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# Manager's Budget Message

## Fiscal Year 2016-2017

### Final Approved Budget

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

**Date:         June 7, 2016**

Presented is the final FY 2016-2017 Annual Budget for Beaufort County adopted by the Board of Commissioners on June 6, 2016. The Manager's Recommended Budget was presented on May 9th, budget workshops were held during the weeks of May 16<sup>th</sup> and 23<sup>rd</sup>. A public hearing on the revised annual budget was held at the Board's regular meeting on June 6<sup>th</sup>. This document reflects the adjustments made to the Manager's Recommended Budget during the Board of Commissioners' budget workshops and one change made after the Board received public comments on June 6, 2016. A summary of these adjustments is below. Also included is the final budget ordinance.

\*Changes made by the Board on June 6, 2016 after receiving public comments.

#### **General Fund**

##### Budget Reductions and Savings:

Remove space needs study	\$ 50,000
Remove Tideland parking lot resurfacing	\$ 33,000
Savings from EMS changes	\$ 138,962
Savings from Sheriff's cuts to budget	\$ 149,086
Remove demolition of Old County Home building	\$ 275,000
Reduce capital funding for BCCC	\$ 500,000
Adjust for lapsed salaries	\$ 7,985
*Reduce FLSA line item	<u>\$ 2,000</u>
Total	\$1,156,033

##### Expansion:

Increase Public School funding	\$ 558,460
2% COLA	\$ 283,777
Employee Assistance Program (EAP)	\$ 6,606
Courthouse renovations	\$ 107,500
Building Maintenance Technician	\$ 56,445
DSS Income Maintenance Caseworker	\$ 21,504

Reclassification of DSS position	\$ 2,348
Reclassification of Soil & Water position	\$ 8,390
Reclassification of Finance position (savings)	(\$ 94)
DSS custodian position	\$ 0
Tourism community grants 50/50 match	\$ 15,000
Cooperative Extension Van (PotashCorp match)	\$ 32,000
Washington Senior Center	\$ 20,000
Boys and Girls Club (one-time addition)	\$ 5,000
Ruth's House (one-time addition)	\$ 2,500
Beaufort Area Transit System (BATS)	\$ 15,000
Additional Recreation Funding	
Belhaven	\$ 10,800
Bath	\$ 1,729
Chocowinity (one-time capital)	\$ 2,800
Washington	\$ 4,268
*Appropriate funds to Eagles' Wings	<u>\$ 2,000</u>
Total	<u>\$1,156,033</u>

### **Water Fund**

Increase Fund Balance Appropriation	<u>\$840,748</u>
Total	<u>\$840,748</u>

Expansion:

2% COLA	\$ 18,975
Employee Assistance Program (EAP)	\$ 504
Senior Distribution Mechanic	\$ 64,069
Fleet Tracking Software and Equipment	\$ 7,200
Hydraulic Model of Water System	\$150,000
Standby Generators (Year 1 of 3)	<u>\$600,000</u>
Total	<u>\$840,748</u>

### **Solid Waste Fund**

Increase solid waste annual fee to \$145	<u>\$106,665</u>
Total	<u>\$106,665</u>

Expansion:

Increase recycling/landfill avoidance subsidy from \$20/ton to \$35/ton	\$ 10,125
Convenience Site Improvements (2 per year)	\$ 60,000
Increase Contingency	<u>\$ 36,540</u>
Total	<u>\$106,665</u>

**COUNTY OF BEAUFORT, NORTH CAROLINA  
FY 2016-2017 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 \$56,780,790 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, 2016 and ending June 30, 2017.

The adoption of the General Fund Budget in the amount of \$56,780,790 is hereby distributed amongst the following Functional Areas as indicated below:

• General Government	\$5,759,114
• Human Services	\$17,436,326
• Community Services	\$1,842,495
• Education	\$17,804,749
• Public Safety	\$10,742,859
• Debt Service	\$2,643,972
• Transfers	\$526,275
• Contingency	\$25,000

SECTION 2. There is hereby levied a tax at the rate of fifty-five cents (\$.55) per one hundred dollars (\$100) valuation of property as listed for taxes on January 1, 2016 for the purpose of raising the revenue listed as “Ad-valorem taxes-2016” in the General Fund. This rate is base on an estimated total valuation of \$5,921,190,319 and a collection rate of 97.32 percent for real property and 99.6 percent for motor vehicles.

SECTION 3. A residential solid waste fee of \$145 per year is imposed under NCGS 153A-292 for the fiscal year beginning July 1, 2016 and ending June 30, 2017, on all residences, including mobile homes and single and multi-family dwellings, located in Beaufort County on January 1, 2016. Such fee is to be added to the 2016 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 4. Certain increases in rates are hereby levied for the fiscal year beginning July 1, 2016 and ending June 30, 2017 as follows:

- 1) Water District I (Washington Township). An increase in the monthly water rates of 3% respectively for residential and commercial users.
- 2) Water District II (Long Acre West). An increase in the monthly water rates of 3% respectively for residential and commercial users.
- 3) Water District III (Long Acre East). An increase in the monthly water rates of 3% respectively for residential and commercial users.
- 4) Water District IV (Bath Township). An increase in the monthly water rates of 3% respectively for residential and commercial users.

- 5) Water District V (Pantego Township). An increase in the monthly water rates of 3% respectively for residential and commercial users.
- 6) Water District VI (Chocowinity Township). An increase in the monthly water rates of 3% respectively for residential and commercial users.
- 7) Water District VII (Richland Township). An increase in the monthly water rates of 3% respectively for residential and commercial users.

SECTION 5. There is also levied a tax of 2.6 cents (\$0.026) per \$100 valuation effective fiscal year beginning July 1, 2016 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 \$946,939,806 and an estimated collection rate of 97.48 percent. There is appropriated to the Chocowinity Township Fire District the estimated sum of \$240,000 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 6. There is also levied a tax of 3.9 cents (\$0.039) per \$100 valuation effective fiscal year beginning July 1, 2016 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 \$1,578,233,010 and an estimated collection rate of 97.48 percent. There is appropriated to the Richland Township Fire and Rescue District the estimated sum of \$600,000 for use by the Fire and Rescue District in such a 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 7. There is also levied a tax of 2.9 cents (\$0.029) per \$100 valuation effective fiscal year beginning July 1, 2016 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 \$2,476,193,171 and an estimated collection rate of 97.48 percent. There is appropriated to the Northside Fire Service District the estimated sum of \$700,000 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 8. There is also levied a tax of 5.0 cents (\$.05) per \$100 valuation effective fiscal year beginning July 1, 2016 on all property in the Bath Township EMS Service District for Emergency Medical Services. This rate is based on an estimated total valuation of \$858,399,672 and an estimated collection rate of 97.48 percent for purpose of taxation. There is appropriated to the EMS Service District the estimated sum of \$418,384 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 this joint Township's EMS Service District.

SECTION 9. There is also levied a tax of 4.5 cents (\$.045) per \$100 valuation effective fiscal year beginning July 1, 2016 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 \$357,908,175 and an estimated collection rate of 97.48 percent. There is appropriated to the Beaufort County Washington Township EMS Service District the estimated sum of \$157,000 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 10. There is also levied a tax of 3.5 cents (\$0.035) per \$100 valuation effective fiscal year beginning July 1, 2016 on all property in the Beaufort County Long Acre Township (*includes Broad Creek and Pinetown EMS*). This rate is based on an estimated total valuation of property for purpose of taxation of \$879,301,249 and an estimated collection rate of 97.48 percent. There is appropriated to the Beaufort County Long Acre Township EMS Service District the estimated sum of \$300,000 for use by the District in such manner and for such expenditures as is permitted by law.

SECTION 11. There is also levied a tax of 3.5 cents (\$0.035) per \$100 valuation effective fiscal year beginning July 1, 2016 on all property in Chocowinity Township and within the municipal areas of the Town of Chocowinity. The rate of 3.5 cents is based on an estimated total valuation of property for purpose of taxation of \$993,610,410 (Chocowinity Twsp \$747,406,000 and Town of Chocowinity \$70,344,100) and an estimated collection rate of 97.48%. There is appropriated to the Chocowinity Township Rescue District the estimated sum of \$339,000 for use by the District in such as 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 12. There is also levied a tax of 5 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2016 on all property in the unincorporated areas of the Pantego Township EMS Service District for Emergency Medical Services. This rate is based on an estimated total valuation of property for purpose of taxation of \$285,186,705 and an estimated collection rate of 97.48 percent. There is appropriated to the Pantego Township EMS Service District the sum of \$139,000 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 13. Appropriations and estimated revenues in the amount of \$1,737,283 are included in the E-911 Services Fund for the operation of E911 activities for the fiscal year.

SECTION 14. Appropriations and estimated revenues in the amount of \$15,500 are included in the Drug Seizure Fund for the restricted spending needs of law enforcement support.

SECTION 15. Appropriations and estimated revenues in the amount of \$60,000 are included in the Economic Development Fund as a transfer of any residual equity in the fund to the General Fund for the fiscal year beginning July 1, 2016.

SECTION 16. Appropriations and estimated revenues in the amount of \$844,137 are hereby adopted for the County Water District I – Washington Township for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 17. Appropriations and estimated revenues in the amount of \$948,763 are hereby adopted for the County Water District II – Long Acre West for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 18. Appropriations and estimated revenues in the amount of \$1,092,690 are hereby adopted for the County Water District III – Long Acre East for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 19. Appropriations and estimated revenues in the amount of \$1,244,733 are hereby adopted for the County Water District IV – Bath Township for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 20. Appropriations and estimated revenues in the amount of \$538,799 are hereby adopted for the County Water District V – Pantego Township for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 21. Appropriations and estimated revenues in the amount of \$1,666,102 are hereby adopted for the County Water District VI – Chocowinity Township for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 22. Appropriations and estimated revenues in the amount of \$801,827 are hereby adopted for the County Water District VII – Richland Township for the operation of this water district and its activities for the fiscal year beginning July 1, 2016.

SECTION 23. Appropriations and estimated revenues in the amount of \$3,207,285 are hereby adopted for the County Solid Waste Fund for operations and activities for the fiscal year beginning July 1, 2016.

SECTION 24. 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. Transfers between Functional Areas must be reported to the Board at their next regularly scheduled meeting. Only the Board may transfer monies between funds 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 6, 2016.

**s/ Katie Mosher**

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Katie Mosher  
Clerk to the Board

**Proposed Budget Schedule 2016-2017**

Scheduled Week Of	Status	Budget Task
01/25/16	Complete	Budget packets distributed to Management Team
01/25/16	Complete	Outside Agency budget requests distributed
02/01/16	Complete	Budgetary & strategic planning retreat with Board
03/07/16	Complete	Preliminary revenue estimates
03/07/16	Complete	Outside Agency budget requests submitted to Finance
03/07/16	Complete	Continuation budgets submitted to Finance
03/14/16	Complete	Expansion budgets submitted to Finance
03/14/16	Complete	Budget compiled by Finance
03/28/16	Complete	Budget review with Manager (scheduled over 2 weeks)
04/18/16	Complete	Finalize revenue estimates - Finance
05/09/16	Complete	Manager's recommended budget presented to Board (regular meeting on 05/09/16)
05/09/16	Complete	Budget available for public viewing at Clerk's office and posted on web site
05/10/16	Complete	Commissioner's budget questions/clarification to Manager (please submit before 5/12/16)
05/16/16	Complete	Budget workshops with Board (scheduled over 2 weeks, see below)
05/23/16	Complete	Advertise public hearing for budget
06/06/16	Pending	Public hearing- budget (regular meeting on 06/06/16)
06/20/16	Pending	Budget adopted (special called meeting on 06/20/16)
06/20/16	Pending	Budget posted to web site

**Budget workshop meetings with Board**

May 16, 2016 General Fund  
 May 17, 2016 General Fund  
 May 19, 2016 Enterprise Funds  
 May 23, 2016 Service Expansion - County  
 May 24, 2016 Service Expansion - Outside Agencies  
 May 26, 2016 Finalize Budget

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## BEAUFORT COUNTY FUND STRUCTURE

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

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

**Special Revenue Fund-** Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects), that are legally restricted to expenditures for specified purposes. The County maintains five Special Revenue Funds: Tax Revaluation Fund, Emergency Telephone System, Fire & Rescue Tax Districts, Industrial Recruitment, and State/Federal Seized Funds.

**Capital Projects Funds-** Capital Projects Funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by enterprise funds and trust funds). Currently, the County maintains three Capital Project Funds: Hazard Mitigation, Economic Development, and Capital Reserves.

**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 one enterprise fund, the County Water System, and it is approved that the Solid Waste Operations be removed from the General Fund and accounted for as an enterprise fund beginning July 1, 2016.

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## **BASIS OF BUDGETING**

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

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

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

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

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

According to state statute, the governing board by appropriate resolution or ordinance may authorize the budget officer to transfer moneys from one appropriation to another within the same fund subject to such limitations and procedures as it may prescribe. Any such transfers shall be reported to the governing board at its next regular meeting and shall be entered in the minutes (G.S. 159-15). Beaufort County's budget is adopted on the departmental level. The current practice for amending the Beaufort County budget allows the Finance Officer, with the approval of the County Manager, to transfer non- salary/fringe benefit appropriations of up to \$5,000 between line item expenditures within departments. The transfers must be reported to the Board at the next regular meeting. The current policy allows line items within a department to go severely overspent as long as the overall department stays within budget, making it extremely difficult to ensure budgetary compliance. In order to strengthen budgetary controls, it is approved that transfers within a department from one line item to another (intradepartmental transfers) be submitted by departments to the Finance Officer or the County Manager for approval. Further, it is approved that the Finance Officer or County Manager be allowed to approve transfers between departments that do not increase the overall budget and report them to the Board at the next meeting. Appropriations that revise the total expenditures for the fund or that change the functional appropriations must be approved by the governing board.

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## Beaufort County Financial Policies

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

### A. Fund Balance Management Policy:

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

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

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

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

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

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

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

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

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

## **B. Investment Policy**

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

### **OBJECTIVES**

Funds of the County will be invested in accordance with North Carolina General Statute 159-30 Cash Management and Investment Policy, and written administrative procedures. The County's investments shall be undertaken in a manner that (1) seeks to ensure the preservation of capital in

the overall portfolio, (2) provides for sufficient liquidity to meet the cash needs of the County's various operations and (3) attains a fair market rate of return. Cash management functions will be conducted in such a manner as to insure that adequate funds will always be available to meet the County's financial obligations and to provide the maximum amount of funds available for investment at all times.

## **RESPONSIBILITY**

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

## **ETHICS AND CONFLICTS OF INTEREST**

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

## **STATUTORY AUTHORIZATION**

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

1. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
2. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks,
3. Obligations of the State of North Carolina.
4. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.
5. Deposits at interest or purchase of certificates of deposit with any bank in North Carolina, provided such deposits or certificates of deposit are fully collateralized.

6. Participating shares in a mutual fund for local government investment (such as the N.C. Cash Management Trust) which is certified by the N.C. Local Government Commission.

## **INTERNAL CONTROLS**

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

## **REPORTING**

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

## **C. Debt Management Policy**

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

### **Purpose and Type of Debt**

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

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

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

### **Terms and Limits**

1. All debt issued, including installment purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements or equipment financed by the debt.

2. The County will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue.
3. The County is required by Statute to issue general obligation debt through a competitive process. The competitive process will also be used for other debt issuance unless time factors, interest rates or other factors make it more favorable to the County to use a negotiated process.
4. In the planning process for debt issuance the County will assess the need to maintain its "Bank Qualification" if installment purchase financing is being considered.
5. The County will not issue tax or revenue anticipation notes.
6. The County will strive to maximize the use of pay-as-you-go financing for capital improvements.
7. The County will maintain its debt at no greater than 2% of the assessed valuation of taxable property.
8. The County's annual debt service will always be equal to or less than 15% of General Fund expenditures.

#### **Current Outstanding Debt**

Beaufort County's outstanding bonded debt is comprised of debt incurred from the issuance of general obligation bonds. General Obligation bonds require the voter approval because they pledge the taxing power of the County.

As of June 30, 2012 the total outstanding General Obligation bond debt for the Beaufort County General Fund was \$25,295,000. This debt was incurred entirely for school construction in 2005, 2006, and 2007.

Total other outstanding tax supported debt for the Beaufort County General Fund as of June 30, 2012 was \$6,544,838. This debt was made up of energy savings contract borrowing, community college construction project, and Dept of Commerce borrowing on the Industry Ready II building.

The North Carolina General Statutes set a legal limit on the amount of debt that can be issued by a local unit of government. NCGS 159-55 sets the legal net debt limit at 8% of the County's assessed values. As of June 30, 2012 Beaufort County's net debt is 0.53% of assessed valuation. This limit is well below the statutory requirement, but staff recommends the policy of no more than 2% as the County's debt limitation. In a review of 21 counties in our state that fit our peer county designation the average debt to assessed valuation was 0.654%.

The Debt Per Capita is a measure used to compare the debt burdens of counties and other local governments. As of June 30, 2012 Beaufort County had a Debt Per Capita of \$657. In a review of 21 counties in our state that fit within our population range the average Debt Per Capita was \$798.

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

1. As part of the annual budget process the County shall review the fees and user charges. All changes to the schedule of fees must be approved by the Board of Commissioners.

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

## **E. Tax Rate**

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

## **F. Competitive Employment**

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

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

<b>Cost Centers</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17 Approved</b>
Animal Control	4	4	4	4	4
Building Maintenance	2	2	2	2	3
Communications	12	12	12	13	18
County Manager	4	4	5	4	4
Economic Development	2	2	2	2	2
Elections	2	2	2	3	3
Emergency Management	1	2	2	2	2
Emergency Medical Services	-	-	1	17	27
Finance	5	5	5	6	6
Health Department	41	41	41	41	41
Human Resources	-	-	-	3	3
Inspections	3	3	3	-	-
Jail	21	21	21	20	20
Land Records	2	2	2	-	-
Planning	-	-	-	7	7
Register of Deeds	5	5	5	5	5
Sheriff	53	53	57	59	59
Social Services	108	108	110	115	117
Soil and Water Conservation	2	2	2	2	2
Tax Assessor	8	8	8	10	10
Tax Collector	6	6	6	7	7
Veterans	1	1	1	1	1
Water Department	25	25	25	27	28
<b>Grand Total</b>	<b>307</b>	<b>308</b>	<b>316</b>	<b>350</b>	<b>369</b>

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**BEAUFORT COUNTY SALARY PLAN  
2016 - 2017**

GRADE	MIN	MID	MAX	POSITION TITLE	LOCATION DESC
5	19,521	23,426	27,333		
				CHORE PROVIDER	SOCIAL SERVICES
				NUTRITION SITE PROGRAM SUPERVISOR	SOCIAL SERVICES
8	24,110	28,931	33,754		
				COMMUNITY HEALTH ASSISTANT	HEALTH
				COMMUNITY SOCIAL SERVICE ASSISTANT	SOCIAL SERVICES
				HOUSEKEEPER	SOCIAL SERVICES
				MEDICAL RECORDS ASSISTANT III	HEALTH
				PROCESSING ASSISTANT III	HEALTH
9	25,639	30,765	35,893		
				EMT INTERMEDIATE	EMERGENCY MEDICAL SERV
				FOREIGN LANGUAGE INTERPRETER	HEALTH
10	27,188	32,600	38,034		
				ACCOUNTING CLERK IV	HEALTH
				ACCOUNTING CLERK IV	SOCIAL SERVICES
				ADMINISTRATIVE SUPPORT SPECIALIST	SHERIFF
				ANIMAL CONTROL OFFICER	ANIMAL CONTROL
				DEPUTY REGISTER OF DEEDS	REG DEEDS
				DISTRIBUTION MECHANIC	WATER
				EMERGENCY MANAGEMENT SPECIALIST	EMERGENCY MEDICAL SERV
				INCOME MAINTENANCE CASEWORKER I	SOCIAL SERVICES
				MEDICAL RECORDS ASSISTANT IV	HEALTH
				METER READER	WATER
				PROCESSING ASSISTANT IV	SOCIAL SERVICES
				PROCESSING ASSISTANT IV	HEALTH
11	28,697	34,435	40,175		
				ADMINISTRATIVE SECRETARY II	HEALTH
				BUILDING MAINTENANCE TECHNICIAN	WATER
				ELECTIONS SPECIALIST	ELECTIONS
				FACILITY MAINTENANCE TECHNICIAN	PUBLIC BUILDINGS
				HUMAN RESOURCES ASSISTANT	HUMAN RESOURCES
				LEAD METER READER	WATER
				MEDICAL OFFICE ASSISTANT	HEALTH
				PLANNING CUSTOMER SERVICE REPRESENTATIVE	PLANNING
				SENIOR DISTRIBUTION MECHANIC	WATER
				SR UTILITY CUSTOMER SERVICE REPRESENTATIVE	WATER
				TAX CUSTOMER SERVICE REPRESENTATIVE	TAX ADMINISTRATION
				TAX CUSTOMER SERVICE REPRESENTATIVE	TAX COLLECTIONS
				WATER TREATMENT PLANT OPERATOR	WATER
12	30,225	36,269	42,316		
				ACCOUNTING TECHNICIAN II	SOCIAL SERVICES
				ACCOUNTING/PERMIT TECHNICIAN	PLANNING
				ACCOUNTING/PERMIT TECHNICIAN	PUBLIC BUILDINGS
				ADMINISTRATIVE ASSISTANT I	ECON DEVELOPMENT
				ADMINISTRATIVE ASSISTANT I	SOCIAL SERVICES
				ADMINISTRATIVE ASSISTANT I	SOIL CONSERVATION
				ADMINISTRATIVE ASSISTANT I	HEALTH
				COMPUTER SUPPORT TECHNICIAN II	SOCIAL SERVICES
				DEPUTY TAX COLLECTOR II	TAX COLLECTIONS
				EMERGENCY MANAGEMENT TECHNICIAN	EMERGENCY MGMT
				FOREIGN LANGUAGE INTERPRETER II	SOCIAL SERVICES
				FOREIGN LANGUAGE INTERPRETER II	HEALTH
				INCOME MAINTENANCE CASEWORKER II	SOCIAL SERVICES
				SENIOR TAX CUSTOMER SERVICE REP.	TAX ADMINISTRATION
				TELECOMMUNICATOR	COMMUNICATIONS

**BEAUFORT COUNTY SALARY PLAN  
2016 - 2017**

GRADE	MIN	MID	MAX	POSITION TITLE	LOCATION DESC
13	31,756	38,106	44,457		
				ACCOUNTS PAYABLE TECHNICIAN	FINANCE
				FINANCE TECHNICIAN	FINANCE
				HUMAN RESOURCES TECHNCIAN	HUMAN RESOURCES
				DEPUTY DIRECTOR OF ELECTIONS	ELECTIONS
				PAYROLL TECHNICIAN	FINANCE
				TELECOMMUNICATOR SHIFT SUPERVISOR	COMMUNICATIONS
14	33,284	39,940	46,597		
				ACCOUNTING TECHNICIAN III	HEALTH
				ADMINISTRATIVE ASSISTANT II	SOCIAL SERVICES
				ASSISTANT REGISTER OF DEEDS	REG DEEDS
				COMMUNITY EMPLOYMENT CASE MANAGER	SOCIAL SERVICES
				DETENTION OFFICER	JAIL
				DETENTION OFFICER SUPERVISOR	JAIL
				DETENTION TRANSPORT OFFICER (SWORN)	JAIL
				PARAMEDIC	EMERGENCY MEDICAL SERV
				INCOME MAINTENANCE CASEWORKER III	SOCIAL SERVICES
				INCOME MAINTENANCE INVESTIGATOR II	SOCIAL SERVICES
				INCOME MAINTENANCE SUPERVISOR I	SOCIAL SERVICES
				LAND RECORDS SPECIALIST	PLANNING
				NUTRITIONIST I	HEALTH
				SOCIAL WORKER I	SOCIAL SERVICES
15	34,813	41,774	48,737		
				APPRAISER	TAX ADMINISTRATION
				BUSINESS PERSONAL PROPERTY APPR	TAX ADMINISTRATION
				DEPUTY BAILIFF	SHERIFF
				DEPUTY	SHERIFF
				DEPUTY SRO	SHERIFF
				DEPUTY (CIVIL PROCESS)	SHERIFF
				DEPUTY- ELECTRONIC HOUSE ARREST	SHERIFF
				DISTRICT RESOURCE SPECIALIST	SOIL CONSERVATION
				FIRE INSPECTOR (80%)	EMERGENCY MGMT.
16	36,343	43,610	50,879		
				ADMINISTRATIVE ASSISTANT III	SOCIAL SERVICES
				CORPORAL	SHERIFF
				CORPORAL BAILIFF	SHERIFF
				CORPORAL SRO	SHERIFF
				DISTRIBUTION SYSTEM SUPERVISOR	WATER
				INCOME MAINTENANCE SUPERVISOR II	SOCIAL SERVICES
				INVESTIGATOR	SHERIFF
				LEAD PARAMEDIC	EMERGENCY MEDICAL SERV
				MEDICAL LABORATORY TECHNICIAN II	HEALTH
				PUBLIC HEALTH EDUCATION SPECIALIST	HEALTH
				VETERANS SERVICE OFFICER	VETERANS
				WATER TREATMENT PLANT SUPERVISOR	WATER
17	37,870	45,444	53,018		
				BUILDING CODES INSPECTOR I	PLANNING
				CHIEF ANIMAL CONTROL OFFICER	ANIMAL CONTROL
				COMPUTER SYSTEM ADMINISTRATOR I	SOCIAL SERVICES
				NUTRITIONIST II	HEALTH
				OFFICE MANAGER	SHERIFF
18	39,400	47,279	55,159		
				ACCOUNTING SPECIALIST I	FINANCE
				DIRECTOR OF COMMUNICATION & 911 SERVICES	COMMUNICATIONS
				HUMAN RESOURCES DIRECTOR - SHERIFF	SHERIFF

**BEAUFORT COUNTY SALARY PLAN  
2016 - 2017**

GRADE	MIN	MID	MAX	POSITION TITLE	LOCATION DESC
				INCOME MAINTENANCE SUPV. III	SOCIAL SERVICES
				OPERATIONS TRAINING OFFICER	EMERGENCY MEDICAL SERV
				SOCIAL WORKER II	SOCIAL SERVICES
				SOCIAL WORKER II	HEALTH
				SR. LAND RECORDS SPECIALIST	PLANNING
				TELECOMMUNICATIONS SUPERVISOR	COMMUNICATIONS
19	40,929	49,114	57,300		
				ADMINISTRATIVE OFFICER II	SOCIAL SERVICES
				COMPUTER SYSTEMS ADMINISTRATOR II	SOCIAL SERVICES
				LEAD BUILDING INSPECTOR	PLANNING
				NUTRITIONIST III	HEALTH
				MAINTENANCE COORDINATOR	MAINTENANCE
				NUTRITIONIST III	HEALTH
				SERGEANT	SHERIFF
				SERGEANT INVESTIGATIONS	SHERIFF
20	42,456	50,948	59,377		
				ASSISTANT TAX COLLECTOR	TAX COLLECTIONS
				SOCIAL WORKER III	SOCIAL SERVICES
21	43,988	52,783	61,579		
				DEPUTY TAX ASSESSOR	TAX ADMINISTRATION
				HUMAN SERVICES PLANNER/EVALUATOR III	HEALTH
				INCOME MAINTENANCE ADMINISTRATOR I	SOCIAL SERVICES
				SOCIAL WORKER INVESTIGATION & TREATMENT	SOCIAL SERVICES
				PUBLIC HEALTH NURSE I	SOCIAL SERVICES
22	45,516	54,818	63,721		
				ACCOUNTING SPECIALIST II	FINANCE
				EDUCATION COORDINATOR	SOIL CONSERVATION
				ENVIRONMENTAL HEALTH SPECIALIST	HEALTH
				FISCAL UTILITIES MANAGER	WATER
				FIRST SERGEANT INVESTIGATIONS	SHERIFF
				FIRST SERGEANT NARCOTICS	SHERIFF
				PURCHASING AGENT	FINANCE
				STAFF ACCOUNTANT	FINANCE
23	47,044	56,453	65,862		
				PUBLIC HEALTH NURSE II	HEALTH
24	48,573	58,287	68,002		
				CHIEF DETENTION OFFICER	
				ENVIRONMENTAL HEALTH PROGRAM SPECIALIST	HEALTH
				LIEUTENANT DEPUTY SHERIFF	SHERIFF
				LIEUTENANT DETENTION CENTER	JAIL
				LIEUTENANT INVESTIGATIONS	SHERIFF
				PUBLIC HEALTH NURSE III	HEALTH
				SOCIAL WORK SUPERVISOR III	SOCIAL SERVICES
				WATER SYSTEM MANAGER	WATER
25	50,102	60,122	70,143		
				CAPTAIN	JAIL
				CAPTAIN INVESTIGATIONS	SHERIFF
				CAPTAIN PATROL	SHERIFF
				CLERK TO BOARD/ADMIN ASST TO COUNTY MANAGER	COUNTY MANAGER
				DIRECTOR OF ELECTIONS	ELECTIONS
				EMERGENCY MANAGEMENT DIRECTOR	EMERGENCY MGMT.
				PUBLIC HEALTH NURSE SUPERVISOR I	HEALTH
26	51,631	61,958	72,284		
				SOCIAL WORK PROGRAM ADMINISTRATOR I	SOCIAL SERVICES

**BEAUFORT COUNTY SALARY PLAN  
2016 - 2017**

GRADE	MIN	MID	MAX	POSITION TITLE	LOCATION DESC
27	53,160	63,791	74,424		
				BUSINESS OFFICER I	HEALTH
				PUBLIC HEALTH NURSE SUPERVISOR II	HEALTH
28	54,689	65,628	76,565		
				COUNTY SOC SERVICES PROGRAM ADMINISTRATOR II	SOCIAL SERVICES
				ENVIRONMENTAL HEALTH SUPERVISOR II	HEALTH
				MAJOR	SHERIFF
				PUBLIC HEALTH NURSE DIRECTOR I	HEALTH
30	57,746	69,296	80,845		
				HUMAN RESOURCES MANAGER	HUMAN RESOURCES
				DEPUTY FINANCE DIRECTOR	FINANCE
				REGISTER OF DEEDS	REG DEEDS
				TAX COLLECTOR	TAX COLLECTIONS
33	62,335	74,802	87,269		
				ATTORNEY I	SOCIAL SERVICES
35	65,392	78,471	91,550		
				CHIEF DEPUTY SHERIFF	SHERIFF
				EMERGENCY MEDICAL SERVICES DIRECTOR	EMERGENCY MEDICAL SERV
				RISK MANAGER	COUNTY MANAGER
				PHYSICIAN EXTENDER II	HEALTH
				PLANNING DIRECTOR	PLANNING
38	69,979	83,976	97,971		
				COUNTY SOCIAL SERVICES DIRECTOR	SOCIAL SERVICES
				LOCAL HEALTH DIRECTOR	HEALTH DEPARTMENT
40	73,038	87,645	102,252		
				TAX ASSESSOR	TAX ADMINISTRATION
45	80,683	96,818	112,956		
				FINANCE DIRECTOR	FINANCE
				SHERIFF	SHERIFF
49	86,802	104,159	119,134		
				PUBLIC WORKS DIRECTOR	WATER
				ECONOMIC DEVELOPMENT DIRECTOR	ECON DEVELOPMENT
73	123,507	148,208	177,850		
				COUNTY MANAGER	COUNTY MANAGER

## SUMMARY OF REVENUES GENERAL FUND

REVENUES BY MAJOR SOURCE	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Recommended	FY 16-17 Approved
Property Taxes	\$ 32,090,979	\$ 32,876,440	\$ 32,876,440	\$ 32,599,293	\$ 32,599,293
Sales & Other Taxes	8,724,043	8,119,020	8,119,020	8,556,529	8,556,529
License, Fees and Other Revenues	3,601,051	4,140,650	4,393,170	1,722,049	2,116,049
Restricted & Intergovernmental Revenues	12,236,295	11,489,647	12,608,510	12,447,155	12,513,944
Investment Earnings & Operating Transfers In	141,631	-	-	75,000	75,000
Appropriated Fund Balance	-	1,077,865	2,606,139	919,975	919,975
Total Revenues	\$ 56,793,999	\$ 57,703,622	\$ 60,603,279	\$ 56,320,001	\$ 56,780,790

### 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 57.88% 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 2016-2017 is based on a total taxable valuation of \$5,921,190,319.

Assumptions: The estimated net taxable value for 2016-2017 including motor vehicles is \$5,921,190,319 and includes a 2¢ recommended increase in taxes. With a tax rate of 55¢ and a collection rate of 97.32% for real/personal property and a collection rate of 99.6% for motor vehicles, the projected current year total property tax revenue is \$31,748,257 using the following formula:

*Real/Personal - \$5,486,631,356 multiplied by .55 multiplied by .9732 multiplied by .01 equals \$29,367,743*  
*Registered Motor Vehicles - \$434,558,963 multiplied by .55 multiplied by .996 multiplied by .01 equals \$2,380,514*

PROPERTY TAXES	FY 14/15 Actual	FY 15/16 Original	FY 15/16 Amended	FY 16/17 Recommended	FY 16/17 Approved
Current Year	\$ 30,889,465	\$ 31,658,476	\$ 31,658,476	\$ 31,748,257	\$ 31,748,257
Prior Years	861,646	879,541	879,541	653,395	653,395
Penalties & Interest	339,868	338,423	338,423	197,641	197,641
Total	\$ 32,090,979	\$ 32,876,440	\$ 32,876,440	\$ 32,599,293	\$ 32,599,293

### Sales and Other Taxes:

Sales tax revenues are received by the County from the State of North Carolina based on per capita or point of sale distributions. The County's Article 39 (1%) local sales tax is utilized in its entirety for general fund operations. Article 40 (commonly known as "school's ½ cent") sales taxes were initiated in part to help fund local school capital projects, with a mandatory transfer of 30% of these revenues to the

schools restricted capital fund. Article 42, (commonly known as “schools additional ½ cent”) sales taxes were also initiated in part to help fund local school capital outlay projects, with a mandatory transfer of 60% of these revenues to the schools for capital. Sales tax revenues are estimated to be down for the current fiscal year; however, with the law changes surrounding distribution and taxing authority on service labor, we have budgeted sales tax revenues back to the FY 14/15 levels.

Other taxes include register of deeds state excise tax, scrap tire disposal tax, white goods disposal tax, and rental vehicle tax.

SALES & OTHER TAXES & LICENSES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Recommended	FY 16-17 Approved
County 1% (Article 39)	\$ 3,725,305	\$ 3,469,077	\$ 3,469,077	\$ 3,725,305	\$ 3,725,305
Article 40	2,560,030	2,444,122	2,444,122	2,560,030	2,560,030
Article 42	2,115,794	1,971,067	1,971,067	2,115,794	2,115,794
Article 44	(216)	-	-	-	-
State Excise Tax - Register of Deeds	167,325	119,545	119,545	127,000	127,000
Scrap Tire Disposal	122,479	87,179	87,179	-	-
White Goods Disposal	8,795	6,261	6,261	-	-
Rental Vehicle Receipts	20,512	14,600	14,600	25,000	25,000
Licenses	4,019	7,169	7,169	3,400	3,400
Total	\$ 8,724,043	\$ 8,119,020	\$ 8,119,020	\$ 8,556,529	\$ 8,556,529

### 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.

INTERGOVERNMENTAL REVENUES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Recommended	FY 16-17 Approved
Beer & Wine Tax	\$ 163,341	\$ 107,167	\$ 107,167	\$ 163,000	\$ 163,000
ABC Tax Distributions	141,034	80,374	80,374	145,000	145,000
DWI Fines - State Roads Act	6,052	3,791	3,791	5,000	5,000
Federal and State grants	11,270,686	11,259,827	11,928,690	10,852,771	10,919,560
Court Costs	58,663	38,488	38,488	60,000	60,000
Lottery Proceeds	450,000	-	450,000	450,000	450,000
EMS GF Tax Revenues	146,519	-	-	771,384	771,384
Total	\$ 12,236,295	\$ 11,489,647	\$ 12,608,510	\$ 12,447,155	\$ 12,513,944

### 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, because 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 14/15 Actual	FY 15/16 Original	FY 15/16 Amended	FY 16/17 Recommended	FY 16/17 Approved
Building & Inspection Fees	\$ 88,070	\$ 85,178	\$ 85,178	\$ 112,400	\$ 112,400
Advalorem Tax Collections Fees	105,304	-	-	105,500	105,500
Animal Control Fees	48,046	-	-	42,000	42,000
Cable Franchise Fees	133,723	-	-	129,500	129,500
Deputy Travel Reimbursement	75,043	-	-	80,000	80,000
Donations/Contributions	13,120	-	-	3,500	33,500
DSS Aging Program	4,638	-	-	11,000	11,000
DSS Repayments	37,447	60	60	12,838	12,838
Election/Candidate Fees	369	-	-	-	-
EMS Franchise Fees	-	-	-	5,250	5,250
EMS Rescue Fees	-	-	-	120,000	459,000
Medicaid Cost EMS Reimbursement	-	-	-	-	25,000
Environmental Health Fees	47,180	47,375	48,536	49,100	49,100
Health Fees	142,644	131,338	148,538	206,388	206,388
Hospital Share of Service	21,391	-	-	21,562	21,562
Insurance Proceeds	7,054	-	21,784	-	-
Land Records Fees	364	-	-	-	-
Miscellaneous	3,247	3,686,877	3,859,252	2,000	2,000
Register of Deeds - Miscellaneous	176,346	170,944	170,944	186,000	186,000
Rents	230,704	-	40,000	269,946	269,946
Sale of Fixed Assets	26,064	-	-	25,000	25,000
School Resource Officer	194,866	-	-	194,865	194,865
Sheriff's Fees	84,319	18,878	18,878	100,000	100,000
Solid Waste Fees	1,975,938	-	-	-	-
Tax Department Fees	127,766	-	-	34,000	34,000
Tideland Loan Repayment	40,000	-	-	-	-
Vending Concessions	17,408	-	-	11,200	11,200
Total License, Fees & Other	\$ 3,601,051	\$ 4,140,650	\$ 4,393,170	\$ 1,722,049	\$ 2,116,049

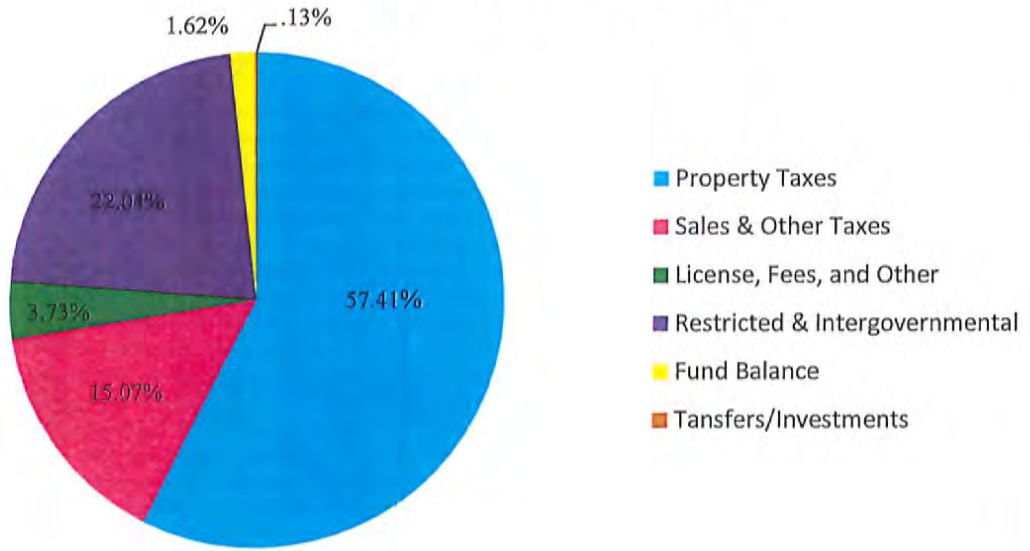
Sales, services and other revenues were forecast with input from department managers, grant sources and historical data. Each revenue category was considered separately and forecast from a zero base. It is recommended that a thorough review of the fees in this classification be done over the next 6 months.

### Investment Earnings and Transfers In:

Investment earnings are expected to remain flat due to low interest rate yields. The Finance department plans to review investment options given the yield curve is expected to remain low on existing investments.

INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Recommended	FY 16-17 Approved
Investment Earnings	\$ 11,067	\$ -	\$ -	\$ 15,000	\$ 15,000
Transfer from Capital Project Funds	125,564	-	-	-	-
Transfer from Seized Funds	5,000	-	-	-	-
Transfer from Economic Dev Fund	-	-	-	60,000	60,000
Total Investment Earnings and Transfers In	\$ 141,631	\$ -	\$ -	\$ 75,000	\$ 75,000

### Revenue Sources FY 2016-2017



## GENERAL FUND APPROPRIATED FUND BALANCE

In FY 2016-17, 1.62% of the general fund expenditures or \$919,975 of the fund balance is approved for appropriation to fund services. The necessity of having a fund balance is to provide adequate cash flow given the erratic revenue cycle of the County's operations. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes.

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

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

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

In July 2016 Moody's Investor's Service assigned an "Aa3" rating to Beaufort County for its \$10.4 million General Obligation Refunding School Bonds, Series 2012. In December 2015 Standard & Poor's Ratings Services raised its rating on the County's general obligation debt to "AA-" from "A+" and listed the outlook as "stable". Of North Carolina's 100 counties: 8 are rated "AAA"; 44 are rated "AA"; and 11 are rated "A".

Fiscal Year Ending	Unassigned Fund Balance	Percentage of Expenditures	Fund Balance Target Policy
Projected June 30, 2017	\$14,221,923	25.04%	35%
Est. June 30, 2016	15,141,898	25.44%	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%
June 30, 2011	\$11,166,580	19.88%	20%

*Assumptions:* The County estimated the fund balance available for appropriation using the audited financial statements for FY ended June 30, 2015 and estimated the operating results of FY 2015-16. Based on the estimate, the County will exceed the minimum 8% requirement and will have resources to meet obligations prior to receiving the property tax revenues in December 2016.

Actual FY 14-15	Original FY 15-16	Amended FY 15-16	Approved FY 16-17
\$0	\$1,077,865	\$2,566,139	\$919,975

## SUMMARY OF GENERAL FUND EXPENDITURES

GENERAL FUND	FY 2014/2015	BUDGET FY 2015-2016	BUDGET FY 2015-2016	BUDGET FY 2016-2017	BUDGET FY 2016-2017
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	APPROVED
Governing Body	227,807	952,278	1,432,278	369,649	372,064
County Administration	904,173	433,551	479,051	446,985	454,978
Finance	496,477	703,055	703,055	597,500	606,257
Finance Alternate	71,625	148,000	148,000	-	-
Human Resources	0	191,272	191,272	191,567	194,695
Tax Assessor	1,749,860	839,792	839,792	738,815	747,890
Tax Collector	0	634,645	634,645	581,403	587,195
Legal Services	100,464	-	-	-	-
Court Facilities	133,868	210,770	503,770	596,475	327,200
Elections	302,230	385,661	385,661	312,416	315,932
Register of Deeds	336,382	407,798	407,798	312,404	316,796
Maintenace, Builidings, & Grounds	1,251,239	1,492,266	1,575,993	1,685,455	1,350,111
Debt Service	2,768,501	2,715,378	2,715,378	2,643,972	2,643,972
Non-Departmental	-	-	-	487,000	485,996
Transfers to Other Funds	2,280,595	396,880	605,949	149,500	526,275
Contingency	23,519	25,000	-	25,000	25,000
Social Services	11,937,447	12,866,614	13,262,249	13,184,421	13,380,111
Health Department	3,251,359	3,378,073	3,509,394	3,482,927	3,528,197
Veteran's Assistance	54,995	56,167	56,167	57,269	58,268
Area Mental Health & Transportation	466,419	631,113	631,113	454,750	469,750
Cooperative Extension	205,037	231,175	231,175	234,571	296,571
Soil/Water Conservation	125,654	140,291	140,291	135,783	147,528
Youth Services	210,788	209,268	209,268	209,628	214,628
Oustside Agencies	359,481	424,873	457,373	374,873	433,970
Economic Development	-	-	-	277,988	281,283
Planning	452,888	498,850	542,550	461,483	468,515
Building Inspection	199,815	-	-	-	-
Beaufort County Public Schools	14,630,288	15,033,163	15,033,163	14,733,163	15,291,623
Beaufort County Community College	2,876,512	3,013,126	3,233,126	3,013,126	2,513,126
Sheriff	4,610,074	4,628,184	4,622,399	5,121,431	5,012,109
Jail	1,627,030	1,922,551	1,899,336	1,862,090	1,862,885
E-911 Communications	648,639	744,499	809,499	1,168,500	1,188,340
Emergency Medical Services	13,336	134,490	940,134	1,167,182	1,787,714
Emergency Management	235,762	297,389	337,389	223,617	222,310
Forestry Services	103,615	148,672	148,672	151,715	151,715
Other Emergency Services	673,848	198,049	198,049	551,672	201,672
Animal Control	309,382	387,240	405,800	315,671	316,114
Solid Waste	3,023,901	3,223,488	3,223,488	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 56,663,010</b>	<b>\$ 57,703,621</b>	<b>\$ 60,513,277</b>	<b>\$ 56,320,001</b>	<b>\$ 56,780,790</b>
Shown for comparisons:					
Economic Development	251,762	297,380	306,449	-	-
Other Emergency Services	-	560,000	600,000	-	-
Solid Waste Operations	-	-	-	3,085,100	3,085,100
	<b>\$ 56,914,772</b>	<b>\$ 58,561,001</b>	<b>\$ 61,419,726</b>	<b>\$ 59,405,101</b>	<b>\$ 59,865,890</b>

**SUMMARY - OTHER GOVERNMENTAL FUNDS**

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2014/2015	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2016-2017	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	RECOMMENDED	APPROVED	APPROVED	
<b>E-911 Telephone System Fund</b>								
Revenues	\$ 295,240	\$ 793,000	\$ 793,000	\$ 1,737,283	\$ 1,737,283	\$ 1,737,283	\$ 1,737,283	
Expenditures	\$ 180,710	\$ 793,000	\$ 793,000	\$ 1,737,283	\$ 1,737,283	\$ 1,737,283	\$ 1,737,283	

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2014/2015	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2016-2017	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	RECOMMENDED	APPROVED	APPROVED	
<b>Seized Drug Fund</b>								
Revenues	\$ 35,869	\$ -	\$ 9,800	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	
Expenditures	\$ 10,229	\$ -	\$ 9,800	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	

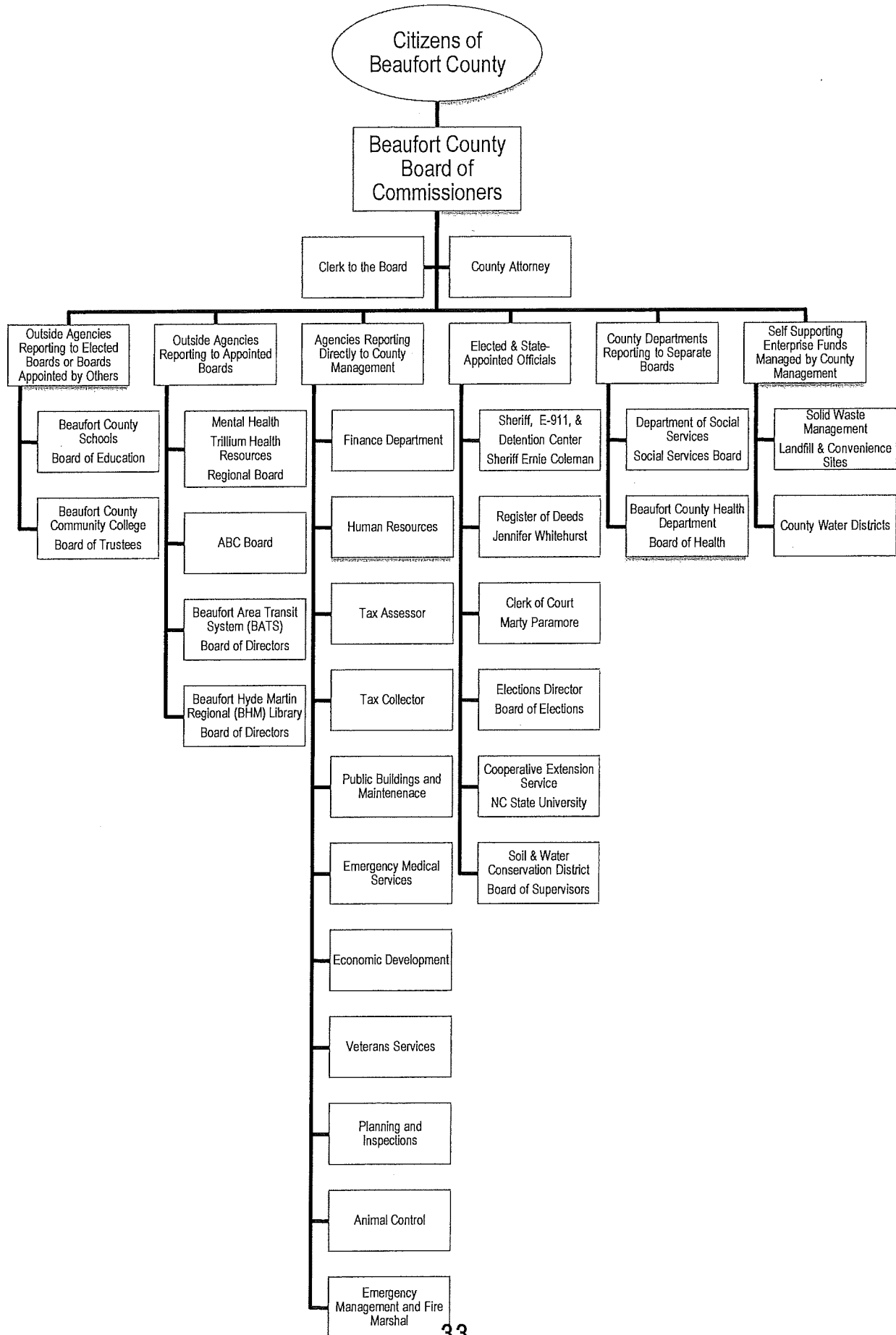
	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2014/2015	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2016-2017	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	RECOMMENDED	APPROVED	APPROVED	
<b>Fire/Rescue Tax Fund</b>								
Revenues	\$ 1,521,751	\$ 1,526,300	\$ 1,530,300	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	
Expenditures	\$ 1,521,751	\$ 1,526,300	\$ 1,530,300	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2014/2015	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2016-2017	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	RECOMMENDED	APPROVED	APPROVED	
<b>EMS Tax Fund</b>								
Revenues	\$ 1,026,027	\$ 1,025,546	\$ 1,025,546	\$ 1,052,000	\$ 1,052,000	\$ 1,353,384	\$ 1,353,384	
Expenditures	\$ 1,026,027	\$ 1,025,546	\$ 1,025,546	\$ 1,052,000	\$ 1,052,000	\$ 1,353,384	\$ 1,353,384	

	BUDGET		BUDGET		BUDGET		BUDGET	
	FY 2014/2015	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2016-2017	FY 2016-2017	
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED	RECOMMENDED	APPROVED	APPROVED	
<b>Tax Revaluation Fund</b>								
Revenues	\$ 747,500	\$ 149,500	\$ 149,500	\$ 149,500	\$ 149,500	\$ 149,500	\$ 149,500	
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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# 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, Jerry Langley, and the Vice-Chairman, Gary Brinn, were selected by the other Board members at the December 2015 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 Administration Building. 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.

Jerry Langley, Chairman of the Board  
 Katie Mosher, Clerk to the Board

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

Phone: (252) 946-0079  
 Fax: (252) 946-7722  
 Email: [katie.mosher@co.beaufort.nc.us](mailto:katie.mosher@co.beaufort.nc.us)

<u>Current Members of the Board</u>	<u>Term Expires</u>
Jerry Langley, Chairman	December 2016
Gary Brinn, Vice-Chairman	December 2016
Robert Belcher, Commissioner	December 2016
Ed Booth, Commissioner	December 2018
Ron Buzzeo, Commissioner	December 2018
Hood Richardson, Commissioner	December 2016
Frankie Waters, Commissioner	December 2018

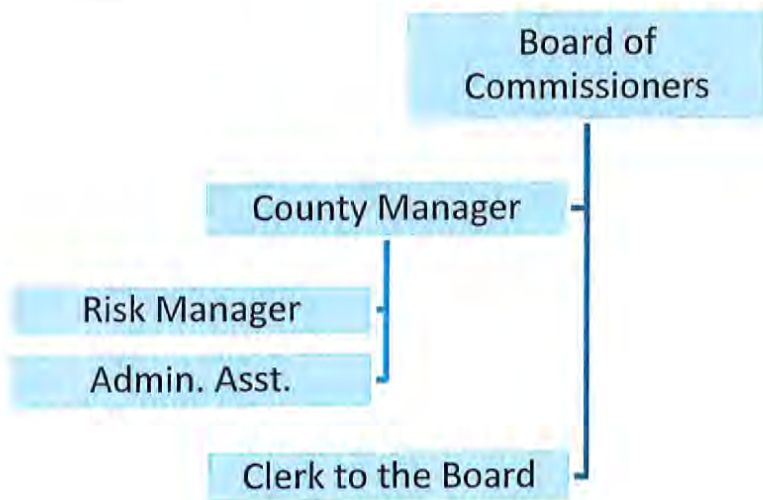
GOVERNING BOARD	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 130,595	\$ 112,782	\$ 126,582	\$ 129,407
Benefits	11,068	14,196	14,196	10,057
Operating	86,144	793,300	779,500	232,600
Capital Outlay	0	32,000	512,000	0
Total	\$ 227,807	\$ 952,278	\$ 1,432,278	\$ 372,064

4110 Governing Body

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
BOARD SALARY	\$ 109,335	\$ 112,782	\$ 112,782	\$ 112,500	\$ 113,340	\$ 113,340	\$ 115,607
BOARD TRAVEL ALLOWANCE	21,260	-	13,800	13,800	13,800	13,800	13,800
FICA 6.2%	7,407	6,992	6,992	7,831	7,883	7,883	8,023
HOSPITALIZATION-EMPLOYEE	1,792	5,377	5,377	-	-	-	-
MEDICARE 1.45%	1,733	1,635	1,635	1,832	1,844	1,844	1,852
LIFE INSURANCE-EMPLOYEE	136	192	192	131	182	182	182
WORKERS COMPENSATION INSURANCE	424	600	600	508	600	600	600
PROF.SERVICE-AUDIT/ACCOUNTING	-	80,000	89,000	73,000	-	-	-
PROFESSIONAL SERVICE-LEGAL	-	120,000	120,000	110,000	94,000	94,000	94,000
PROFESSIONAL SERVICES	-	36,000	36,000	41,000	40,000	40,000	40,000
VIDEO/AUDIO SERVICES	28,128	33,000	33,000	27,000	27,000	27,000	27,000
FOOD AND PROVISIONS	-	5,000	5,000	1,600	2,000	2,000	2,000
OFFICE SUPPLIES	8,329	7,200	7,200	2,000	2,000	2,000	2,000
APPRECIATION LUNCHEON	4,578	8,000	8,000	3,840	-	-	-
PROFESSIONAL DEVELOPMENT	34,967	55,000	41,200	30,000	40,000	35,000	35,000
POSTAGE	64	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	-	88,000	88,000	83,000	-	-	-
LEGAL ADVERTISING	-	5,000	5,000	1,000	1,000	1,000	1,000
VIDEO/AUDIO EQUIPMENT	2,660	1,500	1,500	-	-	-	-
INSURANCE AND BONDS	-	340,000	331,000	225,000	-	-	-
DUES & SUBSCRIPTIONS	6,994	14,000	14,000	13,500	31,000	31,000	31,000
LAND PURCHASE	-	-	480,000	477,282	-	-	-
CAPITAL OUTLAY-ADMIN-117 W 3RD	-	32,000	32,000	20,047	-	-	-
	\$ 227,807	\$ 952,278	\$ 1,432,278	\$ 1,244,871	\$ 374,649	\$ 369,649	\$ 372,064

# COUNTY ADMINISTRATION

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



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

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

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

### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
3	3	3	4	4

ADMINISTRATION	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 303,648	\$ 286,678	\$ 286,678	\$ 327,303
Benefits	69,504	67,373	67,373	77,675
Operating	500,199	74,500	120,000	50,000
Capital Outlay	30,822	5,000	5,000	0
<b>Total</b>	<b>\$ 904,173</b>	<b>\$ 433,551</b>	<b>\$ 479,051</b>	<b>\$ 454,978</b>

4120 County Manager

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 292,550	\$ 279,678	\$ 279,678	\$ 238,000	\$ 314,003	\$ 314,003	\$ 320,303
SALARIES-OVERTIME	6,858	1,000	1,000	1,800	1,800	1,000	1,000
TRAVEL ALLOWANCE	4,240	6,000	6,000	6,000	6,000	6,000	6,000
FICA 6.2%	17,984	17,340	17,340	14,868	19,468	19,468	20,293
LOC. GOV. EMP. RETIREMENT	17,087	18,655	18,655	16,190	22,765	22,765	23,294
HOSPITALIZATION-EMPLOYEE	26,440	21,510	21,510	16,908	22,812	22,812	22,812
MEDICARE 1.45%	4,263	4,055	4,055	3,478	4,553	4,553	4,746
LIFE INSURANCE-EMPLOYEE	105	219	219	80	104	104	104
WORKERS COMPENSATION INS	(10,325)	1,500	1,500	1,269	1,800	1,800	1,800
401(K) EMPLOYER CONTRIBUTION	3,625	5,594	5,594	4,760	6,280	6,280	6,426
MOVING EXPENSES	6,300	-	-	-	-	-	-
PROFESSIONAL SERVICE-AUDIT	51,337	-	-	-	-	-	-
PROFESSIONAL SERVICE-DRUG TEST	2,985	2,500	2,500	400	-	-	-
PROFESSIONAL SERVICE-ARCH/ENGR	18,150	-	-	-	-	-	-
PROF.SERVICES-ADMINISTRATIVE	42,792	20,000	65,500	45,500	20,000	15,000	15,000
OFFICE SUPPLIES	7,833	10,000	10,000	5,000	5,000	5,000	5,000
SERVICE AWARDS/EMPLOYEE FAIRS	1,779	-	-	-	-	-	-
EMPLOYEE DEVELOPMENT	29,462	21,500	21,500	10,000	8,000	8,000	8,000
VEHICLE FUEL	103	700	700	200	200	200	200
TELEPHONE	10,686	1,800	1,800	10,600	10,500	10,500	10,500
POSTAGE	(6,472)	1,350	1,350	1,350	-	-	-
PRINTING	-	1,500	1,500	1,500	1,500	1,500	1,500
MAINT/REPAIR-EQUIPMENT	2,355	3,500	3,500	100	1,000	1,000	1,000
ADVERTISING	1,100	650	650	-	1,000	1,000	1,000
COMPUTER SOFTWARE/SUPPORT	75,760	-	-	-	-	-	-
LEGAL ADVERTISING	5,048	-	-	-	-	-	-
TEMPORARY EMP.SERVICES	3,933	2,000	2,000	-	2,000	-	-
EQUIPMENT PURCHASE	2,956	5,000	5,000	1,500	5,000	3,000	3,000
INSURANCE AND BONDS	247,337	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	7,080	2,500	2,500	2,500	3,000	3,000	3,000
CAPITAL OUTLAY-EQUIPMENT	7,431	5,000	5,000	-	-	-	-
CAPITAL OUTLAY-ADMIN 117 W 3RD	23,391	-	-	-	-	-	-
	\$ 904,173	\$ 433,551	\$ 479,051	\$ 382,003	\$ 456,785	\$ 446,985	\$ 454,978

# 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 analyses so the local government can make prudent financial decisions.

Anita C. Radcliffe, Finance Director

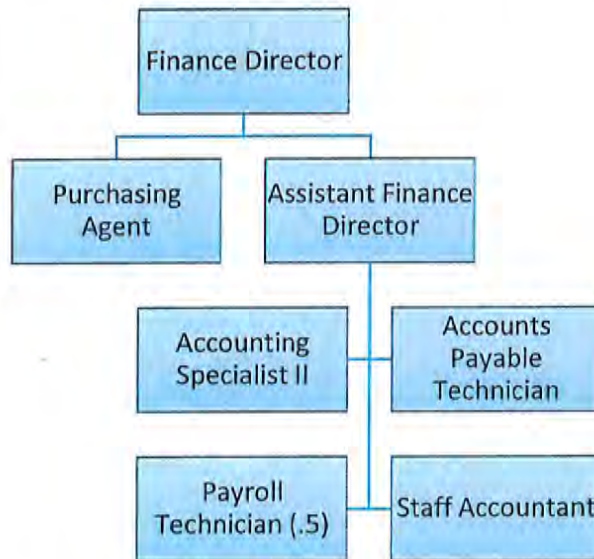
Beaufort County Finance Department  
121 W. 3<sup>rd</sup> Street  
Washington, North Carolina 27889

Phone: (252) 946-0079

Fax: (252) 946-7722

Email: [anita.radcliffe@co.beaufort.nc.us](mailto:anita.radcliffe@co.beaufort.nc.us)

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



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
5	5	5	7	7

FINANCE	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 274,145	\$ 413,089	\$ 413,089	\$ 406,395
Benefits	68,015	102,866	102,866	108,247
Operating	154,317	187,100	187,100	91,615
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 496,477</b>	<b>\$ 703,055</b>	<b>\$ 703,055</b>	<b>\$ 606,257</b>

4130 Finance

Account Description	FY 14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 256,164	\$ 383,089	\$ 383,089	\$ 329,500	\$ 379,688	\$ 379,688	\$ 400,595
SALARIES-OVERTIME	13,900	5,000	5,000	4,800	5,000	2,500	2,500
SALARIES-PART TIME	4,081	25,000	25,000	17,420	18,000	18,000	3,300
FICA 6.2%	16,314	25,612	25,612	21,559	24,967	24,967	25,196
LOC. GOV. EMP. RETIREMENT	19,094	25,886	25,886	24,237	27,527	27,527	29,043
HOSPITALIZATION-EMPLOYEE	24,633	37,366	37,366	30,455	39,921	39,921	39,921
MEDICARE 1.45%	3,816	5,990	5,990	5,042	5,505	5,505	5,893
UNEMPLOYMENT INS-ALL CO.EX.DSS	20,210	105,000	105,000	25,000	-	-	-
LIFE INSURANCE-EMPLOYEE	119	250	250	145	182	182	182
WORKERS COMPENSATION INSURANCE	1,171	1,800	1,800	1,525	1,560	1,560	1,560
401(K) EMPLOYER CONTRIBUTION	4,039	7,762	7,762	6,650	7,595	7,595	8,012
MOVING EXPENSES	3,059	-	-	-	-	-	-
PROFESSIONAL SERVICES- AUDIT	48,398	-	-	-	55,000	55,000	55,000
OFFICE SUPPLIES	5,789	5,000	5,000	6,500	6,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	600	5,000	5,000	2,300	5,000	5,000	5,000
TELEPHONE	268	950	950	3,805	3,805	3,805	3,805
POSTAGE	5,890	2,000	2,000	3,800	3,800	-	-
PRINTING	-	2,000	2,000	1,200	1,200	1,200	1,200
MAINT/REPAIR-EQUIPMENT	15,265	10,000	10,000	14,950	-	-	-
COMPUTER SOFTWARE/SUPPORT	788	2,100	2,100	2,000	2,000	2,000	2,000
CONTRACT SERVICES	-	-	-	-	14,950	14,950	14,950
MUNIS-ASP	48,152	50,000	50,000	35,900	-	-	-
TEMPORARY EMP.SERVICES	4,727	-	-	12,820	5,000	-	-
EQUIPMENT PURCHASE	-	3,000	3,000	2,271	3,000	3,000	3,000
DUES & SUBSCRIPTIONS	-	250	250	260	100	100	100
	\$ 496,477	\$ 703,055	\$ 703,055	\$ 552,139	\$ 609,800	\$ 597,500	\$ 606,257

## 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. Human Resources will continue to manage the Workers' Compensation Program until a Risk Manager has been selected.

Deloris Creasman, Human Resources Manager  
 Kathy Dickinson, Human Resources Assistant  
 Vacant – Human Resources Technician

Beaufort County  
 121 West Third Street  
 Washington, North Carolina

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 Fax: (252) 946-7722  
 Email: [deloris.creasman@co.beaufort.nc.us](mailto:deloris.creasman@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
1	1	2	3	3

**Note:** ½ Position remains currently under Finance Budget, established in July 1998, but performs as Health Benefit Representative and assists with other HR functions.

HUMAN RESOURCES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 0	\$ 116,467	\$ 116,467	\$ 134,994
Benefits	0	32,405	32,405	40,001
Operating	0	42,400	42,400	19,700
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 191,272</b>	<b>\$ 191,272</b>	<b>\$ 194,695</b>

4132 Human Resources

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ -	\$ 113,467	\$ 113,467	\$ 104,128	\$ 171,667	\$ 132,147	\$ 134,794
SALARIES-OVERTIME	-	2,000	2,000	2,400	2,000	200	200
SALARIES-PART TIME	-	1,000	1,000	1,000	1,000	-	-
FICA 6.2%	-	7,221	7,221	6,457	8,317	8,193	8,370
LOC. GOV. EMP. RETIREMENT	-	7,702	7,702	7,000	9,725	9,581	9,787
HOSPITALIZATION-EMPLOYEE	-	13,444	13,444	12,832	17,109	17,109	17,109
MEDICARE 1.45%	-	1,689	1,689	1,510	1,945	1,916	1,957
LIFE INSURANCE-EMPLOYEE	-	80	80	60	78	78	78
WORKERS COMPENSATION INSURANCE	-	1,000	1,000	846	1,000	900	900
401(K) EMPLOYER CONTRIBUTION	-	2,269	2,269	2,090	2,683	2,643	2,700
PROFESSIONAL SERVICE-MEDICAL	-	3,000	3,000	4,000	3,000	3,000	3,000
PROFESSIONAL SERVICES	-	20,000	20,000	12,000	9,000	5,000	5,000
OFFICE SUPPLIES	-	700	700	1,500	1,500	500	500
SERVICE AWARDS/EMPLOYEE FAIRS	-	2,400	2,400	2,400	2,400	2,400	2,400
PROFESSIONAL DEVELOPMENT	-	3,000	3,000	1,000	3,000	1,500	1,500
TELEPHONE	-	200	200	600	1,600	600	600
POSTAGE	-	500	500	300	500	-	-
PRINTING	-	200	200	-	200	100	100
ADVERTISING	-	5,000	5,000	7,000	6,000	2,000	2,000
CONTRACT SERVICES	-	-	-	-	1,500	1,500	1,500
COMPUTER SOFTWARE/SUPPORT	-	2,000	2,000	500	2,000	500	500
TEMPORARY EMP. SERVICES	-	600	600	600	600	-	-
EQUIPMENT PURCHASE	-	3,500	3,500	3,000	3,000	1,500	1,500
DUES & SUBSCRIPTIONS	-	300	300	300	400	200	200
	\$ -	\$ 191,272	\$ 191,272	\$ 171,523	\$ 250,224	\$ 191,567	\$ 194,695

## TAX ASSESSOR

The Tax Assessor Department exists for the listing, appraisal and assessment of taxes on real and personal property as required by North Carolina General Statutes. This generates the primary source of revenue to fund general county services. The department also determines in which municipal district property is found and assesses the value. The tax assessor is responsible for placing a value on all property and keeping a list of current owners. Digital property maps are maintained in the department.

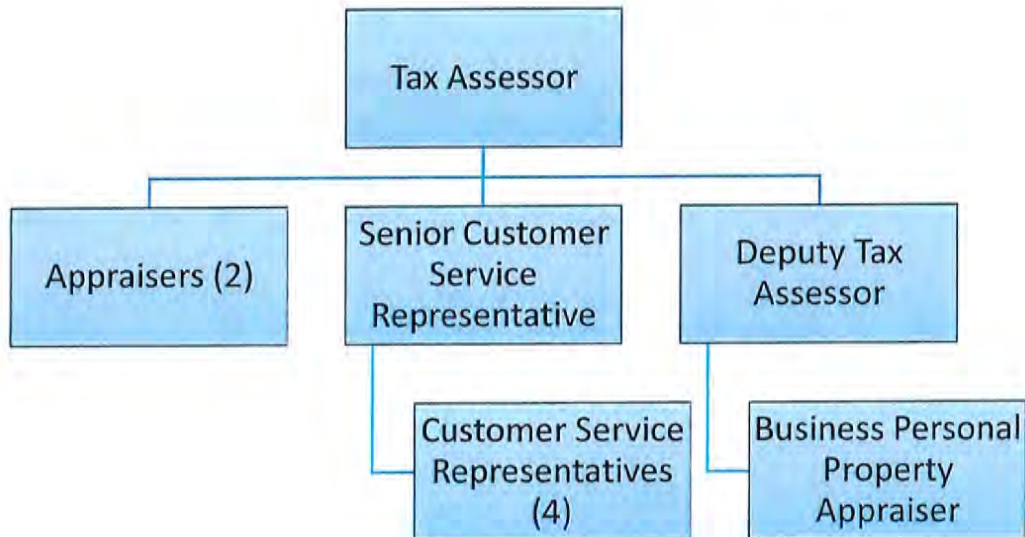
Bobby R. Parker, Tax Assessor

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: [bobby.parker@co.beaufort.nc.us](mailto:bobby.parker@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
10	10	10	10	10

TAX ASSESSOR	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 689,602	\$ 380,355	\$ 380,355	\$ 410,712
Benefits	175,569	108,720	108,720	126,700
Operating	884,689	350,717	350,717	210,478
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 1,749,860</b>	<b>\$ 839,792</b>	<b>\$ 839,792</b>	<b>\$ 747,890</b>

4142- Tax Assessor

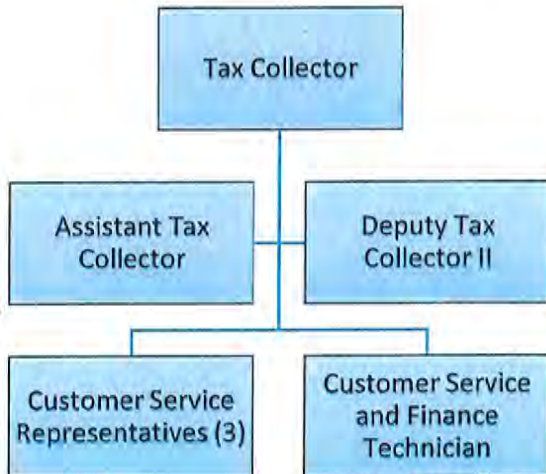
Account Description	14/15/Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 671,102	\$ 368,355	\$ 368,355	\$ 357,456	\$ 392,659	\$ 392,659	\$ 400,712
SALARIES-OVERTIME	18,500	12,000	12,000	12,000	12,000	10,000	10,000
SALARIES-PART TIME	6,200	-	-	-	-	-	-
FICA 6.2%	42,884	22,838	22,838	22,907	25,089	25,089	25,464
LOC. GOV. EMP. RETIREMENT	42,138	24,558	24,558	21,783	29,338	29,338	29,777
HOSPITALIZATION-EMPLOYEE	73,716	48,397	48,397	48,397	57,030	57,030	57,030
MEDICARE 1.45%	8,141	5,341	5,341	5,358	5,868	5,868	5,955
LIFE INSURANCE-EMPLOYEE	377	219	219	200	260	260	260
WORKERS COMPENSATION INSURANCE	4,599	6,300	6,300	5,328	6,300	5,328	5,328
401(K) EMPLOYER CONTRIBUTION	8,313	7,367	7,367	6,995	8,093	8,093	8,214
AUDIT RECOVERY SERVICES	5,558	8,000	8,000	-	5,000	5,000	5,000
PROFESSIONAL SERVICE-LEGAL	145,754	-	-	-	-	-	-
DMV COLLECTION FEES	99,281	-	-	-	-	-	-
DEBT SETOFF PROGRAM IMPLEMENT.	7,894	-	-	-	-	-	-
TELECHECK SERVICES	9,836	-	-	-	-	-	-
TAX-FORECLOSURES	54,391	-	-	-	-	-	-
OFFICE SUPPLIES	14,195	9,000	9,000	5,470	7,500	3,000	3,000
PROFESSIONAL DEVELOPMENT	10,561	10,000	10,000	5,921	10,000	10,000	10,000
VEHICLE FUEL	1,234	2,000	2,000	900	15,000	800	800
TELEPHONE	22,021	9,602	9,602	4,000	9,602	1,000	1,000
POSTAGE	38,965	28,000	28,000	5,000	25,000	25,000	25,000
PRINTING	5,692	10,000	10,000	3,245	10,000	10,000	10,000
MAINT/REPAIR-EQUIPMENT	9,532	6,000	6,000	250	7,500	200	200
MAINT/REPAIR-VEHICLE	2,113	2,500	2,500	1,235	2,500	2,500	2,500
FREIGHT	128	1,000	1,000	269	300	-	-
ADVERTISING	23,760	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	324,060	254,815	254,815	230,478	150,000	132,500	132,500
CONTRACT SERVICES	-	-	-	-	10,650	10,650	10,650
LEGAL ADVERTISING	3,534	1,000	1,000	115	1,000	4,000	4,000
TEMPORARY EMP.SERVICES	89,124	1,000	1,000	-	-	-	-
EQUIPMENT PURCHASE	5,787	1,000	1,000	-	-	-	-
DUES & SUBSCRIPTIONS	470	500	500	310	500	500	500
	\$ 1,749,860	\$ 839,792	\$ 839,792	\$ 737,617	\$ 791,189	\$ 738,815	\$ 747,890

## TAX COLLECTOR

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

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

The Tax Collectors Office is solely responsible for the collection of taxes and fees. Also, included in this group are: beer and wine licenses, drainage taxes, and solid waste fees. Any questions regarding listing, billing, and assessed values are directed to the Tax Assessor's Office. The Tax Collector's Office maintains a high collection rate. At the close of the year June 30, 2015 the combined collection rate for all taxes was 96.93%



Wyndele H. Kinion, Tax Collector

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

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

### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
6	6	6	7	7

TAX COLLECTOR	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 0	\$ 307,720	\$ 307,720	\$ 260,044
Benefits	0	87,731	87,731	84,051
Operating	0	239,194	239,194	243,100
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 634,645</b>	<b>\$ 634,645</b>	<b>\$ 587,195</b>

4146 Tax Collector

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES		\$ 296,720	\$ 296,720	\$ 237,000	\$ 255,945	\$ 252,945	\$ 258,044
SALARIES-OVERTIME		9,000	9,000	1,900	9,000	2,000	2,000
SALARIES-PART TIME		2,000	2,000	-	2,000	-	-
FICA 6.2%		18,397	18,397	14,815	15,869	15,869	16,123
LOC. GOV. EMP. RETIREMENT		15,858	15,858	16,200	18,556	18,556	18,853
HOSPITALIZATION-EMPLOYEE		43,020	43,020	37,340	43,020	39,921	39,921
MEDICARE 1.45%		4,302	4,302	3,465	3,711	3,711	3,771
LIFE INSURANCE-EMPLOYEE		220	220	175	182	182	182
WORKERS COMPENSATION INSURANCE		-	-	-	-	1,500	1,500
401(K) EMPLOYER CONTRIBUTION		5,934	5,934	4,800	5,119	5,119	5,201
PROF.SERVICE-AUDIT/ACCOUNTING		7,500	7,500	7,500	7,500	-	-
DMV COLLECTION FEES		68,300	68,300	97,000	68,300	97,000	97,000
DEBT SETOFF PROGRAM IMPLEMENT.		8,000	8,000	-	7,000	-	-
TELECHECK SERVICES		9,819	9,819	-	-	-	-
TAX-FORECLOSURES		42,000	42,000	83,000	115,000	90,000	90,000
OFFICE SUPPLIES		7,000	7,000	7,500	7,500	7,500	7,500
PROFESSIONAL DEVELOPMENT		5,000	5,000	4,000	5,500	5,000	5,000
VEHICLE FUEL		800	800	50	800	100	100
TELEPHONE		5,000	5,000	500	5,000	500	500
POSTAGE		18,000	18,000	9,000	18,000	5,000	5,000
PRINTING		7,500	7,500	-	7,500	2,000	2,000
MAINT/REPAIR-EQUIPMENT		6,425	6,425	4,300	6,000	-	-
MAINT/REPAIR-VEHICLE		1,250	1,250	-	1,250	-	-
FREIGHT		500	500	-	500	-	-
ADVERTISING		27,000	27,000	29,700	28,500	-	-
COMPUTER SOFTWARE/SUPPORT		20,000	20,000	-	20,000	2,000	2,000
LEGAL ADVERTISING		1,000	1,000	-	1,000	25,000	25,000
CONTRACT SERVICES		-	-	-	-	5,300	5,300
EQUIPMENT PURCHASE		3,500	3,500	-	3,500	2,000	2,000
DUES & SUBSCRIPTIONS		600	600	150	600	200	200
		\$ 634,645	\$ 634,645	\$ 558,995	\$ 656,852	\$ 581,403	\$ 587,195

## 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 \$125,000 annually to help offset the cost of providing court facilities. In accordance with the North Carolina General Statutes, "funds derived from the facilities fees shall be used exclusively by the county for providing, maintaining, and constructing adequate courtroom and related judicial facilities, including: adequate space and furniture for judges, district attorneys, public defenders and other personnel of the Office of Indigent Defense Services, magistrates, juries, and other court related personnel; office space, furniture and vaults for the clerk; jail and juvenile detention facilities; free parking for jurors; and a law library (including books) if one has heretofore been established or if the governing body hereafter decides to establish one."

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

121 West Third Street  
Washington, North Carolina 27889

Phone: (252) 946-0079

Fax: (252) 946-7722

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

Due to requests from various sources, line items this year have been revised from previous years. The annual subscription expense of jury selection software (\$3,550) has been moved from the Beaufort County Sheriff's Office budget to the Jury commission line item. Also, small line items have been combined or deleted to create a new line item – Courthouse Operations. It is approved that \$12,500 this year be allocated to and managed by the Clerk of Court. This will allow the Clerk to work with the judges and other court personnel to determine priorities to provide furniture and fixtures for the building. This will also allow the Clerk to make incidental purchases such as supplies for the Grand Jury. 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. The Court Facilities budget this year does reflect the estimated \$269,275 Courthouse roof replacement project. This project will likely be moved into a project ordinance but it is listed here since it relates directly to court facilities.

COURT FACILITIES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	0	0	0	0
Operating	133,868	209,270	378,700	327,200
Capital Outlay	0	0	125,000	0
<b>Total</b>	<b>\$ 133,868</b>	<b>\$ 210,770</b>	<b>\$ 503,770</b>	<b>\$ 327,200</b>

4160 Court Facilities

Account Description	14/15/Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
JURY COMMISSION	\$ -	\$ 350	\$ 350	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
ADMINISTRATIVE SERVICES	-	0	168,000	55,000	0	0	0
OFFICE SUPPLIES	356	800	800	500	-	-	-
COURTHOUSE OPERATIONS	-	-	-	-	12,500	12,500	12,500
UTILITIES-COURTHOUSE (1/2)	91,617	168,920	158,370	83,000	83,000	83,000	83,000
MAINT/REPAIR-COURTHOUSE	712	6,500	6,500	3,000	50,000	50,000	50,000
EQUIPMENT PURCHASE	983	1,500	12,050	11,550	-	-	-
CONTRACT SERVICES	-	-	-	-	145,000	145,000	145,000
CAPITAL - REPAIRS	-	-	-	-	269,275	269,275	-
CAPITAL OUTLAY-EQUIPMENT	-	-	125,000	125,000	-	-	-
OFFICE RENT	40,200	32,700	32,700	32,400	32,700	32,700	32,700
	\$ 133,868	\$ 210,770	\$ 503,770	\$ 310,450	\$ 596,475	\$ 596,475	\$ 327,200

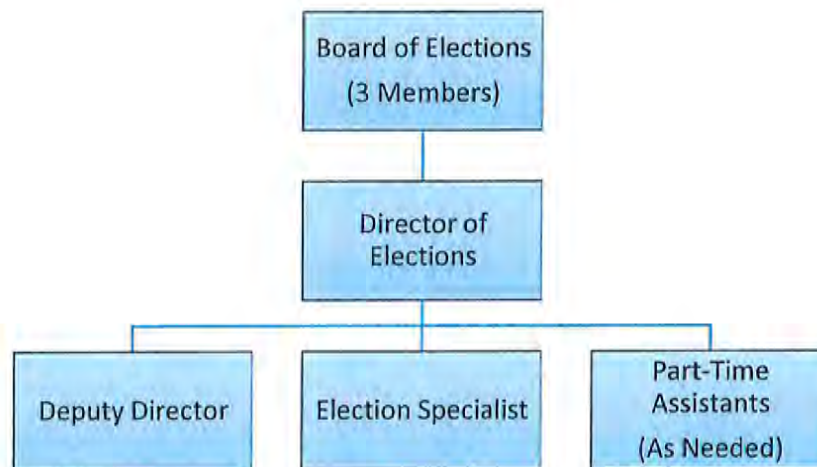
# BOARD OF ELECTIONS

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 three person board which is appointed every two years by the State Board of Elections. The Director is recommended by the County Board for appointment by the State Board of Elections.

Jay McRoy, Chairman  
 John B. Tate III, Secretary  
 Thomas S. Payne III, Member  
 Kellie Harris Hopkins, Director  
 Anita Bullock Branch, Deputy Director  
 Scott Sheppard, 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@co.beaufort.nc.us](mailto:Beaufort.boe@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
2	2	2	3	3

BOARD OF ELECTIONS	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 133,227	\$ 171,685	\$ 171,685	\$ 153,316
Benefits	34,888	33,836	33,836	41,171
Operating	134,115	180,140	180,140	121,445
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 302,230</b>	<b>\$ 385,661</b>	<b>\$ 385,661</b>	<b>\$ 315,932</b>

4170 Board of Elections

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Request	16/17 Recommended	16/17 Approved
SALARIES	\$ 118,195	\$ 123,469	\$ 123,469	\$ 123,469	\$ 123,470	\$ 123,470	\$ 126,476
SALARIES-OVERTIME	6,505	15,000	15,000	12,000	6,000	6,000	6,000
SALARIES-PART TIME	8,527	33,216	33,216	10,000	20,840	20,840	20,840
FICA 6.2%	7,905	10,704	10,704	9,000	9,319	9,319	9,506
LOC. GOV. EMP. RETIREMENT	8,582	3,994	3,994	8,000	9,387	9,387	9,605
HOSPITALIZATION-EMPLOYEE	15,236	16,135	16,135	16,135	17,109	17,109	17,109
MEDICARE 1.45%	1,849	452	452	2,000	2,179	2,179	2,223
LIFE INSURANCE-EMPLOYEE	73	82	82	82	78	78	78
WORKERS COMPENSATION INSURANCE	386	530	530	530	-	450	450
401(K) EMPLOYER CONTRIBUTION	1,243	2,469	2,469	2,469	2,589	2,589	2,650
PROFESSIONAL SERVICES - LEGAL	-	-	1,345	1,345	1,500	1,500	1,500
ELECTION WORKERS/POLL HOLDERS	47,288	47,575	46,230	50,500	23,100	26,250	26,250
OFFICE SUPPLIES	3,570	5,500	5,500	6,000	6,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	10,056	15,500	15,500	15,500	17,500	12,000	12,000
VEHICLE FUEL	192	350	350	300	100	200	200
TELEPHONE	4,011	5,190	5,190	4,500	2,910	2,910	2,910
POSTAGE	5,845	4,000	4,000	4,000	6,000	6,000	6,000
PRINTING	11,348	32,940	32,940	23,000	12,705	12,705	12,705
MAINT/REPAIR-EQUIPMENT	11,595	16,800	16,800	14,800	9,500	7,200	7,200
FREIGHT	-	350	350	350	350	-	-
ADVERTISING	-	300	300	300	700	700	700
COMPUTER SOFTWARE/SUPPORT	25,267	28,350	28,350	28,350	26,450	26,450	26,450
EQUIPMENT RENTAL	-	-	-	-	-	1,000	1,000
LEGAL ADVERTISING	536	2,250	2,250	3,000	2,300	3,000	3,000
CONTRACT SERVICES	-	-	-	-	-	2,300	2,300
EQUIPMENT PURCHASE	8,840	12,000	12,000	12,000	18,900	12,000	12,000
RENT-OFFICE SPACE	5,151	8,185	8,185	5,100	2,460	1,460	1,460
DUES & SUBSCRIPTIONS	30	320	320	320	320	320	320
	\$ 302,230	\$ 385,661	\$ 385,661	\$ 353,050	\$ 321,766	\$ 312,416	\$ 315,932

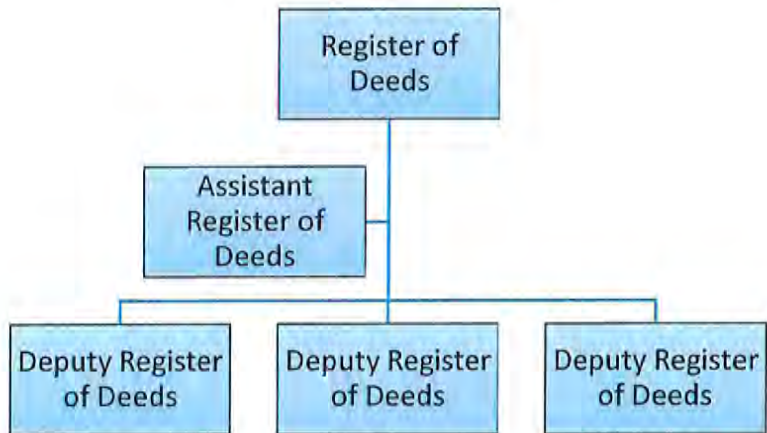
# REGISTER OF DEEDS OFFICE

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

Jennifer Leggett Whitehurst, Register of Deeds

Beaufort Co. Register of Deeds,  
 Beaufort Co. Courthouse  
 Rm. 101, 112 East Second St  
 Post Office Box 514  
 Washington, North Carolina 27889

Phone: (252) 946-2323  
 Fax: (252) 976-7938  
 Email: [Jennifer.Whitehurst@co.beaufort.nc.us](mailto:Jennifer.Whitehurst@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
5	5	5	5	5

**REGISTER OF DEEDS**

	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 186,360	\$ 189,956	\$ 189,956	\$ 189,708
Benefits	59,257	64,297	64,297	64,506
Operating	90,765	153,545	153,545	62,582
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 336,382</b>	<b>\$ 407,798</b>	<b>\$ 407,798</b>	<b>\$ 316,796</b>

4180 Register of Deeds

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 186,231	\$ 189,956	\$ 189,956	\$ 189,956	\$ 185,694	\$ 185,694	\$ 189,408
SALARIES-OVERTIME	129			300	300	300	300
R.O.D.-SUPP. RET.- GS 161-50.2	3,054	5,500	5,500	3,800	5,000	3,800	3,800
FICA 6.2%	10,916	11,777	11,777	11,777	11,513	11,513	11,762
LOC. GOV. EMP. RETIREMENT	13,176	13,430	13,430	13,430	13,463	13,463	13,754
HOSPITALIZATION-EMPLOYEE	26,887	26,900	26,900	26,900	28,515	28,515	28,515
MEDICARE 1.45%	2,553	2,754	2,754	2,754	2,693	2,693	2,751
LIFE INSURANCE-EMPLOYEE	137	137	137	137	130	130	130
WORKERS COMPENSATION INSURANCE	781	1,075	1,075	1,000	1,818	1,000	1,000
401(K) EMPLOYER CONTRIBUTION	2,534	3,799	3,799	3,210	3,714	3,714	3,794
OFFICE SUPPLIES	14,763	17,000	17,000	14,000	16,000	15,000	15,000
PROFESSIONAL DEVELOPMENT	1,656	2,600	2,600	1,500	2,500	2,300	2,300
TELEPHONE	1,152	1,200	1,200	1,200	1,350	1,200	1,200
POSTAGE	897	1,950	1,950	500	1,000	1,000	1,000
RECORDS MANAGEMENT-MICROFILM	1,216	3,000	3,000	2,500	3,000	3,000	3,000
AUTOMATION/RESTORATION 10%	34,845	80,000	80,000	80,000	45,000	-	-
MAINT/REPAIR-EQUIPMENT	2,032	1,500	1,500	1,500	1,500	1,500	1,500
COMPUTER SOFTWARE/SUPPORT	31,257	33,870	33,870	33,870	34,257	34,257	34,257
EQUIPMENT PURCHASE	-	5,000	5,000	4,562	-	-	-
CONTRACT SERVICES	1,841	6,000	6,000	2,500	4,000	3,000	3,000
DUES & SUBSCRIPTIONS	325	350	350	325	325	325	325
	\$ 336,382	\$ 407,798	\$ 407,798	\$ 395,721	\$ 361,772	\$ 312,404	\$ 316,796

## MAINTENANCE, BUILDINGS AND GROUNDS

The Maintenance, Buildings and Grounds Department is responsible for the maintenance and ground work for twenty-two County owned buildings. It is the goal of the Department to provide a safe, clean working environment for fellow County employees, Beaufort County residents, and all visitors. County staff and various independent contractors are utilized to achieve this goal.

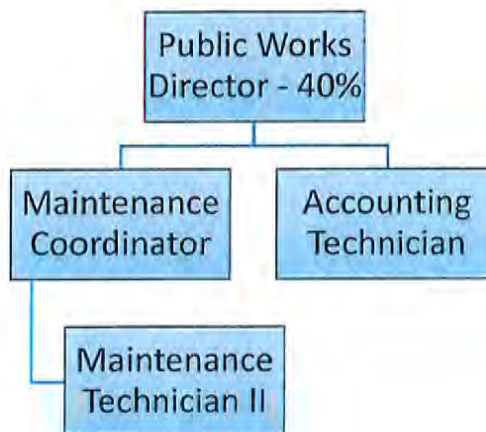
Christina Smith, Public Works Director  
 Les Woolard, Maintenance Coordinator  
 Annette Clemmons, Accounting Technician

Maintenance Shop  
 123 West 3<sup>rd</sup> Street  
 Washington, North Carolina 27889

Phone: (252) 946-9624  
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 E-mail: [Christina.smith@co.beaufort.nc.us](mailto:Christina.smith@co.beaufort.nc.us)

Planned maintenance projects include the following:

- Courthouse Annex – window repair (est. \$10,000)
- Oakland Building – re-work interior office space (est. \$15,000)
- Social Services – stripe parking lot (est. \$6,000)
- Health Department – stripe parking lot (est. \$5,000)



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
1.4	1.4	2.4	2.4	3.4

MAINTENANCE	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 119,917	\$ 82,332	\$ 119,432	\$ 152,641
Benefits	31,938	24,622	32,032	45,274
Operating	1,099,384	1,380,312	1,419,529	1,129,050
Capital Outlay	0	0	0	23,146
<b>Total</b>	<b>\$ 1,251,239</b>	<b>\$ 1,492,266</b>	<b>\$ 1,575,993</b>	<b>\$ 1,350,111</b>

4190 Maintenance, Buildings & Grounds

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 115,168	\$ 82,332	\$ 118,332	\$ 118,240	\$ 118,236	\$ 118,236	\$ 150,641
OVERTIME	4,749	-	1,100	2,000	2,000	2,000	2,000
FICA 6.2%	7,335	5,105	7,605	7,430	7,455	7,455	9,464
LOC. GOV. EMP. RETIREMENT	8,478	5,821	7,821	8,690	8,717	8,717	11,067
HOSPITALIZATION-EMPLOYEE	12,906	10,800	12,800	13,130	13,687	13,687	19,390
MEDICARE 1.45%	1,715	1,194	1,694	1,740	1,743	1,743	2,213
LIFE INSURANCE-EMPLOYEE	63	55	65	64	62	62	88
WORKERS COMPENSATION INSURANCE	4,395	6,000	5,500	5,074	5,200	5,200	5,200
401(K) EMPLOYER CONTRIBUTION	1,441	1,647	2,047	2,365	2,405	2,405	3,052
PROFESSIONAL SERVICE ENGINEERING	-	30,000	38,000	20,000	20,000	70,000	20,000
SMALL TOOLS	-	-	-	1,000	1,000	1,000	1,000
JANITORIAL SUPPLIES	20,760	24,255	24,255	26,000	26,000	26,000	26,000
OFFICE SUPPLIES	1,428	2,000	2,000	1,500	1,500	1,500	1,500
PROFESSIONAL DEVELOPMENT	48	4,490	1,990	4,490	4,500	4,500	4,500
VEHICLE FUEL	1,300	2,400	2,400	800	1,000	1,000	1,000
TELEPHONE	1,580	2,400	2,000	1,800	1,800	1,800	1,800
POSTAGE	14	100	25	50	50	50	50
UTILITIES	-	295,610	(4,250)	295,000	318,000	318,000	318,000
UTILITIES-COURTHOUSE	78,281	-	84,460	-	-	-	-
UTILITIES-AG BUILDING	14,386	-	14,420	-	-	-	-
UTILITIES-OLD JAIL	7,173	-	7,725	-	-	-	-
UTILITIES-OAKLAND BUILDING	23,860	-	24,720	-	-	-	-
UTILITIES-ADMIN BUILDING	16,515	-	10,300	-	-	-	-
UTILITIES-SEABOARD BUILDING	37,200	-	36,050	-	-	-	-
UTILITIES-TIDELAND BUILDING	95,519	-	82,400	-	-	-	-
UTILITIES-FARM SERVICE BUILDING	24,869	-	24,720	-	-	-	-
UTILITIES-MAINT BUILDING	6,440	-	5,665	-	-	-	-
UTILITIES-EMERGENCY MANAGEMENT	5,265	-	5,150	-	-	-	-
PRINTING	-	750	100	100	100	100	100
MAINT/REPAIR-BUILDINGS	-	502,250	(6,250)	517,240	360,000	360,000	327,000
MAINT/REPAIR-COURTHOUSE	48,176	-	243,013	-	-	-	-
MAINT/REPAIR-COURTHOUSE ANNEX	3,023	-	34,730	-	-	-	-
MAINT/REPAIR-OLD JAIL	16,617	-	5,000	-	-	-	-
MAINT/REPAIR-OAKLAND BUILDING	20,835	-	48,250	-	-	-	-
MAINT/REPAIR-ADMIN BUILDING	30,435	-	15,000	-	-	-	-
MAINT/REPAIR-SEABOARD BUILDING	21,206	-	8,500	-	-	-	-
MAINT/REPAIR-TIDELAND BUILDING	69,296	-	102,185	-	-	-	-
MAINT/REPAIR-HEALTH DEPARTMENT	11,614	-	6,100	-	-	-	-
MAINT/REPAIR-FARM SERV. BLDG	8,887	-	7,100	-	-	-	-
MAINT/REPAIR-DSS BUILDING	24,324	-	6,500	-	-	-	-
MAINT/REPAIR-MAINT BUILDING	1,173	-	1,000	-	-	-	-
MAINT/REPAIR-EMERGENCY MGMT	13,443	-	3,125	-	-	-	-
MAINT/REPAIR-ANIMAL SHELTER	4,886	-	52,474	-	-	-	-
MAINT/REPAIR-JAIL	-	-	45,000	-	-	-	-
MAINT/REPAIR-EQUIPMENT	11,505	3,500	5,000	6,500	6,500	6,500	6,500
MAINT/REPAIR-HVAC	149,713	164,170	144,170	150,000	150,000	150,000	150,000
MAINT/REPAIR-VEHICLE	118	1,000	500	500	500	500	500
FREIGHT	109	500	150	50	-	-	-
EQUIPMENT PURCHASE	279	1,000	500	800	-	-	-
CONTRACTS-MAINTENANCE	324,712	339,887	329,852	310,000	310,000	310,000	265,900
DEMO OF OLD COUNTY HOME	-	-	-	-	275,000	275,000	-
VEHICLE PURCHASE	-	-	-	-	-	-	23,146
CAPITAL OUTLAY-EQUIPMENT	-	5,000	5,000	-	-	-	-
	\$ 1,251,239	\$ 1,492,266	\$ 1,575,993	\$ 1,494,563	\$ 1,635,455	\$ 1,685,455	\$ 1,350,111

## 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, 2015 the County had a legal debt margin of \$451,544,822.**

Tax-Supported 10-Year Debt Payout Ratio is **73.5%**  
 Percentage of tax supported debt to Appraised Value of Property is **.43%**  
 Total G/F Debt per Capita as of June 30, 2015   **\$534**  
 G/F GO Debt per Capita as of June 30, 2015    **\$433**

- **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 2016-2017 for the General Fund.

Category of Debt	Principal	Interest
Schools	\$ 1,671,000	\$ 596,073
BCCC Allied Health Building	69,383	106,335
Energy Savings Equipment Installment Purchase Contracts	143,000	38,133
3 <sup>rd</sup> Street Building Installment Purchase Contract	11,905	8,143
<b>Total G/F Debt Service 2016-2017</b>	<b>\$ 1,895,288</b>	<b>\$ 748,684</b>

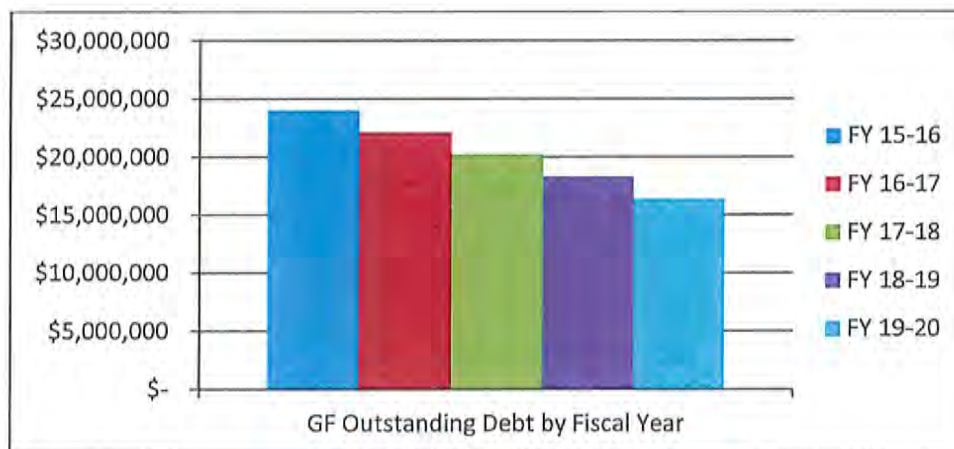
## DEBT SERVICE – GENERAL FUND

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

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

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

<i>General Fund Outstanding Debt</i>	Balances At Fiscal Year End				
	As of 6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
GO School Bonds – Series 2006	\$ 900,000	\$ 450,000	\$ 0	\$ 0	\$ 0
GO School Bonds – Series 2008	4,200,000	3,850,000	3,500,000	3,150,000	2,800,000
Refunded GO School Bonds – Series 2012	9,575,000	8,745,000	7,920,000	7,100,000	6,280,000
Refunded GO School Bonds – Series 2015	4,246,000	4,205,000	4,163,000	3,673,000	3,189,000
Installment Purchase – 2015 Energy Contract	1,850,000	1,707,000	1,557,000	1,398,000	1,231,000
USDA Installment Purchase – Health Bldg.	3,036,810	2,967,427	2,895,615	2,821,288	2,744,359
Installment Purchase – 117 W. 3 <sup>rd</sup> Street Bldg.	206,200	194,295	181,901	168,993	155,552
<b>Total Outstanding G/F Debt</b>	<b>\$ 24,014,000</b>	<b>\$ 22,118,722</b>	<b>\$ 20,217,516</b>	<b>\$ 18,311,211</b>	<b>\$ 16,399,911</b>



## DEBT SERVICE REQUIRMENTS – GENERAL FUND

### Debt Service Requirements

Issue Year	Final Pay Date	Debt Description	Actual Fiscal Year 2015-2016	Budget Fiscal Year 2016-2017	Budget Fiscal Year 2017-2018	Interest Rate	Type
Nov 2006	Nov 2017	GO School Bonds – Series 2006	\$ 585,038	\$ 475,425	\$ 458,213	3.65%-4.0%	<i>GO Bond</i>
Feb 2008	Feb 2028	GO School Bonds – Series 2008	506,100	495,600	485,100	3.0%-3.7%	<i>GO Bond</i>
Aug 2012	April 2028	Refunded GO School Bonds – Series 2012	1,201,200	1,164,200	1,134,300	2.0%-5.0%	<i>GO Bond</i>
Nov 2015	Nov 2027	Refunded GO School Bonds – Series 2015	41,334	131,848	131,956	2.15%	<i>GO Bond</i>
Nov 2015	Aug 2026	Installment Purchase – 2015 Energy Contract	179,780	181,134	184,986	2.132%	<i>Installment</i>
May 2013	June 2043	USDA Installment Purchase – Health Bldg.	175,718	175,718	175,718	3.5%	<i>Installment</i>
Nov 2014	Oct 2029	Installment Purchase – 117 W. 3 <sup>rd</sup> Street Bldg.	20,047	20,047	20,047	4%	<i>Installment</i>
		<b>Total Payments by Fiscal Year</b>	<b>\$ 2,709,217</b>	<b>\$ 2,643,972</b>	<b>\$ 2,590,320</b>		

9100 DEBT SERVICE - GENERAL FUND

Account Description	FY 14/15 Actuals	FY 15/16 Original	FY 15/16 Amended	FY 15/16 Projected	FY 16/17 Request	FY 16/17 Recommended	FY 16/17 Approved
PRINCIPAL-BCCC	\$ 67,083	\$ 67,083	\$ 67,083	\$ 67,084	\$ 69,383	\$ 69,383	\$ 69,383
PRINCIPAL-2012 REFUNDING	845,000	850,000	850,000	850,000	830,000	830,000	830,000
PRINCIPAL-2015 REFUNDING	-	-	-	-	41,000	41,000	41,000
PRINCIPAL-2006 SCHOOL BOND \$9	450,000	450,000	450,000	450,000	450,000	450,000	450,000
PRINCIPAL-2008 SCHOOL BOND \$7	350,000	350,000	350,000	350,000	350,000	350,000	350,000
PRINCIPAL-ENERGY STUDY	99,882	108,810	108,810	108,810	143,000	143,000	143,000
PRINCIPAL-117 W. 3RD STREET BLDG.	-	-	-	-	11,905	11,905	11,905
INTEREST-BCCC	108,635	108,635	108,635	108,635	106,335	106,335	106,335
INTEREST-2012 REFUNDING	384,550	351,200	351,200	351,200	334,200	334,200	334,200
INTEREST-2015 REFUNDING	-	-	-	-	90,848	90,848	90,848
INTEREST-2006 SCHOOL BOND \$9	214,650	196,650	196,650	120,038	25,425	25,425	25,425
INTEREST-2008 SCHOOL BOND \$7	167,475	156,100	156,100	156,100	145,600	145,600	145,600
INTEREST-ENERGY STUDY	81,226	76,900	76,900	76,900	38,133	38,133	38,133
INTEREST -117 W. 3RD STREET BLDG.	-	-	-	-	8,143	8,143	8,143
DEBT ISSUANCE EXPENSE	-	-	-	129,780	-	-	-
SERVICE CHARGES	-	-	-	1,400	-	0	0
	\$ 2,768,501	\$ 2,715,378	\$ 2,715,378	\$ 2,769,947	\$ 2,643,972	\$ 2,643,972	\$ 2,643,972

## 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. The expenditures below show zero expense in FY 14/15 and no appropriations for the current year because the costs have historically been placed in various divisions within the General Fund in the past.

	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
State Unemployment Insurance	\$ 0	\$ 0	\$ 0	\$ 20,000
FLSA Law Impact	0	0	0	67,390
Employee Assistance Program	0	0	0	6,606
Insurance & Bonds	0	0	0	235,000
IT Support/Software	0	0	0	123,000
Postage	0	0	0	30,000
Employee Luncheon	0	0	0	4,000
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 485,996</b>

## TRANSFERS TO OTHER FUNDS

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

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

Transfer to Economic Development Fund - No transfer is required in FY 16/17 or future years due to the Economic Development Fund being rolled up as a department within the General Fund.

Transfer to Solid Waste Fund - It is approved that the Solid Waste Fund be removed from the General Fund and treated as an enterprise fund in FY 16/17. The annual solid waste fee is approved to increase to \$145.00 to make the Solid Waste Fund self-supporting and eliminate the General Fund subsidy that is currently required.

	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
Transfer to Tax Revaluation	\$ 747,500	\$ 149,500	\$ 149,500	\$ 149,500
Transfer to Economic Dev.	0	247,380	256,449	0
Transfer to Solid Waste	0	0	0	0
Transfer to Capital Projects	1,533,095	0	200,000	376,775
<b>Total</b>	<b>\$ 2,280,595</b>	<b>\$ 396,880</b>	<b>\$ 605,949</b>	<b>\$ 526,275</b>

## CONTINGENCY

The General Fund Contingency appropriation allows for unexpected needs that change departmental, function or program budgets. The movement of funds to a department or program requires a Board approved budget ordinance amendment. North Carolina General Statute (N.C.G.S. 159-13(b)(3)) restricts the “contingencies” to 5% of all other appropriations in the fund, or approximately \$2,837,789 based on the recommended budget. The amount recommended for contingency in FY 2016-2017 is well below the limit.

During Fiscal-Year 2015-2016, the Board amended the contingency appropriations as shown in the table below:

Shown as of April 15, 2016:

*General Contingency*

Date	Description/Action	Amount	Balance
7/1/2015	Beginning Balance		\$25,000
7/7/2015	Radio Communications Study	(10,000)	\$15,000
2/1/2016	Radio Communications Study	(15,000)	\$ 0

### Contingency Summary

Actual Contingency Utilized during FY 2014-2015	Original Budget 2015-2016	Total 2015-2016 Contingency Amendments	Remaining 2015-2016 Contingency Budget	Approved Budget 2016-2017
\$23,519	\$25,000	\$(25,000)	\$0	\$25,000

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## DEPARTMENT OF SOCIAL SERVICES

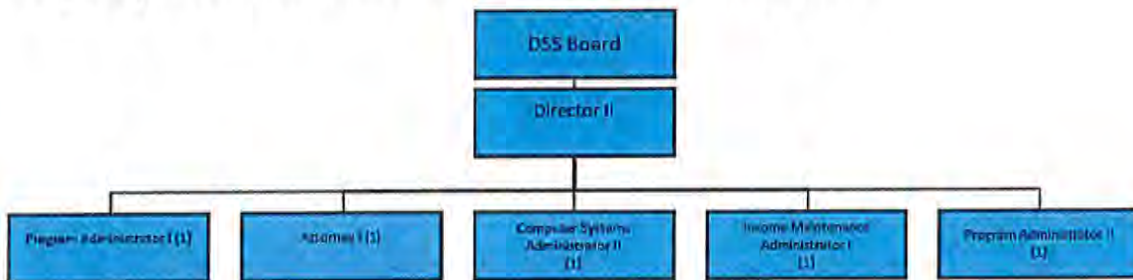
The Beaufort County Department of Social Services is 1 of 100 county administered social service agencies. It's enabling authority lies within NCGS §108A-25, and related statutes. The agency is mandated to provide an array of human supportive services that are authorized and funded, in part, by federal 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.

Sonya A. Toman, MSW  
Director

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



Social Services	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	4,000,106	4,416,585	4,416,585	4,524,724
Benefits	1,208,507	1,309,835	1,312,835	1,452,753
Operating	6,728,834	7,140,194	7,532,829	7,402,634
Capital Outlay	0	0	0	
<b>Total</b>	<b>11,937,447</b>	<b>12,866,614</b>	<b>13,262,249</b>	<b>13,380,111</b>

The Department of Social Services achievements for each Fiscal Year are defined by our Leading by Results Goals. Below are the Fiscal Year 2015 Leading by Results achievements:

Goal I: Children and Families will be safe and healthy in stable environments				
Goal/Indicators	Current Data '14-15	'13-'14	Data Story	Data Source
1.1 The agency will make Child Protective Services assessment case decisions in line with policy, with a goal of 70% of investigative assessments completed over 30 days and 50% of the family assessments completed over 45 days.	90.2% IA 68.4% FA	New Goal	When reports of abuse, neglect or dependency are received, the Director of a county social services agency is charged with conducting a prompt and thorough assessment of the allegations in accordance with NC GS 7B-302. NCDSS policy states that Child Protective Services assessment case decisions will be made within 30 days for an investigative assessment of within 45 days for a family assessment, or there will be documentation in the record to reflect the rationale to extend the CPS Assessment beyond the required time frames. The state average for investigative assessments is 63% completed in over 30 days and for family assessments, 37.6% completed in over 45 days.	CYA-004
1.2 The agency will provide 100% timeliness in processing for all Medicaid and/or NC Health Choice.	We currently do not have these reports per NC FAST. Due to these issues this % has not been met.	New Goal	We are processing all current applications within processing time standards, however we are still receiving applications from the Federal Facilitated Marketplace that are already overdue once received by the agency. Workers are beginning the eligibility process as soon as applications are received to prevent any additional delay in benefits. Overdue cases that show up on the overdue reports are due to problem cases that NCFAST tickets must be sent for.	Daily Reports Available within NCFAST and Data Warehouse but annual information is not available. Supervisors will begin to track manually to provide detailed reporting.
1.3 The agency will have 100% of children NOT abused/neglected by a foster parent or facility staff member while in the custody of Beaufort County DSS.	100%	100%	Among all the children in foster care during the 12 month reporting period, what percentage of this total DOES NOT have a substantiated report of abuse and/or neglect where the perpetrator was a foster parent or facility staff member.	UNC Website, Child Welfare in North Carolina (Current CFSR Measures, Round 2 data).
1.4 The aim of the Agency is to serve 100% of eligible children whose parents/caretaker are employed using every possible dollar received, continuing to report on the number of children served and those on a waiting list due to secondary education.	We will have a 100% spending coefficient in all of our daycare funds. We will not meet serving 100% of eligible children as we have 101 children on the waiting list.	24 Children Whose Parents are employed on waiting list	The outcome is limited by available funding. We are continuing to work through the waiting list with 24 children remaining, all of which have been called in to apply for services. The rate at which we can add children has been determined by the State. If we are unable to serve a family based on funding a waiting list will be kept for eligible children.	Reimbursement Summary Report

Goal II: Children in the agency's custody will achieve safety, permanence and success as adults				
Goal/Indicators	Current Data '14-15	'13-'14	Data Story	Data Source
<p>2.1 Of all children discharged from foster care to reunification in the year who had been in foster care for 8 days or longer, the agency will have 85% of children who are reunified in less than 12 months from the date of the latest removal.</p>	85.71	50%	<p>This is an area that we are putting a lot of focus on. The National percentile is 75.2% or more, NC is performing at 59.26% and Beaufort County is at 85.71%.</p>	<p>UNC Website, Child Welfare in North Carolina (Current CFSSR Measures, Round 2 data, Measure C1-1).</p>
<p>2.2 Of all the children who were discharged from foster care to a finalized adoption in the year, the agency will have 35% of all the children who were discharged in less than 24 months from the date of the latest removal from the home.</p>	<p>25% is our performance this year. This number would be higher if not for appeals in court that involve sibling groups. We have been at 55% in the past.</p>	53.85% as of March 2014	<p>The national standard for "Adoption within 24 Months" is 36.6% or more. Currently NC is performing at 35.45 and Beaufort County is at 53.85%. Our numbers are so low that one large sibling group could skew the data and not give a good picture of efforts made to continue improvements in this area. In the fiscal year 2011-2012, the children's services section finalized 15 special needs adoptions. The hard work of the children's services social workers resulted in BCDSS applying for and receiving \$55,200 through the Adoption Promotion Fund. These funds are still being used to enhance the agency's adoption program. We are unable to apply for more funding until we spend these funds. These funds cannot be used to fund positions, but they can be used to pay for part time employees that can assist in promoting the adoptions program. As of June 30, 2014, the children's services section has finalized 10 special needs adoptions.</p>	<p>UNC Website, Child Welfare in North Carolina (Current CFSSR Measures, Round 2 data, Measure C2-1).</p>
<p>2.3 Of the youth in custody of BCDSS or in a CARS agreement between ages 17-21, 80% will achieve their high school diploma or GED within the designated timeframe.</p>	100%	100%	<p>We will look at the children in custody/CARS agreement who have not yet achieved their high school diploma or GED (given that they are at the point in their education that they should have achieved it).</p>	

Goal III: Economically Disadvantaged Children, Families, and Adults will become appropriately self-sufficient				
Goal/Indicators	Current Data '14-15	'13-'14	Data Story	Data Source
3.1 The agency will assist 11 Work First participants in obtaining employment.	11 participants have entered employment from July 2014 to June 2015	13 participants have entered employment from July 2013 to June 2014	June 2014 there were 25 active Employment Services cases. We have partnered with NCWORKS and Beaufort County Community College for referrals. Clients are that are unemployed are placed in Job Search components.	NCXPTR Work First Participant Progress Report- Data Warehouse
3.2 The agency will assist 100% of Work First participants who do not have a high school diploma and/or GEDs with obtaining high school diploma and/or GEDs (participants aged 18 and older).	100%	100%	All participants that have not obtained their High School Diploma or GED are referred to BCCC to enroll in the GED class as a component/activity on their Mutual Responsibility Agreement 56 participants who indicated interest are attending GED @ BCCC classes as of 6/2014.	Family Support Services Monthly Activities Report
3.3 The agency will ensure the percentage of Work First participants who return to Work First within the first 6 months will remain below 40%.	30.6% Recidivism	Data was unavailable due to the implementation of NCFAST	Data from Data Warehouse and other reports to determine the percentage of individuals returning to work first within 6 months of termination.	Community Employment Case Manager will manually track until necessary reports are available
3.4 The Agency will provide 100% timeliness processing for all Food & Nutrition Services Cases.	We currently do not have these reports per NC FAST.	100%	Cases are being processed within processing guidelines. Supervisors are utilizing reports available within NCFAST daily to ensure timely processing. Overdue cases that show up on the overdue reports are due to problem cases that NCFAST tickets must be sent for.	Daily Reports Available within NCFAST and Data Warehouse but annual information is not available. Supervisor will begin to track manually to provide detailed reporting.
3.5 The Agency will provide clients with satisfactory customer service in a timely manner, as well as treat clients with dignity and respect.	80%	80%	Clients should be served in a timely manner in order to meet their needs and concerns.	Client Complaints and Customer satisfaction survey

<b>Goal IV: Aged and Disabled adults will be safe, healthy, and live in stable and least restrictive settings</b>				
<b>Goal/Indicators</b>	<b>Current Data '14-15</b>	<b>'13-'14</b>	<b>Data Story</b>	<b>Data Source</b>
4.1 The agency will have less than 15% aged and/or disabled adults who are repeat victims of confirmed abuse, neglect, or exploitation.	16%	10.5% as of July 2014	Adults can choose to sign themselves out of services as long as they are not deemed incompetent. Those individuals are often repeatedly reported to DSS as victims.	Abuse and neglect log - Report No. APS180-1
4.2 The agency will have zero aged and/or disabled adults who have been abused, neglected or exploited while living in a licensed facility.	100%	100% as of July 2014	There have been no aged and/or disabled adults who have been abused, neglected or exploited while living in a licensed facility	Report No. APS 120-1
4.3 The agency will fill and sustain 85% of all allocated Community Alternative Program (CAP) slots, which will ensure the most appropriate and least restrictive living arrangements for this population.	87%	87%	CAP caseload is defined as active cases. Each case is assessed regularly to ensure the least restrictive living arrangements.	Aging/Adult monthly report
<b>Goal V: The agency will efficiently use resources while maintaining the highest fiscal integrity</b>				
<b>Goal/Indicators</b>	<b>Current Data '14-15</b>	<b>'13-'14</b>	<b>Data Story</b>	<b>Data Source</b>
5.1 The agency will draw down 100% of its budgeted federal and state funds.	100%	94%	Most funds are capped and are split between Federal, State & County. We will pay special attention to the Home and Community Block Grant Funds - review the reports monthly and make adjustments as needed.	RPT XS 335 and XS337, XS 411
5.2 The agency will collect \$60,000 of its substantiated overpayment claims enforced by the Program Integrity Investigator.	\$157,532.23 as of June 2015	\$116,000 as of June 2014	Collections will be affected this year due to the glitches in the Intercept of Taxes and refunding of these.	EPICS collections report in NXPTR
5.3 The agency will experience less than 20% employee turnover during FY 2015-2016.	9%	7%	We strive to create a positive work environment. Employees have opportunity to participate in establishing agency goals. (Track Retirement Separately) - 3 Retirements	Internal Personnel Database
5.4 The agency will maintain a 95% accuracy rate with the annual single county audit.	100%	100%	Fiscal Integrity is reinforced by separation of duties insuring accountability in all fiscal functions	Auditors' Report
5.5 Of the programs that are able, we will automate 100% (paperless files, off-site accessible, e-files, etc.).	95%	95%	Items that must be mailed or hard copies kept for legal purposes will continue to be printed as well as items that are to be given to the client. Administrative and Fiscal Services are being reviewed to determine how they can be automated effectively	Agency Usage of Document Management Systems

Goal VI: The agency will contribute to the development of effective community partnerships to identify and understand social issues and prevent social problems.				
Goal/Indicators	Current Data '14-15	'13-'14	Data Story	Data Source
6.1 The agency will ensure 100% active staff participation on all interagency teams, committees, workgroups, etc.	100%	100%	As we receive requests from workgroups and committees staff are assigned or volunteer to serve.	

These Leading by Results Goals are reviewed and monitored throughout the year by the Department of Social Services Board and DSS Administrative staff. At the end of each fiscal year, the Department of Social Services Board, its Director, and Leadership Team review the outcomes and goals from the previous fiscal year. Upon review of these outcomes and goals, discussion is held. We evaluate and talk over determining factors as to why some goals were and/or were not met. We assess needs and trends in order to meet these in the next fiscal year. The group decides if all the goals retain their importance in order to be tracked, if other goals supersede any previous objectives in order of importance, and if other goals need to be added. This process continues to allow for goals and targets to be focused upon in the implementation of our programs that will be beneficial for all citizens who are served through our agency if these goals are met. At the current time we are evaluating the level of achievement of our FY '16 goals.

## DSS – INFORMATION AND TECHNOLOGY SERVICES

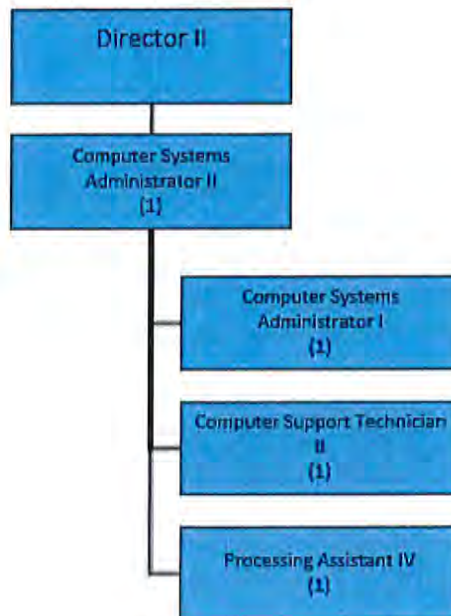
The IT department is responsible for the operation of all agency servers, computers, hardware, network systems, and applications for DSS and Child Support. IT staff provides all employees with technical assistance and access to multiple systems, local and state; as well as, provides training for staff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

Lucinda Roebuck, Computer Systems Administrator II

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FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
4	4	4	4	4



## Projects & Accomplishments

- Replacement of computer equipment at a reimbursement rate of 75/25 resulting in a County savings of \$15,425. We replaced computers, laptops, monitors, scanners, and signature pads. The state required that this equipment be used specifically for Medicaid workers. With our Income Maintenance departments organized as Universal Workers, all of those workers qualified for the equipment.
- Replacement of essential equipment - Core Switch, Servers and SAN
  - Core Switch - We replaced our Core Switch. This switch is essential to our network as it provides the routing for the other switches.
  - 2 Servers and SAN – We have replaced our Document Management servers & storage. The old Compass and LaserFiche servers were outdated and performance was degraded. To maximize the potential of these new servers and SAN, we went with a virtualized environment. With these new servers, we were able to get the latest Compass upgrade that was required for the iPad for CoPilot implementation.
- iPads & iPhones for all Social Workers
  - iPads - Social workers use the iPads for CoPilot to work with client files in the field. The iPads replaced the android tables. With the iPads, the worker in the field sync data from CoPilot to Pilot with the use of their iPhone.
  - iPhones - The iPhones have tethering for internet connection allowing the worker to sync data from the iPad to Compass, the document management system at the agency. We are the only agency in North Carolina to use the smart phone tethering feature to sync data from Compass CoPilot to Compass Pilot. The decision to use this technology was quite simple, less devices, less wireless plans, and less expense.
- Encryption software and Mobile Device Management
  - Encryption - This encryption software is used on laptops. North Carolina Dept. of Health and Human Services requires that all mobile devices that contains sensitive data be encrypted.
  - MDM - Mobile Device Management is used on all mobile devices; laptops, tablets, & smart phones. We can track the devices, push out policies, and remotely wipe any of the devices if lost or stolen.
- Cloud Backup - The cloud backup provides several benefits to the agency over the traditional software Backup Exec and tapes that we were using. We are in the process of a demo backing up to the cloud and have already found it to be much more efficient with much faster backups, more reporting, and the ability to see what was removed/modified/added. In the event of a disaster, this cloud backup solution will give us the ability to make a copy of the entire virtual machines; reducing restore times. This also gives us the ability to store more data, spin up virtual machines in the cloud and allows direct access to cloud servers and files.

- Compass Reporting – This reporting will give Management and Supervisors a deeper dive into how many cases are open or closed, how their workers are maintaining their cases, and many more reports, as well as the ability to create custom reports.
- Virtual Private Network – We currently use a VPN that is managed by NC ITS. The wait time could be up to a week to have a user added to the VPN and is problematic with our needs in a paperless world.

**PROJECTS EXPECTED TO BE COMPLETED IN FY 2015/2016:**

- Lobby Digital Signage – This digital signage will be an informative source for clients as they wait in the lobby. This technology will be a great way to deliver important and current information to the clients regarding program assistance, program availability and many other areas.

**DSS – MANAGEMENT, ADMINISTRATIVE, LEGAL, FISCAL AND PROGRAM INTEGRITY SERVICES**

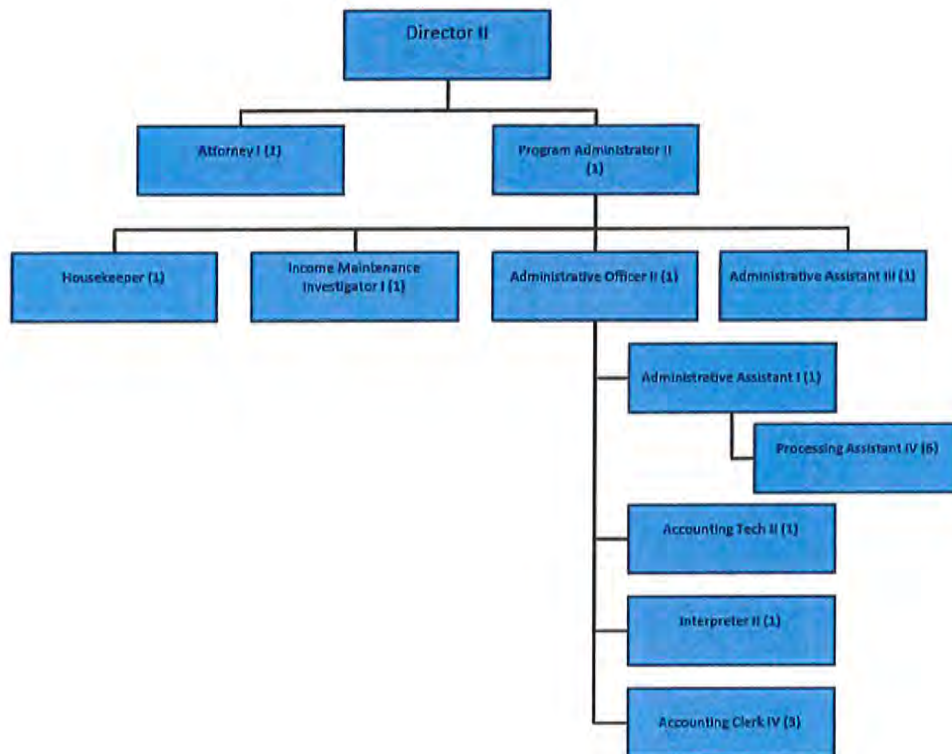
This division is comprised of the legal unit that handles all legal matters for the agency. The obligations primarily fall in the realm of adult and child protective services. The Fiscal Unit monitors and distributes finances and internal controls of the agency. Program Integrity is responsible for investigating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

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Director

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FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
18	18	18	18	19



## Projects & Accomplishments

- NeoGov - We were able to implement NeoGov to assist in screening and acceptance of applications for open positions in our agency. This has drastically reduced the amount of paper applications, as this process is now totally online. This has helped us to increase our efficiency in identifying, selecting candidates for interviews, and filling positions within the agency.
- Reimbursement System - Beaufort County was chosen by our Local Business Liaison with the State of North Carolina Department of Health and Human Services to be one of ten counties across the state to pilot the new North Carolina County Reimbursement Ledger Suite in the month of December. This will take the place of our current Maximus Ledger Suite. This is a very meticulous and pain staking method of reporting expenditures to pull down state and federal reimbursement each month. We feel honored to have been selected to be a part of this group. This will help us to provide input at the ground level on system recommendations as they build this system for all 100 North Carolina Counties. The credit for being selected for this project goes directly to Melissa Beacham and Beth Winstead. Their outstanding effort and attention to detail in this process allows for such recognition. They are invaluable parts of this organization.
- MOE Revenue – We were able to pull down \$76,676.10 in Work First funds as additional revenue. We project this number to be higher for FY 15-16. This revenue offsets the County Maintenance of Effort funds. We were able to meet the Maintenance of Effort for the first time in several years, thus ensuring that we were not at risk of having our federal allocation that is allowable by statute for not meeting Maintenance of Effort. Revenue Pull Down – We were able to pull down all of our projected revenues for the previous fiscal year.
- Program Integrity – We were able to recoup \$157,532.23 in public assistance funds received fraudulently. In addition to this, we received \$40,928.70 in incentives from collecting these funds. We were able to recoup over \$18,047.30 in one child care case of child care subsidy funds. This investigation resulted in the exposure of numerous other fraudulent activities that involved Federal Food Program dollars, the sidestepping of county business taxes, and the forgery of numerous medical documents. We were also able to halt the organization from operating as a recreation program and stop children ages 0-5 numbering in the teens from being attended to by one caregiver in the center. We continue to see more complex cases of fraud in our public assistance programs.
- As of the end of March 2016 our agency has logged a little over 40,000 office visits. We anticipate seeing 54,000 visitors by the end of the fiscal year. Many of these visits include the processing of documents, which is handled by two processing assistants at the front desk. These numbers do not take into account the individuals that come in the agency to attend monthly meetings and state sponsored trainings.

- Child Care: We were able to pull down a total of \$2,621,796.35. Approximately 90% of these funds remain in Beaufort County for job creation in Child Care Centers and support families by being able to remain employed. That is approximately \$2,359,616.72 that remained in Beaufort County. Additional Child Care Revenue was \$401,253.
- Food and Nutrition Revenue: Approximately \$14,652,014 in Food and Nutrition benefits were distributed to citizens of Beaufort County. These benefits remain in the local economy and help to support business and jobs.
- Medicaid Revenue: Approximately \$54,988,970.65 in Medicaid benefits were distributed to citizens of Beaufort County. Medicaid Transportation accounted for \$557,676.55 of these benefits. These benefits remain in the local economy and help support medical facilities, local medical providers, transportation providers, and assist in the creation of jobs in the community. These benefits ensure the health and well-being of individuals within Beaufort County.

## DSS – PUBLIC ASSISTANCE SERVICES

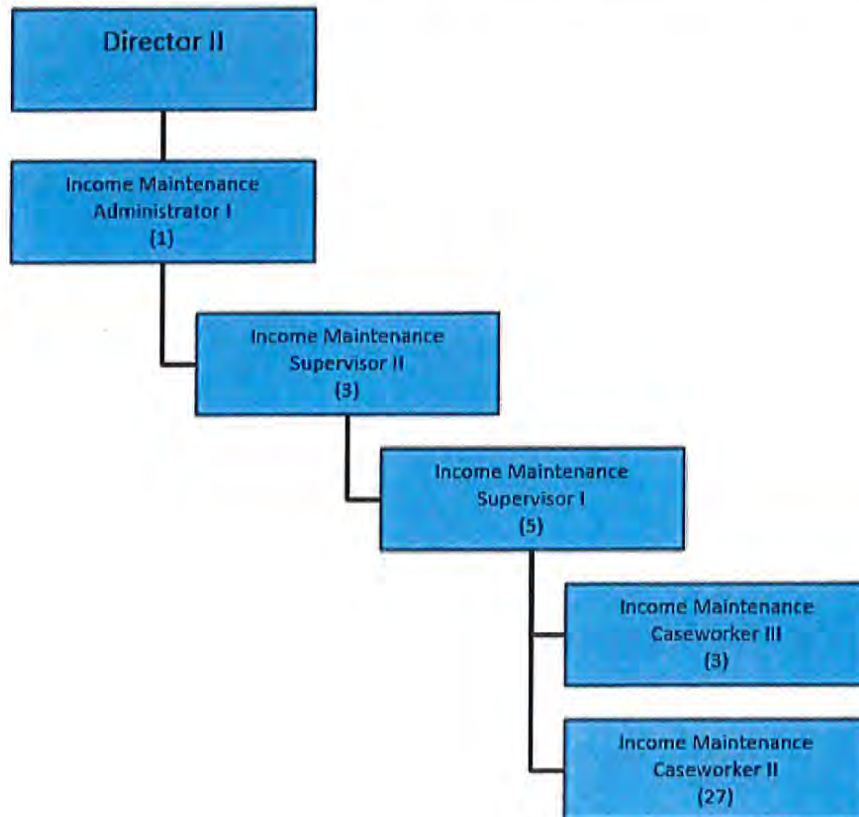
The Beaufort County Department of Social Services provides public assistance to low income families. Types of public assistance that are available include, Food and Nutrition Services, Medicaid, Non-Emergency Medical Transportation, Crisis intervention, Work First Family Assistance and Low Income Energy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

Amy Alligood, Income Maintenance Administrator II

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FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
41	40	40	38	39



## **Projects & Accomplishments**

- Since the implementation of the Recipient Pool in February of 2015, our Triage unit has processed 14,727 calls that came through the switchboard, as well as 4700 walk-ins (not including applications).
- The Department's responsiveness to calls is a primary indicator of our ability to meet the Agency mission and provide exceptional customer service. For many customers, the Triage Unit is the initial contact with the Department when they are in crisis or have questions regarding public assistance programs. This unit also processes all changes for Income Maintenance Cases. Prompt and courteous response to the many calls help to set the tone for the community's perception of the Department.
- Child Care: We were able to pull down a total of \$2,621,796.35. Approximately 90% of these funds remain in Beaufort County for job creation in Child Care Centers and support families by being able to remain employed. That is approximately \$2,359,616.72 that remained in Beaufort County. Additional Child Care Revenue was \$401,253.
- Food and Nutrition Revenue: In our determining of eligibility approximately \$14,652,014 in Food and Nutrition benefits were distributed to citizens of Beaufort County. These benefits remain in the local economy and help support businesses and jobs.
- Medicaid Revenue: In determination of eligibility approximately \$54,988,970.65 in Medicaid benefits were distributed to the citizens of Beaufort County. Medicaid Transportation accounted for \$557,676.55 of these benefits. These benefits remain in the local economy and help to support medical facilities, local medical providers, transportation providers, and assist in the creation of jobs in the community, while also ensuring the health and well-being of individuals within Beaufort County.

## DSS – ADULT, CHILD AND FAMILY SUPPORT SERVICES

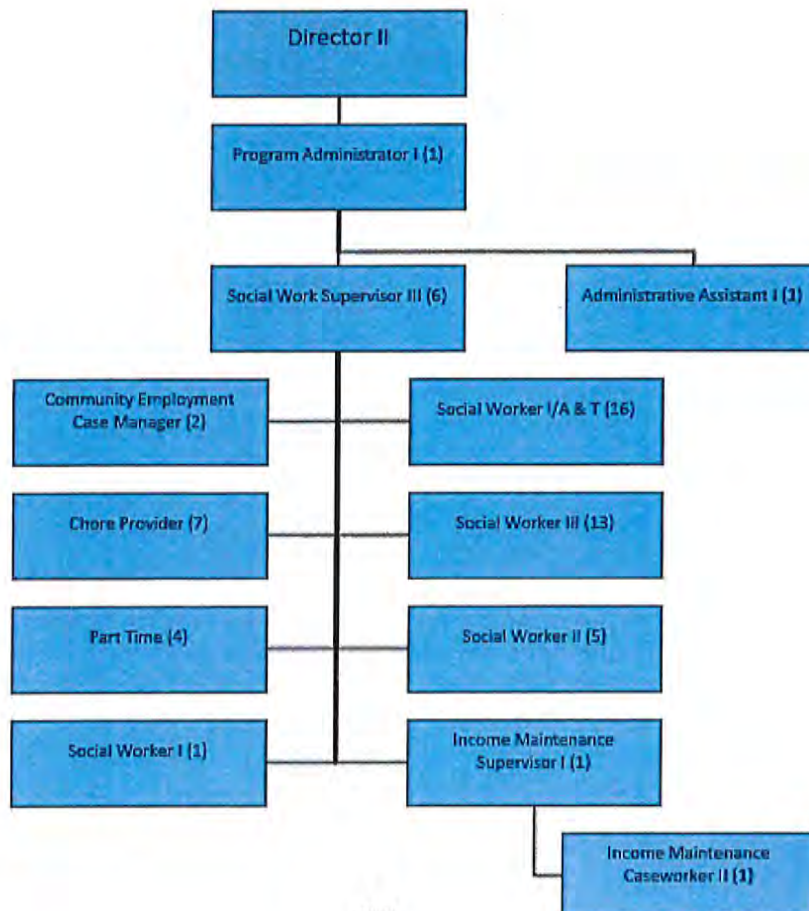
The Adult, Child, and Family Support Services Section provides services to individuals and families in need of basic support to ensure the safety and well-being of all Beaufort County residents. This is accomplished by working with adults, children, and families to provide supportive services to keep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

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FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
48	49	49	56	56



## **Projects & Accomplishments**

- Formation of the Family Support Unit – This unit provides supportive services to families and includes Work First, Child Care, Prevention Services, Services to Non-Custodial Parents, and Child Protective Services intake. The prevention program has been inundated with referrals.
- In the third quarter of the state fiscal year 2014-2015, BCDSS Child Welfare Services surpassed the federal outcome measures for the following: Recurrence of Maltreatment, Maltreatment in Foster Care, Families reunified in less than 12 months, Re-entry into Foster Care, and Placement Stability.
- We have 35 licensed foster homes, the most in the history of BCDSS.
- We have completed 9 adoptions since July 1, 2015.
- All of the social workers are documenting their cases in real time, using ipads to access the document management system.
- The waiting list for child care are down significantly due to our work to maximize utilization of funding for this program.
- The waiting lists for the adult and aging programs, to include CAP, Special Assistance In Home, and Home Delivered Meals are all lower than they have been in the past. Despite these lower wait times, the Adult and Aging unit continues to face challenges as they are no longer dealing with just the frail elderly. The caseloads of these social workers now consist of young adults with chronic and persistent mental illness. These are much more complex and difficult cases, as the resources for mentally ill adults are insufficient to meet the demand we have in this community.

Social Services

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 3,750,641	\$ 4,128,872	\$ 4,128,872	\$ 3,886,376	\$ 4,086,330	\$ 4,086,330	\$ 4,225,561
SALARIES-OVERTIME	79,332	90,000	90,000	64,948	90,000	90,000	90,000
SALARIES-PART TIME	8,808	10,200	10,200	9,257	10,200	10,200	10,200
BOARD EXPENSES	2,549	6,000	6,000	2,408	5,000	5,000	5,000
FICA 6.2%	222,228	252,452	252,452	229,458	259,751	259,751	268,500
LOC. GOV. EMP. RETIREMENT	270,778	268,275	268,275	265,405	303,523	303,523	313,418
HOSPITALIZATION-EMPLOYEE	548,597	554,908	554,908	555,104	627,330	627,330	638,736
MEDICARE 1.45%	51,972	58,572	58,572	55,728	60,748	60,748	62,795
LIFE INSURANCE-EMPLOYEE	2,559	2,750	2,750	2,706	3,019	3,019	3,071
WORKERS COMPENSATION INSURANCE	75,630	76,758	76,758	70,174	76,758	76,758	76,758
401(K) EMPLOYER CONTRIBUTION	44,969	85,041	82,941	71,879	83,731	83,731	86,534
PROFESSIONAL SERVICE-LEGAL	7,848	10,000	10,000	5,633	10,000	10,000	10,000
ADMINISTRATIVE SERVICES	-	68,000	68,000	22,793	38,000	38,000	38,000
VOLUNTEER RECEPTION	950	1,500	1,500	1,500	1,500	1,500	1,500
OFFICE SUPPLIES	15,736	25,000	25,000	14,780	20,000	20,000	23,000
PROFESSIONAL DEVELOPMENT	24,272	27,000	27,000	24,915	28,000	28,000	28,000
TRAVEL-CLIENT TRANSPORTATION	151,284	160,000	160,000	139,175	155,000	155,000	155,000
TELEPHONE	50,326	70,500	70,500	67,135	90,814	90,814	92,354
POSTAGE	14,940	40,000	40,000	21,071	30,000	30,000	30,000
UTILITIES-SOCIAL SERVICES	50,062	70,452	70,452	57,883	60,452	60,452	60,452
PRINTING	1,153	1,500	1,500	1,000	1,500	1,500	1,500
RECORDS MANAGEMENT-MICROFILM	9,548	18,290	18,290	9,996	10,790	10,790	10,790
MAINT/REPAIR-BUILDINGS	23,814	63,000	63,000	44,315	49,500	49,500	49,500
MAINT/REPAIR-EQUIPMENT	-	3,000	3,000	83	3,000	3,000	3,000
FREIGHT	1,217	1,500	1,500	1,413	1,500	1,500	1,500
COMPUTER SOFTWARE/SUPPORT	209,366	280,000	280,000	280,000	226,230	226,230	230,767
LEGAL ADVERTISING	1,514	7,000	7,000	3,950	7,000	7,000	7,000
TEMPORARY EMP. SERVICES	164,946	95,000	95,000	78,200	40,000	40,000	40,000
INTERPRETER-LANGUAGE LINE	-	5,500	5,500	-	5,500	5,500	5,500
TRAINING/SCHOOL COSTS	18,152	32,000	32,000	28,217	29,500	29,500	29,500
CONTRACT-FOOD STAMP ISSUANCE	15,361	15,500	15,500	13,632	16,500	16,500	16,500
EQUIPMENT PURCHASE	23,968	181,692	181,692	181,692	84,360	84,360	89,315
RENTAL EQUIPMENT	38,105	35,000	35,000	32,068	25,000	25,000	28,000
DUES & SUBSCRIPTIONS	1,545	3,300	3,300	2,309	3,300	3,300	3,300
BANK SERVICE FEES	15,053	20,000	20,000	16,329	20,000	20,000	20,000
SALARIES	142,552	140,509	140,509	144,693	167,659	167,659	171,013
SALARIES-PART TIME	16,224	41,004	41,004	15,875	22,500	22,500	22,950
FICA 6.2%	9,554	11,176	11,176	9,648	12,255	12,255	12,501
LOC. GOV. EMP. RETIREMENT	10,078	11,922	11,922	9,768	14,330	14,330	14,617
HOSPITALIZATION-EMPLOYEE	43,293	61,656	61,656	42,939	45,624	45,624	45,624
MEDICARE 1.45%	2,234	3,083	3,083	2,258	2,866	2,866	2,924
LIFE INSURANCE-EMPLOYEE	157	192	192	165	356	356	356
WORKERS COMPENSATION INSURANCE	4,570	6,225	6,225	4,662	6,225	6,225	6,225
410(K) Employer Contribution	2,088	-	2,100	2,895	3,953	3,953	4,033
MEDICAL-CARE MGMT/AIDE IMMUN.	670	3,000	3,000	654	1,500	1,500	1,500
PROF. SERVICES MEDICAL-AGING	985	3,000	3,000	915	15,000	15,000	15,000
PROF. SERV.-GUARDIANSHIP	19,190	20,000	20,000	20,433	20,000	20,000	20,000
PURCHASED MEALS	70,112	172,000	172,000	86,609	172,000	172,000	172,000
MEDICAL SUPPLIES	41,102	50,000	50,000	33,205	50,000	50,000	50,000
TRAVEL-CLIENT TRANSPORTATION	4,554	30,000	30,000	30,000	30,000	30,000	30,000
ELDERLY TRANSPORTATION-ETAP	55,523	55,000	60,923	50,000	50,000	50,000	50,000
ELD. TRANSP.-EDTAP(SUPPLEMENT)	4,001	5,000	-	54	-	-	-
FREIGHT	128	-	-	-	-	-	-
SPECIAL PROJECTS	294	500	500	297	500	500	500
WASHINGTON SENIOR CENTER	5,292	12,000	12,000	12,000	12,000	12,000	12,000
PROF. SERVICES DRUG/MENTAL TEST	-	3,000	3,000	-	3,000	3,000	3,000
PRO. SERVICES-COUNSEL/ASSESSMENT	-	2,000	2,000	-	2,000	2,000	2,000
TRAVEL REIMBURSEMENT	7,290	25,000	25,000	5,483	25,000	25,000	25,000
OTHER SUPPORTIVE SERVICES	824	10,000	10,000	255	10,000	10,000	10,000
CHILD ONLY SUPPORTIVE SERVICES	500	25,000	25,000	272	25,000	25,000	25,000
FS E&T	-	2,500	2,500	-	2,500	2,500	2,500
ESC CONTRACT-WORK FIRST	32,000	32,000	32,000	32,000	32,000	32,000	32,000
JOB PREP/EDUC/TRAINING	-	1,500	1,500	-	1,500	1,500	1,500
PROF. SERVICE-IV-D CONTRACT	820,992	821,000	821,000	842,609	879,901	879,901	879,901
COUNTY SHARE OF ASSISTANCE	544,935	577,051	577,051	560,474	577,051	577,051	577,051
DRUG TEST,SBI CHECK	5,509	5,000	5,000	5,241	5,500	5,500	5,500
MEDICAL (FOSTER CARE)	814	10,000	10,000	500	10,000	10,000	10,000
GENERAL ASSISTANCE	19,321	18,000	18,000	17,437	20,500	20,500	20,500
INDEPENDENT LIVING	4,323	15,177	15,177	1,082	15,177	15,177	15,177
ADOPTION ASSISTANCE IV-B	67,007	124,721	124,721	60,822	94,621	94,621	94,621
FOSTER CARE-STATE	64,120	88,438	88,438	93,708	94,438	94,438	94,438
FOSTER CARE-IV-E/TEA	143,437	168,801	168,801	213,395	213,801	213,801	213,801
ADOPT. ASSIST. IV-E & VENDOR PMT	109,767	124,533	124,533	131,309	124,316	124,316	124,316
SPECIAL ADOPTION INCENT. FUND	23,040	19,000	16,960	16,960	5,000	5,000	5,000
TRAVEL-CLIENT TRANSPORTATION	557,677	572,145	572,145	571,155	600,000	600,000	600,000
CO. SHARE OF ASSIST./MEDICAID	19,577	35,000	35,000	1,128	35,000	35,000	35,000
AFDC-EA(Energy Assistance)	2,356	-	16,846	14,792	3,500	3,500	3,500
CIP-CRISIS INTERVENTION PROG.	208,242	232,736	193,835	209,660	236,170	236,170	236,170
PROGRESS ENERGY-FORMERLY CP&L	7,880	9,670	9,670	9,670	11,848	11,848	11,848
SHARE THE WARMTH	-	-	-	-	92	92	92
ENERGY ASSISTANCE-LIAP	304,400	232,736	241,735	241,700	236,170	236,170	236,170
ENERGY ASSISTANCE-TANF	29,282	45,000	45,000	45,000	45,000	45,000	45,000
GENERAL ASSISTANCE	5,699	6,000	6,000	7,511	6,000	6,000	6,000
COUNTY SHARE OF ASSISTANCE	6,835	6,435	6,435	6,495	6,495	6,495	6,495
B.C.BLIND CENTER	-	4,000	4,000	4,000	4,000	4,000	4,000
FS-A FEDERAL CHILDCARE EXPENSE	2,211,923	1,880,342	2,281,595	2,201,687	2,293,237	2,293,237	2,293,237

Social Services

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
NON-FSA	152,817	125,000	125,000	-	125,000	125,000	125,000
SMART START DAY CARE	257,056	250,000	258,555	258,055	250,000	250,000	250,000
	\$ 11,937,447	\$ 12,866,614	\$ 13,262,249	\$ 12,281,002	\$ 13,184,421	\$ 13,184,421	\$ 13,380,111

## PUBLIC HEALTH

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 in order to improve the wellness of the community within a healthy environment. Services include: Prenatal Care, Communicable Disease Control, Immunizations, WIC, Family Planning, Pregnancy Care Management, Care Coordination for Children, Tuberculosis, Breast and Cervical Cancer Control, HIV/STD, Health Education, Public Health Preparedness, Vital Records and Environmental Health.

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Health Director

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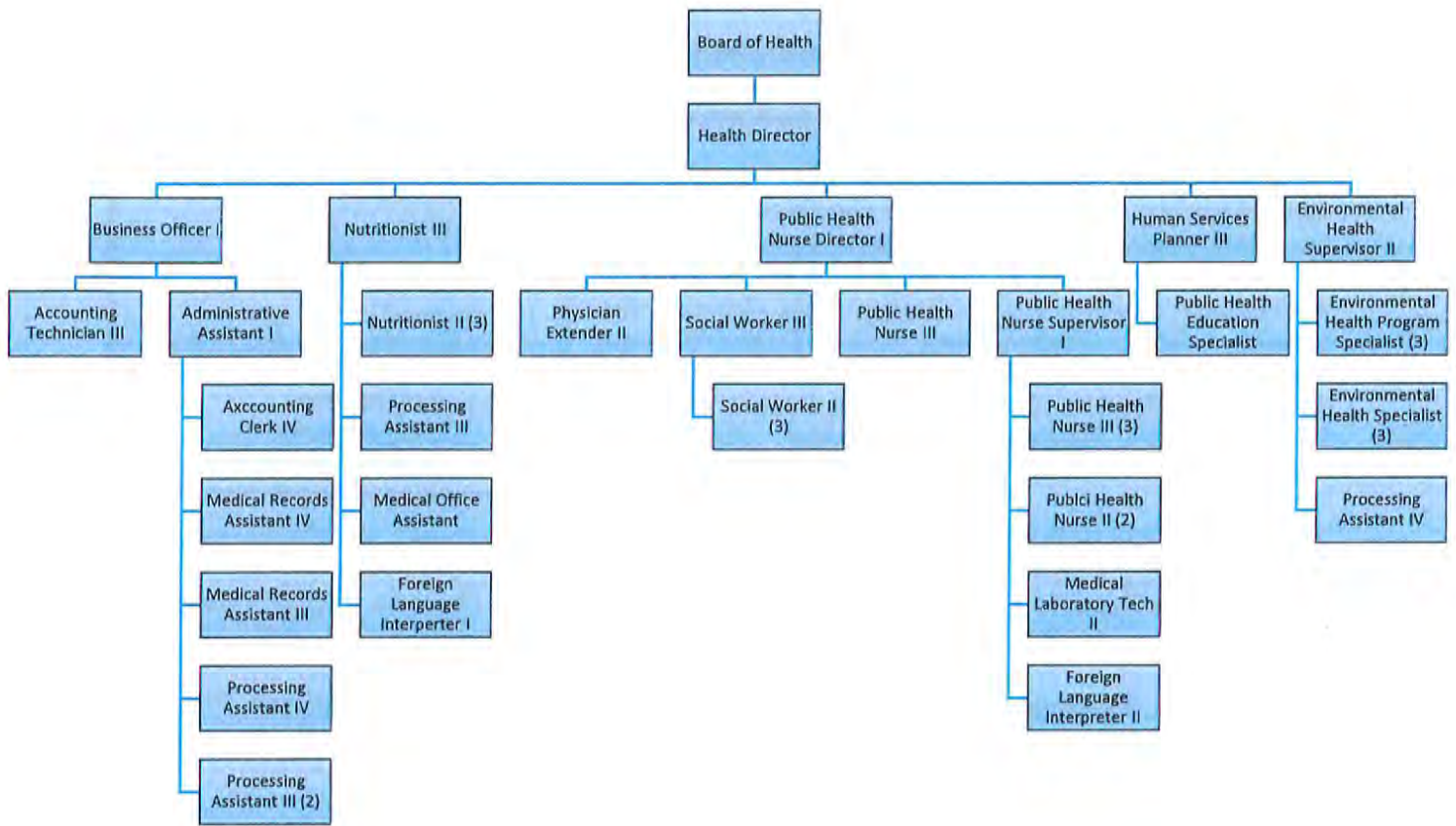
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The Public Health Department is staffed with registered nurses, social workers, nutritionists, registered sanitarians, health educators, and administrative support personnel. The Department is overseen by an eleven member Board of Health consisting of a County Commissioner, Physician, Dentist, Optometrist, Veterinarian, Registered Nurse, Engineer, Pharmacist and three members of the general public.

Local funding comprises 43-45% of the Public Health Department's total approved budget of \$3,528,197. The rest of the Department's budget is from billable services and State and Federal sources.

### COST CENTERS

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



**FULL-TIME POSITIONS AUTHORIZED**

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
41.4	41.6	41.6	41.6	41.6

<b>PUBLIC HEALTH REVENUES</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
State Health	\$ 802,285	\$ 789,707	\$ 901,324	\$ 804,240
Federal Health	800,604	864,272	861,776	926,322
Sales and Service	178,654	178,773	197,134	255,548
Miscellaneous	25,492	9,350	33,550	22,486
<b>Total</b>	<b>\$ 1,807,035</b>	<b>\$ 1,842,102</b>	<b>\$ 1,993,784</b>	<b>\$ 2,008,596</b>

<b>PUBLIC HEALTH EXPENDITURES</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
Personnel	\$ 1,765,068	\$ 1,845,900	\$ 1,845,900	\$ 1,892,422
Benefits	499,449	536,861	536,861	569,929
Operating	962,003	995,312	1,126,633	1,065,846
Capital Outlay	24,839	0	0	0
<b>Total</b>	<b>\$ 3,251,359</b>	<b>\$ 3,378,073</b>	<b>\$ 3,509,394</b>	<b>\$ 3,528,197</b>

5110 Health - General

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 7,200	\$ 8,156	\$ 8,156	\$ 8,066	\$ 7,894	\$ 7,894	\$ 8,052
BOARD SALARY	1,450	2,200	2,200	1,475	2,200	2,200	2,200
FICA 6.2%	420	642	642	467	490	490	500
LOC. GOV. EMP. RETIREMENT	505	524	524	541	574	574	585
HOSPITALIZATION-EMPLOYEE	426	1,020	1,020	1,029	1,077	1,077	1,077
MEDICARE 1.45%	98	150	150	109	114	114	116
LIFE INSURANCE-EMPLOYEE	4	5	5	5	4	4	4
WORKERS COMPENSATION INSURANCE	35,068	35,591	35,591	28,034	28,034	28,034	28,034
401(K) EMPLOYER CONTRIBUTION	95	163	163	148	158	158	161
PROFESSIONAL SERVICE-MEDICAL	8,755	8,930	8,930	8,930	9,109	9,109	9,109
PROFESSIONAL SERVICES	128	-	120	120	-	-	-
EDUCATIONAL SUPPLIES	96	-	267	267	-	-	-
MEDICAL SUPPLIES	2,862	3,447	3,447	3,447	3,658	3,658	3,658
OFFICE SUPPLIES	8,073	9,480	8,156	8,532	9,480	9,480	9,480
HEALTH ACCREDITATION	2,750	2,750	2,750	2,750	2,750	2,750	2,750
PROFESSIONAL DEVELOPMENT	7,678	9,862	9,862	9,200	9,060	9,060	9,060
VEHICLE FUEL	853	2,000	1,000	900	2,000	2,000	2,000
TELEPHONE	16,658	18,520	18,520	17,000	17,889	17,889	17,889
POSTAGE	4,600	6,700	6,150	4,600	6,900	6,900	6,900
UTILITIES-HEALTH DEPT.	35,494	35,000	35,000	32,989	35,000	35,000	35,000
PRINTING	745	750	250	250	750	750	750
MAINT/REPAIR BUILDINGS	-	-	3,200	1,355	-	-	-
MAINT/REPAIR-EQUIPMENT	1,205	2,000	1,850	1,550	2,000	2,000	2,000
MAINT/REPAIR-VEHICLE	877	2,000	2,400	2,000	2,000	2,000	2,000
FREIGHT	248	300	300	250	-	-	-
ADVERTISING	-	1,000	1,000	1,000	500	500	500
COMPUTER SOFTWARE/SUPPORT	50,007	56,220	56,145	56,000	54,533	54,533	54,533
TEMPORARY EMP. SERVICES	4,050	5,400	5,400	5,400	6,000	6,000	6,000
INTERPRETER-LANGUAGE LINE	633	600	600	426	600	600	600
EQUIPMENT PURCHASE	12,722	-	-	-	-	-	-
RENTAL EQUIPMENT	5,607	4,924	4,849	4,700	4,743	4,743	4,743
CONTRACT SERVICES	1,511	1,124	1,124	1,124	924	924	924
INSURANCE AND BONDS	5,508	5,784	5,321	5,320	5,587	5,587	5,587
DUES & SUBSCRIPTIONS	6,822	7,521	7,596	7,596	7,984	7,984	9,977
	\$ 223,149	\$ 232,763	\$ 232,688	\$ 215,580	\$ 222,012	\$ 222,012	\$ 224,190

5120 Health - Immunization

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	124,369	129,646	129,646	127,061	130,342	130,342	132,949
SALARIES-PART TIME	2,450	2,539	2,539	2,999	2,539	2,539	2,590
FICA 6.2%	7,407	8,195	8,195	7,501	8,239	8,239	8,404
LOC. GOV. EMP. RETIREMENT	8,899	8,647	8,647	8,692	9,450	9,450	9,699
HOSPITALIZATION-EMPLOYEE	16,103	16,894	16,834	16,486	17,816	17,816	17,816
MEDICARE 1.45%	1,732	1,917	1,917	1,754	1,927	1,927	1,966
LIFE INSURANCE-EMPLOYEE	79	82	82	77	78	78	78
401(K) EMPLOYER CONTRIBUTION	1,675	2,593	2,593	2,371	2,607	2,607	2,659
EDUCATIONAL SUPPLIES	10,092	104	104	104	105	105	105
MEDICAL SUPPLIES	82,150	91,437	108,637	108,000	130,314	130,314	130,314
OFFICE SUPPLIES	147	240	240	216	240	240	240
PROFESSIONAL DEVELOPMENT	-	587	587	615	36	36	36
	\$ 255,104	\$ 262,821	\$ 280,021	\$ 275,876	\$ 303,693	\$ 303,693	\$ 306,795

5122 Health - HIV-STD

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	130,164	140,237	140,237	145,802	143,743	143,743	146,618
SALARIES-PART TIME	1,849	1,934	1,934	1,994	2,297	2,297	2,343
FICA 6.2%	7,704	8,815	8,815	8,553	9,054	9,054	9,235
LOC. GOV. EMP. RETIREMENT	9,268	9,354	9,354	9,918	10,421	10,421	10,629
HOSPITALIZATION-EMPLOYEE	16,827	18,209	18,209	18,871	19,648	19,648	19,648
MEDICARE 1.45%	1,802	2,061	2,061	2,000	2,117	2,117	2,159
LIFE INSURANCE-EMPLOYEE	82	88	88	88	84	84	84
401(K) EMPLOYER CONTRIBUTION	1,747	2,805	2,805	2,704	2,875	2,875	2,933
PROFESSIONAL SERVICE-MEDICAL	10,930	10,331	12,141	11,448	18,291	18,291	18,291
EDUCATIONAL SUPPLIES	1,037	76	2,076	2,000	76	76	76
MEDICAL SUPPLIES	7,726	9,934	9,983	9,400	10,095	10,095	10,095
OFFICE SUPPLIES	633	240	680	612	240	240	240
PROFESSIONAL DEVELOPMENT	591	1,354	1,864	1,425	864	864	864
	\$ 190,360	\$ 205,438	\$ 210,247	\$ 214,815	\$ 219,805	\$ 219,805	\$ 223,215

5124 Health - TB

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	42,651	42,911	42,911	40,875	43,141	43,141	44,004
SALARIES-OVERTIME	-	1,088	-	-	-	-	-
SALARIES-PART TIME	1,004	-	1,088	834	1,088	1,088	1,110
FICA 6.2%	2,548	2,728	2,728	2,417	2,742	2,742	2,797
LOC. GOV. EMP. RETIREMENT	3,064	2,862	2,862	2,802	3,128	3,128	3,191
HOSPITALIZATION-EMPLOYEE	5,561	5,572	5,572	5,328	5,897	5,897	5,897
MEDICARE 1.45%	596	638	638	565	642	642	655
LIFE INSURANCE-EMPLOYEE	27	27	27	25	26	26	26
401(K) EMPLOYER CONTRIBUTION	577	858	858	764	863	863	880
PROFESSIONAL SERVICE-MEDICAL	1,508	1,901	1,901	1,480	1,910	1,910	1,910
EDUCATIONAL SUPPLIES	-	400	400	400	-	-	-
MEDICAL SUPPLIES	3,055	3,125	3,125	2,968	3,222	3,222	3,222
OFFICE SUPPLIES	147	240	240	216	240	240	240
PROFESSIONAL DEVELOPMENT	1,648	1,644	1,644	1,600	2,067	2,067	2,067
DUES & SUBSCRIPTIONS	287	60	60	60	60	60	60
	\$ 62,674	\$ 64,054	\$ 64,054	\$ 60,333	\$ 65,026	\$ 65,026	\$ 66,058

5126 Health - Preparedness & Response

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	41,501	43,277	43,277	47,767	40,388	40,388	41,196
FICA 6.2%	2,422	2,683	2,683	2,764	2,504	2,504	2,554
LOC. GOV. EMP. RETIREMENT	2,913	2,887	2,887	3,203	2,928	2,928	2,987
HOSPITALIZATION-EMPLOYEE	5,288	5,619	5,619	6,082	5,521	5,521	5,521
MEDICARE 1.45%	567	628	628	647	586	586	598
LIFE INSURANCE-EMPLOYEE	26	27	27	28	26	26	26
401(K) EMPLOYER CONTRIBUTION	549	866	866	874	808	808	824
EDUCATIONAL SUPPLIES	580	600	600	595	360	360	360
OFFICE SUPPLIES	-	1,250	1,250	1,238	1,250	1,250	1,250
EBOLA SUPPLIES	-	-	2,000	2,000	-	-	-
PROFESSIONAL DEVELOPMENT	1,584	728	728	575	528	528	528
FREIGHT	85	120	120	40	-	-	-
EBOLA EQUIPMENT	-	-	5,000	5,000	-	-	-
	\$ 55,516	\$ 58,685	\$ 65,685	\$ 70,813	\$ 54,899	\$ 54,899	\$ 55,843

5151 Health - Breast/Cervical Prevention

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	29,254	28,668	28,668	24,860	26,619	26,619	27,151
SALARIES-OVERTIME	-	184	184	-	-	-	-
SALARIES-PART TIME	187	242	242	166	121	121	123
FICA 6.2%	1,718	1,792	1,792	1,449	1,658	1,658	1,691
LOC. GOV. EMP. RETIREMENT	2,067	1,912	1,912	1,680	1,930	1,930	1,969
HOSPITALIZATION-EMPLOYEE	3,752	3,722	3,722	3,191	3,639	3,639	3,639
MEDICARE 1.45%	402	419	419	339	387	387	395
LIFE INSURANCE-EMPLOYEE	18	18	18	15	17	17	17
401(K) EMPLOYER CONTRIBUTION	390	573	573	458	532	532	543
PROFESSIONAL SERVICE-MEDICAL	36,849	30,345	39,345	39,345	34,170	34,170	34,170
EDUCATIONAL SUPPLIES	197	200	200	200	300	300	300
MEDICAL SUPPLIES	39	60	60	21	-	-	-
OFFICE SUPPLIES	74	120	120	108	120	120	120
PROFESSIONAL DEVELOPMENT	429	356	356	113	195	195	195
DUES & SUBSCRIPTIONS	60	-	-	-	60	60	60
	\$ 75,436	\$ 68,611	\$ 77,611	\$ 71,945	\$ 69,748	\$ 69,748	\$ 70,373

5152 Health - Adult Services

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	56,917	76,692	76,692	74,323	82,611	82,611	84,263
SALARIES-PART TIME	1,047	1,209	1,209	1,114	1,209	1,209	1,233
FICA 6.2%	3,378	4,830	4,830	4,372	5,197	5,197	5,301
LOC. GOV. EMP. RETIREMENT	4,070	5,115	5,115	5,065	5,989	5,989	6,109
HOSPITALIZATION-EMPLOYEE	7,405	10,157	10,157	9,615	11,292	11,292	11,292
MEDICARE 1.45%	790	1,130	1,130	1,022	1,216	1,216	1,240
LIFE INSURANCE-EMPLOYEE	96	49	49	45	46	46	46
401(K) EMPLOYER CONTRIBUTION	769	1,534	1,534	1,381	1,652	1,652	1,685
PROFESSIONAL SERVICE-MEDICAL	552	354	354	200	201	201	201
PROFESSIONAL SERVICES-DSS TEST	1,220	3,360	3,360	3,283	4,210	4,210	4,210
MEDICAL SUPPLIES	1,378	1,786	1,786	1,696	2,079	2,079	2,079
OFFICE SUPPLIES	147	240	240	216	240	240	240
PROFESSIONAL DEVELOPMENT	-	1,761	1,761	1,600	1,566	1,566	1,566
DUES & SUBSCRIPTIONS	-	-	-	-	60	60	60
	\$ 77,709	\$ 108,217	\$ 108,217	\$ 103,932	\$ 117,568	\$ 117,568	\$ 119,525

**5153 Health Disaster**

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	836	-	-	-	-	-	-
SALARIES-OVERTIME	1,621	-	-	-	-	-	-
FICA 6.2%	144	-	-	-	-	-	-
LOC. GOV. EMP. RETIREMENT	173	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	315	-	-	-	-	-	-
MEDICARE 1.45%	34	-	-	-	-	-	-
LIFE INSURANCE-EMPLOYEE	2	-	-	-	-	-	-
401(K) EMPLOYER CONTRIBUTION	32	-	-	-	-	-	-
	\$ 3,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5158 Health Promotion

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	15,426	14,243	14,243	16,423	18,542	18,542	18,913
SALARIES-PART TIME	47	-	-	-	-	-	-
FICA 6.2%	902	883	883	951	1,150	1,150	1,173
LOC. GOV. EMP. RETIREMENT	1,086	950	950	1,101	1,344	1,344	1,371
HOSPITALIZATION-EMPLOYEE	1,973	1,849	1,849	2,088	2,534	2,534	2,534
MEDICARE 1.45%	211	207	207	222	269	269	274
LIFE INSURANCE-EMPLOYEE	10	9	9	10	9	9	9
401(K) EMPLOYER CONTRIBUTION	205	285	285	300	371	371	378
EDUCATIONAL SUPPLIES	3,020	4,400	6,424	6,424	875	875	875
MISC ED GRANT SUPPLIES	2,444	-	2,038	2,037	3,000	3,000	3,000
OFFICE SUPPLIES	74	150	150	149	355	355	355
SUPPLIES HEALTH PROMOTION GRANTS	2,499	-	2,500	2,500	-	-	-
PROFESSIONAL DEVELOPMENT	1,023	311	311	281	300	300	300
FREIGHT	247	556	619	278	-	-	-
ADVERTISING	4,650	-	4,000	10,000	13,000	13,000	13,000
EQUIPMENT PURCHASE	10,504	13,000	11,727	5,727	-	-	-
	\$ 44,321	\$ 36,843	\$ 46,195	\$ 48,491	\$ 41,749	\$ 41,749	\$ 42,183

5160 Health - Child Health

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	7,133	12,599	12,599	15,842	7,710	7,710	7,864
FICA 6.2%	416	781	781	915	478	478	488
LOC. GOV. EMP. RETIREMENT	501	840	840	1,063	559	559	570
HOSPITALIZATION-EMPLOYEE	909	1,636	1,636	2,037	1,054	1,054	1,054
MEDICARE 1.45%	97	183	183	214	112	112	114
LIFE INSURANCE-EMPLOYEE	4	8	8	9	8	8	8
401(K) EMPLOYER CONTRIBUTION	94	252	252	290	154	154	157
PRO SERVICES-SCHL NURSE GRANT	250,000	250,000	250,000	250,000	250,000	250,000	250,000
FC-PROFESSIONAL SERVICES	79,438	68,770	71,966	71,966	69,854	69,854	69,854
CHILD FATALITY PREVENTION TEAM	427	466	466	466	558	558	558
EDUCATIONAL SUPPLIES	259	-	-	-	-	-	-
FC-EDUCATIONAL SUPPLIES	-	4,426	929	928	3,401	3,401	3,401
FC-COMPUTER SOFTWARE SUPPORT	1,042	735	735	735	729	729	729
FC-OFFICE SUPPLIES	500	2,600	1,940	1,940	2,000	2,000	2,000
FC-TRAVEL	4,104	2,820	3,781	3,781	2,310	2,310	2,310
TELEPHONE	54	-	-	-	-	-	-
FC-TELEPHONE	2,416	960	960	514	650	650	650
FC- MAINT/REPAIR BUILDING	687	-	-	-	-	-	-
	\$ 348,082	\$ 347,076	\$ 347,076	\$ 350,700	\$ 339,577	\$ 339,577	\$ 339,757

**5163 Health - Maternal Health**

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	215,979	224,233	224,233	227,763	229,475	229,475	234,065
SALARIES-OVERTIME	122	-	-	-	-	-	-
SALARIES-PART TIME	1,902	2,055	2,055	1,984	1,934	1,934	1,973
FICA 6.2%	12,723	14,030	14,030	13,283	14,347	14,347	14,634
LOC. GOV. EMP. RETIREMENT	15,304	14,956	14,956	15,402	16,637	16,637	16,970
HOSPITALIZATION-EMPLOYEE	27,791	29,115	29,115	29,317	31,367	31,367	31,367
MEDICARE 1.45%	2,976	3,281	3,281	3,106	3,355	3,355	3,422
LIFE INSURANCE-EMPLOYEE	135	141	141	136	134	134	134
401(K) EMPLOYER CONTRIBUTION	2,884	4,485	4,485	4,200	4,590	4,590	4,682
PROFESSIONAL SERVICE-MEDICAL	30,758	38,729	38,729	31,665	33,772	33,772	33,772
EDUCATIONAL SUPPLIES	189	156	801	800	193	193	193
TARGETED INFANT MORTALITY	-	-	73,399	73,399	43,771	43,771	43,771
MEDICAL SUPPLIES	7,938	9,920	9,920	8,973	10,775	10,775	10,775
OFFICE SUPPLIES	513	720	720	648	720	720	720
PROFESSIONAL DEVELOPMENT	799	1,130	1,252	1,252	1,210	1,210	1,210
FREIGHT	37	37	37	37	-	-	-
EQUIPMENT PURCHASE	-	-	1,650	1,568	-	-	-
DUES & SUBSCRIPTIONS	160	160	160	160	270	270	270
	\$ 320,211	\$ 343,148	\$ 418,964	\$ 413,694	\$ 392,550	\$ 392,550	\$ 397,957

5164 Health - Family Planning

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	211,578	221,128	221,128	211,516	216,624	216,624	220,956
SALARIES-PART TIME	2,869	3,020	3,020	2,947	2,902	2,902	2,960
FICA 6.2%	12,514	13,897	13,897	12,408	13,611	13,611	13,883
LOC. GOV. EMP. RETIREMENT	15,055	14,749	14,749	14,386	15,705	15,705	16,019
HOSPITALIZATION-EMPLOYEE	27,335	28,712	28,712	27,372	29,610	29,610	29,610
MEDICARE 1.45%	2,927	3,250	3,250	2,902	3,183	3,183	3,247
LIFE INSURANCE-EMPLOYEE	133	139	139	127	132	132	132
401(K) EMPLOYER CONTRIBUTION	2,838	4,423	4,423	3,923	4,332	4,332	4,419
PROFESSIONAL SERVICE-MEDICAL	11,419	14,176	14,176	11,152	12,178	12,178	12,178
EDUCATIONAL SUPPLIES	82	578	578	578	526	526	526
MEDICAL SUPPLIES	34,229	61,631	61,631	58,550	53,250	53,250	53,250
OFFICE SUPPLIES	472	720	720	648	720	720	720
FREIGHT	10	58	58	58	-	-	-
	\$ 321,460	\$ 366,481	\$ 366,481	\$ 346,567	\$ 352,773	\$ 352,773	\$ 357,900

5167 Health - WIC

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	15/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	257,130	256,918	256,918	264,556	261,234	261,234	266,459
SALARIES-OVERTIME	326	-	-	19	-	-	-
FICA 6.2%	15,028	15,929	15,929	15,302	16,197	16,197	16,521
LOC. GOV. EMP. RETIREMENT	18,073	17,136	17,136	17,741	18,939	18,939	19,318
HOSPITALIZATION-EMPLOYEE	32,799	33,359	33,359	33,747	35,708	35,708	35,708
MEDICARE 1.45%	3,515	3,725	3,725	3,579	3,788	3,788	3,864
LIFE INSURANCE-EMPLOYEE	160	162	162	157	154	154	154
401(K) EMPLOYER CONTRIBUTION	3,405	5,138	5,138	4,838	5,225	5,225	5,330
BREASTFEEDING SERVICES	536	625	625	625	750	750	750
EDUCATIONAL SUPPLIES	565	800	800	800	750	750	750
MEDICAL SUPPLIES	5,972	2,000	2,000	2,000	4,550	4,550	4,550
OFFICE SUPPLIES	2,809	1,000	1,588	1,588	3,400	3,400	3,400
PROFESSIONAL DEVELOPMENT	3,380	800	1,800	1,978	2,200	2,200	2,200
TELEPHONE	868	875	875	688	842	842	842
POSTAGE	409	700	700	650	500	500	500
PRINTING	125	90	101	101	290	290	290
MAINT REPAIR/BUILDING	-	-	1,638	1,415	-	-	-
FREIGHT	348	200	200	150	-	-	-
ADVERTISING	124	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	5,245	6,210	6,238	6,238	5,829	5,829	5,829
TEMPORARY EMP. SERVICES	12,879	14,072	11,576	11,576	11,960	11,960	11,960
RENTAL EQUIPMENT	736	123	62	61	-	-	-
CONTRACT SERVICES	233	180	292	306	180	180	180
DUES & SUBSCRIPTIONS	340	360	360	380	400	400	400
	\$ 365,002	\$ 360,402	\$ 361,222	\$ 368,495	\$ 372,896	\$ 372,896	\$ 379,004

5168 Health - Pregnancy Care Management

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	91,712	101,343	101,343	102,501	115,288	115,288	117,594
SALARIES-OVERTIME	14	-	-	587	-	-	-
FICA 6.2%	5,353	6,283	6,283	5,960	7,148	7,148	7,291
LOC. GOV. EMP. RETIREMENT	6,439	6,760	6,760	6,913	8,358	8,358	8,525
HOSPITALIZATION-EMPLOYEE	11,699	13,159	13,159	13,186	15,759	15,759	15,759
MEDICARE 1.45%	1,252	1,469	1,469	1,394	1,672	1,672	1,705
LIFE INSURANCE-EMPLOYEE	57	64	64	61	61	61	61
401(K) EMPLOYER CONTRIBUTION	1,214	2,027	2,027	1,885	2,306	2,306	2,352
OFFICE SUPPLIES	1,502	-	-	-	175	175	175
PROFESSIONAL DEVELOPMENT	2,156	800	800	400	584	584	584
VEHICLE FUEL	114	171	171	85	150	150	150
COMPUTER SOFTWARE/SUPPORT	3,476	4,135	4,143	4,142	4,642	4,642	4,642
EQUIPMENT PURCHASE	2,179	-	-	-	-	-	-
	\$ 127,166	\$ 136,211	\$ 136,219	\$ 137,115	\$ 156,143	\$ 156,143	\$ 158,838

5169 Health - Care Coordination for Children

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	83,227	83,447	83,447	72,916	70,862	70,862	72,279
SALARIES-OVERTIME	77	-	-	-	-	-	-
FICA 6.2%	4,863	5,174	5,174	4,218	4,393	4,393	4,481
LOC. GOV. EMP. RETIREMENT	5,848	5,566	5,566	4,889	5,137	5,137	5,240
HOSPITALIZATION-EMPLOYEE	10,619	10,835	10,835	9,296	9,686	9,686	9,686
MEDICARE 1.45%	1,137	1,210	1,210	987	1,027	1,027	1,048
LIFE INSURANCE-EMPLOYEE	52	53	53	43	50	50	50
401(K) EMPLOYER CONTRIBUTION	1,102	1,669	1,669	1,334	1,417	1,417	1,445
OFFICE SUPPLIES	270	-	-	-	175	175	175
PROFESSIONAL DEVELOPMENT	188	800	800	300	584	584	584
VEHICLE FUEL	114	171	171	85	150	150	150
COMPUTER SOFTWARE/SUPPORT	1,272	1,405	1,412	1,410	1,093	1,093	1,093
EQUIPMENT PURCHASE	1,280	-	-	-	-	-	-
	\$ 110,047	\$ 110,330	\$ 110,337	\$ 95,477	\$ 94,574	\$ 94,574	\$ 96,231

5180 Environmental Health

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	399,657	407,381	407,381	383,230	408,465	408,465	416,634
SALARIES-OVERTIME	199	1,020	1,020	1,020	1,000	1,000	1,000
SALARIES-PART TIME	1,180	4,289	4,289	3,500	4,289	4,289	4,375
FICA 6.2%	23,409	25,258	25,258	22,215	25,652	25,652	26,165
LOC. GOV. EMP. RETIREMENT	28,152	27,172	27,172	25,752	29,687	29,687	30,281
HOSPITALIZATION-EMPLOYEE	51,087	52,896	52,896	48,938	55,832	55,832	55,832
MEDICARE 1.45%	5,475	5,907	5,907	5,195	6,000	6,000	6,120
LIFE INSURANCE-EMPLOYEE	249	256	256	228	242	242	242
WORKERS COMPENSATION INSURANCE	13,172	13,365	13,365	13,365	13,365	13,365	13,365
401(K) EMPLOYER CONTRIBUTION	5,304	8,148	8,148	7,023	8,189	8,189	8,353
EDUCATIONAL SUPPLIES	180	180	2,034	1,810	3,092	3,092	3,092
OFFICE SUPPLIES	3,482	2,710	2,710	2,710	2,439	2,439	2,439
FIELD SUPPLIES	2,504	1,444	1,439	1,444	2,674	2,674	2,674
MOSQUITO SUPPLIES	11,318	13,000	8,500	6,500	11,700	11,700	11,700
PROFESSIONAL DEVELOPMENT	3,567	4,850	4,850	4,850	4,850	4,850	4,850
VEHICLE FUEL	8,141	11,000	11,000	8,500	8,500	8,500	8,500
TELEPHONE	5,851	6,122	6,122	6,100	6,122	6,122	6,122
POSTAGE	688	682	687	687	682	682	682
PRINTING	300	300	300	300	300	300	300
MAINT/REPAIR BUILDINGS	-	-	4,631	4,631	-	-	-
MAINT/REPAIR-EQUIPMENT	1,158	1,000	1,000	1,000	1,000	1,000	1,000
MAINT/REPAIR-VEHICLE	4,808	5,993	6,777	5,993	5,993	5,993	5,993
MOSQUITO CONTROL-OPERATING EXP	506	3,900	3,900	3,400	3,510	3,510	3,510
FREIGHT	200	200	284	236	-	-	-
COMPUTER SOFTWARE/SUPPORT	24,846	25,362	25,390	25,354	25,602	25,602	25,602
EQUIPMENT PURCHASE	859	-	4,500	4,500	-	-	-
RENTAL EQUIPMENT	2,423	3,389	3,330	3,330	3,216	3,216	3,216
CONTRACT SERVICES	382	180	239	239	180	180	180
DUES & SUBSCRIPTIONS	500	500	500	500	550	550	550
CAPITAL OUTLAY VEHICLES	24,839	-	-	-	-	-	-
	\$ 624,445	\$ 626,504	\$ 633,885	\$ 592,549	\$ 633,131	\$ 633,131	\$ 642,777

**5198 Health Aids Control**

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	33,978	35,425	35,425	32,726	32,861	32,861	33,518
FICA 6.2%	1,984	2,196	2,196	1,893	2,037	2,037	2,078
LOC. GOV. EMP. RETIREMENT	2,385	2,363	2,363	2,195	2,382	2,382	2,430
HOSPITALIZATION-EMPLOYEE	4,329	4,600	4,600	4,176	4,492	4,492	4,492
MEDICARE 1.45%	464	514	514	443	476	476	486
LIFE INSURANCE-EMPLOYEE	21	22	22	19	21	21	21
401(K) EMPLOYER CONTRIBUTION	449	-	-	599	657	657	670
EDUCATIONAL SUPPLIES	1,820	2,153	2,153	2,153	1,110	1,110	1,110
MEDICAL SUPPLIES	1,524	2,184	2,184	2,184	2,000	2,000	2,000
OFFICE SUPPLIES	193	200	200	197	200	200	200
PROFESSIONAL DEVELOPMENT	249	475	475	307	475	475	475
FREIGHT	82	315	315	200	-	-	-
COMPUTER SOFTWARE/SUPPORT	42	42	46	45	72	72	72
	\$ 47,520	\$ 50,489	\$ 50,493	\$ 47,136	\$ 46,783	\$ 46,783	\$ 47,551

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## VETERANS' SERVICES

The Veterans' Services 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.

Karen Melton, Veterans' Services Officer

Beaufort County Veterans' Services  
1308 Highland Drive, Suite 104  
Washington, North Carolina 27889

Phone: (252) 946-8016

Fax: (252) 975-1726

Email: karen.melton@co.beaufort.nc.us

Veterans'  
Services Officer

### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
1	1	1	1	1

VETERANS' SERVICES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 41,916	\$ 42,754	\$ 42,754	\$ 43,609
Benefits	11,745	12,348	12,348	13,099
Operating	1,334	1,065	1,065	1,560
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 54,995</b>	<b>\$ 56,167</b>	<b>\$ 56,167</b>	<b>\$ 58,268</b>

5820 Veterans' Services

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 41,916	\$ 42,754	\$ 42,754	\$ 42,754	\$ 42,754	\$ 42,754	\$ 43,609
FICA 6.2%	2,567	2,651	2,651	2,651	2,651	2,651	2,704
LOC. GOV. EMP. RETIREMENT	2,964	3,023	3,023	3,023	3,100	3,100	3,162
HOSPITALIZATION-EMPLOYEE	5,377	5,378	5,378	5,378	5,703	5,703	5,703
MEDICARE 1.45%	600	620	620	620	620	620	632
LIFE INSURANCE-EMPLOYEE	27	35	35	35	26	26	26
WORKERS COMPENSATION INSURANCE	176	240	240	240	225	225	225
401(K) EMPLOYER CONTRIBUTION	210	641	641	641	855	855	872
OFFICE SUPPLIES	289	300	300	400	1,340	840	840
Professional Development	-	150	150	150	325	325	325
POSTAGE	869	325	325	530	550	120	120
DUES & SUBSCRIPTIONS	-	50	50	50	50	50	50
	\$ 54,995	\$ 56,167	\$ 56,167	\$ 56,472	\$ 58,199	\$ 57,269	\$ 58,268

## AREA MENTAL HEALTH & TRANSPORTATION

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

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

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

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

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

AREA MENTAL HEALTH & TRANSPORTATION	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
BATS	\$ 73,750	\$ 73,750	\$ 73,750	\$ 88,750
BC Developmental Ctr.	55,000	55,000	55,000	55,000
BCDC Elderly/Handicap	24,818	32,500	32,500	25,000
NCDOT Rural Grant	62,067	75,000	75,000	65,000
BCDC Pass Through	0	171,264	171,264	0
Trillium Health	156,599	156,599	156,599	157,000
Alcohol Treatment	17,000	17,000	17,000	17,000
CJP – Passages	77,185	50,000	50,000	62,000
<b>Total</b>	<b>\$ 466,419</b>	<b>\$ 631,113</b>	<b>\$ 631,113</b>	<b>\$ 469,750</b>

5200 Area Mental Health & Transportation

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
B.A.T.S	\$ 73,750	\$ 73,750	\$ 73,750	\$ 73,750	\$ 73,750	\$ 73,750	\$ 88,750
BC DEVELOPMENTAL CENTER	55,000	55,000	55,000	55,000	55,000	55,000	55,000
BCDC - NC ELDERLY/HANDICAPPED	24,818	32,500	32,500	25,000	25,000	25,000	25,000
NC DOT RURAL GENERAL PUBLIC	62,067	75,000	75,000	65,000	65,000	65,000	65,000
BCDC PASS THROUGH FUNDS	-	171,264	171,264	-	-	-	-
TRILLIUM HEALTH RESOURCES	156,599	156,599	156,599	157,000	157,000	157,000	157,000
ALCOHOL TREATMENT	17,000	17,000	17,000	1,620	17,000	17,000	17,000
CRIMINAL JUSTICE PARTNERSHIP - PASSAGES	77,185	50,000	50,000	62,000	62,000	62,000	62,000
	\$ 466,419	\$ 631,113	\$ 631,113	\$ 439,370	\$ 454,750	\$ 454,750	\$ 469,750

## COOPERATIVE EXTENSION

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

### Accomplishments:

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

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

In agriculture, we will host a major wheat field day here in the county this year, as well as smaller educational events as situations arise. We will expand our on-farm test program to include soybean variety trials with our already established corn and wheat efforts. We will also be involved in two large regional field day events in Hyde and Washington Counties.

Our Family and Consumer Science position has been vacant for some time, but will be filled this year. Programming efforts toward "foods and nutrition" education for consumers across Beaufort County will begin once the position is filled.

Rod Gurganus, Extension Director

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

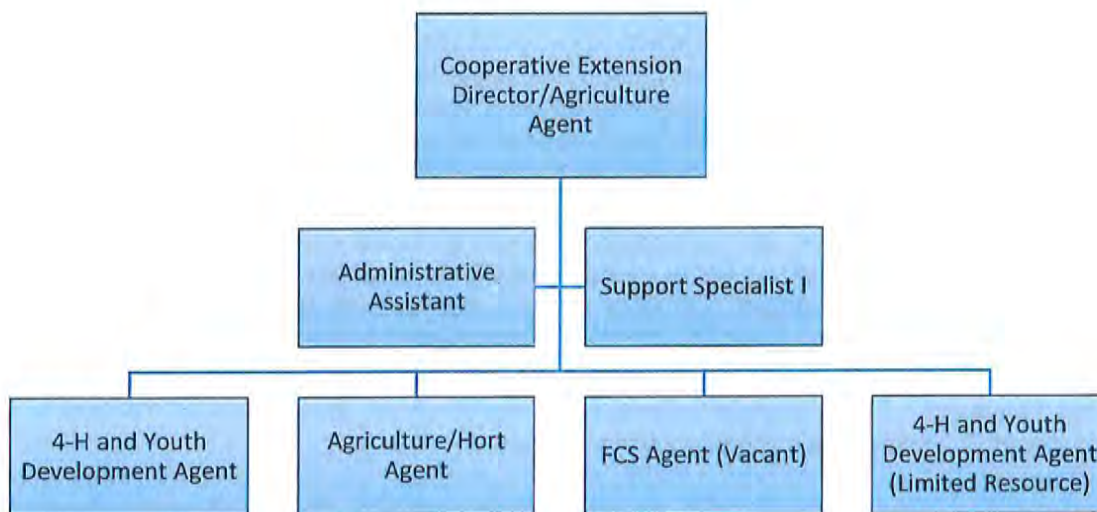
Phone: (252) 946-0111

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

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.

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.



<b>COOPERATIVE EXTENSION</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	0	0	0	0
Operating	179,710	231,175	231,175	236,571
Capital Outlay	25,327	0	0	60,000
<b>Total</b>	<b>\$ 205,037</b>	<b>\$ 231,175</b>	<b>\$ 231,175</b>	<b>\$ 296,571</b>

4950 Cooperative Extension

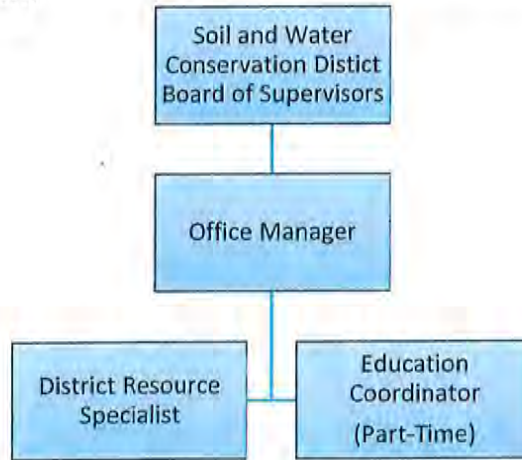
Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
NCSU-PERSONNEL CONTRACT	\$ 134,203	\$ 189,000	\$ 189,000	\$ 179,600	\$ 199,100	\$ 199,100	\$ 199,100
OFFICE SUPPLIES	6,103	7,000	7,000	7,000	7,000	6,000	6,000
PROFESSIONAL DEVELOPMENT	4,282	5,821	5,821	5,821	5,821	5,821	5,821
VEHICLE FUEL	-	2,000	2,000	1,000	4,000	1,500	2,500
TELEPHONE	4,159	5,200	5,200	2,600	3,200	2,600	2,600
MAINT/REPAIR-FARM SERV. BLDG	-	2,000	2,000	2,000	2,000	2,000	2,000
MAINT/REPAIR-EQUIPMENT	3,262	4,980	4,980	2,300	4,980	2,000	2,000
MAINT/REPAIR VEHICLE	-	-	-	-	-	1,500	2,500
VOLUNTARY AG DISTRICT	52	300	300	-	300	100	100
4-H PROGRAM SUPPORT	-	3,250	3,250	3,250	3,250	3,250	3,250
CONTRACTED SERVICES	-	-	-	-	-	8,500	8,500
RENTAL EQUIPMENT	10,554	10,800	10,800	9,700	10,800	1,400	1,400
LIAB.INS.-AGENTS	100	100	100	100	170	170	170
POSTAGE	12	-	-	-	-	-	-
FREIGHT	87	200	200	-	-	-	-
DUES & SUBSCRIPTIONS	570	524	524	630	630	630	630
TEMPORARY EMPLOYMENT SERVICES	9,988	-	-	-	-	-	-
EQUIPMENT PURCHASE	6,338	-	-	-	-	-	-
VEHICLE PURCHASE (50% POTASH GRANT)	-	-	-	-	-	-	60,000
CAPITAL OUTLAY EQUIPMENT	25,327	-	-	-	-	-	-
	\$ 205,037	\$ 231,175	\$ 231,175	\$ 214,001	\$ 241,251	\$ 234,571	\$ 296,571

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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 made up of five Supervisors; three elected by the general population and two appointed by the Soil and Water Conservation Commission as recommended by the District's Board of Supervisors. The District's Board of Supervisors meet monthly. 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 general public are also offered. District staff members consist of one Administrative Assistant, one District Resource Specialist, and one part time Education Coordinator.

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### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
2	2	2	2	2

SOIL AND WATER	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 80,386	\$ 82,733	\$ 82,733	\$ 90,099
Benefits	22,391	22,528	22,528	25,515
Operating	22,877	35,030	35,030	31,914
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 125,654</b>	<b>\$ 140,291</b>	<b>\$ 140,291</b>	<b>\$ 147,528</b>

## **SOIL AND WATER CONSERVATION DISTRICT**

For Program Year 2016, the District was allocated \$54,917 through its Agriculture Cost Share Program. Six landowners/operators were approved for contracts for cover crops, land smoothing, structures for water control, and an ag collection system. The District was also allocated \$2,545 through the Community Conservation Assistance Program but returned the funds as no applications were on hand to encumber the funds. The NC Foundation for Soil and Water Conservation awarded the District an Environmental Enhancement Grants Program grant, in the amount of \$34,125, to assist a landowner with the closure of four of his inactive swine lagoons. The District's Annual Dan Windley Environmental Field Days event was accomplished in November, 2015 for the county's fifth grade students. Poster and Essay contests for the County's third through sixth graders have been completed. The Coastal Envirothon competition is scheduled for March 16, 2016 for middle school and high school teams from throughout the county's school system. The State Envirothon competition will be held in April, 2016 and the Resource Conservation Workshop will be held June 26 through July 1, 2016.

The District's FY 2017 goals and objectives will be similar to those accomplished in FY 2016. Program allocations are anticipated after July 1, 2016. Work will soon begin with the revision of our FY 2017 Business Plan and Strategy Plan. Educational opportunities will be provided as well.

4960 Soil and Water Conservation

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 68,446	\$ 69,815	\$ 69,815	\$ 55,787	\$ 74,147	\$ 68,692	\$ 78,849
SALARIES-OVERTIME	75	-	-	150	-	-	-
SALARIES-PART TIME	11,865	12,918	12,918	11,250	11,250	11,250	11,250
FICA 6.2%	4,891	4,329	4,329	4,329	5,295	4,956	5,586
LOC. GOV. EMP. RETIREMENT	4,844	4,936	4,936	4,936	5,376	4,980	5,588
HOSPITALIZATION-EMPLOYEE	10,755	10,800	10,800	10,800	11,406	11,406	11,406
MEDICARE 1.45%	1,144	1,012	1,012	1,012	1,238	1,159	1,306
LIFE INSURANCE-EMPLOYEE	55	55	55	55	52	52	52
WORKERS COMPENSATION INSURANCE	1,158	1,575	1,575	1,400	1,400	1,400	1,400
401(K) EMPLOYER CONTRIBUTION	702	1,396	1,396	1,396	1,483	1,374	1,577
PROFESSIONAL SERVICES	-	-	-	1,992	14,002	-	-
OFFICE SUPPLIES	1,608	4,743	4,743	4,743	4,063	2,000	2,000
PROFESSIONAL DEVELOPMENT	1,270	7,989	7,989	7,989	13,847	12,500	12,500
VEHICLE FUEL	653	1,200	1,200	460	960	500	500
TELEPHONE	1,404	1,620	1,620	1,458	1,620	1,500	1,500
POSTAGE	711	-	-	758	832	0	0
PRINTING	1,694	1,950	1,950	1,848	1,960	900	900
MAINT/REPAIR-EQUIPMENT	58	1,880	1,880	720	2,880	500	500
FREIGHT	143	150	150	150	150	-	-
ADVERTISING	79	150	150	100	100	-	-
COMPUTER SOFTWARE/SUPPORT	565	350	350	150	460	460	460
LEGAL ADVERTISING	-	-	-	504	-	200	200
INFORMATION/EDUCATION COSTS	6,510	7,450	7,450	6,773	8,650	5,000	5,000
EQUIPMENT PURCHASE	2,590	200	200	200	3,550	800	800
CONTRACT SERVICES	2,416	2,718	2,718	2,546	2,854	2,854	2,854
MAINT/REPAIR VEHICLE	-	-	-	-	-	500	500
DUES & SUBSCRIPTIONS	1,778	2,055	2,055	1,741	1,930	1,800	1,800
COUNTY BEAVER BOUNTY PROGRAM	240	1,000	1,000	500	1,000	1,000	1,000
	\$ 125,654	\$ 140,291	\$ 140,291	\$ 123,747	\$ 170,505	\$ 135,783	\$ 147,528

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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.

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

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

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

	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
JCPC Program	\$ 168,788	\$ 167,268	\$ 167,268	\$ 167,628
Boys & Girls Club	40,000	40,000	40,000	45,000
Pamlico Pals	2,000	2,000	2,000	2,000
<b>Total</b>	<b>\$ 210,788</b>	<b>\$ 209,268</b>	<b>\$ 209,268</b>	<b>\$ 214,628</b>

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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. The spreadsheet shows prior appropriations, current requests, and recommended appropriations for the FY 16-17.

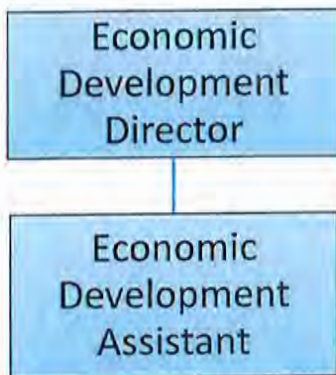
<b>OUTSIDE AGENCIES</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
Appropriations	\$ 359,481	\$ 424,873	\$ 457,373	\$ 433,970

6100 Outside Agencies

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
AURORA RECREATION	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
BATH RECREATION	4,271	4,271	4,271	4,271	6,000	4,271	6,000
BELHAVEN RECREATION	10,800	10,800	10,800	-	10,800	-	10,800
CHOCOWINITY RECREATION	7,200	7,200	7,200	7,200	27,200	7,200	10,000
PANTEGO RECREATION	4,950	4,950	4,950	4,950	4,950	4,950	4,950
WASHINGTON RECREATION	15,732	15,732	15,732	15,732	539,488	15,732	20,000
WASHINGTON PARK RECREATION	1,620	1,620	1,620	1,620	1,620	1,620	1,620
BROWN LIBRARY	7,800	7,800	7,800	7,800	293,822	7,800	7,800
BELHAVEN LIBRARY (BHM)	1,000	1,000	1,000	1,000	1,000	1,000	1,000
AURORA FOSSIL MUSEUM	-	2,000	2,000	2,000	7,000	2,000	2,000
BELHAVEN MEMORIAL MUSEUM	1,000	1,000	1,000	1,000	3,000	1,000	1,000
WASHINGTON CHAMBER OF COMMERCE	1,500	1,500	1,500	1,500	1,500	1,500	1,500
BELHAVEN CHAMBER OF COMMERCE	1,000	1,000	1,000	1,000	1,000	1,000	1,000
AURORA CHAMBER OF COMMERCE	-	1,000	1,000	1,000	1,000	1,000	1,000
BC ARTS COUNCIL	10,000	20,000	20,000	20,000	20,000	20,000	20,000
B-H-M LIBRARY	201,500	202,500	202,500	202,500	212,000	202,500	202,500
LITERACY VOLUNTEERS	2,500	2,500	2,500	2,500	2,500	2,500	2,500
HWY 17 TRANSPORTATION ASSOC.	20,000	20,000	20,000	23,000	25,000	20,000	20,000
SOUTHERN ALBEMARLE ASSOCIATION	800	-	-	-	800	800	800
CITIZENS ON SOUTHSIDE TOGETHER	2,000	2,000	2,000	2,000	3,000	2,000	2,000
RUTHS HOUSE	2,500	2,500	2,500	2,500	25,000	2,500	5,000
NC ESTUARUM	35,000	35,000	35,000	35,000	35,000	35,000	35,000
PUNGO HOSPITAL CAUSE	9,728	-	-	-	-	-	-
CORNERSTONE	-	5,000	5,000	5,000	5,000	5,000	5,000
TOURISM PROMOTION	-	20,000	20,000	5,000	-	-	15,000
PANTEGO ACADEMY HIST. MUSEUM	-	1,000	1,000	1,000	5,000	1,000	1,000
HEIGHER HEIGHTS HUMAN SERVICES	-	-	20,000	20,000	25,000	20,000	20,000
ZION SHELTER	-	-	12,500	12,500	10,000	10,000	10,000
VOA SITE (UTILITIES)	14,880	50,000	50,000	18,135	-	-	-
EAGLE'S WINGS	-	-	-	-	16,000	-	2,000
CHRISTIAN FELLOWSHIP ENRICHMENT	-	-	-	-	100,000	-	-
METROPOLITAN COMM HEALTH SERVICES	-	-	-	-	275,000	-	-
WASHINGTON SENIOR CENTER	-	-	-	-	132,917	-	20,000
WASHINGTON AQUATIC CENTER	-	-	-	-	357,263	-	-
WASHINGTON HARBOUR DISTRICT ALLIANCE	-	-	-	-	15,000	-	-
	\$ 359,481	\$ 424,873	\$ 457,373	\$ 402,708	\$ 2,167,360	\$ 374,873	\$ 433,970

## ECONOMIC DEVELOPMENT

The Economic Development Director, with the support of the Economic Development Assistant: oversees strategic planning for the economic development of Beaufort County; identifies plans, develops and markets specific projects to meet strategic 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; shows sites/buildings and arranges meetings with local ED allies; researches land/buildings and coordinates contacts for property; serves as liaison during plant or facility construction; investigates infrastructure and utility needs; works with various groups to ensure the availability of an adequate, well trained workforce for businesses; develops marketing tools for the economic development of the County including brochures, flyers and websites; collaborates with business, state, regional and local allies.



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### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
2	2	2	2	2

ECONOMIC DEVELOPMENT	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 103,290	\$ 130,503	\$ 130,503	\$ 131,993
Benefits	30,714	32,090	37,090	33,303
Operating	117,758	126,787	130,859	115,987
Capital Outlay	0	8,000	8,000	0
<b>Total</b>	<b>\$ 251,762</b>	<b>\$ 297,380</b>	<b>\$ 306,449</b>	<b>\$ 281,283</b>

4920 Economic Development

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 RECOMMEND	16/17 Approved
SALARIES	\$ 103,290	\$ 124,503	\$ 124,503	\$ 124,380	\$ 124,503	\$ 124,503	\$ 126,993
SALARIES-PART TIME	-	6,000	6,000	6,000	6,000	-	-
TRAVEL ALLOWANCE	3,959	-	5,000	5,000	5,000	5,000	5,000
FICA 6.2%	6,482	8,091	8,091	8,084	7,719	7,719	8,184
LOC. GOV. EMP. RETIREMENT	7,303	8,802	8,802	8,396	9,026	9,026	9,207
LGERS PENSION EXPENSE	819	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	9,859	10,755	10,755	10,885	11,406	11,406	11,406
MEDICARE 1.45%	1,516	1,892	1,892	1,891	1,805	1,805	1,914
LIFE INSURANCE-EMPLOYEE	46	60	60	52	52	52	52
WORKERS COMP INSURANCE	695	1,390	1,390	1,175	1,200	1,200	1,200
401(K) EMPLOYER CONTRIBUTION	1,549	2,490	2,490	2,488	2,490	2,490	2,540
CONTRACT SERVICES	13,119	14,395	14,395	20,000	20,000	20,000	20,000
OFFICE SUPPLIES	1,286	1,800	1,800	1,000	1,000	1,000	1,000
TRAVEL REIMBURSEMENT	3,574	17,168	12,168	12,168	12,168	12,168	12,168
TELEPHONE	1,080	5,036	5,036	5,000	6,540	6,540	6,540
POSTAGE	738	1,500	1,500	500	500	300	300
PRINTING	8,975	10,000	10,000	10,000	10,000	750	750
MAINT/REPAIR-EQUIPMENT	43	-	-	-	-	-	-
FREIGHT	75	-	-	-	-	-	-
ADVERTISING	444	440	440	-	-	-	-
ADVERTISING/PROMOTIONS	24,947	6,686	6,686	10,021	10,021	10,021	10,021
COMPUTER SOFTWARE/SUPPORT	10,529	4,664	4,664	4,500	4,500	1,500	1,500
PROFESSIONAL DEVELOPMENT	-	5,000	5,000	4,500	4,500	2,500	2,500
DUES & SUBSCRIPTIONS	1,325	3,000	3,000	2,000	2,000	1,200	1,200
CAPITAL OUTLAY	-	8,000	8,000	3,000	3,000	-	-
SKILLS CENTER - RENT	21,708	21,708	21,708	21,708	21,708	21,708	21,708
SKILLS CENTER - MAINTENANCE	4,555	14,000	23,069	15,000	15,000	15,000	15,000
SKILLS CENTER - UTILITIES	23,846	20,000	20,000	24,000	20,000	22,100	22,100
	\$ 251,762	\$ 297,380	\$ 306,449	\$ 301,748	\$ 300,138	\$ 277,988	\$ 281,283

## PLANNING

The Planning Department is comprised of the County Planner, Building Inspections, and Land Records. The county planner 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. Planning Department 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. Land Records staff provides a wide range of services related to property ownership and mapping including: management of the County's cadastral and geographic information system (GIS) mapping programs and databases, interpretation of legal property ownership documents such as wills, deeds, etc. in administering tax listings, producing GIS maps for county agencies and the public, and aid the general public and professional community with inquiries, record reviews, and date requests.

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### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
0	0	7	7	7

PLANNING	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 65,000	\$ 306,089	\$ 306,089	\$ 306,820
Benefits	16,165	89,069	89,069	91,955
Operating	371,723	103,692	103,692	69,740
Capital Outlay	0	0	43,700	0
<b>Total</b>	<b>\$ 452,888</b>	<b>\$ 498,850</b>	<b>\$ 542,550</b>	<b>\$ 468,515</b>

4900 Planning

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 65,000	\$ 306,089	\$ 306,089	\$ 300,804	\$ 300,804	\$ 300,804	\$ 306,820.00
FICA 6.2%	4,030	18,977	18,977	18,650	18,650	18,650	19,023.00
LOC. GOV. EMP. RETIREMENT	4,596	21,640	21,640	21,808	21,808	21,808	22,244.00
HOSPITALIZATION-EMPLOYEE	5,592	37,700	37,700	39,921	39,921	39,921	39,921.00
MEDICARE 1.45%	943	4,438	4,438	4,362	4,362	4,362	4,449.00
LIFE INSURANCE-EMPLOYEE	29	192	192	182	182	182	182.00
WORKERS COMPENSATION INSURANCE	273	4,000	4,000	3,400	4,400	3,400	3,400.00
401(K) EMPLOYER CONTRIBUTION	975	6,122	6,122	6,016	6,016	6,016	6,136.00
PROF SERV MIDEAST PLANNING	30,625	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	16,000	5,000	5,000	5,000.00
911 ADDRESSING CONTRACT	8,500	14,704	14,704	-	-	-	-
PROFESSIONAL SERVICE-GRANT	1,900	2,000	2,000	-	-	-	-
UNIFORMS	-	-	-	-	800	800	800.00
OFFICE SUPPLIES	953	4,600	4,600	4,800	4,600	4,800	4,800.00
PROFESSIONAL DEVELOPMENT	-	-	-	2,000	5,000	5,000	5,000.00
VEHICLE FUEL	-	-	-	4,200	500	4,200	4,200.00
TELEPHONE	1,358	1,440	1,440	16,640	1,440	16,640	16,640.00
POSTAGE	29	-	-	-	-	-	-
PRINTING	-	-	-	100	100	100	100.00
MAINT/REPAIR-EQUIPMENT	1	-	-	-	-	-	-
MAINT/REPAIR VEHICLE	-	-	-	1,700	3,000	2,000	2,000.00
ADVERTISING	319	600	600	-	1,500	-	-
CONTRACT SERVICES	-	-	-	-	-	-	-
COMPUTER SOFTWARE/WEBSITE TECH SUPPOR	11,895	-	-	11,700	22,100	16,100	16,100.00
LEGAL ADVERTISING	1,624	-	-	600	500	500	500.00
EQUIPMENT PURCHASE	5,111	31,158	31,158	3,300	2,000	1,000	1,000.00
DUES & SUBSCRIPTIONS	50	190	190	400	400	200	200.00
MID-EAST COMMISSION	40,458	25,000	25,000	30,000	25,000	-	-
SOUTHERN ALBEMARLE	800	-	-	800	-	-	-
B.C. ROAD SIGN MAINTENANCE	7,104	20,000	20,000	10,000	10,000	10,000	10,000.00
WASHINGTON AIRPORT DEANNEX	2,483	-	-	-	-	-	-
ECONOMIC DEVELOPMENT COMMISSION	258,300	-	-	-	-	-	-
LAND PURCHASE	-	-	43,700	30,000	-	-	-
	\$ 452,888	\$ 498,850	\$ 542,550	\$ 527,383	\$ 478,083	\$ 461,483	\$ 468,515

## BEAUFORT COUNTY PUBLIC SCHOOL SYSTEM

Although the public school system is primarily financed by the state, the average county allocates nearly a third 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 appropriates to the two funds.

Mr. Terry Williams, Chairman of the Board  
Dr. Don Phipps, Superintendent

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

Phone: (252) 946-6593  
Email: [dhipps@beaufort.k12.nc.us](mailto:dhipps@beaufort.k12.nc.us)

BEAUFORT COUNTY SCHOOL SYSTEM	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Current Expense	\$ 12,669,163	\$ 13,233,163	\$ 13,233,163	\$14,300,984
Capital Outlay	1,961,125	1,800,000	1,800,000	990,639
<b>Total</b>	<b>\$ 14,630,288</b>	<b>\$ 15,033,163</b>	<b>\$ 15,033,163</b>	<b>\$ 15,291,623</b>

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## 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.

Laura Staton, Board of Trustees Chair  
Dr. Barbara Tansey, President

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

Phone: (252) 940-6201

Email: [Barbara.Tansey@BeaufortCCC.edu](mailto:Barbara.Tansey@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 appropriations to the current expense and capital funds.

COMMUNITY COLLEGE	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Current Expense	\$ 2,270,934	\$ 2,373,126	\$ 2,373,126	2,373,126
Capital Outlay	605,578	640,000	851,043	140,000
Total	\$ 2,876,512	\$ 3,013,126	\$ 3,224,169	\$ 2,513,126

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# BEAUFORT COUNTY SHERIFF'S OFFICE

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

Ernie Coleman, Sheriff  
 Charlie Rose, Chief Deputy

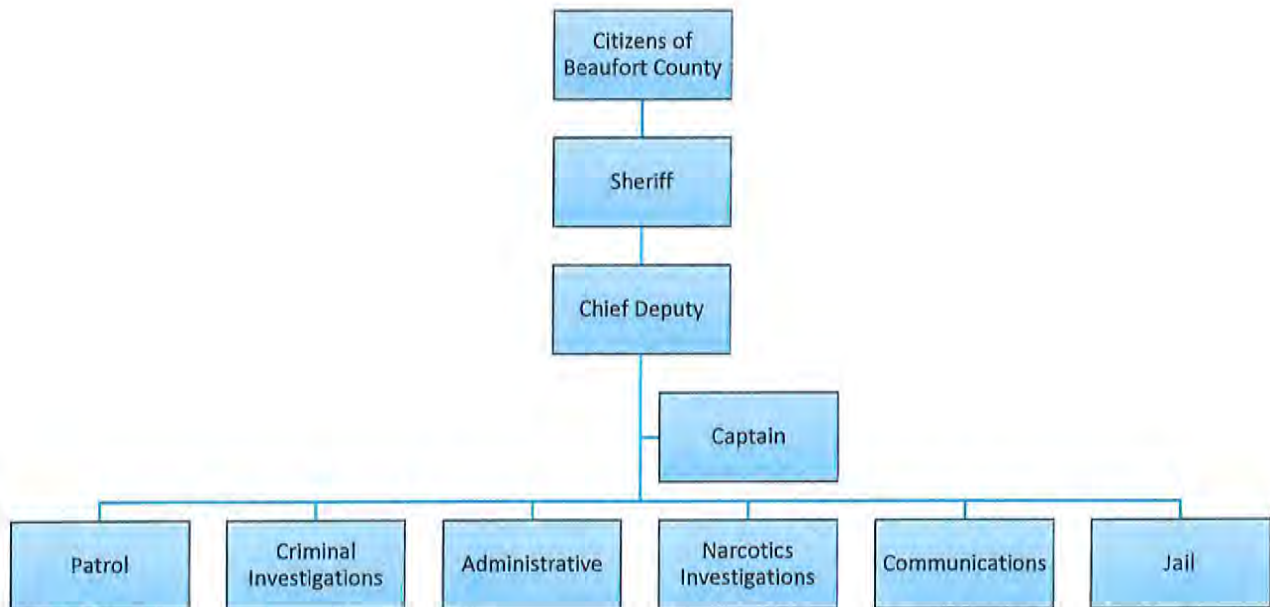
Beaufort County Sheriff's Office  
 210 North Market St.  
 Washington, North Carolina 27889

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

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

How we will accomplish this mission:

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



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
86	86	90	92	97

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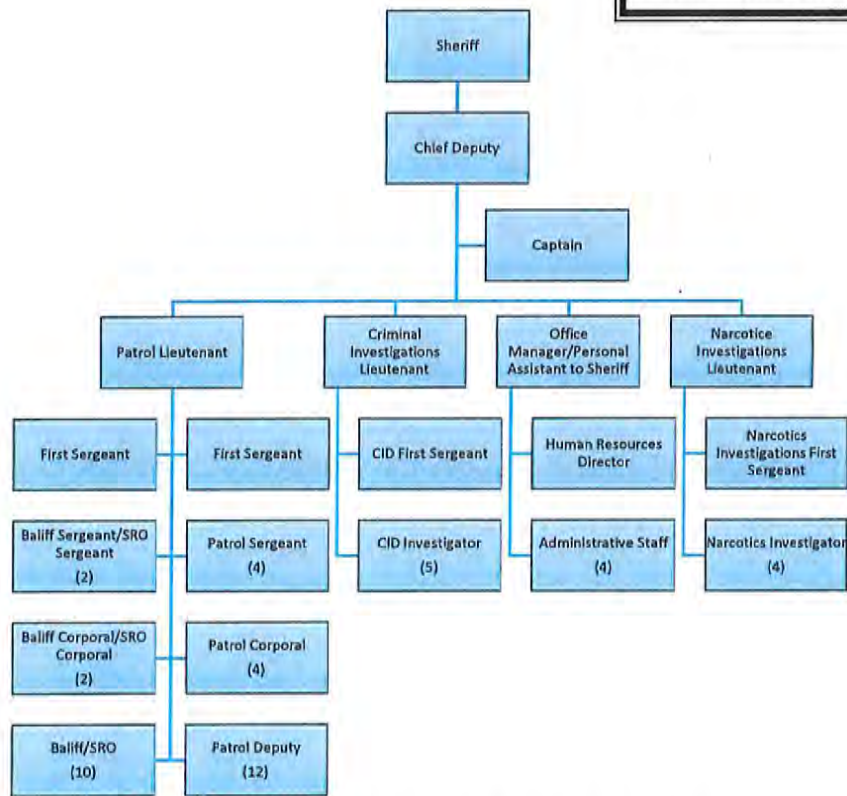
## SHERIFF'S OFFICE – ADMINISTRATIVE AND OPERATIONS

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

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

210 North Market St.  
 Washington, North Carolina 27889

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



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
53	53	57	59	59

SHERIFF'S OFFICE	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 2,629,300	\$ 2,464,174	\$ 2,464,174	\$ 2,853,025
Benefits	805,475	790,985	790,985	938,069
Operating	848,735	1,039,145	984,145	978,804
Capital Outlay	326,564	333,880	383,095	242,211
<b>Total</b>	<b>\$ 4,610,074</b>	<b>\$ 4,628,184</b>	<b>\$ 4,622,399</b>	<b>\$ 5,012,109</b>

4310 Sheriff - Administrative and Operations

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 2,284,278	\$ 2,146,174	\$ 2,146,174	\$ 2,366,215	\$ 2,480,360	\$ 2,480,360	\$ 2,537,275
SALARIES-OVERTIME	200,438	213,000	213,000	250,000	200,000	200,000	200,000
FITNESS INCENTIVE	19,764	22,000	22,000	14,000	20,000	20,000	20,000
SALARIES-PART TIME	44,038	35,000	35,000	95,000	35,000	35,000	35,000
LEO SEPARATION ALLOWANCE	100,546	70,000	70,000	105,000	80,750	80,750	80,750
401(K) 5% LEO EMPLR SUPP. RET.	113,646	108,915	108,915	122,265	123,017	123,017	125,862
FICA 6.2%	155,563	149,189	149,189	170,885	173,359	173,359	176,888
LOC. GOV. EMP. RETIREMENT	14,941	10,315	10,315	12,945	15,952	15,952	15,952
RETIREMENT-LEO 4.78% LOC. GOV.	168,145	161,413	161,413	174,835	196,827	196,827	204,180
HOSPITALIZATION-EMPLOYEE	292,577	301,130	301,130	314,665	347,883	347,883	347,883
MEDICARE 1.45%	36,382	34,167	34,167	39,965	40,544	40,544	41,369
LIFE INSURANCE-EMPLOYEE	1,405	1,700	1,700	1,470	1,534	1,534	1,534
WORKERS COMPENSATION INSURANCE	113,790	137,500	137,500	120,000	120,000	120,000	120,000
401(K) EMPLOYER CONTRIBUTION	3,052	2,156	2,156	3,796	4,401	4,401	4,401
ELECTRONIC HOUSE ARREST	29,431	20,000	20,000	28,000	30,000	30,000	30,000
UNIFORMS	64,757	70,000	80,000	80,000	70,000	70,000	70,000
VEHICLE TAGS (RENEW/REPLACE)	132	126	126	126	150	150	150
OFFICE SUPPLIES	12,799	12,800	12,800	12,000	10,500	10,500	10,500
LAW ENFORCEMENT SUPPLIES	43,008	40,862	40,862	40,000	48,000	48,000	40,000
EMPLOYEE DEVELOPMENT	14,856	23,000	23,000	20,500	32,000	32,000	30,000
TRAVEL-FUEL	127,283	168,000	103,000	75,000	75,000	75,000	75,000
TELEPHONE	49,140	60,000	60,000	50,000	55,000	55,000	55,000
POSTAGE	3,608	4,000	4,000	3,000	3,500	3,500	3,500
PRINTING	2,060	1,550	1,550	1,200	1,000	1,000	1,000
MAINT/REPAIR-EQUIPMENT	3,526	3,200	3,200	2,500	2,500	2,500	2,500
MAINT/REPAIR-VEHICLE	173,955	155,000	155,000	190,000	150,000	150,000	150,000
FREIGHT	18	1,000	1,000	400	-	-	-
ADVERTISING	2,319	2,000	2,000	250	1,000	1,000	1,000
K-9	-	-	-	-	2,860	2,860	2,860
EDUCATION/PROMOTION	-	-	-	-	4,450	4,450	4,450
BENVOLENT DONATIONS	1,374	-	-	-	-	-	-
COMPUTER SOFTWARE/SUPPORT	17,832	90,817	90,817	80,000	100,000	100,000	100,000
TRAINING/SCHOOL COSTS	15,325	20,151	20,151	15,000	-	-	-
LAW ENFORCEMENT INFORMATION	43,125	70,000	70,000	80,000	75,000	75,000	70,000
EQUIPMENT PURCHASE	28,920	55,000	55,000	45,000	135,000	135,000	90,000
STORAGE RENT	13,775	13,872	13,872	13,800	27,000	27,000	27,000
GUN STORAGE	-	2,000	2,000	-	-	-	-
RENTAL EQUIPMENT	24,826	29,675	29,675	22,000	33,000	33,000	30,000
CONTRACTS-MAINTENANCE	62,153	56,252	56,252	62,000	62,000	62,000	62,000
DUES & SUBSCRIPTIONS	723	2,340	2,340	2,000	3,844	3,844	3,844
CAPITAL OUTLAY - EQUIPMENT	79,308	-	-	-	-	-	-
CAPITAL OUTLAY-VEHICLES	247,256	333,880	383,095	350,000	360,000	360,000	242,211
	\$ 4,610,074	\$ 4,628,184	\$ 4,622,399	\$ 4,903,817	\$ 5,121,431	\$ 5,121,431	\$ 5,012,109

## SHERIFF'S OFFICE - JAIL

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

Beaufort County Sheriff's Office  
Ernie Coleman, Sheriff  
Charlie Rose, Chief Deputy  
Kathryn Bryan, Lieutenant/ Jail Administrator

210 North Market St.  
Washington, North Carolina 27889

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

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.



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
21	21	21	20	20

JAIL	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 703,931	\$ 683,460	\$ 703,460	\$ 804,993
Benefits	213,672	207,847	207,847	260,022
Operating	709,427	979,979	856,764	797,870
Capital Outlay	0	51,265	131,265	0
<b>Total</b>	<b>\$ 1,627,030</b>	<b>\$ 1,922,551</b>	<b>\$ 1,899,336</b>	<b>\$ 1,862,885</b>

4320 Sheriff - Jail

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Request	16/17 Recommended	16/17 Approved
SALARIES	\$ 671,958	\$ 648,460	\$ 648,460	\$ 730,000	\$ 731,106	\$ 731,106	\$ 744,993
SALARIES-OVERTIME	31,973	35,000	55,000	60,000	35,000	35,000	35,000
PAT-TIME SALARIES					25,000	25,000	25,000
FITNESS INCENTIVE	-	4,000	4,000	2,500	7,000	7,000	7,000
401(K) 5% LEO EMPLR SUPP. RET.	1,269	-	-	-	-	-	-
FICA 6.2%	41,771	40,774	40,774	48,980	48,429	48,429	49,910
LOC. GOV. EMP. RETIREMENT	47,973	43,252	43,252	45,110	57,336	57,336	53,711
RETIREMENT-LEO 4.78% LOC. GOV.	1,876	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	101,864	96,800	96,800	107,590	119,763	119,763	119,763
MEDICARE 1.45%	9,769	9,536	9,536	11,455	11,326	11,326	11,672
LIFE INSURANCE-EMPLOYEE	478	512	512	495	520	520	520
WORKERS COMPENSATION INSURANCE	44,209	45,000	45,000	38,500	40,000	40,000	40,000
401(K) EMPLOYER CONTRIBUTION	8,672	12,973	12,973	11,745	13,740	13,740	17,446
PROFESSIONAL SERVICE-MEDICAL	197,464	300,000	266,785	260,000	260,000	260,000	260,000
JANITORIAL SUPPLIES	59,710	60,000	60,000	48,500	48,000	48,000	48,000
UNIFORMS	7,754	11,180	11,180	10,000	12,000	12,000	12,000
INMATE MEALS	257,679	260,000	260,000	240,000	236,520	236,520	236,520
SUPPLIES	15,587	20,000	20,000	19,000	15,000	15,000	15,000
PROFESSIONAL DEVELOPMENT	3,888	10,000	10,000	2,500	13,000	13,000	13,000
TELEPHONE	1,544	3,080	3,080	2,000	1,600	1,600	1,600
POSTAGE-INMATE	1,121	700	700	700	700	700	700
PRINTING	733	4,179	4,179	1,000	-	-	-
MAINT/REPAIR-JAIL	33,427	20,000	20,000	20,000	10,000	10,000	10,000
MAINT/REPAIR-EQUIPMENT	1,109	24,100	24,100	10,000	15,000	15,000	15,000
TRAINING/SCHOOL COSTS	2,633	7,000	7,000	3,500	-	-	-
EQUIPMENT PURCHASE	2,947	13,000	13,000	12,600	9,000	9,000	9,000
RENTAL EQUIPMENT	1,395	1,440	1,440	1,200	-	-	-
CONTRACT SERVICES					1,750	1,750	1,750
DUES & SUBSCRIPTIONS	96	300	300	150	300	300	300
CAPITAL OUTLAY-EQUIPMENT	-	51,265	131,265	132,000	-	-	-
INMATE SAFEKEEPING	78,131	200,000	110,000	100,000	150,000	150,000	135,000
	\$ 1,627,030	\$ 1,922,551	\$ 1,899,336	\$ 1,919,525	\$ 1,862,090	\$ 1,862,090	\$ 1,862,885

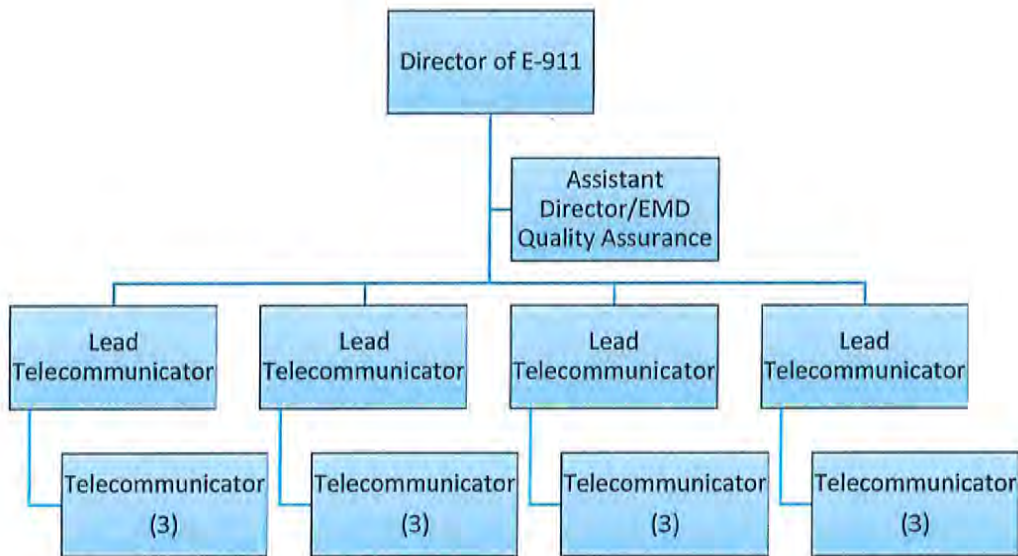
## SHERIFF'S OFFICE - COMMUNICATIONS

The Beaufort County E-911 Communication Center provides Enhanced 911 services to the citizens of Beaufort County and serves as the public safety answering point (PSAP) for all emergency services calls within the County. The Center also provides emergency medical dispatch (EMD). EMD is a systematic program of handling medical calls. Trained telecommunicators, using approved EMD protocols, quickly and properly determine the nature and priority of the call, dispatch the appropriate response, then give the caller instructions to help treat the patient until the responding EMS unit arrives. The E-911 Center operates 24 hours a day, 7 days a week. The E-911 Center also serves as a link between the public and the various emergency services organizations. The Center provides dispatch services countywide to the Beaufort County Sheriff's Office, Chocowinity Police and Aurora Police Departments, as well as 14 Fire Departments, 7 Rescue Squads/EMS, as well as an array of other related services.

Ernie Coleman, Sheriff  
 Charlie Rose, Chief Deputy  
 Vic Williams, Director of E-911 Center

210 North Market St.  
 Washington, North Carolina 27889

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



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
12	12	12	13	18

COMMUNICATIONS	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 483,262	\$ 536,164	\$ 601,164	\$ 810,773
Benefits	138,317	150,958	150,958	233,767
Operating	27,060	57,377	57,377	143,800
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 648,639</b>	<b>\$ 744,499</b>	<b>\$ 809,499</b>	<b>\$ 1,188,340</b>

4325 Sheriff - Communications

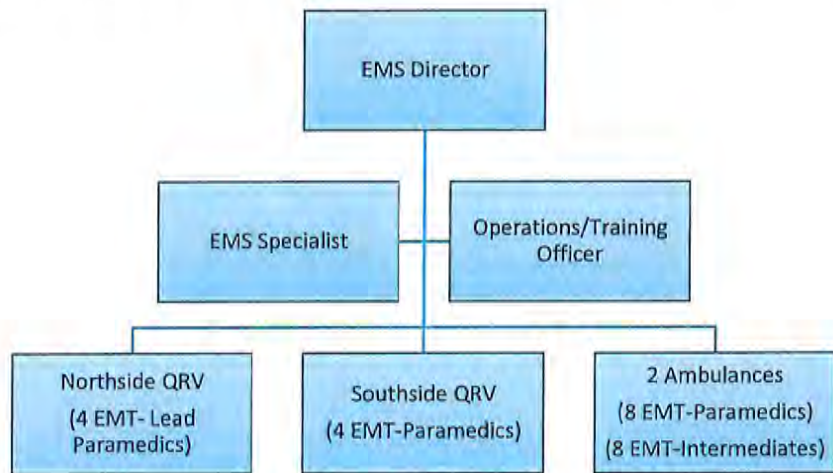
Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 398,521	\$ 446,164	\$ 446,164	\$ 490,308	\$ 645,938	\$ 645,938	\$ 660,773
SALARIES-OVERTIME	82,366	80,000	145,000	150,000	125,000	125,000	125,000
SALARIES-PART TIME	2,375	10,000	10,000	15,000	25,000	25,000	25,000
FICA 6.2%	28,504	27,662	27,662	40,630	50,899	49,348	50,268
LOC. GOV. EMP. RETIREMENT	33,999	29,759	29,759	42,835	46,831	46,831	47,906
HOSPITALIZATION-EMPLOYEE	62,737	75,300	75,300	75,100	102,654	102,654	102,654
MEDICARE 1.45%	6,666	6,469	6,469	9,500	11,904	11,542	11,756
LIFE INSURANCE-EMPLOYEE	285	345	345	353	468	468	468
WORKERS COMPENSATION INSURANCE	1,729	2,360	2,360	2,000	3,000	3,000	3,000
401(K) EMPLOYER CONTRIBUTION	5,710	8,923	8,923	12,150	12,919	12,919	15,715
ENGINEERING	-	1,500	1,500	-	-	-	-
UNIFORMS	6,227	5,720	5,720	2,000	10,000	10,000	10,000
OFFICE SUPPLIES	1,478	3,800	3,800	2,500	5,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	1,725	2,200	2,200	5,000	20,500	20,500	20,500
TELEPHONE	5,918	12,500	12,500	7,000	8,800	8,800	8,800
MAINT/REPAIR-EQUIPMENT	460	1,000	1,000	-	5,000	5,000	5,000
FREIGHT	-	100	100	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	-	-	5,500	5,500	5,500
TRAINING/SCHOOL COSTS	2,712	3,420	3,420	2,000	-	-	-
FITNESS INCENTIVE	416	2,500	2,500	500	5,000	5,000	5,000
RENTAL EQUIPMENT	3,585	6,717	6,717	5,000	-	-	-
CONTRACT SERVICES	3,226	18,060	18,060	34,000	86,000	86,000	86,000
	\$ 648,639	\$ 744,499	\$ 809,499	895,876	1,170,413	\$ 1,168,500	\$ 1,188,340

## EMERGENCY MEDICAL SERVICES (EMS)

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

John Flemming, EMS Director  
 1420 Highland Dr.  
 Washington, North Carolina 27889  
 Phone: (252) 940-6519  
 Fax: (252) 975-6802  
 Email: [john.flemming@co.beaufort.nc.us](mailto:john.flemming@co.beaufort.nc.us)

The recommended budget is revised to include the actions of the Board on May 16, 2016 to include the Belhaven/Pantego service area.



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
0	0	1	17	27

EMS	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 10,476	\$ 64,110	\$ 417,335	\$ 1,121,748
Benefits	2,596	15,880	163,020	355,716
Operating	264	20,000	124,303	302,750
Capital Outlay	0	34,500	235,476	7,500
<b>Total</b>	<b>\$ 13,336</b>	<b>\$ 134,490</b>	<b>\$ 940,134</b>	<b>\$ 1,787,714</b>

4390 Emergency Medical Services

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	May 17, 2016	
							Revised	16/17 Approved
SALARIES	\$ 10,476	\$ 64,110	\$ 319,950	\$ 290,000	\$ 559,432	\$ 559,432	\$ 869,753	\$ 891,748
SALARIES-OVERTIME	-	-	64,575	64,000	130,000	130,000	190,000	190,000
SALARIES-PART TIME	-	-	32,810	45,000	30,000	30,000	40,000	40,000
FICA 6.2%	648	3,975	25,875	45,295	45,535	45,535	66,635	69,548
LOC. GOV. EMP. RETIREMENT	741	4,276	28,119	52,966	49,984	49,984	77,920	81,327
HOSPITALIZATION-EMPLOYEE	896	5,377	94,604	102,654	96,951	96,951	153,981	165,387
MEDICARE 1.45%	152	930	6,052	10,593	10,649	10,649	15,584	16,265
LIFE INSURANCE-EMPLOYEE	2	40	680	468	442	442	702	754
WORKERS COMPENSATION INSURANCE	-	3,000	25,871	5,075	60,000	60,000	85,000	85,000
401(K) EMPLOYER CONTRIBUTION	157	1,282	7,690	14,611	13,789	13,789	17,395	22,435
PROFESSIONAL SERVICES	-	-	10,000	30,000	10,000	10,000	10,000	10,000
UNIFORMS	-	800	6,832	2,500	3,500	2,500	3,250	3,250
MEDICAL SUPPLIES	-	-	25,000	45,000	45,000	45,000	55,000	55,000
OFFICE SUPPLIES	-	7,500	12,500	8,000	8,000	4,000	4,500	4,500
PROFESSIONAL DEVELOPMENT	-	4,500	4,000	8,000	8,000	8,000	8,000	8,000
FUEL	-	-	9,500	5,500	5,500	5,500	10,500	10,500
TELEPHONE	60	2,400	5,280	4,500	4,500	4,500	5,250	5,250
POSTAGE	-	-	-	300	100	-	-	-
UTILITIES	-	-	-	7,200	7,200	7,200	14,700	14,700
MAINT/REPAIR-BUILDINGS	-	-	2,700	2,700	-	-	-	-
MAINT/REPAIR-EQUIPMENT	-	500	500	5,000	5,000	3,000	4,000	4,000
MAINT/REPAIR-VEHICLE	-	1,000	1,000	5,000	5,000	3,000	4,000	4,000
COMPUTER SOFTWARE/SUPPORT	204	-	1,320	3,500	3,500	1,500	1,500	1,500
TEMPORARY EMP. SERVICES	-	-	5,000	5,000	-	-	-	-
CONTRACT SERVICES	-	-	2,000	-	-	-	-	-
EQUIPMENT LEASE	-	-	-	-	49,200	49,200	49,200	49,200
EQUIPMENT PURCHASE	-	-	2,500	7,500	7,500	-	15,000	15,000
FACILITY RENTAL	-	-	5,000	19,200	19,200	19,200	32,400	32,400
DUES & SUBSCRIPTIONS	-	300	5,300	300	300	300	450	450
CAPITAL OUTLAY-EQUIPMENT	-	6,500	27,476	49,200	7,500	7,500	7,500	7,500
CAPITAL OUTLAY-VEHICLES	-	28,000	208,000	-	-	-	-	-
	\$ 13,336	\$ 134,490	\$ 940,134	\$ 839,062	\$ 1,185,782	\$ 1,167,182	\$ 1,742,220	\$ 1,787,714

Increase in Expenses	\$ 575,038	\$ 575,038
Eliminate Contract	350,000	350,000
Billing Revenue	339,000	339,000
Medicaid Reimbursement	25,000	25,000
<b>Net Savings</b>	<b>\$ (138,962)</b>	<b>\$ (138,962)</b>

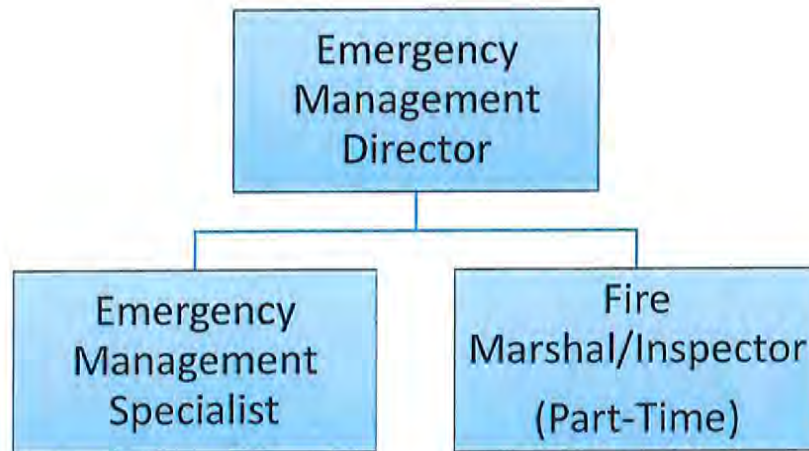
## EMERGENCY MANAGEMENT

In accordance with NC GS 166A-19.15, the Emergency Management Director performs administrative and advisory work in coordinating and directing the County's emergency management program. The Director is responsible for developing and coordinating plans for disaster situations, for keeping the public informed as to what should be done in case of an emergency, and for training the community's disaster organizations in emergency services, NIMS policies and operations. He also provides technical assistance to fire departments throughout the County in areas dealing with funding, fire prevention, equipment, and training. The EM Specialist assists the EM Director in all areas listed above and coordinates all office and Emergency Operations Center (EOC) activities. 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.

John Pack, EM Director  
 Lisa Williams, EM Specialist  
 Curtis Avery, Fire Marshal/Inspector

Beaufort County Emergency Management  
 1420 Highland Drive  
 Washington, NC 27889

Phone: 252-946-2046  
 Email: john.pack@co.beaufort.nc.us



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
1	2	2	2	2

EMERGENCY MANAGEMENT	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 109,762	\$ 109,353	\$ 109,353	\$ 113,580
Benefits	25,255	39,916	39,916	30,680
Operating	73,691	91,220	131,220	69,850
Capital Outlay	27,054	56,900	56,900	8,200
<b>Total</b>	<b>\$ 235,762</b>	<b>\$ 297,389</b>	<b>\$ 337,389</b>	<b>\$ 222,310</b>

4330 Emergency Management

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Request	16/17 Recommended	16/17 Approved
SALARIES	\$ 109,762	\$ 109,353	\$ 109,353	\$ 115,000	\$ 82,732	\$ 82,732	\$ 84,959
OVERTIME	-	-	-	2,000	2,000	2,000	2,000
PART-TIME SALARIES	-	-	-	-	30,421	30,421	26,621
FICA 6.2%	5,968	6,780	6,780	7,130	7,015	7,015	7,042
LOC. GOV. EMP. RETIREMENT	5,820	7,731	7,731	7,765	8,073	8,073	8,235
HOSPITALIZATION-EMPLOYEE	10,755	21,550	21,550	10,975	11,406	11,406	11,406
MEDICARE 1.45%	1,395	1,586	1,586	1,670	1,615	1,615	1,647
LIFE INSURANCE-EMPLOYEE	82	82	82	80	78	78	78
WORKERS COMPENSATION INSURANCE	4,663	6,350	6,350	5,370	5,500	5,500	5,500
401(K) EMPLOYER CONTRIBUTION	1,235	2,187	2,187	1,690	2,227	2,227	2,272
OFFICE SUPPLIES	3,706	3,450	3,450	3,450	3,450	3,450	3,450
PROFESSIONAL DEVELOPMENT	2,363	5,500	5,500	4,100	5,500	3,500	3,500
VEHICLE FUEL	3,910	4,300	4,300	4,000	4,300	4,300	4,300
TELEPHONE	14,984	15,600	15,600	15,600	15,600	5,100	5,100
POSTAGE	581	500	500	500	500	-	-
PRINTING	2,866	2,500	2,500	2,500	2,500	1,000	1,000
MAINT/REPAIR-BUILDINGS	-	3,600	3,600	3,600	3,600	200	200
MAINT/REPAIR-EQUIPMENT	21,786	20,000	20,000	10,000	1,500	10,000	10,000
MAINT/REPAIR-VEHICLE	2,179	4,000	4,000	4,000	4,000	2,500	2,500
FREIGHT	327	340	340	-	340	-	-
ADVERTISING	1,163	1,200	1,200	1,200	1,200	-	-
COMPUTER SOFTWARE/SUPPORT	5,410	10,000	10,000	10,000	10,000	6,800	6,800
TEMPORARY EMP. SERVICES	-	3,000	3,000	3,000	3,000	3,000	3,000
CONTRACT SERVICES	-	-	-	-	-	13,500	13,500
FEMA APPLICATIONS	-	-	-	-	-	1,200	1,200
EQUIPMENT PURCHASE	9,644	10,500	10,500	10,500	10,500	8,000	8,000
EQUIPMENT PURCHASE - GRANT	-	-	40,000	40,000	-	-	-
DUES & SUBSCRIPTIONS	109	380	380	1,500	415	1,800	1,800
CAPITAL OUTLAY-EQUIPMENT	-	18,400	18,400	18,400	18,400	8,200	8,200
CAPITAL OUTLAY-VEHICLES	27,054	38,500	38,500	41,108	-	-	-
	\$ 235,762	\$ 297,389	\$ 337,389	\$ 325,138	\$ 235,872	\$ 223,617	\$ 222,310

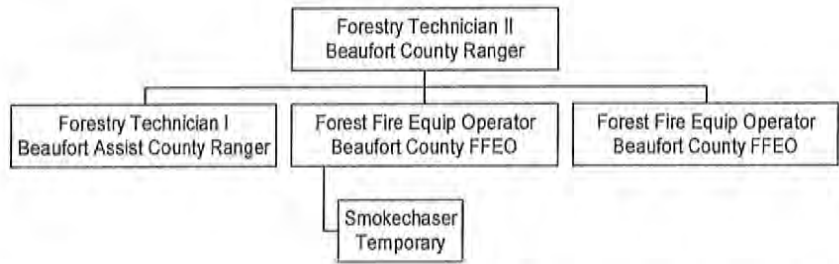
# FORESTRY ADMINISTRATION

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.

Jim Linson, County Ranger

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

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



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
4	4	4	4	4

FORESTRY	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	0	0	0	0
Operating	103,615	148,672	148,672	151,715
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 103,615</b>	<b>\$ 148,672</b>	<b>\$ 148,672</b>	<b>\$ 151,715</b>

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.

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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:

- **City of Washington EMS Contract** – The County has a contract with the City of Washington to provide paramedic level emergency medical services (EMS) in the Old Ford Fire District and Clark's Neck Fire District. The contract began on July 1, 2015 and ends June 30, 2017. The cost of the contract for July 1, 2016 – June 30, 2017 is \$154,172. Revenues from the EMS tax levied in the E02 rescue service district and the County general fund help pay the cost of providing the service. The City of Washington also bills for EMS services provided and keeps those revenues. It is recommended in the FY 16-17 budget that the existing EMS tax of \$0.04 in the E02 rescue district be increased to \$0.045 to cover the total cost of the service.
- **White Oak Ambulance Service** – The County has a contract with White Oak Ambulance Service to provide paramedic level emergency medical services (EMS) in the Pantego/Belhaven EMS district. In FY 15-16, White Oak provided two ambulances (one paramedic level and one intermediate level) in the district. Revenues from the EMS tax levied in the E09 rescue service district, the Town of Belhaven and the County general fund pay the cost of providing the service. It is recommended in the FY 16-17 budget that White Oak provide one paramedic level ambulance at a cost of \$350,000 per year. The County operated paramedic level ambulance located in Bath and the paramedic level Quick Response Vehicle (QRV) will back up the area for additional calls if needed.
- **Sidney Dive Team** – The Sidney Dive Team is a specialized technical dive team provides diving rescue and recovery operations. The Team provides services in Beaufort County but will also respond to other areas of North Carolina to provide assistance if needed. Beaufort County assists in funding the Team with \$10,000 each year.
- **Volunteer Fire Department Safety House** – The Fire Safety House provides a hands-on learning tool that prepares children for the unexpected and frightening experiences of a fire. Demonstrations are conducted by firefighters and experienced volunteers. The County assists in funding the House with \$3,500 each year.
- **Medical Examiner** – Medical examiners are charged with investigating suspicious deaths in the County. Statewide this accounts for almost 15% of all deaths. Funding in this line item is designated to pay for these services.

OTHER EMERGENCY SERVICES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
City of Washington	\$ 137,048	\$ 151,149	\$ 151,149	\$ 154,172
White Oak Ambulance	488,000	0	0	0
Sidney Dive Team	10,000	10,000	10,000	10,000
VFD Fire Safety House	3,500	3,500	3,500	3,500
Medical Examiner	35,300	33,400	33,400	34,000
<b>Total</b>	<b>\$ 673,848</b>	<b>\$ 198,049</b>	<b>\$ 198,049</b>	<b>\$ 201,672</b>

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## ANIMAL CONTROL

Animal control assists the public related to animal bites, stray and injured animals, as well as dangerous and rabid animals. Staff picks up stray, sick/injured, feral, and /or unwanted and trapped domestic animals. The Officers investigate complaints from citizens concerning animal welfare and cruelty. The Department euthanizes dangerous/vicious animals in a safe, humane manner and incinerates remains for multiple agencies. Animal Control operates the County Animal Shelter. It is open six days a week for adoption services and officers are on call for emergencies at all times. Staff transports adopted animals to local veterinary offices for treatment. They also vaccinate and care for all animals located at the facility.

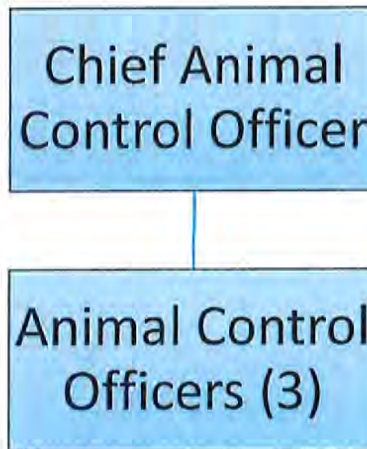
Billy Lassiter, Chief Animal Control Officer

Beaufort County Animal Control  
3931 US Hwy 264 East  
Washington, North Carolina 27889

Phone: (252) 946-4517

Fax: (252) 946-6731

Email: [animal.control@co.beaufort.nc.us](mailto:animal.control@co.beaufort.nc.us)



### FULL-TIME POSITIONS AUTHORIZED

FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17 Approved
4	4	4	4	4

ANIMAL CONTROL	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 161,753	\$ 179,057	\$ 197,617	\$ 161,284
Benefits	40,434	36,547	36,547	50,166
Operating	107,195	171,636	171,636	104,700
Capital Outlay	0	0	0	0
<b>Total</b>	<b>\$ 309,382</b>	<b>\$ 387,240</b>	<b>\$ 405,800</b>	<b>\$ 316,114</b>

4380 Animal Control

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SALARIES	\$ 110,484	\$ 140,497	\$ 140,497	\$ 104,000	\$ 126,358	\$ 126,358	\$ 125,748
SALARIES-OVERTIME	22,183	28,560	28,560	23,000	23,000	23,000	23,000
SALARIES-PART TIME	29,086	10,000	28,560	28,000	12,500	12,500	12,500
FICA 6.2%	9,827	5,527	5,527	9,610	9,260	10,035	9,997
LOC. GOV. EMP. RETIREMENT	9,347	6,303	6,303	10,463	10,828	10,828	11,690
HOSPITALIZATION-EMPLOYEE	17,029	21,511	21,511	19,400	22,812	22,812	22,812
MEDICARE 1.45%	2,298	1,293	1,293	2,248	2,166	2,347	2,338
LIFE INSURANCE-EMPLOYEE	84	130	130	100	104	104	104
WORKERS COMPENSATION INSURANCE	2,034	2,766	2,766	2,340	4,000	4,000	4,000
401(K) EMPLOYER CONTRIBUTION	1,849	1,783	1,783	2,500	2,987	2,987	3,225
PROFESSIONAL SERVICE-VETERINAR	116	1,500	1,500	500	1,500	500	500
SHELTER KENNEL CARE SUPPLIES	7,159	13,400	13,400	5,000	8,000	7,000	7,000
UNIFORMS	3,151	4,000	4,000	2,500	3,000	2,500	2,500
MEDICAL SUPPLIES	15,050	13,000	18,000	17,000	18,000	17,000	17,000
OFFICE SUPPLIES	5,802	4,000	4,000	2,500	4,000	3,000	3,000
EMPLOYEE DEVELOPMENT	1,294	4,000	4,000	2,500	4,000	4,000	4,000
TRAVEL-FUEL	9,051	14,000	14,000	8,000	13,000	9,000	9,000
TELEPHONE	7,331	9,800	9,800	9,500	7,500	7,000	7,000
POSTAGE	122	150	150	200	200	-	-
UTILITIES-ANIMAL CONTROL	32,955	38,000	38,000	25,000	30,000	26,000	26,000
MAINT/REPAIR-BUILDINGS	6,667	40,000	35,000	19,000	10,000	8,000	8,000
MAINT/REPAIR-EQUIPMENT	2,327	3,000	3,000	1,500	2,500	500	500
MAINT/REPAIR-VEHICLE	1,163	3,000	3,000	2,700	3,000	3,000	3,000
ADVERTISING	-	100	100	150	350	100	100
COMPUTER SOFTWARE/SUPPORT	988	6,400	6,400	2,000	5,000	1,000	1,000
LEGAL ADVERTISING	1280	-	-	-	-	-	-
CONTRACT SERVICES	-	-	-	-	-	2,800	2,800
EQUIPMENT PURCHASE	5,986	9,000	9,000	3,000	33,000	5,000	5,000
DUMPSTER RENTAL	3,646	3,720	3,720	2,800	3,500	3,800	3,800
RENTAL EQUIPMENT	1,073	1,800	1,800	1,800	2,000	500	500
	\$ 309,382	\$ 387,240	\$ 405,800	\$ 307,311	\$ 362,565	\$ 315,671	\$ 316,114

## SPECIAL REVENUES

**Special Revenue Fund-** 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 appropriated funds to the reappraisal reserve fund in an amount that will accumulate enough to finance the next reappraisal. Once placed in the fund, the monies are restricted for that purpose. The 2018 reappraisal cost is estimated at a total price of \$1,064,900. The current balance in the reserve fund is \$897,000. A contribution of \$149,500 is approved for FY 16/17, leaving a final allocation of \$18,400 in FY 17/18.
- Industrial Recruitment Fund – This fund is used to account for funds associated with the recruitment of industries to Beaufort County. Appropriations are made as recruitment opportunities arise.

<b>SPECIAL REVENUES</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
E-911 Surcharge	187,867	211,232	211,232	156,668
E-911 State Grant	0	0	0	1,005,615
E-911 FB Appropriated	107,337	581,768	581,768	575,000
E-911 Total Revenues	<b>\$ 295,240</b>	<b>\$ 793,000</b>	<b>\$ 793,000</b>	<b>\$ 1,737,283</b>
Unauthorized Substance Tax	23,926	0	2,874	7,500
Miscellaneous Income	11,943	0	4,338	8,000
Appropriated Fund Balance	0	0	2,588	0
Seized Funds Total Revenue	<b>\$ 35,869</b>	<b>\$ 0</b>	<b>\$ 9,800</b>	<b>\$ 15,500</b>
Richlands Fire/Rescue Tax	593,959	600,200	600,200	600,000
Chocowinity Fire Tax	234,215	204,700	204,700	240,000
Northside Fire Tax	693,577	721,400	725,400	700,000
Total Fire Tax	<b>\$ 1,521,751</b>	<b>\$ 1,526,300</b>	<b>\$ 1,530,300</b>	<b>\$ 1,540,000</b>
EMS Tax Pamlico Beach	32,869	34,746	34,746	35,000
EMS Tax Bath Comm.	76,693	81,073	81,073	383,384
EMS Washington Township	147,344	146,706	146,706	157,000
EMS Choco Municipal	22,617	20,780	20,780	24,000
EMS Chocowinity Township	252,819	245,084	245,084	255,000
EMS Blount's Creek	55,496	61,272	61,272	60,000
EMS Broad Creek	228,439	225,035	225,035	230,000
EMS Pinetown	69,007	67,980	67,980	70,000
EMS Pantego Township	140,743	142,870	142,870	139,000
Total EMS Tax	<b>\$ 1,026,027</b>	<b>\$ 1,025,546</b>	<b>\$ 1,025,546</b>	<b>\$ 1,353,384</b>
Tax Revaluation Fund	<b>\$ 747,500</b>	<b>\$ 149,500</b>	<b>\$149,500</b>	<b>\$ 149,500</b>

<b>SPECIAL REVENUE EXPENDITURES</b>	<b>FY 14-15 Actual</b>	<b>FY 15-16 Original</b>	<b>FY 15-16 Amended</b>	<b>FY 16-17 Approved</b>
Training	5,170	0	0	0
E-911 Services	87,389	0	0	52,500
Telephone	63,376	0	0	60,208
Software Maintenance	14,704	0	0	114,193
Hardware Maintenance	5,479	0	0	1,510,382
Capital	4,592	793,000	793,000	0
E-911 Total Exp.	<b>\$ 180,710</b>	<b>\$ 793,000</b>	<b>\$ 793,000</b>	<b>\$ 1,737,283</b>
Seized Funds – Equipment	5,229	0	9,800	15,500
Transfer to General Fund	5,000	0	0	0
Seized Funds Total Exp.	<b>\$ 10,229</b>	<b>\$ 0</b>	<b>\$ 9,800</b>	<b>\$ 15,500</b>
Richlands Fire/Rescue Tax	593,959	600,200	600,200	600,000
Chocowinity Fire Tax	234,215	204,700	204,700	240,000
Northside Fire Tax	693,577	721,400	725,400	700,000
Total Fire Tax	<b>\$ 1,521,751</b>	<b>\$ 1,526,300</b>	<b>\$ 1,530,300</b>	<b>\$ 1,540,000</b>
EMS Tax Pamlico Beach	32,869	34,746	34,746	35,000
EMS Tax Bath Comm.	76,693	81,073	81,073	0
EMS Washington Township	147,344	146,706	146,706	157,000
EMS Choco Municipal	22,617	20,780	20,780	24,000
EMS Chocowinity Township	252,819	245,084	245,084	255,000
EMS Blount's Creek	55,496	61,272	61,272	60,000
EMS Broad Creek	228,439	225,035	225,035	230,000
EMS Pinetown	69,007	67,980	67,980	70,000
EMS Pantego Township to GF	140,743	142,870	142,870	139,000
EMS Tax Bath Comm to GF	0	0	0	383,384
Total EMS Tax	<b>\$ 1,026,027</b>	<b>\$ 1,025,546</b>	<b>\$ 1,025,546</b>	<b>\$ 1,353,384</b>

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## EMERGENCY TELEPHONE SYSTEM FUND (ETSF)

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

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

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

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

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

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

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

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

2016-2017 Approved Budget Request  
E911

Account #	Explanation or Detail For Budget Line Items 294325	Line Item Amount	Total for Line Item	Previous Budget Year	2016-2017 Request
	Priority Dispatch National Q Service	\$25,000			
.519500	CCS Cleaning & Maintenance Contract	\$5,200			
Implemental Funct.	ANI/ALI Maintenance Contract	\$52,500	\$57,700	\$57,350	\$52,500
.532100 Telephone	Phone lines and long distance (975-7551, 943-2251, 946-8090, 975-2052, 948-8090)	\$58,000			
	Wireless 911 Fee	\$2,208	\$60,208	\$80,080	\$60,208
.535200 Hardware Maintenance	Gately Communications Addition	\$28,513			
	Gately Motorola MCC5500 4 Position	\$282,353			
	Gately Airbus Vesta 911 Call Processing System	\$200,000			
	EIS Data Systems Computer for New Console	\$2,278			
	EIS Date System 27" Monitors for Additional Space	\$1,913			
	MarketSpace Solutions 5 Swing Arms for 27" Monitors	\$1,116			
	Carolina Recording Systems	\$44,530			
	EIS Data Systems HP ProLiant DL360 Gen9 Server Spillman	\$1,989			
	EIS Data Systems Windows Server Configuration & Licensing	\$676			
	Spillman Unix to Windows Server Migration	\$5,236			
	ESI Upgrade Primary PSAP to Conform with Back Up PSAP	\$941,778	\$1,510,382	\$0	\$1,510,382
.538000 Software Maintenance	Emergency Fire Dispatch (EFD)	\$75,870			
	Spillman ProQA Fire Interface	\$5,662			
	Spillman Maintenance	\$11,290			
	Spillman Server UNIX to Windows	\$7,183			
	Sungard Contract	\$14,188	\$114,193	\$10,469	\$114,193
.539500 Training		\$0	\$0	\$0	\$0
.540000 Furniture		\$0	\$0	\$0	\$0
	<b>Totals</b>		<b>\$1,742,483.00</b>	<b>\$147,899.00</b>	<b>\$1,737,283.00</b>

## WATER

The Beaufort County Water Department (BCWD) consists of seven independent water districts. These Districts were formed at different times with the first created in 1989. Each District is a separate legal entity; however they are all governed by the Beaufort County Board of Commissioners. The water districts currently serve approximately 12,000 customers. On the north side of the river, the majority of the water is purchased from the City of Washington. On the south side of the river, BCWD operates two water treatment plants.

While each district must have a separate budget, day to day operations are managed as one business unit. The salaries, utility costs, vehicles costs, and other operational costs are divided among the seven districts based on customer allocation.

In the past few years, BCWD has concentrated on repairing and maintaining existing equipment. Much time and effort has been invested into identifying, reviewing, and documenting the System's strengths and weaknesses. It is BCWD's goal to establish procedures and systems that will improve the overall operation of the System.

As previously presented, the debt service for the seven water districts increases greatly each year from 2015 to 2018. The debt service from FY 2016 to FY 2017 increases by \$364,449. In order to service the debt and meet other financial obligations of the water districts, a 3% rate adjustment is approved as part of the FY 16/17 budget.

Christina Smith, Public Works Director  
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### FULL-TIME POSITIONS AUTHORIZED

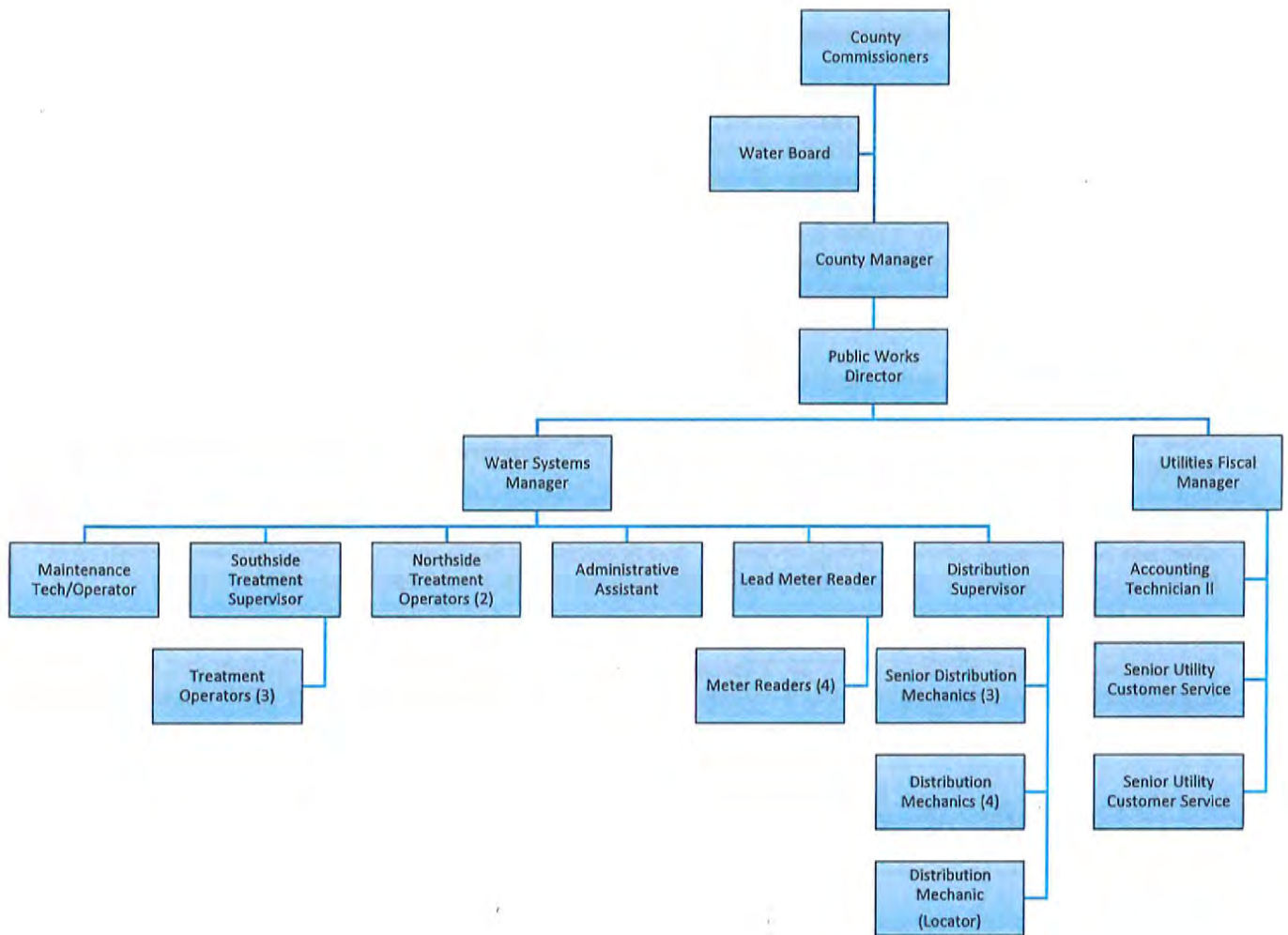
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
25.6	25.6	25.6	27.6	28.6

### WATER REVENUES

	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Water District I	\$ 781,290	\$ 733,059	\$ 741,545	\$ 844,137
Water District II	869,025	966,757	979,471	948,763
Water District III	992,120	1,033,298	1,046,113	1,092,690
Water District IV	1,097,473	1,136,294	1,149,492	1,244,733
Water District V	490,706	543,652	549,354	538,799
Water District VI	1,212,045	1,280,216	1,295,878	1,666,102
Water District VII	650,260	692,778	702,201	801,827
<b>Total</b>	<b>\$ 6,092,919</b>	<b>\$ 6,386,054</b>	<b>\$ 6,464,054</b>	<b>\$ 7,137,051</b>

### WATER EXPENSES

	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Approved
Personnel	\$ 862,725	\$ 988,917	\$ 988,917	\$ 970,073
Benefits	226,280	318,808	318,808	325,297
Operating	2,585,729	2,268,073	2,268,073	2,371,224
Debt Service	1,479,617	1,925,022	1,925,022	2,289,471
Fund Balance Reserve	1,188,345	663,234	663,234	353,426
Capital Outlay	0	222,000	300,000	827,560
<b>Total</b>	<b>\$ 6,342,696</b>	<b>\$ 6,386,054</b>	<b>\$ 6,464,054</b>	<b>\$ 7,137,051</b>



WATER DISTRICT I  
6/2/2016

ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 82,292	\$ 98,298	\$ 98,298	\$ 82,004	\$ 100,864	\$ 100,864	\$ 102,366
SALARIES-OVERTIME	11,546	7,990	7,990	11,709	12,090	12,090	9,195
SALARIES-PART TIME	-	1,306	1,306	-	772	772	772
COMPENSATED ABSENCES	778	-	-	-	-	-	-
FICA 6.2%	5,534	6,671	6,671	5,486	7,051	7,051	6,965
LOC. GOV. EMP. RETIREMENT	6,547	7,515	7,515	6,220	8,189	8,189	8,145
LGERS PENSION EXPENSE	744	-	-	-	-	-	-
LGERS CY CONTRIBUTIONS	(6,821)	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	12,821	16,733	16,733	12,633	18,888	18,888	18,888
OPEB EXPENSE	1,156	-	-	-	-	-	-
MEDICARE 1.45%	1,294	1,560	1,560	1,283	1,649	1,649	1,618
UNEMPLOYMENT INS-WATER DEPT.	-	816	816	869	886	886	886
LIFE INSURANCE-EMPLOYEE	65	82	82	59	80	80	82
WORKERS COMPENSATION INSURANCE	5,454	5,658	5,658	4,784	6,612	6,612	6,612
401(K) EMPLOYER CONTRIBUTION	1,271	2,126	2,126	1,734	2,259	2,259	2,247
PROF.SERVICE-AUDIT/ACCOUNTING	-	1,142	1,142	232	1,448	1,448	1,448
PROFESSIONAL SERVICE-ENG/TEST	21,970	9,988	9,988	11,348	3,474	3,474	3,474
UNIFORMS	409	1,621	1,621	1,725	2,536	2,536	2,652
SUPPLIES	4,249	10,880	10,880	463	2,316	2,316	2,316
OFFICE SUPPLIES	3,687	816	816	869	463	463	463
CHEMICALS	9,448	10,880	10,880	12,216	2,710	2,710	2,710
SUPPLIES-PIPE & FITTINGS	9,826	5,984	5,984	9,705	11,580	11,580	11,580
WATER PURCHASE	114,339	98,540	98,540	111,927	87,600	87,600	87,600
PROFESSIONAL DEVELOPMENT	366	595	595	463	1,737	1,737	1,737
TRAVEL-FUEL	8,157	9,748	9,748	5,876	6,369	6,369	6,369
TELEPHONE	3,593	4,896	4,896	5,189	5,524	5,524	5,524
POSTAGE	7,015	7,072	7,072	7,399	7,874	7,874	7,874
UTILITIES-W.D. I	12,510	16,102	16,102	16,389	16,880	16,880	16,880
PRINTING	169	54	54	83	58	58	58
MAINT/REPAIR-BUILDINGS	884	4,352	4,352	5,067	3,821	3,821	3,821
MAINT/REPAIR-TREATMENT	347	1,088	1,088	240	5,790	5,790	5,790
MAINT/REPAIR-DISTRIBUTION	-	6,256	6,256	2,465	-	-	-
MAINT/REPAIR-SCADA	-	5,940	5,940	347	6,323	6,323	6,323
MAINT/REPAIR-WATER TANKS	707	17,408	17,408	5,790	18,528	18,528	18,528
MAINT/REPAIR-EQUIPMENT	1,257	3,482	3,482	534	-	-	-
MAINT/REPAIR-VEHICLE	3,175	3,590	3,590	6,441	3,821	3,821	3,821
FREIGHT	146	190	190	113	-	-	-
COMPUTER SOFTWARE/SUPPORT	9,322	9,139	9,139	9,129	9,727	9,727	9,727
COMPUTER EQUIPMENT	-	-	-	-	1,158	1,158	1,158
LEGAL ADVERTISING	142	82	82	92	151	151	151
TEMPORARY EMP.SERVICES	787	-	-	2,498	-	-	-
TRAINING/SCHOOL COSTS	186	435	435	405	-	-	-
WATER BILLING SERVICE	1,994	2,176	2,176	2,024	2,316	2,316	2,316
EQUIPMENT PURCHASE	1,097	1,088	1,088	189	1,448	1,448	1,448
EQUIPMENT PURCHASE-TREATMENT	993	707	707	73	600	600	600
EQUIPMENT PURCHASE-DISTRIBUTIO	226	1,904	1,904	579	-	-	-
RENTAL EQUIPMENT	2,285	4,134	4,134	2,742	4,076	4,076	4,076
CONTRACTS-MAINTENANCE	2,319	3,046	3,046	478	6,427	6,427	6,952
CONTRACTS-LANDSCAPE	3,037	3,482	3,482	4,428	4,748	4,748	4,748
CONTRACTS-TESTING SERVICES	2,710	4,896	4,896	3,304	4,111	4,111	4,111
CONTRACTS-BORING SERVICES	2,878	1,306	1,306	6,150	2,316	2,316	2,316
PERMITS	427	490	490	796	637	637	637
INSURANCE AND BONDS	9,313	9,466	9,466	9,496	9,611	9,611	9,611
CREDIT CARD FEES (BANK CHARGE)	1,712	1,686	1,686	2,175	2,432	2,432	2,432
DEPRECIATION EXPENSE	196,660	-	-	-	-	-	-
AMORTIZATION EXPENSE	(9,746)	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	202	218	218	301	521	521	581
CAPITAL OUTLAY-EQUIPMENT	-	8,160	8,160	-	10,422	10,422	161,709
CAPITAL OUTLAY-VEHICLES	0	12,294	20,780	22,118	2,953	2,953	5,501
PRINCIPAL H-LRX-F-11-1735	-	55,000	55,000	55,000	55,000	55,000	55,000
INTEREST-BOND	190,263	190,263	190,263	190,263	190,263	190,263	190,263
NCDOT PROJECTS	-	-	-	-	1,158	1,158	1,158
TO WATER DISTRICT RESERVE	-	-	-	-	20,000	20,000	27,109
CONTINGENCY	-	53,708	53,708	-	5,790	5,790	5,790
TOTAL	\$ 741,739	\$ 733,059	\$ 741,545	\$ 643,902	\$ 684,056	\$ 684,056	\$ 844,137

(with 3% increase) Projected Revenue: 844,137

Profit/Loss: (0)

WATER DISTRICT II  
6/2/2016

ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 123,344	\$ 147,267	\$ 147,267	\$ 123,225	\$ 137,795	\$ 137,795	\$ 139,847
SALARIES-OVERTIME	17,298	11,971	11,971	18,094	16,516	16,516	12,561
SALARIES-PART TIME	-	1,956	1,956	4,288	1,055	1,055	1,055
COMPENSATED ABSENCES	1,165	-	-	-	-	-	-
FICA 6.2%	8,302	9,994	9,994	8,543	9,633	9,633	9,515
LOC. GOV. EMP. RETIREMENT	9,814	11,258	11,258	9,345	11,188	11,188	11,126
LGERS PENSION EXPENSE	1,115	-	-	-	-	-	-
LGERS CY CONTRIBUTIONS	(10,218)	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	32,438	25,069	25,069	32,292	25,803	25,803	25,803
OPEB EXPENSE	1,668	-	-	-	-	-	-
MEDICARE 1.45%	1,942	2,337	2,337	1,998	2,253	2,253	2,225
UNEMPLOYMENT INS-WATER DEPT.	-	1,223	1,223	1,187	1,210	1,210	1,210
LIFE INSURANCE-EMPLOYEE	127	123	123	107	109	109	110
WORKERS COMPENSATION INSURANCE	8,171	8,476	8,476	7,168	9,033	9,033	9,033
401(K) EMPLOYER CONTRIBUTION	1,904	3,185	3,185	2,603	3,086	3,086	3,069
PROF.SERVICE-AUDIT/ACCOUNTING	-	1,712	1,712	316	1,978	1,978	1,978
PROFESSIONAL SERVICE-ENG/TEST	32,745	14,963	14,963	15,504	4,746	4,746	4,746
UNIFORMS	612	2,428	2,428	2,356	3,465	3,465	3,623
SUPPLIES	6,365	16,300	16,300	633	3,164	3,164	3,164
OFFICE SUPPLIES	5,523	1,223	1,223	1,187	633	633	633
CHEMICALS	14,155	16,300	16,300	16,833	3,702	3,702	3,702
SUPPLIES-PIPE & FITTINGS	14,721	8,965	8,965	14,539	15,820	15,820	15,820
WATER PURCHASE	179,050	154,310	154,310	175,274	172,865	172,865	172,865
PROFESSIONAL DEVELOPMENT	548	891	891	633	2,373	2,373	2,373
TRAVEL-FUEL	12,221	14,605	14,605	8,803	8,701	8,701	8,701
TELEPHONE	5,516	7,335	7,335	7,773	7,546	7,546	7,546
POSTAGE	10,510	10,595	10,595	11,905	10,758	10,758	10,758
UTILITIES-W.D. II	18,287	24,124	24,124	18,795	19,360	19,360	19,360
PRINTING	253	82	82	125	79	79	79
MAINT/REPAIR-BUILDINGS	561	6,520	6,520	7,890	5,221	5,221	5,221
MAINT/REPAIR-TREATMENT	520	1,630	1,630	345	7,910	7,910	7,910
MAINT/REPAIR-DISTRIBUTION	-	9,373	9,373	1,106	-	-	-
MAINT/REPAIR-SCADA	-	8,900	8,900	475	8,638	8,638	8,638
MAINT/REPAIR-WATER TANKS	1,060	26,080	26,080	7,910	25,312	25,312	25,312
MAINT/REPAIR-EQUIPMENT	1,839	5,216	5,216	1,814	-	-	-
MAINT/REPAIR-VEHICLE	4,756	5,379	5,379	9,650	5,221	5,221	5,221
FREIGHT	218	285	285	154	-	-	-
COMPUTER SOFTWARE/SUPPORT	13,967	13,692	13,692	13,677	13,289	13,289	13,289
COMPUTER EQUIPMENT	-	-	-	-	1,582	1,582	1,582
LEGAL ADVERTISING	213	122	122	138	206	206	206
TEMPORARY EMP.SERVICES	1,179	-	-	3,413	-	-	-
TRAINING/SCHOOL COSTS	278	652	652	554	-	-	-
WATER BILLING SERVICE	2,987	3,260	3,260	3,033	3,164	3,164	3,164
EQUIPMENT PURCHASE	1,644	1,630	1,630	283	1,978	1,978	1,978
EQUIPMENT PURCHASE-TREATMENT	1,488	1,060	1,060	109	600	600	600
EQUIPMENT PURCHASE-DISTRIBUTIO	338	2,853	2,853	791	-	-	-
RENTAL EQUIPMENT	3,423	6,194	6,194	4,108	5,569	5,569	5,569
CONTRACTS-MAINTENANCE	3,474	4,564	4,564	716	8,780	8,780	9,495
CONTRACTS-LANDSCAPE	4,550	5,216	5,216	6,634	6,486	6,486	6,486
CONTRACTS-TESTING SERVICES	4,061	7,335	7,335	4,949	5,616	5,616	5,616
CONTRACTS-BORING SERVICES	342	1,956	1,956	1,125	3,164	3,164	3,164
PERMITS	644	734	734	804	870	870	870
INSURANCE AND BONDS	13,953	14,181	14,181	12,972	13,131	13,131	13,131
CREDIT CARD FEES (BANK CHARGE)	2,564	2,527	2,527	3,259	3,322	3,322	3,322
DEPRECIATION EXPENSE	294,628	-	-	-	-	-	-
AMORTIZATION EXPENSE	(14,635)	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	302	326	326	451	712	712	792
CAPITAL OUTLAY-EQUIPMENT	-	12,225	12,225	-	14,238	14,238	37,968
CAPITAL OUTLAY-VEHICLES	0	18,419	31,133	30,216	4,034	4,034	7,514
PRINCIPAL-BOND	-	15,000	15,000	15,000	15,000	15,000	15,000
INTEREST-BOND	138,150	138,150	138,150	138,150	137,850	137,850	137,850
NCDOT PROJECTS	-	-	-	-	1,582	1,582	1,582
TO WATER DISTRICT RESERVE	-	156,586	156,586	156,586	125,000	125,000	148,474
CONTINGENCY	-	-	-	-	7,910	7,910	7,910
<b>TOTAL</b>	<b>\$ 980,082</b>	<b>\$ 966,757</b>	<b>\$ 979,471</b>	<b>\$ 909,833</b>	<b>\$ 899,253</b>	<b>\$ 899,253</b>	<b>\$ 948,763</b>

(with 3% increase) Projected Revenue: 948,763

Profit/Loss: (0)

WATER DISTRICT III  
6/2/2016

ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
SALARIES	\$ 124,170	\$ 148,441	\$ 148,441	\$ 123,736	\$ 142,760	\$ 142,760	\$ 144,885
SALARIES-OVERTIME	17,436	12,066	12,066	17,682	17,111	17,111	13,013
SALARIES-PART TIME	-	1,972	1,972	-	1,093	1,093	1,093
COMPENSATED ABSENCES	1,174	-	-	-	-	-	-
FICA 6.2%	8,358	10,074	10,074	8,279	9,980	9,980	9,858
LOC. GOV. EMP. RETIREMENT	9,881	11,348	11,348	9,387	11,591	11,591	11,527
LGERS PENSION EXPENSE	1,122	-	-	-	-	-	-
LGERS CY CONTRIBUTIONS	(10,300)	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	19,040	25,269	25,269	19,071	26,733	26,733	26,733
OPEB EXPENSE	1,697	-	-	-	-	-	-
MEDICARE 1.45%	1,955	2,356	2,356	1,936	2,334	2,334	2,306
UNEMPLOYMENT INS-WATER DEPT.	-	1,232	1,232	1,229	1,254	1,254	1,254
LIFE INSURANCE-EMPLOYEE	102	124	124	94	113	113	114
WORKERS COMPENSATION INSURANCE	8,236	8,544	8,544	7,225	9,359	9,359	9,359
401(K) EMPLOYER CONTRIBUTION	1,917	3,210	3,210	2,617	3,197	3,197	3,197
PROF.SERVICE-AUDIT/ACCOUNTING	-	1,725	1,725	328	2,049	2,049	2,049
PROFESSIONAL SERVICE-ENG/TEST	33,007	15,083	15,083	16,062	4,917	4,917	4,917
UNIFORMS	617	2,447	2,447	2,441	3,589	3,589	3,753
SUPPLIES	6,416	16,430	16,430	656	3,278	3,278	3,278
OFFICE SUPPLIES	5,567	1,232	1,232	1,229	656	656	656
CHEMICALS	14,268	16,430	16,430	16,880	3,838	3,838	3,838
SUPPLIES-PIPE & FITTINGS	14,838	9,037	9,037	14,655	16,390	16,390	16,390
WATER PURCHASE	175,279	151,060	151,060	171,582	179,205	179,205	179,205
PROFESSIONAL DEVELOPMENT	552	898	898	656	2,459	2,459	2,459
TRAVEL-FUEL	12,318	14,721	14,721	8,873	9,015	9,015	9,015
TELEPHONE	5,425	7,394	7,394	7,836	7,818	7,818	7,818
POSTAGE	10,594	10,680	10,680	11,197	11,145	11,145	11,145
UTILITIES-W.D. III	17,974	24,316	24,316	20,412	21,025	21,025	21,025
PRINTING	255	82	82	126	82	82	82
MAINT/REPAIR-BUILDINGS	1,255	6,572	6,572	7,771	5,409	5,409	5,409
MAINT/REPAIR-TREATMENT	525	1,643	1,643	404	8,195	8,195	8,195
MAINT/REPAIR-DISTRIBUTION	-	9,447	9,447	1,115	-	-	-
MAINT/REPAIR-SCADA	-	8,971	8,971	492	8,949	8,949	8,949
MAINT/REPAIR-WATER TANKS	1,068	26,288	26,288	8,195	26,224	26,224	26,224
MAINT/REPAIR-EQUIPMENT	1,855	5,258	5,258	807	-	-	-
MAINT/REPAIR-VEHICLE	4,794	5,422	5,422	9,727	5,409	5,409	5,409
FREIGHT	220	288	288	159	-	-	-
COMPUTER SOFTWARE/SUPPORT	14,078	13,801	13,801	13,786	13,768	13,768	13,768
COMPUTER EQUIPMENT	-	-	-	-	1,639	1,639	1,639
LEGAL ADVERTISING	215	123	123	139	213	213	213
TEMPORARY EMP.SERVICES	1,189	-	-	3,536	-	-	-
TRAINING/SCHOOL COSTS	280	657	657	574	-	-	-
WATER BILLING SERVICE	3,010	3,286	3,286	3,057	3,278	3,278	3,278
EQUIPMENT PURCHASE	1,657	1,643	1,643	286	2,049	2,049	2,049
EQUIPMENT PURCHASE-TREATMENT	1,499	1,068	1,068	110	600	600	600
EQUIPMENT PURCHASE-DISTRIBUTIO	341	2,875	2,875	820	-	-	-
RENTAL EQUIPMENT	3,450	6,243	6,243	4,140	5,769	5,769	5,769
CONTRACTS-MAINTENANCE	4,302	4,600	4,600	722	9,096	9,096	9,841
CONTRACTS-LANDSCAPE	4,586	5,258	5,258	6,687	6,720	6,720	6,720
CONTRACTS-TESTING SERVICES	4,093	7,394	7,394	4,989	5,818	5,818	5,818
CONTRACTS-BORING SERVICES	1,245	1,972	1,972	2,475	3,278	3,278	3,278
PERMITS	638	739	739	805	901	901	901
INSURANCE AND BONDS	14,064	14,294	14,294	13,440	13,604	13,604	13,604
CREDIT CARD FEES (BANK CHARGE)	2,585	2,547	2,547	3,284	3,442	3,442	3,442
DEPRECIATION EXPENSE	296,978	-	-	-	-	-	-
AMORTIZATION EXPENSE	(14,752)	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	305	329	329	455	738	738	823
CAPITAL OUTLAY-EQUIPMENT	-	12,323	12,323	-	14,751	14,751	74,947
CAPITAL OUTLAY-VEHICLES	0	18,566	31,381	31,305	4,179	4,179	7,785
PRINCIPAL-BOND	-	15,000	15,000	15,000	15,000	15,000	15,000
PRINCIPAL-CLEANWATER LOAN	(0)	24,300	24,300	24,300	24,300	24,300	24,300
INTEREST-BOND	31,025	168,050	168,050	168,050	167,750	167,750	167,750
INTEREST-CLEANWATER LOAN	1,774	335	335	335	335	335	335
NC DOT RELOCATION/PROJECTS	22,000	10,000	10,000	-	1,639	1,639	1,639
TO WATER DISTRICT RESERVE	-	157,835	157,835	157,835	125,000	125,000	177,843
CONTINGENCY	-	-	-	-	8,195	8,195	8,195
<b>TOTAL</b>	<b>\$ 886,177</b>	<b>\$ 1,033,298</b>	<b>\$ 1,046,113</b>	<b>\$ 948,985</b>	<b>\$ 977,237</b>	<b>\$ 977,237</b>	<b>\$ 1,092,690</b>

(with 3% increase) Projected Revenue: 1,092,690

Profit/Loss: (0)

WATER DISTRICT IV  
6/2/2016

ACCOUNT	ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
64 -7130-512100	SALARIES	\$ 128,060	\$ 152,868	\$ 152,868	\$ 127,616	\$ 153,473	\$ 153,473	\$ 153,758
64 -7130-512200	SALARIES-OVERTIME	17,956	12,426	12,426	18,210	18,395	18,395	13,995
64 -7130-512600	SALARIES-PART TIME	-	2,030	2,030	-	1,175	1,175	1,175
64-7130-512900	COMPENSATED ABSENCES	1,209	-	-	-	-	-	-
64 -7130-518100	FICA 6.2%	8,619	10,374	10,374	8,537	10,729	10,729	10,598
64 -7130-518200	LOC. GOV. EMP. RETIREMENT	10,189	11,686	11,686	9,680	12,460	12,460	12,392
64-7130-518250	LGRS PENSION EXPENSE	1,157	-	-	-	-	-	-
64-7130-518260	LGRS CY CONTRIBUTIONS	(10,607)	-	-	-	-	-	-
64 -7130-518300	HOSPITALIZATION-EMPLOYEE	19,620	26,022	26,022	19,652	28,739	28,739	28,740
64-7130-518350	OPEB EXPENSE	1,702	-	-	-	-	-	-
64 -7130-518400	MEDICARE 1.45%	2,016	2,426	2,426	1,997	2,509	2,509	2,479
64 -7130-518500	UNEMPLOYMENT INS-WATER DEPT.	-	1,269	1,269	1,322	1,348	1,348	1,348
64 -7130-518600	LIFE INSURANCE-EMPLOYEE	103	128	128	97	122	122	122
64 -7130-518700	WORKERS COMPENSATION INSURANCE	8,482	8,798	8,798	7,440	10,061	10,061	10,061
64 -7130-518900	401(K) EMPLOYER CONTRIBUTION	1,977	3,306	3,306	2,699	3,437	3,437	3,420
64 -7130-519100	PROF.SERVICE-AUDIT/ACCOUNTING	-	1,777	1,777	352	2,203	2,203	2,203
64 -7130-519400	PROFESSIONAL SERVICE-ENG/TEST	33,991	15,533	15,533	17,268	5,286	5,286	5,286
64 -7130-521200	UNIFORMS	635	2,520	2,520	2,625	3,859	3,859	4,036
64 -7130-524000	SUPPLIES	6,607	16,920	16,920	705	3,524	3,524	3,524
64 -7130-526000	OFFICE SUPPLIES	5,733	1,269	1,269	1,322	705	705	705
64 -7130-526100	CHEMICALS	14,694	16,920	16,920	17,439	4,125	4,125	4,125
64 -7130-526200	SUPPLIES-PIPE & FITTINGS	15,281	9,306	9,306	15,092	17,620	17,620	17,620
64 -7130-527000	WATER PURCHASE	182,896	157,625	157,625	179,039	192,640	192,640	192,640
64 -7130-531000	PROFESSIONAL DEVELOPMENT	569	925	925	705	2,643	2,643	2,643
64 -7130-531007	TRAVEL-FUEL	12,686	15,160	15,160	9,138	9,691	9,691	9,691
64 -7130-532100	TELEPHONE	5,587	7,614	7,614	8,069	8,405	8,405	8,405
64 -7130-532500	POSTAGE	10,910	10,998	10,998	11,026	11,982	11,982	11,982
64 -7130-533000	UTILITIES-W.D. IV	18,809	25,042	25,042	15,947	16,425	16,425	16,425
64 -7130-534100	PRINTING	262	85	85	129	88	88	88
64 -7130-535100	MAINT/REPAIR-BUILDINGS	5,657	6,768	6,768	7,840	5,815	5,815	5,815
64 -7130-535120	MAINT/REPAIR-TREATMENT	540	1,692	1,692	368	8,810	8,810	8,810
64 -7130-535125	MAINT/REPAIR-DISTRIBUTION	-	9,729	9,729	1,148	-	-	-
64 -7130-535130	MAINT/REPAIR-SCADA	-	9,238	9,238	529	9,621	9,621	9,621
64 -7130-535135	MAINT/REPAIR-WATER TANKS	1,100	27,072	27,072	8,810	28,192	28,192	28,192
64 -7130-535200	MAINT/REPAIR-EQUIPMENT	2,081	5,414	5,414	831	-	-	-
64 -7130-535300	MAINT/REPAIR-VEHICLE	4,937	5,584	5,584	10,017	5,815	5,815	5,815
64 -7130-536000	FREIGHT	227	296	296	171	-	-	-
64 -7130-538000	COMPUTER SOFTWARE/SUPPORT	14,498	14,213	14,213	14,197	14,801	14,801	14,801
64 -7130-538004	COMPUTER EQUIPMENT	-	-	-	-	1,762	1,762	1,762
64 -7130-539100	LEGAL ADVERTISING	221	127	127	143	229	229	229
64 -7130-539300	TEMPORARY EMP.SERVICES	1,224	-	-	3,801	-	-	-
64 -7130-539500	TRAINING/SCHOOL COSTS	289	677	677	617	-	-	-
64 -7130-539900	WATER BILLING SERVICE	3,100	3,384	3,384	3,148	3,524	3,524	3,524
64 -7130-540000	EQUIPMENT PURCHASE	1,707	1,692	1,692	294	2,203	2,203	2,203
64 -7130-540001	EQUIPMENT PURCHASE-TREATMENT	1,544	1,100	1,100	1,846	600	600	600
64 -7130-540002	EQUIPMENT PURCHASE-DISTRIBUTIO	351	2,961	2,961	881	-	-	-
64 -7130-543000	RENTAL EQUIPMENT	3,553	6,430	6,430	4,264	6,202	6,202	6,202
64 -7130-544000	CONTRACTS-MAINTENANCE	3,606	4,738	4,738	743	9,779	9,779	10,579
64 -7130-544001	CONTRACTS-LANDSCAPE	4,723	5,414	5,414	6,886	7,224	7,224	7,224
64 -7130-544002	CONTRACTS-TESTING SERVICES	4,215	7,614	7,614	5,138	6,255	6,255	6,255
64 -7130-544003	CONTRACTS-BORING SERVICES	1,155	2,030	2,030	1,200	3,524	3,524	3,524
64 -7130-544100	PERMITS	667	761	761	805	969	969	969
64 -7130-545000	INSURANCE AND BONDS	14,484	14,720	14,720	14,448	14,625	14,625	14,625
64 -7130-545300	CREDIT CARD FEES (BANK CHARGE)	2,662	2,623	2,623	3,382	3,700	3,700	3,700
64-7130-546000	DEPRECIATION EXPENSE	305,835	-	-	-	-	-	-
64-7130-547000	AMORTIZATION EXPENSE	(15,192)	-	-	-	-	-	-
64 -7130-549100	DUES & SUBSCRIPTIONS	314	338	338	468	793	793	853
64 -7130-551000	CAPITAL OUTLAY-EQUIPMENT	-	12,690	12,690	-	15,858	15,858	106,677
64 -7130-554000	CAPITAL OUTLAY-VEHICLES	(0)	19,120	32,318	33,654	4,493	4,493	8,373
64 -7130-571000	PRINCIPAL-BOND	-	20,000	20,000	20,000	190,000	190,000	190,000
64 -7130-572000	INTEREST-BOND	411,675	274,300	274,300	274,300	274,350	274,350	274,350
61 -7130-580009	NCDOT PROJECTS	-	-	-	-	1,762	1,762	1,762
64 -7130-598003	TO WATER DISTRICT RESERVE	-	162,542	162,542	162,542	125,000	125,000	-
61 -7130-599100	CONTINGENCY	-	-	-	-	8,810	8,810	8,810
	TOTAL	\$ 1,274,315	\$ 1,136,294	\$ 1,149,492	\$ 1,058,577	\$ 1,276,357	\$ 1,276,357	\$ 1,244,733

(with 3% Increase) Projected Revenue: 1,201,295  
Profit/Loss: (43,438)

WATER DISTRICT V  
6/2/2016

ACCOUNT	ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
65 -7130-512100	SALARIES	\$ 55,497	\$ 66,044	\$ 66,044	\$ 55,308	\$ 60,361	\$ 60,361	\$ 61,265
65 -7130-512200	SALARIES-OVERTIME	7,758	5,368	5,368	7,867	7,235	7,235	5,502
65 -7130-512600	SALARIES-PART TIME	-	877	877	-	462	462	462
65-7130-512900	COMPENSATED ABSENCES	522	-	-	-	-	-	-
65 -7130-518100	FICA 6.2%	3,734	4,482	4,482	3,699	4,220	4,220	4,168
65 -7130-518200	LOC. GOV. EMP. RETIREMENT	4,414	5,049	5,049	4,194	4,901	4,901	4,875
65-7130-518250	LGERS PENSION EXPENSE	502	-	-	-	-	-	-
65-7130-518260	LGERS CY CONTRIBUTIONS	(4,583)	-	-	-	-	-	-
65 -7130-518300	HOSPITALIZATION-EMPLOYEE	8,488	11,242	11,242	8,502	11,303	11,303	11,304
65-7130-518350	OPEB EXPENSE	779	-	-	-	-	-	-
65 -7130-518400	MEDICARE 1.45%	873	1,048	1,048	865	987	987	975
65 -7130-518500	UNEMPLOYMENT INS-WATER DEPT.	-	548	548	520	530	530	530
65 -7130-518600	LIFE INSURANCE-EMPLOYEE	43	55	55	42	48	48	48
65 -7130-518700	WORKERS COMPENSATION INSURANCE	3,665	3,801	3,801	3,214	3,957	3,957	3,957
65 -7130-518900	401(K) EMPLOYER CONTRIBUTION	857	1,428	1,428	1,169	1,352	1,352	1,345
65 -7130-519100	PROF. SERVICE-AUDIT/ACCOUNTING	-	768	768	139	866	866	866
65 -7130-519400	PROFESSIONAL SERVICE-ENG/TEST	14,685	6,711	6,711	6,791	2,079	2,079	2,079
65 -7130-521200	UNIFORMS	274	1,089	1,089	1,032	1,518	1,518	1,588
65 -7130-524000	SUPPLIES	2,855	7,310	7,310	277	1,386	1,386	1,386
65 -7130-526000	OFFICE SUPPLIES	2,477	548	548	520	277	277	277
65 -7130-526100	CHEMICALS	6,348	7,310	7,310	7,510	1,625	1,625	1,625
65 -7130-526200	SUPPLIES-PIPE & FITTINGS	7,249	4,021	4,021	6,520	6,930	6,930	6,930
65 -7130-527000	WATER PURCHASE	80,022	68,965	68,965	78,334	75,790	75,790	75,790
65 -7130-531000	PROFESSIONAL DEVELOPMENT	246	399	399	277	1,040	1,040	1,040
65 -7130-531007	TRAVEL-FUEL	5,481	6,550	6,550	3,948	3,812	3,812	3,812
65 -7130-532100	TELEPHONE	2,659	3,290	3,290	3,486	3,306	3,306	3,306
65 -7130-532500	POSTAGE	4,714	4,752	4,752	5,609	4,712	4,712	4,712
65 -7130-533000	UTILITIES-W.D. V	8,245	10,819	10,819	7,471	7,700	7,700	7,700
65 -7130-534100	PRINTING	113	37	37	56	35	35	35
65 -7130-535100	MAINT/REPAIR-BUILDINGS	2,553	2,924	2,924	4,423	2,287	2,287	2,287
65 -7130-535120	MAINT/REPAIR-TREATMENT	233	731	731	155	3,465	3,465	3,465
65 -7130-535125	MAINT/REPAIR-DISTRIBUTION	-	4,203	4,203	496	-	-	-
65 -7130-535130	MAINT/REPAIR-SCADA	-	3,991	3,991	208	3,784	3,784	3,784
65 -7130-535135	MAINT/REPAIR-WATER TANKS	475	11,696	11,696	3,465	11,088	11,088	11,088
65 -7130-535200	MAINT/REPAIR-EQUIPMENT	819	2,339	2,339	359	-	-	-
65 -7130-535300	MAINT/REPAIR-VEHICLE	2,133	2,412	2,412	4,327	2,287	2,287	2,287
65 -7130-536000	FREIGHT	98	128	128	67	-	-	-
65 -7130-538000	COMPUTER SOFTWARE/SUPPORT	6,264	6,140	6,140	6,134	5,821	5,821	5,821
65 -7130-538005	COMPUTER EQUIPMENT	-	-	-	-	693	693	693
65 -7130-539100	LEGAL ADVERTISING	96	55	55	62	90	90	90
65 -7130-539300	TEMPORARY EMP. SERVICES	529	-	-	1,495	-	-	-
65 -7130-539500	TRAINING/SCHOOL COSTS	125	292	292	243	-	-	-
65 -7130-539900	WATER BILLING SERVICE	1,339	1,462	1,462	1,360	1,386	1,386	1,386
65 -7130-540000	EQUIPMENT PURCHASE	737	731	731	127	866	866	866
65 -7130-540001	EQUIPMENT PURCHASE-TREATMENT	667	475	475	49	600	600	600
65 -7130-540002	EQUIPMENT PURCHASE-DISTRIBUTIO	152	1,279	1,279	347	-	-	-
65 -7130-543000	RENTAL EQUIPMENT	1,535	2,778	2,778	1,842	2,439	2,439	2,439
65 -7130-544000	CONTRACTS-MAINTENANCE	1,558	2,047	2,047	321	3,846	3,846	4,161
65 -7130-544001	CONTRACTS-LANDSCAPE	2,041	2,339	2,339	2,975	2,841	2,841	2,841
65 -7130-544002	CONTRACTS-TESTING SERVICES	1,821	3,290	3,290	2,220	2,460	2,460	2,460
65 -7130-544003	CONTRACTS-BORING SERVICES	154	877	877	1,950	1,386	1,386	1,386
65 -7130-544100	PERMITS	292	329	329	791	381	381	381
65 -7130-545000	INSURANCE AND BONDS	1,409	6,360	6,360	5,683	5,752	5,752	5,752
65 -7130-545300	CREDIT CARD FEES (BANK CHARGE)	1,150	1,133	1,133	1,461	1,455	1,455	1,455
65-7130-546000	DEPRECIATION EXPENSE	132,131	-	-	-	-	-	-
65-7130-547000	AMORTIZATION EXPENSE	(6,563)	-	-	-	-	-	-
65 -7130-549100	DUES & SUBSCRIPTIONS	136	146	146	202	312	312	347
65 -7130-551000	CAPITAL OUTLAY-EQUIPMENT	-	5,483	5,483	-	6,237	6,237	16,632
65 -7130-554000	CAPITAL OUTLAY-VEHICLES	0	8,260	13,962	13,236	1,767	1,767	3,292
65 -7130-571000	PRINCIPAL-BOND	-	15,000	15,000	15,000	95,000	95,000	95,000
65 -7130-571008	PRINCIPAL-CLEANWATER LOAN	0	32,226	32,226	32,226	32,226	32,226	32,226
65 -7130-572000	INTEREST-BOND	128,681	128,682	128,682	128,682	128,681	128,681	128,681
65 -7130-572008	INTEREST-CLEANWATER LOAN	4,144	3,109	3,109	3,109	3,109	3,109	3,109
65 -7130-598003	TO WATER DISTRICT RESERVE	-	70,224	70,224	70,224	55,000	55,000	-
65 -7130-580009	NC DOT PROJECTS	-	-	-	-	693	693	693
615 -7130-599100	CONTINGENCY	-	-	-	-	3,465	3,465	-
	TOTAL	\$ 502,626	\$ 543,652	\$ 549,354	\$ 510,589	\$ 585,849	\$ 585,849	\$ 538,799

(with 3% increase) Projected Revenue: 532,340

Profit/Loss: (6,460)

WATER DISTRICT VI  
6/2/2016

ACCOUNT	ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
66 -7130-512100	SALARIES	\$ 151,884	\$ 181,418	\$ 181,418	\$ 151,355	\$ 182,826	\$ 182,826	\$ 185,550
66 -7130-512200	SALARIES-OVERTIME	21,309	14,747	14,747	21,610	21,914	21,914	16,667
66 -7130-512600	SALARIES-PART TIME	-	2,410	2,410	-	1,400	1,400	1,400
66-7130-512900	COMPENSATED ABSENCES	1,435	-	-	-	-	-	-
66 -7130-518100	FICA 6.2%	10,223	12,312	12,312	10,126	12,781	12,781	12,625
66 -7130-518200	LOC. GOV. EMP. RETIREMENT	12,086	13,869	13,869	11,481	14,844	14,844	14,765
66-7130-518250	LGERS PENSION EXPENSE	1,374	-	-	-	-	-	-
66-7130-518260	LGERS CY CONTRIBUTIONS	(12,588)	-	-	-	-	-	-
66 -7130-518300	HOSPITALIZATION-EMPLOYEE	23,279	30,882	30,882	23,315	34,236	34,236	34,236
66-7130-518350	OPEB EXPENSE	1,761	-	-	-	-	-	-
66 -7130-518400	MEDICARE 1.45%	2,391	2,879	2,879	2,368	2,989	2,989	2,952
66 -7130-518500	UNEMPLOYMENT INS-WATER DEPT.	-	1,506	1,506	1,574	1,606	1,606	1,606
66 -7130-518600	LIFE INSURANCE-EMPLOYEE	124	152	152	115	145	145	145
66 -7130-518700	WORKERS COMPENSATION INSURANCE	10,066	10,442	10,442	8,830	11,985	11,985	11,985
66 -7130-518900	401(K) EMPLOYER CONTRIBUTION	2,345	3,923	3,923	3,201	4,095	4,095	4,075
66 -7130-519100	PROF. SERVICE-AUDIT/ACCOUNTING	-	2,108	2,108	420	2,624	2,624	2,624
66 -7130-519400	PROFESSIONAL SERVICE-ENG/TEST	40,339	18,433	18,433	20,570	6,297	6,297	6,297
66 -7130-521200	UNIFORMS	754	2,991	2,991	3,126	4,597	4,597	4,807
66 -7130-524000	SUPPLIES	7,841	20,080	20,080	840	4,198	4,198	4,198
66 -7130-526000	OFFICE SUPPLIES	6,803	1,506	1,506	1,574	840	840	840
66 -7130-526100	CHEMICALS	17,780	20,080	20,080	21,413	70,000	70,000	70,000
66 -7130-526200	SUPPLIES-PIPE & FITTINGS	18,134	11,044	11,044	17,910	20,990	20,990	20,990
66 -7130-527000	WATER PURCHASE	22,626	19,500	19,500	22,149	21,900	21,900	21,900
66 -7130-531000	PROFESSIONAL DEVELOPMENT	675	1,097	1,097	840	3,149	3,149	3,149
66 -7130-531007	TRAVEL-FUEL	15,055	17,992	17,992	10,844	11,545	11,545	11,545
66 -7130-532100	TELEPHONE	6,630	9,036	9,036	9,576	10,012	10,012	10,012
66 -7130-532500	POSTAGE	12,947	13,052	13,052	13,857	14,273	14,273	14,273
66 -7130-533000	UTILITIES-W.D. VI	62,316	29,718	29,718	72,110	74,270	74,270	74,270
66 -7130-534100	PRINTING	312	100	100	153	105	105	105
66 -7130-535100	MAINT/REPAIR-BUILDINGS	776	8,032	8,032	12,938	6,927	6,927	6,927
66 -7130-535120	MAINT/REPAIR-TREATMENT	641	2,008	2,008	19,461	10,495	10,495	10,495
66 -7130-535125	MAINT/REPAIR-DISTRIBUTION	-	11,546	11,546	1,363	-	-	-
66 -7130-535130	MAINT/REPAIR-SCADA	-	10,964	10,964	630	11,461	11,461	11,461
66 -7130-535135	MAINT/REPAIR-WATER TANKS	1,305	32,128	32,128	10,495	33,584	33,584	33,584
66 -7130-535200	MAINT/REPAIR-EQUIPMENT	12,115	6,426	6,426	1,299	-	-	-
66 -7130-535300	MAINT/REPAIR-VEHICLE	5,859	6,626	6,626	11,887	6,927	6,927	6,927
66 -7130-536000	FREIGHT	269	351	351	204	-	-	-
66 -7130-538000	COMPUTER SOFTWARE/SUPPORT	17,205	16,867	16,867	16,848	17,632	17,632	17,632
66 -7130-538006	COMPUTER EQUIPMENT	-	-	-	-	2,099	2,099	2,099
66 -7130-539100	LEGAL ADVERTISING	263	151	151	369	273	273	273
66 -7130-539300	TEMPORARY EMP. SERVICES	1,453	-	-	4,528	-	-	-
66 -7130-539500	TRAINING/SCHOOL COSTS	343	803	803	735	-	-	-
66 -7130-539900	WATER BILLING SERVICE	3,679	4,016	4,016	3,736	4,198	4,198	4,198
66 -7130-540000	EQUIPMENT PURCHASE	2,025	2,008	2,008	445	2,624	2,624	2,624
66 -7130-540001	EQUIPMENT PURCHASE-TREATMENT	1,832	1,305	1,305	3,504	12,500	12,500	12,500
66 -7130-540002	EQUIPMENT PURCHASE-DISTRIBUTIO	417	3,514	3,514	1,050	-	-	-
66 -7130-543000	RENTAL EQUIPMENT	4,217	7,630	7,630	5,060	7,388	7,388	7,388
66 -7130-544000	CONTRACTS-MAINTENANCE	4,280	5,622	5,622	882	11,649	11,649	12,599
66 -7130-544001	CONTRACTS-LANDSCAPE	5,605	6,426	6,426	8,172	8,606	8,606	8,606
66 -7130-544002	CONTRACTS-TESTING SERVICES	5,002	9,036	9,036	6,097	7,451	7,451	7,451
66 -7130-544003	CONTRACTS-BORING SERVICES	2,072	2,410	2,410	7,350	4,198	4,198	4,198
66 -7130-544100	PERMITS	3,048	904	904	1,579	1,154	1,154	1,154
66 -7130-545000	INSURANCE AND BONDS	17,188	17,470	17,470	17,212	17,422	17,422	17,422
66 -7130-545300	CREDIT CARD FEES (BANK CHARGE)	3,159	3,112	3,112	4,014	4,408	4,408	4,408
66-7130-546000	DEPRECIATION EXPENSE	362,953	-	-	-	-	-	-
66-7130-547000	AMORTIZATION EXPENSE	(18,029)	-	-	-	-	-	-
66 -7130-549100	DUES & SUBSCRIPTIONS	372	402	402	556	945	945	1,055
66 -7130-551000	CAPITAL OUTLAY-EQUIPMENT	-	15,060	15,060	-	18,891	18,891	293,091
66 -7130-554000	CAPITAL OUTLAY-VEHICLES	0	22,690	38,352	40,091	5,352	5,352	9,970
66 -7130-571000	PRINCIPAL-BOND	-	210,000	210,000	210,000	215,000	215,000	215,000
66 -7130-571023	PRINCIPAL H-LRX-F-11-1741	-	55,000	55,000	55,000	55,000	55,000	55,000
66 -7130-572000	INTEREST-BOND	379,731	376,432	376,432	376,432	376,432	376,432	376,432
66 -7130-580009	NCDOT PROJECTS	-	-	-	-	2,099	2,099	2,099
66 -7130-598003	TO WATER DISTRICT RESERVE	-	-	-	-	22,000	22,000	-
66 -7130-599100	CONTINGENCY	-	-	-	-	10,495	10,495	10,495
	<b>TOTAL</b>	<b>\$ 1,255,682</b>	<b>\$ 1,280,216</b>	<b>\$ 1,295,878</b>	<b>\$ 1,251,297</b>	<b>\$ 1,410,829</b>	<b>\$ 1,410,829</b>	<b>\$ 1,666,102</b>

(with 3% increase) Projected Revenue: 1,304,804  
Profit/Loss: (361,298)

WATER DISTRICT VII  
6/2/2016

ACCOUNT	ACCOUNT DESCRIPTION	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommended	16/17 Approved
67 -7130-512100	SALARIES	\$ 91,355	\$ 109,140	\$ 109,140	\$ 91,036	\$ 92,937	\$ 92,937	\$ 94,325
67 -7130-512200	SALARIES-OVERTIME	12,820	8,872	8,872	13,001	11,139	11,139	8,475
67 -7130-512600	SALARIES-PART TIME	-	1,450	1,450	-	712	712	712
67-7130-512900	COMPENSATED ABSENCES	863	-	-	-	-	-	-
67 -7130-518100	FICA 6.2%	6,149	7,407	7,407	6,090	6,497	6,497	6,420
67 -7130-518200	LOC. GOV. EMP. RETIREMENT	7,269	8,343	8,343	6,906	7,546	7,546	7,505
67-7130-518250	LGERS PENSION EXPENSE	826	-	-	-	-	-	-
67-7130-518260	LGERS CY CONTRIBUTIONS	(7,573)	-	-	-	-	-	-
67 -7130-518300	HOSPITALIZATION-EMPLOYEE	14,005	18,578	18,578	14,028	17,403	17,403	17,405
67-7130-518350	OPEB EXPENSE	1,184	-	-	-	-	-	-
67 -7130-518400	MEDICARE 1.45%	1,438	1,732	1,732	1,424	1,519	1,519	1,505
67 -7130-518500	UNEMPLOYMENT INS-WATER DEPT.	-	906	906	800	816	816	816
67 -7130-518600	LIFE INSURANCE-EMPLOYEE	75	91	91	70	74	74	74
67 -7130-518700	WORKERS COMPENSATION INSURANCE	6,056	6,282	6,282	5,312	6,093	6,093	6,093
67 -7130-518900	401(K) EMPLOYER CONTRIBUTION	1,411	2,360	2,360	1,925	2,082	2,082	2,075
67 -7130-519100	PROF. SERVICE-AUDIT/ACCOUNTING	-	1,268	1,268	213	1,334	1,334	1,334
67 -7130-519400	PROFESSIONAL SERVICE-ENG/TEST	24,268	11,089	11,089	10,457	3,201	3,201	3,201
67 -7130-521200	UNIFORMS	454	1,799	1,799	1,589	2,337	2,337	2,444
67 -7130-524000	SUPPLIES	4,717	12,080	12,080	427	2,134	2,134	2,134
67 -7130-526000	OFFICE SUPPLIES	4,094	906	906	800	427	427	427
67 -7130-526100	CHEMICALS	10,491	12,080	12,080	13,018	25,000	25,000	25,000
67 -7130-526200	SUPPLIES-PIPE & FITTINGS	10,910	6,644	6,644	10,776	10,670	10,670	10,670
67 -7130-531000	PROFESSIONAL DEVELOPMENT	406	660	660	427	1,601	1,601	1,601
67 -7130-531007	TRAVEL-FUEL	9,360	10,824	10,824	6,524	5,869	5,869	5,869
67 -7130-532100	TELEPHONE	3,988	5,436	5,436	5,761	5,090	5,090	5,090
67 -7130-532500	POSTAGE	7,790	7,852	7,852	7,010	7,256	7,256	7,256
67 -7130-533000	UTILITIES-W.D. VII	32,008	17,878	17,878	29,323	30,200	30,200	30,200
67 -7130-534100	PRINTING	187	60	60	92	53	53	53
67 -7130-535100	MAINT/REPAIR-BUILDINGS	697	4,832	4,832	11,867	3,521	3,521	3,521
67 -7130-535120	MAINT/REPAIR-TREATMENT	5,074	1,208	1,208	7,860	5,335	5,335	5,335
67 -7130-535125	MAINT/REPAIR-DISTRIBUTION	-	6,946	6,946	820	-	-	-
67 -7130-535130	MAINT/REPAIR-SCADA	-	6,596	6,596	320	5,826	5,826	5,826
67 -7130-535135	MAINT/REPAIR-WATER TANKS	785	19,328	19,328	5,335	17,072	17,072	17,072
67 -7130-535200	MAINT/REPAIR-EQUIPMENT	1,827	3,866	3,866	1,657	-	-	-
67 -7130-535300	MAINT/REPAIR-VEHICLE	3,525	3,986	3,986	7,152	3,521	3,521	3,521
67 -7130-536000	FREIGHT	162	211	211	104	-	-	-
67 -7130-538000	COMPUTER SOFTWARE/SUPPORT	10,351	10,147	10,147	10,136	8,963	8,963	8,963
67 -7130-538007	COMPUTER EQUIPMENT	-	-	-	-	1,067	1,067	1,067
67 -7130-539100	LEGAL ADVERTISING	158	91	91	302	139	139	139
67 -7130-539300	TEMPORARY EMP.SERVICES	273	-	-	2,302	-	-	-
67 -7130-539500	TRAINING/SCHOOL COSTS	206	483	483	373	-	-	-
67 -7130-539900	WATER BILLING SERVICE	2,214	2,416	2,416	2,248	2,134	2,134	2,134
67 -7130-540000	EQUIPMENT PURCHASE	1,219	1,208	1,208	268	1,334	1,334	1,334
67 -7130-540001	EQUIPMENT PURCHASE-TREATMENT	1,102	785	785	23	6,000	6,000	6,000
67 -7130-540002	EQUIPMENT PURCHASE-DISTRIBUTIO	251	2,114	2,114	534	-	-	-
67 -7130-543000	RENTAL EQUIPMENT	2,537	4,590	4,590	3,044	3,756	3,756	3,756
67 -7130-544000	CONTRACTS-MAINTENANCE	2,575	3,382	3,382	531	5,922	5,922	6,407
67 -7130-544001	CONTRACTS-LANDSCAPE	3,372	3,866	3,866	4,916	4,375	4,375	4,375
67 -7130-544002	CONTRACTS-TESTING SERVICES	3,009	5,436	5,436	3,668	3,788	3,788	3,788
67 -7130-544003	CONTRACTS-BORING SERVICES	954	1,450	1,450	-	2,134	2,134	2,134
67 -7130-544100	PERMITS	2,489	544	544	1,567	587	587	587
67 -7130-545000	INSURANCE AND BONDS	10,340	10,510	10,510	8,749	8,856	8,856	8,856
67 -7130-545300	CREDIT CARD FEES (BANK CHARGE)	1,900	1,872	1,872	2,415	2,241	2,241	2,241
67-7130-546000	DEPRECIATION EXPENSE	218,350	-	-	-	-	-	-
67-7130-547000	AMORTIZATION EXPENSE	(10,846)	-	-	-	-	-	-
67 -7130-549100	DUES & SUBSCRIPTIONS	825	242	242	1,551	480	480	534
67 -7130-551000	CAPITAL OUTLAY-EQUIPMENT	-	9,060	9,060	-	9,603	9,603	148,976
67 -7130-554000	CAPITAL OUTLAY-VEHICLES	(0)	13,650	23,073	20,380	2,721	2,721	5,071
67 -7130-571000	PRINCIPAL-BOND	-	10,000	10,000	10,000	120,000	120,000	120,000
67 -7130-572000	INTEREST-BOND	194,174	194,175	194,175	194,175	194,175	194,175	194,175
67 -7130-598003	TO WATER DISTRICT RESERVE	-	116,047	116,047	-	100,000	100,000	-
67 -7130-580009	NCDOT PROJECTS	-	-	-	-	1,067	1,067	-
67 -7130-599100	CONTINGENCY	-	-	-	-	5,335	5,335	5,335
	TOTAL	\$ 702,073	\$ 692,778	\$ 702,201	\$ 645,351	\$ 761,938	\$ 761,938	\$ 801,827

(with 3% increase) Projected Revenue: 671,490

Profit/Loss: (130,336)

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## SOLID WASTE

Beaufort County currently contracts with Republic Services to provide disposal of the County's solid waste. Republic Services handles approximately 14,500 tons of waste annually and employs approximately 45 employees in Beaufort County. Republic Services maintains eleven convenience sites throughout the County and a transfer station on Flanders Filters Road. Attendants are present at all sites to direct and maintain the sites, but all convenience centers are self-service.

Christina Smith, Public Works Director  
Annette Clemmons, Accounting Technician

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

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

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

The Public Works Director and an Accounting technician manage these contracts and issues related to Solid Waste; however personnel costs historically have not been contained in the Solid Waste budget.

SOLID WASTE REVENUES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Recommended
Solid Waste Fee	\$ 1,975,938	\$ 1,920,000	\$ 1,920,000	\$ 3,093,285
Scrap Disposal Tax	88,000	88,000	88,000	88,000
White Goods Tax	26,000	26,000	26,000	26,000
G/F Transfer - Subsidy	933,963	1,189,488	1,189,488	0
<b>Total</b>	<b>\$ 3,023,901</b>	<b>\$ 3,223,488</b>	<b>\$ 3,223,488</b>	<b>\$ 3,207,285</b>

SOLID WASTE EXPENSES	FY 14-15 Actual	FY 15-16 Original	FY 15-16 Amended	FY 16-17 Recommended
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Benefits	0	0	0	0
Operating	3,023,901	3,223,488	3,223,488	3,155,225
Capital Outlay	0	0	0	0
Contingency	0	0	0	52,060
<b>Total</b>	<b>\$ 3,023,901</b>	<b>\$ 3,223,488</b>	<b>\$ 3,223,488</b>	<b>\$ 3,207,285</b>

**Solid Waste Enterprise Fund**

	FY 14/15 Fee \$90	FY 15/16 Fee \$90	FY 16/17 Fee \$145
Solid Waste Fees	\$ 1,975,938	\$ 1,920,000	\$ 3,093,285
Scrap Tire Disposal Tax	88,000	88,000	88,000
White Goods Disposal Tax	26,000	26,000	26,000
Solid Waste Expenses	(3,023,901)	(3,083,000)	(3,207,285)
General Fund Subsidy	<u>\$ (933,963)</u>	<u>\$ (1,049,000)</u>	<u>\$ -</u>
 Change in GF Subsidy from year to year		 \$ 115,037	 \$ (1,049,000)

Goal: Create a self supporting Enterprise Fund for Solid Waste.

4720 Solid Waste

Account Description	14/15 Actual	15/16 Original	15/16 Amended	15/16 Projected	16/17 Requested	16/17 Recommend	16/17 Approved
SOLID WASTE-LANDFILL CONTRACT	\$ 44,000	\$ 48,400	\$ 48,400	\$ 48,400	\$ 50,000	\$ 50,000	\$ 50,000
TELEPHONE	557	625	625	600	600	600	600
MAINT/REPAIR-SITES	-	150,000	150,000	-	-	-	60,000
MAINT/REPAIR-EQUIPMENT	646	15,000	15,000	15,000	2,500	2,500	2,500
MAINT/REPAIR-LANDFILL	42,510	52,800	52,800	50,000	50,000	50,000	50,000
SOLID WASTE TRANSFER/STATION	585,582	605,200	605,200	600,000	600,000	600,000	600,000
SOLID WASTE IN-COUNTY TRANSFER	710,937	731,330	731,330	695,000	695,000	695,000	695,000
SCRAP TIRE DISPOSAL	100,121	92,500	92,500	90,000	95,000	95,000	95,000
COMPUTER SOFTWARE/SUPPORT	1,115	5,000	5,000	5,000	2,500	2,500	2,500
REGIONAL LANDFILL	930,784	920,513	920,513	985,000	985,000	985,000	985,000
CONVENIENCE SITES - SSS	453,671	459,620	459,620	459,000	462,000	462,000	462,000
RECYCLING-AVOIDANCE FEES	125,617	112,500	112,500	105,000	112,500	112,500	122,625
WHITE GOODS DISPOSAL	28,361	30,000	30,000	30,000	30,000	30,000	30,000
CONTINGENCY	-	-	-	-	15,567	15,567	52,060
	\$ 3,023,901	\$ 3,223,488	\$ 3,223,488	\$ 3,083,000	\$ 3,100,667	\$ 3,100,667	\$ 3,207,285

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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 \$.10 per page.

Fees Charged – First 10 copies – free  
After 10 copies - \$.10 per copy

Revenue Code – 10-0600-489000

Elections

Data Disks (any data put on a disk)	\$10.00
Registration Lists	\$.03 per page
All other copies (except registration lists)	\$.10 per page
Reimbursement for municipal elections	Actual Costs

\*\*Anything under \$1.00 is not charged.

# Beaufort County

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## Emergency Management, Fire Marshal & Emergency Services

April 19, 2016

**Fire Inspection Fee for Business**

**\$25.00 per inspection**

Some require annual and some require inspections every three years as established in the Fire Code.

Revenue Code – 10-0300-433300

## EMS Billing Rates

### Medicare plus 25%

BLS Non-Emergency	\$264.56
BLS Emergency	\$423.30
ALS Non-Emergency	\$317.48
ALS Emergency	\$502.66
ALS 2	\$727.54
Specialty Care Transport	\$859.83
Mileage	\$11.73
Treatment No Transport (BLS)	\$150.00
Treatment No Transport (ALS)	\$150.00

Revenue Code - 10-0400-434000

## Beaufort County Animal Control Fee Schedule 2016-2017

<u>Description</u>		<u>Fee</u>	<u>Code</u>
<b>Citations</b>			
Animal Cruelty:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Abandonment:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Tethering Violation:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Teasing or Molesting Animals:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Feeding or Harboring	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
Stray Animals:	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Nuisance:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Collar & Identification:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Livestock at Large:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	
Fowl at Large:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Dangerous Dog	1 <sup>st</sup> Offense	\$100.00	100400-438000
Violation:	2 <sup>nd</sup> Offense	\$150.00	
	3 <sup>rd</sup> Offense	\$200.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Failure to Vaccinate	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
For Rabies:	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

Interference:	1 <sup>st</sup> Offense	\$ 50.00	100400-438000
	2 <sup>nd</sup> Offense	\$ 75.00	
	3 <sup>rd</sup> Offense	\$150.00	
	4 <sup>th</sup> Offense	\$250.00	
	5 <sup>th</sup> Offense	\$500.00	

**Impoundment and Boarding**

Cat or Dog	\$25.00 impoundment per animal	100400-438000
	\$ 8.00 per day boarding per animal	100400-438000

**Rabies Vaccine**

Cat or Dog	\$10.00 1 year vaccination only	100400-438000
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## Beaufort County Animal Control Fee Schedule 2016-2017

<u>Description</u>		<u>Fee</u>	<u>Code</u>
<b>Adoption</b>			
Cat	Altered	\$20.00	100400-438000
	Unaltered	\$55.00	100000-325000
Dog	Altered	\$20.00	100400-438000
	Unaltered	\$75.00	100000-325000



# Beaufort County Public Health Department

1436 HIGHLAND DRIVE  
WASHINGTON NC 27889

TELEPHONE: 252.946.1902  
FAX: 252.946.8430

EMAIL: [BCHealth@bchd.net](mailto:BCHealth@bchd.net)  
[www.bchd.net](http://www.bchd.net)

## Fee Schedule FY 2016-2017

Definition/Comments – Fees for health department clinical and environmental health services

Clinical Service Fees:

CPT	Description	Fee
11981	Insertion Drug Implant Device	\$200.00
11982	Remove Drug Implant Device	\$210.00
11983	Removal w// Reinsertion of Implant Device	\$300.00
2000F	Blood Pressure Monitoring (Inc. referral & follow up)	Flat Fee \$10.00
36415	Venipuncture	\$8.00
57150	Condylomata treatment	\$60.00
57170	Diaphragm Fitting	\$100.00
58300	IUD Insertion	\$100.00
58301	IUD Removal	\$110.00
59025	Fetal Non-Stress Test	\$48.00
59425	AntePartum Care 4-6 Visits	\$1,200.00
59426	AntePartum Care 7+	\$2,300.00
59430	Post-Partum Care	\$115.00
80076-90	Hepatic Function	**\$8.00
81003	Urinalysis w/o Microscope Automated	\$8.00
81025	Pregnancy Test - Urine	\$18.00
82120	Amine Test	\$6.00
82270	Fecal Occult Blood	\$11.00
82947	Glucose – Venous	\$12.00
82950	Glucose – 1HR	\$14.00
82951	Glucose Tolerance Test	\$27.00
82952	GTT 4th Specimen	\$12.00
82962	Glucose – Monitoring Device	\$10.00
83036	Hemoglobin (Hb) A1c	\$6.50
83655	Lead Blood (Adult)	\$4.00
85018	Hemoglobin	\$8.00
85025-90	CBC with Differential	**\$4.00



**BEAUFORT COUNTY**  
**PUBLIC HEALTH**  
 NORTH CAROLINA

1436 HIGHLAND DRIVE  
 WASHINGTON NC 27889

# Beaufort County Public Health Department

TELEPHONE: 252.946.1902  
 FAX: 252.946.8430

EMAIL: [BCHealth@bchd.net](mailto:BCHealth@bchd.net)  
[www.bchd.net](http://www.bchd.net)

86317-90	Hepatitis B Surface Antibody (Hepatitis B Titer)	**\$50.00
86580	TB Skin Test	Flat Fee \$16.00
86592	RPR	\$10.00
86735-90	Mumps Titer (MMR Immunity Profile)	**\$10.00
86762-90	Rubella Titer (MMR Immunity Profile)	**\$10.00
86765-90	Measles Titer (MMR Immunity Profile)	**\$10.00
86787-90	Varicella Titer	**\$12.00
86850-90	Antibody Screening	**\$8.00
86900-90	Blood Typing ABO	**\$12.00
87086-90	Urine Culture	**\$10.00
87150-90	GroupB Beta Strep	**\$47.00
87210	Wet Mount	\$12.00
88175-90	Pap Smear (Non-Medicaid Only)	\$22.00
90460	Immunization first component, with counseling	\$21.00
90461	Immunization additional components, with coun.	\$11.00
90471	Immunization Update 1 Unit	\$22.50
90471EP	Immunization Update 1 Unit (Children)	\$22.50
90472	Immunization Update 2+ Units (use w/ 90471)	\$15.00
90472EP	Immunization Update 2+ Units (use w/90471) Children	\$15.00
90473 EP	Immunization Administration - Oral Vaccine	*\$12.00
90474 EP	Immunization Administration - Oral & Injectable	*\$8.00
90633	Hepatitis A	\$33.00
90636	Twinrix (Hepatitis A / Hepatitis B)	\$102.00
90648	HIB	\$30.00
90649	Gardasil/HPV	\$182.00
90651	Gardasil 9	\$185.00
90657	Influenza	\$12.50
90658	Influenza – (3yr and above)	\$12.50
90685	Influenza	\$12.50
90686	Influenza	\$12.50
90662	Influenza High Dose	\$36.50
90670	Pneumococcal Prevnar	\$175.00
90675	Rabies – Intramuscular (pre/post)	\$235.00
90680	Rotavirus	\$110.00
90696	Kinrix (Dtap/IPV)	\$55.00



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90698	Pentacel (Dtap/IPV/Hib)	\$90.00
90700	DTaP	\$28.00
90707	MMR (Mumps, Measles, Rubella)	\$68.00
90710	MMRV (Mumps, Measles, Rubella, Varicella)	\$125.00
90713	IPV	\$33.00
90714	Td (Tetanus)	\$30.00
90715	Tdap	\$45.00
90716	Varicella	\$115.00
90732	Pneumococcal	\$85.00
90734	Meningococcal	\$130.00
90744	Hepatitis B Pediatric	\$25.00
90746	Hepatitis B (Adult)	\$65.00
90782	Injection	\$20.00
96372	Injection - 17P	*18.72
97802	Medical Nutrition, Initial Assess. & Intervention	\$35.00
97803	Medical Nutrition, Individual, Subsequent	\$30.00
97804	Medical Nutrition, Group 2 or more	\$20.00
99000	Specimen Collection & Handling	\$12.00
99201	Office Visit I	\$72.00
99202	Office Visit II	\$107.00
99203	Office Visit III	\$152.00
99204	Office Visit IV	\$224.00
99205	Office Visit V	\$281.00
99211	Office Visit I	\$40.00
99212	Office Visit II	\$66.00
99213	Office Visit III	\$91.00
99214	Office Visit IV	\$141.00
99215	Office Visit V	\$210.00
99384	Office Visit 12-17 YR	\$195.00
99385	Office Visit 18-39 YR	\$192.00
99386	Office Visit 40-64 YR	\$229.00
99387	Office Visit 64+ YR	\$247.00
99394	Office Visit 12-17 YR	\$168.00
99395	Office Visit 18-39 YR	\$163.00
99396	Office Visit 40-64 YR	\$182.00
99397	Office Visit 64+ YR	\$201.00
99401	Preventive Med. Counseling 15 Minutes	\$40.00



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99402	Preventive Med Counseling 30 Minutes	\$75.00
99406	Tobacco Cessation Counseling (3-10 min)	\$14.00
99407	Tobacco Cessation Counseling (10+ min)	\$25.00
99501	Maternal Assessment Home Visit	*\$70.00
99502	Newborn Assessment Home Visit	*\$65.00
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
G0108	Diabetes Outpatient Self-Management Individual	\$55.00
G0109	Diabetes Outpatient Self-Management Group 2 or more	\$25.00
G0270	Medical Nutrition Therapy; Reassess Individual	\$35.00
G0271	Medical Nutrition Therapy; Reassess Group	\$20.00
J1050	Depo Provera	\$50.00
J1050UD	Depo Provera	\$14.65
J2790	Rhogam Injection	\$114.00
J3490	17P	*\$20/unit
J7300	Paraguard	\$430.00
J7300UD	Paraguard	\$237.90
J7298	Mirena	\$973.00
J7298UD	Mirena	\$286.35
J7307	Nexplanon	\$925.00
J7307UD	Nexplanon	\$336.70
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
S0280	Completion Pregnancy Risk Screening (Pregnancy Medical Home)	\$50.00
S0281	Postpartum Clinic Visit (Pregnancy Medical Home)	\$150.00
S9442	Childbirth Education Class	\$10.00/Hour
S9465	Diabetic Management Program, Dietitian Visit	\$40.00
S9470	Nutritional Counseling, Dietitian Visit	\$40.00
S4993	Birth Control Pills (per pack)	\$6.00
S4993UD	Birth Control Pills (per pack)	\$1.32
T1001	MC Skilled Nurse Home Visit (15 minutes per unit)	*\$40/Unit
T1002	TB Control Treatment (15 minutes per unit)	*\$93.00/Unit



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T1002	STD Control Treatment (15 minutes per unit)	*\$93.00/Unit
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

\*Medicaid Billing only; UD modifiers indicate Medicaid Billing only

\*\*These fees only charged to Self-Pay and Insurance (Lab Vendor bills Medicaid directly)

## Environmental Health Service Fees:

Description	Fee
Site Evaluation for Wastewater System (Improvements Permit or Denial for new sites, 1 acre or less)	\$75.00
Revisit for Site not ready for inspection (new or existing lot evaluations)	\$25.00
Construction Authorization/ Operation Permit for new installation	\$75.00
Permit Revision ( If site plan or design flow changes)	\$75.00
Wastewater System Repair Permit (requested by owner)	\$50.00
Wastewater System Repair Permit (by complaint Investigation)	\$75.00
Existing System Re-use Inspection	\$50.00
Letter of Authorization for Mobile Home Park Site	\$20.00
Operation Permits for systems under Management Entity	
Less than 480 gallons per day	\$60.00
Greater than 480 gallons per day (valid for 5 years)	\$120.00
Contractor Re-Inspection for Denied Installations	\$50.00
Water Sample	
Bacteriological (required well inspection)	\$40.00
Chemical	\$75.00
Pesticide	\$75.00
Petroleum	\$75.00
Lead	\$40.00
Nitrates	\$75.00
New Private Drinking Water Well Permit (includes sampling and inspections required)	\$200.00
Swimming Pool Annual Permit (per pool)	\$100.00
Swimming Pool Plan Review ( for new or remodel)	\$150.00
Tattoo Artist Annual Fee	\$200.00



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Limited Food Service Establishment Permit Annual Fee (calendar year)	\$75.00
Temporary Food Establishment Fee (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
Food Establishment Plan Review	\$100.00

Reference – NC GS §130A-39; Consolidated Agreement

Revenue Codes – Clinical Services have various revenue codes based on source and program (Restricted Federal Health 10-0221-XXXXXX and Sales and Service 10-0400-XXXX).

Environmental Health fees utilize revenue codes 10-0400-447510 and 10-0400-447530.

# 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

Home Owner Recovery Fee \$10.00

#### Other Permits:

##### Mobile Homes

Singlewides	\$75.00
Doublewides	\$100.00
Triplewides & Modulares	same as per stick built
Fema Setup(Flood Zone)	\$25.00 in addition to regular permit

Solar Farms	\$ .25 per panel
Insulation only	\$30.00
Open Sheds, Piers	\$30.00
Signs	\$30.00
Temp. or Pole Service	\$30.00
Change of Service	\$30.00
Large Agricultural Bldgs	Electrical Permit only: .03 x sq.ft.
Building & Fire Inspect Combined	\$75.00
Minimum Fee	\$30.00

**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.

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

**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 \$50.00

**Mobile Home Park/Travel Trailer Fees**

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

**Printing Fees**

25" x "25 or larger:	\$5.00
8 ½" x 11"	\$1.00

## Register of Deeds

### **FEES SCHEDULE – EFFECTIVE OCTOBER 1, 2011 as set by State of North Carolina**

#### **Recording Real Estate Instruments**

- Instruments except deeds of trust and mortgages \$26.00 first 15 pages /\$4 each add'l page
- Deeds of trust and mortgages \$56.00 first 15 pages / \$4 each add'l page
- Plats \$21.00 each sheet
- Nonstandard document \$25.00
- Multiple instruments as one, each \$10.00
- Satisfaction instruments No fee
- Add'l subsequent instrument index reference for assignments, each \$10.00

#### **UCC Records**

- One or two pages in writing \$38.00
- More than two pages in writing \$45.00 up to 10 pages / \$2 each page over 10
- Response to written request for information \$38.00
- Copy of statement \$ 2.00 each page

#### **Vital Records (Birth/Death/DD214/Notary/Marriages)**

- Marriage license \$60.00
- Delayed marriage certificate, with one certified copy \$30.00
- Application or license correction w/one certified copy \$20.00
- Marriage license certified copy \$10.00
- Recording military discharge No fee
- Military discharge certified copy as authorized No fee
- Birth certificate certified copy \$10.00
- Death certificate certified copy \$10.00
- Notary public oath \$10.00
- Delayed Birth certificate (after one year or more) \$20.00
- Birth record amendment \$10.00
- Death record amendment \$10.00
- Legitimations \$10.00

#### **Other Services**

- Comparing copy for certification \$ 5.00
- Certified copies unless statute otherwise provides \$ 5.00 first page, \$2 each add'l page
- Uncertified copies \$ .25 -\$ 1.00 depending on the size of paper used.



# BEAUFORT COUNTY WATER DEPT

Effective: July 1, 2016

Tap-On Fee	
3/4" Meter	\$ 500.00
1" Meter	\$1,000.00
Meters larger than one inch- cost plus 20% with a minimum of	\$3,000.00
Deposit	
3/4" Meter	\$ 75.00
1" Meter	\$ 75.00
2" Meter	\$ 100.00
Change of Occupancy Fee	\$ 50.00
Reconnect Fee	\$ 25.00
Seasonal Fee	\$ 25.00
Late Fee	greater of \$4.00 or 4% of outstanding balance
Meter Test	
3/4" Meter	\$ 50.00
1" Meter	\$ 100.00
Tampering Fee	\$ 100.00 plus cost of repairs plus 20%
Move Meter	\$ 300.00
Returned Check Fee	\$ 25.00
Hydrant Meter	\$ 32.00/month \$6.70 per 1,000 gallons
Hydrant Meter Replacement (whole meter or part of meter or damage)	replacement cost plus 20%
Copies	(1-10 copies free) then \$.10



## Beaufort County Sheriff's Office Fee Schedule

<b>Service Description</b>	<b>Amount</b>
Civil Paper Service	\$30
Pistol Purchase Permit Application	\$5
Additional Purchase Permits	\$5/each
Concealed Weapons Permit	
	New \$80
	Renewal \$75
Fingerprinting	\$10

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