administra	E	No	Social Services
					EMS Manager	E	Yes	Emergency Medical Services
					Human Services Planner/Evaluator IV*	E	No	Health
					Public Health Nursing Supervisor I*	E	Yes	Health
					Social Work Program Manager	E	Yes	Social Services

**BEAUFORT COUNTY SALARY PLAN
2025-2026**

GRADE	HIRE RATE	PROBATION ACHIEVED	MID POINT	MAXIMUN	POSITION TITLE	FLSA	SAFETY SENTITIVE	DEPARTMENT
75	\$71,168	\$74,727	\$92,519	\$113,869	Assistant Tax Assessor	E	No	Tax Assessor
					Deputy Sheriff Captain	N	N/A	Sheriff
					Business Officer II*	E	No	Health
76	\$74,370	\$78,089	\$96,682	\$118,993	Deputy Finance Director	E	No	Finance
					Deputy Sheriff Major	N	N/A	Sheriff
					Environmental Health Supervisor II	E	Yes	Health
					Register of Deeds	E	No	Register of Deeds
					Water System Manager	E	Yes	Water
77	\$77,717	\$81,602	\$101,032	\$124,346	Public Health Nursing Director I*	E	Yes	Health
					Tax Collector	E	No	Tax Collector
78	\$81,214	\$85,275	\$105,578	\$129,942	Chief Deputy Sheriff	E	N/A	Sheriff
					Deputy Public Works Director	E	Yes	Water
79	\$84,868	\$89,111	\$110,329	\$135,789	Attorney I - DSS*	E	No	Social Services
					Emergency Services Director	E	Yes	Emergency Medical Services
80	\$88,687	\$93,121	\$115,293	\$141,900	County Assessor	E	No	Tax Administration
					Human Resources Director	E	No	Human Resources
81	\$92,678	\$97,312	\$120,481	\$148,284	Advanced Practice Provider II*	E	Yes	Health
82	\$96,849	\$101,691	\$125,903	\$154,958	Economic Development Director	E	No	Economic Development
83	\$101,207	\$106,267	\$131,569	\$161,931	County Social Services Director*	E	Yes	Social Services
					Finance Director	E	No	Finance
					Local Health Director*	E	Yes	Health
					Public Works & Utilities Director	E	Yes	Water/Public Buildings
					Sheriff	E	N/A	Sheriff

Positions listed with * are subject to the State Human Resources Act. DSS and Health positions only.

FLSA - E = Exempt from the Wage and Hour Provisions of the Fair Labor Standards Act (FLSA)

**SUMMARY OF REVENUES
GENERAL FUND**

REVENUES BY MAJOR FUND SOURCE	FY 23/24	FY 24/25	FY 24/25	FY 25/26	FY 25/26
	Actual	Original	Amended	Recommended	Approved
Property Taxes	\$ 40,736,235	\$ 41,319,080	\$ 41,319,080	\$ 42,248,195	\$ 42,248,195
Sales and Other Taxes	13,991,824	14,720,016	14,720,016	14,660,996	14,660,996
Restricted & Intergovernmental Revenues	13,135,795	13,150,707	13,536,495	13,206,428	13,206,428
Licenses, Fees and Other Revenues	3,177,309	3,287,956	3,888,654	3,771,997	3,771,997
Investment Income & Transfers In	3,592,453	1,886,851	1,886,851	2,471,958	2,487,708
Administrative Charge from Other Funds	397,967	436,098	436,098	449,620	449,620
Appropriated Fund Balance	732,316	928,776	1,987,590	166,298	181,242
Total Revenues	\$ 75,763,899	\$ 75,729,484	\$ 77,774,784	\$ 76,975,492	\$ 77,006,186

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 55% 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 2025-2026 is based on a total taxable valuation of \$9,467,367,002.

Assumptions: The estimated net taxable value for 2025-2026 including motor vehicles is \$9,467,367,002. With a tax rate of 44.5¢ and a collection rate of 98.43% for real/personal property and a collection rate of 100% for motor vehicles, the projected current year total property tax revenue is \$41,476,878 using the following formula:

*Real/Personal - \$8,815,052,202 multiplied by .445 multiplied by .9843 multiplied by .01 equals \$38,611,119.
Registered Motor Vehicles - \$652,314,800 multiplied by .445 multiplied by .01 equals \$2,902,801.*

PROPERTY TAXES	FY 23/24	FY 24/25	FY 24/25	FY 25/26	FY 25/26
	Actual	Original	Amended	Recommended	Approved
Current Year	\$ 40,069,157	\$ 40,644,580	\$ 40,644,580	\$ 41,513,920	\$41,513,920
Prior Years	394,637	433,400	433,400	436,575	436,575
Penalties & Interest	272,441	241,100	241,100	297,700	297,700
Total	\$ 40,736,235	\$ 41,319,080	\$ 41,319,080	\$ 42,248,195	\$42,248,195

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.

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

SALES & OTHER TAXES & LICENSES	FY 23/24 Actual	FY 24/25 Original	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved
County 1% (Article 39)	\$ 6,212,972	\$ 6,444,774	\$ 6,444,774	\$ 6,296,460	\$ 6,296,460
Article 40	4,110,909	4,191,548	4,191,548	4,291,418	4,291,418
Article 42	3,468,276	3,596,633	3,596,633	3,516,502	3,516,502
Article 44 (GS 105-524)	199,667	198,861	198,861	217,416	217,416
Beer and Wine Licenses	3,278	3,200	3,200	3,000	3,000
State Excise- Register of Deeds	253,150	250,000	250,000	300,000	300,000
Rental Vehicle Receipts	35,342	35,000	35,000	36,200	36,200
Total	\$ 14,283,594	\$ 14,720,016	\$ 14,720,016	\$ 14,660,996	\$ 14,660,996

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.

RESTRICTED & INTERGOVERNMENTAL REVENUES	FY 23/24 Actual	FY 24/25 Original	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved
Beer & Wine Tax	\$ 150,714	\$ 145,000	\$ 145,000	\$ 150,000	\$ 150,000
FEMA-Disaster Payment	4,921	0	0	0	0
ABC Tax Distributions	202,341	177,706	177,706	195,000	195,000
DWI Fines - State Roads Act	4,548	3,800	3,800	5,000	5,000
Federal and State Grants	11,313,078	11,186,941	11,572,729	10,704,041	10,704,041
Court Costs	45,574	44,850	44,850	50,000	50,000
Lottery Proceeds	462,000	510,471	510,471	479,326	479,326
EMS GF Tax Revenues	952,622	1,081,939	1,081,939	1,623,061	1,623,061
Total	\$ 13,135,798	\$ 13,150,707	\$ 13,536,495	\$ 13,206,428	\$ 13,206,428

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 23/24	FY 24/25	FY 24/25	FY 25/26	FY 25/26
	Actual	Original	Amended	Recommended	Approved
Ad valorem Tax Collection Fees	\$ 130,252	\$ 131,000	\$ 131,000	\$ 135,000	\$ 135,000
Animal Services Fees	29,085	33,300	33,300	30,000	30,000
Building & Inspection Fees	138,805	151,800	151,800	137,000	137,000
Cable Franchise Fees	82,230	76,000	76,000	65,000	65,000
Donations/Contributions	39,259	23,500	53,500	23,500	23,500
DSS Aging/Disability Determination	3,800	4,630	4,630	3,920	3,920
DSS Repayments	17,071	11,000	11,000	11,000	11,000
Election/Candidate Fees	4,268	10,000	10,000	5,000	5,000
Election Cost Reimbursement	20,561	0	0	23,655	23,655
EMS Rescue Fees	919,810	1,108,973	1,108,973	1,300,000	1,300,000
EMS Comm Paramedicine Grant	0	0	196,800	0	0
Environmental Health Fees	119,850	113,100	113,100	113,100	113,100
Health Fees	342,980	332,750	332,750	326,175	326,175
Misc. Health Grant	285,396	46,088	386,444	352,805	352,805
Miscellaneous Health Income	137,646	3,000	36,542	7,000	7,000
Hospital Share of Service	7,622	16,440	16,440	0	0
Insurance Proceeds	187,864	75,000	75,000	100,000	100,000
Land Records Fees	57	75	75	75	75
Lease Revenue	209,918	0	0	0	0
Miscellaneous	17,022	25,000	25,000	36,000	36,000
NC Health Choice	100	100	100	0	0
Pediatric EMG Care Grant	2,400	4,800	4,800	0	0
Register of Deeds - Miscellaneous	189,112	190,800	190,800	196,000	196,000
Rents	48,623	271,000	271,000	252,767	252,767
Sale of Fixed Assets	57,392	60,000	60,000	50,000	50,000
Sheriff's Fees	98,804	110,500	110,500	115,900	115,900
SRO Grant	0	396,000	396,000	396,000	396,000
Tax Department Fees	59,295	73,100	73,100	73,100	73,100
Vending Concessions	28,087	20,000	20,000	19,000	19,000
Total Licenses, Fees & Other	\$ 3,177,309	\$ 3,287,956	\$ 3,888,654	\$ 3,771,997	\$ 3,771,997

Investment Earnings and Transfers In:

Investment Earnings are budgeted at \$2,471,958 in FY 25/26. This amount may be higher or lower depending on market interest rates and the direction that the Federal Reserve Board takes when setting/adjusting the rates.

INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS	FY 23/24	FY 24/25	FY 24/25	FY 25/26	FY 25/26
	Actual	Original	Amended	Recommended	Approved
Investment Earnings	\$ 3,539,159	\$ 1,886,851	\$ 1,886,851	\$ 2,471,958	\$ 2,487,708
Lease Financing	53,294	0	0	0	0
Total Investment Earnings and Transfers In	\$ 3,592,453	\$ 1,886,851	\$ 1,886,851	\$ 2,471,958	\$ 2,487,708

Neutral Property Tax Increase (Decrease)

Beaufort County

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual budget ordinance.

Revaluations as of:
January 1, 2025 and 2018

Fiscal year		Assessed Valuation as of June 30	Total Adjusted for Annexation or Deannexation	Valuation Increase (Decrease)	Percentage change	
			25-26	9,467,367,002		
2025-26	Revaluation 1/1/2025 estimate	9,467,367,002	25-26	9,467,367,002	2,878,939,602	43.70%
2024-25		6,588,427,400	24-25	6,588,427,400	84,736,680	1.30%
2023-24		6,503,690,720	23-24	6,503,690,720	175,161,880	2.77%
2022-23		6,328,528,840	22-23	6,328,528,840	194,684,200	3.17%
2021-22		6,133,844,640	21-22	6,133,844,640	101,109,522	1.68%
2020-21		6,032,735,118	20-21	6,032,735,118	177,188,030	3.03%
2019-20		5,855,547,088	19-20	5,855,547,088	117,789,309	2.05%
2018-19	Revaluation 1/1/2018	5,737,757,779	18-19	5,737,757,779		
					2.33% Average growth % Doesn't include revaluation increase (decrease)	
Last year prior to revaluation					Tax rate	Estimated tax levy
2024-25		6,588,427,400		0.6250	41,177,671	
First year of revaluation					Tax rate to produce equivalent levy	
2025-26		9,467,367,002		0.4349	41,177,671	
Increase (decrease) tax rate for average growth rate					Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26		9,467,367,002		0.4451	42,138,451	
					Increase (Decrease) in Tax Levy	960,780
					Average Percentage Increase (Decrease)	2.33%
					98.43% collection rate except MV	38,611,119
					Motor Vehicles	2,902,801
					Total 2025 levy collection est.	41,513,920
Recommended Tax Rate included in FY 25-26 Budget					\$	0.445

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GENERAL FUND APPROPRIATED FUND BALANCE

In FY 2025-2026, \$166,298 of fund balance is recommended for appropriation.

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 unassigned 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 is in line with peer counties."

In May 2025 Moody's Investor's Service assigned an "Aa3" rating to Beaufort County. Standard & Poor's Ratings Services has assigned a rating on the County's general obligation debt of "AA-" and listed the outlook as stable.

Fiscal Year Ending	Unassigned Fund Balance	Percentage of Expenditures	Fund Balance Target Policy
June 30, 2025 estimated	26,733,702	35.71%	35%
June 30, 2024	25,877,775	36.62%	35%
June 30, 2023	32,416,800	45.07%	35%
June 30, 2022	28,729,788	45.19%	35%
June 30, 2021	24,855,518	41.82%	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 estimates the unassigned fund balance at June 30, 2025 as follows.

June 30, 2024 Audited Unassigned FB	\$25,877,775
Estimated FB Addition from FY 24-25 Operations	1,022,225
Less: FB Reduction Recommended in FY 25/26	(181,242)
Estimated Unassigned Fund Balance	\$ 26,718,758

Based on the estimate, the County will exceed the minimum 8% fund balance requirement by \$20,744,300 and will have sufficient resources to meet obligations prior to receiving the property tax revenues in December 2025.

Actual FY 23-24	Original FY 24-25	Amended FY 24-25	Recommended FY 25-26	Approved FY 25-26
0	928,776	1,987,590	166,298	181,242

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SUMMARY OF GENERAL FUND EXPENDITURES

**BUDGET
FY 2024-2025**

GENERAL FUND	BUDGET						
	2024 ACTUAL	FY 2024-2025 ORIGINAL	BUDGET REVISED AS OF 2/10/2025	FY 2024-2026 PROJECTED	FY 2025-2026 REQUESTED	FY 2025-2026 RECOMMENDED	FY 2025-2026 APPROVED
Governing Body	359,271	428,123	428,123	428,123	433,134	433,134	433,134
County Administration	646,594	689,524	689,524	691,179	723,537	723,595	738,450
Finance	771,107	813,430	813,430	811,877	847,704	847,704	864,654
Human Resources	286,404	313,790	313,790	313,805	323,806	326,096	332,646
Tax Assessor	1,410,898	1,510,372	1,510,372	1,511,491	1,562,705	1,562,705	1,582,830
Tax Collector	655,046	719,034	719,034	679,034	699,409	701,029	708,164
Court Facilities	312,240	326,545	326,545	304,095	324,605	324,605	324,605
Elections	438,048	469,293	476,793	453,576	469,957	469,957	490,826
Register of Deeds	416,820	478,938	485,652	436,858	493,422	493,407	500,832
Maintenance, Buildings, & Grounds	1,486,923	1,589,938	1,639,567	1,696,756	1,623,685	1,624,148	1,630,543
Debt Service	2,268,663	2,564,198	2,645,714	2,642,356	2,481,325	2,481,325	2,109,785
Non-Departmental	945,296	930,722	924,064	936,446	1,124,536	1,108,036	1,108,036
Transfers to Other Funds	1,606,733	1,031,759	1,548,153	1,331,759	1,384,913	1,184,913	1,184,913
Contingency	0	25,000	19,900	5,100	25,000	25,000	1,409
Social Services	12,418,951	14,090,344	14,269,792	12,330,722	14,172,223	14,172,224	14,284,968
Health Department	5,619,901	5,298,542	5,797,528	5,597,985	5,738,638	5,738,638	5,803,860
Veteran's Assistance	81,113	84,505	84,505	84,745	84,740	81,905	83,770
Area Mental Health & Transportation	666,603	676,938	676,938	651,962	653,962	653,962	653,962
Cooperative Extension	337,187	346,129	346,129	358,470	376,330	374,530	374,530
Soil/Water Conservation	180,917	208,639	208,639	201,395	217,745	215,767	218,824
Youth Services	269,989	246,191	246,191	246,191	268,187	246,187	246,187
Outside Agencies	499,339	596,339	596,339	586,339	2,389,065	523,339	501,589
Economic Development	352,496	340,368	340,368	311,573	330,688	319,688	324,131
Planning	345,722	371,019	371,019	373,420	377,091	377,091	380,316
Beaufort County Public Schools	18,424,092	18,462,030	18,712,030	18,712,030	29,813,005	18,462,030	18,462,030
Beaufort County Community College	3,387,310	4,104,988	4,104,988	4,104,988	3,976,949	3,976,949	3,976,949
Sheriff	7,438,967	8,535,550	8,604,296	8,604,296	9,308,548	9,146,530	9,148,841
Jail	2,877,603	3,134,539	3,134,539	3,134,539	3,238,732	3,151,975	3,181,475
E-911 Communications	1,323,999	1,800,580	1,800,580	1,800,580	1,820,608	1,820,621	1,845,795
Emergency Medical Services	3,918,887	4,152,980	4,353,398	4,117,283	4,443,996	4,074,601	4,160,991
Emergency Management	434,647	584,860	603,860	591,359	513,105	512,551	520,400
Animal Services	500,396	497,374	529,081	532,286	519,674	515,837	521,328
Forestry	127,850	218,903	218,903	218,903	229,414	229,414	229,414
Other Emergency Services	77,900	88,000	88,000	66,000	76,000	76,000	76,000
TOTAL GENERAL FUND	\$ 70,887,910	\$ 75,729,484	\$ 77,627,784	\$ 74,867,521	\$ 91,066,437	\$ 76,975,492	\$ 77,006,186

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SUMMARY - OTHER GOVERNMENTAL FUNDS

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
E-911 Telephone System Fund					
Revenues	\$ 184,949	\$ 177,513	\$ 177,513	\$ 309,981	\$ 309,981
Expenditures	\$ 184,949	\$ 177,513	\$ 177,513	\$ 309,981	\$ 309,981

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Seized Drug Fund					
Revenues	\$ 51,794	\$ 70,275	\$ 70,275	\$ 70,275	\$ 70,275
Expenditures	\$ 51,794	\$ 70,275	\$ 70,275	\$ 70,275	\$ 70,275

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Fire/Rescue Tax Fund					
Revenues	\$ 2,437,258	\$ 2,687,873	\$ 2,687,873	\$ 3,526,290	\$ 3,526,290
Expenditures	\$ 2,437,258	\$ 2,687,873	\$ 2,687,873	\$ 3,526,290	\$ 3,526,290

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
EMS Tax Fund					
Revenues	\$ 1,833,368	\$ 1,818,600	\$ 1,818,600	\$ 2,687,081	\$ 2,687,081
Expenditures	\$ 1,833,368	\$ 1,848,912	\$ 1,848,912	\$ 2,687,081	\$ 2,687,081

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Tax Revaluation Fund					
Revenues	\$ 162,766	\$ 161,759	\$ 161,759	\$ 223,040	\$ 223,040
Expenditures	\$ 161,759	\$ 161,759	\$ 161,759	\$ 223,040	\$ 223,040

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Economic Development Fund					
Revenues	\$ 56,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Expenditures	\$ 40,333	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Capital Reserve Fund					
Revenues	\$ 30,410	\$ 30,000	\$ 30,000	\$ 45,000	\$ 45,000
Expenditures	\$ -	\$ 30,000	\$ 30,000	\$ 45,000	\$ 45,000

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
HCCBG-Aging					
Revenues	\$ 1,580	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Expenditures	\$ 511	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Healthcare Reserve Fund					
Revenues	\$ 381,910	\$ 371,540	\$ 371,540	\$ 1,100	\$ 1,100
Expenditures	\$ 371,540	\$ 371,540	\$ 371,540	\$ 1,100	\$ 1,100

	FY 2023-2024 ACTUAL	BUDGET FY 2024-2025 ORIGINAL	BUDGET FY 2024-2025 AMENDED	BUDGET FY 2025-2026 RECOMMENDED	BUDGET FY 2025-2026 APPROVED
Facility/Capital Reserve					
Revenues	\$ 605,620	\$ 640,000	\$ 640,000	\$ 931,873	\$ 931,873
Expenditures	\$ 605,620	\$ 640,000	\$ 640,000	\$ 931,873	\$ 931,873

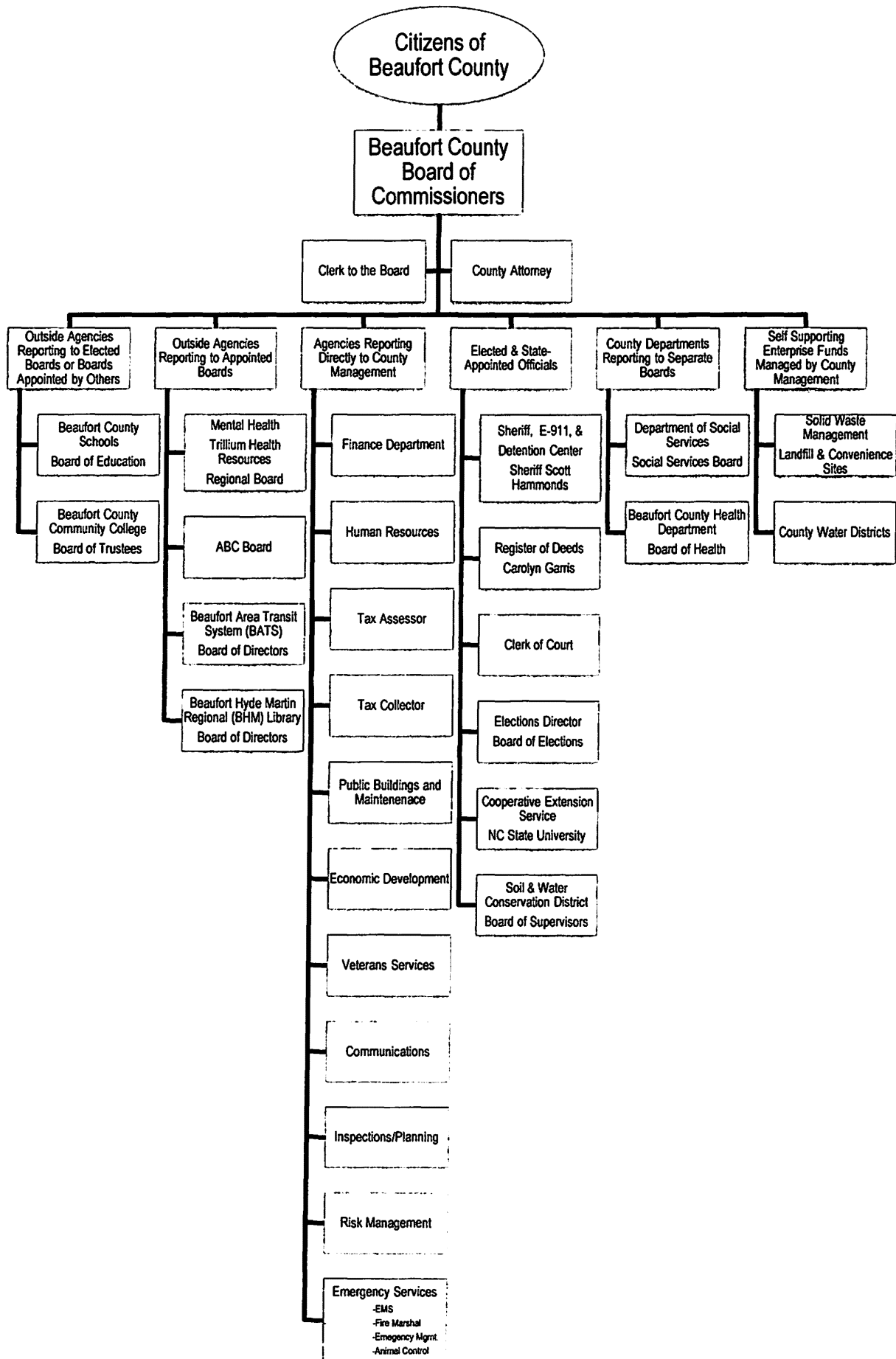
	FY 2023-2024	BUDGET FY 2024-2025	BUDGET FY 2024-2025	BUDGET FY 2025-2026	BUDGET FY 2025-2026
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED
EMS Special Revenue Fund					
Revenues	\$ 1,930,416	\$ 2,234,500	\$ 2,891,033	\$ 2,365,000	\$ 2,365,000
Expenditures	\$ 1,905,283	\$ 2,234,500	\$ 2,891,033	\$ 2,365,000	\$ 2,365,000

	FY 2023-2024	BUDGET FY 2024-2025	BUDGET FY 2024-2025	BUDGET FY 2025-2026	BUDGET FY 2025-2026
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED
4-H Special Revenue Fund					
Revenues	\$ 90,601	\$ 65,000	\$ 65,000	\$ 80,000	\$ 80,000
Expenditures	\$ 82,396	\$ 65,000	\$ 65,000	\$ 80,000	\$ 80,000

	FY 2023-2024	BUDGET FY 2024-2025	BUDGET FY 2024-2025	BUDGET FY 2025-2026	BUDGET FY 2025-2026
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED
Cooperative Extension Special Revenue Fund					
Revenues	\$ 37,574	\$ 50,000	\$ 50,000	\$ 80,000	\$ 80,000
Expenditures	\$ 44,758	\$ 50,000	\$ 50,000	\$ 80,000	\$ 80,000

	FY 2023-2024	BUDGET FY 2024-2025	BUDGET FY 2024-2025	BUDGET FY 2025-2026	BUDGET FY 2025-2026
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED
DSS Representative Payee Special Revenue Fund					
Revenues	\$ 755,129	\$ 700,000	\$ 700,000	\$ 760,000	\$ 760,000
Expenditures	\$ 719,984	\$ 700,000	\$ 700,000	\$ 760,000	\$ 760,000

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 2024 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. 3rd Street
 Washington, North Carolina 27889

Phone: (252) 946-0079
 Fax: (252) 946-7722
 Email: katie.mosher@beaufortcountync.gov

<u>Current Members of the Board</u>	<u>Term Expires</u>
Frankie Waters, Chairman	December 2026
Jerry Langley, Vice-Chairman	December 2028
Tandy Dunn, Commissioner	December 2028
Ed Booth, Commissioner	December 2026
Stan Deatherage, Commissioner	December 2026
Hood Richardson, Commissioner	December 2028
Randy Walker, Commissioner	December 2028

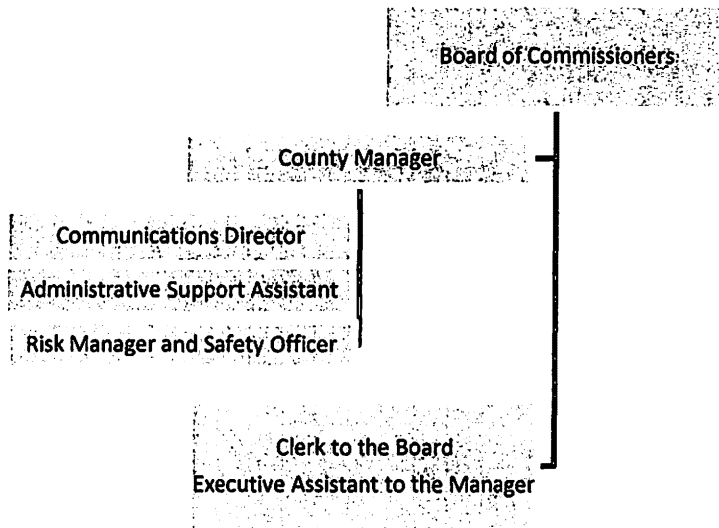
GOVERNING BOARD	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 142,928	\$ 155,175	\$ 155,175	\$ 159,830	\$ 159,830
Benefits	\$ 30,059	\$ 30,538	\$ 30,538	\$ 30,894	\$ 30,894
Operating	\$ 186,284	\$ 242,410	\$ 242,410	\$ 242,410	\$ 242,410
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 359,271	\$ 428,123	\$ 428,123	\$ 433,134	\$ 433,134

GOVERNING BOARD

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
BOARD SALARY	\$126,614	\$132,447	\$142,928	\$90,935	\$155,175	\$155,175	\$155,175	\$159,830	\$159,830	\$159,830
BOARD TRAVEL ALLOWANCE	14,375	13,800	13,800	8,625	13,800	13,800	13,800	13,800	13,800	13,800
FICA 6.2%	8,538	8,865	9,583	6,067	10,476	10,476	10,476	10,765	10,765	10,765
HOSPITALIZATION-EMPLOYEE	7,145	7,334	1,755	0	0	0	0	0	0	0
MEDICARE 1.45%	1,996	2,073	2,241	1,419	2,450	2,450	2,450	2,518	2,518	2,518
LIFE INSURANCE-EMPLOYEE	141	137	134	74	210	210	210	215	215	215
WORKERS COMPENSATION INSURANCE	972	121	114	105	116	116	116	110	110	110
DENTAL INSURANCE-EMPLOYEE	0	0	2,432	1,479	3,486	3,486	3,486	3,486	3,486	3,486
PROFESSIONAL SERVICE-LEGAL	87,500	88,727	84,000	85,140	95,000	95,000	95,000	95,000	95,000	95,000
PROF. SERVICES-ADMINISTRATIVE	23,560	25,879	20,700	16,700	28,410	28,410	28,410	28,410	28,410	28,410
FOOD AND PROVISIONS	1,934	2,526	2,373	1,397	2,500	2,500	2,500	3,000	3,000	3,000
OFFICE SUPPLIES	217	730	482	490	1,000	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL DEVELOPMENT	19,689	51,004	27,377	18,793	46,000	46,000	46,000	46,000	46,000	46,000
COMPUTER SOFTWARE/SUPPORT	10,511	11,477	10,791	6,867	15,000	15,000	15,000	15,000	15,000	15,000
LEGAL ADVERTISING	2,734	857	81	776	2,000	2,000	2,000	1,500	1,500	1,500
EQUIPMENT PURCHASE	201	790	600	49	5,000	5,000	5,000	5,000	5,000	5,000
CONTRACT SERVICES	7,775	7,789	3,356	1,384	2,500	2,500	2,500	2,500	2,500	2,500
DUES & SUBSCRIPTIONS	43,168	39,031	36,523	32,268	45,000	45,000	45,000	45,000	45,000	45,000
MIS FEES	0	2,900	0	0	0	0	0	0	0	0
TOTAL	\$ 357,070	\$ 396,486	\$ 359,271	\$ 272,569	\$ 428,123	\$ 428,123	\$ 428,123	\$ 433,134	\$ 433,134	\$ 433,134

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. 3rd Street
Washington, North Carolina 27889

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Email: brian.alligood@beaufortcountync.gov
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FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
4	4	5	5	5	5

COUNTY ADMINISTRATION	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 462,918	\$ 481,259	\$ 481,259	\$ 500,385	\$ 500,385
Benefits	\$ 141,183	\$ 154,815	\$ 154,815	\$ 165,860	\$ 180,715
Operating	\$ 42,493	\$ 53,450	\$ 53,450	\$ 57,350	\$ 57,350
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 646,594	\$ 689,524	\$ 689,524	\$ 723,595	\$ 738,450

COUNTY ADMINISTRATION

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SALARIES	\$353,200	\$382,570	\$454,245	\$284,292	\$473,259	\$473,259	\$473,259	\$490,885	\$490,885	\$490,885
SALARIES-OVERTIME	1,906	2,035	2,673	2,578	2,000	2,000	3,500	3,500	3,500	3,500
TRAVEL ALLOWANCE (CO. MANAGER)	6,250	6,000	6,000	3,750	6,000	6,000	6,000	6,000	6,000	6,000
FICA 6.2%	19,560	20,795	25,326	15,252	29,838	29,838	29,838	31,024	31,023	31,023
LOC. GOV. EMP. RETIREMENT	40,053	46,756	58,921	39,097	64,778	64,778	64,778	71,805	71,805	71,805
HOSPITALIZATION-EMPLOYEE	28,810	31,091	38,233	25,296	40,500	40,500	40,500	42,525	42,525	42,525
MEDICARE 1.45%	5,080	5,431	6,403	4,015	6,978	6,978	6,978	7,256	7,256	7,256
LIFE INSURANCE-EMPLOYEE	119	128	164	102	150	150	150	165	165	165
WORKERS COMPENSATION INSURANCE	556	600	565	519	576	576	576	529	588	588
DENTAL EMPLOYEE INSURANCE	0	0	2,432	1,520	2,490	2,490	2,490	2,490	2,490	2,490
401(K) EMPLOYER CONTRIBUTION	7,002	7,692	9,138	5,737	9,505	9,505	9,505	10,008	10,008	24,863
PROF. SERVICES-ADMINISTRATIVE	250	815	250	3,450	5,000	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY-GASB 87	0	3,302	0	0	0	0	0	0	0	0
OFFICE SUPPLIES	1,359	2,974	1,602	730	2,500	2,500	2,500	2,500	2,500	2,500
PROFESSIONAL DEVELOPMENT	4,631	11,145	12,351	5,074	10,000	10,000	10,000	11,000	11,000	11,000
TRAVEL-FUEL	654	569	983	501	1,200	1,200	1,100	1,100	1,100	1,100
TELEPHONE	10,675	9,764	12,779	6,497	12,000	12,000	12,000	12,500	12,500	12,500
POSTAGE	55	155	105	90	100	100	100	100	100	100
PRINTING	170	261	294	0	500	500	500	300	300	300
MAINT/REPAIR-EQUIPMENT	1,219	327	0	0	500	500	200	200	200	200
MAINT/REPAIR-VEHICLE	0	812	174	0	1,500	1,500	1,500	1,500	1,500	1,500
COMPUTER SOFTWARE/SUPPORT	1,244	2,543	2,813	480	3,000	3,000	3,000	3,000	3,000	3,000
EQUIPMENT PURCHASE	674	6,032	0	3,555	3,000	3,000	3,555	5,000	5,000	5,000
CONTRACT SERVICES	5,252	6,414	2,151	1,045	2,500	2,500	2,500	2,500	2,500	2,500
DUES & SUBSCRIPTIONS	2,576	2,942	2,897	2,621	3,500	3,500	3,500	4,500	4,500	4,500
SAFETY SUPPLIES	91	413	133	0	500	500	500	500	500	500
SAFETY TESTING	1,529	2,930	1,495	75	2,000	2,000	2,000	2,000	2,000	2,000
SAFETY TRAINING	1,333	1,806	4,213	2,162	5,000	5,000	5,000	5,000	5,000	5,000
SAFETY EQUIPMENT	42	61	0	0	0	0	0	0	0	0
SAFETY DUES	635	460	252	245	650	650	650	650	650	650
TOTAL	\$ 494,927	\$ 556,823	\$ 646,594	\$ 408,682	\$ 689,524	\$ 689,524	\$ 691,179	\$ 723,537	\$723,595	\$ 738,450

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 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.

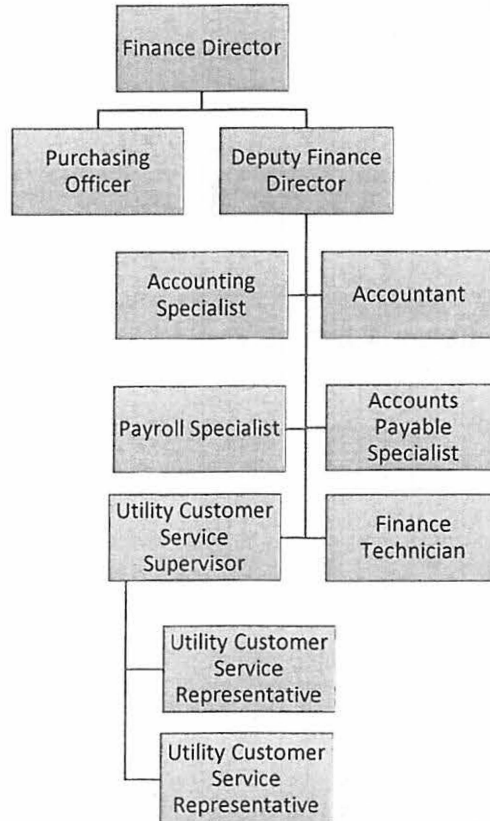
Anita C. Radcliffe, Finance Director
Ashley Winstead, Deputy Finance Director

Beaufort County Financial Services
132 W. 2nd Street
Washington, North Carolina 27889

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****The Customer Service division of the Water Department is 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
7	7	7	7	7	7

FINANCE	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 511,502	\$ 534,238	\$ 534,238	\$ 554,924	\$ 554,924
Benefits	177,160	193,242	193,242	205,280	\$ 222,230
Operating	82,445	85,950	85,950	87,500	\$ 87,500
Capital	-	-	-	-	\$ -
Totals	\$ 771,107	\$ 813,430	\$ 813,430	\$ 847,704	\$ 864,654

FINANCE OFFICE

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$457,595	\$471,197	\$511,304	\$318,592	\$533,738	\$533,738	\$533,738	\$554,424	\$554,424	\$554,424
SALARIES-OVERTIME	348	35	198	59	500	500	500	500	500	500
SALARIES-PART TIME	9,710	0	0	0	0	0	0	0	0	0
FICA 6.2%	26,471	26,810	29,401	18,452	33,123	33,123	33,123	34,405	34,405	34,405
LOC. GOV. EMP. RETIREMENT	51,493	57,280	65,958	43,432	72,817	72,817	72,817	79,632	79,632	79,632
HOSPITALIZATION-EMPLOYEE	48,720	56,729	61,773	39,887	64,800	64,800	64,800	68,040	68,040	68,040
MEDICARE 1.45%	6,191	6,270	6,876	4,315	7,746	7,746	7,746	8,046	8,046	8,046
LIFE INSURANCE-EMPLOYEE	198	206	229	143	210	210	210	231	231	231
WORKERS COMPENSATION INSURANCE	972	388	365	335	375	375	375	342	342	342
DENTAL EMPLOYEE INSURANCE	0	0	2,918	1,885	3,486	3,486	3,486	3,486	3,486	3,486
401(K) EMPLOYER CONTRIBUTION	8,996	8,970	9,640	6,335	10,685	10,685	10,685	11,098	11,098	28,048
PROF.SERVICE-AUDIT/ACCOUNTING	53,750	58,250	59,500	59,500	59,500	59,500	59,500	61,500	61,500	61,500
OFFICE SUPPLIES	2,768	3,598	2,825	1,867	3,500	3,500	3,500	3,500	3,500	3,500
PROFESSIONAL DEVELOPMENT	5,119	6,710	6,867	2,435	7,000	7,000	7,000	8,000	8,000	8,000
TELEPHONE	1,970	1,707	3,529	1,630	3,300	3,300	3,300	3,300	3,300	3,300
PRINTING	1,476	1,267	1,549	1,429	1,650	1,650	1,650	1,650	1,650	1,650
COMPUTER SOFTWARE/SUPPORT	2,117	2,831	2,588	419	3,000	3,000	2,900	3,000	3,000	3,000
EQUIPMENT PURCHASE	767	7,679	3,970	480	4,000	4,000	4,297	4,300	4,300	4,300
CONTRACT SERVICES	2,808	3,690	1,367	1,007	3,800	3,800	2,000	2,000	2,000	2,000
DUES & SUBSCRIPTIONS	100	50	250	250	200	200	250	250	250	250
TOTAL	\$ 681,569	\$ 713,666	\$ 771,107	\$ 502,452	\$ 813,430	\$ 813,430	\$ 811,877	\$ 847,704	\$ 847,704	\$ 864,654

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.

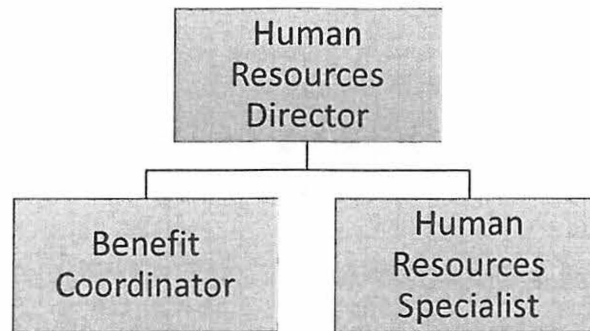
Deloris Creasman, Human Resources Director

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

Phone: (252) 946-0079

Fax: (252) 946-7722

Email: deloris.creasman@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
3	3	3	3	3	3

HUMAN RESOURCES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 197,469	\$ 206,259	\$ 206,259	\$ 213,191	\$ 213,191
Benefits	\$ 68,517	\$ 74,031	\$ 74,031	\$ 76,905	\$ 83,455
Operating	\$ 20,418	\$ 33,500	\$ 33,500	\$ 36,000	\$ 36,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 286,404	\$ 313,790	\$ 313,790	\$ 326,096	\$ 332,646

HUMAN RESOURCES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$165,682	\$170,469	\$197,356	\$122,843	\$206,059	\$206,059	\$206,059	\$212,991	\$212,991	\$212,991
SALARIES-OVERTIME	0	0	113	35	200	200	200	200	200	200
FICA 6.2%	9,757	10,047	11,745	7,301	12,788	12,788	12,788	12,833	12,833	12,833
LOC. GOV. EMP. RETIREMENT	18,525	20,723	25,464	16,748	28,113	28,113	28,113	29,703	29,703	29,703
HOSPITALIZATION-EMPLOYEE	21,434	22,002	22,940	15,178	24,300	24,300	24,300	25,515	25,515	25,515
MEDICARE 1.45%	2,282	2,350	2,747	1,707	2,991	2,991	2,991	3,001	3,001	3,001
LIFE INSURANCE-EMPLOYEE	79	83	87	54	90	90	90	99	99	99
WORKERS COMPENSATION INSURANCE	417	134	126	116	130	130	130	130	120	120
DENTAL EMPLOYEE INSURANCE	0	0	1,459	912	1,494	1,494	1,494	1,494	1,494	1,494
401(K) EMPLOYER CONTRIBUTION	3,239	3,409	3,950	2,458	4,125	4,125	4,140	4,140	4,140	10,690
PROFESSIONAL SERVICE-MEDICAL	7,395	6,424	5,541	4,821	7,000	7,000	7,000	7,000	9,000	9,000
PROFESSIONAL SERVICES	10,285	11,967	748	5,750	12,000	12,000	12,000	12,000	12,000	12,000
OFFICE SUPPLIES	1,217	711	1,958	441	1,800	1,800	1,800	1,800	1,800	1,800
SERVICE AWARDS/EMPLOYEE FAIRS	2,590	2,163	3,653	1,553	3,000	3,000	3,000	3,000	3,000	3,000
PROFESSIONAL DEVELOPMENT	1,280	619	1,067	116	3,000	3,000	3,000	3,000	3,000	3,000
TELEPHONE	1,370	1,248	2,929	830	1,400	1,400	1,400	1,400	1,400	1,400
COMPUTER SOFTWARE/SUPPORT	693	711	723	0	800	800	800	800	800	800
EQUIPMENT PURCHASE	977	1,944	1,900	0	2,000	2,000	2,000	2,000	2,300	2,300
CONTRACT SERVICES	2,085	4,784	907	428	1,500	1,500	1,500	1,500	1,500	1,500
DUES & SUBSCRIPTIONS	229	244	992	768	1,000	1,000	1,000	1,200	1,200	1,200
TOTAL	\$ 249,536	\$ 260,032	\$ 286,404	\$ 182,059	\$ 313,790	\$ 313,790	\$ 313,805	\$ 323,806	\$ 326,096	\$ 332,646

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.

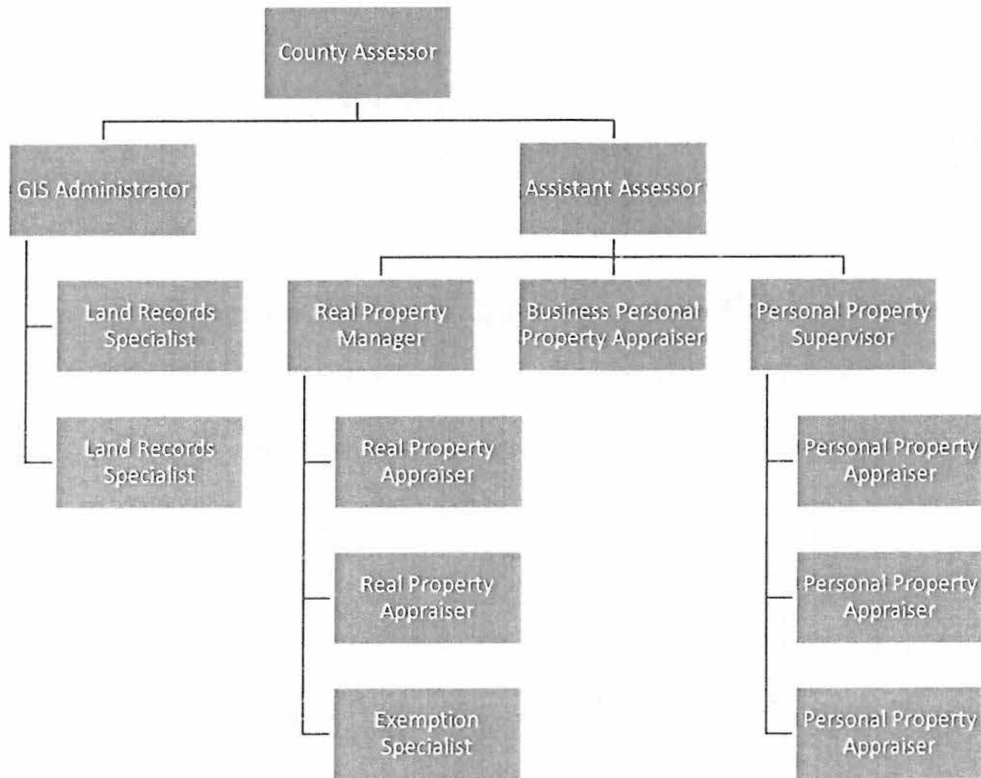
Lloyd T. Salter, Tax Assessor

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@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
	15	14	14	14	14

TAX ASSESSOR	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 778,545	\$ 849,952	\$ 849,952	\$ 878,406	\$ 878,406
Benefits	\$ 281,405	\$ 343,017	\$ 343,017	\$ 339,717	\$ 339,717
Operating	\$ 329,685	\$ 317,403	\$ 317,403	\$ 344,582	\$ 364,707
Capital	\$ 21,263	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,410,898	\$ 1,510,372	\$ 1,510,372	\$ 1,562,705	\$ 1,582,830

TAX ASSESSOR

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SALARIES	\$707,621	\$737,830	\$778,062	\$496,497	\$834,952	\$834,952	\$834,952	\$868,406	\$868,406	\$868,406
SALARIES-OVERTIME	6	26	483	1,220	15,000	15,000	15,000	10,000	10,000	10,000
SALARIES-PART TIME	1,825	2,025	2,563	20,237	30,000	30,000	11,625	15,000	15,000	15,000
FICA 6.2%	42,472	44,278	47,068	29,973	54,557	54,557	54,557	53,823	53,823	53,823
LOC. GOV. EMP. RETIREMENT	78,951	89,692	100,392	67,839	115,849	115,849	115,849	122,422	122,422	122,422
HOSPITALIZATION-EMPLOYEE	99,599	108,865	112,230	74,290	121,500	121,500	121,500	127,575	127,575	127,575
MEDICARE 1.45%	9,933	10,355	11,007	7,010	12,759	12,759	12,759	12,588	12,588	12,588
LIFE INSURANCE-EMPLOYEE	401	450	446	274	420	420	420	462	462	462
WORKERS COMPENSATION INSURANCE	1,806	989	931	855	960	960	960	875	875	875
DENTAL EMPLOYEE INSURANCE	0	0	6,769	4,235	6,972	6,972	6,972	6,972	6,972	6,972
401(K) EMPLOYER CONTRIBUTION	13,802	14,757	14,805	9,443	16,999	16,999	16,999	17,062	17,062	37,187
AUDIT RECOVERY SERVICES	23	28	23	22	0	0	0	0	0	0
LEASE-RIGH	0	0	35,000	0	0	0	0	0	0	0
OFFICE SUPPLIES	5,465	4,181	4,400	1,068	5,000	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	6,775	7,613	10,029	5,409	15,000	15,000	10,000	14,000	14,000	14,000
TRAVEL-FUEL	2,125	2,195	1,797	977	1,500	1,500	1,500	1,800	1,800	1,800
TELEPHONE	2,003	1,471	3,173	974	2,000	2,000	2,000	2,000	2,000	2,000
POSTAGE	21,509	25,227	27,916	30,251	29,000	30,500	30,098	32,000	32,000	32,000
PRINTING	9,956	19,389	16,748	14,130	20,000	20,000	18,000	15,000	15,000	15,000
MAINT/REPAIR-EQUIPMENT	86	0	0	0	1,000	1,000	0	0	0	0
MAINT/REPAIR-VEHICLE	2,335	2,021	6,438	507	5,000	5,000	3,500	5,000	5,000	5,000
COMPUTER SOFTWARE/SUPPORT	109,293	115,207	117,473	104,839	135,000	133,500	133,500	136,620	136,620	136,620
LEGAL ADVERTISING	1,959	986	1,258	1,258	2,100	2,100	2,500	2,100	2,100	2,100
EQUIPMENT PURCHASE	8,901	9,554	10,210	0	8,000	8,000	8,000	8,000	8,000	8,000
CONTRACT SERVICES	6,101	76,507	101,349	2,431	75,604	75,604	105,000	105,000	105,000	105,000
DUES & SUBSCRIPTIONS	320	340	330	0	1,200	1,200	800	1,000	1,000	1,000
CAPITAL OUTLAY-VEHICLES	0	21,263	0	0	0	0	0	0	0	0
TOTAL	\$1,133,268	\$1,295,250	\$1,410,898	\$873,736	\$1,510,372	\$1,510,372	\$1,511,491	\$1,562,705	\$1,562,705	\$1,582,830

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.

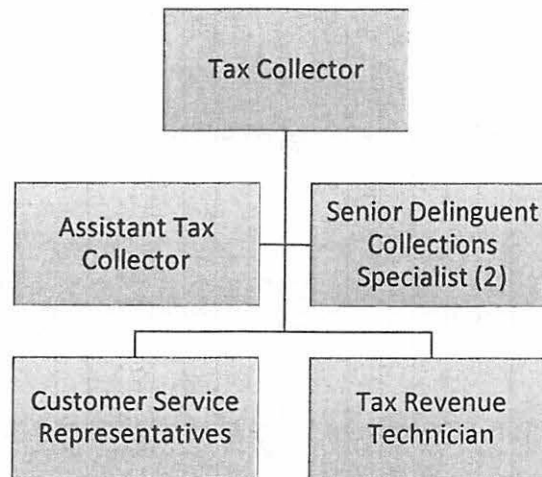
The Beaufort County Tax Office is responsible for the collection of all property taxes levied by Beaufort County and the municipalities of Aurora, Bath, Belhaven, Chocowinity, Pantego, Washington, and Washington Park. Also collected are taxes for multiple County Fire and Rescue Districts along with Fire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

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@beaufortcountync.gov

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, 2024, the combined collection rate for all taxes was 98.59%.



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
6	6	6	6	6	6

TAX COLLECTOR	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 319,354	\$ 340,939	\$ 340,939	\$ 349,401	\$ 349,401
Benefits	\$ 113,159	\$ 131,374	\$ 131,374	\$ 138,287	\$ 145,422
Operating	\$ 222,533	\$ 246,721	\$ 246,721	\$ 213,341	\$ 213,341
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 655,046	\$ 719,034	\$ 719,034	\$ 701,029	\$ 708,164

TAX COLLECTOR

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SALARIES	\$291,122	\$287,871	\$318,981	\$201,362	\$339,439	\$339,439	\$339,439	\$347,901	\$347,901	\$347,901
SALARIES-OVERTIME	300	471	373	263	1,500	1,500	1,500	1,500	1,500	1,500
FICA 6.2%	16,903	16,843	18,944	11,957	21,138	21,138	21,138	21,663	21,663	21,663
LOC. GOV. EMP. RETIREMENT	32,619	35,050	41,182	27,481	46,470	46,470	46,470	50,139	50,139	50,139
HOSPITALIZATION-EMPLOYEE	41,062	40,306	39,988	26,983	48,600	48,600	48,600	51,030	51,030	51,030
MEDICARE 1.45%	3,953	3,939	4,430	2,796	4,944	4,944	4,944	5,066	5,066	5,066
LIFE INSURANCE-EMPLOYEE	162	169	191	123	180	180	180	198	198	198
WORKERS COMPENSATION INSURANCE	833	242	228	210	235	235	235	215	215	215
DENTAL EMPLOYEE INSURANCE	0	0	2,594	1,581	2,988	2,988	2,988	2,988	2,988	2,988
401(K) EMPLOYER CONTRIBUTION	5,286	5,629	5,602	3,256	6,819	6,819	6,819	6,988	6,988	14,123
DMV COLLECTION FEES	136,302	141,137	143,559	51,851	145,000	145,000	105,000	110,000	110,000	110,000
TAX-FORECLOSURES	53,055	46,392	26,321	13,622	46,421	46,421	46,421	46,421	46,421	46,421
OFFICE SUPPLIES	1,730	2,734	4,431	2,047	4,000	4,000	4,000	4,000	4,000	4,000
PROFESSIONAL DEVELOPMENT	3,965	1,430	3,845	1,030	4,000	4,000	4,000	4,000	4,000	4,000
TRAVEL-FUEL	0	526	0	0	0	0	0	0	0	0
TELEPHONE	1,590	1,290	2,959	841	1,400	1,400	1,400	1,400	1,400	1,400
POSTAGE	2,003	1,616	1,813	316	2,000	2,000	2,000	2,000	2,000	2,000
PRINTING	3,345	4,438	4,698	4,463	5,000	5,000	5,000	5,000	5,000	5,000
COMPUTER SOFTWARE/SUPPORT	1,386	1,422	1,687	0	2,050	2,050	2,050	2,050	3,670	3,670
LEGAL ADVERTISING	25,704	26,248	25,976	0	26,500	26,500	26,500	26,500	26,500	26,500
EQUIPMENT PURCHASE	3,411	2,541	2,734	867	5,000	5,000	5,000	5,000	5,000	5,000
CONTRACT SERVICES	4,956	5,183	4,435	2,600	5,250	5,250	5,250	5,250	5,250	5,250
DUES & SUBSCRIPTIONS	10	75	75	0	100	100	100	100	100	100
TOTAL	\$629,697	\$625,552	\$655,046	\$353,649	\$719,034	\$719,034	\$679,034	\$699,409	\$701,029	\$708,164

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

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Fax: (252) 946-7722

Email: brian.alligood@beaufortcountync.gov

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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 312,240	\$ 326,545	\$ 326,545	\$ 324,605	\$ 324,605
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 312,240	\$ 326,545	\$ 326,545	\$ 324,605	\$ 324,605

COURT FACILITIES

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
JURY COMMISSION	\$2,950	\$2,950	\$3,190	\$4,095	\$4,095	\$4,095	\$4,095	\$4,505	\$4,505	\$4,505
OFFICE SUPPLIES	0	0	689	0	0	0	0	0	0	0
COURTHOUSE OPERATIONS	10,383	7,385	10,423	4,199	12,500	12,500	5,000	10,000	10,000	10,000
UTILITIES-COURTHOUSE	117,495	123,388	117,944	74,376	130,000	130,000	115,000	125,000	125,000	125,000
MAINT/REPAIR-COURTHOUSE	3,824	49,475	14,628	2,029	10,000	10,000	10,000	10,000	10,000	10,000
CONTRACT SERVICES	151,376	158,678	165,366	165,000	169,950	169,950	170,000	175,100	175,100	175,100
TOTAL	\$286,027	\$341,876	\$312,240	\$249,699	\$326,545	\$326,545	\$304,095	\$324,605	\$324,605	\$324,605

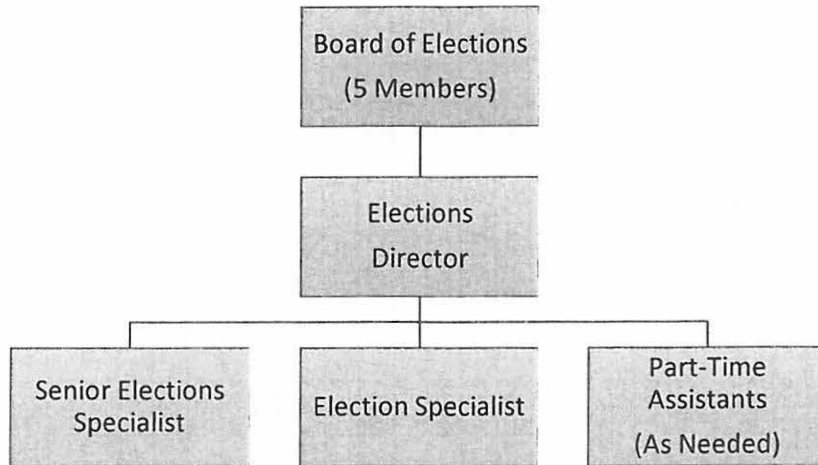
BOARD OF ELECTIONS

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 Chair is appointed every two years by the Governor. 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
 Brownie Futrell, Member
 Marcia Moore, Member
 Ranece Singleton, Member
 Kellie Harris Hopkins, Director
 Anita Bullock Branch, Sr Elections Specialist
 Vacant, 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
 Email: beaufort.boe@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
3	3	3	3	3	3

NS	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 261,052	\$ 269,822	\$ 269,822	\$ 263,302	\$ 275,354
Benefits	\$ 67,196	\$ 73,591	\$ 73,591	\$ 76,321	\$ 85,138
Operating	\$ 109,799	\$ 125,880	\$ 133,380	\$ 130,334	\$ 130,334
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 438,048	\$ 469,293	\$ 476,793	\$ 469,957	\$ 490,826

ELECTIONS

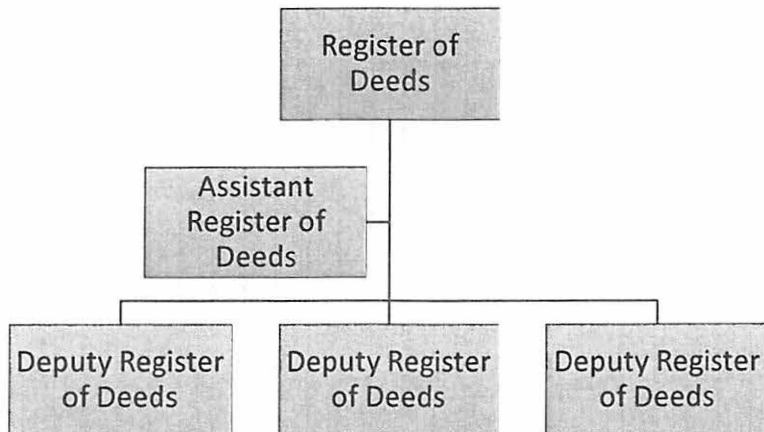
	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SALARIES	\$147,270	\$147,320	\$169,169	\$97,936	\$175,986	\$175,986	170,000	\$181,151	\$181,151	\$193,203
SALARIES-OVERTIME	7,818	12,599	14,358	19,246	12,500	12,500	19,246	12,500	12,500	12,500
SALARIES-PART TIME	12,557	26,883	21,705	49,205	47,211	47,211	55,000	33,226	33,226	33,226
FICA 6.2%	10,023	11,126	12,795	10,252	14,613	14,613	14,613	14,066	14,066	14,814
LOC. GOV. EMP. RETIREMENT	17,065	19,123	23,443	15,445	25,691	25,691	25,691	27,789	27,789	29,518
HOSPITALIZATION-EMPLOYEE	19,570	20,247	22,978	12,882	24,300	24,300	24,300	25,515	25,515	25,515
MEDICARE 1.45%	2,344	2,602	2,992	2,398	3,418	3,418	3,418	3,290	3,290	3,464
LIFE INSURANCE-EMPLOYEE	85	78	98	55	90	90	90	99	99	99
WORKERS COMPENSATION INSURANCE	417	220	207	190	215	215	215	195	195	195
DENTAL EMPLOYEE INSURANCE	0	0	1,461	815	1,494	1,494	1,494	1,494	1,494	1,494
401(K) EMPLOYER CONTRIBUTION	2,986	3,147	3,222	2,056	3,770	3,770	3,770	3,873	3,873	10,039
ELECTION WORKERS/POLL HOLDERS	24,792	19,161	55,820	29,666	34,125	34,125	29,666	36,425	36,425	36,425
OFFICE SUPPLIES	6,457	8,679	7,207	5,423	8,500	8,500	8,500	8,500	8,500	8,500
PROFESSIONAL DEVELOPMENT	4,026	8,098	11,167	11,524	18,000	15,250	15,250	18,000	18,000	18,000
TRAVEL-FUEL	527	0	0	71	300	300	71	400	400	400
TELEPHONE	4,819	4,517	5,586	3,207	5,040	5,040	5,040	5,340	5,340	5,340
POSTAGE	643	136	144	0	500	500	500	1,000	1,000	1,000
PRINTING	9,751	11,273	10,938	20,624	13,975	21,475	2,100	16,015	16,015	16,015
COMPUTER SOFTWARE/SUPPORT	11,238	41,175	50,586	41,268	42,575	42,575	42,000	48,925	48,925	48,925
LEGAL ADVERTISING	2,631	1,282	4,039	1,139	5,700	5,700	1,139	4,700	4,700	4,700
EQUIPMENT PURCHASE	8,220	5,228	8,285	18,448	18,750	18,750	18,448	13,750	13,750	13,750
RENT-OFFICE SPACE	4,570	3,595	3,340	2,895	4,300	4,300	2,895	3,380	3,380	3,380
RENTAL EQUIPMENT	2,125	1,383	2,646	830	1,500	1,500	830	2,000	2,000	2,000
CONTRACT SERVICES	6,302	6,271	5,549	7,003	6,300	9,050	9,050	7,884	7,884	7,884
DUES & SUBSCRIPTIONS	310	310	313	0	440	440	250	440	440	440
TOTAL	\$306,546	\$354,450	\$438,048	\$352,577	\$469,293	\$476,793	\$453,576	\$469,957	\$469,957	\$490,826

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 publics. 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 assist the public in locating such records and help 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 individual tasks assigned. All policies, procedures, and fees for this office are governed by the North Carolina General Statutes.

Honorable Carolyn L Garris
 NC Certified Register of Deeds
 Beaufort Co. Register of Deeds,
 Beaufort Co. Courthouse
 Rm. 101, 112 East Second St
 Post Office Box 514
 Washington, North Carolina 27889

Phone: (252) 946-2323
 Fax: (252) 946-7938
 Email: carolyn.garris@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
5	5	5	5	5	5

REGISTER OF DEEDS	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Re commended	FY 25-26 Approved
Personnel	\$ 244,307	\$ 241,286	\$ 241,286	\$ 244,643	\$ 244,643
Benefits	\$ 90,209	\$ 112,092	\$ 112,092	\$ 117,064	\$ 124,489
Operating	\$ 82,304	\$ 125,560	\$ 132,274	\$ 131,700	\$ 131,700
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 416,820	\$ 478,938	\$ 485,652	\$ 493,407	\$ 500,832

REGISTER OF DEEDS

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SALARIES	\$231,912	\$246,010	\$244,126	\$140,594	\$241,086	\$241,086	\$241,086	\$244,443	\$244,443	\$244,443
SALARIES-OVERTIME	125	197	181	54	200	200	200	200	200	200
R.O.D.-SUPP. RET.- GS 161-50.2	4,683	4,005	3,602	2,424	4,500	4,500	4,500	4500	4500	4500
FICA 6.2%	13,596	14,627	14,777	8,526	14,960	14,960	14,960	15,168	15,168	15,168
LOC. GOV. EMP. RETIREMENT	25,831	29,923	31,524	19,170	32,887	32,887	32,887	35,106	35,106	35,106
HOSPITALIZATION-EMPLOYEE	35,724	36,085	29,237	24,234	48,600	48,600	38,880	51,030	51,030	51,030
MEDICARE 1.45%	3,180	3,421	3,456	1,994	3,499	3,499	3,499	3,547	3,547	3,547
LIFE INSURANCE-EMPLOYEE	149	154	161	86	150	150	150	165	165	165
WORKERS COMPENSATION INSURANCE	695	186	175	161	180	180	180	180	165	165
DENTAL EMPLOYEE INSURANCE	0	0	2,391	1,236	2,490	2,490	2,490	2,490	2,490	2,490
401(K) EMPLOYER CONTRIBUTION	4,516	4,924	4,886	2,799	4,826	4,826	4,826	4,893	4,893	12,318
PROFESSIONAL SERVICES	0	4,950	50	0	0	0	-	0	0	0
OFFICE SUPPLIES	13,335	18,237	11,036	4,615	16,000	16,000	12,000	16,000	16,000	16,000
PROFESSIONAL DEVELOPMENT	1,780	2,408	3,797	1,835	3,500	3,500	3,500	3,500	3,500	3,500
TELEPHONE	2,478	1,715	3,185	982	2,500	2,500	2,500	2,500	2,500	2,500
POSTAGE	122	192	620	0	100	100	100	100	100	100
Postage- Express Mail	0	0	396	565	700	700	700	700	700	700
RECORDS MANAGEMENT-MICROFILM	1,873	1,265	1,569	0	2,000	2,000	1,000	2,000	2,000	2,000
AUTOMATION/RESTORATION 10%	24,235	2,637	921	4,012	23,950	30,664	10,000	30,000	30,000	30,000
MAINT/REPAIR-EQUIPMENT	770	0	0	0	800	800	800	800	800	800
COMPUTER SOFTWARE/SUPPORT	31,648	31,510	32,279	42,000	42,000	42,000	42,000	42,000	42,000	42,000
EQUIPMENT PURCHASE	5,542	6,199	4,500	0	7,500	7,500	4,000	7,500	7,500	7,500
EQUIPMENT PURCHASE-AUTOMATION	0	4,776	3,657	0	15,000	15,000	5,000	15,000	15,000	15,000
CONTRACT SERVICES	14,623	18,015	19,758	7,095	11,000	11,000	11,000	11,000	11,000	11,000
DUES & SUBSCRIPTIONS	325	325	535	425	510	510	600	600	600	600
TOTAL	\$ 417,141	\$ 431,762	\$ 416,820	\$ 262,807	\$ 478,938	\$ 485,652	\$ 436,858	\$ 493,422	\$ 493,407	\$ 500,832

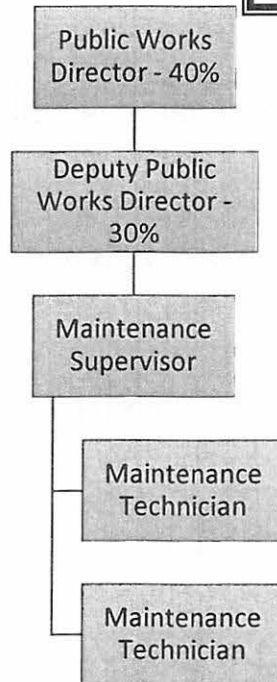
FACILITIES MAINTENANCE

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 Supervisor

Maintenance Shop
 123 West 3rd Street
 Washington, North Carolina 27889

Phone: (252) 946-9624
 E-mail: todd.taylor@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
3	3	3	3	3	3

PUBLIC BUILDINGS	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 207,062	\$ 220,573	\$ 220,573	\$ 253,992	\$ 253,992
Benefits	\$ 72,453	\$ 80,940	\$ 80,755	\$ 94,431	\$ 100,826
Operating	\$ 1,116,675	\$ 1,213,425	\$ 1,119,092	\$ 1,200,725	\$ 1,200,725
Capital	\$ 90,732	\$ 75,000	\$ 219,147	\$ 75,000	\$ 75,000
Totals	\$ 1,486,923	\$ 1,589,938	\$ 1,639,567	\$ 1,624,148	\$ 1,630,543

PUBLIC BUILDINGS

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$159,096	\$175,663	\$187,645	\$108,599	\$196,388	\$196,388	\$185,216	\$229,807	\$229,807	\$229,807
SALARIES-OVERTIME	11,302	10,597	11,687	7,850	14,000	14,000	12,287	14,000	14,000	14,000
SALARIES-PART TIME	1,256	7,539	7,730	4,286	10,185	10,185	10,000	10,185	10,185	10,185
FICA 6.2%	10,281	11,617	12,497	7,318	13,674	13,674	12,353	15,747	15,747	15,747
LOC. GOV. EMP. RETIREMENT	19,043	22,580	25,593	15,845	28,672	28,672	26,903	34,986	34,986	34,986
HOSPITALIZATION-EMPLOYEE	22,203	24,936	23,975	15,852	27,540	27,540	26,175	31,469	31,469	31,469
MEDICARE 1.45%	2,432	2,717	2,923	1,711	3,198	3,198	2,913	3,683	3,683	3,683
LIFE INSURANCE-EMPLOYEE	89	106	106	59	102	102	101	122	122	122
WORKERS COMPENSATION INSURANCE	3,496	1,931	1,817	1,669	1,854	1,669	1,669	1,705	1,705	1,705
DENTAL EMPLOYEE INSURANCE	0	0	1,572	730	1,693	1,693	1,168	1,992	1,843	1,843
401(K) EMPLOYER CONTRIBUTION	3,301	3,715	3,970	2,325	4,207	4,207	3,949	4,264	4,876	11,271
ENGINEERING	1,400	0	3,050	0	5,000	5,000	5,000	5,000	5,000	5,000
JANITORIAL SUPPLIES	25,740	27,208	28,419	30,858	31,500	31,500	31,500	34,650	34,650	34,650
UNIFORMS	1,777	1,439	1,112	1,619	1,500	1,500	2,000	2,000	2,000	2,000
OFFICE SUPPLIES	186	210	430	79	650	650	650	650	650	650
SUPPLIES - SMALL TOOLS	5,604	4,779	4,334	786	5,000	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	984	1,894	1,609	315	4,000	4,000	3,000	4,000	4,000	4,000
TRAVEL-FUEL	1,759	3,389	3,556	2,003	3,900	3,900	4,000	4,200	4,200	4,200
TELEPHONE	2,855	2,712	2,618	1,881	3,150	3,150	3,200	5,000	5,000	5,000
POSTAGE	0	0	0	17	25	25	25	25	25	25
UTILITIES-COUNTY BUILDINGS	371,358	385,941	372,250	238,440	410,000	410,000	389,600	410,000	410,000	410,000
MAINT/REPAIR-COUNTY BUILDINGS	149,294	166,796	202,894	140,792	212,000	146,897	185,500	212,000	212,000	212,000
MAINT/REPAIR-EQUIPMENT	5,081	9,439	4,347	4,713	7,000	7,000	8,400	9,500	9,500	9,500
MAINT/REPAIR-HVAC	101,129	143,928	156,150	127,009	170,000	146,770	161,700	145,000	145,000	145,000
MAINT/REPAIR-VEHICLE	1,440	2,282	1,955	472	3,450	3,450	3,450	3,450	3,450	3,450
COMPUTER SOFTWARE/SUPPORT	1,115	921	1,476	624	2,000	2,000	1,600	2,000	2,000	2,000
EQUIPMENT PURCHASE	8,399	8,265	8,242	4,967	5,000	5,000	5,000	5,000	5,000	5,000
CONTRACTED SERVICES-COUNTY BUILD.	285,078	317,157	324,235	316,405	349,250	343,250	343,250	353,250	353,250	353,250
CAPITAL OUTLAY-EQUIPMENT	0	-9	0	0	0	0	0	0	0	0
CAPITAL OUTLAY-VEHICLES	0	44,824	0	0	0	0	0	0	0	0
CAPITAL OUTLAY - BUILDINGS	187,849	222,466	90,732	217,837	75,000	219,147	261,147	75,000	75,000	75,000
TOTALS	\$ 1,383,546	\$ 1,605,041	\$ 1,486,923	\$ 1,255,061	\$ 1,589,938	\$ 1,639,567	\$ 1,696,756	\$ 1,623,685	\$ 1,624,148	\$ 1,630,543

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, 2024, the County had a legal debt margin of \$511,590,181.**

Percentage of tax supported debt to Appraised Value of Property is .11%

Total G/F Debt per Capita as of June 30, 2024 **\$222**

G/F GO Debt per Capita as of June 30, 2024 **\$131**

- **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 2025-2026 for the General Fund.

Category of Debt	Principal	Interest
BCCC Allied Health Building	214,751	37,382
Energy Savings Equipment Installment Purchase Contracts	225,000	3,326
2021 GO Refunding 2021A	1,150,000	32,374
2021 GO Refunding 2021B	439,000	7,952
Total G/F Debt Service 2025-2026	\$2,028,751	\$81,034

DEBT SERVICE – GENERAL FUND

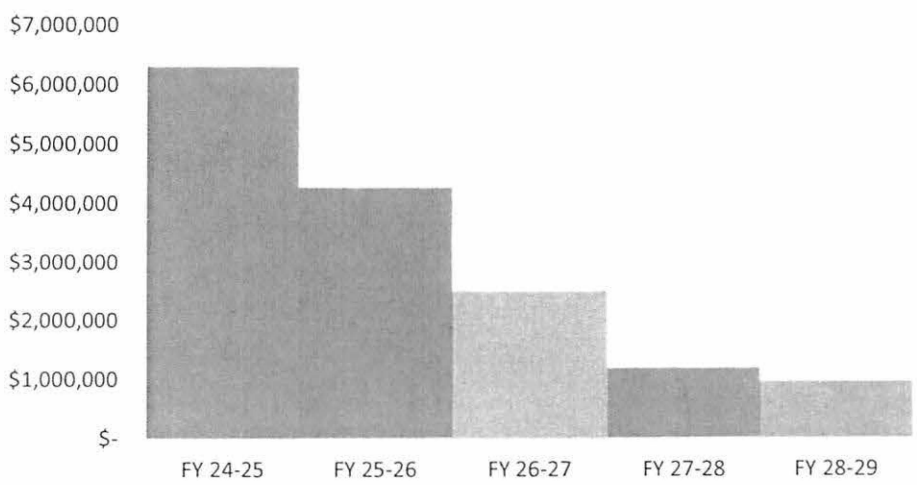
Overview: Beaufort County has various sources of revenues, which are used to retire debt obligations. The current sources of revenue are restricted portions of sales tax revenues, lottery proceeds, and non-restricted intergovernmental revenues. At present, the County uses several different types of financing,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

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 terms of these notes is generally shorter than GO bonds.

<i>General Fund Outstanding Debt</i>	Balances At Fiscal Year End				
	As of 6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029
Installment Purchase – 2015 Energy Contract	255,000	30,000	0	0	0
USDA Installment Purchase – Health Bldg.	1,853,058	1,638,307	1,433,126	1,206,796	965,940
Installment Purchase – 117 W. 3 rd Street Bldg.	0	0	0	0	0
Taxable Refunding, GO Bonds Series 2021A	3,342,000	2,192,000	1,078,000	0	0
Taxable Refunding, GO Bonds Series 2021B	866,000	427,000	0	0	0
Total Outstanding G/F Debt	\$6,316,058	\$4,287,307	\$2,511,126	\$1,206,796	965,940

GF Outstanding Debt by Fiscal Year



DEBT SERVICE REQUIREMENTS – GENERAL FUND

Debt Service Requirements

Issue Year	Final Pay Date	Debt Description	Actual Fiscal Year 2024-2025	Budget Fiscal Year 2025-2026	Budget Fiscal Year 2026-2027	Interest Rate	Type
Nov 2015	Aug 2026	Installment Purchase – 2015 Energy Contract	223,008	228,326	30,080	2.132%	Installment
May 2013	June 2043	Installment Purchase – Health Bldg.	252,132	252,133	252,133	3.5%	Installment
Nov 2014	Oct 2029	Installment Purchase – 117 W. 3 rd Street Bldg.	98,205	0	0	4%	Installment
May 2018	Apr 2028	Installment Purchase – Major Capital	371,540	0	0	1.2%	Installment
Jun 2021	Nov 2027	Taxable Refunding GO Bonds Series 2021A	1,233,045	1,182,374	1,133,130	1.17%	GO Bond
Jun 2021	Nov 2026	Taxable Refunding GO Bonds Series 2021B	464,426	446,952	429,626	1.23%	GO Bond
		Total Payments by Fiscal Year	\$ 2,642,356	\$ 2,109,785	\$1,844,969		

DEBT SERVICE

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
PRINCIPAL-BCCC	\$198,691	\$201,469	\$205,802	\$139,655	\$210,229	\$210,229	\$210,229	\$214,751	\$214,751	\$214,751
PRINCIPAL-ENERGY STUDY	185,000	195,000	205,000	137,000	215,000	215,000	215,000	225,000	225,000	225,000
PRINCIPAL-117 W 3RD ST BLDG	14,570	15,177	15,805	96,030	16,457	97,973	96,030	0	0	0
PRINCIPAL-2012 REFUNDING	800,000	0	0	0	0	0	0	0	0	0
PRINCIPAL-2017 REFIN-08 SCHOOL	370,000	0	0	0	0	0	0	0	0	0
PRINCIPAL-FY 17/18 CAPITAL	0	0	0	237,418	356,838	356,838	356,838	361,133	361,133	0
PRINCIPAL-2021GOREFUNDING2021A	67,000	1,252,000	1,219,000	1,187,000	1,187,000	1,187,000	1,187,000	1,150,000	1,150,000	1,150,000
PRINCIPAL-2021GOREFUNDING2021B	487,000	474,000	462,000	451,000	451,000	451,000	451,000	439,000	439,000	439,000
INTEREST-BCCC	53,442	50,664	46,330	28,433	41,903	41,903	41,903	37,382	37,382	37,382
INTEREST-ENERGY STUDY	20,734	16,653	12,378	5,822	8,008	8,008	8,008	3,326	3,326	3,326
INTEREST-117 W 3RD ST BLDG	5,477	4,870	4,241	2,175	3,590	3,590	2,175	0	0	0
INTEREST-2012 REFUNDING	40,000	0	0	0	0	0	0	0	0	0
INTEREST-2017 REF. 08 SCHOOL	8,214	0	0	0	0	0	0	0	0	0
INTEREST-FY 17/18 CAPITAL	27,282	23,139	18,945	10,276	14,702	14,702	14,702	10,407	10,407	0
INTEREST-2021 REFUNDING 2021A	88,448	74,576	60,120	34,594	46,045	46,045	46,045	32,374	32,374	32,374
INTEREST-2021 REFUNDING 2021B	27,898	24,797	19,040	0	13,426	13,426	13,426	7,952	7,952	7,952
TOTAL	\$2,393,756	\$2,332,343	\$2,268,663	\$2,329,403	\$2,564,198	\$2,645,714	\$2,642,356	\$2,481,325	\$2,481,325	\$2,109,785

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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
State Unemployment Insurance	\$ 7,926	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
FLSA Law Impact	\$ 13,254	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Employee Health and Copays	\$ 5,279	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Employee Assistance Program	\$ 6,138	\$ 6,642	\$ 6,642	\$ 7,225	\$ 7,225
Employee Luncheon	\$ 7,134	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000
Telephone	\$ -	\$ 20,730	\$ 20,730	\$ 19,275	\$ -
Postage	\$ 37,278	\$ 40,000	\$ 40,000	\$ 41,000	\$ 41,000
Maint/Repair Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
IT Software and Support	\$ 334,644	\$ 341,850	\$ 342,692	\$ 454,830	\$ 454,830
Equipment Purchase	\$ 3,978	\$ -	\$ -	\$ -	\$ -
Contract Services	\$ 11,650	\$ -	\$ -	\$ -	\$ -
Insurance and Bonds	\$ 495,310	\$ 465,500	\$ 465,500	\$ 528,706	\$ 528,706
Capital Outlay-Equipment	\$ 22,703	\$ 25,000	\$ 17,500	\$ 25,000	\$ 25,000
Hurricane Helene Misc	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 945,296	\$ 930,722	\$ 924,064	\$ 1,108,036	\$1,108,036

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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 Capital Reserve Fund – This fund is used to account for transfers to the Capital Reserve for future capital purchases.

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. The board voted to transfer the equivalent of 1 cent of the tax rate, which is estimated to be \$931,873.

TRANSFERS TO OTHER FUNDS	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
To General Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
To the Revaluation Fund	\$ 161,759	\$ 161,759	\$ 161,759	\$ 223,040	\$ 223,040
To the Economic Development Fund	\$ 45,000	\$ -	\$ -	\$ -	\$ -
To the Facility Improvements Capital Project Fund	\$ 605,620	\$ 640,000	\$ 640,000	\$ 931,873	\$ 931,873
To the Capital Reserve Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
To Drug seizure fund	\$ -	\$ -	\$ -	\$ -	\$ -
To Special Revenue Fund (Beaufort Promise)	\$ -	\$ -	\$ -	\$ -	\$ -
To WC Reserve Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
Transfer to Fund 341	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Grant/Project Funds	\$ 564,354	\$ -	\$ 516,394	\$ -	\$ -
Totals	\$ 1,606,733	\$ 1,031,759	\$ 1,548,153	\$ 1,184,913	\$ 1,184,913

TRANSFERS TO OTHER FUNDS

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
TRANSFER TO FUND BALANCE	0	-	-	-	-	-	-	-	-	-
TO REVALUATION FUND	\$380,465	\$162,050	\$161,759	\$161,759	\$161,759	\$161,759	161,759	223,040	223,040	223,040
TRANSFER TO FUND 11 EDC	45,000	45,000	45,000	0	0	0	-	-	-	-
TRANSFER TO FAC/CAP IMPR FUND	575,000	6,227,560	605,620	640,000	640,000	640,000	640,000	931,873	931,873	931,873
TRANSFER TO FUND 27 CAP RESERV	55,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TRANSFER TO FUND 29	9,950	18,743	4,350	0	0	0	-	-	-	-
TRANSFER TO FUND 34-EDC	450,000	0	200,000	0	0	0	-	-	-	-
TRANSFER TO SPECIAL REVENUE FD(BEAUFORT PROMISE)	10,000	1,000,000	0	0	0	0	-	-	-	-
TRANSFER CPF 149	0	0	0	16,394	0	16,394	-	-	-	-
TRANSFER TO PROJ FUND SW	0	0	15,000	0	0	0	-	-	-	-
TRANSFER TO EMS PROJECT FUND	0	0	19,670	0	0	0	-	-	-	-
TRANSFER TO 158	0	0	5,000	0	0	0	-	-	-	-
TRANSFER TO 160	0	0	26,584	0	0	0	-	-	-	-
TRANSFER TO FUND 180	5,128,034	0	0	500,000	0	500,000	500,000	-	-	-
TRANSFER TO RAILROAD GRANT	0	0	280,000	0	0	0	-	-	-	-
TRANSFER TO BRIC FUND	0	0	13,750	0	0	0	-	-	-	-
TRANSFER TO WORKER'S COMP FUND	0	746,000	200,000	200,000	200,000	200,000	-	200,000	-	-
TRANSFER TO WRIGHTS CREEK PROJECT	249,895	307,582	0	-172,650	0	0	-	-	-	-
TOTAL	\$ 6,903,344	\$ 8,536,935	\$ 1,606,733	\$ 1,375,503	\$ 1,031,759	\$ 1,548,153	\$ 1,331,759	\$ 1,384,913	\$ 1,184,913	\$ 1,184,913

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 Statue (N.C.G.S. 159-13(b)(3) restricts the “contingencies” to 5% of all other appropriations in the fund, or approximately \$3,848,775 based on the recommended budget. The amount recommended for contingency in FY 2025-2026 is below the limit.

CONTINGENCY	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ 25,000	\$ 19,900	\$ 25,000	\$ 1,409
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ 25,000	\$ 19,900	\$ 25,000	\$ 1,409

CONTINGENCY

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 19,900	\$ 5,100	\$ 25,000	\$ 25,000	\$ 1,409
	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 19,900	\$ 5,100	\$ 25,000	\$ 25,000	\$ 1,409

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.

Lori Leggett, Director

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We continue to see an increase in enrollment for Medicaid Expansion. As of March 2025, we currently have 3,082 enrolled in Medicaid Expansion. The largest impact of Medicaid Expansion was seen during implementation when many Family Planning Medicaid cases were switched to Medicaid Expansion. We expect to continue to see a gradual increase in caseloads during the next fiscal year. Our agency continues outreach efforts not only for Medicaid Expansion but all program areas that we serve.

In fiscal year 2023, we requested four new Income Maintenance Caseworker II positions to ensure we were adequately staffed for Medicaid Expansion. We based our request off numbers provided to us by the state. Our caseloads have increased due to Medicaid Expansion, but not as much as we first expected. We currently have two vacant Income Maintenance Caseworker II positions which do not need to be filled as our current caseload numbers do not support the need for additional caseworkers. We are requesting to abolish these two Income Maintenance Caseworker II positions which will bring our total number of full-time employees to 114.

During the current fiscal year, we have faced many challenges assisting individuals for heating and cooling crisis. Policy clarification and a decrease in allocations received for our Crisis Intervention Program and Low-Income Household Energy Assistance Program has left many households with the uncertainty as to how their heating expenses will be paid. Individuals that have been previously eligible were not eligible this year due to funds being exhausted. We have also faced challenges providing Childcare Assistance for families in need. For the first time in several years individuals, applying for Childcare Assistance are placed on a wait list due to limited funding. Affordable childcare can become a barrier preventing parents and caregivers from becoming gainfully employed.

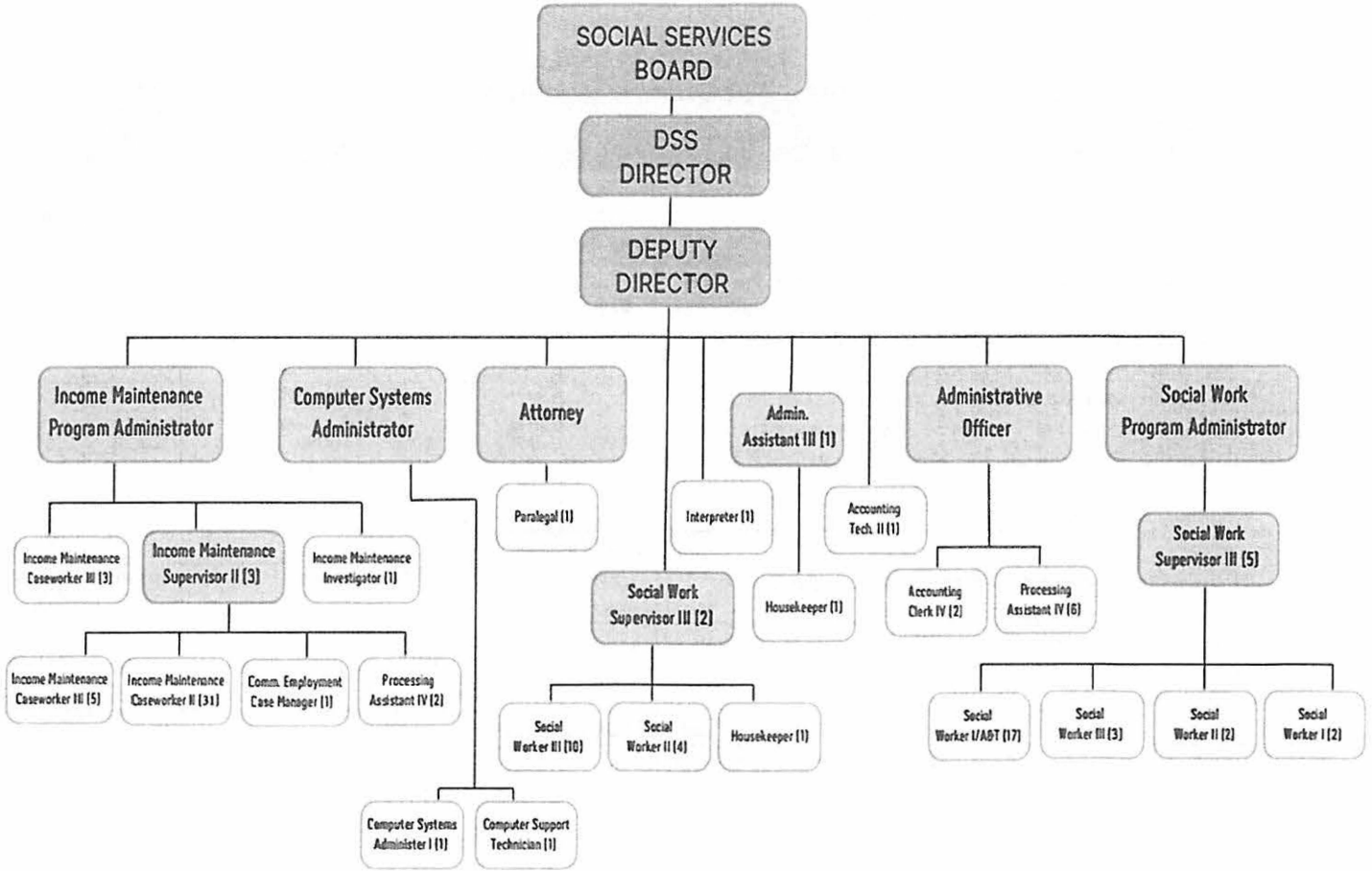
Children and Families Specialty Plan will go live Dec. 1, 2025. This is a single, statewide NC Medicaid Managed Care plan that will wrap Medicaid-enrolled children, youth and their families in the child welfare system with seamless, integrated and coordinated health care.

NCDHHS and Blue Cross NC's will deliver a plan that will support children and families by providing coordinated and comprehensive health care, including mental health care, that follows the person and works across multiple systems. They will also support providers in preparing to best serve this population under the new plan including extensive training and working with providers to address unmet health-related resource needs, including housing, food, transportation, and interpersonal violence.

The total proposed DSS budget for the 2025-2026 fiscal year is \$14,172,224. The county portion of the total budget is \$6,267,842 which represents 44% of the total proposed budget. The remainder of the Department's budget is funded by billable services and State and Federal reimbursement of \$7,904,382.

SOCIAL SERVICES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 5,416,389	\$ 6,201,708	\$ 6,201,708	\$ 6,278,499	\$ 6,278,499
Benefits	\$ 2,076,924	\$ 2,529,484	\$ 2,529,484	\$ 2,601,494	\$ 2,714,238
Operating	\$ 4,917,331	\$ 5,359,152	\$ 5,538,600	\$ 5,292,231	\$ 5,292,231
Capital	\$ 8,307	\$ -	\$ -	\$ -	\$ -
Totals	\$ 12,418,951	\$ 14,090,344	\$ 14,269,792	\$ 14,172,224	\$ 14,284,968

2025 DSS ORGANIZATIONAL CHART



FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
115	111	116	116	114

Pursuant to North Carolina House Bill 630/Rylan’s Law passed in 2017, county Departments of Social Services are required to enter into a Memorandum of Understanding (MOU) with the North Carolina Department of Health and Human Services (NC DHHS.) The MOU sets certain performance measures that local DSS’s must meet. The current MOU covers the period of July 1, 2024, to June 30, 2026.

Beaufort County DSS – Monthly Statistics – 2024-2025									
Mandated Performance Requirements									
		Jul 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025
Energy Programs									
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.	97% Met	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met
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.	96% Met	99% Met	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met
Work First									
1	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	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	N/A	N/A	N/A	N/A	100% Met	100% Met
Food and Nutrition Services									
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.	97% Met	94% Unmet	95% Met	87.32% Unmet	100% Met	100% Met	99% Met	97% 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.	98% Met	97% Met	99% Met	96% Met	95% Met	93% Unmet	98% Met	93% Unmet
3	The County will ensure that 95% of FNS recertifications are processed on time, each month.	99% Met	98% Met	99% Met	100% Met	0% Unmet*	100% Met	98% Met	100% Met
* FNS recertifications for Oct. 24 were autoextended by the state due to Hurricane Helene. This month is not a true representation of montly timeliness. One case was not autoextended and a worker reopened case with incorrect date of application.									
Child Welfare - Foster Care									
1	The County will ensure that 95% of all foster youth have a face-to-face visit with the social worker each month.	100% Met	100% Met	100% Met	100% Met	99% Met	100% Met	100% Met	98% Met
Adult Protective Services (APS)									
1	The County will complete 85% of APS evaluations involving allegations of abuse or neglect within 30 days of the report.	100% Met	91% Met	100% Met	100% Met	100% Met	100% Met	91% Met	100% Met
2	The County will complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report.	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met
Special Assistance (SA)									
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	N/A	100% Met	100% Met	N/A	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	100% Met	100% Met	100% Met	100% Met	100% Met	100% Met

Growth Measures

		Jul 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025
Child Welfare - Foster Care									
1	The County will initiate 95% of all screened-in reports within required time frames.	100% <i>Met</i>	100% <i>Met</i>	100% <i>Met</i>	100% <i>Met</i>	100% <i>Met</i>	100% <i>Met</i>	100% <i>Met</i>	60% <i>Unmet</i>
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.	9.7% <i>Unmet</i>	10.27% <i>Unmet</i>	10.82% <i>Unmet</i>	11.56% <i>Unmet</i>	11.82% <i>Unmet</i>	10.81% <i>Unmet</i>	10.67% <i>Unmet</i>	10.81% <i>Unmet</i>
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.	41.1% <i>Met</i>	48.75% <i>Met</i>	54.12% <i>Met</i>	48.86% <i>Met</i>	48.35% <i>Met</i>	47.73% <i>Met</i>	44.09% <i>Met</i>	43.02% <i>Met</i>
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.	3.7% <i>Met</i>	3.7% <i>Met</i>	4.35% <i>Met</i>	3.57% <i>Met</i>	7.69% <i>Met</i>	7.69% <i>Met</i>	8% <i>Met</i>	7.69% <i>Met</i>
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%.	No data <i>available</i>	No data <i>available</i>	No data <i>available</i>	No data <i>available</i>	No data <i>available</i>	No data <i>available</i>	No data <i>available</i>	No data <i>available</i>

SOCIAL SERVICES

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
SOCIAL SERVICES-ADMINISTRATION										
SALARIES	\$4,900,158	\$4,773,914	\$5,193,088	\$3,183,651	\$6,082,858	\$6,082,858	\$5,173,433	\$6,159,648	\$6,159,649	\$6,159,649
SALARIES-OVERTIME	138,261	109,469	219,221	121,074	113,850	113,850	196,745	113,850	113,850	113,850
BOARD EXPENSE	3,891	4,039	4,080	1,416	5,000	5,000	4,000	5,000	5,000	5,000
FICA 6.2%	292,964	284,865	319,470	195,509	385,586	385,586	317,701	388,957	388,957	388,957
LOC. GOV. EMP. RETIREMENT	562,262	593,666	697,971	450,434	847,668	847,668	731,955	900,247	900,247	900,247
HOSPITALIZATION-EMPLOYEE	751,798	747,145	824,381	536,192	1,004,400	1,004,400	871,312	1,020,600	1,020,600	1,020,600
MEDICARE 1.45%	68,516	66,621	74,715	45,724	90,177	90,177	74,301	90,966	90,966	90,966
LIFE INSURANCE-EMPLOYEE	2,998	2,949	3,236	2,045	3,480	3,480	3,323	3,762	3,762	3,762
WORKERS COMPENSATION INSURANCE	41,875	16,687	15,707	14,422	16,022	16,022	16,022	14,720	14,720	14,720
DENTAL EMPLOYEE INSURANCE	0	0	45,959	28,714	57,768	57,768	46,660	56,772	56,772	56,772
401(K) EMPLOYER CONTRIBUTION	88,741	87,135	95,485	57,557	124,383	124,383	93,530	125,470	125,470	238,214
PROFESSIONAL SERVICE-LEGAL	29,543	36,337	31,483	19,449	39,000	39,000	38,694	39,000	39,000	39,000
ADMINISTRATIVE SERVICES	22,371	24,910	26,113	15,811	35,000	35,000	30,000	30,000	30,000	30,000
CAPITAL OUTLAY-GASB 87	10,588	0	8,307	0	0	0	0	0	0	0
VOLUNTEER RECEPTION	1,442	1,175	1,076	0	1,500	1,500	1,500	1,500	1,500	1,500
OFFICE SUPPLIES	15,764	22,899	22,727	12,356	22,000	22,000	22,000	22,000	22,000	22,000
DSS MISC.-DONATED FUNDS	2,434	5,657	4,410	3,061	5,500	5,500	5,500	5,500	5,500	5,500
CARES COVID RESPONSE	32,097	0	0	0	0	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	11,358	16,911	18,646	6,147	32,000	32,000	18,000	25,000	25,000	25,000
TRAVEL-CLIENT TRANSPORTATION	182,982	203,968	236,578	116,153	200,000	200,000	224,536	225,000	225,000	225,000
TELEPHONE	67,213	67,618	72,311	39,800	88,000	88,000	79,600	83,750	83,750	83,750
POSTAGE	23,559	24,979	17,576	10,265	28,000	28,000	22,000	22,000	22,000	22,000
UTILITIES-SOCIAL SERVICES	73,003	67,060	68,945	37,716	80,000	80,000	75,432	80,000	80,000	80,000
RECORDS MANAGEMENT-MICROFILM	5,001	5,062	4,964	3,665	6,000	6,000	6,000	6,000	6,000	6,000
MAINT/REPAIR-BUILDINGS	22,002	39,628	51,988	6,903	30,000	30,000	20,000	20,000	20,000	20,000
COMPUTER SOFTWARE/SUPPORT	230,160	217,369	244,544	212,473	267,850	267,850	267,850	269,000	269,000	269,000
LEGAL ADVERTISING	3,887	1,739	175	2,692	4,500	4,500	3,000	4,500	4,500	4,500
TEMPORARY EMP.SERVICES	43,816	99,160	56,125	32,723	70,000	70,000	70,000	70,000	70,000	70,000
TRAINING/SCHOOL COSTS	5,913	11,230	18,812	3,238	59,000	59,000	17,000	35,000	35,000	35,000
CONTRACT-EBT ISSUANCE	16,785	13,936	14,720	8,348	15,580	15,580	15,580	15,580	15,580	15,580
EQUIPMENT PURCHASE	80,400	57,703	75,864	43,353	119,350	119,350	118,000	96,300	96,300	96,300
RENTAL EQUIPMENT	9,104	11,512	12,728	11,469	12,000	12,000	12,000	12,000	12,000	12,000
DUES & SUBSCRIPTIONS	1,609	1,664	2,069	1,434	2,390	2,390	2,000	2,000	2,000	2,000
BANK SERVICE FEES	470	112	192	64	2,000	2,000	1,000	1,000	1,000	1,000
CARES APS/CPS	2,649	0	0	0	0	0	0	0	0	0
ARPA APS EXPENDITURE	0	11,650	9,722	0	0	0	0	0	0	0
TOTAL	\$7,745,612	\$7,628,770	\$8,493,388	\$5,223,856	\$9,850,862	\$9,850,862	\$8,578,675	\$9,945,122	\$9,945,123	\$10,057,867

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
STATE IN-HOME/AGING SERVICES										
SALARIES (Aging)	\$43,666	\$12,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA 6.2% (Aging)	2,565	752	0	0	0	0	0	0	0	0
LOC. GOV. EMP. RETIRE. (Aging)	4,840	1,564	0	0	0	0	0	0	0	0
HOSPITALIZATION-EMP. (Aging)	9,755	3,956	0	0	0	0	0	0	0	0
MEDICARE 1.45% (Aging)	600	176	0	0	0	0	0	0	0	0
LIFE INSURANCE-EMP (Aging)	39	16	0	0	0	0	0	0	0	0
WORKERS COMP INS (Aging)	1,457	0	0	0	0	0	0	0	0	0
DENTAL EMPLOYEE INSURANCE	0	0	0	0	0	0	0	0	0	0
401(K) EMPLOYER CONT (Aging)	847	258	0	0	0	0	0	0	0	0
MEDICAL-CARE MGMT/AIDE IMMUN.	524	0	0	0	0	0	0	0	0	0
PROF. SERV/ADULT SERV GEN ASST	23,717	25,149	-64	12,359	30,000	30,000	30,000	30,000	30,000	30,000
PURCHASED MEALS	148,431	148,436	170,780	128,411	145,000	145,000	175,000	145,000	145,000	145,000
MEDICAL SUPPLIES	2,989	1,538	0	0	3,000	3,000	1,500	3,000	3,000	3,000
TRAVEL-CLIENT TRANSPORTATION	8,773	24,635	4,151	4,337	15,000	15,000	15,000	15,000	15,000	15,000
ARPA - OLDER AMERICANS	0	6,802	101,812	9,881	55,078	55,078	55,078	0	0	0
CONTRACT SERVICES	129,940	242,961	267,432	109,490	280,000	280,000	280,000	280,000	280,000	280,000
WASHINGTON SENIOR CENTER	0	67,970	37,100	0	30,000	30,000	0	30,000	30,000	30,000
TOTAL	\$378,140	\$537,095	\$581,211	\$264,479	\$558,078	\$558,078	\$556,578	\$503,000	\$503,000	\$503,000

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
WORK FIRST										
PROF.SERVICES DRUG/MENTAL TEST	\$0	\$0	\$0	\$0	\$500	\$500	\$100	\$500	\$500	\$500
PROFESSIONAL DEVEL/WORKFIRST	0	2,083	4,017	318	3,500	3,500	1,500	3,500	3,500	3,500
OTHER SUPP.SERV.(200% POVERTY)	3,588	3,062	2,907	131	7,500	7,500	3,500	7,500	7,500	7,500
CHILD ONLY SUPPORTIVE SERVICES	0	0	0	0	2,000	2,000	1,000	2,000	2,000	2,000
ESC CONTRACT-WORK FIRST	48,900	48,900	41,100	14,400	48,900	48,900	48,900	48,900	48,900	48,900
EMERGENCY ASSISTANCE-TANF	2,954	10,899	28,412	24,123	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL	\$55,443	\$64,944	\$76,435	\$38,972	\$88,400	\$88,400	\$81,000	\$88,400	\$88,400	\$88,400

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
IV-D CHILD SUPPORT ENFORCEMENT										
PROF.SERVICE-IV-D CONTRACT	\$836,670	\$846,478	\$859,960	\$512,104	\$884,297	\$884,297	\$884,297	\$901,183	\$901,183	\$901,183
IV-D BLOOD TESTS	3,160	1,799	1,659	189	5,000	5,000	1,700	5,000	5,000	5,000
IV-D FILING FEES	0	0	0	0	500	500	0	500	500	500
TOTAL	\$839,830	\$848,277	\$861,619	\$512,293	\$889,797	\$889,797	\$885,997	\$906,683	\$906,683	\$906,683

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
GA/CO.CHKS	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SPECIAL ASSISTANCE										
CO. SHARE ASST (SPECIAL ASST)	\$406,566	\$266,705	\$466,715	\$241,050	\$453,000	\$453,000	\$482,101	\$500,000	\$500,000	\$500,000
TOTAL	\$406,566	\$266,705	\$466,715	\$241,050	\$453,000	\$453,000	\$482,101	\$500,000	\$500,000	\$500,000

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
FOSTER CARE										
DRUG TEST	\$17,066	\$25,174	\$31,209	\$15,900	\$25,000	\$25,000	\$27,257	\$30,000	\$30,000	\$30,000
MEDICAL (FOSTER CARE)	4,082	3,365	1,313	0	5,000	5,000	1,500	5,000	5,000	5,000
GENERAL ASSISTANCE	74,808	77,080	56,863	19,623	75,000	75,000	50,000	75,000	75,000	75,000
INDEPENDENT LIVING LINKS	63,150	15,613	1,763	827	5,000	5,000	5,000	5,000	5,000	5,000
ADOPTION ASST IV-B& VENDOR PMT	68,674	60,200	79,021	49,770	90,000	90,000	85,320	90,000	90,000	90,000
FOSTER CARE-STATE	409,562	238,971	481,360	207,881	400,000	400,000	356,367	400,000	400,000	400,000
FOSTER CARE-IV-E	406,199	492,601	755,055	300,413	733,000	733,000	630,000	700,000	700,000	700,000
ADOPT.ASSIST.IV-E & VENDOR PMT	166,741	185,146	261,946	166,722	290,000	290,000	285,809	300,000	300,000	300,000
SPECIAL ADOPTION INCENT. FUND	17,471	3,746	4,172	2,367	42,000	221,448	4,057	217,391	217,391	217,391
EMERGENCY PLACEMENTS	0	0	22,660	37,205	61,580	61,580	45,000	0	0	0
KINSHIP PLACEMENTS	0	0	0	52,937	150,000	150,000	110,000	150,000	150,000	150,000
TOTAL	\$1,227,753	\$1,101,896	\$1,695,364	\$853,643	\$1,876,580	\$2,056,028	\$1,600,310	\$1,972,391	\$1,972,391	\$1,972,391

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
MEDICAL ASSISTANCE										
TRAVEL-CLIENT MEDICAID TRANS	\$59,454	\$80,659	\$78,333	\$33,686	\$100,000	\$100,000	\$67,372	\$90,000	\$90,000	\$90,000
CO SHARE ASST. PI MEDI.CLAIMS	919	1,641	-802	63	7,000	7,000	127	5,000	5,000	5,000
TOTAL	\$60,372	\$82,300	\$77,531	\$33,750	\$107,000	\$107,000	\$67,499	\$95,000	\$95,000	\$95,000

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
ENERGY ASSISTANCE										
CIP-CRISIS INTERVENTION PROG.	\$182,806	\$112,371	\$30,429	\$17,776	\$75,000	\$75,000	17,776	50,000	50,000	50,000
DUKE PROGRESS ENERGY NEIGHBOR	2,051	0	0	0	0	0	0	0	0	0
ENERGY ASSISTANCE-LIEAP	809,746	110,859	121,002	34,160	150,000	150,000	34,160	75,000	75,000	75,000
COVID LIEAP	300,263	0	400	0	0	0	0	0	0	0
ENERGY ASSISTANCE-LIHWAP	46,984	56,051	811	0	0	0	0	0	0	0
ENERGY (EMERG.) ASSIST.-TANF	600	600	0	0	0	0	0	0	0	0
TOTAL	\$1,342,451	\$279,881	\$152,642	\$51,936	\$225,000	\$225,000	\$51,936	\$125,000	\$125,000	\$125,000

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
ALL COUNTY FUNDS										
GEN ASST-DDS, UNBODIES, NON-NEMT	\$22,282	\$10,036	\$10,913	\$899	\$30,000	\$30,000	\$15,000	\$25,000	\$25,000	\$25,000
TOTAL	\$22,282	\$10,036	\$10,913	\$899	\$30,000	\$30,000	\$15,000	\$25,000	\$25,000	\$25,000

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
AID TO THE BLIND										
CO.SHARE ASST SW FOR THE BLIND	\$0	\$0	\$0	\$0	\$8,102	\$8,102	\$8,102	\$8,102	\$8,102	\$8,102
B.C.BLIND CENTER	218	3,552	3,122	1,172	3,525	3,525	3,525	3,525	3,525	3,525
TOTAL	\$218	\$3,552	\$3,122	\$1,172	\$11,627	\$11,627	\$11,627	\$11,627	\$11,627	\$11,627

TOTAL SOCIAL SERVICES	\$12,078,666	\$10,823,456	\$12,418,951	\$7,222,050	\$14,090,344	\$14,269,792	\$12,330,722	\$14,172,223	\$14,172,224	\$14,284,968
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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, Care Management for At-Risk Children, Care Management for High-Risk Pregnancies, Tuberculosis Control, Breast and Cervical Cancer Control, HIV/STD, Health Education and Promotions, Public Health Preparedness, Vital

Records, Environmental Health, Behavioral Health, and Primary Care. The Public Health Department is staffed with mid-level providers, 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.

Local funding is \$2,747,087 of the Public Health Department's total proposed budget of \$5,738,638; however, this amount includes grant carryover funds of \$100,000. The remainder of the Department's budget is supported by fees and insurance from billable services, grants, and state and federal funding.

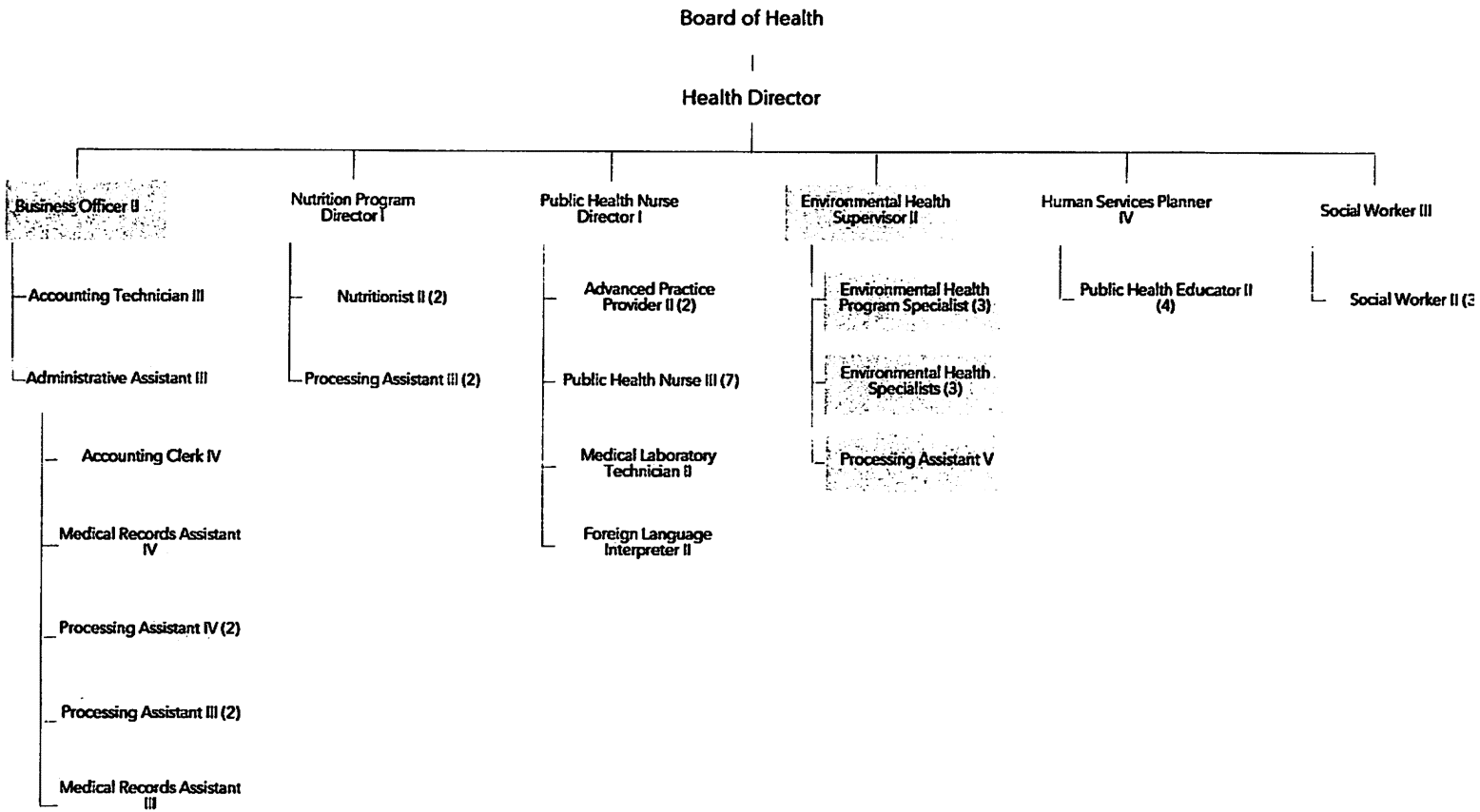
S. JaNell Octigan, MPH
Health Director

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COST CENTERS

Cost Center Name	Customer Group	Revenues
General Administration	Administrative Support	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 of Childbearing Age	State, Fees/Insurance, Medicaid
Behavioral Health	Adult Population	Medicaid & Fees/Insurance
Healthy Living – Primary Care	Entire Population	Medicaid & Fees/Insurance
WIC	Women and Children	Federal
Pregnancy Care Management (CMHRP)	Pregnant Women	Medicaid
Care Coordination for Children (CMARC)	Children	Medicaid
Environmental Health	Entire Population	State & Fees
AIDS Control (HIV Education)	Entire Population	State



FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
45	48	48	45	45	45

PUBLIC HEALTH EXPENDITURES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 2,651,028	\$ 2,768,728	\$ 2,683,728	\$ 2,864,480	\$ 2,864,480
Benefits	\$ 952,929	\$ 1,061,674	\$ 1,061,674	\$ 1,128,818	\$ 1,194,040
Operating	\$ 1,887,231	\$ 1,423,140	\$ 1,977,696	\$ 1,670,340	\$ 1,670,340
Capital	\$ 128,712	\$ 45,000	\$ 74,430	\$ 75,000	\$ 75,000
Totals	\$ 5,619,901	\$ 5,298,542	\$ 5,797,528	\$ 5,738,638	\$ 5,803,860

HEALTH

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
HEALTH-GENERAL										
SALARIES	\$88,915	-\$62,894	\$19,990	\$329,621	\$25,234	\$25,234	\$ 24,316	\$ 30,526	\$ 30,526	\$ 30,526
SALARIES-OVERTIME	413	-1,022	-62	0	0	0	0	0	0	0
SALARIES-PART TIME	836	-780	-269	0	0	0	0	0	0	0
BOARD SALARY	1,200	1,350	1,225	850	1,650	1,650	1,400	1,650	1,650	1,650
FICA 6.2%	5,533	-3,743	1,134	19,317	1,554	1,554	1,427	2,125	2,125	2,125
LOC. GOV. EMP. RETIREMENT	5,268	-7,373	2,934	44,926	3,415	3,415	3,295	4,920	4,920	4,920
HOSPITALIZATION-EMPLOYEE	1,314	-557	-1,093	46,345	3,578	3,578	3,200	3,674	3,674	3,674
MEDICARE 1.45%	1,285	-875	265	4,518	363	363	361	498	498	498
LIFE INSURANCE-EMPLOYEE	9	12	13	183	12	12	13	13	13	13
WORKERS COMPENSATION INSURANCE	18,608	12,433	11,703	10,745	11,938	11,938	10,745	11,938	11,938	11,938
DENTAL EMPLOYEE INSURANCE	0	0	200	2,631	204	204	181	202	202	202
401(K) EMPLOYER CONTRIBUTION	641	-1,160	350	5,833	501	501	427	686	686	65,908
PROFESSIONAL SERVICE-MEDICAL	9,860	10,058	10,259	6,839	10,259	10,259	10,259	10,259	10,259	10,259
EDUCATIONAL SUPPLIES	0	0	680	0	0	0	0	0	0	0
MEDICAL SUPPLIES	4,137	3,028	3,157	2,097	3,623	3,623	3,300	3,621	3,621	3,621
OFFICE SUPPLIES	9,880	9,392	6,296	4,037	9,360	9,360	6,500	9,360	9,360	9,360
HEALTH ACCREDITATION	3,250	3,250	3,250	3,250	3,250	3,250	3,250	0	0	0
PROFESSIONAL DEVELOPMENT	3,613	6,903	7,781	4,954	8,578	9,308	7,500	9,185	9,185	9,185
TRAVEL-FUEL	330	146	317	103	350	350	350	600	600	600
TELEPHONE	20,134	18,717	16,922	9,733	18,500	18,500	17,000	17,792	17,792	17,792
POSTAGE	6,753	5,925	5,981	3,435	6,800	6,400	5,200	6,800	6,800	6,800
UTILITIES-HEALTH DEPT.	47,588	45,013	46,461	31,787	49,000	49,000	49,000	49,000	49,000	49,000
PRINTING	557	575	305	938	600	1,050	1,000	600	600	600
MAINT/REPAIR-BUILDINGS	0	10,304	0	0	0	0	0	0	0	0
MAINT/REPAIR-EQUIPMENT	2,703	2,166	1,989	807	2,160	2,160	1,400	1,670	1,670	1,670
MAINT/REPAIR-VEHICLE	227	1,565	2,892	415	1,500	1,500	1,500	1,500	1,500	1,500
ADVERTISING	1,821	269	0	0	200	150	0	200	200	200
COMPUTER SOFTWARE/SUPPORT	84,547	89,728	89,364	76,223	87,675	90,899	90,899	89,449	89,449	89,449
TEMPORARY EMP.SERVICES	1,515	0	0	0	0	0	0	0	0	0
INTERPRETER-LANGUAGE LINE	566	717	879	328	540	540	500	540	540	540
ARPA WORKFORCE	0	25,319	100,123	6,355	0	8,047	8,047	0	0	0
EQUIPMENT PURCHASE	0	0	887	0	0	0	0	0	0	0
RENTAL EQUIPMENT	3,618	3,156	5,566	2,786	6,445	6,445	4,800	6,445	6,445	6,445
AA PERFORMANCE MGMT	0	0	0	0	0	11,110	11,110	0	0	0
CONTRACT SERVICES	1,724	58,008	1,877	2,100	3,644	3,644	3,644	4,500	4,500	4,500
INSURANCE AND BONDS	8,340	8,423	9,223	9,476	9,700	9,476	9,476	9,700	9,700	9,700
DUES & SUBSCRIPTIONS	9,219	11,442	10,503	11,453	11,269	12,269	12,269	12,245	12,245	12,245
ARPA CAPITAL OUTLAY EQUIPMENT	0	16,987	25,943	0	0	0	0	0	0	0
ARPA PH CAPITAL VEHICLE	0	0	0	28,600	0	30,000	30,000	0	0	0
CAPITAL OUTLAY-VEHICLES	0	0	0	0	0	0	0	30,000	30,000	30,000
ARPA PUBLIC HEALTH	0	0	0	2,308	0	20,000	20,000	0	0	0
GRANT REPAY	0	9,520	0	0	0	0	0	0	0	0
TOTAL HEALTH-GENERAL	\$344,402	\$275,999	\$387,046	\$672,994	\$281,902	\$355,789	\$342,369	\$319,698	\$319,698	\$384,920

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
HEALTH-IMMUNIZATION										
SALARIES	\$263,915	\$239,905	\$225,335	\$92,576	\$246,858	\$246,858	\$180,029	\$207,041	\$207,041	\$207,041
SALARIES-OVERTIME	13,448	597	6	0	0	0	0	0	0	0
SALARIES-PART TIME	289	3,390	0	0	0	0	0	0	0	0
FICA 6.2%	16,091	14,231	13,191	5,450	15,198	15,198	10,571	12,837	12,837	12,837
LOC. GOV. EMP. RETIREMENT	31,563	29,387	28,922	12,471	33,411	33,411	24,391	29,710	29,710	29,710
HOSPITALIZATION-EMPLOYEE	35,852	30,139	28,935	12,971	34,992	34,992	25,129	29,802	29,802	29,802
MEDICARE 1.45%	3,764	3,328	3,085	1,275	3,554	3,554	2,472	3,002	3,002	3,002
LIFE INSURANCE-EMPLOYEE	154	130	123	49	122	122	93	108	108	108
DENTAL EMPLOYEE INSURANCE	0	0	1,767	717	1,993	1,993	1,347	1,636	1,636	1,636
401(K) EMPLOYER CONTRIBUTION	5,139	4,486	4,088	1,607	4,903	4,903	3,168	4,141	4,141	4,141
PROFESSIONAL SERVICES	107,977	0	0	0	0	0	0	0	0	0
EDUCATIONAL SUPPLIES	108	115	0	0	115	115	0	115	115	115
COMMUNICABLE DISEASE SUPPLIES	0	4,417	0	0	0	0	0	0	0	0
MEDICAL SUPPLIES	96,000	111,946	111,767	70,653	122,000	122,000	116,000	122,000	122,000	122,000
OFFICE SUPPLIES	220	197	120	217	240	240	240	240	240	240
GRANT SUPPLY	1,824	0	0	0	0	0	0	0	0	0
COVID-19 SUPPLIES	28,911	3,206	40	0	0	0	0	0	0	0
COVID VACCINE SUPPLIES	20,754	5,897	7,654	4,423	0	17,389	17,389	0	0	0
COVID-19 VACCINE MEDICAL	0	0	57,152	52,000	57,152	57,152	52,000	52,000	52,000	52,000
PROFESSIONAL DEVELOPMENT	479	4,442	919	0	905	905	322	905	905	905
TELEPHONE	1,381	387	249	0	0	0	0	0	0	0
M/R-BLDGS	0	0	35,767	0	0	0	0	0	0	0
MAINT/REPAIR-EQUIPMENT	0	17,212	400	0	977	977	0	0	0	0
COVID-OUTREACH/ADVERTISING	14,179	0	0	0	0	0	0	0	0	0
SOF/SUPPORT	0	0	2,300	0	0	0	0	0	0	0
TEMPORARY EMPLOYEE SERVICE	4,585	0	0	0	0	0	0	0	0	0
TEMPORARY EMPLOYEE-COVID 19	43,540	0	31,129	0	0	0	0	0	0	0
EQUIPMENT-COVID-19	41,718	20,296	18,324	0	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	0	60	0	0	0	0	0	0	0	0
CAPITAL OUTLAY-EQIP	100,304	96,938	102,769	0	0	0	0	0	0	0
TOTAL IMMUNIZATION	\$832,196	\$590,705	\$674,042	\$254,409	\$522,420	\$539,809	\$433,151	\$463,537	\$463,537	\$463,537

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
HIV - STD										
SALARIES	\$125,246	\$133,984	\$143,709	\$60,974	\$149,486	\$149,486	\$125,421	\$154,004	\$154,004	\$154,004
FICA 6.2%	7,268	7,825	8,413	3,585	9,203	9,203	7,359	9,548	9,548	9,548
LOC. GOV. EMP. RETIREMENT	14,241	16,148	18,441	8,221	20,232	20,232	17,005	22,100	22,100	22,100
HOSPITALIZATION-EMPLOYEE	16,313	16,266	18,568	8,858	21,190	21,190	17,801	22,167	22,167	22,167
MEDICARE 1.45%	1,700	1,830	1,968	839	2,152	2,152	1,721	2,233	2,233	2,233
LIFE INSURANCE-EMPLOYEE	68	71	78	34	74	74	66	81	81	81
DENTAL EMPLOYEE INSURANCE	0	0	1,126	489	1,207	1,207	953	1,217	1,217	1,217
401(K) EMPLOYER CONTRIBUTION	2,320	2,463	2,605	1,059	2,969	2,969	2,209	3,080	3,080	3,080
PROFESSIONAL SERVICE-MEDICAL	7,622	9,062	8,864	3,888	12,442	12,442	7,700	12,442	12,442	12,442
EDUCATIONAL SUPPLIES	0	343	333	80	344	344	300	344	344	344
MEDICAL SUPPLIES	9,217	9,300	11,513	2,860	10,072	10,072	6,483	10,072	10,072	10,072
OFFICE SUPPLIES	220	183	120	96	240	240	170	240	240	240
PROFESSIONAL DEVELOPMENT	0	354	0	0	1,700	947	0	1,929	1,929	1,929
TOTAL HIV-STD	\$184,215	\$197,828	\$215,738	\$90,983	\$231,311	\$230,558	\$187,188	\$239,457	\$239,457	\$239,457

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
HEALTH-T.B.										
SALARIES	\$42,423	\$43,924	\$47,106	\$30,759	\$49,498	\$49,498	\$68,630	\$62,396	\$62,396	\$62,396
FICA 6.2%	2,463	2,563	2,757	1,811	3,023	3,023	4,029	3,869	3,869	3,869
LOC. GOV. EMP. RETIREMENT	4,824	5,294	6,045	4,147	6,645	6,645	9,309	8,954	8,954	8,954
HOSPITALIZATION-EMPLOYEE	5,451	5,394	6,073	4,285	6,559	6,559	9,538	8,981	8,981	8,981
MEDICARE 1.45%	576	599	645	424	707	707	942	905	905	905
LIFE INSURANCE-EMPLOYEE	23	23	26	16	24	24	35	33	33	33
DENTAL EMPLOYEE INSURANCE	0	0	370	235	396	396	508	493	493	493
401(K) EMPLOYER CONTRIBUTION	786	808	854	534	975	975	1,209	1,248	1,248	1,248
PROFESSIONAL SERVICE-MEDICAL	681	801	565	497	1,153	1,153	859	1,153	1,153	1,153
EDUCATIONAL SUPPLIES	135	148	0	0	0	0	0	0	0	0
MEDICAL SUPPLIES	1,800	3,829	4,045	1,299	5,950	5,950	4,087	5,950	5,950	5,950
OFFICE SUPPLIES	220	160	120	89	240	240	160	240	240	240
PROFESSIONAL DEVELOPMENT	1,257	808	397	0	1,715	2,315	1,162	1,715	1,715	1,715
DUES & SUBSCRIPTIONS	60	60	0	0	0	0	0	0	0	0
TOTAL T.B.	\$60,699	\$64,413	\$69,002	\$44,096	\$76,885	\$77,485	\$100,469	\$95,937	\$95,937	\$95,937

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
HEALTH-PREPAREDNESS & RESPONSE										
SALARIES	\$48,440	\$37,388	\$36,561	\$18,381	\$38,399	\$38,399	\$41,826	\$42,543	\$42,543	\$42,543
SALARIES-OVERTIME	1,070	0	0	0	0	0	0	0	0	0
FICA 6.2%	2,867	2,202	2,174	1,103	2,364	2,364	2,479	2,638	2,638	2,638
LOC. GOV. EMP. RETIREMENT	5,630	4,502	4,690	2,478	5,197	5,197	5,674	6,105	6,105	6,105
HOSPITALIZATION-EMPLOYEE	6,638	4,553	4,730	2,666	5,443	5,443	5,908	6,124	6,124	6,124
MEDICARE 1.45%	671	515	508	258	553	553	580	617	617	617
LIFE INSURANCE-EMPLOYEE	28	19	20	10	19	19	22	22	22	22
DENTAL EMPLOYEE INSURANCE	0	0	287	147	310	310	316	336	336	336
401(K) EMPLOYER CONTRIBUTION	917	686	663	319	763	763	738	851	851	851
OFFICE SUPPLIES	1,283	298	297	101	200	200	0	700	700	700
COVID-19 SUPPLIES	475	731	388	0	663	663	185	200	200	200
PROFESSIONAL DEVELOPMENT	0	250	550	400	600	600	561	587	587	587
TELEPHONE	0	0	0	0	60	60	600	600	600	600
DUES & SUBSCRIPTIONS	-	-	-	-	-	-	60	60	60	60
TOTAL PREPAREDNESS & RESPONSE	\$68,020	\$51,144	\$50,868	\$25,865	\$54,571	\$54,571	\$58,948	\$61,383	\$61,383	\$61,383

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
BREAST/CERVICAL CANCER PREV.										
SALARIES	\$36,606	\$41,330	\$41,889	\$17,782	\$41,966	\$41,966	\$38,021	\$39,706	\$39,706	\$39,706
FICA 6.2%	2,121	2,410	2,451	1,046	2,584	2,584	2,232	2,462	2,462	2,462
LOC. GOV. EMP. RETIREMENT	4,163	4,979	5,376	2,397	5,680	5,680	5,156	5,698	5,698	5,698
HOSPITALIZATION-EMPLOYEE	4,938	5,180	5,460	2,515	5,948	5,948	5,402	5,715	5,715	5,715
MEDICARE 1.45%	496	564	573	245	604	604	522	576	576	576
LIFE INSURANCE-EMPLOYEE	20	22	23	10	21	21	20	21	21	21
DENTAL EMPLOYEE INSURANCE	0	0	331	139	339	339	287	314	314	314
401(K) EMPLOYER CONTRIBUTION	678	761	759	309	833	833	669	794	794	794
PROFESSIONAL SERVICE-MEDICAL	34,167	30,828	33,628	11,378	27,775	27,775	27,775	30,975	30,975	30,975
EDUCATIONAL SUPPLIES	0	298	282	100	0	100	200	300	300	300
MEDICAL SUPPLIES	0	14	0	0	0	0	0	0	0	0
OFFICE SUPPLIES	110	78	60	28	120	120	52	120	120	120
PROFESSIONAL DEVELOPMENT	0	0	229	253	651	651	253	422	422	422
DUES & SUBSCRIPTIONS	60	60	0	0	0	0	0	0	0	0
TOTAL BREAST/CERVICAL CANCER	\$83,360	\$86,523	\$91,062	\$36,201	\$86,521	\$86,621	\$80,587	\$87,103	\$87,103	\$87,103

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
ADULT HEALTH SERVICES										
SALARIES	\$72,205	\$81,452	\$89,715	\$45,060	\$93,258	\$93,258	\$96,247	\$96,714	\$96,714	\$96,714
SALARIES-PART TIME	0	251	0	0	0	0	0	0	0	0
FICA 6.2%	4,224	4,802	5,288	2,673	5,742	5,742	5,674	5,996	5,996	5,996
LOC. GOV. EMP. RETIREMENT	8,212	9,845	11,514	6,074	12,622	12,622	13,050	13,878	13,878	13,878
HOSPITALIZATION-EMPLOYEE	9,593	10,057	11,628	6,394	13,219	13,219	13,503	13,921	13,921	13,921
MEDICARE 1.45%	988	1,123	1,237	625	1,343	1,343	1,327	1,402	1,402	1,402
LIFE INSURANCE-EMPLOYEE	40	44	49	24	46	46	50	51	51	51
DENTAL EMPLOYEE INSURANCE	0	0	705	353	753	753	722	764	764	764
401(K) EMPLOYER CONTRIBUTION	1,338	1,502	1,627	782	1,852	1,852	1,695	1,934	1,934	1,934
PROFESSIONAL SERVICE-MEDICAL	293	294	184	81	500	500	160	300	300	300
PROFESSIONAL SERVICES-DSS TEST	7,532	7,881	6,341	4,520	7,860	7,860	7,800	7,860	7,860	7,860
EDUCATIONAL SUPPLIES	189	175	200	0	0	0	0	0	0	0
MEDICAL SUPPLIES	894	751	671	232	1,050	1,050	521	1,050	1,050	1,050
OFFICE SUPPLIES	110	291	60	42	120	120	77	120	120	120
MISC. GRANT SUPPLIES	2,066	1,504	1,526	836	1,510	1,510	1,510	1,522	1,522	1,522
GENERAL DPP EDUCATIONAL SUPPLY	582	291	375	0	1,062	1,062	0	0	0	0
MEDICARE DPP EDUCATIONAL SUPPLY	626	0	169	0	3,740	3,740	0	0	0	0
PROFESSIONAL DEVELOPMENT	698	410	1,721	3,835	610	4,215	4,205	610	610	610
TELEPHONE	600	600	600	400	600	600	600	600	600	600
DUES & SUBSCRIPTIONS	550	550	700	250	850	850	850	575	575	575
TOTAL ADULT HEALTH SERVICES	\$110,738	\$121,823	\$134,310	\$72,181	\$146,737	\$150,342	\$147,992	\$147,297	\$147,297	\$147,297

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
HEALTH PROMOTION										
SALARIES	\$119,085	\$142,250	\$172,794	\$77,650	\$178,287	\$178,287	\$154,275	\$178,180	\$178,180	\$178,180
SALARIES-OVERTIME	31	274	42	0	0	0	0	0	0	0
SALARIES-PART TIME	0	157	0	0	0	0	0	0	0	0
FICA 6.2%	6,910	8,331	10,119	4,579	10,993	10,993	9,069	10,814	10,814	10,814
LOC. GOV. EMP. RETIREMENT	13,547	17,192	22,184	10,463	24,130	24,130	20,907	25,030	25,030	25,030
HOSPITALIZATION-EMPLOYEE	15,825	17,495	22,349	11,326	25,272	25,272	22,009	25,107	25,107	25,107
MEDICARE 1.45%	1,617	1,948	2,367	1,071	2,567	2,567	2,121	2,529	2,529	2,529
LIFE INSURANCE-EMPLOYEE	65	75	94	43	88	88	82	91	91	91
DENTAL EMPLOYEE INSURANCE	0	0	1,356	629	1,439	1,439	1,182	1,378	1,378	1,378
401(K) EMPLOYER CONTRIBUTION	2,208	2,625	3,135	1,349	3,541	3,541	2,716	3,489	3,489	3,489
KBR SUBSTANCE/BEHAVIORAL GRANT	166,579	193,597	145,174	65,761	146,755	200,117	100,117	85,212	85,212	85,212
OPIOID PROJECT SUPPORT	0	0	0	0	0	5,000	5,000	0	0	0
EDUCATIONAL SUPPLIES	790	678	683	29	883	883	600	883	883	883
MISC.GRANT-ED.SUPPLIES	5,250	3,948	5,067	0	2,900	2,900	2,900	2,900	2,900	2,900
MEDICAL SUPPLIES	541	2,102	2,716	1,158	2,574	2,574	2,500	2,574	2,574	2,574
MEDICAL SUPPLIES	0	0	0	768	0	4,100	4,100	0	0	0
OFFICE SUPPLIES	539	453	530	389	575	575	550	575	575	575
SUPPLIES-PREPARE FOR SUCCESS	52,440	53,104	41,344	23,203	37,851	37,851	37,851	60,124	60,124	60,124
FFESMM GRANT SUPPLIES	0	2,690	0	0	0	0	0	0	0	0
OPIOID REM GRT SUPPLIES	0	59,370	0	0	0	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	1,912	1,366	2,020	1,818	2,313	2,713	2,700	2,313	2,313	2,313
TELEPHONE	0	0	0	300	0	600	500	600	600	600
ADVERTISING	6,500	7,000	4,000	0	4,000	3,000	3,000	3,000	3,000	3,000
PREVENTION POINT PROJECT SUPPLY	0	0	0	3,956	0	9,660	9,660	0	0	0
DUES & SUBSCRIPTIONS	503	587	587	0	588	588	588	588	588	588
OPIOID REM CAPOUTLAY EQUIP	0	186,775	0	0	0	0	0	0	0	0
KBT SUBSTANCE/BEH	0	0	282	0	0	0	0	0	0	0
TOTAL HEALTH PROMOTION	\$394,342	\$702,019	\$436,842	\$204,492	\$444,756	\$516,878	\$382,428	\$405,387	\$405,387	\$405,387

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
CHILD HEALTH										
SALARIES	\$9,560	\$9,344	\$10,029	\$4,460	\$10,697	\$10,697	\$6,651	\$10,777	\$10,777	\$10,777
FICA 6.2%	554	545	587	262	659	659	390	668	668	668
LOC. GOV. EMP. RETIREMENT	1,087	1,126	1,287	600	1,448	1,448	899	1,546	1,546	1,546
HOSPITALIZATION-EMPLOYEE	1,295	1,146	1,304	655	1,516	1,516	959	1,551	1,551	1,551
MEDICARE 1.45%	130	128	137	61	154	154	91	156	156	156
LIFE INSURANCE-EMPLOYEE	5	5	6	3	5	5	4	6	6	6
DENTAL EMPLOYEE INSURANCE	0	0	79	37	86	86	52	85	85	85
401(K) EMPLOYER CONTRIBUTION	177	172	182	78	212	212	117	216	216	216
PRO SERVICES-SCHL NURSE GRANT	250,000	250,000	250,000	125,000	250,000	250,000	250,000	250,000	250,000	250,000
COVID SCHOOL HEALTH	47,687	0	0	0	0	0	0	0	0	0
CHILD FATALITY PREVENTION TEAM	555	553	458	0	565	1,692	1,692	565	565	565
HEALTHY BEGINNINGS	73,706	72,544	83,631	47,711	84,388	84,388	84,388	79,831	79,831	79,831
EDUCATIONAL SUPPLIES	0	320	0	0	0	0	0	0	0	0
MEDICAL SUPPLIES	164	0	58	0	175	175	60	175	175	175
ARPA SCHOOL COVID-19	36,220	96,746	320,606	32,013	0	69,000	69,000	0	0	0
ADVERTISING	150	0	0	0	0	0	0	0	0	0
TOTAL CHILD HEALTH	\$421,291	\$432,629	\$668,363	\$210,879	\$349,905	\$420,032	\$414,303	\$345,576	\$345,576	\$345,576

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
BEHAVIORIAL HEALTH										
SALARIES	\$21,783	\$28,318	\$36,826	\$15,073	\$35,657	\$35,657	\$32,085	\$40,274	\$40,274	\$40,274
FICA 6.2%	1,263	1,653	2,155	885	2,195	2,195	1,881	2,497	2,497	2,497
LOC. GOV. EMP. RETIREMENT	2,477	3,414	4,726	2,031	4,826	4,826	4,350	5,779	5,779	5,779
HOSPITALIZATION-EMPLOYEE	2,856	3,453	4,766	2,236	5,054	5,054	4,595	5,797	5,797	5,797
MEDICARE 1.45%	295	387	504	207	513	513	440	584	584	584
LIFE INSURANCE-EMPLOYEE	12	15	20	8	18	18	17	21	21	21
DENTAL EMPLOYEE INSURANCE	0	0	289	124	288	288	247	318	318	318
401(K) EMPLOYER CONTRIBUTION	404	521	668	263	708	708	566	805	805	805
PROFESSIONAL SERVICE	14,861	32,846	50,258	29,678	65,416	62,276	42,000	46,580	46,580	46,580
MAT GRANT PROFESSIONAL SERV	8,066	38,639	37,780	0	0	0	0	0	0	0
EDUCATIONAL SUPPLIES	409	499	252	385	500	500	450	300	300	300
OFFICE SUPPLIES	391	119	463	136	400	400	350	200	200	200
MAT GRANT SUPPLIES	11,735	48,488	44,453	0	0	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	0	248	0	125	500	258	258	250	250	250
ADVERTISING	749	0	0	0	0	0	0	0	0	0
MAT GRANT EQUIPMENT	11,178	0	0	0	0	0	0	3,290	3,290	3,290
DUES & SUBSCRIPTIONS	0	0	0	382	0	382	382	864	864	864
COSSUP GRANT PROFESS SERVICES	0	0	0	300	0	209,089	209,089	194,679	194,679	194,679
COSSUP GRANT SUPPLIES	0	0	0	0	0	117,922	117,922	122,522	122,522	122,522
COSSUP GRANT EQUIPMENT	0	0	0	4,522	0	6,200	6,200	0	0	0
COSSUP GRANT PROFESS DEVELOP	0	0	0	0	0	3,045	3,045	2,495	2,495	2,495
TOTAL BEHAVIORIAL HEALTH	\$76,480	\$158,600	\$183,162	\$56,355	\$116,075	\$449,331	\$423,877	\$427,255	\$427,255	\$427,255

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
MATERNAL HEALTH										
SALARIES	\$211,167	\$234,143	\$215,320	\$90,680	\$229,030	\$229,030	\$221,180	\$231,148	\$231,148	\$231,148
SALARIES-OVERTIME	63	0	0	0	0	0	0	0	0	0
SALARIES-PART TIME	0	28	0	0	0	0	0	0	0	0
FICA 6.2%	12,249	13,668	12,605	5,333	14,100	14,100	12,975	14,331	14,331	14,331
LOC. GOV. EMP. RETIREMENT	24,019	28,222	27,633	12,223	30,998	30,998	30,010	33,170	33,170	33,170
HOSPITALIZATION-EMPLOYEE	27,825	28,634	27,745	12,926	32,465	32,465	31,018	33,272	33,272	33,272
MEDICARE 1.45%	2,865	3,197	2,948	1,247	3,298	3,298	3,035	3,352	3,352	3,352
LIFE INSURANCE-EMPLOYEE	116	124	118	49	113	113	115	121	121	121
DENTAL EMPLOYEE INSURANCE	0	0	1,688	714	1,849	1,849	1,652	1,826	1,826	1,826
401(K) EMPLOYER CONTRIBUTION	3,913	4,305	3,905	1,575	4,549	4,549	3,904	4,623	4,623	4,623
PROFESSIONAL SERVICE-MEDICAL	26,782	26,429	14,740	4,228	6,500	6,500	6,500	6,500	6,500	6,500
EDUCATIONAL SUPPLIES	0	245	1,107	993	245	2,245	2,200	1,245	1,245	1,245
TARGETED INFANT MORTALITY GRNT	33,335	40,190	0	0	0	0	0	0	0	0
MEDICAL SUPPLIES	7,197	8,266	7,213	1,760	8,300	8,300	5,400	8,300	8,300	8,300
SUPPORTING WOMEN'S HEALTH	0	0	0	46,234	90,314	90,314	90,314	77,595	77,595	77,595
OFFICE SUPPLIES	660	499	382	183	720	720	340	720	720	720
MINI GRANT SUPPLIES	0	0	0	2,975	0	3,000	3,000	0	0	0
PROFESSIONAL DEVELOPMENT	275	565	95	477	1,507	1,507	477	1,338	1,338	1,338
NC MATTERS	0	31,651	0	0	0	0	0	0	0	0
EQUIPMENT PURCHASE	0	0	4,417	0	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	170	250	220	100	220	220	200	220	220	220
TOTAL MATERNAL HEALTH	\$350,636	\$420,416	\$320,135	\$181,697	\$424,208	\$429,208	\$412,320	\$417,761	\$417,761	\$417,761

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
HEALTH-FAMILY PLANNING										
SALARIES	\$221,827	\$248,365	\$255,183	\$115,505	\$258,927	\$258,913	\$262,629	\$274,826	\$274,826	\$274,826
SALARIES - OVERTIME	0	0	171	14	0	14	14	0	0	0
FICA 6.2%	12,864	14,493	14,952	6,794	15,941	15,941	15,410	17,039	17,039	17,039
LOC. GOV. EMP. RETIREMENT	25,226	29,936	32,773	15,570	35,045	35,045	35,623	39,438	39,438	39,438
HOSPITALIZATION-EMPLOYEE	29,350	30,449	32,903	16,467	36,703	36,703	36,868	39,558	39,558	39,558
MEDICARE 1.45%	3,009	3,390	3,497	1,589	3,728	3,728	3,604	3,985	3,985	3,985
LIFE INSURANCE-EMPLOYEE	122	132	139	62	127	127	137	144	144	144
DENTAL EMPLOYEE INSURANCE	0	0	1,995	910	2,090	2,090	1,968	2,172	2,172	2,172
401(K) EMPLOYER CONTRIBUTION	4,111	4,567	4,630	2,006	5,142	5,142	4,632	5,497	5,497	5,497
PROFESSIONAL SERVICE-MEDICAL	10,445	10,144	10,690	5,699	11,253	11,253	10,989	11,253	11,253	11,253
EDUCATIONAL SUPPLIES	0	571	351	0	350	350	300	350	350	350
MEDICAL SUPPLIES	34,815	24,553	29,889	23,319	49,921	49,921	44,116	49,921	49,921	49,921
OFFICE SUPPLIES	669	544	455	167	720	720	311	720	720	720
PROFESSIONAL DEVELOPMENT	0	0	0	0	95	95	0	95	95	95
DUES & SUBSCRIPTIONS	1,058	1,118	1,118	579	1,118	1,118	579	1,160	1,160	1,160
TOTAL FAMILY PLANNING	\$343,497	\$368,262	\$388,745	\$188,682	\$421,160	\$421,160	\$417,180	\$446,158	\$446,158	\$446,158

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
HEALTH-JAIL HEALTH										
SALARIES	\$171,142	\$200,482	\$11,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERTIME	1,298	2,134	49	0	0	0	0	0	0	0
PART TIME	409	5,866	0	0	0	0	0	0	0	0
FICA 6.2%	10,125	12,295	663	0	0	0	0	0	0	0
LOC. GOV. EMP. RETIREMENT	19,655	25,109	1,444	0	0	0	0	0	0	0
HOSPITALIZATION-EMPLOYEE	22,753	25,549	1,410	0	0	0	0	0	0	0
MEDICARE 1.45%	2,368	2,875	155	0	0	0	0	0	0	0
LIFE INSURANCE-EMPLOYEE	96	110	6	0	0	0	0	0	0	0
DENTAL EMPLOYEE INSURANCE	0	0	89	0	0	0	0	0	0	0
401(K) EMPLOYER CONTRIBUTION	3,200	3,836	205	0	0	0	0	0	0	0
MEDICAL	1,800	1,800	0	0	0	0	0	0	0	0
MED.SUPPLY	4,755	4,690	0	0	0	0	0	0	0	0
OFFICE SUPPLY	1,304	346	0	0	0	0	0	0	0	0
TELEPHONE	1,810	2,100	0	0	0	0	0	0	0	0
TOTAL HEALTH-JAIL HEALTH	\$240,715	\$287,192	\$15,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
HEALTH-HEALTHY LIVING CLINIC										
SALARIES	\$125,412	\$178,623	\$247,259	\$127,436	\$250,702	\$250,382	\$293,116	\$290,708	\$290,708	\$290,708
SALARIES-PART TIME	0	0	0	3,200	0	320	3,200	0	0	0
FICA 6.2%	7,266	10,421	14,472	7,678	15,435	15,435	17,381	18,024	18,024	18,024
LOC. GOV. EMP. RETIREMENT	14,265	21,531	31,741	17,610	33,931	33,931	40,192	41,717	41,717	41,717
HOSPITALIZATION-EMPLOYEE	16,947	21,897	32,350	18,882	35,536	35,536	41,883	41,845	41,845	41,845
MEDICARE 1.45%	1,700	2,437	3,385	1,796	3,610	3,610	4,065	4,215	4,215	4,215
LIFE INSURANCE-EMPLOYEE	70	95	135	72	123	123	156	152	152	152
DENTAL EMPLOYEE INSURANCE	0	0	1,949	1,047	2,024	2,024	2,239	2,297	2,297	2,297
401(K) EMPLOYER CONTRIBUTION	2,325	3,283	4,484	2,271	4,979	4,979	5,228	5,814	5,814	5,814
PROFESSIONAL SERVICE-MEDICAL	12,966	12,937	26,195	14,740	23,600	23,600	24,000	26,000	26,000	26,000
MEDICAL SUPPLIES	2,285	4,023	7,993	1,568	9,100	9,100	4,800	8,000	8,000	8,000
OFFICE SUPPLIES	232	174	120	167	240	240	290	240	240	240
DUES & SUBSCRIPTIONS	0	0	0	100	200	353	353	1,788	1,788	1,788
TOTAL HEALTHY LIVING	\$183,468	\$255,421	\$370,082	\$196,566	\$379,480	\$379,633	\$436,901	\$440,800	\$440,800	\$440,800

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
HEALTH-WIC										
SALARIES	\$218,970	\$242,396	\$263,440	\$127,402	\$271,270	\$271,270	\$268,561	\$277,094	\$277,094	\$277,094
SALARIES-OVERTIME	488	253	0	0	0	0	0	0	0	0
FICA 6.2%	12,729	14,156	15,421	7,492	16,701	16,701	15,759	17,180	17,180	17,180
LOC. GOV. EMP. RETIREMENT	24,955	29,241	33,809	17,176	36,715	36,715	36,416	39,763	39,763	39,763
HOSPITALIZATION-EMPLOYEE	28,770	29,864	34,033	18,246	38,452	38,452	37,853	39,885	39,885	39,885
MEDICARE 1.45%	2,978	3,311	3,607	1,752	3,906	3,906	3,686	4,018	4,018	4,018
LIFE INSURANCE-EMPLOYEE	121	130	144	69	134	134	140	145	145	145
DENTAL EMPLOYEE INSURANCE	0	0	2,068	1,009	2,190	2,190	2,025	2,189	2,189	2,189
401(K) EMPLOYER CONTRIBUTION	4,066	4,460	4,777	2,213	5,387	5,387	4,732	5,542	5,542	5,542
BREASTFEEDING SERVICES	1,115	472	617	95	800	800	600	800	800	800
EDUCATIONAL SUPPLIES	386	387	697	0	400	400	400	400	400	400
MEDICAL SUPPLIES	2,649	1,519	2,809	1,440	2,500	2,500	2,500	2,800	2,800	2,800
OFFICE SUPPLIES	2,904	1,451	2,356	1,835	2,000	2,000	2,000	2,000	2,000	2,000
PROFESSIONAL DEVELOPMENT	198	70	943	105	800	800	675	1,010	1,010	1,010
TELEPHONE	1,513	1,026	379	255	600	600	460	560	560	560
POSTAGE	2,398	2,645	1,591	894	1,450	1,450	1,450	1,800	1,800	1,800
PRINTING	391	320	356	403	403	403	403	453	453	453
MAINT/REPAIR-BUILDINGS	300	0	1,626	0	0	0	0	0	0	0
ADVERTISING	3,473	0	0	0	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	4,726	4,719	4,994	3,223	5,236	5,236	5,236	5,483	5,483	5,483
EQUIPMENT PURCHASE	0	9,593	0	0	0	0	0	0	0	0
CONTRACT SERVICES	309	237	273	172	240	240	240	240	240	240
DUES & SUBSCRIPTIONS	554	374	250	0	0	0	0	0	0	0
TOTAL WIC	\$313,992	\$346,623	\$374,190	\$183,784	\$389,184	\$389,184	\$383,136	\$401,362	\$401,362	\$401,362

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
PREGNANCY CARE MANAGEMENT										
SALARIES	\$119,950	\$132,728	\$136,584	\$69,211	\$142,628	\$142,628	\$143,992	\$147,198	\$147,198	\$147,198
FICA 6.2%	6,956	7,745	8,055	4,088	8,781	8,781	8,474	9,126	9,126	9,126
LOC. GOV. EMP. RETIREMENT	13,640	15,996	17,529	9,330	19,304	19,304	19,523	21,123	21,123	21,123
HOSPITALIZATION-EMPLOYEE	15,779	16,294	17,651	9,878	20,218	20,218	20,264	21,188	21,188	21,188
MEDICARE 1.45%	1,627	1,811	1,884	956	2,054	2,054	1,982	2,134	2,134	2,134
LIFE INSURANCE-EMPLOYEE	66	71	75	37	70	70	75	77	77	77
DENTAL EMPLOYEE INSURANCE	0	0	1,072	546	1,151	1,151	1,084	1,163	1,163	1,163
401(K) EMPLOYER CONTRIBUTION	2,222	2,441	2,477	1,202	2,833	2,833	2,536	2,944	2,944	2,944
OFFICE SUPPLIES	192	530	230	95	200	319	300	200	200	200
PROFESSIONAL DEVELOPMENT	91	0	320	0	200	81	81	625	625	625
TRAVEL-FUEL	227	351	264	106	330	330	212	330	330	330
TELEPHONE	0	0	1,000	300	0	600	600	0	0	0
COMPUTER SOFTWARE/SUPPORT	2,160	2,360	2,497	1,612	2,618	2,618	2,618	2,742	2,742	2,742
EQUIPMENT PURCHASE	0	2,235	0	0	0	0	0	0	0	0
TOTAL PREGNANCY CARE MANAGEMENT	\$162,912	\$182,561	\$189,637	\$97,360	\$200,387	\$200,987	\$201,740	\$208,850	\$208,850	\$208,850

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
HEALTH-AIDS CONTROL										
SALARIES	\$36,285	\$34,983	\$43,218	\$21,155	\$45,532	\$45,532	\$59,249	\$46,513	\$46,513	\$46,513
FICA 6.2%	2,103	2,044	2,530	1,244	2,803	2,803	3,475	2,884	2,884	2,884
LOC. GOV. EMP. RETIREMENT	4,126	4,216	5,547	2,852	6,163	6,163	8,044	6,675	6,675	6,675
HOSPITALIZATION-EMPLOYEE	4,797	4,250	5,592	3,023	6,454	6,454	8,266	6,695	6,695	6,695
MEDICARE 1.45%	492	478	592	291	656	656	813	674	674	674
LIFE INSURANCE-EMPLOYEE	20	18	24	11	22	22	31	24	24	24
DENTAL EMPLOYEE INSURANCE	0	0	340	167	368	368	440	368	368	368
401(K) EMPLOYER CONTRIBUTION	672	644	784	367	904	904	1,048	930	930	930
EDUCATIONAL SUPPLIES	821	579	554	0	566	566	560	566	566	566
MEDICAL SUPPLIES	3,595	2,125	4,735	3,203	4,780	7,126	7,126	6,523	6,523	6,523
OFFICE SUPPLIES	691	1,051	694	93	300	300	275	425	425	425
PROFESSIONAL DEVELOPMENT	832	345	564	0	222	35	181	122	122	122
COMPUTER SOFTWARE/SUPPORT	150	150	150	75	150	150	150	150	150	150
DUES & SUBSCRIPTIONS	331	540	397	646	605	646	646	455	455	455
TOTAL HEALTH-AIDS CONTROL	\$54,916	\$51,423	\$65,720	\$33,129	\$69,525	\$71,725	\$90,303	\$73,004	\$73,004	\$73,004
TOTAL HEALTH	\$5,061,795	\$5,532,304	\$5,619,901	\$3,116,926	\$5,298,542	\$5,797,528	\$5,597,985	\$5,738,638	\$5,738,638	\$5,803,860

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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
1308 Highland Drive, Suite 104
Washington, North Carolina 27889

Phone: (252) 946-8016

Fax: (252) 975-1726

Email: jennie.haddock@beaufortcountync.gov

Veteran's Service Officer

FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
1	1	1	1	1	1

VETERAN'S ASSISTANCE	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 50,086	\$ 52,458	\$ 52,458	\$ 53,863	\$ 53,863
Benefits	\$ 27,038	\$ 26,247	\$ 26,247	\$ 22,002	\$ 23,867
Operating	\$ 3,990	\$ 5,800	\$ 5,800	\$ 6,040	\$ 5,950
Capital	\$ -	\$ -	\$ -	\$ -	\$ 90
Totals	\$ 81,113	\$ 84,505	\$ 84,505	\$ 81,905	\$ 83,770

VETERAN'S ASSISTANCE

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$44,112	\$45,435	\$50,086	\$31,175	\$52,295	\$52,295	\$52,295	\$52,295	\$53,863	\$53,863
SALARIES-OVERTIME	43	87	0	0	163	163	163	163	0	0
FICA 6.2%	2,633	2,720	3,027	1,886	3,242	3,242	3,242	3,242	3,339	3,339
LOC. GOV. EMP. RETIREMENT	4,909	5,533	6,459	4,249	7,128	7,128	7,128	7,128	7,729	7,729
HOSPITALIZATION-EMPLOYEE	14,040	14,968	15,293	9,956	13,500	13,500	13,500	13,500	8,505	8,505
MEDICARE 1.45%	616	636	708	441	758	758	758	758	781	781
LIFE INSURANCE-EMPLOYEE	19	20	21	13	30	30	30	30	33	33
WORKERS COMPENSATION INSURANCE	139	44	41	38	45	45	45	40	40	40
DENTAL INSURANCE-EMPLOYEE	0	0	486	304	498	498	498	498	498	498
401(K) EMPLOYER CONTRIBUTION	858	910	1,002	624	1,046	1,046	1,046	1,046	1,077	2,942
OFFICE SUPPLIES	468	489	354	53	500	500	500	500	500	500
PROFESSIONAL DEVELOPMENT	294	1,069	1,381	1,307	1,600	1,600	1,600	1,600	1,600	1,600
TRAVEL	9	160	320	0	600	600	800	800	800	800
MAINT/REPAIR-EQUIPMENT	0	0	58	4	0	0	0	0	0	0
ADVERTISING/PROMOTIONS	479	660	416	0	500	500	500	500	500	500
COMPUTER SOFTWARE/SUPPORT	681	687	718	506	750	750	750	750	750	750
EQUIPMENT PURCHASES	0	272	0	0	600	600	600	600	600	600
CONTRACT SERVICES	1,191	1,224	743	432	1,200	1,200	1,200	1,200	1,200	1,200
DUES & SUBSCRIPTIONS	0	0	0	39	50	50	90	90	90	90
Totals	\$70,491	\$74,914	\$81,113	\$51,027	\$84,505	\$84,505	\$84,745	\$84,740	\$81,905	\$83,770

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 area 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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Beaufort Area Transit	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750
BC Developmental Center	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
BC Elderly/Handicap Transit	\$ 102,092	\$ 101,976	\$ 101,976	\$ 89,349	\$ 89,349
NCDOT Rural Grant Exp.	\$ 99,471	\$ 99,212	\$ 99,212	\$ 88,863	\$ 88,863
CJP Passages	\$ 36,528	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
ECBH Alcohol Treatment	\$ 22,762	\$ 20,000	\$ 20,000	\$ 50,000	\$ 50,000
Trillium Health Grant Exp.	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000
Totals	\$ 666,603	\$ 676,938	\$ 676,938	\$ 653,962	\$ 653,962

MENTAL HEALTH & TRANSPORTATION

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
BEAUFORT AREA TRAN.SYSTEM-BATS	\$193,750	\$193,750	\$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	55,000
BCDC-NC ELDERLY/HAND.TRANS.	87,846	101,976	102,092	89,349	101,976	101,976	89,349	89,349	89,349	89,349
NC DOT-RURAL GENERAL PUBLIC	85,331	99,212	99,471	88,863	99,212	99,212	88,863	88,863	88,863	88,863
CJP - PASSAGES	18,038	31,594	36,528	12,015	50,000	50,000	48,000	50,000	50,000	50,000
E.C.B.H.-ALCOHOL TREATMENT	16,715	27,495	22,762	6,167	20,000	20,000	20,000	20,000	20,000	20,000
TRILLIUM HEALTH RESOURCES	157,000	157,000	157,000	39,250	157,000	157,000	157,000	157,000	157,000	157,000
TOTAL	\$613,680	\$666,027	\$666,603	\$484,394	\$676,938	\$676,938	\$651,962	\$653,962	\$653,962	\$653,962

Cooperative Extension

The Cooperative Extension Service is a partnership between Beaufort County and North Carolina State University which brings unbiased, research-based information to help improve the quality of life in Beaufort County. This assistance is provided through educational programming in Family and Consumer Sciences (FCS), 4-H and Youth Development, and Agriculture.

Accomplishments:

Beaufort County farmers and agribusinesses receive great value from extension program efforts.

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.

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. The Extension Agent with FCS responsibilities shares evidence-based programming 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.

Rod Gurganus, Extension Director

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

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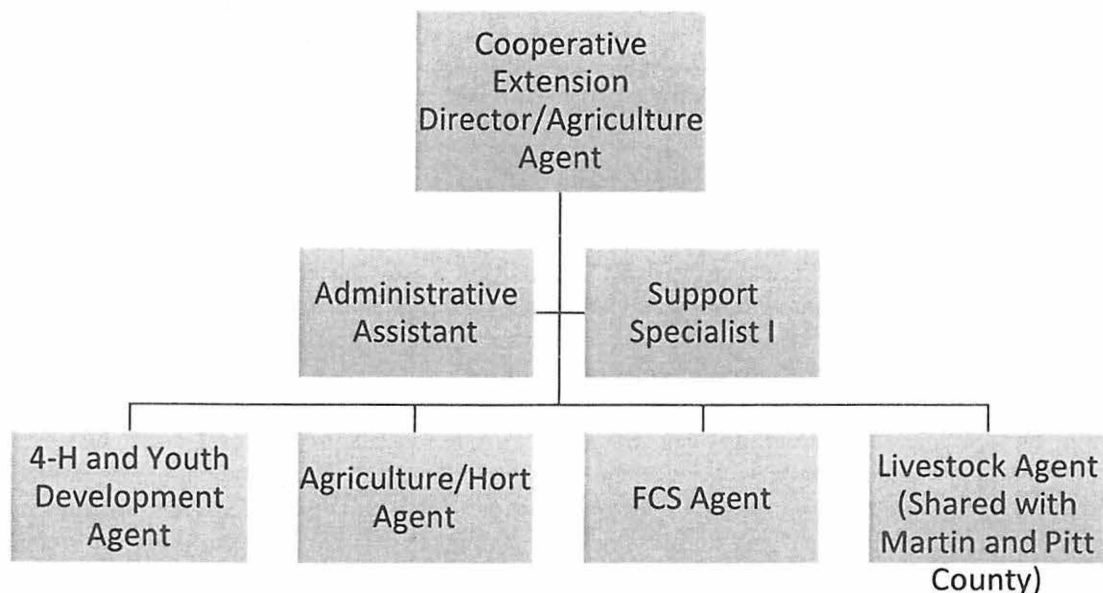
Email: rod_gurganus@ncsu.edu

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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 2,781	\$ 5,480	\$ 5,480	\$ 5,480	\$ 5,480
Benefits	\$ 213	\$ 419	\$ 429	\$ 390	\$ 390
Operating	\$ 334,194	\$ 340,220	\$ 340,220	\$ 368,660	\$ 368,660
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 337,187	\$ 346,119	\$ 346,129	\$ 374,530	\$ 374,530

COOPERATIVE EXTENSION

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$6,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALARIES-OVERTIME	0	0	0	813	0	814	814	1,000	1,000	1,000
PART TIME SALARIES	0	0	2,781	1,947	5,480	4,666	1,947	4,480	4,480	4,480
FICA 6.2%	391	0	172	171	340	340	171	340	340	340
MEDICARE 1.45%	91	0	40	40	79	79	40	40	40	40
WORKERS COMPENSATION INSURANCE	0	0	0	0	10	10	0	10	10	10
NCSU-PERSONNEL CONTRACT	227,175	250,864	286,535	176,586	286,886	286,886	302,404	311,476	311,476	311,476
CAPITAL OUTLAY-GASB 87	3,600	0	0	0	0	0	0	0	0	0
OFFICE SUPPLIES	5,297	4,047	3,911	3,717	5,000	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	6,538	7,999	9,692	5,451	10,000	10,000	10,000	11,500	10,000	10,000
TRAVEL-FUEL	2,073	1,705	2,904	1,013	4,000	4,000	4,000	4,000	4,000	4,000
TELEPHONE	1,896	1,725	1,558	1,134	2,100	2,100	2,100	2,100	2,100	2,100
MAINT/REPAIR-EQUIPMENT	1,599	1,318	0	0	1,500	1,500	1,500	2,000	2,000	2,000
MAINT/REPAIR-VEHICLE	1,251	2,695	5,132	0	2,000	2,000	2,000	2,000	2,000	2,000
TEMPORARY EMP.SERVICES	360	240	240	120	360	360	120	360	360	360
VOLUNTARY AG DISTRICT	0	0	0	0	104	104	104	104	104	104
4-H PROGRAM SUPPORT	3,250	3,243	3,497	1,539	3,500	3,500	3,500	3,500	3,500	3,500
RENTAL EQUIPMENT	3,000	4,200	5,750	5,000	5,000	5,000	5,000	5,000	5,000	5,000
CONTRACT SERVICES	5,467	6,512	7,753	5,427	8,000	8,000	8,000	9,000	9,000	9,000
LIAB.INS.-AGENTS	170	170	170	0	170	170	170	170	170	170
DUES & SUBSCRIPTIONS	458	550	733	641	1,100	1,100	1,100	3,750	3,450	3,450
AGRICULTURE PROGRAMMING	2,000	2,414	2,133	3,341	3,500	3,500	3,500	3,500	3,500	3,500
HORTICULTURE PROGRAMMING	1,897	1,543	2,103	1,994	3,500	3,500	3,500	3,500	3,500	3,500
FAMILY & CONSUMER SCIENCE PROG	1,996	1,557	2,083	510	3,500	3,500	3,500	3,500	3,500	3,500
CAPITAL OUTLAY-EQUIPMENT	0	132,700	0	0	0	0	0	0	0	0
TOTAL	\$ 274,810	\$ 423,480	\$ 337,187	\$209,443	\$ 346,129	\$ 346,129	\$ 358,470	\$ 376,330	\$ 374,530	\$ 374,530

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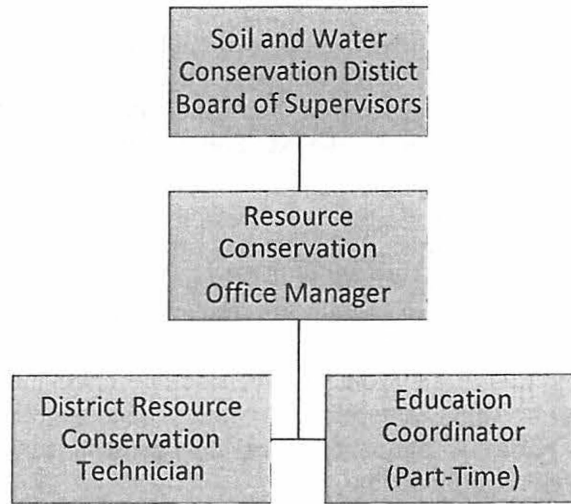
SOIL AND WATER CONSERVATION DISTRICT

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 5:30 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. The district staff members consist of one Resource Conservation Office Manager, one District Resource Conservation Technician, 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
Email: ann.williams@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
2	2	2	2	2	2

SOIL & WATER CONSERVATION	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 121,687	\$ 126,313	\$ 126,313	\$ 130,445	\$ 130,445
Benefits	\$ 41,016	\$ 44,660	\$ 44,660	\$ 47,247	\$ 50,304
Operating	\$ 18,214	\$ 37,666	\$ 37,666	\$ 38,075	\$ 38,075
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 180,917	\$ 208,639	\$ 208,639	\$ 215,767	\$ 218,824

SOIL AND WATER CONSERVATION DISTRICT

For Fiscal Year 2024-2025:

The district was allocated a total of \$62,923 by the NC Soil and Water Conservation Commission for Agriculture Cost Share Program (ACSP) practices. The initial allocation of \$52,378 was received in July 2024. A supplemental allocation of \$10,545 was received in March 2025. With the allocations received, the District's Board of Supervisors approved six Cover Crop contracts, one application for a Water Control Structure, two contracts for Residue and Tillage Management, and one application for Land Smoothing.

The district was allocated a total of \$15,609 by the NC Soil and Water Conservation Commission for Agricultural Water Resources Assistance Program (AgWRAP) practices. The initial allocation of \$10,500 was received in July 2024. A supplemental allocation of \$5,109 was received in March 2025. With the allocations received, the District's Board of Supervisors approved one application for a Water Supply Well and one contract for a Water Supply Well.

The district was allocated \$81,000 in November 2024 by the NC Soil and Water Conservation Commission for Community Conservation Assistance Program (CCAP) practices. With the allocation received, the District's Board of Supervisors approved two contracts for a Marsh Sill.

The Annual Spot Check and Conservation Tour of installed best management practices still under maintenance agreements was conducted on January 21, 2025 by the District's Board of Supervisors and District Resource Conservation Technician.

The Beaufort Soil and Water Conservation District will apply for cost share program allocations for the Agriculture Cost Share Program (ACSP), the Agricultural Water Resources Assistance Program (AgWRAP), and the Community Conservation Assistance Program (CCAP) prior to June 1, 2025. Allocations awarded for these programs, by the NC Soil and Water Conservation Commission, will be announced in July/August 2025. The funds allocated will be available to assist Beaufort County farmers and landowners with the installation of best management practices that will decrease the amount of sediment, nutrients, nitrogen, phosphorus, chemicals, and other pollutants entering the surface and ground waters of the state. Funds through AgWRAP will help increase water use efficiency, availability, and storage in addition to conserving and protecting water resources. For FY 2025-2026, that begins on July 1, 2025, farmers, landowners, and operators may apply for cost share assistance to install conservation practices such as residue and tillage management, precision nutrient management, precision agrichemical application, cover crops, land smoothing, water control structures, agricultural pond restoration/repair/sediment removal, lagoon closures, rain gardens, marsh sills, irrigation wells, well closures, and agricultural water supply ponds.

Through the 2020 Watershed Restoration Project, 320,300 linear feet of storm damaged streams and creeks have been cleared of debris in Beaufort County. Phase I of the project cleared 127,700 linear feet from damaged waterways and was completed during March 2022. Phase II of the project cleared 56,600 linear feet from damaged waterways and was completed during February 2022. Phase III of the project cleared 81,500 linear feet from damaged waterways and was completed during February 2023. Phase IV of the project cleared 54,500 linear feet from damaged waterways and was completed in November 2023.

In June 2022, the district was also awarded funds through the Streamflow Rehabilitation Assistance Program (StRAP) for additional storm debris removal projects. The initial phase of the project cleared 22,329 linear feet from damaged waterways and was completed during February 2023. Phase II of the project cleared 17,800 linear feet of damaged waterways and was completed in December 2023. Phase III has cleared 18,500 feet of the contracted 21,400 feet. To date, a total of 58,629 linear feet have been completed through this project. Additional work is anticipated to begin during the fall of FY 2025.

During FY 2024-2025, conservation efforts continued through the NC Department of Agriculture & Consumer Services-Farmland Preservation Division to assist landowners with the preservation of their

family farms. Four conservation easement contracts have been awarded. One contract was cancelled by the landowner. One contract was closed on September 12, 2024. The remaining two contracts are currently under various stages of completion. One application submitted for review and approval by the Farmland Preservation Division did not rank high enough for a contract.

The NC Department of Agriculture & Consumer Services-Division of Soil and Water Conservation annually provides funds to match a portion of the district's operational costs and the salary and benefits of the District Resource Conservation Technician. The district is currently awaiting a new agreement for these funds. The FY 2024-2025 funds will be requested once the agreement is approved.

Through conservation education efforts, the district has held or is preparing for:

Annual Dan Windley Environmental Field Days (November 4-6, 2024)

Over 450 students, teachers, and chaperones participated in the 16th Annual Environmental Field Days event held at Goose Creek State Park, Washington, NC. Students rotated through learning stations that focused on soils, aquatics, forestry, wetlands, and conservation.

FY 2024-2025 Poster and Essay Contests

Beaufort County students in Grades 3 through 5 participated in the 2025 Poster Contest and students in Grade 6 participated in the Essay Contest. This year's contest theme was **"Wetlands are Wonderful."** Posters and essays have been reviewed. 1st place, 2nd place, and 3rd place winners have been selected. The district's 1st place winners, in each grade level, qualify for Area 5 competition scheduled for March 27, 2025. 1st place winners from the Area 5 competition will qualify for the state competition.

Areas 5 & 6 Coastal Envirothon

The Coastal Envirothon, for Areas 5 and 6, was held on March 18, 2025 at Weyerhaeuser's Cool Springs Environmental Education Center in New Bern. Sixteen high school teams competed in the event. Eleven teams were from Northside High School, two teams were from Pungo Christian Academy, and three teams were from Beaufort County Early College. The top seven scoring teams in high school qualified for competition at the NC Envirothon to be held May 2-3, 2025 at Cedarock Park in Burlington, NC. Prior to the competition, Beaufort SWCD and Martin SWCD hosted an Envirothon training day on March 6, 2025 for students at the Bob Martin Eastern Agricultural Center, Williamston, NC.

Resource Conservation Workshop (June 15-20, 2025)

A Beaufort County rising sophomore, junior, or senior will be selected to participate in this yearly workshop on the campus of NC State University, Raleigh, NC. The district is currently seeking applicants interested in attending the week-long workshop.

Stewardship Week

Stewardship Week begins on April 27, 2025 and concludes on May 4, 2025. Stewardship Week is sponsored by the National Association of Soil and Water Conservation Districts and promotes education to increase awareness about the importance of natural resource conservation. The district will be placing informational handouts around the county during the week. The 2025 national theme is **"Home Is Where the Habitat Is"**.

Newsletters/Annual Reports

The district's quarterly newsletter was compiled and forwarded through email/paper copies to approximately 300 local landowners, farmers, partnering agencies, county leaders, and local businesses. The newsletter is also available on the Beaufort County website.

Budgeted funds will be used to recognize contest winners, pay various registration fees for winners to attend state competitions and workshops, and purchase printed conservation education materials.

To date, the District's Year-To-Date Budget Report indicates that 52.3% of budgeted funds have been expended.

For FY 2025-2026, the district anticipates that operations will continue much like those during FY 2024-2025. Revisions to the District's annual Strategy Plan will begin soon. Revisions to the District's Business Plan and Long-Range Plan will begin during the fall of 2025. Educational activities and opportunities will continue. The District's Board of Supervisors will continue to conduct business in a professional and cost-effective manner.

SOIL/WATER CONSERVATION

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$94,650	\$96,546	\$106,902	\$66,540	\$111,616	\$111,616	\$111,616	\$115,747	\$115,748	\$115,748
SALARIES-OVERTIME	582	0	0	0	100	100	100	100	100	100
SALARIES-PART TIME	12,669	13,936	14,785	8,943	14,597	14,597	15,577	14,597	14,597	14,597
FICA 6.2%	6,480	6,632	7,363	4,570	7,831	7,831	7,892	8,088	8,088	8,088
LOC. GOV. EMP. RETIREMENT	10,568	11,736	13,785	9,069	15,227	15,227	15,227	16,624	16,624	16,624
HOSPITALIZATION-EMPLOYEE	14,290	14,668	15,293	10,119	16,200	16,200	16,200	17,010	17,010	17,010
MEDICARE 1.45%	1,515	1,551	1,722	1,069	1,832	1,832	1,846	1,891	1,891	1,891
LIFE INSURANCE-EMPLOYEE	49	52	54	34	60	60	60	66	66	66
WORKERS COMPENSATION INSURANCE	278	289	272	250	280	280	280	255	255	255
DENTAL EMPLOYEE INSURANCE	0	0	973	608	996	996	996	996	996	996
401(K) EMPLOYER CONTRIBUTION	1,354	1,415	1,555	968	2,234	2,234	2,234	2,317	2,317	5,374
OFFICE SUPPLIES	1,392	3,159	1,345	308	1,535	1,535	1,535	1,635	1,535	1,535
PROFESSIONAL DEVELOPMENT	1,485	2,917	663	89	7,965	7,490	3,610	10,044	8,500	8,500
TRAVEL-FUEL	1,871	2,582	2,072	780	2,300	2,300	1,500	2,310	2,310	2,310
TELEPHONE	2,564	1,911	2,069	1,066	3,600	3,600	3,422	2,364	2,364	2,364
PRINTING	103	493	0	0	325	325	175	350	200	200
MAINT/REPAIR-EQUIPMENT	0	0	9	0	300	300	0	300	300	300
MAINT/REPAIR-VEHICLE	76	105	1,020	0	1,050	1,050	200	1,055	1,055	1,055
COMPUTER SOFTWARE/SUPPORT	693	711	723	0	850	850	850	850	850	850
INFORMATION/EDUCATION COSTS	8,405	6,226	8,358	4,483	9,585	10,060	9,245	10,685	9,900	9,900
EQUIPMENT PURCHASE	2,781	0	0	0	0	0	0	1,200	1,800	1,800
CONTRACT SERVICES	2,918	2,785	605	922	2,400	2,400	1,680	1,920	1,920	1,920
DUES & SUBSCRIPTIONS	1,153	1,150	1,150	425	1,756	1,756	1,150	1,341	1,341	1,341
COUNTY BEAVER BOUNTY PROGRAM	0	0	200	6,000	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL	\$165,875	\$168,863	\$180,917	\$116,242	\$208,639	\$208,639	\$201,395	\$217,745	\$215,767	\$218,824

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YOUTH SERVICES

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.

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.

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.

Belhaven Community Afterschool – The Belhaven Community Afterschool program was created to provide quality after school care accessible to residents. The program began after the Boy & Girls Club closed the Belhaven Chapter.

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: Horizon, Cornerstone, Pamlico Pals, Becoming a Man (CARE), Mediation Center of Eastern Inc., Helping Youth Pursue Excellence (HYPE) and 4-H. A 10% local match is required.

YOUTH SERVICES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Pamlico Pals	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Boys & Girls Club	\$ 60,000	\$ 40,000	\$ 26,666	\$ 26,666	\$ 26,666
Belhaven Community Afterschool	\$ -	\$ -	\$ 13,334	\$ 13,334	\$ 13,334
JCPC	\$ 207,989	\$ 204,191	\$ 204,191	\$ 204,187	\$ 204,187
Totals	\$ 269,989	\$ 246,191	\$ 246,191	\$ 246,187	\$ 246,187

YOUTH SERVICES

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
PAMLICO PALS	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$4,000	\$2,000	\$2,000
BOYS/GIRLS CLUB	40,000	40,000	60,000	26,666	40,000	26,666	26,666	40,000	26,666	26,666
BELHAVEN COMMUNITY AFTERSCHOOL	0	0	0	13,334	0	13,334	13,334	20,000	13,334	13,334
CBA-COMMUNITY BASED ALTERN.	203,827	201,449	207,989	116,698	204,191	204,191	204,191	204,187	204,187	204,187
Totals	\$245,827	\$243,449	\$269,989	\$156,698	\$246,191	\$246,191	\$246,191	\$268,187	\$246,187	\$246,187

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: **Pamlico Pals**

Amount Requested **\$4000**

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimated Actual Expenses	FY 2025-26 Budget Request
REVENUES:	\$2000			\$4000
Requested from Beaufort County				
Federal	0	0		0
State	\$21,163	\$21,163		\$21,163
Cities/Towns	\$2,117	\$2,117		\$2,117
United Way	\$5,000	\$4,200		\$1,000
Other Counties excluding Beaufort County	0	0		0
Other:	0	0		0
Donations/Fundraisers				
Fees/Dues	0	0		0
Sales	0	0		0
Miscellaneous	0	0		0
Beginning Balance (Deficit)	\$18,534	\$25,829		\$18,534
TOTAL:	\$30,280	\$55,309		\$28,280
EXPENSES:	\$29,344	\$29,344	\$29,344	
Salaries and Benefits				
Program Services	\$12,201	\$13,000	\$13,800	
Contractual Services	\$2,800	\$2,800	\$2,800	
Commodities & Supplies	\$1,500	\$2,000	\$2,000	
Fundraisers	0	0	0	
Capital	0	0	0	
Other	0	0	0	
TOTAL:	\$45,845	\$47,144	\$47,944	

Organizational Data

President: N/A
 Executive Director: *Shont'e L. Mason*
 Treasurer: N/A
 Other Officers: N/A

Completed by: **Shont'e L. Mason**
 (Signature)

Date: **02/04/2025**

Shont'e L. Mason
 (Name)

Program Director
 (Title)

Phone: **(252)327-8923**

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: **Pamlico Pals**

1. WHOM DO YOU SERVE?	Fiscal 2023-24 Last Yr Actual	Fiscal 2024-25 This Yr Estimated	Fiscal 2025-26 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	45	60	75
1a. Total continuing from previous fiscal year	0	0	0
1b. Total new for the year	45	60	75
1c. Total terminated during the year	11	25	
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	23	40	60
2b. Washington Park	0	0	0
2c. Chocowinity	5	5	15
2d. Bath	1	1	0
2e. Belhaven	2	0	0
2f. Aurora	14	14	0
2g. Pantego	0	0	0
2h. Pinetown	0	0	0
2i. Outside Beaufort County or Unknown	0	0	0
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age	0	0	0
3b. 5 through 12 years of age	21	11	20
3c. 13 through 17 years of age	22	45	50
3d. 18 through 29 years of age	2	4	5
3e. 30 through 64 years of age	0	0	0
3f. 65 and over	0	0	0
3g. Not known or not applicable	0	0	0
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)	N/A		
4b. At or near poverty level	N/A		
4c. Middle income (\$30,000)	N/A		
4d. Upper income (\$60,000)	N/A		
4e. Nor known or not applicable	N/A		
5. SEX TOTAL:			
5a. Male	8	20	
5b. Female	37	40	
5c. Not recorded	0	0	

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: **Pamlico Pals**

Contact Information: **Shont'e Mason**

310w. Main Street, Washington, NC 27889

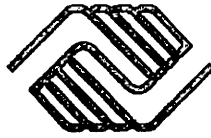
Amount Requested: **\$4000**

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.

Funds will be used to provide mentoring activities for an estimated 60-75 at-risk juveniles attending schools in Beaufort County. Activities include weekly group mentoring/skill building sessions, field trips, and service projects.

Completed By: **Shont'e L. Mason, Program Director**
Printed Name & Position

Shont'e L. Mason 02/04/2025
Signature & Date



**BOYS & GIRLS CLUBS
OF THE COASTAL PLAIN**

February 13, 2025

Ms. Allena Hale
Finance Specialist
Beaufort County Financial Services
132 W 2nd Street
Washington, NC 27889

Dear Ms. Hale,

On behalf of the Boys & Girls Clubs of the Coastal Plain – Beaufort County, please accept our sincere gratitude for the 2024-25 funding opportunity from Beaufort County.

Enclosed, you will find the funding application for the fiscal year 2025-26. As we celebrate our 55th year of dedicated service to eastern North Carolina, we are deeply grateful for your ongoing support. The journey towards bright futures for every child and teen entering our doors remains our focus. Your collaboration is the key that enables Boys & Girls Clubs of the Coastal Plain to continue making a positive impact on the youth we serve. Thank you for being an essential part of our mission and vision.

Thank you for your investment in the lives of Beaufort County's youth. We look forward to our continue partnership with you.

Sincerely,

Laquitta Staton
Vice President of Grants and Government Partnerships

Attachment: 2025-26 Funding Application
2024-25 Mid-Year Impact Report
IRS Determination Letter 501(c)3
Financial Reports

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT


Budget Form 1

Agency: Boys & Girls Clubs of the Coastal Plain Amount Requested \$40,000

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Estimated Actual Expenses	FY 2025-26 Budget Request
REVENUES:				
Requested from Beaufort County	60000	60000	60000	40000
Federal	88580	100000	90000	110000
State				
Cities/Towns	20000	30000	20000	30000
United Way	3200	5000	3200	5000
Other Counties excluding Beaufort County				
Other:	81718	160000	150000	170000
Donations/Fundraisers				
Fees/Dues	2890			
Sales				
Miscellaneous	2225		3000	
Beginning Balance (Deficit)				
TOTAL:	258613	355000	326200	355000
EXPENSES:				
Salaries and Benefits	220894	250000	241600	250000
Program Services	7934	20000	15000	20000
Contractual Services				
Commodities & Supplies	47929	50000	48000	50000
Fundraisers	0	1000	0	1000
Capital				
Other	27707	34000	34000	34000
TOTAL:	304464	355000	338600	355000

Organizational Data

President & CEO: Mark Holtzman
 VP of Grants: Laquitta Staton
 Treasurer: Tim Pate
 Other Officers: Katrina Arnold, Chair

Completed by: 
 (Signature)

Date: February 14, 2025

Laquitta Staton
 (Name)

VP of Grants & Government Partnerships Phone: (252) 355-2345 Ext. 218
 (Title)

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Boys & Girls Clubs of the Coastal Plain

1. WHOM DO YOU SERVE?	Fiscal 2023-24 Last Yr Actual	Fiscal 2024-25 This Yr Estimated	Fiscal 2025-26 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:	187	210	140
1a. Total continuing from previous fiscal year	136	155	110
1b. Total new for the year	51	55	30
1c. Total terminated during the year	0	0	0
2. RESIDENCE OF PARTICIPANTS TOTAL:	187	210	140
2a. Washington	116	135	130
2b. Washington Park	0	0	0
2c. Chocowinity	8	17	0
2d. Bath	0	0	10
2e. Belhaven	43	48	0
2f. Aurora	0	0	0
2g. Pantego	7	10	0
2h. Pinetown	0	0	0
2i. Outside Beaufort County or Unknown	13	0	0
3. AGE GROUP TOTAL:	187	210	140
3a. Infants through 4 years of age	0	0	0
3b. 5 through 12 years of age	122	155	110
3c. 13 through 17 years of age	65	55	30
3d. 18 through 29 years of age	0	0	0
3e. 30 through 64 years of age	0	0	0
3f. 65 and over	0	0	0
3g. Not known or not applicable	0	0	0
4. INCOME OF PARTICIPANTS TOTAL:	187	210	140
4a. Below official poverty level (\$12,000)	66	105	30
4b. At or near poverty level	53	63	90
4c. Middle income (\$30,000)	59	42	20
4d. Upper income (\$60,000)	11	0	0
4e. Nor known or not applicable	0	0	0
5. SEX TOTAL:	187	210	140
5a. Male	99	145	70
5b. Female	88	65	70
5c. Not recorded	0	0	0

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Boys & Girls Clubs of the Coastal Plain

Contact Information: Laquitta Staton, VP of Grants & Government Partnerships
621 W. Fire Tower Road, Winterville, NC 28590
lstaton@bgccp.com (252) 355-2345 Ext. 218

Amount Requested: \$40,000

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.

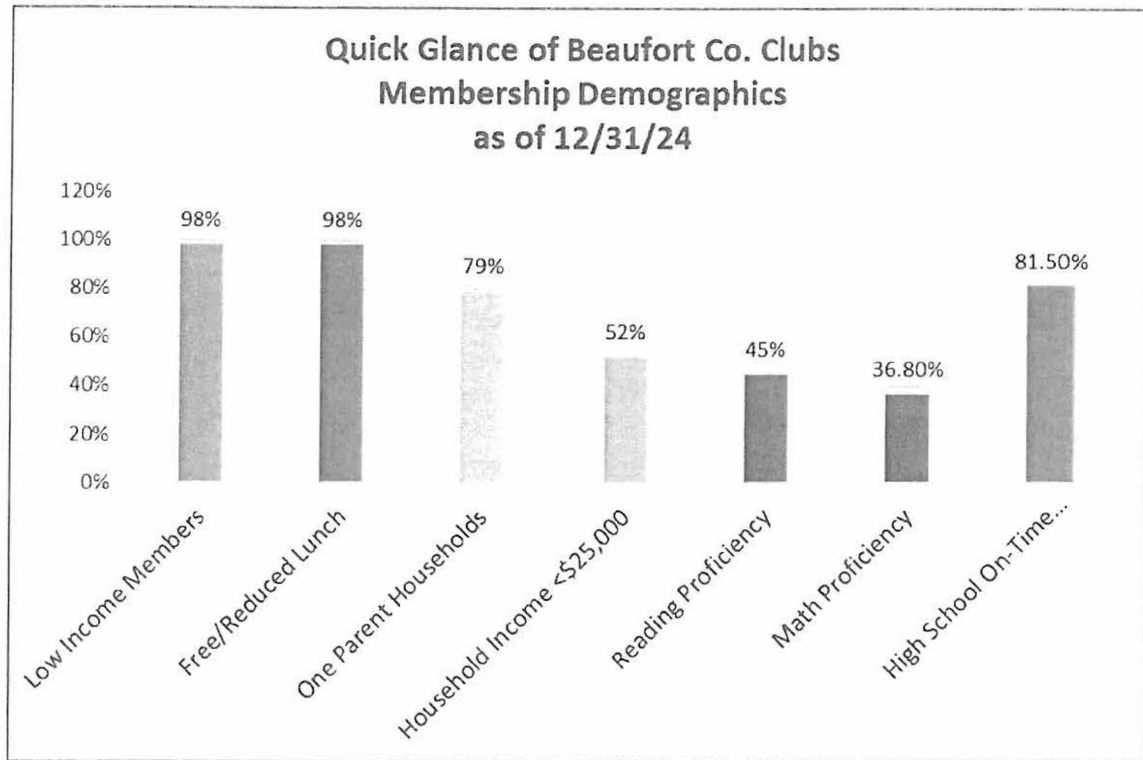
Investing in the Future of Beaufort County’s Youth: A Critical Request for Support

The Boys & Girls Clubs of the Coastal Plain is deeply grateful for Beaufort County’s ongoing support, which has been instrumental in providing life-changing opportunities for local youth. To sustain and expand our **Formula for Impact** program in the 2025-2026 fiscal year, we respectfully request an investment of **\$40,000** to ensure that every child in our community has access to safe, high-quality academic and enrichment programs throughout the school year and summer. This funding is not just an investment in a program—it is an investment in the future of Beaufort County’s most vulnerable youth. With these resources, we will continue to bridge academic gaps and provide a safe, engaging environment where children receive the support they need to succeed. Our afterschool and summer learning loss prevention programs directly address **educational disparities** and **economic barriers** faced by at-risk youth in our community.

The urgency of our mission is clear:

- Only **45% of third graders** in Beaufort County read at grade level (Roadmap of Need, 2024).
- Just **81.5% of students** graduate high school on time (Roadmap of Need, 2024).
- 48.1% of children** in Beaufort County live in poor or low-income households (Roadmap of Need, 2024).
- Among our Club members, a staggering **98% live in poverty**, with **79% from single-parent households** and **52% from families earning \$25,000 or less per year**.

Without continued investment, these children risk falling further behind. The Boys & Girls Club stands as a **beacon of hope and opportunity**, providing the academic support, mentorship, and stability that young people need to thrive. We urge Beaufort County to stand with us in this crucial work—because together, we can change the trajectory of our community’s youth for generations to come.



Empowering Beaufort County's Youth: A Vital Investment in Their Future

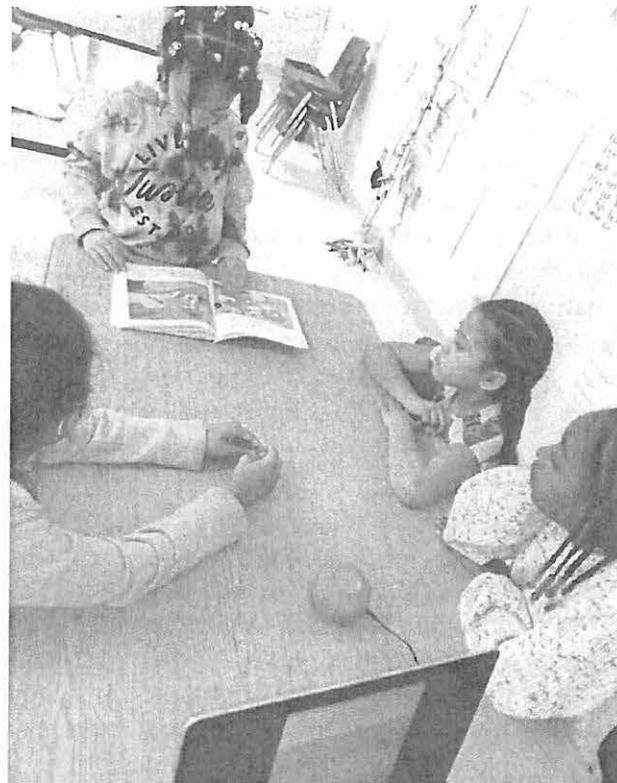
The Boys & Girls Clubs of the Coastal Plain Beaufort County serves as a critical resource for 97 young people, ages 6-18, providing them with the support, stability, and opportunities they need to thrive. Midway through our membership year, our data highlights the significant economic and social challenges our youth face:

- **98% qualify for free or reduced-price school lunch**, underscoring the financial hardship in their households.
- **79% come from single-parent homes**, where access to positive mentorship and guidance is essential.
- **52% live in households with an annual income below \$25,000**, limiting access to essential academic and enrichment resources.
- **Diverse representation:** 85% African American, 6% Multi-racial, 5% Hispanic, 3% Caucasian, and 1% from other racial backgrounds.

Despite these barriers, **Beaufort County remains a lifeline**—a safe haven where young people receive **academic support, mentorship, and life-skills development**. Your investment will **bridge critical educational gaps** and provide a **pathway to success** for some of Beaufort County's most vulnerable children.

Accessible, Affordable, and Essential Programming

Clubs operate **Monday through Friday from 2:30-6:30 p.m. during the school year and 7:00 a.m.-5:30 p.m. on non-school days and throughout the summer.** Unlike other afterschool programs that far exceed the means of many local families, our annual membership fee is just **\$100 for the academic year**, and summer membership is **completely free**. No child has ever been turned away due to financial hardship.



Proven Impact: Building Brighter Futures

Our approach is grounded in the **Formula for Impact**, ensuring each young person has access to:

1. **A safe, positive environment** – a place where youth feel protected and valued.
2. **Fun and a sense of belonging** – fostering meaningful peer connections.
3. **Supportive relationships** – mentorship that inspires confidence and ambition.
4. **Opportunities and expectations** – setting high standards for success.
5. **Recognition** – celebrating achievements and fostering self-worth.

By investing in our organization, you are investing in the **next generation of leaders, learners, and changemakers**. Together, we can provide **the tools, resources, and guidance necessary to break cycles of poverty** and create **brighter futures** for Beaufort County’s youth.

Boys & Girls Club of the Coastal Plain, page 4

Formula for Impact programming for Beaufort County Clubs include:

Academic Success:

- Power Hour - Making Minutes Count** - helps Club members, ages 6-18, achieve academic success by providing homework help, tutoring, and high yield learning activities, and encouraging members to become self-directed learners.
- Club Academy** – a local initiative which identifies youth who show substantial delays in reading. This program offers one-on-one tutoring during the school day, as well as in the Clubs afterschool. The objective of Club Academy is to increase the learning capacity of the youth, designed to address the critical importance of reading proficiently by third grade. Club Academy is conducted in small groups, reinforces the basic skills of reading in a fun and engaging format that stimulates the love of reading.
- Project Learn** – a holistic strategy supporting youth-centered learning, intended to complement and reinforce what youth learn during the school day, while creating experiences that invite them to fall in love with learning. Rooted in social-emotional development practices, it enables all youth to be effective, engaged, adaptive learners who are on track to graduate high school with a plan for the future.
- STEM** - Through various partnerships with Organizations such as the Beaufort Police Activities League and NC Estuaries, STEM opportunities are offered to Club members' year-around.
- Summer Brain Gain** - A national initiative presented by Boys & Girls Clubs of America. Club members will engage in cross-curricular activities designed to lessen the effects of summer learning loss. The program is centered on fun, theme-based activities designed to mitigate summer learning loss for early and upper elementary, middle, and high school youth. Each Common Core aligned learning module provides engaging project-based activities, with an emphasis on math, literacy, and 21st century skills.

Healthy Lifestyles:

- Child and Adult Care Food Program (CACFP)** - is a USDA funded program that provides reimbursement dollars to organizations that feed their selected population. Participating organizations must meet the USDA guidelines in regard to the types of food served, portion size, and serving times. All youth in the organization benefit from this program, with the ability to receive a snack and dinner daily. For July through December (mid-year) of 2024, 3,161 healthy meals and 3,183 healthy snacks were served to Club members Beaufort County. In a county in which 1 in 5 of its youth below age 18 living in food insecure households, the ability to receive these meals and snacks at the Club is crucial to Club members.
- Triple Play** - is Boys & Girls Clubs of America's comprehensive health and wellness initiative that strives to improve the overall health of members, ages 6-18, by increasing their daily physical activity, teaching them good nutrition, and helping them develop healthy relationships.
- SMART Moves, including Social Emotional Wellness** - is nationally acclaimed prevention program. The program exposes youth to various activities designed to hone their decision-making and critical-thinking skills, as well as learn how to avoid and/or resist alcohol, tobacco, other drugs and premature sexual activity. Newly added modules include social and emotional health, inclusion, and equity.
- Mental Health & Well-Being** - promote mental health and well-being for all young people, helping them develop the resilience to cope with challenges so they can have a positive quality of life and become well-rounded, healthy adults.

Boys & Girls Club of the Coastal Plain, page 5

•**Street SMART** - educates pre-adolescents about the destructive lifestyles of gangs and develops resistance and refusal skills. It consists of four program areas -gang awareness and prevention, conflict resolution, valuing differences, and peer leadership training.

Good Character & Citizenship:

•**Citizenship and Leadership** - earning and adopting a set of core ethical values, young people build a foundation of character they can draw on throughout their lives, one that will enable them to thrive, succeed and make positive contributions to the world around them.

•**Torch Club** - is a chartered small-group leadership and service club for boys and girls ages 11-13. Torch Club is a powerful vehicle through which Club staff can help meet the special character development needs of younger adolescents at a critical stage in their development. Torch Club members learn to elect officers and work together to implement activities in four areas: service to Club and community, education, health and fitness, and social recreation.

•**Youth of the Year** – Boys & Girls Clubs of America’s premier recognition program is our signature effort to foster a new generation of leaders, fully prepared to live and lead in a diverse, global, and integrated world economy. There is an emphasis on 21st century leadership skills, including goal setting, teamwork, public speaking, and critical thinking, among others.

•**Million Members, Million Hours of Service (MMMHS)** - encourages good character and appreciation for citizenship and provides every Club member with opportunities to serve in year-round Club and community-based volunteer service experiences. BGCA encourages Clubs and provides resources to help them engage every member in at least one hour of service each year.

Noteworthy is the financial impact of the Washington Club being a 21st Century Community Learning Center, which affects the expenses and revenues decrease from the previous year. With income from 21st Century Community Learning Center grant, our revenues and expenses were greater than we anticipate for the upcoming 25-26 year. Now more than ever, Boys & Girls Clubs of the Coastal Plain depends on your investment in the future of our youth.

Completed By: Laquitta Staton, Vice President of Grants & Government Partnerships
Printed Name & Position



Signature & Date

February 14, 2025



BOYS & GIRLS CLUBS
OF THE COASTAL PLAIN

BEAUFORT COUNTY: CELEBRATING OUR IMPACT

MIDYEAR HIGHLIGHTS REPORT (JULY-DECEMBER 2024)



97
YOUTH SERVED,
AGES 6-18

81%
C or above
average on their
1st quarter
report card

70
Benefited from
Power Hour, a
homework
assistance program
sponsored by
TowneBank

51
Bridged the
summer academic
gap by
participating in
Summer Brain
Gain

29
Developed healthy
lifestyle skills
through the Triple
Play Healthy
Habits
program

OUR MISSION:

To enable all young people, especially those who need us most, to reach their full potential as productive, caring, responsible citizens

OUR REACH:



Two Units located in Beaufort County, (Belhaven and Washington) dedicated to serving more than 45 members daily from five schools



**3,023 HEALTHY SNACKS
AND 2,874 HEALTHY
MEALS WERE SERVED**

Sponsored by CACFP and SFSP

THE CLUB EXPERIENCE



Boys & Girls Clubs, designed for ages 6 to 18, offer essential support during afterschool and summer, providing caring role models, a secure and enjoyable environment, and activities to channel youthful energy

OUR IMPACT NUMBERS



Offer help to those in need



Demonstrate emotional self-awareness



Plan to pursue and complete higher education

OUR MEMBERS



46% Female
54% Male



98% Free or Reduced Lunch



79% One-Parent Households



52% Households less than \$25,000

[Facebook.com/bgccp](https://www.facebook.com/bgccp)
 [Instagram.com/bgc_coastalplain](https://www.instagram.com/bgc_coastalplain)
 bgccp.com | (252) 355-2345

GREAT FUTURES START HERE

Beaufort County

NC DPS - Community Programs - County Funding Plan

Available Funds: \$ 185,624 Local Match: \$ 18,562 Rate: 10%

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER	OTIHER	Total	% Non DPS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind	State/ Federal	Funds		
1	4-H Character Education Program	\$3,364	\$336					\$3,700	9%
2	Becoming a Man	\$15,964	\$1,596					\$17,560	9%
3	Cornerstone Families Understanding Nurturing	\$8,000	\$800					\$8,800	9%
4	Helping Youth Pursue Excellence (HYPE)	\$31,865	\$3,187					\$35,052	9%
5	Horizon	\$73,623	\$7,362					\$80,985	9%
6	Pamlico Pals	\$36,269	\$3,627					\$39,896	9%
7	Dream Castles Youth Development	\$12,000	\$1,200					\$13,200	9%
8	JCPC Administration	\$4,539	\$454					\$4,993	9%
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
TOTALS:		\$185,624	\$18,562					\$204,186	9%

The above plan was derived through a planning process by the Beaufort County
 Juvenile Crime Prevention Council and represents the County's Plan for use of these funds in FY 2025-26

Amount of Unencumbered Funds: _____


Amount of funds reverted back to DPS: _____

Discretionary Funds added: _____

check type: initial plan update final

---DPS Use Only---

Reviewed By _____	Area/Chairperson _____	Date _____
Reviewed By <u>Denise Bond</u>	Chairperson _____	Date <u>3.25.25</u>
Verified By _____	Deputy Chairperson _____	Date _____

 13 May 25
 Chairperson, Juvenile Crime Prevention Council (Date)

 Chairperson, Board of County Commissioners (Date)
 or County Finance Officer

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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 along with supporting documentation from the agencies. The spreadsheet shows prior appropriations, current requests, and recommended appropriations for the FY 25-26.

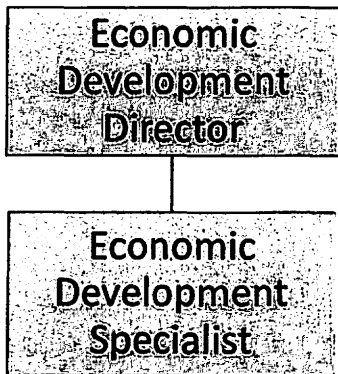
OUTSIDE AGENCIES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Appropriations	\$ 499,339	\$ 596,339	\$ 596,339	\$ 523,339	\$ 501,589

CULTURE,RECREATION,& MISC.

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
AURORA RECREATION	\$4,500	\$4,500	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
BATH RECREATION	6,000	6,000	15,000	15,000	35,000	35,000	35,000	115,000	15,000	15,000
BELHAVEN RECREATION	10,800	10,800	15,000	21,000	21,000	21,000	21,000	25,000	15,000	15,000
CHOCOWINITY RECREATION	7,200	17,200	15,000	39,000	39,000	39,000	39,000	15,000	15,000	15,000
PANTEGO RECREATION	4,950	4,950	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000
WASHINGTON RECREATION	20,000	20,000	25,000	0	20,000	20,000	20,000	1,329,654	20,000	20,000
WASHINGTON PARK RECREATION	1,620	1,620	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
AURORA FOSSIL MUSEUM	2,000	8,000	4,000	4,000	4,000	4,000	4,000	20,000	4,000	4,000
BELHAVEN MEMORIAL MUSEUM	0	1,000	0	0	1,000	1,000	1,000	0	0	0
WASHINGTON SENIOR CENTER	20,000	20,000	20,000	0	20,000	20,000	20,000	364,922	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	20,000
B-H-M LIBRARY	224,352	224,352	228,839	228,839	228,839	228,839	228,839	232,089	228,839	232,089
LITERACY VOLUNTEERS	2,500	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	25,000	20,000	20,000
FOOD BANK OF ALBEMARLE	0	0	0	0	0	0	0	10,000	0	0
CITIZENS ON SOUTHSIDE TOGETHER	2,000	2,000	7,000	3,000	3,000	3,000	3,000	10,000	3,000	3,000
EAGLES WINGS	2,000	2,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
RUTHS HOUSE	2,500	2,500	2,500	2,500	2,500	2,500	2,500	3,000	2,500	2,500
NC ESTUARIUM	15,000	25,000	15,000	15,000	15,000	15,000	15,000	30,000	15,000	15,000
CORNERSTONE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOURISM PROMOTION	6,000	4,150	7,000	3,000	15,000	15,000	15,000	15,000	15,000	15,000
PANTEGO ACADEMY HIST. MUSEUM	1,500	1,500	1,500	1,500	1,500	1,500	1,500	10,000	1,500	1,500
ZION SHELTER	10,000	10,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
HUMANE SOCIETY OF BC	0	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
GREEN LAMP INC	0	0	25,000	25,000	15,000	15,000	15,000	25,000	15,000	15,000
BC PANTEGO COMMUNITY CENTER	0	0	0	0	10,000	10,000	0	0	0	0
EXTRA ORDINARY SPORTS PROGRAM	0	0	0	0	2,000	2,000	2,000	0	0	0
INNER BANKS STEM CENTER	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
AGAPE	25,000	0	0	0	25,000	25,000	25,000	0	25,000	0
OPEN DOOR COMMUNITY	0	0	4,000	14,000	14,000	14,000	14,000	5,000	4,000	4,000
P.S. JONES ALUMNI PARK	0	10,000	0	0	0	0	0	0	0	0
2ND JUDICAL DIST. RECOV. COURT	10,000	10,000	10,000	15,000	15,000	15,000	15,000	25,000	15,000	15,000
BFT/HYDE PTR FOR CHILDREN	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
JOHN A WILKINSON BUILDING	0	10,000	0	0	0	0	0	0	0	0
BATH HIGH SCHOOL PRESERVATION	0	0	0	0	0	0	0	39,900	0	0
TOTAL	\$437,922	\$468,072	\$499,339	\$486,339	\$596,339	\$596,339	\$586,339	\$2,389,065	\$523,339	\$501,589

ECONOMIC DEVELOPMENT

Beaufort County Economic Development with the assistance of the Beaufort County Economic Development Advisory Committee 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; provides grant administration services; 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, social media, print advertising, websites and other media formats; collaborates with business, state, regional and local allies; assists the Beaufort County Committee of 100 to maintain the Skills Center as a training and incubator space for companies looking to locate in Beaufort County.



Susan Squires, Director
 Kaitlyn Sauls, ED Specialist

108 Union Drive
 Washington, North Carolina 27889

Phone: (252) 946-3970
 Email: susan.squires@beaufortedc.com
 Email: kaitlyn.sauls@beaufortedc.com

FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
2	2	2	2	2	2

ECONOMIC DEVELOPMENT	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 176,348	\$ 169,212	\$ 163,212	\$ 153,075	\$ 153,075
Benefits	\$ 53,502	\$ 52,656	\$ 52,656	\$ 54,113	\$ 58,556
Operating	\$ 122,646	\$ 118,500	\$ 124,500	\$ 112,500	\$ 112,500
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 352,496	\$ 340,368	\$ 340,368	\$ 319,688	\$ 324,131

ECONOMIC DEVELOPMENT

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$140,478	\$159,212	\$171,348	\$74,356	\$164,212	\$158,212	\$132,967	\$148,075	\$148,075	\$148,075
SALARIES-OVERTIME	596	0	0	0	0	0	0	0	0	0
TRAVEL ALLOWANCE	4,583	5,000	5,000	3,125	5,000	5,000	5,000	5,000	5,000	5,000
FICA 6.2%	8,776	9,606	10,477	4,781	9,393	9,393	9,393	9,491	9,491	9,491
LOC. GOV. EMP. RETIREMENT	15,831	19,207	22,083	10,135	20,650	20,650	20,650	21,249	21,249	21,249
HOSPITALIZATION-EMPLOYEE	11,683	14,668	13,944	7,758	16,200	16,200	16,200	17,010	17,010	17,010
MEDICARE 1.45%	2,053	2,247	2,450	1,118	2,197	2,197	2,197	2,220	2,220	2,220
LIFE INSURANCE-EMPLOYEE	39	63	63	31	60	60	60	66	66	66
WORKERS COMPENSATION INSURANCE	278	133	126	115	130	130	130	120	120	120
DENTAL EMPLOYEE INSURANCE	0	0	932	466	996	996	996	996	996	996
401(K) EMPLOYER CONTRIBUTION	2,783	3,184	3,427	1,487	3,030	3,030	3,030	2,961	2,961	7,404
ECONOMIC DEVELOP. RECRUITMENT	3,663	14,260	21,100	6,169	20,000	20,000	20,000	20,000	20,000	20,000
PROFESSIONAL SERVICES	0	0	25,225	23,100	25,000	25,000	25,000	25,000	25,000	25,000
CAPITAL OUTLAY-GASB 87	0	72,000	0	0	0	0	0	0	0	0
OFFICE SUPPLIES	1,092	1,327	967	1,035	1,400	1,400	1,400	1,400	1,400	1,400
PROFESSIONAL DEVELOPMENT	433	466	371	0	0	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	3,405	4,540	4,664	870	6,500	6,500	5,200	6,500	6,500	6,500
TELEPHONE	5,200	4,770	4,587	1,859	4,000	4,000	3,750	4,000	3,200	3,200
POSTAGE	0	36	67	73	100	100	100	100	100	100
PRINTING	100	0	170	365	500	500	500	500	500	500
MAINTENANCE-INDUSTRIAL PARK	909	0	0	0	0	0	0	0	0	0
ADVERTISING/PROMOTIONS	5,360	4,563	763	711	1,000	1,000	1,000	1,000	1,000	1,000
COMPUTER SOFTWARE/SUPPORT	205	3,995	12,291	5,898	15,000	15,000	15,000	15,000	15,000	15,000
TEMPORARY EMP.SERVICES	10,466	0	0	0	0	0	0	0	0	0
EQUIPMENT PURCHASE	0	3,925	3,782	0	0	0	0	0	0	0
CONTRACT SERVICES	25,176	33,298	10,448	8,322	8,000	14,000	14,000	14,000	12,500	12,500
DUES & SUBSCRIPTIONS	1,649	1,063	1,014	680	2,000	2,000	1,500	2,000	2,000	2,000
SKILLS CENTER - RENT	21,708	23,708	26,471	16,000	28,000	28,000	28,000	28,000	21,300	21,300
SKILLS CENTER - MAINTENANCE	13,453	14,550	5,500	0	0	0	0	0	0	0
SKILLS CENTER - UTILITIES	16,499	15,767	5,225	2,097	7,000	7,000	5,500	6,000	4,000	4,000
TOTAL	\$ 296,416	\$ 411,590	\$ 352,496	\$ 170,552	\$ 340,368	\$ 340,368	\$ 311,573	\$ 330,688	\$ 319,688	\$ 324,131

INSPECTIONS/PLANNING

The Inspections/Planning Department is comprised of County Planning and Building Inspections. The Department 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. The Building inspection staff is also in charge of enforcing the Beaufort County Flood Prevention Ordinance.

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

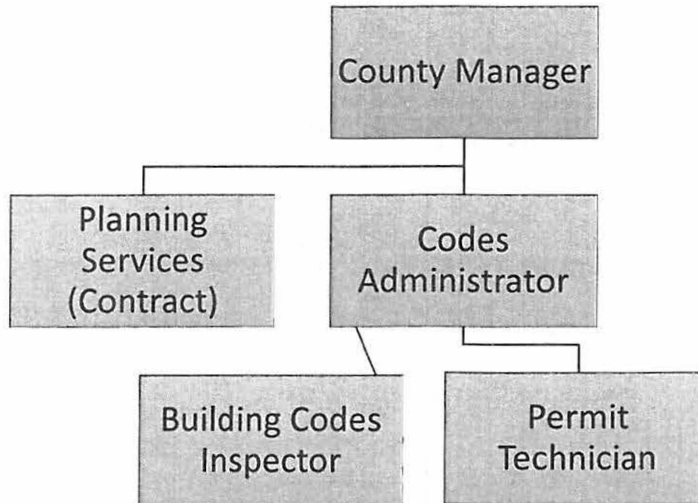
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FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
3	3	3	3	3	3

INSPECTIONS / PLANNING	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 170,729	\$ 178,866	\$ 178,866	\$ 177,809	\$ 177,809
Benefits	\$ 63,438	\$ 68,073	\$ 68,073	\$ 70,287	\$ 73,512
Operating	\$ 111,555	\$ 124,080	\$ 124,080	\$ 128,995	\$ 128,995
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 345,722	\$ 371,019	\$ 371,019	\$ 377,091	\$ 380,316

INSPECTIONS/PLANNING

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$143,308	\$147,111	\$170,729	\$91,593	\$178,866	\$178,866	\$177,809	\$177,809	\$177,809	\$177,809
FICA 6.2%	8,073	8,449	10,105	5,133	11,090	11,090	11,024	11,024	11,024	11,024
LOC. GOV. EMP. RETIREMENT	15,966	17,883	22,456	12,040	24,379	24,379	25,516	25,516	25,516	25,516
HOSPITALIZATION-EMPLOYEE	21,438	22,002	22,940	13,154	24,300	24,300	25,515	25,515	25,515	25,515
MEDICARE 1.45%	1,888	1,976	2,363	1,201	2,594	2,594	2,578	2,578	2,578	2,578
LIFE INSURANCE-EMPLOYEE	89	94	98	51	90	90	99	99	99	99
WORKERS COMPENSATION INSURANCE	417	571	538	494	549	549	549	505	505	505
DENTAL EMPLOYEE INSURANCE	0	0	1,459	669	1,494	1,494	1,494	1,494	1,494	1,494
401(K) EMPLOYER CONTRIBUTION	2,791	2,942	3,480	1,767	3,577	3,577	3,556	3,556	3,556	6,781
PROFESSIONAL SERVICES	8,813	8,309	5,000	3,271	10,000	10,000	10,000	10,000	10,000	10,000
PROF SERV MIDEAST PLANNING	60,000	48,915	60,000	60,000	60,000	60,000	61,200	62,915	62,915	62,915
UNIFORMS	285	257	564	196	800	800	800	800	800	800
OFFICE SUPPLIES	852	1,446	1,044	451	1,500	1,500	1,500	1,500	1,500	1,500
PROFESSIONAL DEVELOPMENT	936	1,682	95	537	2,000	2,000	2,000	2,000	2,000	2,000
VEHICLE FUEL	7,018	7,890	6,417	2,930	9,500	9,500	9,500	9,500	9,500	9,500
TELEPHONE	2,638	2,198	3,574	1,558	2,600	2,600	2,600	2,600	2,600	2,600
MAINT/REPAIR-VEHICLE	3,563	1,445	5,049	616	2,000	2,000	2,000	2,000	2,000	2,000
COMPUTER SOFTWARE/SUPPORT	9,955	15,711	10,723	10,000	10,000	10,000	10,000	15,000	15,000	15,000
LEGAL ADVERTISING	0	900	0	0	0	0	0	0	0	0
CONTRACT SERVICES	7,366	7,964	4,668	2,473	7,500	7,500	7,500	4,500	4,500	4,500
DUES & SUBSCRIPTIONS	0	30	0	0	180	180	180	180	180	180
MID-EAST COMMISSION	0	1,750	0	0	0	0	0	0	0	0
B.C.ROAD SIGN MAINTENANCE	14,987	5,595	14,422	18,000	18,000	18,000	18,000	18,000	18,000	18,000
CAPITAL OUTLAY-VEHICLES	0	25,510	0	0	0	0	0	0	0	0
TOTAL	\$310,382	\$330,628	\$345,722	\$226,133	\$371,019	\$371,019	\$373,420	\$377,091	\$377,091	\$380,316

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:

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.

Dr. Matthew Cheeseman, Superintendent
Mr. TW Allen, Chairman of the Board

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

Phone: (252) 946-6593

BEAUFORT COUNTY SCHOOL SYSTEM	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Current Expense	\$ 15,578,493	\$ 16,139,320	\$ 16,139,320	\$ 16,139,320	\$ 16,214,703
Capital Outlay - Cash	\$ 2,241,999	\$ 2,322,710	\$ 2,572,710	\$ 2,322,710	\$ 2,247,327
SRO Funding	\$ 603,600	\$ -	\$ -	\$ -	\$ -
Totals	\$ 18,424,092	\$ 18,462,030	\$ 18,712,030	\$ 18,462,030	\$ 18,462,030

BEAUFORT COUNTY PUBLIC SCHOOLS

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
CURRENT EXPENSE	\$14,587,140	\$14,587,140	\$15,578,493	\$10,759,547	\$16,139,320	\$16,139,320	\$16,139,320	\$21,913,005	\$16,139,320	\$16,214,703
SRO FUNDING	345,349	603,600	603,600	0	0	0	0	0	0	0
CAPITAL OUTLAY	1,115,695	2,223,702	2,241,999	1,798,473	2,322,710	2,572,710	2,572,710	7,900,000	2,322,710	2,247,327
TOTAL	\$16,048,184	\$17,414,442	\$18,424,092	\$12,558,020	\$18,462,030	\$18,712,030	\$18,712,030	\$29,813,005	\$18,462,030	\$18,462,030

**BEAUFORT COUNTY SCHOOLS
2025-2026 CAPITAL OUTLAY REQUEST DRAFT 05.06.2025**

CHOCOWINITY PRIMARY SCHOOL

	Capital Project Itemized List	Description	Amount	Comments
1	Student Bathroom Upgrade in 300 hallway	Countertops, sinks, faucets, upgrade	\$6,000	
2	Cafeteria tables	17 tables/seating 12 students : total seating appx. 110 students at a time appx. \$2000.00 each	\$34,000	
3	Gutter drainage enhancements	Cafeteria roof drains onto awning; ground unlevel, water has nowhere to drain	\$50,000	
4	Stovetop in cafeteria	School nutrition need	\$5,000	
			\$95,000	

CHOCOWINITY MIDDLE SCHOOL

5	Cafeteria Tables	Old ones are not made for bigger students	\$40,000	
6	Paint	Walls, ceilings and Locker rooms in the Gym	\$10,000	
7	Carpet	AP Office, not including closet	\$2,500	
8	Wood Laminate flooring	Front office	\$2,500	
9	Motors	For bleachers in the Gym	\$65,000	
10	Motors	Basketball goals	\$20,000	
11	Classroom furniture	All classrooms	\$25,000	
12	Security Cameras	Back of 300 Hall viewing basketball court, Back of House viewing front and side of 300 Hall	\$7,500	Safety & Security Funding
			\$172,500	

SOUTHSIDE HIGH SCHOOL

13	Tennis court resurface	Resurface/repair of cracks, repaint as needed	\$80,000	
14	Tile repair	Miscellaneous hallway tile repair (spots)	\$5,000	
15	Turf Tank	Robotic athletic field painter, hardware/software contract	\$12,500	
16	Parking lot addition	Admin parking lot addition	\$60,000	
			\$157,500	

S. W. SNOWDEN ELEMENTARY SCHOOL

17	HVC Heat/Air System	Middle school building		Hold until BoE Decision
18	carpet cleaning	Primary classrooms		Hold until BoE Decision
19	Paint	Bottom half of the primary building hallway		Hold until BoE Decision
20	Paint	Entrance walls to the bathrooms in primary building		Hold until BoE Decision
21	Carpet	New carpet in main office and kitchen area		Hold until BoE Decision
			\$0	

EASTERN ELEMENTARY SCHOOL

		No requests at this time	\$0	
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JOHN C. TAYLOR ELEMENTARY SCHOOL

22	Keypad	300 building and outside gym door	\$2,500	
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23	Bathroom stall inserts	Dark color	\$5,000	
24	Window tint	Darker tint needed for bathroom windows	\$1,500	
25	Benches	Seating for carpool line	\$7,000	
26	Pest control	Needed through entire building on regular basis	\$2,000	
			\$18,000	
JOHN SMALL ELEMENTARY SCHOOL				
27	Paint	Various sites on campus	\$25,000	
28	Sound system	for the Gym/Cafeteria to replace portable sound system	\$30,000	
29	Entry Mats	Personalized mats for the Front Door and Bus Door	\$1,500	
30	Punch codes on doors	Currently do not have swipe access using punch systems that are worn and do not work consistently	\$5,000	
			\$61,500	
P. S. JONES MIDDLE SCHOOL				
31	Bleacher seats	Replace broken and mismatched seats	\$50,000	
32	Replace gym floor	Replace gym floor	\$190,000	
33	Paint	Repainting of gym walls	\$25,000	
34	Sound Panels	Music room and band	\$36,000	
35	Tile Installation	Carpet removed and tile installed in Nurse's office due to pathogens and germs collecting in carpet	\$3,000	

			\$304,000	
WASHINGTON HIGH SCHOOL				
36	Speaker System	Gym/Cafeteria to replace portable sound system	\$30,000	NC Lottery R/R
37	Chemistry Classroom	Renovate two additional classrooms in the science hall	\$325,000	
38	Tile replacement	South Cafeteria W		maintenance repair
39	FOBS/ Camera	For BCCC students, check-in at 2 doors for daily monitoring. Doors to be open at key times in the day for student entry.	\$5,000	
40	Window blinds	Replace blinds in classrooms @\$204.00 per window		Using current capital money from 24-*25
41	Furniture	Front office furniture/chairs conference room	\$10,000	current 24-25 capital
42	Sidewalk to Boat Building	Concrete walkway from Main building to Boat building	\$5,000	
43	Fire Retardant Auditorium Curtains	This occurs on rotating basis and is due this year	\$80,000	inspect every 3 to 5 years
44	Paint	Hallways/classrooms	\$90,000	
			\$545,000	
NORTHEAST ELEMENTARY SCHOOL				
45	Outside tables for middle school	For middle school students to use while eating lunch outside	\$6,500	
46	Parking area rock	Parking area behind the school for Baseball and Softball games and school events.	\$5,000	
47	Pothole repair	Pot holes need to be filled in driveway and parking lot	\$15,000	
48	Radios	Replace three radios that no longer work for safety and security	\$2,500	

49	Ceiling repair	Room D005, D003 and E006. Ceiling leaking.	\$15,000	current capital
50	Furniture	Desks, tables, and chairs for classrooms.	\$10,000	
51	Flagpole	Baseball and Softball fields. American flag needs to be displayed while playing the National Anthem	\$3,000	
52	Swing replacements	Broken chains and seats need to be replaced on the 2-5 playground	\$2,000	
53	Curbside Painting	Painting around curbside of the parking lot needs repainting due to fading	\$4,000	
54	Hook up for washing machine and dryer	Requesting a washing machine and dryer hook up.	\$3,000	
			\$66,000	
BATH ELEMENTARY SCHOOL				
55	Roof	Kindergarten wing	\$80,000	
56	Student desks	Two classrooms	\$10,000	
57	Countertops	Kindergarten classroom	\$9,000	
58	Security Cameras	Three cameras	\$7,500	
59	Wet Vac and Battery Blower		\$1,500	
			\$103,000	
NORTHSIDE HIGH SCHOOL				
60	Window tinting	Upstairs exterior large windows	\$10,000	
61	Paint	Needed for all areas of the bldg. and outside bldgs.	\$5,000	

62	Painting	Ceilings and floors in the gym	\$50,000	
63	Sound system	To replace the old one in the auditorium	\$100,000	
64	Bleachers	Replacement of bleachers in Gym	\$225,000	
65	Paving	Parking lots for staff and buses	\$500,000	
			\$890,000	
TRANSPORTATION				
66	3- 72 Passenger Activity Busses	Replace three current busses that are over 20 years old. Appx. \$150K per bus	\$450,000	
67	Service Truck	Transportation to replace coninuing aging fleet. Appx. \$60K	\$60,000	
68	Retaining wall maintenance	Repair retaining wall around bulk fuel tanks that are damaged. Maintenance estimates \$10K	\$10,000	
69	Small roll up garage door and/or windows	Installed in the tire bay by the outside lift for air ventilation in the summer. Maintenance estimates \$101	\$10,000	
70	Shop tools and equipment upgrade	Automotive scanner, tire pressure monitoring equipment, update bumper jacks and jack stands, work benches, vices and tool boxes for the shop	\$60,000	
			\$590,000	
MAINTENANCE				
71	1 Van and 1 Pickup Truck	Replacement	\$150,000	
72	Shelter - Open	Maintenance	\$80,000	
73	Utility Trailer	Maintenance	\$3,000	
			\$233,000	

MAINTENANCE-SPECIFIC SCHOOL-SITE

74	HVAC insulation - NHS	Phase 2	\$140,000	
75	WHS gym roof	Replacement	\$175,000	
76	BES Kindergarden Bldg Roof	Replacement	\$80,000	
77	JCT roof - Admin. Section	Replacement	\$175,000	
78	PSJ/JSS	Platforms-electrical rooms	\$30,000	
79	WHS Light Upgrade	Interior Lights - LED	\$150,000	
80	SHS Boiler Replacement	Boiler replacement	\$350,000	
81	District Wide HVAC	HVAC	\$350,000	
			\$1,450,000	

MAINTENANCE-DISTRICT WIDE IMPROVEMENT

82	Custodial Equipment Replacement	District Wide	\$25,000	
83	Asphalt (Pothole Repairs)	District Wide	\$50,000	
84	Lighting (LED Upgrade)	District Wide	\$50,000	
85	Plumbing (Fixture Upgrade)	District Wide	\$30,000	
86	HVAC (Unit Replacement)	District Wide	\$40,000	
87	Roof (Major Repairs)	District Wide	\$30,000	

			\$225,000	
SCHOOL NUTRITION				
88	New roof, new carpet, ceiling repair, mold mitigation	School Nutrition Office	\$20,000	
89	Kitchen Repainted	Bath Elementary School	\$10,000	
90	Roof	Over external freezer at Bath Elementary School (not completed 2 years ago)	\$12,000	rollover capital
91	Double Convection Steamer	P.S. Jones	\$30,000	
92	Stove Top	Chocowinity Primary School	\$5,000	
93	new trailer freezer unit	School Nutrition Delivery	\$35,000	
			\$112,000	
TECHNOLOGY				
94	Technology	Annual Budget	\$650,000	
			\$650,000	
ATHLETICS				
		Northside High School		
95	Field House	Projected \$1.5 million project		Potential GA or Grant Funding
96	Baseball and Softball Fence	Backstop fencing for Baseball and Softball Field	\$40,000	
97	Track Resurfacing	Resurface/replace/repair	\$180,000	listed on school request

98	Pest control spraying	All athletic fields 3x per year	\$6,500	
99	Field paint machine	Athletic fields, all outside sports	\$8,000	
100	Field drag machine	All fields, to replace old machine	\$16,000	
101	Huddle package	All sports	\$12,000	
102	Wrestling mat	For expanding program	\$14,000	
103	High jump mat	To replace old one that is no longer useable	\$13,000	
104	Track hurdles	200 needed at \$200/each	\$10,000	
105	Sound system	Football field	\$25,000	
106	Sound system	Baseball field	\$15,000	
107	Sub speakers	Inside Gymnasium	\$10,000	
108	Track repair	New track surface	\$180,000	
			\$529,500	
		Southside High School		
109	Track resurface	Resurface/replace/repair	\$180,000	
110	Irrigation and Plumbing for football and soccer field		\$35,000	
111	Weightroom floor mats and 8 racks		\$10,000	
112	Basketball scoreboards		\$4,000	

113	Pressbox flooring and door		\$3,000	
114	Storage for softball		\$5,000	
115	FG Post (need equipment)		\$25,000	
			\$262,000	
		Washington High School		
116	Bathrooms at softball field		\$60,000	
117	Tennis Court resurfaced		\$125,000	
118	New LED lights starting with softball field, baseball field, and tennis courts		\$150,000	to \$350000
119	Washer/Dryer at Football Field house		\$35,000	
120	Resurfacing the weight room above the gym floor		\$20,000	
			\$155,000	
		Bath Elementary School		
121	Electric Basketball Goals		\$3,500	per goal
122	New Basketball Scoreboard		\$4,000	
123	New Softball Scoreboard		\$6,500	
124	Sound System for our press box on our Football Field		\$15,000	
125	Another set of bleachers for Football Field		\$35,000	

			\$64,000	
		Chocowinity Middle School		
126	Spraying	Athletic fields	\$2,500	
127	sound system on athletic fields (football, softball, baseball)		\$25,000	
128	Roll up windows in concession stands and press boxes (football, softball, baseball)		\$20,000	
129	Mower shed replaced		\$10,000	
			\$57,500	
		Northeast Elementary School		
130	New gym floor	Refinish gym floor	\$35,000	
131	Bleachers power washed		\$2,500	
132	Goal posts need to be scraped and painted		\$2,000	
133	Field lights need to be replaced		\$150,000	
			\$189,500	
		P.S. Jones Middle School		
134	Install field lights on all fields		\$600,000	
135	Press box for football and soccer with storage		\$90,000	
136	Sound system for outside fields for safety reasons		\$25,000	

			\$715,000	
		S.W. Snowden Elementary School		
137	Trophy case in gym lobby			Hold until BoE Decision
138	Clean out locker rooms, clean tile walls and paint, fix plumbing for locker room bathroom use			Hold until BoE Decision
139	Padded folded chairs with SWS logo (30-40)			Hold until BoE Decision
140	Gym floor bubbling slightly in some areas			Hold until BoE Decision
			\$0	
SAFETY & SECURITY				
141	Annual Budget Allotment		\$250,000	
			\$250,000	
BUDGET INFORMATION				
		Capital Outlay Budget SY25	\$7,900,000	
		Budget Projections (Over/Under)	\$0	

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. 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

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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Current Expense	\$ 3,093,310	\$ 3,285,488	\$ 3,285,488	\$ 3,448,449	\$ 3,448,449
Capital Outlay - Cash	\$ 294,000	\$ 819,500	\$ 819,500	\$ 528,500	\$ 528,500
Totals	\$ 3,387,310	\$ 4,104,988	\$ 4,104,988	\$ 3,976,949	\$ 3,976,949

COMMUNITY COLLEGE

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
CURRENT EXPENSE	\$2,794,143	\$2,917,912	\$3,093,310	\$2,190,325	\$3,285,488	\$3,285,488	\$3,285,488	\$3,448,449	\$3,448,449	\$3,448,449
CAPITAL OUTLAY	706,000	279,000	294,000	546,333	819,500	819,500	819,500	528,500	528,500	528,500
TOTAL	\$3,500,143	\$3,196,912	\$3,387,310	\$2,736,659	\$4,104,988	\$4,104,988	\$4,104,988	\$3,976,949	\$3,976,949	\$3,976,949

Beaufort County Community College

County Budget Request for Fiscal Year 2026

Summary with Prior Year Approved Budgets:

FY	Current	Capital	Total	Variance	Percent Change
2023	\$ 2,917,912	\$ 279,000	\$ 3,196,912	\$ (303,231)	-8.7%
2024	\$ 3,093,310	\$ 294,000	\$ 3,387,310	\$ 190,398	6.0%
2025	\$ 3,285,488	\$ 819,500	\$ 4,104,988	\$ 717,678	21.2%
2026	\$ 3,448,449	\$ 528,500	\$ 3,976,949	\$ (128,039)	-3.1%

- We are requesting a 3.1% decrease or \$128,039 less than our previous year's approved budget. The decrease is associated with requesting a \$162,961 increase in current expenses and a \$291,000 decrease in capital expenses.
- A more detailed breakdown of this projection is shown on the next three pages.

Current Expense Budget Request

	2025 Request	2026 Request	Variance	Percent Change
Salaries and Benefits	\$1,870,938	\$1,974,399	\$103,461	5.53%
Contracted Services and Insurance	\$283,500	\$316,500	\$33,000	11.64%
Utilities	\$578,700	\$602,200	\$23,500	4.06%
Supplies	\$192,000	\$195,000	\$3,000	1.56%
Repairs to Facilities	\$234,000	\$234,000	\$0	0.00%
Miscellaneous	\$126,350	\$126,350	\$0	0.00%
Total	\$3,285,488	\$3,448,449	\$162,961	4.96%

Breakdown of the Request:

- The increase in salaries is attributed to a 3.0% increase in COLA and associated benefits for 2026. We do not know what the State COLA, health insurance, or retirement rates will be for FY 2026 at this time. We calculated the personnel budget with 2025 rates. The employer portion for health insurance for 2025 is currently \$8,095 per employee and the retirement rate is currently set at 25.02%. We added one custodian position to assist with the increased floor space for the UAS Drone and Boat Building facilities. This position will also help cover the Skilled Trades Center once it is completed.
- The increase in supplies is due to across-the-board increases in material costs due to inflation.
- The increase in utilities is due to adding the UAS Drone facility, the anticipated Aurora, and Skilled Trades facilities.
- The increase in contracted services is due to across-the-board increases in property and liability insurance.

Capital Expense Budget Request

	2025 Request	2026 Request	Variance	Percent Change
Alterations, Add. & Improvements to Buildings				
Major	\$500,000	\$197,000	-\$303,000	-60.60%
Minor	\$184,000	\$144,000	-\$40,000	-21.74%
Land and Land Improvements	\$0	\$0	\$0	
Maintenance Equipment	\$62,500	\$72,500	\$10,000	16.00%
Adm. & Communications Equipment	\$3,000	\$43,000	\$40,000	1333.33%
Motor Vehicles	\$70,000	\$72,000	\$2,000	2.86%
Total	\$819,500	\$528,500	(\$291,000)	-35.51%

Breakdown of the Request: We are requesting minor maintenance items in the amount of \$144,000 and \$197,000 of major capital projects for FY 2026.

The major capital item: Early College High School (B-10) Roof Replacement - \$197,000

Minor maintenance items include:

- General roof maintenance - \$81,000
- HVAC Controls Upgrade - \$30,000
- B4 Machine Shop Floor - \$21,000
- Classroom Upgrades - \$12,000 Modify classroom layout in computer labs for collaborative learning; cover cost of electrical and data cable modifications.

Revision Date: February 10, 2025

Maintenance equipment items include:

- Minor Equipment - \$30,000.
Includes miscellaneous equipment for maintenance and general facilities...mowers, weed eaters, trimmers, vacuums, floor machines, tools, white boards, blinds, fire extinguishers, etc.
- Maintenance Equipment - \$42,500.
(Manlift - \$35,000/Refurbish Dumpsters - \$7,500).

Communications Equipment includes:

- Voice over Internet Protocol Communications System hardware - \$3,000.
- Update police radios to maintain both internal and external communications \$40,000.

Motor Vehicles include:

- Replace worn vehicles - \$72,000.
Replace 2016 Dodge Charger for Police Department - \$16,000
Replace 2015 Chevrolet Impala for General TMP - \$27,500
Replace 2004 Chevrolet Truck Silverado for General TMP- \$27,500

BEAUFORT COUNTY SHERIFF'S OFFICE

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

Scott Hammonds, Sheriff
Gary Brown, Chief Deputy

Beaufort County Sheriff's Office
210 N. Market Street
Washington, NC 27889

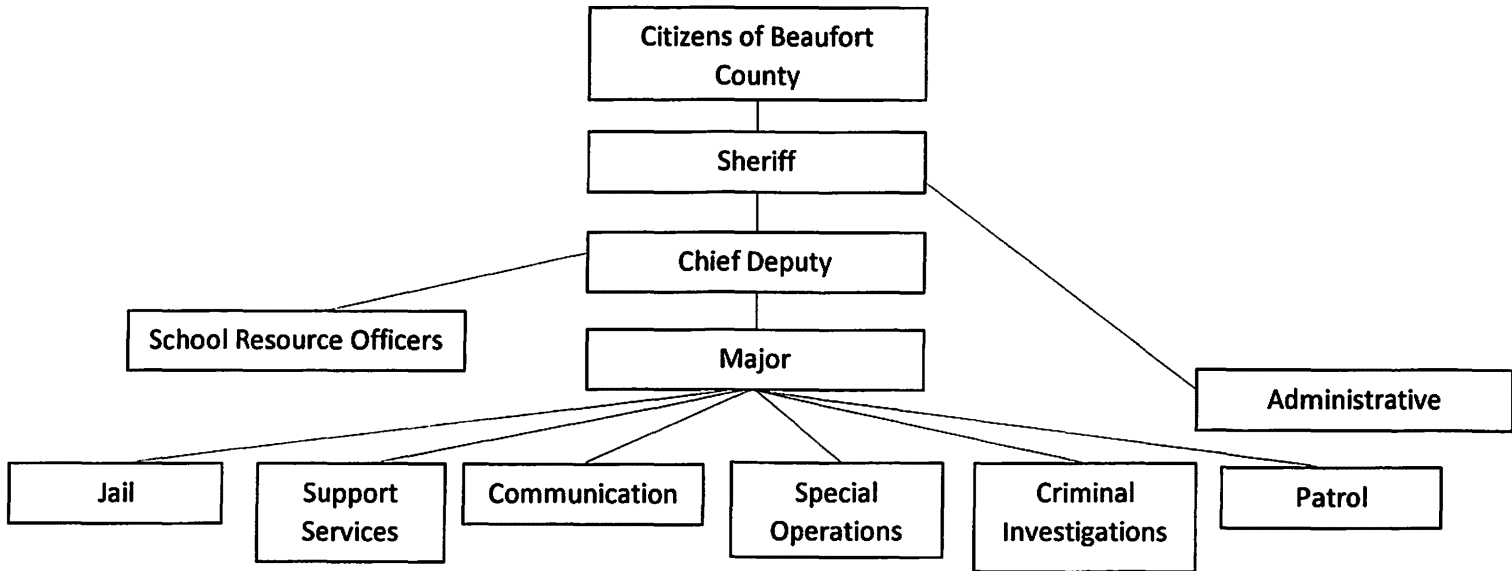
Phone: (252)946-7111

Fax: (252)946-0993

Email: info@beaufortcountync.gov

Our Mission:

The Beaufort County Sheriff's Office members shall dedicate themselves to professionalism to the citizens and residents of Beaufort County. We will perform our duties ethically and strive to bridge trust to provide the greatest quality of protection to every resident. The office of the Sheriff will respond to unrest, to gain order and a peaceful outcome. We will investigate crimes, perform security within the courts, and maintain security of the county Jail. The Sheriff will process and serve civil papers ordered by the courts.



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
94	96	97	109	109	109

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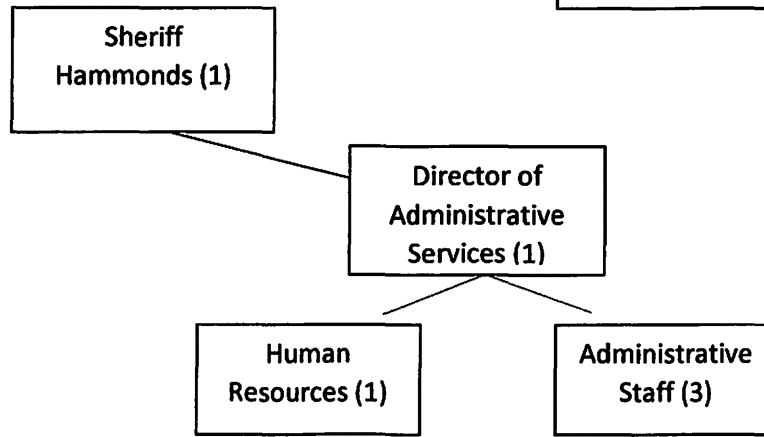
BEAUFORT COUNTY SHERIFF'S OFFICE – ADMINISTRATIVE AND OPERATIONS

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, Criminal Investigations, Support Services, and Special Operations make up this section.

Scott Hammonds, Sheriff
Gary Brown, Chief Deputy

Beaufort County Sheriff's Office
210 N. Market Street
Washington, NC 27889

Phone: (252)946-7111
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SHERIFF	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 3,652,642	\$ 4,451,660	\$ 4,446,160	\$ 4,703,064	\$ 4,703,064
Benefits	\$ 1,493,849	\$ 1,980,596	\$ 1,980,596	\$ 2,160,303	\$ 2,162,614
Operating	\$ 1,580,447	\$ 1,602,876	\$ 1,608,376	\$ 1,683,163	\$ 1,683,163
Capital	\$ 712,029	\$ 500,418	\$ 569,164	\$ 600,000	\$ 600,000
Totals	\$ 7,438,967	\$ 8,535,550	\$ 8,604,296	\$ 9,146,530	\$ 9,148,841

SHERIFF

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
SALARIES	\$558,831	\$2,922,425	\$3,284,904	\$2,254,018	\$4,165,479	\$4,159,979	\$4,159,979	\$4,416,883	\$4,416,883	\$4,416,883
SALARIES-OVERTIME	242,621	335,925	364,705	317,491	258,750	258,750	258,750	258,750	258,750	258,750
SALARIES-PART TIME	5,375	10,698	3,032	16,531	27,431	27,431	27,431	27,431	27,431	27,431
LEO SEPARATION ALLOWANCE	61,562	59,439	75,077	63,772	88,448	88,448	88,448	117,288	117,288	117,288
401(K) 5% LEO EMPLR SUPP. RET.	137,280	147,761	163,723	117,804	203,600	203,600	203,600	217,042	217,042	217,042
SHERIFF'S SUPPLEMENTAL PENSION	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000
FICA 6.2%	50,631	196,424	221,638	158,797	283,615	283,615	283,615	298,862	298,862	298,862
LOC. GOV. EMP. RETIREMENT	32,464	36,142	48,376	30,836	52,689	52,689	52,689	48,043	48,043	48,043
RETIREMENT-LEO 4.78% LOC. GOV.	332,093	385,891	460,442	354,356	612,428	612,428	612,428	698,875	698,875	698,875
HOSPITALIZATION-EMPLOYEE	97,371	352,586	410,757	296,809	591,300	591,300	591,300	629,370	629,370	629,370
MEDICARE 1.45%	11,853	45,938	51,834	37,138	66,329	66,329	66,329	69,895	69,895	69,895
LIFE INSURANCE-EMPLOYEE	391	1,530	1,710	1,159	2,160	2,160	2,160	2,376	2,376	2,376
WORKERS COMPENSATION INSURANCE	77,364	32,745	30,822	30,300	31,440	31,440	31,440	31,000	31,000	31,000
DENTAL EMPLOYEE INSURANCE	0	0	21,967	13,922	35,856	35,856	35,856	35,856	35,856	35,856
401(K) EMPLOYER CONTRIBUTION	5,672	5,950	7,503	4,452	7,731	7,731	7,731	6,696	6,696	9,007
ELECTRONIC HOUSE ARREST	20,115	12,408	14,436	9,816	27,000	27,000	27,000	20,000	20,000	20,000
CAPITAL OUTLAY-GASB 87	177,191	0	9,988	0	0	0	0	0	0	0
CAPITAL OUTLAY-GASB 96	0	34,000	0	0	0	0	0	0	0	0
UNIFORMS	40,068	88,359	137,316	81,436	93,441	93,441	93,441	106,260	106,260	106,260
EDUCATION/PROMOTION	1,258	4,259	6,727	6,682	7,127	7,127	7,127	10,127	10,127	10,127
VEHICLE TAGS (RENEW/REPLACE)	174	60	6	0	174	174	174	228	228	228
OFFICE SUPPLIES	18,003	31,803	24,437	16,374	28,550	28,550	28,550	33,500	33,500	33,500
BENEVOLENT DONATIONS-EXPENSE	6,452	3,580	6,954	6,461	0	0	0	0	0	0
LAW ENFORCEMENT SUPPLIES	37,970	46,950	28,821	35,805	52,058	52,058	52,058	60,933	60,933	60,933
PROFESSIONAL DEVELOPMENT	40,608	36,072	71,275	12,193	48,137	48,137	48,137	107,047	107,047	107,047
TRAVEL-FUEL	216,099	232,653	225,111	108,572	230,000	230,000	230,000	260,000	260,000	260,000
TELEPHONE	66,477	98,534	105,736	56,973	114,650	114,650	114,650	88,650	88,650	88,650
POSTAGE	1,007	760	884	160	3,500	3,500	3,500	3,500	3,500	3,500
PRINTING	1,020	57	2,974	1,204	1,600	1,600	1,600	1,600	1,600	1,600
MAINT/REPAIR-EQUIPMENT	6,324	1,831	9,661	9,514	5,500	11,000	11,000	18,000	18,000	18,000
MAINT/REPAIR-VEHICLE	153,602	168,892	214,510	114,150	218,500	218,500	218,500	222,000	222,000	222,000
ADVERTISING	1,310	956	536	268	2,000	2,000	2,000	2,000	2,000	2,000
COMPUTER SOFTWARE/SUPPORT	172,596	170,809	166,754	148,882	163,749	163,749	163,749	176,183	176,183	176,183
FITNESS INCENTIVE	12,112	11,936	0	0	0	0	0	0	0	0
LAW ENFORCEMENT INFORMATION	84,261	171,075	101,872	87,842	121,238	121,238	121,238	123,268	123,268	123,268
EQUIPMENT PURCHASE	90,858	124,842	334,755	212,229	294,999	294,999	294,999	235,444	235,444	235,444
STORAGE RENT	47,782	60,586	58,873	50,400	66,000	66,000	66,000	67,300	67,300	67,300
RENTAL EQUIPMENT	25,722	25,983	31,344	15,812	42,880	42,880	42,880	42,880	42,880	42,880
CONTRACT SERVICES	1,811	12,508	35,399	57,088	69,355	69,355	69,355	92,885	92,885	92,885
INSURANCE AND BONDS	1,000	0	0	0	10,000	10,000	10,000	10,000	10,000	10,000
DUES & SUBSCRIPTIONS	1,247	893	2,066	50	2,418	2,418	2,418	1,358	1,358	1,358
CAPITAL OUTLAY-EQUIPMENT	191,034	23,814	0	0	0	0	0	0	0	0
CAPITAL OUTLAY-VEHICLES	164,248	349,186	702,042	441,230	500,418	569,164	569,164	762,018	600,000	600,000
TOTAL	\$3,193,858	\$6,246,261	\$7,438,967	\$5,170,525	\$8,535,550	\$8,604,296	\$8,604,296	\$9,308,548	\$9,146,530	\$9,148,841

BEAUFORT COUNTY 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 a necessary element of the local criminal justice system.

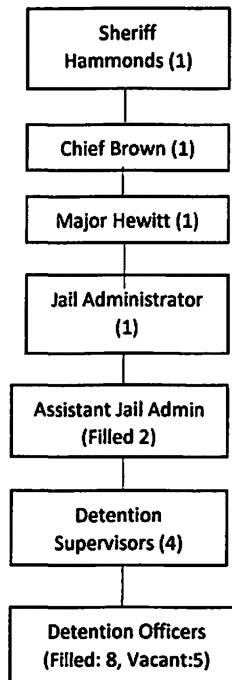
Scott Hammonds, Sheriff
 Gary Brown, Chief Deputy
 Jeremy Hewitt, Major

Beaufort County Sheriff’s Office
 210 N. Market Street
 Washington, NC 27889

Phone: (252)946-7111
 Fax: (252)946-0993
 Email: info@beaufortcountync.gov

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.



JAIL	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 1,000,442	\$ 1,160,228	\$ 1,160,228	\$ 1,182,336	\$ 1,182,336
Benefits	\$ 355,850	\$ 449,467	\$ 449,467	\$ 469,296	\$ 498,796
Operating	\$ 1,521,040	\$ 1,524,344	\$ 1,524,344	\$ 1,499,843	\$ 1,499,843
Capital	\$ 270	\$ 500	\$ 500	\$ 500	\$ 500
Totals	\$ 2,877,603	\$ 3,134,539	\$ 3,134,539	\$ 3,151,975	\$ 3,181,475

JAIL

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$84,122	\$792,741	\$865,312	\$548,398	\$1,029,297	\$1,029,297	\$1,029,297	\$1,051,405	\$1,051,405	\$1,051,405
SALARIES-OVERTIME	84,685	120,745	119,566	89,305	103,500	103,500	103,500	103,500	103,500	103,500
SALARIES-PART TIME	15,434	12,860	15,565	15,384	27,431	27,431	27,431	27,431	27,431	27,431
LEO SEPARATION	2,073	2,371	0	0	0	0	0	0	0	0
FICA 6.2%	11,049	53,975	59,252	39,106	71,944	71,944	71,944	73,305	73,305	73,305
LOC. GOV. EMP. RETIREMENT	83,876	105,262	126,974	86,910	154,421	154,421	154,421	165,729	165,729	165,729
RETIREMENT-LEO 4.78% LOC. GOV.	5,033	6,183	0	0	0	0	0	0	0	0
HOSPITALIZATION-EMPLOYEE	27,687	114,083	123,020	78,249	162,000	162,000	162,000	170,100	170,100	170,100
MEDICARE 1.45%	2,584	12,623	13,858	9,146	16,826	16,826	16,826	17,144	17,144	17,144
LIFE INSURANCE-EMPLOYEE	107	482	530	332	600	600	600	660	660	660
WORKERS COMPENSATION INSURANCE	28,257	8,775	8,260	9,082	11,057	11,057	11,057	11,057	9,300	9,300
DENTAL EMPLOYEE INSURANCE	0	0	6,687	3,648	9,960	9,960	9,960	9,960	9,960	9,960
401(K) EMPLOYER CONTRIBUTION	12,513	14,893	17,270	10,250	22,659	22,659	22,659	23,098	23,098	52,598
PROFESSIONAL SERVICE-MEDICAL	887	0	379,324	0	400,000	400,000	400,000	379,324	379,324	379,324
INMATE PRESCRIPTIONS	35,047	30,996	46,020	13,113	50,000	50,000	50,000	50,000	50,000	50,000
INMATE MENTAL HEALTH	22,550	28,675	28,600	11,000	32,000	32,000	32,000	32,000	32,000	32,000
INMATE OUT OF FACILITY SERVICES	412,996	275,562	360,259	75,906	225,000	225,000	225,000	225,000	125,000	125,000
MEDICAL STOP LOSS INSURANCE	29,792	26,552	25,596	30,446	35,000	35,000	35,000	35,000	35,000	35,000
JANITORIAL SUPPLIES	98,008	99,373	103,494	61,214	107,000	107,000	107,000	102,795	102,795	102,795
UNIFORMS	7,591	15,942	10,024	4,623	20,000	20,000	20,000	13,334	13,334	13,334
INMATE MEALS	193,072	215,548	249,751	141,118	260,000	260,000	260,000	350,000	365,000	365,000
SUPPLIES	28,498	32,209	24,876	16,137	57,001	57,001	57,001	57,141	57,141	57,141
PROFESSIONAL DEVELOPMENT	7,855	12,239	12,650	3,281	18,000	18,000	18,000	8,000	8,000	8,000
TELEPHONE	3,733	3,124	4,763	1,923	4,780	4,780	4,780	4,280	4,280	4,280
POSTAGE-INMATE	0	0	0	0	1,400	1,400	1,400	1,400	1,400	1,400
PRINTING	0	0	764	0	0	0	0	0	0	0
MAINT/REPAIR-JAIL	343	0	0	-9	10,000	10,000	10,000	15,000	15,000	15,000
MAINT/REPAIR-EQUIPMENT	1,128	1,220	262	959	10,000	10,000	10,000	15,000	15,000	15,000
FITNESS INCENTIVE	1,159	2,910	0	0	0	0	0	0	0	0
EQUIPMENT PURCHASE	6,600	38,184	28,058	929	12,319	12,319	12,319	4,500	4,500	4,500
RENTAL EQUIPMENT	0	0	0	0	1,750	1,750	1,750	1,750	1,750	1,750
CONTRACT SERVICES	24,000	18,167	32,457	28,040	89,794	89,794	89,794	100,019	100,019	100,019
DUES & SUBSCRIPTIONS	0	0	270	0	500	500	500	500	500	500
CAPITAL OUTLAY-EQUIPMENT	0	0	25,760	0	300	300	300	300	300	300
SAFEKEEPING	82,074	148,667	188,383	41,697	190,000	190,000	190,000	190,000	190,000	190,000
SAFEKEEPING-CAPACITY	77,281	60,015	0	0	0	0	0	0	0	0
TOTAL	\$ 1,390,034	\$ 2,254,376	\$ 2,877,603	\$ 1,320,188	\$ 3,134,539	\$ 3,134,539	\$ 3,134,539	\$ 3,238,732	\$ 3,151,975	\$ 3,181,475

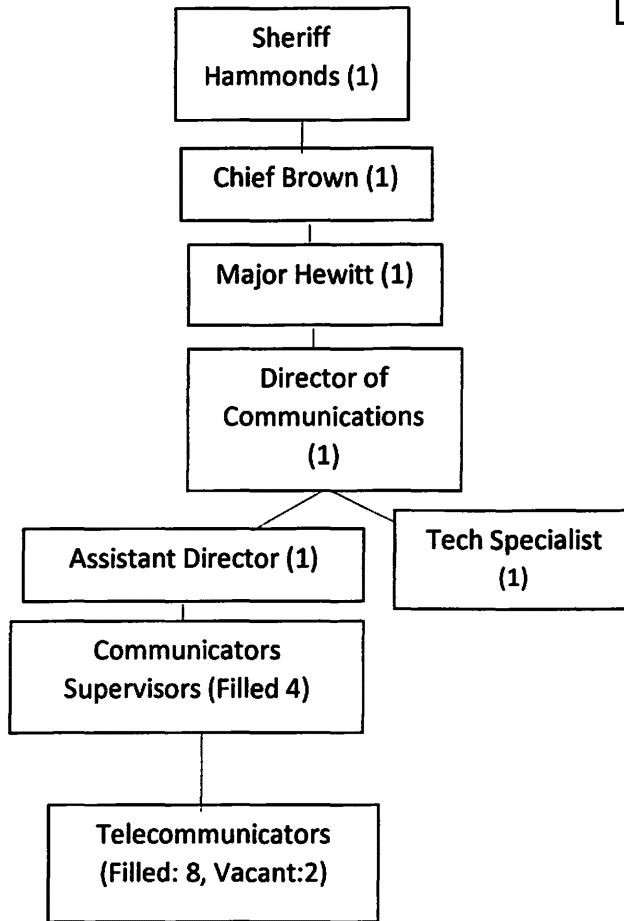
BEAUFORT COUNTY SHERIFF'S OFFICE – COMMUNICATIONS

The Beaufort County E-911 Communications 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 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, Belhaven Police, and Chocowinity Police Department, as well as 14 Fire Departments, 7 Rescue Squads/EMS. As well as an array of other related services.

Scott Hammonds, Sheriff
 Gary Brown, Chief Deputy
 Victoria van Nortwick, Director of Communications and 911 Services

Beaufort County Sheriff's Office
 210 N. Market Street
 Washington, NC 27889

Phone: (252)946-7111
 Fax: (252)946-0993
 Email: info@beaufortcountync.gov



EMERGENCY COMMUNICATIONS	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 770,418	\$ 1,022,626	\$ 1,022,626	\$ 1,038,736	\$ 1,038,736
Benefits	\$ 274,474	\$ 391,209	\$ 391,209	\$ 408,604	\$ 433,778
Operating	\$ 279,108	\$ 386,745	\$ 386,745	\$ 373,281	\$ 373,281
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,323,999	\$ 1,800,580	\$ 1,800,580	\$ 1,820,621	\$ 1,845,795

EMERGENCY COMMUNICATIONS

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$615,020	\$614,805	\$644,427	\$469,963	\$891,695	\$891,695	\$891,695	\$907,805	\$907,805	\$907,805
SALARIES-OVERTIME	90,690	129,346	117,971	75,331	103,500	103,500	103,500	103,500	103,500	103,500
SALARIES-PART TIME	2,531	9,550	8,020	3,263	27,431	27,431	27,431	27,431	27,431	27,431
FICA 6.2%	41,406	44,315	46,587	33,176	63,667	63,667	63,667	64,402	64,402	64,402
LOC. GOV. EMP. RETIREMENT	78,997	90,422	98,175	74,210	136,225	136,225	136,225	145,122	145,122	145,122
HOSPITALIZATION-EMPLOYEE	96,783	98,915	98,695	75,164	145,800	145,800	145,800	153,090	153,090	153,090
MEDICARE 1.45%	9,684	10,364	10,895	7,759	14,890	14,890	14,890	15,062	15,062	15,062
LIFE INSURANCE-EMPLOYEE	390	367	385	274	510	510	510	561	561	561
WORKERS COMPENSATION INSURANCE	2,500	1,319	1,242	1,640	1,662	1,662	1,662	1,662	1,675	1,675
DENTAL EMPLOYEE INSURANCE	0	0	4,337	3,222	8,466	8,466	8,466	8,466	8,466	8,466
401(K) EMPLOYER CONTRIBUTION	13,811	13,657	14,158	10,052	19,989	19,989	19,989	20,226	20,226	45,400
UNIFORMS	0	377	2,439	0	2,404	2,404	2,404	1,235	1,235	1,235
OFFICE SUPPLIES	4,700	2,913	5,140	1,337	4,500	4,500	4,500	8,300	8,300	8,300
PROFESSIONAL DEVELOPMENT	8,899	14,223	17,525	3,893	20,000	20,000	20,000	22,900	22,900	22,900
TELEPHONE	12,396	15,725	17,149	9,781	32,234	32,234	32,234	32,234	32,234	32,234
MAINT/REPAIR-EQUIPMENT	0	42,959	2,920	500	44,832	44,832	44,832	10,000	10,000	10,000
SOFTWARE MAINTENANCE	30,075	13,011	13,671	48,681	57,378	57,378	57,378	12,375	12,375	12,375
FITNESS INCENTIVE	2,056	3,678	0	0	0	0	0	0	0	0
EQUIPMENT PURCHASE	16,795	450	15,125	0	14,627	14,627	14,627	39,288	39,288	39,288
MAINTENANCE CONTRACTS	101,983	171,199	170,690	137,217	207,963	207,963	207,963	244,052	244,052	244,052
DUES & SUBSCRIPTIONS	1,045	1,171	1,125	416	2,807	2,807	2,807	2,897	2,897	2,897
CAPITAL OUTLAY-EQUIPMENT	0	62,713	33,324	0	0	0	0	0	0	0
TOTAL	\$ 1,129,760	\$ 1,341,478	\$ 1,323,999	\$ 955,881	\$ 1,800,580	\$ 1,800,580	\$ 1,800,580	\$ 1,820,608	\$ 1,820,621	\$ 1,845,795

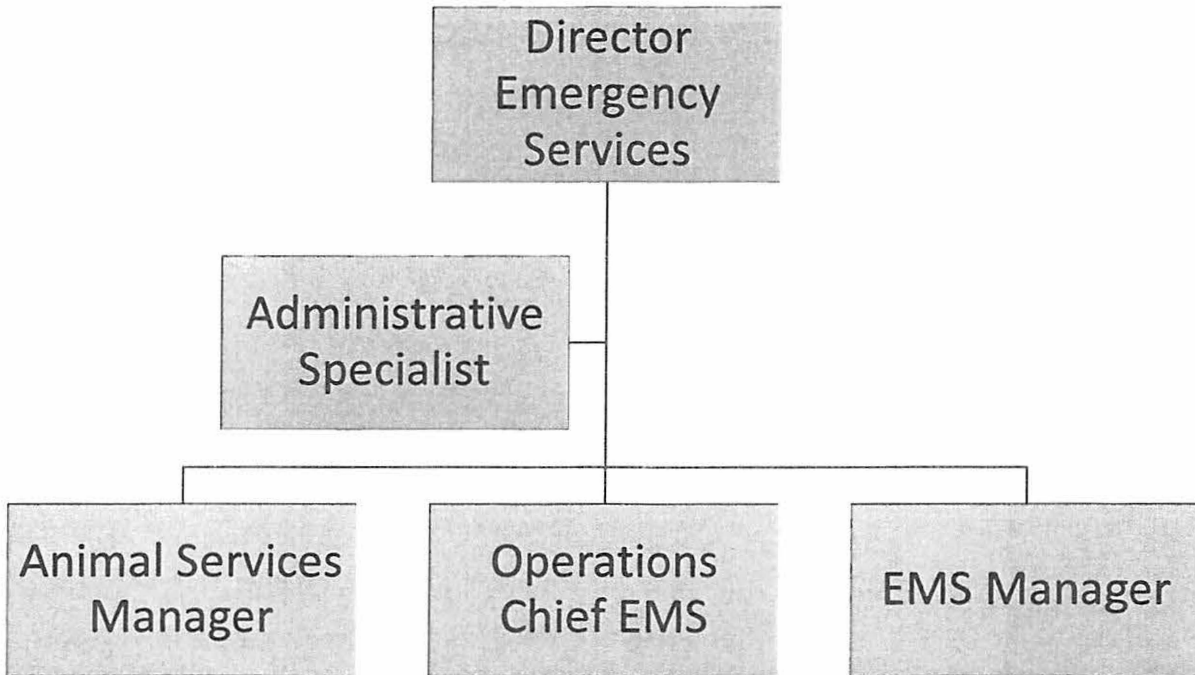
OFFICE OF EMERGENCY SERVICES

The Office of Emergency Services is comprised of Animal Services, 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.

Chris Newkirk, Director Emergency Services
Melissa Beacham Emergency Management Specialist
Melanie Sawyer, Animal Services Manager
Jeffrey Hibbard, EMS Manager

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

Phone: 252-946-0079
Email: chris.newkirk@beaufortcountync.gov



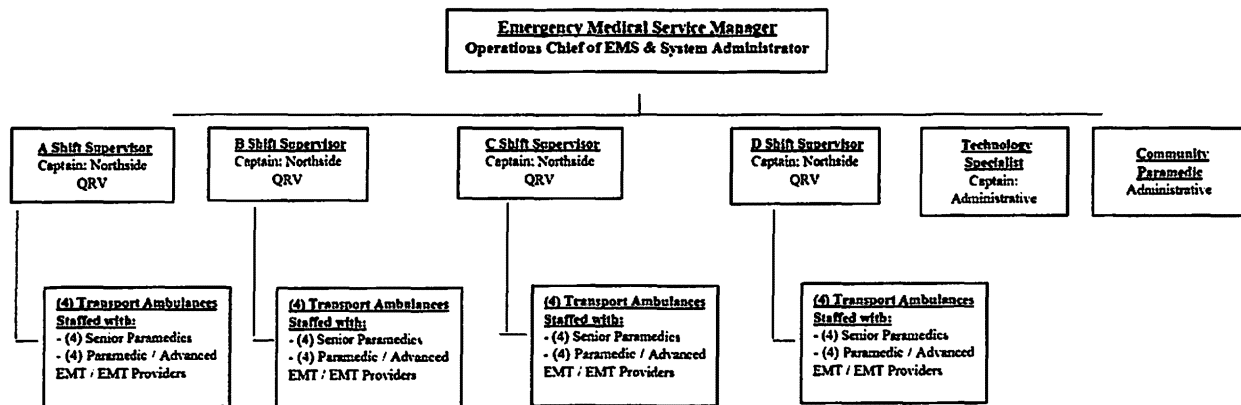
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EMERGENCY MEDICAL SERVICES (EMS)

Beaufort County Emergency Medical Services (EMS) strives to provide the highest level of emergency medical care to the citizens and visitors of Beaufort County in a professional and caring manner. Our EMS Division 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 four (4) ambulances, and one(1) Paramedic Supervisor Quick Response Vehicle (QRV) 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. Our EMS Division also operates one (1) Community Paramedic QRV and 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's EMS system. EMS is a division of Beaufort County's Office of Emergency Services.

Chris Newkirk, Director Emergency Services
 Jeffrey Hibbard, EMS Manager

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 Washington, North Carolina 27889
 Phone: (252) 940-6512
 Fax: (252) 975-6802
 Email: jeff.hibbard@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
34	34	34	39	39	39

EMERGENCY MEDICAL SERVICES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 2,303,789	\$ 2,546,856	\$ 2,609,406	\$ 2,601,460	\$ 2,638,960
Benefits	\$ 787,110	\$ 944,171	\$ 961,621	\$ 976,191	\$ 1,025,081
Operating	\$ 398,047	\$ 427,953	\$ 498,371	\$ 496,950	\$ 496,950
Capital	\$ 429,942	\$ 234,000	\$ 284,000	\$ -	\$ -
Totals	\$ 3,918,887	\$ 4,152,980	\$ 4,353,398	\$ 4,074,601	\$ 4,160,991

EMERGENCY MEDICAL SERVICES

	2022	2023	2024	AS OF 2/10/2025	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$32,694	\$1,507,724	\$1,732,872	\$1,131,629	\$2,074,173	\$2,136,723	\$1,893,980	\$2,092,460	\$2,092,460	\$2,092,460
SALARIES-OVERTIME	353,464	380,599	471,865	366,491	372,600	372,600	600,402	118,000	118,000	155,500
SALARIES-SCHEDULED OVERTIME	0	0	0	0	0	0	0	266,000	266,000	266,000
SALARIES-PART TIME	73,943	97,565	99,052	88,693	100,083	100,083	150,950	150,000	125,000	125,000
FICA 6.2%	27,313	118,860	138,928	96,275	157,479	157,479	160,370	159,039	161,291	161,291
LOC. GOV. EMP. RETIREMENT	206,680	227,651	282,234	202,892	332,558	339,598	337,650	353,736	355,372	355,372
HOSPITALIZATION-EMPLOYEE	65,429	234,054	254,492	171,367	324,000	332,100	289,210	331,695	331,695	331,695
MEDICARE 1.45%	6,379	27,798	32,491	22,516	36,830	37,579	37,505	37,195	37,721	37,721
LIFE INSURANCE-EMPLOYEE	236	1,018	1,041	669	1,140	1,170	1,130	1,254	1,254	1,254
WORKERS COMPENSATION INSURANCE	46,636	23,143	21,784	20,001	24,442	24,442	20,001	24,442	20,405	20,405
DENTAL EMPLOYEE INSURANCE	0	0	15,260	8,309	18,924	19,422	13,990	18,924	18,924	18,924
401(K) EMPLOYER CONTRIBUTION	32,477	34,420	40,881	26,308	48,798	49,831	43,745	49,301	49,529	98,419
PROFESSIONAL SERVICE	431	250	16,807	20,165	20,700	20,700	20,700	20,700	20,700	20,700
CAPITAL OUTLAY-GASB 87	158,256	19,200	0	0	0	0	0	0	0	0
UNIFORMS	8,358	15,341	16,756	2,180	24,500	24,500	20,000	24,500	24,500	24,500
MEDICAL SUPPLIES	87,089	87,201	72,743	71,390	103,000	103,000	103,000	103,000	103,000	103,000
OFFICE SUPPLIES	4,541	5,293	5,544	2,147	5,500	5,500	5,500	4,500	4,500	4,500
PROFESSIONAL DEVELOPMENT	4,594	4,054	749	1,076	10,000	15,000	4,500	15,000	15,000	15,000
TRAVEL-FUEL	59,597	63,205	56,819	31,017	73,031	73,031	60,000	73,000	73,000	73,000
TELEPHONE	8,933	8,428	9,310	6,161	10,000	10,000	9,500	11,000	11,000	11,000
UTILITIES	15,215	16,192	16,157	9,451	17,500	17,500	16,500	17,500	17,500	17,500
PRINTING	0	343	0	0	3,000	3,000	0	0	0	0
MAINT/REPAIR-BUILDINGS	7,711	4,488	11,092	5,525	8,700	8,700	8,700	8,700	8,700	8,700
MAINT/REPAIR-EQUIPMENT	2,350	13,193	9,305	4,214	18,272	21,890	12,000	8,000	8,000	8,000
MAINT/REPAIR-VEHICLE	29,231	47,963	40,838	20,699	45,500	45,500	45,500	45,500	45,500	45,500
COMPUTER SOFTWARE/SUPPORT	6,518	6,994	3,679	0	7,050	7,050	7,050	7,050	7,050	7,050
EQUIPMENT PURCHASE	24,557	6,697	36,598	3,642	15,800	77,600	67,500	77,600	77,600	77,600
OFFICE RENT	41,184	37,200	38,400	25,600	38,400	38,400	38,400	40,400	40,400	40,400
RENTAL EQUIPMENT	53,030	55,452	56,897	0	0	0	0	0	0	0
CONTRACT SERVICES	7,208	2,296	5,056	8,803	25,500	25,500	12,000	38,500	38,500	38,500
DUES & SUBSCRIPTIONS	1,388	1,261	1,296	227	1,500	1,500	1,500	2,000	2,000	2,000
CAPITAL OUTLAY-EQUIPMENT	0	35,680	49,197	30,572	80,000	80,000	31,000	0	0	0
CAPITAL OUTLAY-VEHICLES	45,778	63,572	380,744	98,571	154,000	204,000	105,000	345,000	0	0
TOTAL	\$1,411,222	\$3,147,133	\$3,918,887	\$2,476,591	\$4,152,980	\$4,353,398	\$4,117,283	\$4,443,996	\$4,074,601	\$4,160,991

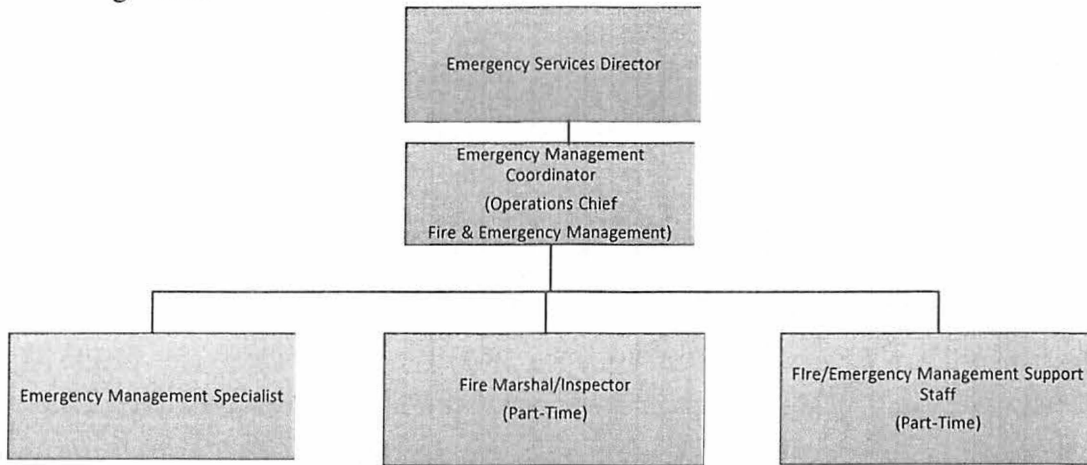
EMERGENCY MANAGEMENT

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. The Coordinator also provides technical assistance to fire departments throughout the County in areas dealing with funding, response, fire prevention, equipment, and training. The Emergency Management 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 Beaufort County's Office of Emergency Services. Emergency Services staff maintain a rotating schedule to ensure an adequate provision of on call services 24/7 for emergencies.

Chris Newkirk, Director Emergency Services
David Linton, Emergency Management Coordinator

Beaufort County Emergency Management
1420 Highland Drive
Washington, NC 27889

Phone: 252-946-2046
Email: david.linton@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
3	3	3	3	3	3

EMERGENCY MANAGEMENT	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 266,516	\$ 304,027	\$ 304,027	\$ 316,066	\$ 316,066
Benefits	\$ 80,404	\$ 100,714	\$ 100,714	\$ 106,685	\$ 114,534
Operating	\$ 83,593	\$ 172,520	\$ 172,520	\$ 89,800	\$ 89,800
Capital	\$ 4,134	\$ 7,600	\$ 26,600	\$ -	\$ -
Totals	\$ 434,647	\$ 584,860	\$ 603,860	\$ 512,551	\$ 520,400

EMERGENCY MANAGEMENT

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$243,198	\$262,146	\$222,056	\$150,567	\$259,726	\$259,726	\$253,000	\$267,266	\$267,266	\$267,266
SALARIES-OVERTIME	2,971	2,005	4,570	2,117	6,500	6,500	6,500	8,500	8,500	8,500
SALARIES-PART TIME	30,266	36,997	39,890	23,082	37,800	37,800	39,124	40,300	40,300	40,300
FICA 6.2%	15,748	17,602	15,970	10,710	18,834	18,834	18,040	19,317	19,596	19,596
LOC. GOV. EMP. RETIREMENT	23,588	27,852	24,688	18,505	36,253	36,253	32,000	39,285	39,572	39,572
HOSPITALIZATION-EMPLOYEE	28,579	30,056	28,944	20,237	32,400	32,400	34,100	34,020	34,020	34,020
MEDICARE 1.45%	3,683	4,117	3,735	2,505	4,405	4,405	4,250	4,518	4,583	4,583
LIFE INSURANCE-EMPLOYEE	115	109	103	75	120	120	125	132	132	132
WORKERS COMPENSATION INSURANCE	626	1,446	1,361	1,249	1,390	1,390	1,250	1,300	1,275	1,275
DENTAL EMPLOYEE INSURANCE	0	0	1,723	1,216	1,992	1,992	2,050	1,992	1,992	1,992
401(K) EMPLOYER CONTRIBUTION	4,123	4,585	3,881	2,686	5,320	5,320	4,600	5,475	5,515	13,364
UNIFORMS	0	0	1,026	943	1,800	1,800	1,800	2,600	2,600	2,600
OFFICE SUPPLIES	3,935	3,353	2,390	2,808	3,600	3,600	3,600	4,100	4,100	4,100
PROFESSIONAL DEVELOPMENT	7,220	5,702	5,112	4,000	7,500	7,500	5,500	7,500	7,500	7,500
TRAVEL-FUEL	13,917	11,922	12,825	7,040	16,000	16,000	14,000	16,000	14,800	14,800
TELEPHONE	8,630	7,883	9,864	5,337	9,600	9,600	9,000	9,600	9,600	9,600
PRINTING	0	266	126	0	500	500	500	0	0	0
MAINT/REPAIR-BUILDINGS	0	0	455	47	500	500	500	500	500	500
MAINT/REPAIR-EQUIPMENT	5,370	2,367	6,272	1,292	5,000	5,000	5,000	5,000	5,000	5,000
MAINT/REPAIR-VEHICLE	4,092	8,085	13,727	5,932	14,000	14,000	14,000	14,000	14,000	14,000
COMPUTER SOFTWARE/SUPPORT	2,149	1,599	1,768	0	2,300	2,300	2,300	2,300	2,300	2,300
EQUIPMENT PURCHASE	5,089	1,432	7,699	10,314	13,400	11,900	13,400	15,600	15,600	15,600
CONTRACT SERVICES	15,304	11,116	16,340	8,570	8,600	8,600	8,600	10,000	10,000	10,000
DUES & SUBSCRIPTIONS	1,174	1,813	1,116	1,378	3,500	3,500	3,800	3,800	3,800	3,800
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	9,000	9,000	9,000	0	0	0
CAPITAL OUTLAY-VEHICLES	0	53,933	4,871	78,183	77,220	78,720	78,720	0	0	0
GRANT EXPENSES	0	0	4,134	26,028	7,600	26,600	26,600	0	0	0
TOTAL	\$419,777	\$496,384	\$434,647	\$384,821	\$584,860	\$603,860	\$591,359	\$513,105	\$512,551	\$520,400

ANIMAL SERVICES

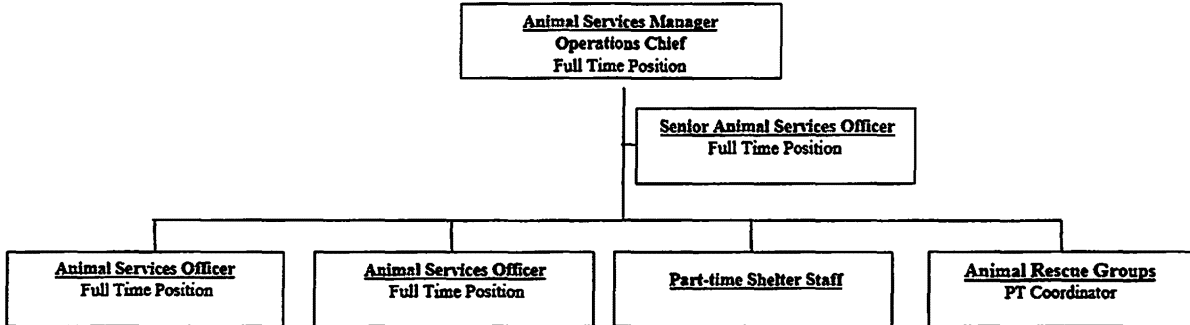
This division provides animal services to the citizens of Beaufort County, including but not limited to, promoting responsible pet ownership, rabies control, animal bites, strays, injured, sick, diseased, dangerous, and investigates citizen complaints of cruelty/neglect, abandonment, livestock, nuisance, and tethering violations. The Department euthanizes dangerous/vicious animals in a safe, humane manner and incinerates remains for multiple agencies. Animal Services also operates the County Animal Shelter. Officers operate the animal shelter six days a week for adoption services. Animal Services 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 Services is a division of Beaufort County's Office of Emergency Services.

Chris Newkirk, Emergency Services Director
 Melanie Sawyer, Animal Services Manager

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

Email: animal.services@beaufortcountync.gov

**Beaufort County Animal Services
Organizational Chart**



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
4	4	4	4	4	4

ANIMAL SERVICES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 252,477	\$ 255,656	\$ 255,656	\$ 263,520	\$ 263,520
Benefits	\$ 82,380	\$ 88,018	\$ 88,018	\$ 92,567	\$ 98,058
Operating	\$ 128,884	\$ 153,700	\$ 173,700	\$ 159,750	\$ 159,750
Capital	\$ 36,656	\$ -	\$ 11,707	\$ -	\$ -
Totals	\$ 500,396	\$ 497,374	\$ 529,081	\$ 515,837	\$ 521,328

ANIMAL SERVICES

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
SALARIES	\$156,503	\$166,627	\$189,296	\$112,823	\$191,088	\$191,088	\$189,707	\$196,820	\$196,820	\$196,820
SALARIES-OVERTIME	16,076	13,741	17,918	7,818	20,700	20,700	13,431	20,700	20,700	20,700
SALARIES-PART TIME	32,844	34,529	45,264	33,110	43,868	43,868	55,097	50,000	46,000	46,000
FICA 6.2%	12,580	13,131	15,450	9,374	15,920	15,920	15,737	16,206	16,338	16,338
LOC. GOV. EMP. RETIREMENT	19,150	21,920	26,710	16,344	28,867	28,867	27,531	31,214	31,214	31,214
HOSPITALIZATION-EMPLOYEE	25,070	28,229	30,586	19,562	32,400	32,400	35,078	34,020	34,020	34,020
MEDICARE 1.45%	2,942	3,071	3,613	2,192	3,723	3,723	3,681	3,790	3,821	3,821
LIFE INSURANCE-EMPLOYEE	102	115	126	79	120	120	138	132	132	132
WORKERS COMPENSATION INSURANCE	2,848	790	744	683	760	760	683	700	700	700
DENTAL EMPLOYEE INSURANCE	0	0	1,864	1,175	1,992	1,992	2,108	1,992	1,992	1,992
401(K) EMPLOYER CONTRIBUTION	3,350	3,607	3,287	1,840	4,236	4,236	3,108	4,350	4,350	9,841
PROFESSIONAL SERVICE-VETERINAR	2,579	2,385	2,578	1,472	2,200	2,200	2,200	2,200	2,200	2,200
PROFESSIONAL SERVICES - SNIP	14,427	24,601	20,942	12,605	22,000	22,000	22,000	22,000	22,000	22,000
PRO.SERVICES-DOG SPAY/NEUTER	0	0	11,000	6,900	10,000	10,000	10,000	10,000	10,000	10,000
SPAY/NEUTER JASPER'S WISH	0	0	0	16,500	0	20,000	20,000	0	0	0
SHELTER KENNEL CARE SUPPLIES	4,721	6,861	11,800	4,903	8,400	8,400	8,400	9,500	9,500	9,500
UNIFORMS	2,149	2,378	2,231	771	3,000	3,000	3,000	3,000	3,000	3,000
MEDICAL SUPPLIES	12,184	16,094	14,593	8,149	22,000	22,000	22,000	22,000	22,000	22,000
OFFICE SUPPLIES	1,542	1,704	2,041	1,391	2,500	2,500	2,500	2,500	2,500	2,500
BENEVOLENT DONATIONS EXPENSE	0	85	0	8,599	10,000	10,000	10,000	10,000	10,000	10,000
PROFESSIONAL DEVELOPMENT	2,906	1,840	965	1,025	3,000	3,000	2,000	2,000	2,000	2,000
VEHICLE-FUEL	13,912	12,496	11,569	6,920	12,000	12,000	13,000	13,500	13,500	13,500
TELEPHONE	4,715	3,691	2,901	1,492	4,000	4,000	3,000	3,000	3,000	3,000
POSTAGE	133	0	0	0	0	0	0	0	0	0
UTILITIES-ANIMAL CONTROL	28,038	27,156	31,739	23,054	32,000	32,000	39,000	35,700	35,700	35,700
MAINT/REPAIR-BUILDINGS	2,437	18,831	366	97	2,700	2,700	2,700	2,700	2,700	2,700
MAINT/REPAIR-EQUIPMENT	675	566	854	931	1,400	1,400	1,400	1,400	1,400	1,400
MAINT/REPAIR-VEHICLE	2,170	3,357	3,411	6,230	4,500	4,500	10,000	4,500	4,500	4,500
ADVERTISING	0	0	58	0	100	100	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	872	1,998	1,193	0	2,000	2,000	2,000	2,000	2,000	2,000
EQUIPMENT PURCHASE	2,003	1,840	3,327	1,099	4,500	4,500	4,500	5,500	5,500	5,500
DUMPSTER RENTAL	1,542	2,143	2,653	2,088	3,000	3,000	3,300	3,700	3,700	3,700
RENTAL EQUIPMENT	1,194	1,099	1,074	830	1,300	1,300	1,300	1,450	1,450	1,450
CONTRACT SERVICES	4,265	4,538	1,688	1,183	2,600	2,600	2,100	2,600	2,600	2,600
CREDIT CARD FEES (BANK CHARGE)	0	379	1,501	1,087	0	0	1,087	0	0	0
DUES & SUBSCRIPTIONS	125	300	401	376	500	500	500	500	500	500
CAPITAL OUTLAY-EQUIPMENT	0	33,605	0	11,707	0	11,707	0	0	0	0
CAPITAL OUTLAY-VEHICLES	55,420	31,019	36,656	0	0	0	0	0	0	0
CAPITAL OUTLAY - BUILDINGS	12,878	0	0	0	0	0	0	0	0	0
TOTAL	\$442,351	\$484,726	\$500,396	\$324,409	\$497,374	\$529,081	\$532,286	\$519,674	\$515,837	\$521,328

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.

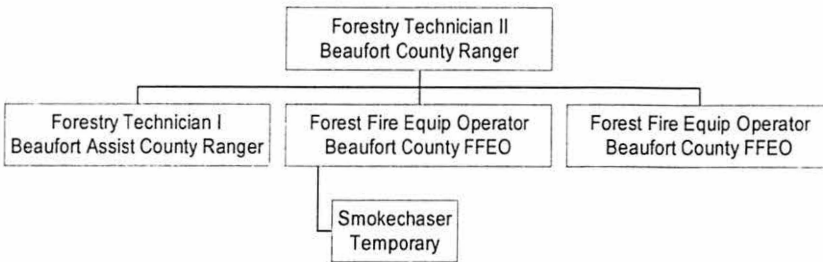
Logan Matthews, County Ranger

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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
NC Forestry Serv.Co.Share	\$ 127,850	\$ 218,903	\$ 218,903	\$ 229,414	\$ 229,414
Totals	\$ 127,850	\$ 218,903	\$ 218,903	\$ 229,414	\$ 229,414

FORESTRY

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
NC FORESTRY SERV.-COUNTY SHARE	<u>\$127,575</u>	<u>\$162,670</u>	<u>\$127,850</u>	<u>\$70,568</u>	<u>\$218,903</u>	<u>\$218,903</u>	<u>\$218,903</u>	<u>\$229,414</u>	<u>\$229,414</u>	<u>\$229,414</u>
Totals	<u>\$127,575</u>	<u>\$162,670</u>	<u>\$127,850</u>	<u>\$70,568</u>	<u>\$218,903</u>	<u>\$218,903</u>	<u>\$218,903</u>	<u>\$229,414</u>	<u>\$229,414</u>	<u>\$229,414</u>



Steven W. Troxler
Commissioner

**North Carolina Department of Agriculture
and Consumer Services**
N.C. Forest Service



Gregory M. Hicks
Assistant Commissioner

3810 Dr. M. L. King Jr. Blvd.
New Bern, NC 28562-2236
February 14, 2025

D-4 FA
Budget—Beaufort

Ms. Anita Radcliffe
Beaufort County Finance Officer
121 West 3rd Street
Washington, NC 27889-1027

Dear Ms. Radcliffe:

Attached is the Cooperative Budget between Beaufort County and the N. C. Forest Service for 2025/2026. The total budget has increased \$26,275 this year. Your share of the budget has increased \$10,511.

Items concerning the 2025/2026 Budget:

- 1.) We are figuring a 3% tentative raise for all certified employees.
- 2.) The State Health Plan benefit cost \$8,500 per each full-time employee.
- 3.) This year the Retirement benefit plan is 24.55% for all certified employees.
- 4.) The budget item #51441000 (On Call), requires compensation to employees that have to remain available and in communication by pager or telephone per N. C. Forest Service policy. (This was implemented in September 2005 and is for weekends holidays, and after normal hours.)
- 5.) Motor Vehicle Replacement: Note: Vehicles purchased will be funded 100% for a one-year purchase.

A replacement vehicle was not purchased for 2022/2023.

A replacement vehicle was not requested for 2023/2024.

A replacement vehicle was purchased for 2024/2025.

A 1-ton 4WD pickup with mechanics' body is requested for fiscal year 2025/2026.

So, the total in budget item 54541000 (Motor Vehicle Replacement) is \$57,000 for fiscal year 2025/2026. Your portion of the cost is \$22,800.

I have listed an explanation of the budget items next to the item (example: 53240000—Carpentry & Hardware Supplies: paint, nails, lumber).

Also, an organizational chart for the N. C. Forest Service in Beaufort County is attached. The current employees are listed with titles, classifications, and a position count.

If you have any questions, please contact me at 252-649-6772 or Michael Blake 252-946-3944 or email me at Dennis.Register@ncagr.gov or Mike.Blake@ncagr.gov.

Thanks for your continued support and cooperation.

Sincerely,



Dennis Register
District Forester
NC Registered Forester #1434

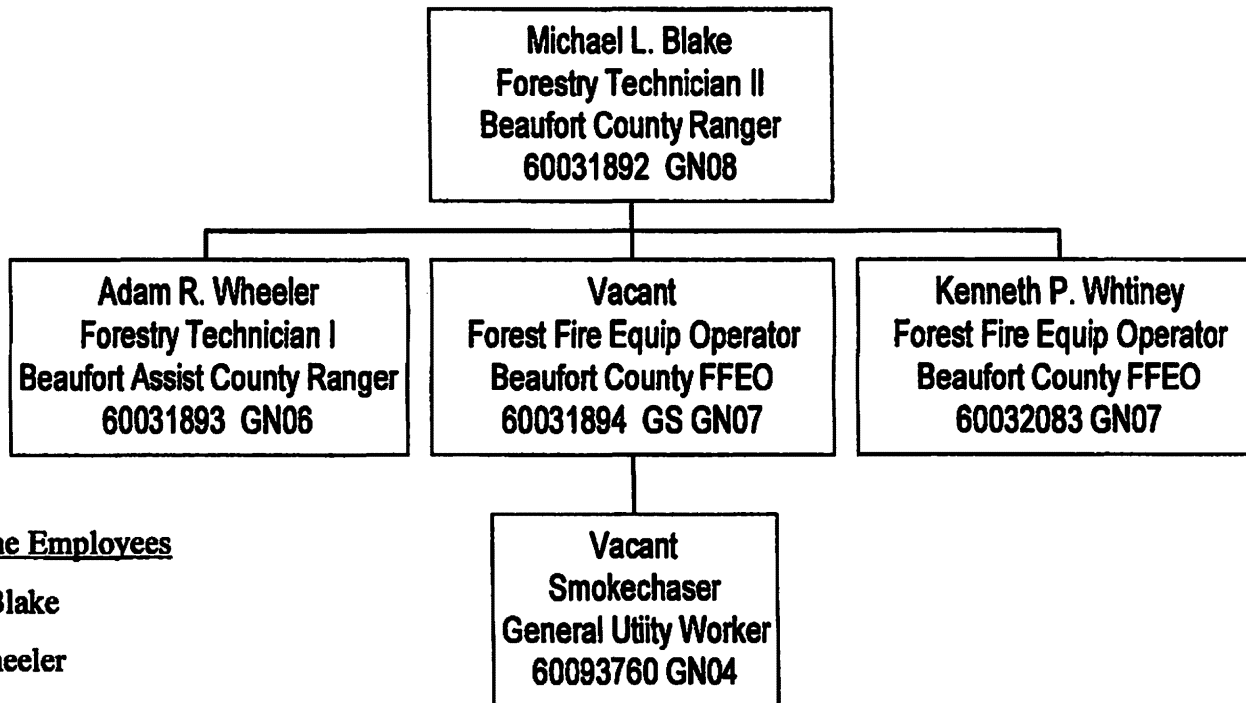
DKR:CDJ
Attachments
cc: Beaufort County Ranger

BEAUFORT COUNTY

DISTRICT 4

Unit 21003935

02/05/2025



4 Full Time Employees

Michael Blake

Adam Wheeler

Vacant

Kenneth Whitney

1 Temporary Employees

Vacant

How will Beaufort County funds be used?

Provide to the citizens of Beaufort County:

1. Forest Fire protection. Urban Interface and FIREWISE programs. VFD training.
2. Forest Management assistance [written Forest Management Plans, site preparation, tree planting, hazard reduction burning, forest pest control, water quality inspections, etc.]
3. Cost-share Programs—Assistance through the State Forest Development Program and Federal-funded cost-share programs certifying acres and quality control of completed projects.
4. Support and assistance to other County Agencies in emergencies/disasters.
5. Urban Forestry-grants, information, technical assistance.

Does your agency serve the entire county?

Yes x No If No what areas? _____

Do you have a detailed budget:

Yes x No

Do you have an annual audit by a CPA?

Yes x No

(At the Division level in Raleigh)

How much undesignated cash did your agency have as of January 1, 2022? NONE

Will you be requesting funds from the County in the future? Yes x No

**Estimate the amount of Request: FY 26-27
\$239,000 (County Share)**

**FY 27-28
\$249,000 (County Share)**

**FY 28-29
\$259,00 (County Share)**

**Form Completed By: Dennis K. Register
Title: District Forester
Date: 2/14/25**

Please submit any attachments that you think may justify your request or provide more information as to the operations of your agency. This form should be returned to the County Manager's Office by March 14th, and can be emailed to jim.christian@ncmail.net

**BEAUFORT COUNTY FISCAL YEAR 2025-2026
Outside Agency Budget Request Form**

Agency Name, Address and Telephone Number:	<u>North Carolina Forest Service, Beaufort County Headquarters 7542 Highway 264 East, Washington, NC 27889</u>
Name of Agency Director, and Contact Person:	<u>Dennis Register, District Forester, North Carolina Forest Service 3810 Dr. M. L. King Jr. Blvd., New Bern, NC 28562-2236</u>

	FY 23-24	FY 24-25	FY 25-26 Requested
Amount of Beaufort County Funding	<u>\$183,190</u>	<u>\$218,903</u>	<u>\$229,414</u>
Do you receive Federal Funding? What Amount? <input type="checkbox"/>	<u>Varies in the Department</u>	_____	_____
Do you receive State Funding? What Amount? <input type="checkbox"/>	<u>60% of the Total County Budget</u>	_____	_____
Do you receive Grants, Donations, or Private Funding? <input type="checkbox"/>	<u>Varies in the Department</u>	_____	_____
TOTAL REVUES	_____	_____	_____
TOTAL EXPENSES	_____	_____	_____

Briefly explain the purpose and goals of your agency: The mission of the N.C. Forest Service is to protect manage and promote forest resources to the citizens of North Carolina. Services are provided in three (3) basic areas: 1) Forest Management—writing woodland management plans, for a nominal charge, with recommendations for timber sales, tree planting, thinnings, site preparation, insect and disease problems maintaining water quality, etc.: 2) Forest Stewardship—how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control—prevention, presuppression and suppression of forest fires. The Department has 2 crawler tractor/plow units; one at the County Headquarters on Highway 264 East and the other at the Redditt (Edward) Headquarters, for fire control. The County Ranger, Assistant County Ranger and Smoke chaser have 1 ton, 4 wheel-drive pickup trucks equipped with 200-gallon water/foam tanks, reels and 200' of hose each for fire control.

**BEAUFORT COUNTY TENTATIVE BUDGET
2025-2026**

1/14/2025

APPROPRIATIONS

COUNTY 40% \$ 229,414.00
STATE 60% \$ 344,120.00

\$ 573,534.00

51210000 SALARIES CERTIFIED	LP%				
County Ranger	3.25%	12 mos. @	\$ 4,869	\$ 58,424.00	
Asst. County Ranger	0.00%	12 mos. @	\$ 3,357	\$ 40,288.00	
FFEO	0.00%	12 mos. @	\$ 4,171	\$ 50,046.00	
FFEO	0.00%	12 mos. @	\$ 4,470	\$ 53,639.00	
FM Secretary	4.50%	1.5 mos. @	\$ 3,806	\$ 5,409.00	
					\$ 207,806.00
51310000 Temporary					
Beaufort Smokechaser		11 months @	\$ 2,799.50	\$ 30,794.50	
					\$ 30,794.50
51410000 Overtime Pay					\$ 12,000.00
51410000 Holiday Premium					\$ 10,000.00
51440000 On Call					\$ 6,000.00
51480000 Longevity Pay					\$ 2,142.19
			(4.50% x \$5,409.00 + 3.25% x \$58,424)		
51510000 Social Security		7.65% of	\$ 268,743		\$ 20,558.82
51520000 Retirement Contributions		24.55% of	\$ 237,948		\$ 56,416.28
51580000 Hospital Insurance		\$8,500 4.15			\$ 35,275.00
DES		238,601 x 1%			\$ 2,386.00
52199037 Physicals (Drug testing)					\$ 1,000.00
52199000 Security System Services					\$ 2,500.00
52199000 Other Services					\$ 4,392.00
52210000 Electricity					\$ 7,000.00
52220000 Natural Gas					\$ 3,000.00
52230000 Water & Sewer					\$ 1,000.00
52310000 Repairs--Buildings (Air Conditioning Systems, Carpentry, Electrical, Plumbing)					\$ 1,500.00
52331000 Repair--Motor Vehicles (Outside Labor)					\$ 6,000.00
52441000 Maint Agreement-Other Software					\$ 1,800.00
52590000 Rent of Equipment (Oxygen & acetylene tanks)					\$ 500.00
52721000 Travel Subsistence (Lodging)					\$ 2,500.00
52724000 Travel Subsistence (Meals)					\$ 2,500.00
52811000 Telephone					\$ 7,000.00
52812000 Telephone Data Charge					\$ 4,000.00
52814000 Cellular Phone Service					\$ 9,500.00
52815000 E Mail					\$ 896.00
52817000 Internet Service Provider Charge					\$ 1,500.00
52821000 NCID					\$ 218.00
52840001 Postage					\$ 800.00
52840003 Postage, FR&Del-Postal					\$ 800.00
52850000 Printing/Binding (I & E Sheets, Business Cards)					\$ 350.00
52912000 Motor Vehicle Insurance					\$ 2,500.00
52913000 Liability Insurance					\$ 1,500.00
53110000 Office Material/Supplies					\$ 1,000.00
53120000 Data Processing Supplies (Cartridges)					\$ 1,000.00
53150000 Security & Safety Supplies (Fire shelters, extinguishers, F. A. kits)					\$ 3,500.00
53190000 Other Administrative Supplies (reflective tape, flagging tape, signs)					\$ 1,000.00
53210000 Household/Cleaning Supp.					\$ 700.00
53240000 Carpentry & Hardware Supplies (paint, nails, lumber)					\$ 500.00
53250000 Agricultural Supplies (Fertilizer, grass seed)					\$ 500.00
53290000 Other Facility & Hardware (chainsaws, parts, locks, mowers, etc.)					\$ 6,000.00
53310000 Gasoline					\$ 10,000.00
53320000 Diesel					\$ 9,000.00
53330000 Oil, Lubricants, Fluids					\$ 5,000.00
53340000 Tires / Tubes					\$ 6,000.00
53350000 Motor Vehicle Parts (filters, lights, light bars)					\$ 15,000.00
53410000 Fire Suppression (Safety Day, other meetings, snacks, coffee, etc.)					\$ 500.00

53510000	Clothing / Uniforms (Firefighters boots)	\$	3,000.00
53710000	Scientific Supplies (Forest Management Tools)	\$	600.00
53720000	Educational Supplies (Smokey items, training items)	\$	900.00
53900000	Other Supplies gas cans, axes, antennas, coolers, storage boxes)	\$	1,000.00
53900003	Radio (repairs and replacement parts)	\$	500.00
54534000	Equipment - Computer, printer, etc.	\$	500.00
54539001	Equipment - PC's & printers	\$	1,000.00
54539000	Other Equipment (Heating System, etc.)	\$	1,000.00
54541000	Motor Vehicle Replacement	\$	57,000.00
54713000	Computer Software	\$	200.00
55890000	Other Administrative Expenses including Fire Meals, flags)	\$	500.00
55900000	Other Expenses (burning permits, film processing)	\$	500.00
	GRAND TOTAL		<u>\$573,534.78</u>

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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 \$12,500 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 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Sidney Dive Team	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
VFD Fire Safety House	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Medical Examiner	\$ 61,900	\$ 72,000	\$ 72,000	\$ 60,000	\$ 60,000
Totals	\$ 77,900	\$ 88,000	\$ 88,000	\$ 76,000	\$ 76,000

OTHER EMERGENCY SERVICES

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
VFD FIRE SAFETY HOUSE	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
PROFESSIONAL SERVICE-MEDICAL	33,000	31,850	61,900	17,775	72,000	72,000	50,000	60,000	60,000	60,000
SIDNEY DIVE TEAM APPROPRIATION	22,500	17,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Totals	\$59,000	\$52,850	\$77,900	\$33,775	\$88,000	\$88,000	\$66,000	\$76,000	\$76,000	\$76,000

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.
- 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.
- 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 for when 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.
- **Beaufort Promise Special Revenue Fund** – This fund is used to reimburse the College for scholarships awarded to Beaufort County residents attending BCCC.

District Tax Rates
FY 2025-2026

<u>District</u>	FY 25-26 Recommended <u>Tax Rate</u>	FY 25-26 Revenue <u>Generated</u>	Additional Rev above RNTR
Washington Township EMS District	\$ 0.050	\$ 374,584	\$ 127,358
Bath Township EMS District	\$ 0.050	\$ 682,126	\$ 197,284
Pantego Township EMS District	\$ 0.050	\$ 264,729	\$ 52,946
Chocowinity Township EMS District	\$ 0.050	\$ 758,855	\$ 258,010
Long Acre Township EMS District	\$ 0.0375	\$ 547,768	\$ 211,804
Richlands Fire/EMS District	\$ 0.053	\$ 896,159	\$ -
Northside Fire District	\$ 0.051	\$ 2,038,224	\$ 639,442
Chocowinity Fire District	\$ 0.039	\$ 591,907	\$ 151,771
		<u>\$ 6,154,352</u>	<u>\$ 1,638,615</u>

	FY 25-26 RNTR	FY 25-26 Revenue <u>Generated</u>
Washington Township EMS District	\$ 0.033	\$ 247,226
Bath Township EMS District	\$ 0.036	\$ 484,842
Pantego Township EMS District	\$ 0.040	\$ 211,783
Chocowinity Township EMS District	\$ 0.033	\$ 500,845
Long Acre Township EMS District	\$ 0.023	\$ 335,964
Richlands Fire/EMS District	\$ 0.053	\$ 896,159
Northside Fire District	\$ 0.035	\$ 1,398,782
Chocowinity Fire District	\$ 0.029	\$ 440,136
		<u>\$ 4,515,737</u>

	FY 24-25 Current Rate	FY 24-25 Revenue <u>Generated</u>
Washington Township EMS District	\$ 0.050	\$ 247,226
Bath Township EMS District	\$ 0.050	\$ 484,842
Pantego Township EMS District	\$ 0.050	\$ 211,783
Chocowinity Township EMS District	\$ 0.050	\$ 500,845
Long Acre Township EMS District	\$ 0.035	\$ 335,964
Richlands Fire/EMS District	\$ 0.060	\$ 896,159
Northside Fire District	\$ 0.051	\$ 1,398,782
Chocowinity Fire District	\$ 0.043	\$ 440,136
		<u>\$ 4,515,737</u>

Neutral Property Tax Increase (Decrease)

Washington Township EMS District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year			Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025	estimate	761,118,389	275,995,709	56.89%
2024-25			485,122,680	26,603,009	5.80%
2023-24			458,519,671	14,663,838	3.30%
2022-23			443,855,833	10,862,467	2.51%
2021-22			432,993,366	16,156,329	3.88%
2020-21			416,837,037	2,864,313	0.69%
2019-20			413,972,724	23,380,548	5.99%
2018-19	Revaluation 1/1/2018		390,592,176		3.69% Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation				Tax rate	Estimated tax levy
2024-25			485,122,680	0.0500	242,561
First year of revaluation				Tax rate to produce equivalent levy	
2025-26			761,118,389	0.0319	242,561
Increase (decrease) tax rate for average growth rate				Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26			761,118,389	0.0330	251,523
Increase (Decrease) in Tax Levy					8,962
Average Percentage Increase (Decrease)					3.69%
5 cents (98.43% collection rate)					374,584
3.3 cents (98.43% collection rate)					247,226
Additional Revenue to offset GF Subsidy					127,359
Recommended Tax Rate included in FY 25-26 Budget					\$ 0.05

Neutral Property Tax Increase (Decrease)

Bath Township EMS District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year		Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025 estimate	1,386,012,265	433,148,516	45.46%
2024-25		952,863,749	18,719,440	2.00%
2023-24		934,144,309	33,894,574	3.77%
2022-23		900,249,735	80,773,843	9.86%
2021-22		819,475,892	12,026,508	1.49%
2020-21		807,449,384	14,318,409	1.81%
2019-20		793,130,975	11,029,614	1.41%
2018-19	Revaluation 1/1/2018	782,101,361		3.39% Average growth % Doesn't include revaluation increase (decrease)
<hr/>				
Last year prior to revaluation			Tax rate	Estimated tax levy
2024-25		952,863,749	0.0500	476,432
First year of revaluation			Tax rate to produce equivalent levy	
2025-26		1,386,012,265	0.0344	476,432
Increase (decrease) tax rate for average growth rate			Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26		1,386,012,265	0.0355	492,576
			Increase (Decrease) in Tax Levy	16,144
			Average Percentage Increase (Decrease)	3.39%
			5 cents (98.43% collection rate)	682,126
			3.6 cents (98.43% collection rate)	484,842
			Additional Revenue to offset GF Subsidy	197,284
			Recommended Tax Rate included in FY 25-26 Budget	\$ 0.05

Neutral Property Tax Increase (Decrease)

Pantego Township EMS District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year		Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025 estimate	537,903,719	122,080,459	29.36%
2024-25		415,823,260	17,094,888	4.29%
2023-24		398,728,372	7,028,521	1.79%
2022-23		391,699,851	30,374,336	8.41%
2021-22		361,325,515	27,789,616	8.33%
2020-21		333,535,899	2,780,915	0.84%
2019-20		330,754,984	(501,437)	-0.15%
2018-19	Revaluation 1/1/2018	331,256,421		3.92% Average growth % Doesn't include revaluation increase (decrease)
<hr/>				
Last year prior to revaluation 2024-25		415,823,260	Tax rate 0.0500	Estimated tax levy 207,912
First year of revaluation 2025-26		537,903,719	Tax rate to produce equivalent levy 0.0387	207,912
Increase (decrease) tax rate for average growth rate 2025-26		537,903,719	Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth 0.0402	216,058
			Increase (Decrease) in Tax Levy	8,146
			Average Percentage Increase (Decrease)	3.92%
			5 cents (98.43% collection rate)	264,729
			4.0 cents (98.43% collection rate)	<u>211,783</u>
			Additional Revenue	52,946
			Recommended Tax Rate included in FY 25-26 Budget	\$ 0.05

Neutral Property Tax Increase (Decrease)

Choco Township EMS District Tax

**Revaluations as of:
January 1, 2025 and 2018**

Fiscal year		Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025	estimate 1,541,918,833	548,435,706	55.20%
2024-25		993,483,127	9,849,450	1.00%
2023-24		983,633,677	42,546,305	4.52%
2022-23		941,087,372	23,661,438	2.58%
2021-22		917,425,934	18,674,038	2.08%
2020-21		898,751,896	21,437,858	2.44%
2019-20		877,314,038	37,665,340	4.49%
2018-19	Revaluation 1/1/2018	839,648,698		2.85% Average growth % Doesn't include revaluation increase (decrease)
<hr/>				
Last year prior to revaluation			Tax rate	Estimated tax levy
2024-25		993,483,127	0.0500	496,742
First year of revaluation			Tax rate to produce equivalent levy	
2025-26		1,541,918,833	0.0322	496,742
Increase (decrease) tax rate for average growth rate			Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26		1,541,918,833	0.0331	510,906
			Increase (Decrease) in Tax Levy	14,164
			Average Percentage Increase (Decrease)	2.85%
			5 cents (98.43% collection rate)	758,855
			3.3 cents (98.43% collection rate)	500,845
			Additional Revenue	258,011
			Recommended Tax Rate in FY 25-26 Budget	\$ 0.05

Neutral Property Tax Increase (Decrease)

Long Acre EMS District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year		Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025	estimate 1,484,012,335	516,378,383	53.37%
2024-25		967,633,952	23,123,751	2.45%
2023-24		944,510,201	17,677,911	1.91%
2022-23		926,832,290	26,504,023	2.94%
2021-22		900,328,267	28,274,214	3.24%
2020-21		872,054,053	13,227,180	1.54%
2019-20		858,826,873	11,812,867	1.39%
2018-19	Revaluation 1/1/2018	847,014,006		2.25% Average growth % Doesn't include revaluation increase (decrease)
<hr/>				
Last year prior to revaluation			Tax rate	Estimated tax levy
2024-25		967,633,952	0.0350	338,672
First year of revaluation			Tax rate to produce equivalent levy	
2025-26		1,484,012,335	0.0228	338,672
Increase (decrease) tax rate for average growth rate			Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26		1,484,012,335	0.0233	346,279
			Increase (Decrease) in Tax Levy	7,607
			Average Percentage Increase (Decrease)	2.25%
			2.3 cents (98.43% collection rate)	335,964
			3.5 cents (98.43% collection rate)	511,250
			3.75 cents (98.43% collection rate)	547,768
			5.0 cents (98.43% collection rate)	730,357
			Recommended Tax Rate in FY 25-26 Budget	\$ 0.0375
			Broad Creek distribution is 81%	
			Pinetown distribution is 19%	

Neutral Property Tax Increase (Decrease)

Richlands Fire- EMS District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year			Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025	estimate	1,717,836,096	227,085,042	15.23%
2024-25			1,490,751,054	(13,555,723)	-0.90%
2023-24			1,504,306,777	8,516,986	0.57%
2022-23			1,495,789,791	68,096,004	4.77%
2021-22			1,427,693,787	20,080,825	1.43%
2020-21			1,407,612,962	(3,467,266)	-0.25%
2019-20			1,411,080,228	61,447,862	4.55%
2018-19	Revaluation 1/1/2018		1,349,632,366		1.70% Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation				Tax rate	Estimated tax levy
2024-25			1,490,751,054	0.0600	894,451
First year of revaluation				Tax rate to produce equivalent levy	
2025-26			1,717,836,096	0.0521	894,451
Increase (decrease) tax rate for average growth rate				Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26			1,717,836,096	0.0530	909,614
				Increase (Decrease) in Tax Levy	15,164
				Average Percentage Increase (Decrease)	1.70%
				Revenue 5.3 cents(98.43% collection rate)	896,159
				Recommended Tax Rate included in FY 25/26 Budget	\$ 0.053

Neutral Property Tax Increase (Decrease)

Northside Fire District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year		Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025	estimate 4,060,264,734	1,338,843,538	49.20%
2024-25		2,721,421,196	60,195,627	2.26%
2023-24		2,661,225,569	68,754,471	2.65%
2022-23		2,592,471,098	79,005,279	3.14%
2021-22		2,513,465,819	59,880,397	2.44%
2020-21		2,453,585,422	72,598,766	3.05%
2019-20		2,380,986,656	49,150,921	2.11%
2018-19	Revaluation 1/1/2018	2,331,835,735		2.61% Average growth % Doesn't include revaluation increase (decrease)
Last year prior to revaluation			Tax rate	Estimated tax levy
2024-25		2,721,421,196	0.0510	1,387,925
First year of revaluation			Tax rate to produce equivalent levy	
2025-26		4,060,264,734	0.0342	1,387,925
Increase (decrease) tax rate for average growth rate			Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26		4,060,264,734	0.0351	1,424,138
Increase (Decrease) in Tax Levy				36,213
Average Percentage Increase (Decrease)				2.61%
3.5 cents (98.43% collection rate)				1,398,782
5.1 current rate (98.43% collection rate)				2,038,224
Additional Revenue				639,443
Recommended Tax Rate included in FY 25-26 Budget				\$ 0.051

Neutral Property Tax Increase (Decrease)

Choco Fire District Tax

Revaluations as of:
January 1, 2025 and 2018

Fiscal year		Assessed Valuation as of June 30	Valuation Increase (Decrease)	Percentage change
2025-26	Revaluation 1/1/2025	estimate 1,541,918,833	536,055,711	53.29%
2024-25		1,005,863,122	25,430,747	2.59%
2023-24		980,432,375	38,263,263	4.06%
2022-23		942,169,112	23,397,803	2.55%
2021-22		918,771,309	19,917,972	2.22%
2020-21		898,853,337	21,281,256	2.43%
2019-20		877,572,081	18,980,003	2.21%
2018-19	Revaluation 1/1/2018	858,592,078		2.68% Average growth % Doesn't include revaluation increase (decrease)
<hr/>				
Last year prior to revaluation			Tax rate	Estimated tax levy
2024-25		1,005,863,122	0.0430	432,521
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First year of revaluation			Tax rate to produce equivalent levy	
2025-26		1,541,918,833	0.0281	432,521
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Increase (decrease) tax rate for average growth rate			Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26		1,541,918,833	0.0288	444,093
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			Increase (Decrease) in Tax Levy	11,572
			Average Percentage Increase (Decrease)	2.68%
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			Revenue 2.9 cents (98.43% collection rate)	440,136
			Revenue 3.9 cents (98.43% collection rate)	591,907
			Additional Revenue	151,771
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			Recommended Tax Rate Included in FY 25-26 Budget	\$ 0.039

<u>BC EMS Revenues</u>	<u>FY 23/24 Audited</u>
Patient Billing	\$ 919,810
EMS District Taxes:	
Washington Township (\$.05 per \$100 value)	234,238
Bath Township (\$.05 per \$100 value)	460,656
Pantego Township (\$.05 per \$100 value)	200,820
Town of Belhaven (\$.05 per \$100 value)	56,908
Total EMS Revenues	<u>\$ 1,872,432</u>
<u>EMS Expenses</u>	
EMS Department Expenses	<u>3,922,505</u>
Revenues Under Expenses (GF Subsidy)	<u>(2,050,073)</u>
Amount of \$.625 tax rate supporting EMS Operations	3.4 cents
Percentage of \$.625 tax rate supporting EMS Operations	5.4%

<u>BC EMS Revenues</u>	<u>FY 25/26 Budget</u>
Patient Billing	\$ 1,300,000
EMS District Taxes:	
Washington Township (\$.05 per \$100 value)	374,584
Bath Township (\$.05 per \$100 value)	682,126
Pantego Township (\$.05 per \$100 value)	264,729
Town of Belhaven (\$.05 per \$100 value)	59,021
Choco & Richlands Taxes for Blount's Creek Truck	247,062
Total EMS Revenues	<u>\$ 2,927,522</u>
<u>EMS Expenses</u>	
EMS Department Expenses	<u>4,074,601</u>
Revenues Under Expenses (GF Subsidy)	<u>(1,147,079)</u>
Amount of \$.445 tax rate supporting EMS Operations	1.2 cents
Percentage of \$.445 tax rate supporting EMS Operations	2.7%

GF Subsidy for County
EMS Operations
at \$.05 cent maximum
District Tax Rate

SPECIAL REVENUES	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
E-911 Revenues					
E-911 Surcharge	119,714	159,729	159,729	152,537	152,537
E-911 Grant	0	0	0	0	0
Appropriated Fund Balance	0	17,784	17,784	157,444	157,444
Investment Earnings	0	0	0	0	0
Miscellaneous Income	0	0	0	0	0
E-911 FB Appropriated	60,885	0	0	0	0
Transfer from General Fund	4,350	0	0	0	0
E-911 Total Revenues	184,949	177,513	177,513	309,981	309,981
Seized Funds Revenues					
Unauthorized Substance Tax	1,496	21,000	21,000	21,000	21,000
State Seizures	40,208	0	0	0	0
Investment Earnings	0	0	0	0	0
Miscellaneous Income	4,458	5,000	5,000	5,000	5,000
Appropriated Fund Balance	5,632	44,275	44,275	44,275	44,275
Seized Funds Total Revenues	51,794	70,275	70,275	70,275	70,275
Fire Tax District Revenues					
Richlands Fire/Rescue Tax	906,402	841,099	841,099	818,786	818,786
Richlands EMS-to GF	0	30,312	30,312	77,373	77,373
Chocowinity Fire Tax	424,504	424,621	424,621	591,907	591,907
Northside Fire Tax	1,106,353	1,391,841	1,391,841	2,038,224	2,038,224
Total Fire Tax Revenues	2,437,259	2,687,873	2,687,873	3,526,290	3,526,290
EMS Tax District Revenues					
Bath Township EMS Tax	462,208	457,000	457,000	682,126	682,126
Belhaven	56,908	58,000	58,000	59,021	59,021
Chocowinity Township EMS Tax	493,279	492,000	492,000	703,086	703,086
Chocowinity Municipal EMS Tax	39,127	38,800	38,800	55,769	55,769
Long Acre Township EMS Tax	334,563	333,300	333,300	547,766	547,766
Pantego Township EMS Tax	201,154	204,000	204,000	264,729	264,729
Pantego Municipal EMS Tax	363	0	0	0	0
Pamlico Beach	10,000	0	0	0	0
Washington Township EMS Tax	235,766	235,500	235,500	374,584	374,584
Total EMS Tax Revenues	1,833,368	1,818,600	1,818,600	2,687,081	2,687,081
Tax Revaluation Fund Revenues					
Investment Earnings	1,007	0	0	0	0
Transfer from General Fund	161,759	161,759	161,759	223,040	223,040
Appropriated Fund Balance	0	0	0	0	0
Total Revaluation Fund Revenues	162,766	161,759	161,759	223,040	223,040

	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Ammended	FY 24-25 Recommended	FY25-26 Approved
Economic Development Fund Revenues					
City of Washington	10,000	0	0	0	0
Business Enhancement Contribution	1,000	0	0	0	0
Transfer from General Fund	45,000	0	0	0	0
Appropriated Fund Balance	0	45,000	45,000	45,000	45,000
Total Economic Development Fund Revenues	56,000	45,000	45,000	45,000	45,000
Capital Reserve Fund Revenues					
Investment Earnings	410	0	0	0	0
Transfer from General Fund	30,000	30,000	30,000	30,000	30,000
Total Capital Reserve Fund	30,410	30,000	30,000	30,000	30,000
HCCBG – Aging Revenues					
Home Delivered Meals–Contributions	276	100	100	100	100
Congregate Meals–Contributions	1,304	1,000	1,000	1,000	1,000
Transportation–Contributions	0	0	0	0	0
In Home Aide Services-Contributions	0	29,900	29,900	0	0
Congregate Meals-Families 1 st	0	0	0	0	0
Home Delivered Meals- Families 1st	0	0	0	0	0
Interest Income	0	0	0	0	0
Fund Balance-Appropriated	0	0	0	0	0
Total HCCBG – Aging Revenues	1,580	31,000	31,000	1,100	1,100
Healthcare Reserve Fund Revenues					
Investment Earnings	10,370	0	0	0	0
Loan Payments from General Fund	371,540	371,540	371,540	371,540	371,540
Total Health Care Reserve Fund Revenues	381,910	371,540	371,540	371,540	371,540
Facility/Capital Reserve Fund Revenues					
Investment Earnings	1,096	0	0	0	0
Transfer from General Fund	6,227,560	640,000	640,000	931,873	931,873
Total Facility/Capital Reserve Fund Revenues	6,228,656	640,000	640,000	931,873	931,873

EMS Special Revenue Fund Revenues	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Ammended	FY 24-25 Recommended	FY 25-26 Approved
Agency Transport Collections	1,731,385	2,116,500	2,116,500	2,225,000	2,225,000
Debt Setoff Collections	45,414	50,000	50,000	50,000	50,000
SCA Collections	87,346	18,000	18,000	40,000	40,000
Medicaid Cost Settlement	66,271	50,000	706,533	50,000	50,000
Total EMS Special Revenue Fund Revenues	1,930,416	2,234,500	2,891,033	2,365,000	2,365,000
4-H Special Revenue Fund Revenues					
4-H Special Revenue Fund	90,601	65,000	65,000	80,000	80,000
Cooperative Extension Special Revenue Fund Revenues					
Cooperative Extension Special Revenue Fund	37,574	50,000	50,000	40,000	40,000
DSS Representative Payee Special Revenue Fund Revenues					
DSS Representative Payee Special Revenue Fund	755,129	700,000	700,000	760,000	760,000
E-911 Expenditures					
Implemental Functions	0	0	0	0	0
Contingency	0	0	0	0	0
Telephone	17,200	21,984	21,984	17,885	17,885
Software Maintenance	23,848	46,130	46,130	24,740	24,740
Hardware Maintenance	39,284	85,374	85,374	251,287	251,287
Furniture	100,915	9,936	9,936	1,980	1,980
Capital Outlay-Equipment	0	0	0	0	0
Training	3,702	14,089	14,089	14,089	14,089
E-911 Total Exp.	184,949	177,513	177,513	309,981	309,981
Seized Funds Expenditures					
Equipment Purchase	51,794	70,275	70,275	70,275	70,275
Seized Funds Total Exp.	51,794	70,275	70,275	70,275	70,275
Fire Tax District Expenditures					
Richlands Fire/Rescue Tax	905,558	838,667	838,667	816,541	816,541
Richlands EMS to GF	0	30,312	30,312	77,373	77,373
Chocowinity Fire Tax	422,629	423,436	423,436	590,282	590,282
Northside Fire Tax	1,101,494	1,387,958	1,387,958	2,034,594	2,034,594
DMV Collection Fees (All Districts)	7,577	7,500	7,500	7,500	7,500
Total Fire Tax Exp.	2,437,258	2,687,873	2,687,873	3,526,290	3,526,290

	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
EMS Tax District Expenditures					
Pamlico Beach EMS	10,000	0	0	0	0
Bath Township EMS to GF	460,709	455,000	455,000	679,923	679,923
Bath to GF	0	0	0	0	0
Belhaven to GF	56,908	58,000	58,000	58,830	58,830
Chocowinity Township EMS	491,112	387,360	387,360	531,713	531,713
Chocowinity Municipal EMS	39,040	38,800	38,800	55,000	55,000
Chocowinity EMS to GF	0	102,640	102,640	169,689	169,689
Broad Creek EMS	256,127	255,000	255,000	442,825	442,825
Pinetown EMS	76,643	76,800	76,800	103,855	103,855
Pantego Township EMS to GF	200,575	203,000	203,000	263,873	263,873
Pantego Municipal EMS	363	0	0	0	0
Washington Township EMS to GF	234,347	234,000	234,000	373,373	373,373
DMV Collection Fees (All Districts)	7,544	8,000	8,000	8,000	8,000
Total EMS Tax Exp.	1,833,368	1,818,600	1,818,600	2,687,081	2,687,081
Tax Revaluation Fund Expenditures					
Transfer to Revaluation Project Fund	0	0	0	0	0
To Fund Balance for Next Reval	161,759	161,759	161,759	223,040	223,040
Total Reval Fund Exp.	161,759	161,759	161,759	223,040	223,040
Economic Development Fund Expend.					
Economic Development	0	0	0	0	0
Professional Services	20,000	0	0	0	0
Airport Grant – City of Washington	20,333	45,000	45,000	45,000	45,000
Duke Energy Site Readiness Grant	0	0	0	0	0
Total Economic Development Exp.	40,333	45,000	45,000	45,000	45,000
Capital Reserve Fund Expenditures					
Voting Machine Capital Reserve Exp.	0	30,000	30,000	30,000	30,000

	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
HCCBG – Aging Expenditures					
In Home Aide Services	0	29,900	29,900	0	0
Home Delivered Meals Purchases	126	100	100	100	100
Congregate Meal Purchases	385	1,000	1,000	1,000	1,000
Congregate Meals - Families 1st	0	0	0	0	0
Home Delivered Meals - Families 1st	0	0	0	0	0
Transportation Expenses	0	0	0	0	0
Total HCCBG – Aging Exp.	511	31,000	31,000	1,100	1,100
Healthcare Reserve Fund Expenditures					
To Healthcare Fund Balance	371,540	371,540	371,540	371,540	371,540
Transfer to Capital Project Fund	603,275	640,000	640,000	931,873	931,873
EMS Special Revenue Fund Expenditures					
Collection Fees	93,193	130,000	130,000	133,500	133,500
Contracted Services	1,000	1,000	1,000	1,000	1,000
EMS District Payments	1,654,910	1,715,000	1,715,000	1,790,500	1,790,500
Debt Setoff Payments	0	50,000	50,000	50,000	50,000
SCA Collection Fees	20,089	18,000	18,000	18,000	18,000
SCA Payments	0	500	500	22,000	22,000
Medicaid Cost Settlement	0	20,000	676,533	50,000	50,000
DHHS-IGT Fees	136,091	300,000	300,000	300,000	300,000
Total EMS Special Revenue Fund Exp.	1,905,283	2,234,500	2,891,033	2,365,000	2,365,000
4-H Special Revenue Fund Expenditures					
4-H Special Revenue Fund	82,396	65,000	65,000	80,000	80,000
Cooperative Extension Special Revenue Fund Expenditures					
Cooperative Extension Special Revenue Fund	44,758	50,000	50,000	40,000	40,000
DSS Representative Payee Special Revenue Fund Expenditures					
DSS Representative Payee Special Revenue Fund	719,984	700,000	700,000	760,000	760,000

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WATER

Beaufort County Water was created as seven independent water districts. The first district was created in 1989, and the remaining six were formed as the water system continued to grow and expand in outlying areas of the county. While each district is a separate legal entity, through an interlocal operating agreement the seven districts were consolidated into one operational entity. This allows operational efficiencies and allows the system to charge a uniform rate.

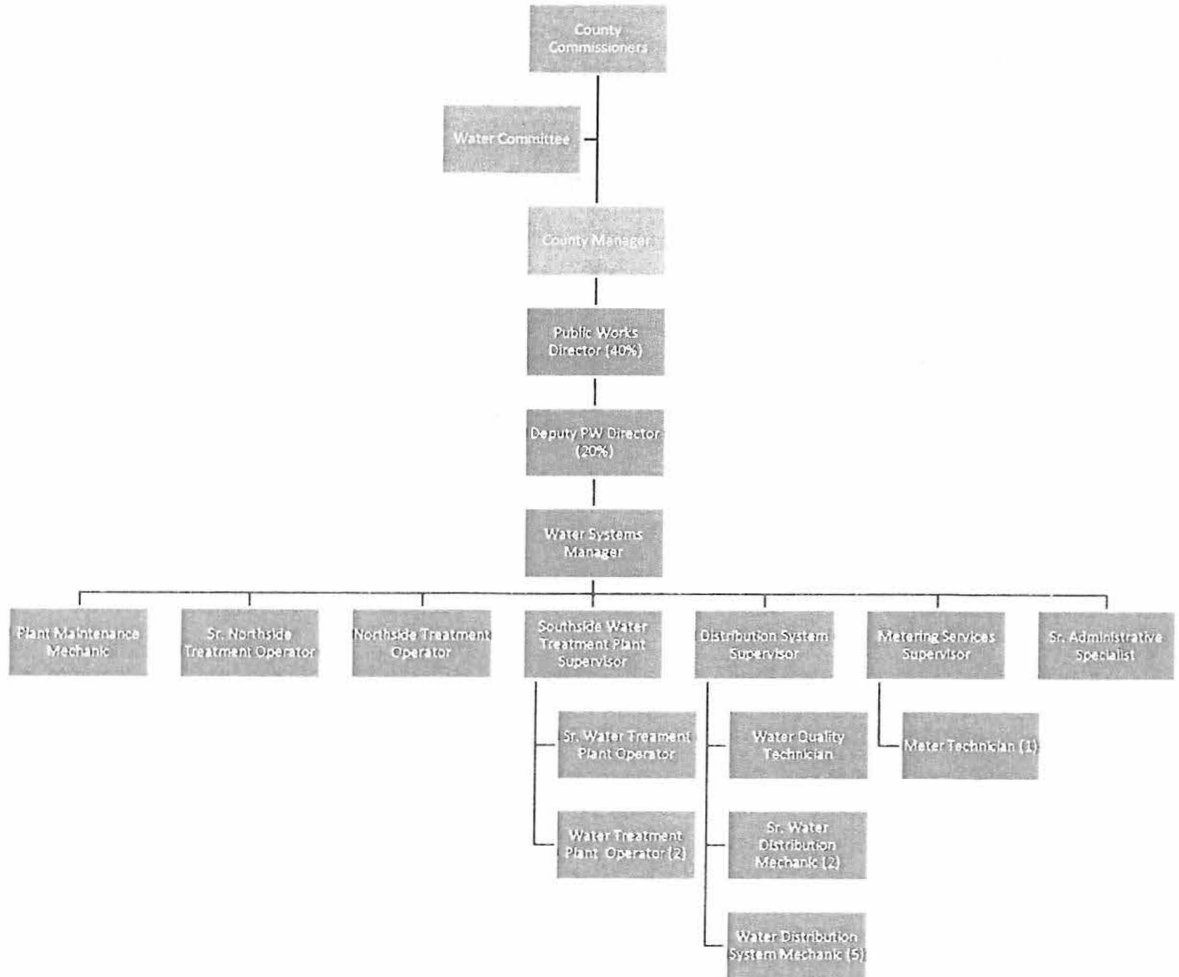
The Water Division consists of approximately 1,100 miles of waterline, storage tanks, pump stations, two water treatment plants and various appurtenances.

Customer Service duties of Beaufort County Water are conducted by the Finance Department; however, salary and benefit expenses for these positions are cost allocated directly to the Water Enterprise Fund.

Christina Smith, Public Works Director
 West Overman, Public Works Deputy Director
 Erick Jennings, Water Systems Manager

111 West 2nd Street
 Washington, North Carolina 27889

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 Email: Christina.smith@beaufortcountync.gov
West.overman@beaufortcountync.gov
Erick.jennings@beaufortcountync.gov



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
28	28	27	27	26	26

WATER REVENUES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Total Revenues	\$ 8,894,832	\$ 9,215,450	\$ 9,390,995	\$ 9,669,590	\$ 9,669,590

WATER	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 1,357,431	\$ 1,446,727	\$ 1,446,727	\$ 1,434,899	\$1,434,899
Benefits	721,375	600,547	600,547	609,538	652,730
Operating	6,021,441	,867,365	3,929,990	4,502,318	4,459,126
Debit Service	687,373	3,024,382	3,024,382	2,986,835	2,986,835
Contingency	-	126,429	74,504	100,000	100,000
Capital	44,411	150,000	314,845	36,000	36,000
Totals	\$ 8,832,029	\$ 9,215,450	\$ 9,390,995	\$ 9,669,590	\$9,669,590

WATER	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
				ACTUALS	BUDGET	BUDGET				
WATER DISTRICT REVENUE										
NSF-RETURNED CHECK FEE	\$2,650	\$3,350	\$3,450	\$2,475	\$3,000	\$3,000	\$3,500	\$3,000	\$3,000	\$3,000
CASH COLLECTIONS-OVER/SHORT	-18	0	0	0	0	0	0	0	0	0
INVESTMENT EARNINGS	18,506	170,764	79,669	34,966	68,000	68,000	130,000	75,000	115,000	115,000
WATER SALES	7,996,890	8,162,953	8,383,129	5,622,524	8,744,400	8,744,400	8,800,000	8,888,000	9,154,640	9,154,640
WATER TAP FEES	240,392	262,110	212,350	126,100	200,000	200,000	200,000	200,000	200,000	200,000
FIRE HYDRANT FEE	9,662	4,875	10,168	5,381	5,000	5,000	7,500	5,000	7,500	7,500
SERVICE FEES	102,950	106,050	97,242	54,500	101,000	101,000	85,500	101,000	95,000	95,000
METER TAMPER FEE	5,129	690	1,681	95	5,000	5,000	200	5,000	5,000	5,000
LATE PAYMENT FEES - WD	101,750	105,372	99,737	69,145	105,000	105,000	100,000	105,000	105,000	105,000
WATER FRANCHISE FEE-COW	9,600	3,700	3,300	3,700	3,300	3,300	3,700	3,700	3,700	3,700
COW WATER TAP PURCHASE	750	750	1,500	0	750	750	0	750	750	750
REFUNDS	(27,118)	(31,729)	(21,388)	(23,431)	(20,000)	(20,000)	(35,000)	(20,000)	(20,000)	(20,000)
SALE OF ASSETS	10,498	0	0	0	0	0	0	0	0	0
INSURANCE PAYMENTS	23,104	53,689	23,993	0	0	45,625	45,625	0	0	0
APPROPRIATED FUND BALANCE	0	0	0	0	0	129,920	0	0	0	0
TOTAL	\$8,494,744	\$8,842,574	\$8,894,832	\$5,895,455	\$9,215,450	\$9,390,995	\$9,341,025	\$9,366,450	\$9,669,590	\$9,669,590

BEAUFORT COUNTY WATER DISTRICT

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SALARIES	\$1,025,051	\$1,105,712	\$1,272,947	\$797,039	\$1,363,927	\$1,363,927	\$1,274,171	\$1,352,099	\$1,352,099	\$1,352,099
SALARIES-OVERTIME	58,213	71,522	84,483	61,906	82,800	82,800	99,710	82,800	82,800	82,800
SALARIES-PART TIME	1,759	4,514	0	0	0	0	0	0	0	0
COMPENSATED ABSENCES ADJ	8,360	24,487	-11,429	0	0	0	0	0	0	0
FICA 6.2%	63,526	69,531	80,674	51,142	89,697	89,697	85,180	88,964	88,964	88,964
LOC. GOV. EMP. RETIREMENT	120,770	143,114	175,014	117,050	197,189	197,189	197,152	205,908	205,908	205,908
LGERS PENSION EXPENSE	89,823	212,590	231,865	0	0	0	0	0	0	0
LGERS CY CONTRIBUTIONS	-115,332	-134,398	-151,680	0	0	0	0	0	0	0
HOSPITALIZATION-EMPLOYEE	197,574	201,592	211,536	133,558	240,865	240,865	215,472	243,243	243,243	243,243
OPEB EXPENSE	167,476	175,108	146,806	0	0	0	0	0	0	0
CY PREMIUMS PAID - OPEB	-37,245	-30,836	-25,970	0	0	0	0	0	0	0
MEDICARE 1.45%	14,857	16,261	18,867	11,961	20,978	20,978	19,327	20,806	20,806	20,806
LIFE INSURANCE-EMPLOYEE	662	703	771	490	785	785	780	845	845	845
WORKERS COMPENSATION INSURANCE	27,695	9,441	8,886	8,159	9,065	9,065	8,160	8,325	8,325	8,325
DENTAL EMPLOYEE INSURANCE	0	0	11,634	6,940	13,033	13,033	11,085	12,749	12,749	12,749
401(K) EMPLOYER CONTRIBUTION	19,401	21,241	24,401	15,890	28,935	28,935	26,293	28,698	28,698	71,890
PROFESSIONAL SERVICE	2,754	504	504	504	2,500	2,500	1,500	2,500	2,500	2,500
DEBT ISSUANCE EXPENSE	0	2,000	2,000	0	0	0	0	0	0	0
PROFESSIONAL SERVICE-ENG/TEST	600	2,100	8,000	0	69,000	69,000	102,000	45,000	45,000	45,000
ADMINISTRATIVE COST TO GF	240,216	254,860	278,578	230,288	307,050	307,050	307,050	317,664	317,664	317,664
UNIFORMS	12,116	14,666	15,075	13,531	20,320	20,320	18,000	20,320	20,320	20,320
SUPPLIES	16,645	19,453	18,988	16,992	22,000	22,000	24,810	24,000	24,000	24,000
OFFICE SUPPLIES	3,362	5,689	3,920	1,990	4,000	4,000	4,000	4,000	4,000	4,000
SUPPLIES-TREATMENT	159,839	186,224	203,874	222,142	240,500	240,500	220,675	240,500	240,500	240,500
SUPPLIES-DISTRIBUTION	205,443	260,648	278,511	208,181	299,120	301,520	300,000	305,000	305,000	305,000
WATER PURCHASE	821,061	931,715	1,131,065	460,472	1,155,000	1,155,000	1,100,000	1,177,000	1,177,000	1,177,000
PROFESSIONAL DEVELOPMENT	8,690	9,172	12,183	4,838	12,000	12,000	11,000	12,000	12,000	12,000
TRAVEL-FUEL	88,190	92,778	99,414	43,745	104,030	104,030	86,000	104,030	104,030	104,030
TELEPHONE	44,387	44,726	44,306	25,107	47,000	47,000	44,000	47,000	47,000	47,000
POSTAGE	75,999	73,213	69,938	58,304	71,070	71,070	69,000	71,070	71,070	71,070
UTILITIES	210,238	184,320	199,537	117,962	219,000	219,000	209,500	219,000	219,000	219,000
MAINT/REPAIR-BUILDINGS	34,343	22,780	34,846	30,389	50,950	50,950	50,000	38,400	38,400	38,400
MAINT/REPAIR-OTHER	47,151	76,827	40,334	21,823	110,250	110,250	105,000	115,000	115,000	115,000
MAINT/REPAIR-SCADA	5,144	5,690	5,923	7,043	10,000	10,000	4,000	5,000	5,000	5,000
MAINT/REPAIR-WATER TANKS	174,247	184,347	192,743	205,575	205,575	205,575	200,725	212,769	212,769	212,769
7/21/22-YEATESVILLE BPS DAMAGE	0	9,559	29,179	0	0	0	0	0	0	0
8/21/22-SLATESTONE VS DAMAGES	0	0	19,997	0	0	0	0	0	0	0
4/15/24-BEECH RIDGE BPS DAMAGE	0	0	0	3,595	0	0	3,595	0	0	0
MAINT/REPAIR-VEHICLE	26,102	26,557	32,036	30,762	50,000	50,000	55,000	30,000	30,000	30,000
COMPUTER SOFTWARE/SUPPORT	86,846	96,141	85,858	97,979	134,000	144,700	131,000	138,000	138,000	138,000
ADVERTISING	1,614	816	1,139	513	1,750	1,750	1,500	1,750	1,750	1,750
WATER BILLING SERVICE	24,945	28,307	26,804	20,642	28,350	28,350	26,525	25,500	26,525	26,525

BEAUFORT COUNTY WATER DISTRICT

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
EQUIPMENT PURCHASE	14,312	14,016	7,035	12,921	19,590	19,590	19,000	16,000	16,000	16,000
EQUIPMENT PURCHASE-TREATMENT	14,663	13,262	0	6,441	11,900	11,900	11,000	17,950	17,950	17,950
RENTAL EQUIPMENT	29,078	27,300	27,300	27,300	35,200	35,200	25,200	35,200	35,200	35,200
CONTRACT SERVICES	74,430	148,805	55,499	105,578	106,725	155,750	150,000	106,725	106,725	106,725
CONTRACTS-LANDSCAPE	41,979	52,939	36,638	24,210	55,000	55,000	48,420	55,000	55,000	55,000
CONTRACTS-TESTING SERVICES	24,266	27,985	29,101	33,011	36,000	36,500	36,000	36,000	36,000	36,000
CONTRACTS-BORING SERVICES	6,000	9,950	1,000	2,000	18,000	18,000	10,000	10,000	10,000	10,000
PERMITS	6,581	6,585	7,883	8,441	8,846	8,846	8,441	9,000	9,000	9,000
INSURANCE AND BONDS	128,145	192,826	277,440	212,348	260,000	260,000	212,348	235,000	235,000	235,000
INSURANCE DEDUCTIBLES	0	0	1,222	0	0	0	0	0	0	0
INSURANCE DEDUCTIBLES	1,000	1,685	0	0	2,500	2,500	0	2,500	2,500	2,500
CREDIT CARD FEES (BANK CHARGE)	69,777	78,251	107,833	71,031	109,139	109,139	121,375	125,000	125,000	125,000
DEPRECIATION EXPENSE	2,238,809	2,262,176	2,500,882	0	0	0	0	0	0	0
AMORTIZATION EXPENSE	15,290	15,290	15,290	0	0	0	0	0	0	0
AMORITZATION EXPENSE-LEASES	0	0	1,219	0	0	0	0	0	0	0
AMORTIZATION EXP-SUBSCRIPTIONS	0	635	0	0	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	916	1,532	1,321	1,560	3,000	3,000	3,000	3,000	3,000	3,000
CAPITAL OUTLAY-EQUIPMENT	0	0	44,411	61,487	150,000	207,045	200,000	36,000	36,000	36,000
CAPITAL OUTLAY-VEHICLES	0	0	0	106,194	0	107,800	109,695	150,000	0	0
PRINCIPAL H-LRX-F-11-1735	0	0	0	0	55,000	55,000	55,000	55,000	55,000	55,000
PRINCIPAL H-LRX-F-11-1741	0	0	0	0	55,000	55,000	55,000	55,000	55,000	55,000
PRINCIPAL-BANK OF AMERICA	0	0	0	200,000	300,000	300,000	300,000	300,000	300,000	300,000
PRINCIPAL H-SRP-D-17-0090	0	0	0	0	4,029	4,029	4,029	4,029	4,029	4,029
PRINCIPAL H-SRP-D-17-0091	0	0	0	0	6,888	6,888	6,888	6,888	6,888	6,888
PRINCIPAL H-SRP-D-17-0085	0	0	0	0	4,121	4,121	4,121	4,121	4,121	4,121
PRINCIPAL H-SRP-D-17-0019	0	0	0	0	37,500	37,500	37,500	37,500	37,500	37,500
PRINCIPAL-LOBS REFUNDING 2021	0	0	0	0	1,825,000	1,825,000	1,825,000	1,820,000	1,820,000	1,820,000
PRINCIPAL-H-SRP-D-17-0093	0	0	0	0	33,666	33,666	33,666	33,666	33,666	33,666
PRINCIPAL-H-SRP-D-17-0089	0	0	0	0	5,098	5,098	5,098	5,098	5,098	5,098
PRINCIPAL-H-SRP-D-17-0010	0	0	0	0	24,225	24,225	24,225	24,225	24,225	24,225
INTEREST-BOND	-62,543	-957	-1,374	0	0	0	0	0	0	0
INTEREST-BANK OF AMERICA	118,175	108,081	97,988	59,718	87,895	87,895	87,895	77,802	77,802	77,802
INTEREST-LOBS REFUNDING 2021	643,711	595,979	588,691	287,980	575,960	575,960	575,960	556,433	556,433	556,433
INTEREST - LEASES	0	0	68	0	0	0	0	0	0	0
FUTURE DEBT PMT. TO COW	0	0	0	0	10,000	10,000	0	7,073	7,073	7,073
NC DOT RELOCATION/PROJECTS	5,260	0	74,775	2,038	8,000	8,000	7,500	8,000	8,000	8,000
TRANSFER TO BRIC WATER FUND	0	0	14,250	0	0	0	0	0	0	0
TRANSFER TO WORKER'S COMP FUND	0	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TRANSFER TO WATER PROJECT FUND	0	0	0	0	0	0	0	0	656,415	613,223
CONTINGENCY	0	0	0	0	126,429	74,504	0	100,000	100,000	100,000
TOTAL	\$ 7,302,370	\$ 8,010,018	\$ 8,832,029	\$ 4,278,769	\$ 9,215,450	\$ 9,390,995	\$ 9,018,571	\$ 9,162,150	\$ 9,669,590	\$ 9,669,590

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SOLID WASTE

The Solid Waste Division of the Public Works Department is responsible for managing contracts and issues related to solid waste disposal.

Beaufort County contracts with Republic Services to provide disposal of the County's solid waste. Republic Services handles approximately 25,000 tons of waste annually and employs approximately 45 employees in Beaufort County. Republic Services maintains ten collection sites throughout the County and a transfer station on Flanders Filters Road. Collection sites are self-service; however, attendants are present to direct residents and maintain the sites. Waste types collected include Municipal Solid Waste (MSW), bulky household waste, vegetative debris, and waste oil. Mixed metals, white goods, electronics, and corrugated cardboard are also collected to be recycled.

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

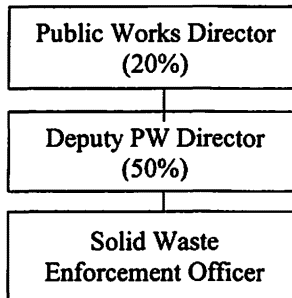
Solid Waste
111 W. 2nd Street
Washington, North Carolina 27889

Phone: (252) 975-0720
Email: west.overman@beaufortcountync.gov

The County maintains an active vegetative debris landfill, a scrap tire recycling area, and an inactive MSW landfill. Landscaping Unlimited is contracted to operate and maintain the landfill facility.

Beaufort County also contracts for roadside cleanup in the vicinity of collection sites and collection of Household Hazardous Waste.

A percentage of the salaries of the Public Works Director and Deputy Public Works Director are allocated to the Solid Waste Enterprise Fund. A Solid Waste Enforcement Officer is responsible for enforcement of the Solid Waste Ordinance.



FULL-TIME POSITIONS AUTHORIZED

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Recommended	FY 25-26 Approved
0	0	0	0	0	1

SOLID WASTE REVENUES	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Total Revenues	\$ 4,403,880	\$ 4,985,564	\$ 5,025,638	\$ 4,743,982	\$ 4,818,130

SOLID WASTE	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Personnel	\$ 42,721	\$ 61,770	\$ 51,770	\$ 93,054	\$ 120,374
Benefits	\$ 13,212	\$ 15,709	\$ 15,688	\$ 25,962	\$ 45,762
Operating	\$ 4,364,260	\$ 4,908,085	\$ 4,958,180	\$ 4,624,966	\$ 4,651,115
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 879
Totals	\$ 4,420,192	\$ 4,985,564	\$ 5,025,638	\$ 4,743,982	\$ 4,818,130

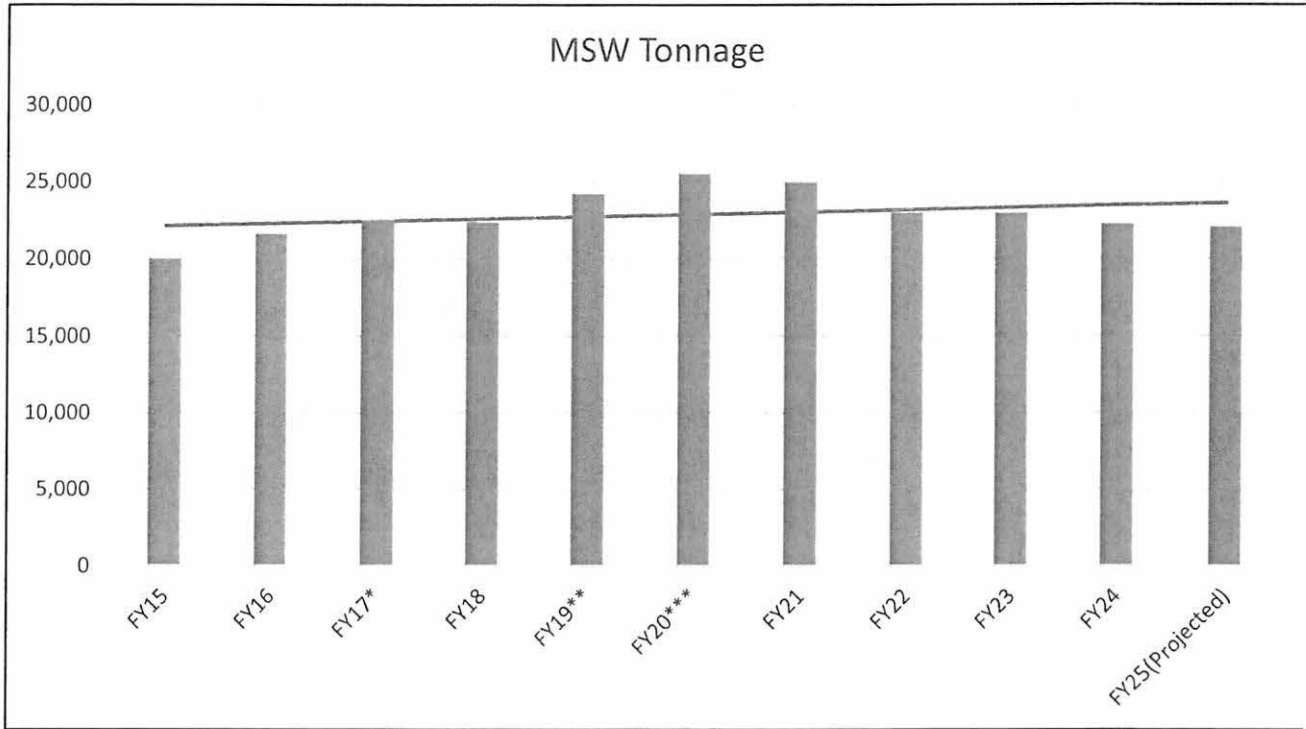
SOLID WASTE/LANDFILL

	2022	2023	2024	AS OF	2025	2025	2025	2026	2026	2026
	ACTUALS	ACTUALS	ACTUALS	2/10/2025	ORIGINAL	REVISED	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
SCRAP TIRE DISPOSAL TAX	\$74,465	\$84,080	\$84,445	\$21,376	\$83,000	\$83,000	\$83,375	\$83,000	\$83,000	\$83,000
WHITE GOODS DISPOSAL TAX	23,508	22,053	25,634	6,455	29,000	29,000	23,840	24,000	24,000	24,000
SOLID WASTE DISPOSAL TAX	31,405	33,820	32,516	8,460	33,000	33,000	33,025	33,000	33,000	33,000
SCRAP TIRE DISPOSAL GRANT	15,605	14,542	11,947	0	13,000	13,000	10,309	11,000	11,000	11,000
SOLID WASTE AVAILABILITY FEES	3,888,587	4,041,113	4,156,807	3,879,819	4,358,074	4,358,074	4,354,189	4,497,902	4,497,902	4,572,050
SOLID WASTE TIPPING FEES	10,435	12,583	6,501	3,451	5,000	5,000	5,960	5,000	5,000	5,000
INVESTMENT EARNINGS	3,383	40,650	32,287	19,479	30,000	30,000	40,425	40,000	40,000	40,000
MISC INTEREST/TAX COLLECT-SWTF	49,807	57,381	53,603	23,873	50,000	50,000	48,325	50,000	50,000	50,000
MISCELLANEOUS INCOME	80	20	140	40	80	80	80	80	80	80
APPROPRIATED FUND BALANCE	0	0	0	0	384,410	424,484	424,484	0	0	0
TOTAL	\$4,097,275	\$4,306,242	\$4,403,880	\$3,962,952	\$4,985,564	\$5,025,638	\$5,024,012	\$4,743,982	\$4,743,982	\$4,818,130

SOLID WASTE/LANDFILL

	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	AS OF 2/10/2025 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2025 PROJECTED	2026 REQUESTED	2026 RECOMMENDED	2026 APPROVED
SALARIES	\$38,773	\$40,765	\$42,721	\$26,573	\$44,090	\$44,090	\$44,721	\$75,374	\$75,374	\$120,374
SALARIES-PART TIME	0	0	0	0	17,680	7,680	0	17,680	17,680	0
FICA 6.2%	2,307	2,435	2,547	1,586	3,830	3,830	2,662	5,769	5,769	7,463
LOC. GOV. EMP. RETIREMENT	4,377	4,955	5,498	3,617	6,009	6,009	6,085	10,816	10,816	17,274
HOSPITALIZATION-EMPLOYEE	3,071	3,154	3,288	2,176	3,655	3,655	3,481	5,954	5,954	14,459
MEDICARE 1.45%	540	570	596	371	895	895	624	1,349	1,349	1,745
LIFE INSURANCE-EMPLOYEE	13	13	14	9	13	13	14	23	23	56
WORKERS COMPENSATION INSURANCE	0	219	206	189	211	190	189	195	195	195
DENTAL EMPLOYEE INSURANCE	0	0	209	131	214	214	210	349	349	847
401(K) EMPLOYER CONTRIBUTION	765	815	853	531	882	882	893	1,507	1,507	3,723
PROFESSIONAL SERVICES	0	7,235	11,400	86,574	5,000	86,724	96,124	5,000	5,000	5,000
ADMINISTRATIVE COST TO GF	88,544	111,716	119,389	96,786	129,048	129,048	129,048	129,048	131,956	131,956
SOLID WASTE-LANDFILL CONTRACT	174,499	174,500	174,500	159,958	174,500	174,500	174,500	174,500	174,500	174,500
UNIFORMS	0	0	0	0	0	0	0	0	0	2,000
SUPPLIES	0	0	0	676	3,150	750	750	3,500	3,500	4,649
PROFESSIONAL DEVELOPMENT	1,174	558	580	1,326	2,750	2,750	2,500	2,750	2,750	2,750
TRAVEL-FUEL	0	0	0	0	2,000	1,000	0	2,000	2,000	4,000
TELEPHONE	7,144	8,798	8,539	4,988	10,000	10,000	8,600	10,000	10,000	10,000
POSTAGE	0	0	0	30	200	200	450	750	750	750
UTILITIES	2,854	2,862	3,138	1,683	3,350	3,350	4,000	4,000	4,000	4,000
MAINT/REPAIR-BUILDINGS	10,787	0	0	0	0	0	0	0	0	0
MAINT/REPAIR-VEHICLES	0	0	0	0	350	350	0	350	350	1,350
LANDFILL OPERATIONS & NUMBER	119,281	92,005	104,358	115,758	154,000	144,000	130,000	154,000	154,000	154,000
SOLID WASTE TRANSFER/STATION	703,601	732,949	744,726	806,000	810,000	806,000	785,000	850,000	850,000	850,000
SOLID WASTE IN-COUNTY TRANSFER	796,529	828,368	850,564	896,000	896,000	896,000	878,000	921,000	921,000	921,000
SCRAP TIRE DISPOSAL	216,497	229,097	236,711	292,966	300,000	300,000	227,000	290,000	250,000	250,000
COMPUTER SOFTWARE/SUPPORT	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
REGIONAL LANDFILL	1,124,326	1,236,025	1,237,704	1,336,000	1,344,000	1,336,000	1,300,000	1,388,000	1,388,000	1,388,000
CONVENIENCE SITES	404,444	408,451	445,101	454,242	468,000	468,000	450,000	485,000	485,000	485,000
RECYCLING & AVOIDANCE FEES	132,002	19,568	16,153	17,970	18,000	18,000	20,500	21,000	21,000	21,000
WHITE GOODS DISPOSAL	7,739	7,163	6,902	8,200	8,200	8,200	7,800	8,000	8,000	8,000
RECYCLING-ELECTRONICS	0	132,391	140,036	137,409	148,000	145,000	140,000	140,000	140,000	140,000
HHW COLLECTIONS	0	0	0	17,398	20,000	20,000	35,000	20,000	20,000	40,000
CONTRACT SERVICES	38,237	28,160	24,631	66,750	70,000	66,862	46,250	50,000	50,000	50,000
INSURANCE AND BONDS	796	124	949	1,069	1,160	1,069	1,069	1,160	1,160	1,160
DEPRECIATION EXPENSE	827	827	827	0	0	0	0	0	0	0
AMORTIZATION EXPENSE-LEASES	7,731	7,731	8,681	0	0	0	0	0	0	0
INTEREST - LEASES	84	72	0	0	0	0	0	0	0	0
TRANSFER TO SOLID WASTE CPF	0	28,025	0	0	0	0	0	0	0	0
TRANSFER TO-COLLECT. SITES IMP	167,676	0	227,369	338,377	338,377	338,377	338,377	0	0	0
CONTINGENCY										\$879
TOTAL	\$4,056,619	\$4,111,549	\$4,420,192	\$4,877,342	\$4,985,564	\$5,025,638	\$4,835,847	\$4,781,074	\$4,743,982	\$4,818,130

SOLID WASTE TONNAGE



MSW

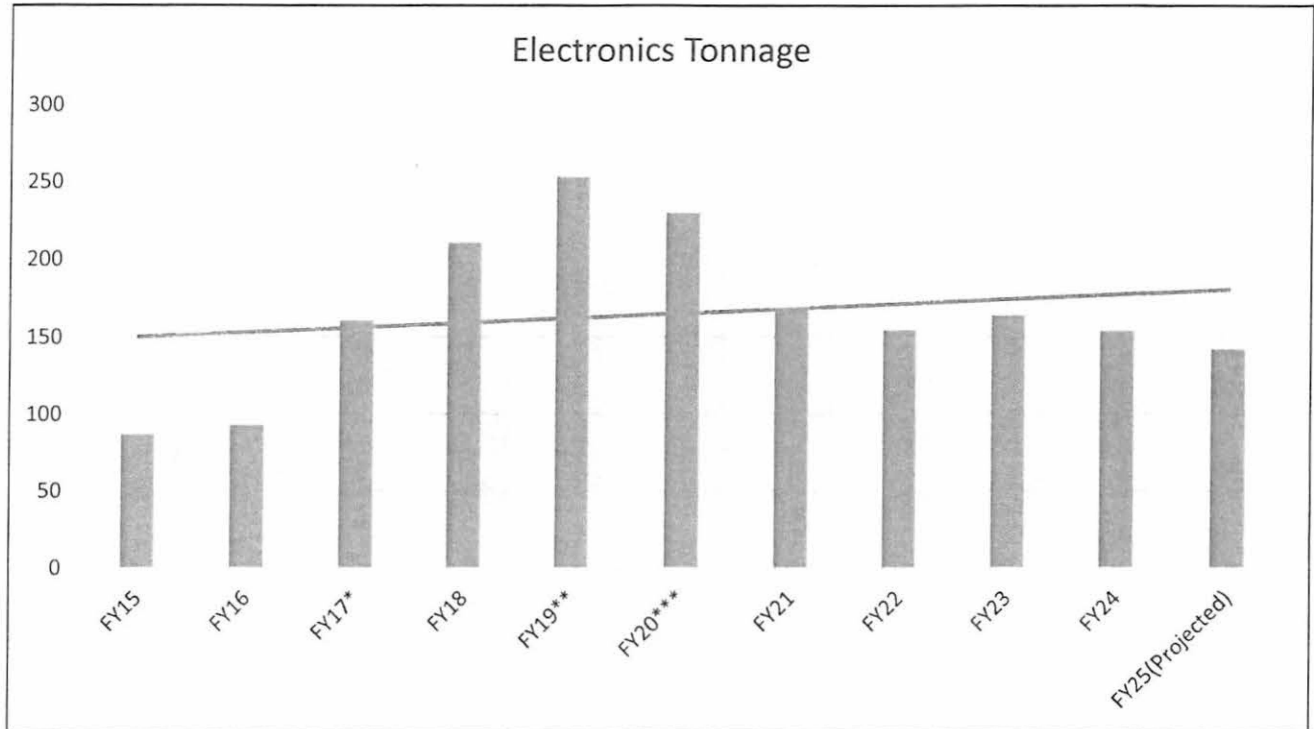
Year	Tonnage	% Increase Over Prior Year	Over Without Hurricane Tonnage
FY15	20,034		
FY16	21,624	7.94%	7.94%
FY17*	22,496	4.03%	4.03%
FY18	22,370	-0.56%	-0.56%
FY19**	24,232	8.32%	1.77%
FY20***	25,531	5.36%	9.99%
FY21	24,935	-2.33%	-2.33%
FY22	22,982	-7.83%	-7.83%
FY23	22,954	-0.12%	-0.12%
FY24	22,237	-3.12%	-3.12%
FY25(Projected)	22,063	-0.78%	-0.78%

* Hurricane Matthew (tonnage unknown)

** Hurricane Florence (tonnage: 1,466.5)

*** Hurricane Dorian (tonnage 490.75)

SOLID WASTE TONNAGE



Electronics

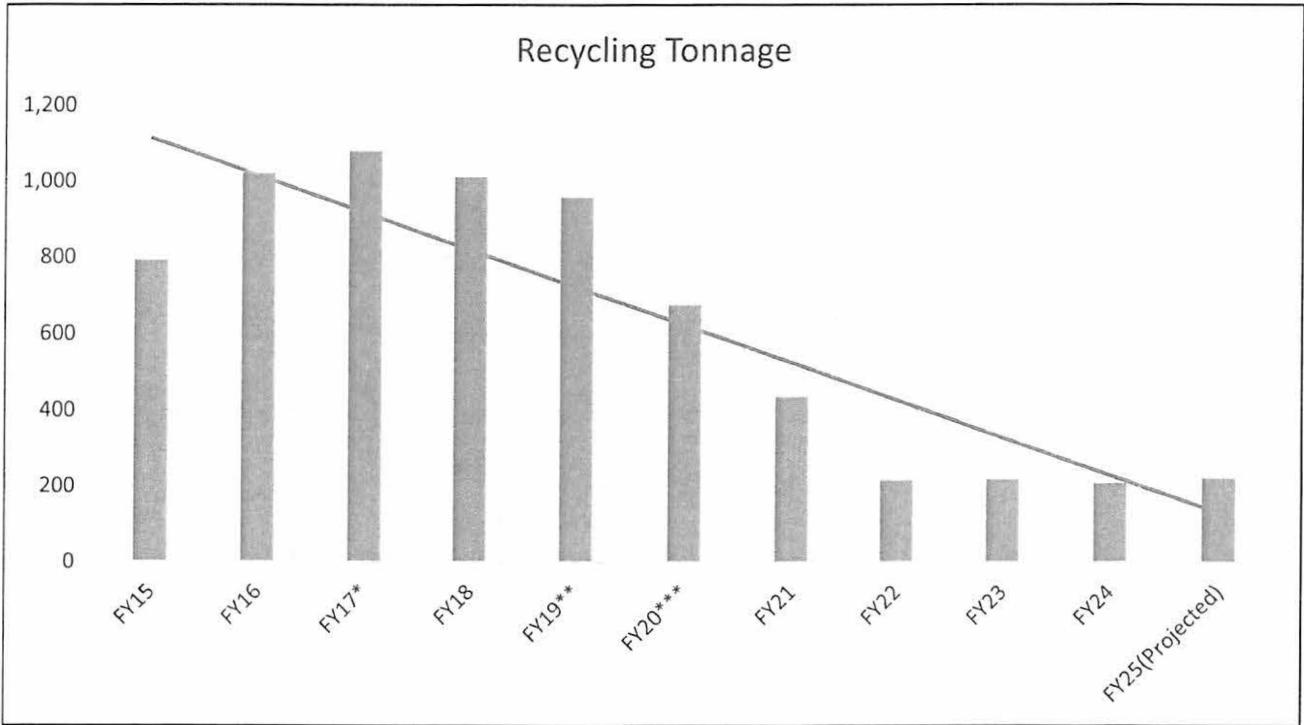
Year	Tonnage	% Increase Over Prior Year
FY15	87	
FY16	93	6.90%
FY17*	161	73.12%
FY18	211	31.06%
FY19**	253	20.07%
FY20***	230	-9.21%
FY21	168	-26.96%
FY22	155	-7.74%
FY23	164	5.81%
FY24	154	-6.10%
FY25(Projected)	142	-7.60%

* Hurricane Matthew

** Hurricane Florence

*** Hurricane Dorian

SOLID WASTE TONNAGE



Recycling

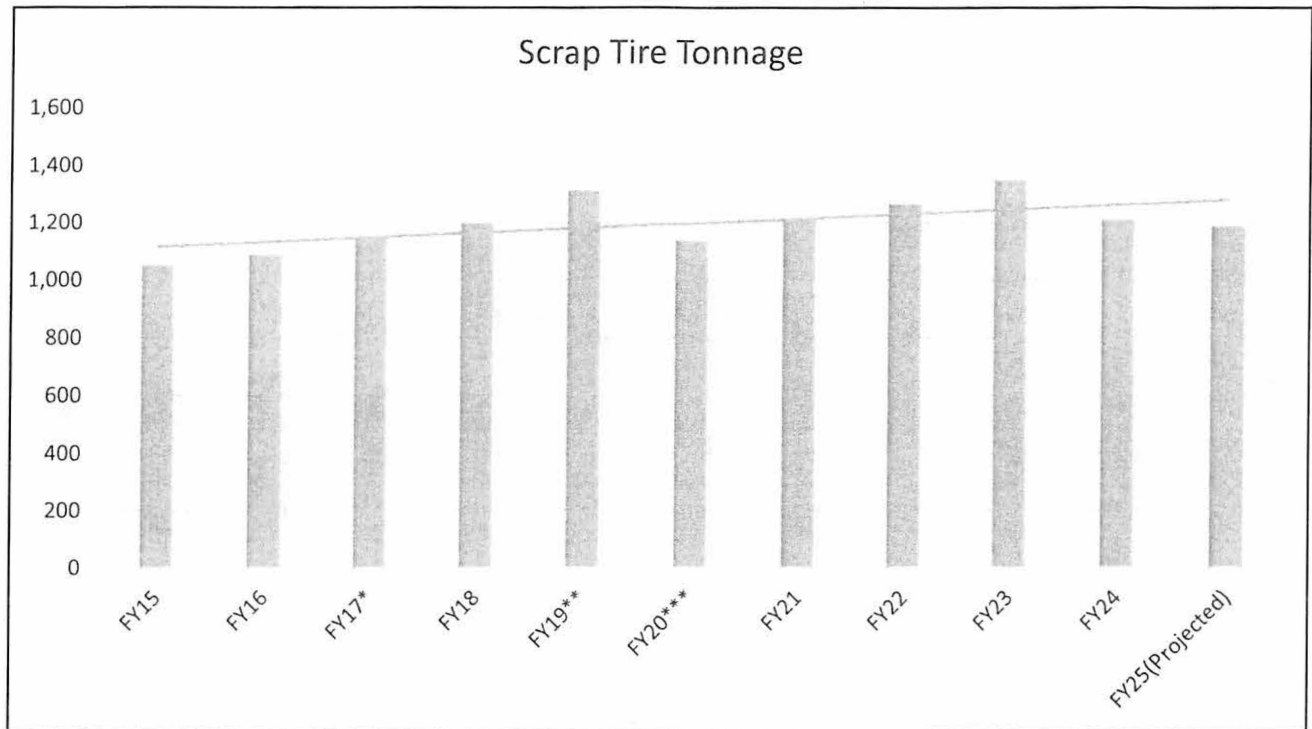
Year	Tonnage	% Increase Over Prior Year
FY15	793	
FY16	1,022	28.88%
FY17*	1,080	5.68%
FY18	1,013	-6.20%
FY19**	960	-5.24%
FY20***	676	-29.57%
FY21	435	-35.65%
FY22	217	-50.11%
FY23	219	0.92%
FY24	209	-4.57%
FY25 (Projected)	223	6.70%

* Hurricane Matthew (tonnage unknown)

** Hurricane Florence

*** Hurricane Dorian

SOLID WASTE TONNAGE



Scrap Tires

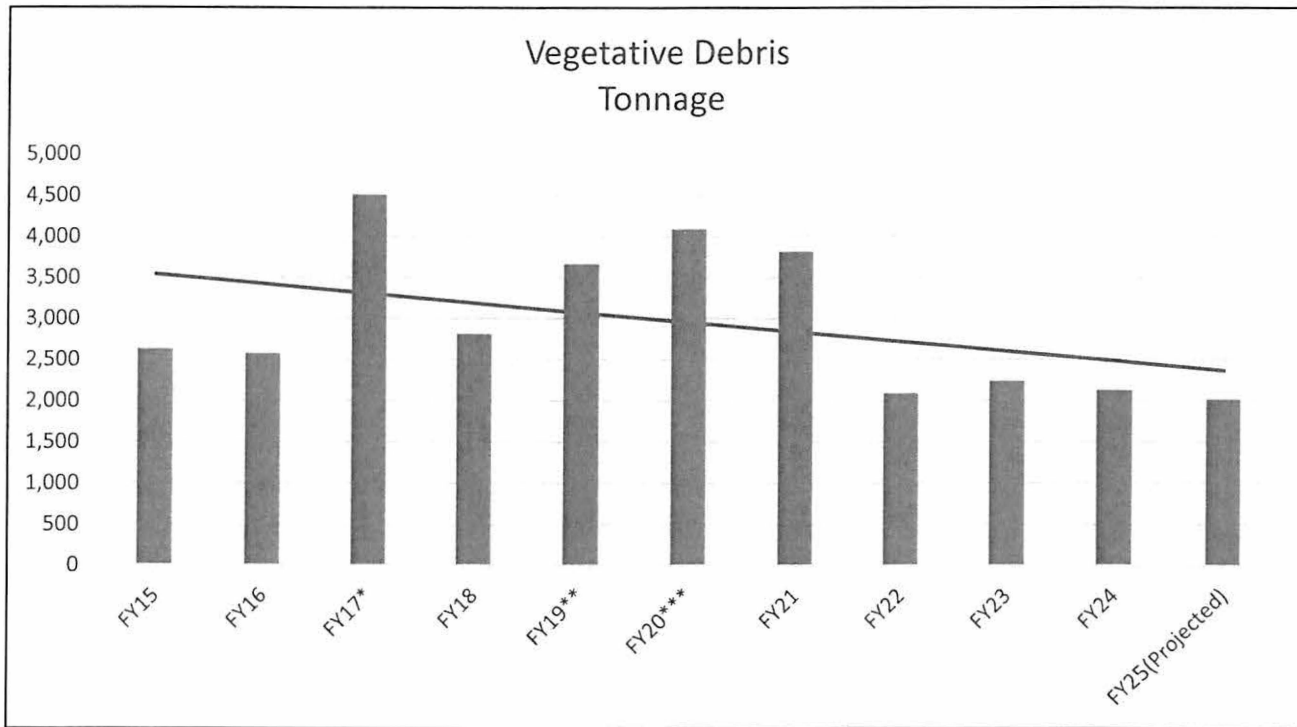
Year	Tonnage	% Increase Over Prior Year
FY15	1,052	
FY16	1,090	3.61%
FY17*	1,150	5.50%
FY18	1,196	4.00%
FY19**	1,315	9.93%
FY20***	1,138	-13.45%
FY21	1,217	6.94%
FY22	1,269	4.27%
FY23	1,350	6.38%
FY24	1,211	-10.30%
FY25(Projected)	1,189	-1.82%

* Hurricane Matthew

** Hurricane Florence

*** Hurricane Dorian

SOLID WASTE TONNAGE



Vegetative Debris

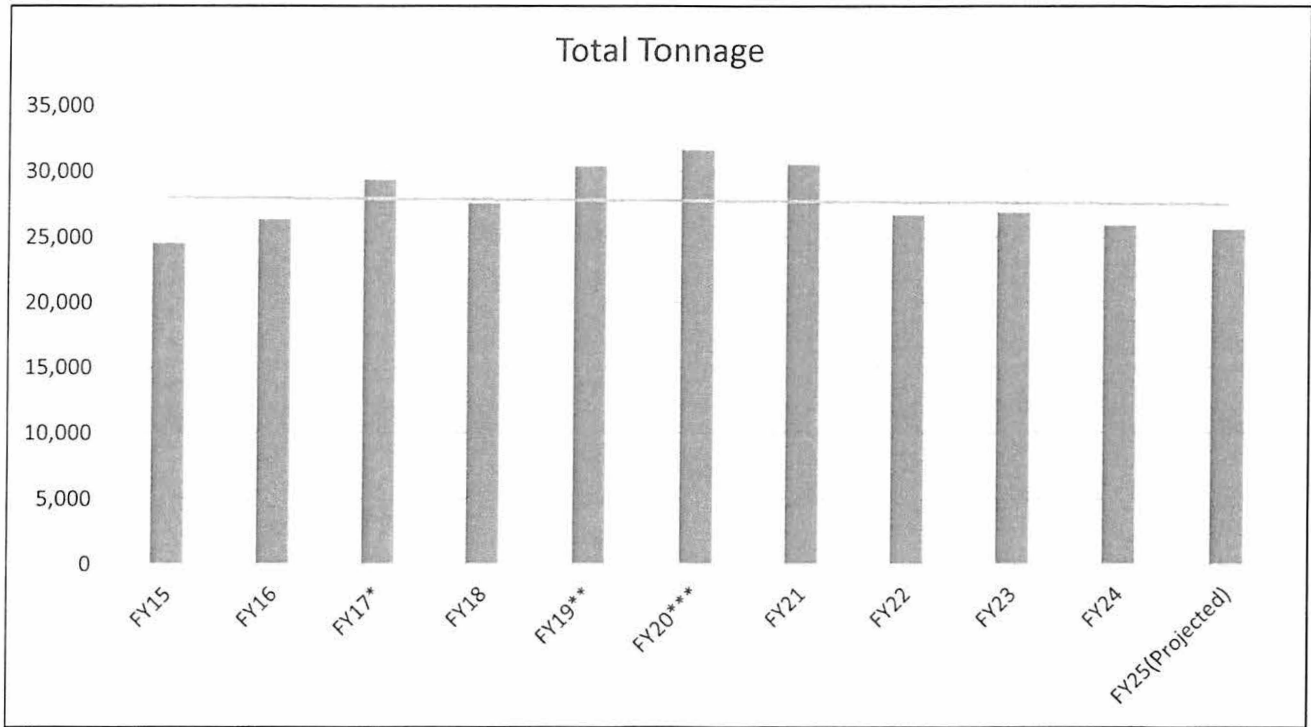
Year	Tonnage	% Increase Prior Year	Over Without Hurricane Tonnage
FY15	2,616		
FY16	2,563	-2.03%	-2.03%
FY17*	4,497	75.46%	75.46%
FY18	2,800	-37.74%	-37.74%
FY19**	3,656	30.57%	-21.82%
FY20***	4,075	11.46%	51.80%
FY21	3,804	-6.65%	-6.65%
FY22	2,078	-45.37%	-45.37%
FY23	2,225	7.07%	7.07%
FY24	2,113	-5.03%	-5.03%
FY25(Projected)	2,003	-5.21%	-5.21%

* Hurricane Matthew (tonnage unknown)

** Hurricane Florence (1,467 tons)

*** Hurricane Dorian (752 tons)

SOLID WASTE TONNAGE



Total Tonnage

Year	Tonnage	% Increase Over Prior Year
FY15	24,582	
FY16	26,392	7.36%
FY17*	29,384	11.34%
FY18	27,590	-6.11%
FY19**	30,416	10.24%
FY20***	31,650	4.06%
FY21	30,559	-3.45%
FY22	26,701	-12.62%
FY23	26,912	0.79%
FY24	25,924	-3.67%
FY25(Projected)	25,620	-1.17%

* Hurricane Matthew (tonnage unknown)

** Hurricane Florence

*** Hurricane Dorian

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INTERNAL SERVICE FUND

Internal Service Funds- Internal Service Funds are used to account for services within the government's different departments. The purpose is to pool resources for more efficient operations to lower costs.

- **Workers Compensation Fund** – This fund is used to account for payments received from the General Fund and Water Fund that are then used to pay workers compensation claims.

Internal Service Fund	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Workers Compensation Fund Revenues					
Payments from General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
Payments from Water Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Investment Earnings	\$ 3,269	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriated	\$ -	\$ -		\$ 30,000	\$ 30,000
Total Revenues	\$ 233,269	\$ 230,000	\$ 230,000	\$ 60,000	\$ 60,000
Workers Compensation Fund Expenditures					
General Fund Claims	\$ 60,914	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000
Water Fund Claims	\$ -	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000
To Workers Comp Fund Balance	\$ -	\$ 170,000	\$ 170,000	\$ -	\$ -
Total Expenditures	\$ 60,914	\$ 230,000	\$ 230,000	\$ 60,000	\$ 60,000

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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, maintenance, and improvements as well as other large capital needs of the County.

Capital Project Funds	FY 23-24 Actuals	FY 24-25 Original	FY 24-25 Amended	FY 25-26 Recommended	FY 25-26 Approved
Capital/Facility Improvements Fund Revenues					
Transfer from Capital Reserve Fund	\$ 605,620	\$ 640,000	\$ 640,000	\$ 233,300	\$ 233,300
Capital/Facility Improvements Expenditures					
Building Improvements	\$ 605,620	\$ 640,000	\$ 640,000	\$ 233,300	\$ 233,300
Construction Management Services	-	-	-	-	-
Inflationary Factor (15%)	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	\$ 605,620	\$ 640,000	\$ 640,000	\$ 233,300	\$ 233,300

FY26 Capital Fund Request

Expansion Request #	Description	Capital Fund	Running Total
1	Emergency Services Roof	\$171,800.00	\$171,800.00
2	Francisco Building Interior Renovation	\$25,000.00	\$196,800.00
3	Courthouse Public Elevator Repair	\$26,500.00	\$223,300.00
4	Parking Lot at Emergency Management	\$10,000.00	\$233,300.00
5	Transfer to Reserve Fund Balance	\$698,573.00	\$931,873.00
TOTAL		\$931,873.00	\$931,873.00

Administrative Charges to General Fund
Fiscal Year 2025-2026

Basis	General	General Percent Share	Water	Water Percent Share	Solid Waste	Solid Waste Percent Share	Total
1 Board	400,664	92.50%	21,658	5.00%	10,829	2.50%	433,150
2 Administration	669,325	92.50%	36,180	5.00%	18,090	2.50%	723,595
3 Human Resources	302,170	92.66%	23,926	7.34%	-	0.00%	326,096
4 Finance	667,803	78.64%	169,841	20.00%	11,561	1.36%	849,204
5 Information Technology	272,048	87.69%	35,000	11.28%	3,182	1.03%	310,230
6 Tax/Solid Waste Bills	14,332	50%	-	0.00%	14,332	50%	28,664
7 Tax/Solid Waste Collections	35,008	50%	-	0.00%	35,008	50%	70,016
8 Rent	-		31,060		38,955		70,015
Total	\$ 2,361,350		\$ 317,664		\$ 131,956		\$ 2,810,970

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 \$20 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

ID/Door Access Cards – Administration Office

Definition/Comments – Replacement of ID/Door Access Card(s) within 3 years of original issuance.

Fees Charged – \$5.00

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.**

OFFICE OF EMERGENCY SERVICES

Fiscal Year 2026

FIRE INSPECTION - FEE SCHEDULE

Service	Fee
Inspections (Initial Inspection including 1 re-inspection if necessary)	\$50.00
Second re-inspection for non-compliance if code requirements are not met	\$75.00
Third re-inspection for non-compliance if code requirements are not met	\$150.00
Fourth re-inspection for non-compliance if code requirements are not met	\$200.00
Fifth and subsequent re-inspections for non-compliance	\$250.00
Stop Work Order	\$200.00
Operational Permits	
Tank Extraction Permit	\$125.00/tank
Tank Installation Permit	\$150.00/tank
Tank Abandonment	\$75.00/tank
Follow-up Tank Inspection	\$75.00/tank
Re-Piping Permit	\$75.00
Permits: Fair/Carnival, Tents, Explosives, Pyrotechnics, Fumigate/Fogging, Exhibits, Trade Shows, Amusement Buildings	\$75.00

EMERGENCY MEDICAL SERVICES - FEE SCHEDULE

Service	Fee
Fee Description	
A0427 - ALS1 Emergency	\$995.00
A0433 - ALS2 Emergency	\$1295.00
A0429 - BLS Emergency	\$795.00
A0426 - ALS Non-Emergent	\$995.00
A0428 - BLS Non-Emergent	\$795.00
A0425 - Mileage	\$12.00
Treat - No Transport	\$150.00

ANIMAL SERVICES - FEE SCHEDULE

Description of Citations	Fee
Animal Cruelty	
1st Offense	\$150.00
2nd Offense	\$175.00
3rd Offense	\$200.00
4th Offense	\$250.00
5th Offense	\$500.00
Abandonment	
1st Offense	\$150.00
2nd Offense	\$175.00
3rd Offense	\$200.00
4th Offense	\$250.00
5th Offense	\$500.00
Tethering Violation	
1st Offense	\$100.00
2nd Offense	\$150.00
3rd Offense	\$200.00
4th Offense	\$300.00
5th Offense	\$500.00
Teasing or Molesting Animals	
1st Offense	\$50.00
2nd Offense	\$75.00
3rd Offense	\$150.00
4th Offense	\$250.00
5th Offense	\$500.00
Feeding or Harboring Stray Animals	
1st Offense	\$50.00
2nd Offense	\$75.00
3rd Offense	\$150.00
4th Offense	\$250.00
5th Offense	\$500.00

ANIMAL SERVICES - FEE SCHEDULE

Description of Citations	Fee
Nuisance	
1st Offense	\$150.00
2nd Offense	\$200.00
3rd Offense	\$250.00
4th Offense	\$300.00
5th Offense	\$500.00
Collar & Identification Violation	
1st Offense	\$50.00
2nd Offense	\$75.00
3rd Offense	\$150.00
4th Offense	\$250.00
5th Offense	\$500.00
Livestock at Large	
1st Offense	\$150.00
2nd Offense	\$175.00
3rd Offense	\$200.00
4th Offense	\$250.00
5th Offense	\$500.00
Fowl at Large	
1st Offense	\$150.00
2nd Offense	\$175.00
3rd Offense	\$200.00
4th Offense	\$250.00
5th Offense	\$500.00
Dangerous Dog Violation	
1st Offense	\$200.00
2nd Offense	\$300.00
3rd Offense	\$400.00
4th Offense	\$500.00
Failure to Vaccinate for Rabies	
1st Offense	\$75.00
2nd Offense	\$100.00
3rd Offense	\$150.00
4th Offense	\$250.00
5th Offense	\$500.00

ANIMAL SERVICES - FEE SCHEDULE

Description of Citations	Fee
Interference	
1st Offense	\$100.00
2nd Offense	\$200.00
3rd Offense	\$300.00
4th Offense	\$400.00
5th Offense	\$500.00
Impoundment & Boarding	
1st Offense - Impoundment per animal	\$25.00
2nd Offense - Impoundment per animal	\$50.00
3rd Offense - Impoundment per animal	\$75.00
Per Day Boarding per animal	\$10.00
Per Day for Bite Quarantine	\$15.00
Rabies Vaccine	
One year vaccination only	\$10.00
Adoption	
Cat	
Altered	\$20.00
Unaltered	\$55.00
Dog	
Altered	\$20.00
Unaltered	\$75.00

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 & Modulars	same as per stick built
Fema Setup(Flood Zone)	\$25.00 in addition to regular permit

Solar Farms Inspection Fee	\$ 0.25 per panel Minimum Fee is \$200
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	\$100.00
Minimum Fee	\$30.00

BEAUFORT COUNTY PLANNING AND INSPECTIONS

220 N MARKET STREET
WASHINGTON, NC 27889

Phone 252/946-7182
Fax 252/940-6154

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

Major subdivision: <i>Greater than 10 lots</i>	Preliminary \$50.00	Final \$50.00
<i>Greater than 50 lots</i>	\$50.00	\$100.00
Minor subdivision	Preliminary \$25.00	Final \$25.00

Mobile Home Park/Travel Trailer Fees

Major MHP or Travel Trailer Park:	\$75.00
Minor MHP or Travel Trailer Park:	\$50.00

Solar Farm Planning Fee \$500

BEAUFORT COUNTY PLANNING AND INSPECTIONS

220 N MARKET STREET
WASHINGTON, NC 27889

Phone 252/946-7182
Fax 252/940-6154

Road Renaming

Public notice advertising costs to be paid by applicant

Variance Application

\$250

Petition for Text Amendment

\$250

Any questions please call the Beaufort County Department of Building Inspections at
252-946-7182 between the hours of 7:30am and 4:30pm

Schedule of Fees

Beaufort County Tax Assessor

Land Records Office

<u>Product</u>	<u>Cost</u>
Large Format Reproductions	\$5.00 each
Page Plots 8 ½ x 11 B&W (3 or more)	\$1.00 each
Page Plots 8 ½ x 11 Color	\$1.00 each

Register of Deeds

FEE SCHEDULE REGISTER OF DEEDS PURSUANT TO G.S. 161-10 Effective 4/23/2025

Recording Real Estate Instruments

- Instruments except deeds of trust and mortgages \$26 first 15 pages, \$4 ea. add'l page
- Deeds of trust and mortgages \$64 first 35 pages, \$4 ea. add'l page
- Plats \$21 ea. sheet
- Nonstandard document \$25
- Multiple instruments as one, each \$10
- Satisfaction instruments No fee
- Each additional index reference on Assignments \$10
- Each additional required indexed party (over 20) \$2 per name

UCC Records

- One or two pages \$38
- More than two pages \$45 up to 10 pages, \$2 ea. page over 10

Marriage Licenses

- Marriage license \$60
- Delayed marriage certificate, with one certified copy \$20
- Application or license correction with one certified copy \$20
- Marriage license certified copy \$10

Other Records (Birth, Death, Military)

- Recording military discharge No fee
- Military discharge certified copy as authorized No fee
- Birth certificate certified copy \$10
- Birth certificate after one year or more for same county, with one certified copy \$20
- Papers for birth certificate in another county one year or more after birth \$10
- Birth certificate for papers from another county one year or more after birth, with one certified copy \$10
- Death certificate certified copy \$10
- Birth record amendment \$10
- Death record amendment \$10
- Legitimations \$10
- Certified copies unless statute otherwise provides \$5 first page, \$2 ea. add'l page
- Certified Out-of-County Birth Certificates \$24

Other Services

- Administering Notary Public oath \$10
- Notarial acts \$10 each signature *(not charged if performed with acts for which there is a fee except if fee is for registering instruments or plats)*
- Comparing copy for certification \$5
- Uncertified copies .25, .50, & \$2 depending on size of paper (\$2 Map)

"O:\Documents\Fees\Register of Deeds Fees Schedule_Apr_23_25.docx" clgarris



Beaufort County Sheriff's Office Fee Schedule

Service Description	Amount
Civil Paper Service	\$30
Concealed Weapons Permit	
New	\$80
Renewal	\$75
Fingerprinting	\$10



BEAUFORT COUNTY WATER

FEE SCHEDULE

Effective : July 1, 2025

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 \$3,000 minimum

Deposit

- ¾" Meter \$ 150.00
- 1" Meter \$ 150.00
- 2" Meter \$ 250.00

Change of Occupancy Fee

\$ 50.00

Reconnect Fee

\$ 50.00

Late Fee

greater of \$4.00 or
4% of outstanding balance

Meter Test

- ¾" Meter \$ 50.00
- 1" Meter \$ 100.00

Tampering Fees

1st Occurrence

- Lock Based upon actual physical damage \$ 95.00
- MXU Cover \$ 95.00
- MXU \$ 235.00
- MXU & Meter \$ 420.00
- Entire Meter Assembly \$ 620.00
- Other damage \$ 620.00 + cost + 20%

2nd Occurrence

- Lock \$ 145.00
- MXU Cover \$ 145.00
- MXU \$ 285.00
- All others Current Tap Fee

Move Meter

- Existing tap re-used \$ 400.00 + cost of service line
greater than 20 feet + 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 Payment Fee

\$ 25.00

Hydrant Meter Deposit

\$300.00 (refundable)

Hydrant Meter

\$ 32.00/month, + \$7.10/1,000 gallons

Hydrant Meter Replacement

(whole meter or part of meter or damage)

Replacement cost plus 20%

Copies

(1-10 copies free) then \$0.10 each



BEAUFORT COUNTY WATER

RATE SCHEDULE

Effective : July 1, 2025

MONTHLY CHARGES FOR ALL DISTRICTS

Rural Residential

First 2,000 gallons	\$40.27 minimum
All over 2,000 gallons	\$7.36 per 1,000 gallons

Rural Commercial

First 2,000 gallons	\$47.23 minimum
All over 2,000 gallons	\$7.36 per 1,000 gallons

All Other

First 2,000 gallons	\$48.31 minimum
All over 2,000 gallons	\$7.36 per 1,000 gallons



Beaufort County, North Carolina
Department of Public Works
Solid Waste Division

111 West 2nd Street | Washington, North Carolina | 27889
Phone (252) 975-0720 | co.beaufort.nc.us

FY2026 Solid Waste Fee Schedule

Effective: 07/01/2025

Annual Solid Waste Fee \$196.00 per household

Commercial Yard Waste Disposal Fee \$30.00 per ton

Commercial After-Hours Landfill Access Card \$10.00 per card
(new & replacement)

Household Solid Waste Collectors License \$40.00

Solid Waste Ordinance Civil Penalties

Tier 1

First Offense	Written Warning
Second Offense	\$250.00
Subsequent Offenses	\$500.00

Tier 2

First Offense	\$100.00
Subsequent Offenses	\$500.00

Tier 3

First Offense	\$300.00
Subsequent Offenses	\$500.00

Uncertified Scrap Tires Disposal Fee \$105.00 per ton



Beaufort County Health Department Fee Schedule FY 25-26

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
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	\$161.00
58301	IUD Removal	\$180.00
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	\$311.00
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
80305	Point of Care Urine Test	\$10.00
80307-90	Urine Drug Screen	\$0.00
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
82575-90	Creatinine Clearance	\$10.00
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
83013-90	Helicobacter pylori, breath test analysis	\$90.00
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
83735	Magnesium	\$3.00
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
86708-90	Hepatitis A Ab, Total	\$10.00
86709-90	Hepatitis A Ab, IgM	\$10.00
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
87593-90	Infectious agent detention by nucleic acid Mondypox Virus	\$77.00
87624-90	HPV High Risk Strain	\$32.00
87635	COVID-19 Testing	\$95.31
87661-90	Infectious agent detection by nucleic acid (DNA or RNA); Trichomonas vaginalis, amplified probe technigque	\$30.00
87798-90	Infectious agent detection by nucleic acid (DNA or RNA), not otherwise specified	\$26.00
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	*\$15.00
90474 EP	Immunization Administration - Oral & Injectable	*\$15.00
90480	COVID-19 Administration Fee	\$40.00
90619	Meningococcal (MenQuadfi)	\$177.00
90633	Hepatitis A	\$39.00
90636	Twinrix (Hepatitis A / Hepatitis B)	\$130.00
90648	HIB	\$30.00
90649	Gardasil/HPV	\$215.00
90651	Gardasil 9	\$290.00
90657	Influenza	\$12.50
90658	Influenza – (3yr and above)	\$12.50
90662	Influenza High Dose	\$64.00
90670	Pneumococcal Prevnar	\$215.00
90675	Rabies – Intramuscular (pre/post)	\$300.00
90677	Prevnar 20	\$263.00
90680	Rotavirus	\$118.00
90686	Influenza	\$12.50
90688	Influenza	\$12.50
90696	Kinrix (Dtap/IPV)	\$55.00
90698	Pentacel (Dtap/IPV/Hib)	\$105.00
90700	DTaP	\$28.00
90707	MMR (Mumps, Measles, Rubella)	\$90.00
90710	MMRV (Mumps, Measles, Rubella, Varicella)	\$125.00
90713	IPV	\$48.00
90714	Td (Tetanus)	\$35.00
90715	Tdap	\$47.00
90716	Varicella	\$188.00
90732	Pneumococcal	\$115.00
90744	Hepatitis B Pediatric	\$25.00
90746	Hepatitis B (Adult)	\$71.00
90772	Therapeutic Prop Diaj Injec	\$39.73

90782	Injection	\$20.00
90785	Interactive Add on	\$18.00
90791	Psychiatric Evaluation	\$210.00
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	\$150.00
90839	Psychotherapy for crisis 30-74 min	\$145.00
90840	Psychotherapy for crisis, each additional 30 minutes beyond 74 min	\$110.00
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
91321	Moderna 6-11 years COVID-19 Vaccine	\$150.00
91322	Moderna 12 years-older COVID-19 Vaccine	\$150.00
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	\$50.00
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
95249	Ambulatory CGM of interstitial tissue fluid via a subcutaneous sensor for a minimum of 72 hours; patient provided equipment, sensor placement, hook-up, calibration of monitor, patient training, and printout of recording.	\$62.00
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	\$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
99417	Prolonged Office Visit	\$32.00
99446	Telephone Or Internet Assessment & Mgmt Service By Consultative Physician With Verbal And Written Report, 5-10 Minutes Of Medical Consultative Discussion And Review	\$25.00
99447	Telephone Or Internet Assessment & Mgmt Service By Consultative Physician With Verbal And Written Report, 11-20 Minutes Of Medical Consultative Discussion And Review	\$50.00
99448	Telephone Or Internet Assessment & Mgmt Service By Consultative Physician With Verbal And Written Report, 21-30 Minutes Of Medical Consultative Discussion And Review	\$75.00
99449	Telephone Or Internet Assessment & Mgmt Service By Consultative Physician With Verbal And Written Report, 31 Minutes or More Of Medical Consultative Discussion And Review	\$100.00
99455	Work Related or medical disability examination by the treating physician	\$50 (Flate Rate)
99497	Advance Care Planning, 30 minutes	\$95.00
99498	Advance Care Planning, each additional 30 minutes	\$85.00
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 yrs of age and counseling w/ 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
G0136	Administration, evidence based social determinants of health risk assessment tool	\$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
G0480-90	Urine Drug Screen Define	\$0.00

G2211	Complex E/M Visit Add-On	\$17.00
G9873	1ST MDPP core session	\$38.00
G9874	4 MDPP core sessions attended	\$115.00
G9875	9 MDPP core sessions attended	\$191.00
G9876	2 MDPP core maintenance sessions attended in months 7-9; no weight loss	\$76.00
G9877	2 MDPP core maintenance sessions attended in months 10-12; no weight loss	\$76.00
G9878	2 MDPP core maintenance sessions attended in months 7-9; 5% weight loss	\$101.00
G9879	2 MDPP core maintenance sessions attended in months 10-12; 5% weight loss	\$101.00
G9880	5% weight loss in months 1-12	\$184.00
G9881	9% weight loss in months 1-24	\$38.00
G9882	2 MDPP ongoing maintenance sessions attended in months 13-15; maintained weight loss	\$57.00
G9883	2 MDPP ongoing maintenance sessions attended in months 16-18; maintained weight loss	\$57.00
G9884	2 MDPP ongoing maintenance sessions attended in months 19-21; maintained weight loss	\$58.00
G9885	2 MDPP ongoing maintenance sessions attended in months 22-24; maintained weight loss	\$58.00
G9886	Behavioral counseling for diabetes prevention, in-person, group, 60 minutes	\$25.00
G9887	Behavioral counselling for diabetes prevention, distance learning, 60 minute	\$25.00
G9888	Maintenance 5 percent weight loss from baseline in months 7-12	\$8.00
G9890	Bridge payment	\$38.00
J0561	Penicillin G Benzathine Injection	\$27.00
J0696	Ceftriaxone Sodium, per 250mg, injection (Rocephin)	\$20.00
J0702	Betamethasone acetate and betamethasone sodium phosphate, per 3mg, injection (Celestone) (Soluspan)	\$8.00
J1050	Depo Provera	\$0.43/unit
J1050UD	Depo Provera	Acquisition
J1100	Dexamethasone sodium phosphate, 1mg, injection (Cortastat, Dalalone) (Hexadrol)	\$0.45
J1200	Diphenhydramine HCl, up to 50 mg, injection (Benadryl)	\$1.00
J1885	Ketorolac tromethamine, per 15 mg, injection (Toradol)	\$0.75
J2001	Lidocaine HCL for IV infusion, Injection 10 mg	\$0.50
J2550	Promethazine HCl, up to 50 mg, injection (Phenergan)	\$4.00
J2790	Rho D immune globulin, human, full dose, 300 mcg	\$114.00
J2919	Injection, methylprednisolone sodium succinate, 5 mg	\$0.27/unit
J3250	Trimethobenzamide HCl, up to 200 mg, injection (Tigan)	\$51.00
J3301	Triamcinolone acetonide, per 10 mg, injection (Kenalog-10, Kenalog-40)	\$1.50
J3410	Hydroxyzine HCl, up to 25 mg, injection (Vistaril)	\$13.00
J3420	Vitamin B-12 cyanocobalamin, up to 1,000 mcg, injection	\$2.00
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 1 mg	0.05/unit
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)	\$70.00
S0281	Postpartum Clinic Visit (Pregnancy Medical Home)	\$210.00
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	Primary Care Base Fee	\$20 (Flate Rate)
N/A	College Physical	\$50 (Flate Rate)
N/A	Rabies Titer Shipping & Supplies Fee (Previously 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)	\$150.00
Revisit for Site not ready for inspection (new or existing lot evaluations)	\$50.00
Construction Authorization/ Operation Permit for new installation	\$125.00
Permit Revision (If site plan or design flow changes)	\$125.00
Wastewater System Repair Permit (requested by owner)	\$50.00
Wastewater System Repair Permit (by complaint Investigation)	\$75.00
Existing System Re-use Inspection	\$150.00
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	\$100.00
Pesticide	\$100.00
Petroleum	\$100.00
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
Temporary Display Spa	\$75.00 plus \$25.00 each additional
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 (filing fee)	\$35.00
AOWE Permit Fee (filing fee)	\$35.00
(a2) Improvement Permit	\$150 (100% of traditional IP)

(a2) Construction Authorization	\$50 (40% of traditional CA)
(a2) Improvement Permit/Construction Authorization (combination single submittal)	\$110 (40% of traditional IP/CA)

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.