

Table of Contents

	Page		Page
I. Manager's Message	i	VII. Community Services	
		Cooperative Extension	95
II. Overview		Soil & Water	99
Budget Schedule	1	Youth Services	103
Fund Structure	3	Outside Agencies	105
Basis of Budgeting	5	Economic Development	107
Financial Policies	7	Planning	109
III. Pay and Classification Plan		VIII. Education	
Summary of Authorized Positions	13	Beaufort County Schools	111
Pay & Classification Schedule	15	Beaufort Community College	121
IV. Budget Summary		IX. Public Safety	
General Fund Revenues	19	Sheriff	129
- Appropriated Fund Balance	23	Jail	131
General Fund Expenses	24	E-911 Communications	133
Other Funds Rev. & Exp.	25	Emergency Medical Services	137
V. General Government		Emergency Management	139
Organizational Chart	27	Animal Control	141
Governing Board	29	Forestry Services	143
Administration	31	Other Emergency Services	145
Finance	33	X. Special Revenues	
Human Resources	35	Fire/Rescue Tax Districts	148
Tax Assessor	37	Tax Revaluation Reserve Fund	148
Tax Collector	39	Capital Reserve Fund	148
Court Facilities	41	E-911 Telephone System	153
Elections	43	State/Federal Seized Funds	157
Register of Deeds	45	HCCBG-Aging	159
Maintenance, Buildings, & Grounds	47	XI. Enterprise Funds	
Debt Service	49	Water Fund	161
Non-Departmental	53	Solid Waste Fund	167
Transfers to Other Funds	55	XII. Appendixes	
Contingency	57	Fee Schedule	173
VI. Human Services			
Social Services	59		
Public Health	69		
Veterans' Services	91		
Area Mental Health & Transportation	93		

Manager’s Budget Message

Fiscal Year 2020-2021

Recommended Budget

To: The Beaufort County Board of Commissioners

Date: May 14, 2020

This binder contains the County’s FY 2020-2021 recommended annual budget as required by North Carolina General Statute 159 and the *Local Government Budget and Fiscal Control Act*. Three general sections comprise the document. The first section is the continuation budget for all funds necessary to carry out the services authorized by the Beaufort County Board of Commissioners. This section contains financial information and narrative descriptions of the programs and services. The narrative portions of this section were created to help explain the purpose and function of the different departments and programs in order to better educate the reader about County services. Financial summaries, as well as line item details, are also provided for the reader to review. The second section contains information on 21 General Fund and 5 Enterprise Fund service expansions proposed by departments and outside agencies. These are “new or different” programs or activities that change the current level of service to Beaufort County citizens and taxpayers or are requests from outside agencies for funding above the level provided to them by the County in the previous fiscal year. The third section is a fee manual that describes the user fees that attempt to recover some or all of the costs of services from the direct beneficiaries of the services, rather than taxpayers. The budget is balanced and prepared in accordance with the policies and procedures outlined in the *Local Government Budget and Fiscal Control Act*.

The Process

While budgeting is an ongoing process, the budget preparation season officially began on January 22, 2020 at the Board’s planning retreat. During the planning sessions, the Board members discussed the current County programs and provided staff with guidance on what they wished to see in the recommended budget.

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

The budget will be presented at a special called meeting of the Board on May 14, 2020. The Board will hold budget work sessions during May to review, discuss and make changes to the recommended budget. A public hearing is scheduled at the Commissioners’ regular meeting on June 1, 2020. This is an opportunity for the public to make comments on the budget before it is adopted by the Board. It is anticipated that the budget will be adopted at a special called meeting on June 8, 2020. The budget must be adopted by June 30, 2020.

Goals

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

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

Overview of the Budget

The recommended budget allocates funding to continue the many critical services provided to the citizens of Beaufort County. Due to the still unknown economic impacts of the COVID-19 pandemic, the recommended budget expenditures are cut below prior year levels to balance with the projected decreased revenue estimates. Sales tax revenues are particularly volatile and due to the lag in receiving these funds, it will likely be December before estimates can be validated against actuals.

- The recommended budget maintains the County ad valorem tax rate at \$0.635 for each \$100 of assessed valuation. At the assumed collection rate, this will generate approximately \$36.6M in property tax revenue.
- The recommended budget maintains all County services and programs provided in the prior year.
- The FY 20-21 recommended general fund budget of \$59,227,062, is \$411,681 less than the original FY 19-20 budget.
- The recommended budget maintains the public school system (Community College and K-12) funding at prior year levels. The County received the FY 20-21 K-12 school system budget request on May 12, 2020, after the recommended budget had been completed. The K-12 school system request shows the use of one-time funding for recurring costs that may set the stage for a tax increase in the next fiscal year to maintain the current funding level. The Board will need to review this request carefully.
- The recommended budget continues to fund the Capital Improvements Fund with \$0.01 of projected property tax revenue as established in the FY 19-20 budget. In May 2020, the Board voted to advance a portion of the FY 20-21 capital funding for the Courthouse renovation project and these funds will be adjusted after the adoption of the FY 20-21 budget.
- The recommended budget maintains the prior year fire and EMS tax rates in all districts.
- The recommended budget increases the solid waste fee by \$5 to offset the costs of increasing solid waste tonnage and to help pay for needed maintenance at waste collection sites.

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

General Fund

The recommended General Fund budget for FY 20-21 continuing operations is **\$59,227,062**.

Revenues

- ⇒ The recommended budget maintains the County ad valorem tax rate at \$0.635 for each \$100 of assessed valuation.
- ⇒ The estimated total taxable valuation is \$5,883,107,343, made up of \$5,415,627,029 in real/personal property and \$467,480,314 in motor vehicles. Collections for real/personal property taxes are assumed at 98% and at 100.00% for motor vehicles. The real/personal collection rate is up 0.28% from the prior audited period. The LGBFCA allows the revenue collection calculation rate to use the FY 18-19 audited collection rate of 98.29%. However, due to the still unknown economic impacts of the COVID-19 pandemic, the rate has been reduced to 98%.
- ⇒ The estimated total real property valuation in FY 20-21 is up approximately 1.49% (\$79,769,889) from FY 19-20.
- ⇒ The following table shows the historical tax rate, including the tax rate at the same period in the octennial revaluation (eight years ago) of \$0.53.

Fiscal Year	Tax Rate	Octennial Revaluation Year
2012-2013	\$0.530	3
2013-2014	\$0.530	4
2014-2015	\$0.530	5
2015-2016	\$0.530	6
2016-2017	\$0.550	7
2017-2018	\$0.550	8
2018-2019	\$0.615	1
2019-2020	\$0.635	2
2020-2021	\$0.635	3

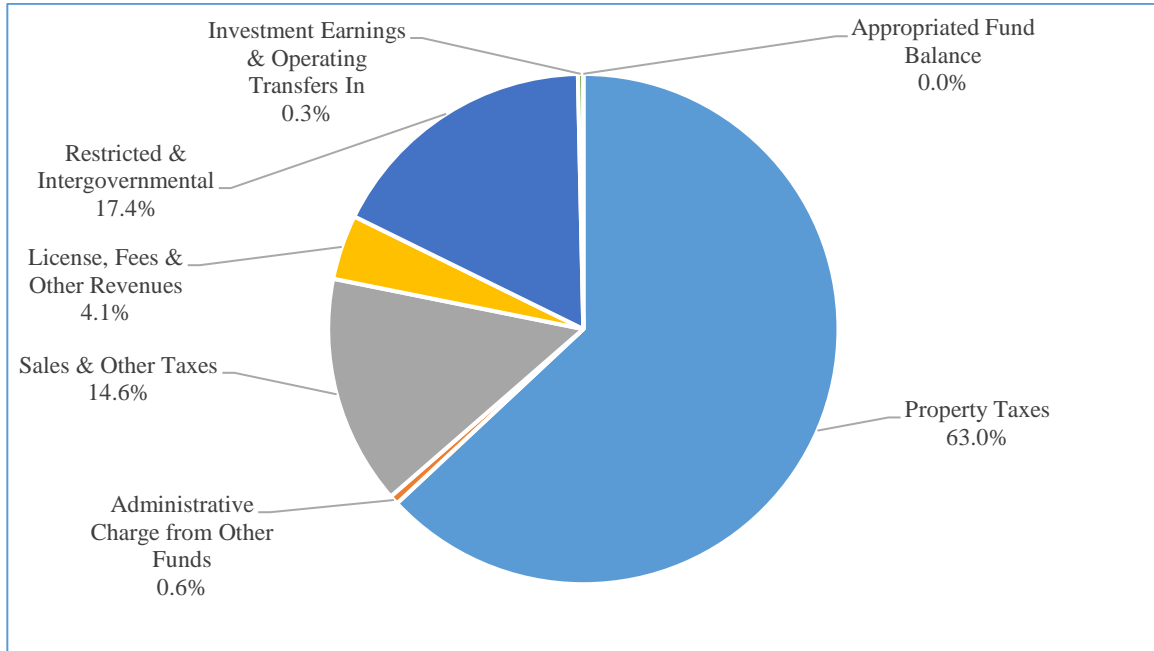
- ⇒ The North Carolina Department of Revenue produces a sales-assessment ratio study each year which is used to equalize public service company property valuations. The study looks at sales transactions from the prior year to determine the ratio. Ratio values greater than 1.0 indicate that assessed values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

counties. With an effective tax rate of \$0.6268, Beaufort County ranks the 45th lowest among all 100 North Carolina counties (55 counties with higher effective tax rates and 44 counties with lower effective tax rates). The table below shows the FY 19-20 values for Beaufort County and its surrounding counties in ranked order.

County	Tax Rate	Ratio	Effective Tax Rate	Rank Among All Counties (100 highest, 1 lowest)
Washington	\$0.8550	1.0000	\$0.8550	97
Martin	\$0.8100	1.0380	\$0.8408	95
Pitt	\$0.7310	0.9225	\$0.6744	58
Hyde	\$0.7700	0.8727	\$0.6720	57
Beaufort	\$0.6350	0.9871	\$0.6268	45
Pamlico	\$0.6250	0.9067	\$0.5667	30
Craven	\$0.5494	0.9503	\$0.52.21	21

- ⇒ Projected sales tax revenues are down \$1,089,830, or 11.22% from the prior year’s original estimate due to the impacts of the COVID-19 pandemic. The intentional shutdown of the economy in an effort to “flatten the curve” of the virus relates directly to this estimate. Sales tax returns lag three months so it will likely be December before projected returns can be validated against actual returns.
- ⇒ Intergovernmental revenues are estimated to increase slightly by \$272,152 in FY 20-21. The overwhelming majority of this increase is related to the new EMS Medicaid Cost Reimbursement revenue stream estimated at \$215,000. All other revenues in this category are projected down except for a slight increase in Federal and State Grants.
- ⇒ Licenses, Fees and other General Fund revenues are projected slightly up by \$134,882 but this is due entirely to new SRO grants in the amount of \$368,197 which offset reductions in almost all the remaining categories.
- ⇒ Investment Earnings are projected to decrease by 50% due to interest rate cuts by the Federal Reserve in response to the COVID-19 pandemic.
- ⇒ The recommended budget appropriates \$0 in General Fund fund balance. The appropriation is \$136,395 less than the FY 19-20 original budget.
- ⇒ As of June 30, 2019, the unassigned General Fund fund balance was \$15,979,428, or 27.18% of expenditures. At the close of FY 19-20 it is estimated that the unassigned General Fund fund balance will be \$17,765,406, or 29.96% of expenditures. At the close of FY 20-21 it is estimated that the unassigned General Fund fund balance will be the same due to no fund balance being appropriated.

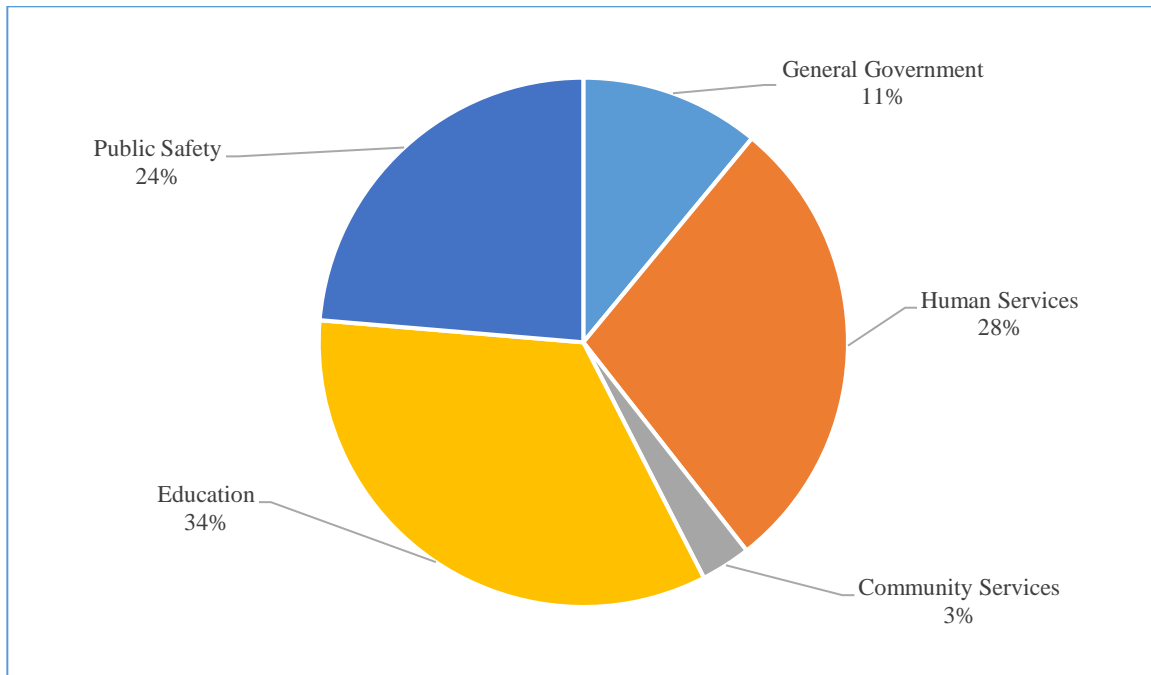
⇒ Below is a chart showing the anticipated revenue sources for FY 20-21:



Expenditures

- ⇒ All cost centers reflect an increase in personnel benefits costs due to an increase in retirement contributions mandated by the State Treasurer’s Office and health insurance increases.
- ⇒ General Government Cost Centers – excluding debt service and transfers to other funds, expenditures in these cost centers decreased overall by 5.58% from the FY 19-20 original budget. The majority of the departments are flat or have decreases. The overall decrease is driven by election cycle reductions and a decrease in contingency.
- ⇒ Human Services Cost Centers – expenditures in these cost centers increased overall by 1.15%. This is driven mostly by increases in DSS due to State expenditure estimates. However, County share dollars in DSS are flat compared to last FY. The Health Department froze a position to keep County share dollars flat compared to last FY.
- ⇒ Community Services Cost Centers – expenditures in these cost centers increased overall by 2.11%. This is completely due to increased JCPC funding related to “raise the age” legislation. All other areas are flat or have decreases.
- ⇒ Education Cost Centers – the recommended budget holds the funding support for the K-12 School System and the Community College at the FY 19-20 funding levels. The K-12 school system request shows the use of one-time funding for recurring costs that may set the stage for a tax increase in the next fiscal year to maintain the current funding level.
- ⇒ Public Safety Cost Centers – expenditures in these cost centers decreased overall by 0.03%. The Sheriff’s Office budget is flat across its three divisions while absorbing the personnel salary changes it made in FY 19-20. Emergency Management is down due to a vehicle purchase in FY 19-20 and the Medical Examiners budget is down from the prior year. EMS requested the replacement of an ambulance in its budget, but it was deferred due to overall budget constraints.

⇒ Below is a chart showing the recommended FY 20-21 appropriations by cost center (it does not include debt service or transfer to other funds in the General Government percentage):



Enterprise Funds

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

Water Fund

The Water Fund recommended budget is \$7,570,091 and includes the following:

- ⇒ Continuation of a rate study established in FY 18-19 that consolidates the existing rates over a five-year period into a uniform rate for all customer classes. A 3% increase in water rates is recommended in accordance with the study.
- ⇒ Continuation of the 10-year Capital Improvements Plan (CIP) for the entire water system as established in FY 18-19.
- ⇒ Expenditures in the amount of \$54,000 are recommended as capital.
- ⇒ It is estimated that \$128,268 will be added to fund balance reserve to help pay future debt service and stabilize future rate increases.

Solid Waste Fund

The Solid Waste Fund recommended budget is \$3,829,411, which is 3.63% greater than the prior year and includes the following:

- ⇒ A \$5 increase in the per year solid waste fee for a total of \$160.00 is recommended. This increase is required to pay for the increased tonnage of disposed waste.
- ⇒ Continuation of a transfer to the general fund to pay for services provided by general fund departments to the solid waste fund.

Summary

The recommended budget continues County provided services and operations and does so at the current ad valorem tax rate of \$0.635 per \$100 of valuation. It reduces General Fund expenditures to below prior year original funding levels and attempts to anticipate revenue changes due to the impact of the COVID-19 pandemic. The budget does increase fees associated with water and solid waste enterprise funds in order to maintain operations and continue implementation of previously approved plans.

It is an understatement to say that these are unprecedented times. However, Beaufort County is not alone in facing this threat as the COVID-19 pandemic is taking lives and destroying economies across North Carolina, the United States and the world.

The restarting of local, state and world economies in FY 20-21 will be important factors in the performance of this budget. Unfortunately, at this time we are making estimates based on events for which we have no control and have no real historical analysis to draw from. Our sales tax numbers provide an additional challenge for us as they lag collection to distribution by three months. Because of this we are likely to be in December before we are able to validate our estimates to actuals.

Beaufort County was poised for a great FY 19-20 before the COVID-19 pandemic hit. Revenues were up and programs such as the implementation of the salary study were on track to be started. Unfortunately, due to revenue uncertainty these programs will be delayed again. Our hope is that the economy will rebound quickly in the second half of FY 20-21 and these programs can move forward.

Putting together a budget is a tremendous effort. Many thanks to the Finance Department staff who did an outstanding job of helping create an informative and functional document that serves as a management tool and an outline from which the Board can debate policy. I am extremely thankful for their many long hours of hard work.

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

Respectfully submitted,

Brian M. Alligood

Brian M. Alligood
County Manager

Proposed Budget Schedule 2020-2021

Scheduled Week Of	Status	Budget Task
01/20/20		Budget packets distributed to Management Team
01/20/20		Outside Agency budget requests distributed
01/27/20		Budgetary & strategic planning retreat with Board (1/30/20 & 1/31/20)
03/02/20		Preliminary revenue estimates
03/02/20		Outside Agency budget requests submitted to Finance
03/02/20		Continuation budgets submitted to Finance
03/02/20		Expansion budgets submitted to Finance
03/09/20		Budget compiled by Finance
03/23/20		Budget review with Manager (scheduled over 2 weeks)
04/13/20		Finalize revenue estimates - Finance
05/14/20		Manager's recommended budget presented to Board (special meeting on 05/14/20)
05/14/20		Budget available for public viewing at Clerk's office and posted on web site
05/18/20		Budget workshops with Board (scheduled over 2 weeks, see below)
05/22/20		Advertise public hearing for budget
06/01/20		Public hearing- budget (regular meeting on 06/1/20)
06/08/20		Budget adopted (special called meeting on 06/8/20)
06/08/20		Budget posted to web site

Budget workshop meetings with Board

May 19, 2020 General Fund
 May 21, 2020 General Fund and Enterprise Funds
 May 26, 2020 Service Expansion - County & Outside Agencies
 May 28, 2020 Finalize Budget

This page left blank intentionally.

BEAUFORT COUNTY FUND STRUCTURE

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

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

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

Capital Projects Funds- Capital Projects Funds account for financial resources to be used for the acquisition and construction of major capital assets (other than those financed by enterprise funds and trust funds). Currently, the County maintains multiple Capital Project Funds: Hazard Mitigation, Economic/Industrial Development, Courthouse Capital Improvements, Radio System Project, FEMA Flood Mitigation Funds, CDBG Grant Funds, Stream Debris Removal Fund, One NC Grant Fund, NCHFA 2019 ESFRLP Grant, and Improvements Capital Project Fund.

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

This page left blank intentionally.

BASIS OF BUDGETING

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

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

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

AMENDMENTS TO THE BUDGET ORDINANCE

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

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

This page left blank intentionally.



Beaufort County Financial Policies

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

A. Fund Balance Management Policy:

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

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

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

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

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

Unassigned Fund Balance - General Fund-

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

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

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

B. Investment Policy

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

OBJECTIVES

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

RESPONSIBILITY

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

ETHICS AND CONFLICTS OF INTEREST

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

STATUTORY AUTHORIZATION

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

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

INTERNAL CONTROLS

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

REPORTING

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

C. Debt Management Policy

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

Purpose and Type of Debt

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

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

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

Terms and Limits

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

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

D. Fees and User Charges

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

E. Tax Rate

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

F. Competitive Employment

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

This page left blank intentionally.

BEAUFORT COUNTY
SUMMARY OF AUTHORIZED FULL TIME POSITIONS

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended	FY 20-21 Approved
Animal Control	4	4	4	4	4	4	
Building Maintenance	2	3	3	3	3	3	
Communications	13	18	18	18	18	18	
County Manager	4	4	4	4	4	4	
Economic Development	2	2	2	2	2	2	
Elections	3	3	3	3	3	3	
Emergency Management	2	2	3	3	3	3	
Emergency Medical Services	27	27	34	34	34	34	
Finance	6	7	7	7	7	7	
Health Department	41	41	44	44	44	43 (-1)*	
Human Resources	3	3	3	3	3	3	
Inspections	-	-	-	-	-	-	
Jail	20	20	20	24	24	24	
Land Records	-	-	-	-	-	-	
Planning	7	7	7	3	3	3	
Register of Deeds	5	5	5	5	5	5	
Sheriff	59	59	59	65	65	60 (-5)*	
Social Services	115	117	118	115	115	116	
Soil and Water Conservation	2	2	2	2	2	2	
Tax Assessor	10	10	10	13	13	13	
Tax Collector	7	7	7	6	6	6	
Veterans	1	1	1	1	1	1	
Water Department	27	28	28	28	29	27	
Grand Total	360	370	382	387	388	381	

*As of May 11, 2020

- 5 Sheriff's Office positions frozen (between 3 divisions)
- 1 Health Department position frozen

This page left blank intentionally.

**BEAUFORT COUNTY SALARY PLAN
2020 - 2021**

GRADE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	LOCATION DESC
5	20,715	24,859	29,006		
				CHORE PROVIDER	SOCIAL SERVICES
				NUTRITION SITE PROGRAM SUPERVISOR	SOCIAL SERVICES
8	25,586	30,702	35,820		
				COMMUNITY HEALTH ASSISTANT	HEALTH
				COMMUNITY SOCIAL SERVICE ASSISTANT	SOCIAL SERVICES
				HOUSEKEEPER	SOCIAL SERVICES
				MEDICAL RECORDS ASSISTANT III	HEALTH
				PROCESSING ASSISTANT III	HEALTH
9	27,209	32,648	38,090		
				EMT INTERMEDIATE	EMERGENCY MEDICAL
				FOREIGN LANGUAGE INTERPRETER	HEALTH
10	28,830	34,595	40,362		
				ACCOUNTING CLERK IV	HEALTH
				ACCOUNTING CLERK IV	SOCIAL SERVICES
				ADMINISTRATIVE SUPPORT SPECIALIST	SHERIFF
				ANIMAL CONTROL OFFICER	ANIMAL CONTROL
				DEPUTY REGISTER OF DEEDS	REGISTER OF DEEDS
				DISTRIBUTION MECHANIC	WATER
				INCOME MAINTENANCE CASEWORKER I	SOCIAL SERVICES
				MEDICAL RECORDS ASSISTANT IV	HEALTH
				METER READER	WATER
				PROCESSING ASSISTANT IV	SOCIAL SERVICES
				PROCESSING ASSISTANT IV	HEALTH
				11	30,453
ADMINISTRATIVE SECRETARY II	COUNTY MANAGER				
ELECTIONS SPECIALIST	ELECTIONS				
HUMAN RESOURCES ASSISTANT	HUMAN RESOURCES				
LEAD METER READER	WATER				
MAINTENANCE TECHNICIAN	PUBLIC BUILDINGS				
MEDICAL OFFICE ASSISTANT	HEALTH				
PLANNING CUSTOMER SERVICE REPRESENTATIVE	TAX ADMINISTRATION				
PRACTICAL NUSE I	HEALTH				
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	32,075	38,489	44,907		
				ACCOUNTING/PERMIT TECHNICIAN	INSPECTIONS
				ACCOUNTING/PERMIT TECHNICIAN	PUBLIC BUILDINGS
				ACCOUNTING TECHNICIAN II	SOCIAL SERVICES
				ACCOUNTING TECHNICIAN II	WATER
				ACCOUNTING/PERMIT TECHNICIAN	PLANNING
				ADMINISTRATIVE ASSISTANT I	ECON DEVELOPMENT
				ADMINISTRATIVE ASSISTANT I	EMERGENCY MEDICAL
				ADMINISTRATIVE ASSISTANT I	SHERIFF
				COMPUTER SUPPORT TECHNICIAN II	SOCIAL SERVICES
				DEPUTY TAX COLLECTOR II	TAX COLLECTIONS
				EMERGENCY MGMT PLANNING & MITIGATION SPEC.	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
2020 - 2021**

GRADE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	LOCATION DESC
13	33,700	40,438	47,178		
				ACCOUNTS PAYABLE TECHNICIAN	FINANCE
				HUMAN RESOURCES TECHNCIAN	HUMAN RESOURCES
				DEPUTY DIRECTOR OF ELECTIONS	ELECTIONS
				PAYROLL TECHNICIAN	FINANCE
				PRACTICAL NURE II	HEALTH
14	35,322	42,385	49,450	TELECOMMUNICATOR SHIFT SUPERVISOR	COMMUNICATIONS
				ACCOUNTING TECHNICIAN III	HEALTH
				ADMINISTRATIVE ASSISTANT II	SOCIAL SERVICES
				ASSISTANT REGISTER OF DEEDS	REGISTER OF DEEDS
				COMMUNITY EMPLOYMENT CASE MANAGER	SOCIAL SERVICES
				DETENTION OFFICER	JAIL
				DETENTION OFFICER SUPERVISOR	JAIL
				PARAMEDIC	EMERGENCY MEDICAL
				INCOME MAINTENANCE CASEWORKER III	SOCIAL SERVICES
				INCOME MAINTENANCE INVESTIGATOR II	SOCIAL SERVICES
				INCOME MAINTENANCE SUPERVISOR I	SOCIAL SERVICES
				LAND RECORDS SPECIALIST	TAX ADMINISTRATION
				MAINTENANCE TECHNICIAN/TREATMENT OPERATOR	WATER
NUTRITIONIST I	HEALTH				
15	36,943	44,331	51,720	PARAMEDIC	EMERGENCY MEDICAL
				SOCIAL WORKER I	SOCIAL SERVICES
				WATER QUALITY TECHNICIAN	WATER
				APPRAISER	TAX ADMINISTRATION
				BUSINESS PERSONAL PROPERTY APPR	TAX ADMINISTRATION
16	38,567	46,279	53,994	DEPUTY BAILIFF	SHERIFF
				DEPUTY	SHERIFF
				DEPUTY SRO	SHERIFF
				DEPUTY (CIVIL PROCESS)	SHERIFF
				DEPUTY- ELECTRONIC HOUSE ARREST	SHERIFF
				DISTRICT RESOURCE SPECIALIST	SOIL CONSERVATION
				FIRE MARSHALL/INSPECTOR PT	EMERGENCY MGMT.
				ADMINISTRATIVE ASSISTANT III	SOCIAL SERVICES
				CAPTAIN PARAMEDIC	EMERGENCY MEDICAL
				CORPORAL	SHERIFF
17	40,188	48,226	56,263	CORPORAL BAILIFF	SHERIFF
				CORPORAL SRO	SHERIFF
				DISTRIBUTION SYSTEM SUPERVISOR	WATER
				INCOME MAINTENANCE SUPERVISOR II	SOCIAL SERVICES
				INVESTIGATOR	SHERIFF
				MEDICAL LABORATORY TECHNICIAN II	HEALTH
				PARALEGAL	SOCIAL SERVICES
				PUBLIC HEALTH EDUCATION SPECIALIST	HEALTH
				VETERANS SERVICE OFFICER	VETERANS
				WATER TREATMENT PLANT SUPERVISOR	WATER
				BUILDING CODES INSPECTOR I	PLANNING
				CHIEF ANIMAL CONTROL OFFICER	ANIMAL CONTROL
				COMPUTER SYSTEM ADMINISTRATOR I	SOCIAL SERVICES
				EMERGENCY SERVICES SPECIALIST	EMERGENCY MGMT.
				NUTRITIONIST II	HEALTH
				OFFICE MANAGER	SHERIFF
				OFFICE MANAGER	SOIL CONSERVATION

**BEAUFORT COUNTY SALARY PLAN
2020 - 2021**

GRADE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	LOCATION DESC
18	41,812	50,173	58,535		
				DIRECTOR OF COMMUNICATION & 911 SERVICES	COMMUNICATIONS
				HUMAN RESOURCES DIRECTOR - SHERIF	SHERIFF
				INCOME MAINTENANCE SUPERVISOR III	SOCIAL SERVICES
				SOCIAL WORKER II	SOCIAL SERVICES
				SOCIAL WORKER II	HEALTH
				SR. LAND RECORDS SPECIALIST	TAX ADMINISTRATION
				TELECOMMUNICATIONS SUPERVISOR	COMMUNICATIONS
19	43,435	52,120	60,807		
				ADMINISTRATIVE OFFICER II	SOCIAL SERVICES
				COMPUTER SYSTEMS ADMINISTRATOR II	SOCIAL SERVICES
				LEAD BUILDING INSPECTOR	PLANNING
				MAINTENANCE COORDINATOR	MAINTENANCE
				NUTRITIONIST III	HEALTH
				SERGEANT	SHERIFF
				SERGEANT INVESTIGATIONS	SHERIFF
20	45,054	54,066	63,012		
				ASSISTANT TAX COLLECTOR	TAX COLLECTIONS
				SOCIAL WORKER III	SOCIAL SERVICES
				SOCIAL WORKER III	HEALTH
21	46,680	56,013	65,348		
				DEPUTY TAX ASSESSOR	TAX ADMINISTRATION
				HUMAN SERVICES PLANNER/EVALUATOR III	HEALTH
				INCOME MAINTENANCE ADMINISTRATOR I	SOCIAL SERVICES
				NUTRITIONIST PROGRAM DIRECTOR I	HEALTH
				PUBLIC HEALTH NURSE I	HEALTH
				SOCIAL WORKER INVESTIGATION & TREATMENT	SOCIAL SERVICES
22	48,302	57,962	67,621		
				ACCOUNTING SPECIALIST II	FINANCE
				EDUCATION COORDINATOR	SOIL CONSERVATION
				ENVIRONMENTAL HEALTH SPECIALIST	HEALTH
				FISCAL UTILITIES MANAGER	WATER
				FIRST SERGEANT INVESTIGATIONS	SHERIFF
				FIRST SERGEANT NARCOTICS	SHERIFF
				FIRST SERGEANT SCHOOL RESOURCES	SHERIFF
				PURCHASING AGENT	FINANCE
				STAFF ACCOUNTANT	FINANCE
23	49,924	59,909	69,893		
				PUBLIC HEALTH NURSE II	HEALTH
				HUMAN RESOURCE PLANNER IV	HUMAN RESOURCES
24	51,546	61,855	72,164		
				CHIEF DETENTION OFFICER	JAIL
				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	53,169	63,802	74,437		
				CAPTAIN	JAIL
				CAPTAIN INVESTIGATIONS	SHERIFF
				CAPTAIN PATROL	SHERIFF
				CLERK TO BOARD/ADMIN ASST TO COUNTY MANAGER	COUNTY MANAGER
				DIRECTOR OF ELECTIONS	ELECTIONS
				EMERGENCY MEDICAL SERVICES OPERATIONS CHIEF	EMERGENCY MEDICAL
				FIRE EMERGENCY MANAGEMENT OPERATIONS CHIEF	EMERGENCY MGMT.
				PUBLIC HEALTH NURSE SUPERVISOR I	HEALTH
				TECHNOLOGY SPECIALIST	SHERIFF

**BEAUFORT COUNTY SALARY PLAN
2020 - 2021**

GRADE	NEW MIN	NEW MID	NEW MAX	POSITION TITLE	LOCATION DESC
26	54,791	65,750	76,708	SOCIAL WORK PROGRAM ADMINISTRATOR I	SOCIAL SERVICES
27	56,414	67,695	78,980	BUSINESS OFFICER I	HEALTH
				PUBLIC HEALTH NURSE SUPERVISOR II	HEALTH
28	58,036	69,645	81,251	COUNTY SOC SERVICES PROGRAM ADMINISTRATOR II	SOCIAL SERVICES
				ENVIRONMENTAL HEALTH SUPERVISOR II	HEALTH
				MAJOR	SHERIFF
				PUBLIC HEALTH NURSE DIRECTOR I	HEALTH
30	61,281	73,538	85,793	HUMAN RESOURCES DIRECTOR	HUMAN RESOURCES
				DEPUTY FINANCE DIRECTOR	FINANCE
				REGISTER OF DEEDS	REG DEEDS
				TAX COLLECTOR	TAX COLLECTIONS
33	66,150	79,380	92,611	ATTORNEY I	SOCIAL SERVICES
35	69,395	83,274	97,154	CHIEF DEPUTY SHERIFF	SHERIFF
				EMERGENCY SERVICES DIRECTOR	EMERGENCY MGMT.
				RISK MANAGER	COUNTY MANAGER
				PHYSICIAN EXTENDER II	HEALTH
38	74,262	89,116	103,968	COUNTY SOCIAL SERVICES DIRECTOR	SOCIAL SERVICES
				LOCAL HEALTH DIRECTOR	HEALTH DEPARTMENT
40	77,509	93,010	108,511	TAX ASSESSOR	TAX ADMINISTRATION
45	85,622	102,744	119,869	FINANCE DIRECTOR	FINANCE
				SHERIFF	SHERIFF
49	92,115	110,534	126,426	PUBLIC WORKS DIRECTOR	WATER
				ECONOMIC DEVELOPMENT DIRECTOR	ECON DEVELOPMENT
73	131,067	157,280	188,736	COUNTY MANAGER	COUNTY MANAGER

**SUMMARY OF REVENUES
GENERAL FUND**

REVENUES BY MAJOR FUND SOURCE	FY 18/19	FY 19/20	FY 19/20	FY 20/21	FY 20/21
	Actual	Original	Amended	Recommended	Approved
Property Taxes	\$ 35,500,043	\$ 36,761,076	36,761,076	37,329,197	
Sales and Other Taxes	9,983,102	9,710,056	9,710,056	8,620,226	
Restricted & Intergovernmental Revenues	10,488,917	10,028,475	10,147,713	10,300,627	
Licenses, Fees and Other Revenues	3,307,196	2,298,354	2,395,956	2,433,236	
Investment Income & Transfers In	539,552	400,000	400,000	200,000	
Administrative Charge from Other Funds	304,387	304,387	304,387	343,776	
Appropriated Fund Balance	-	136,395	197,406	-	
Total Revenues	\$ 60,123,197	\$ 59,638,743	\$ 59,916,594	\$ 59,227,062	

Property Taxes:

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

The formula for expected revenue is based on the underlying value of the property taxed. The estimated value for fiscal year 2020-2021 is based on a total taxable valuation of \$5,883,107,343.

Assumptions: The estimated net taxable value for 2020-2021 including motor vehicles is \$5,883,107,343. With a tax rate of 63.5¢ and a collection rate of 98% for real/personal property and a collection rate of 100% for motor vehicles, the projected current year total property tax revenue is \$36,676,947 using the following formula:

Real/Personal - \$5,415,627,029 multiplied by .635 multiplied by .98 multiplied by .01 equals \$33,708,447
Registered Motor Vehicles - \$467,480,314 multiplied by .635 multiplied by .01 equals \$2,968,500

PROPERTY TAXES	FY 18/19	FY 19/20	FY 19/20	FY 20/21	FY 20/21
	Actual	Original	Amended	Recommended	Approved
Current Year	\$ 34,654,466	\$ 35,970,683	\$ 35,970,683	\$ 36,676,947	
Prior Years	653,880	586,269	586,269	475,500	
Penalties & Interest	191,697	204,124	204,124	176,750	
Total	\$ 35,500,043	\$ 36,761,076	\$ 36,761,076	\$ 37,329,197	

Sales and Other Taxes:

Sales tax revenues are received by the County from the State of North Carolina based on per capita or point of sale distributions. The County’s Article 39 (1%) local sales tax is utilized in its entirety for general fund operations. Article 40 (commonly known as “school’s ½ cent”) sales taxes were initiated in part to help fund local school capital projects, with a mandatory transfer of 30% of these revenues to the schools restricted capital fund. Article 42, (commonly known as “schools additional ½ cent”) sales taxes were also initiated in part to help fund local school capital outlay projects, with a mandatory transfer of 60% of these revenues to the schools for capital. Sales tax revenues for FY 20-21 are uncertain due to the economic impacts of COVID-19. A decrease of \$1,053,106 or 11.1% is recommended for sales tax compared to the 19-20 fiscal year budget. As we move along in the fiscal year and actual sales tax receipts come in, it may be necessary to adjust the sales tax numbers.

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

SALES & OTHER TAXES & LICENSES	FY 18/19 Actual	FY 19/20 Original	FY 19/20 Amended	FY 20/21 Recommended	FY 20/21 Approved
County 1% (Article 39)	\$ 4,198,063	\$ 4,042,096	\$ 4,042,096	\$ 3,593,397	
Article 40	3,047,556	2,990,709	2,990,709	2,658,721	
Article 42	2,406,206	2,325,377	2,325,377	2,067,246	
Article 44 (GS 105-524)	127,469	128,714	128,714	114,426	
Beer and Wine Licenses	2,871	3,401	3,401	4,436	
State Excise- Register of Deeds	171,439	189,040	189,040	160,000	
Rental Vehicle Receipts	29,498	30,719	30,719	22,000	
Total	\$ 9,983,102	\$ 9,710,056	\$ 9,710,056	\$ 8,620,226	

Intergovernmental Revenues:

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

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

RESTRICTED & INTERGOVERNMENTAL REVENUES	FY 18/19 Actual	FY 19/20 Original	FY 19/20 Amended	FY 20/21 Recommended	FY 20/21 Approved
Beer & Wine Tax	\$ 148,230	\$ 150,000	\$ 150,000	\$ 148,000	
FEMA-Disaster Payment	501,802	-	-	-	
ABC Tax Distributions	158,473	179,078	179,078	155,000	
DWI Fines - State Roads Act	6,058	5,000	5,000	4,000	
Federal and State Grants	8,303,563	8,365,379	8,484,617	8,492,127	
Court Costs	59,709	61,848	61,848	42,000	
Lottery Proceeds	490,000	484,000	484,000	477,000	
EMS Medicaid Cost Reimb.	-	-	-	215,000	
EMS GF Tax Revenues	821,082	783,170	783,170	767,500	
Total	\$ 10,488,917	\$ 10,028,475	\$ 10,147,713	\$ 10,300,627	

Licenses, Fees, and Other General Fund Revenues:

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

LICENSES, FEES AND OTHER REVENUES	FY 18/19	FY 19/20	FY 19/20	FY 20/21	FY 20/21
	Actual	Original	Amended	Recommended	Approved
Ad valorem Tax Collection Fees	\$ 110,961	\$ 110,000	\$ 110,000	109,000	
Animal Control Fees	42,623	42,000	42,000	25,000	
Building & Inspection Fees	173,095	107,220	107,220	78,800	
Cable Franchise Fees	118,183	118,364	118,364	110,300	
Deputy Travel Reimbursement	28,817	-	-	-	
Donations/Contributions	10,877	13,500	13,500	14,000	
DSS Aging/Disability Determination	3,749	2,000	2,000	2,120	
DSS Repayments	32,123	19,000	19,000	24,000	
Election/Candidate Fees	15	5,000	5,000	3,000	
Election Cost Reimbursement	-	15,700	15,700	-	
EMS Franchise Fees	2,400	1,200	1,200	-	
EMS Rescue Fees	630,230	535,000	535,000	500,800	
Environmental Health Fees	68,156	55,275	55,835	66,125	
Health Fees	200,404	271,129	271,129	233,700	
Misc. Health Grant	130,808	138,504	145,546	158,848	
Hospital Share of Service	12,642	11,200	11,200	12,100	
Insurance Proceeds	25,601	35,000	35,000	35,000	
Land Records Fees	477	500	500	200	
Miscellaneous	18,989	25,135	100,135	25,125	
NC Health Choice	7,100	14,200	14,200	10,000	
Public Safety Grant	-	-	15,000	-	
Register of Deeds - Miscellaneous	224,164	238,500	238,500	186,000	
Rents	293,616	294,950	294,950	258,821	
Sale of Fixed Assets	100,719	35,000	35,000	20,000	
School Resource Officer	765,362	-	-	-	
Sheriff's Fees	88,188	90,800	90,800	78,600	
SRO Grant-BCS	133,333	60,000	60,000	428,197	
Tax Department Fees	64,921	39,177	39,177	33,500	
Refunding Proceeds	-	-	-	-	
Vending Concessions	19,643	20,000	20,000	20,000	
Installment Note Proceeds	-	-	-	-	
Total Licenses, Fees & Other	\$ 3,307,196	\$ 2,298,354	2,395,956	\$ 2,433,236	

Investment Earnings and Transfers In:

Investment Earnings are projected to decrease by \$200,000 in FY 20/21 due to much lower market interest rates.

INVESTMENT EARNINGS & TRANSFERS FROM OTHER FUNDS	FY 18/19	FY 19/20	FY 19/20	FY 20/21	FY 20/21
	Actual	Original	Amended	Recommended	Approved
Investment Earnings	\$ 523,246	\$ 400,000	\$ 400,000	\$ 200,000	
Transfer from Capital Project Funds	16,306	-	-	-	
Transfer from Courthouse	-	-	-	-	
Total Investment Earnings and Transfers In	<u>\$ 539,552</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 200,000</u>	

GENERAL FUND APPROPRIATED FUND BALANCE

In FY 2020-2021, no fund balance is recommended for appropriation to fund services. The necessity of having a fund balance is to provide adequate cash flow given the erratic revenue cycle of the County's operations. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have adequate resources to meet its obligations until it begins receiving property taxes.

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

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

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

In May 2020 Moody's Investor's Service assigned an "Aa3" rating to Beaufort County. 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.

Fiscal Year Ending	Unassigned Fund Balance	Percentage of Expenditures	Fund Balance Target Policy
Estimated June 30, 2021	17,765,406	29.96%	35%
Estimated June 30, 2020	17,765,406	29.96%	35%
June 30, 2019	15,979,428	27.18%	35%
June 30, 2018	14,920,124	26.99%	35%
June 30, 2017	16,898,251	26.95%	35%
June 30, 2016	18,195,534	31.29%	35%
June 30, 2015	19,318,500	35.85%	35%
June 30, 2014	19,120,857	37.01%	35%
June 30, 2013	15,962,287	30.80%	35%
June 30, 2012	12,705,818	25.11%	20%

Assumptions: The County estimated the fund balance available for appropriation using the audited financial statements for FY ended June 30, 2019 and estimated operating results of FY 2019-20. Based on the estimate, the County will exceed the minimum 8% requirement and will have sufficient resources to meet obligations prior to receiving the property tax revenues in December 2020.

Actual FY 18-19	Original FY 19-20	Amended FY 19-20	Recommended FY 20-21	Approved FY 20-21
\$0	\$136,395	\$244,457	\$0	

SUMMARY OF GENERAL FUND EXPENDITURES

GENERAL FUND	FY 2018/2019 ACTUAL	FY 2019-2020 ESTIMATE	FY 2019-2020 ORIGINAL	BUDGET FY 2019-2020 REVISED	BUDGET FY 2020-2021 REQUESTED	BUDGET FY 2020-21 RECOMMENDED	FY 19-20 ORIGINAL vs. FY 20-21		FY 19-20 ORIGINAL vs. FY 20-21		Notes (changes of +/-, 2%)
							RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Governing Body	417,753	337,226	337,543	337,543	341,084	341,934	4,391	1.30%			
County Administration	455,990	467,887	480,882	480,882	515,019	480,741	-141	-0.03%			
Finance	606,166	638,365	639,162	639,162	644,804	639,352	190	0.03%			
Human Resources	189,607	215,448	219,004	219,004	218,717	220,422	1,418	0.65%			
Tax Assessor	893,393	915,032	933,818	933,818	948,940	943,640	9,822	1.05%			
Tax Collector	541,272	594,307	580,861	580,861	577,219	581,019	158	0.03%			
Court Facilities	273,170	259,480	283,650	283,650	278,600	278,600	-5,050	-1.78%			
Elections	361,956	451,171	496,987	496,987	414,950	381,369	-115,618	-23.26%			Part time/Poll Workers down due to election cycle
Register of Deeds	375,610	363,395	399,882	399,882	388,820	389,320	-10,562	-2.64%			Change in software support
Maintenance, Buildings, & Grounds	1,300,841	1,272,968	1,322,020	1,340,271	1,418,792	1,321,792	-228	-0.02%			
Debt Service	2,564,008	2,841,077	2,841,077	2,841,077	2,780,297	2,780,297	-60,780	-2.14%			Bond payments decrease
Non-Departmental	733,324	543,285	561,838	586,838	446,138	506,138	-55,700	-9.91%			Hurricane Florence expenses in prior year
Transfers to Other Funds	2,129,291	1,072,050	1,072,050	1,072,050	872,050	872,050	-200,000	-18.66%			Payroll Change in prior year
Contingency	0	0	215,000	215,000	25,000	25,000	-190,000	-88.37%			Change in contingency amount
Social Services	10,098,104	10,137,427	10,832,521	10,850,618	10,950,586	10,950,586	118,065	1.09%			County dollars flat compared to FY 20-21
Health Department	3,960,740	3,945,096	4,123,658	4,155,917	4,113,308	4,113,308	-10,350	-0.25%			Froze position to get County dollar flat to FY 20-21
Veteran's Assistance	60,439	63,270	62,670	62,670	64,820	64,820	2,150	3.43%			Training/Professional Development for new employee
Area Mental Health & Transportation	609,651	666,438	596,729	596,729	666,438	666,438	69,709	11.68%			100% of ROAP funds moved here (portion previously in DSS)
Cooperative Extension	235,786	254,549	255,129	255,129	280,128	255,129	-616	-0.40%			
Soil/Water Conservation	127,928	147,024	154,825	154,825	159,751	154,209	-5,559	-3.59%			Increase in LPC programs
Youth Services	208,029	232,101	209,628	232,101	246,187	246,187	36,559	17.44%			
Outside Agencies	454,070	434,401	445,201	445,201	477,201	445,201	0	0.00%			
Economic Development	274,581	306,321	305,023	305,023	307,081	304,498	-525	-0.17%			
Planning	272,553	322,084	292,367	327,805	292,451	292,051	-316	-0.11%			
Beaufort County Public Schools	16,273,197	15,915,435	15,882,835	15,915,435	15,882,835	15,882,835	0	0.00%			Difference of \$32,600 in Revised and Original Budget is study
Beaufort County Community College	2,852,500	2,937,118	2,937,118	2,937,118	3,015,420	2,937,118	0	0.00%			
Sheriff	5,688,323	5,755,417	5,995,117	5,995,117	6,003,620	6,003,620	8,503	0.14%			
Jail	2,264,864	2,470,612	2,183,715	2,183,715	2,205,869	2,205,869	22,154	1.01%			
E-911 Communications	1,032,672	1,068,445	1,323,122	1,323,122	1,292,465	1,292,465	-30,657	-2.32%			Sheriff's Office is flat overall among 3 divisions
Emergency Medical Services	2,670,612	2,570,031	2,635,836	2,635,836	2,876,727	2,665,056	29,220	1.11%			
Emergency Management	431,890	465,774	416,228	509,961	433,749	393,549	-22,679	-5.45%			Vehicle purchase in FY 19-20
Animal Control	370,157	373,762	369,907	369,907	417,409	364,109	-5,798	-1.57%			
Forestry Services	120,333	130,000	159,840	159,840	166,008	159,840	0	0.00%			
Other Emergency Services	68,850	48,500	73,500	73,500	68,500	68,500	-5,000	-6.80%			Medical Examiner budget down
TOTAL GENERAL FUND	\$ 58,917,659	\$ 58,215,495	\$ 59,638,743	\$ 59,916,594	\$ 59,790,983	\$ 59,227,062	\$ (411,681)				

SUMMARY - OTHER GOVERNMENTAL FUNDS

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
E-911 Telephone System Fund				
Revenues	\$ 230,051	\$ 229,000	\$ 229,000	\$ 304,189
Expenditures	\$ 222,101	\$ 229,000	\$ 229,000	\$ 304,189

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Seized Drug Fund				
Revenues	\$ 35,683	\$ 50,000	\$ 50,000	\$ 100,000
Expenditures	\$ 115	\$ 50,000	\$ 50,000	\$ 100,000

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Fire/Rescue Tax Fund				
Revenues	\$ 2,195,997	\$ 2,135,000	\$ 2,135,000	\$ 2,206,000
Expenditures	\$ 2,195,997	\$ 2,135,000	\$ 2,135,000	\$ 2,206,000

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
EMS Tax Fund				
Revenues	\$ 1,548,770	\$ 1,480,400	\$ 1,480,400	\$ 1,525,085
Expenditures	\$ 1,548,770	\$ 1,480,400	\$ 1,480,400	\$ 1,525,085

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Tax Revaluation Fund				
Revenues	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050
Expenditures	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Economic Development Fund				
Revenues	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Expenditures	\$ 74,799	\$ 80,000	\$ 80,000	\$ 80,000

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Capital Reserve Fund				
Revenues	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Expenditures	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000

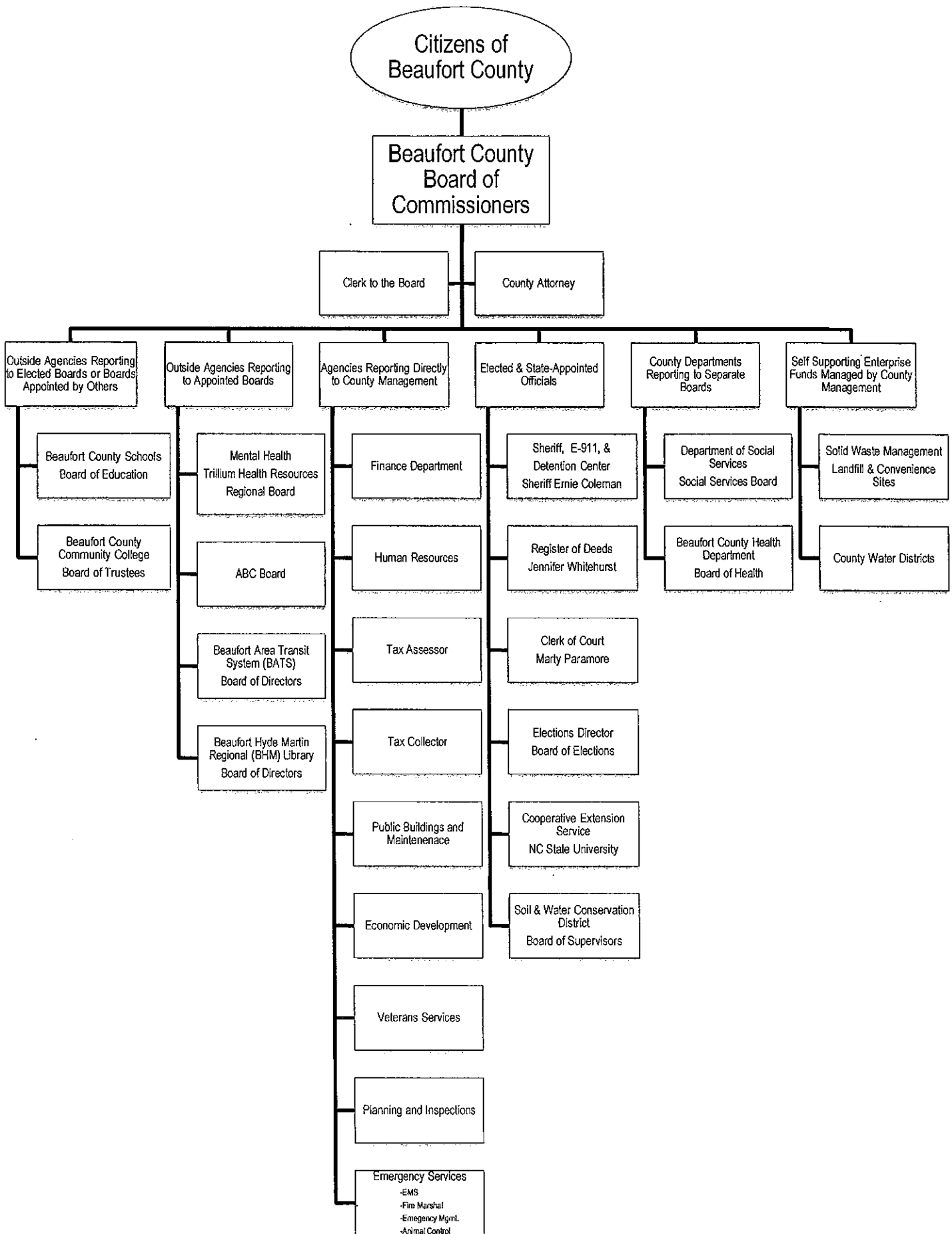
	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
HCCBG-Aging				
Revenues	\$ 3,441	\$ 36,000	\$ 36,000	\$ 15,575
Expenditures	\$ 29,778	\$ 36,000	\$ 36,000	\$ 15,575

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Healthcare Reserve Fund				
Revenues	\$ 371,540	\$ 371,541	\$ 371,541	\$ 371,541
Expenditures	\$ 371,540	\$ 371,541	\$ 371,541	\$ 371,541

	BUDGET		BUDGET	BUDGET
	FY 2018-2019	FY 2019-2020	FY 2019-2020	FY 2020-2021
	ACTUAL	ORIGINAL	AMENDED	RECOMMENDED
Facility/Capital Improvements Fund				
Revenues	\$ -	\$ 575,000	\$ 575,000	\$ 575,000
Expenditures	\$ -	\$ 575,000	\$ 575,000	\$ 575,000

This page left blank intentionally.

Beaufort County Government Organizational Chart



This page left blank intentionally.

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 Evans, and the Vice-Chairman, Jerry Langley, were selected by the other Board members at the December 2019 regular meeting and will serve one (1) year terms in these capacities. The Board selects a new Chairman and Vice-Chairman each year. Each Board member is elected at-large under a limited-voting election process for a term of four (4) years. Partisan elections are held in even-numbered years and terms of office are staggered so that every two (2) years either three (3) or four (4) seats are up for election. All official actions of the Board are made at public meetings, generally held on the first Monday of each month beginning at 5:30 PM in the County Commissioners' meeting room located in the Beaufort County Financial Services Center. Each meeting has an agenda and the public is allowed an opportunity to make comments to the Board. The Board also conducts special meetings and work sessions on the County's budget and other issues of special interest.

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

Beaufort County Administration
 121 W. 3rd Street
 Washington, North Carolina 27889

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

<u>Current Members of the Board</u>	<u>Term Expires</u>
Jerry Evans, Chairman	December 2020
Jerry Langley, Vice-Chairman	December 2020
Ed Booth, Commissioner	December 2022
Stan Deatherage, Commissioner	December 2022
John Rebholz, Commissioner	December 2020
Hood Richardson, Commissioner	December 2020
Frankie Waters, Commissioner	December 2022

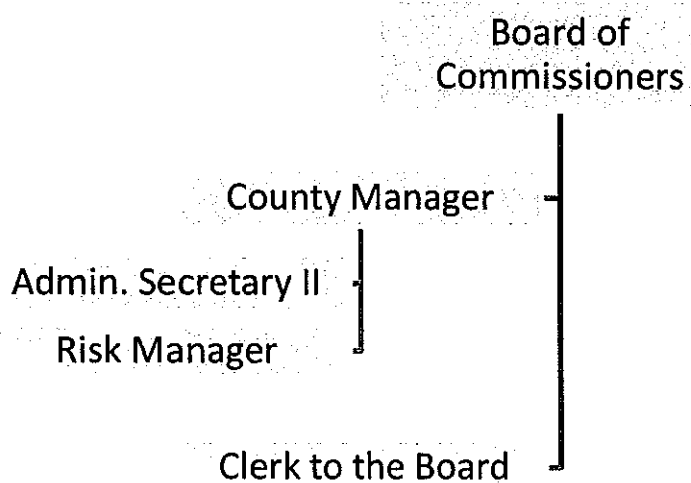
GOVERNING BOARD	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 131,770	\$ 132,250	\$ 132,250	\$ 135,114
Benefits	\$ 14,616	\$ 18,118	\$ 18,118	\$ 18,795
Operating	\$ 271,367	\$ 187,175	\$ 187,175	\$ 188,025
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 417,753	\$ 337,543	\$ 337,543	\$ 341,934

GOVERNING BOARD

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
BOARD SALARY	\$ 115,495	\$ 118,483	\$ 117,970	\$ 67,044	\$ 118,450	\$ 118,450	\$ 118,156	\$ 121,314	\$ 121,314
BOARD TRAVEL ALLOWANCE	13800	13800	13800	7956	13800	13800	13800	13800	13800
FICA 6.2%	7943	8064	7648	4205	8199	8199	8181	8377	8377
HOSPITALIZATION-EMPLOYEE	0	0	3630	3658	6349	6349	6349	6793	6793
MEDICARE 1.45%	1857	1886	1789	984	1918	1918	1913	1959	1959
LIFE INSURANCE-EMPLOYEE	182	117	98	53	182	182	182	196	196
WORKERS COMPENSATION INSURANCE	766	1320	1451	1058	1470	1470	1470	1470	1470
PROFESSIONAL SERVICE-LEGAL	105563	113135	108991	91000	94000	94000	94000	94000	84000
PROF. SERVICES-ADMINISTRATIVE	47156	51548	46191	1463	6800	6800	6800	6800	6800
VIDEO/AUDIO SERVICES	28715	28605	26200	0	0	0	0	0	0
FOOD AND PROVISIONS	2396	2977	2592	903	2500	2500	2500	2500	2500
OFFICE SUPPLIES	7268	293	707	328	1000	1000	1000	1000	800
PROFESSIONAL DEVELOPMENT	35998	33779	36116	21166	33000	33000	33000	33000	33000
COMPUTER SOFTWARE/SUPPORT	584	672	716	0	675	675	675	675	10675
LEGAL ADVERTISING	1720	9616	2829	2110	2000	2000	2000	2000	2000
EQUIPMENT PURCHASE	0	0	0	1341	1200	1200	1200	1200	1200
CONTRACT SERVICES	0	6986	6843	4681	6500	6500	6500	6500	6500
DUES & SUBSCRIPTIONS	36154	39250	40182	40318	39500	39500	39500	39500	40550
TOTAL	\$ 405,598	\$ 430,532	\$ 417,753	\$ 248,266	\$ 337,543	\$ 337,543	\$ 337,226	\$ 341,084	\$ 341,934

COUNTY ADMINISTRATION

County Administration includes the County Manager, the Clerk to the Board, the Administrative Secretary II 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. 3rd Street
 Washington, North Carolina 27889

Phone: (252) 946-0079
 Fax: (252) 946-7722
 Email: brian.alligood@co.beaufort.nc.us
katie.mosher@co.beaufort.nc.us

FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
4	4	4	4	4

COUNTY MANAGER	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 333,698	\$ 340,952	\$ 333,452	\$ 340,950
Benefits	\$ 80,251	\$ 89,110	\$ 89,110	\$ 95,041
Operating	\$ 42,041	\$ 50,820	\$ 58,320	\$ 44,750
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 455,990	\$ 480,882	\$ 480,882	\$ 480,741

COUNTY MANAGER

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 297,854	\$ 314,466	\$ 325,412	\$ 178,127	\$ 332,952	\$ 325,452	\$ 306,598	\$ 332,950	\$ 332,950
SALARIES-OVERTIME	2,458	1,148	2,286	1,118	2,000	2,000	2,000	2,000	2,000
TRAVEL ALLOWANCE (CO. MANAGER)	6,000	6,000	6,000	3,500	6,000	6,000	6,000	6,000	6,000
FICA 6.2%	16,089	17,465	17,966	8,953	21,139	21,139	19,505	21,139	21,139
LOC. GOV. EMP. RETIREMENT	22,013	23,861	25,560	16,132	29,978	29,978	28,313	34,165	34,165
HOSPITALIZATION-EMPLOYEE	21,812	22,503	24,496	10,974	25,396	25,396	21,404	27,172	27,172
MEDICARE 1.45%	4,328	4,570	4,746	2,623	4,944	4,944	4,562	4,944	4,944
LIFE INSURANCE-EMPLOYEE	104	97	100	46	104	104	104	112	112
WORKERS COMPENSATION INSURANCE	1,422	754	829	2,038	850	850	850	850	850
401(K) EMPLOYER CONTRIBUTION	5,983	6,312	6,554	3,585	6,699	6,699	6,293	6,659	6,659
PROF. SERVICES-ADMINISTRATIVE	6,765	4,030	3,864	0	10,000	10,000	5,000	10,000	5,000
OFFICE SUPPLIES	2,781	1,641	1,287	467	2,000	2,000	1,500	2,000	1,500
PROFESSIONAL DEVELOPMENT	8,813	10,106	8,804	3,471	8,000	8,000	7,000	8,000	8,000
TRAVEL-FUEL	181	189	344	316	600	600	600	600	600
TELEPHONE	10,753	12,696	11,619	5,851	11,000	11,000	11,000	11,000	11,000
POSTAGE	117	0	0	38	0	0	0	0	0
PRINTING	0	159	287	0	300	300	300	300	300
MAINT/REPAIR-EQUIPMENT	455	752	334	433	750	750	750	750	750
COMPUTER SOFTWARE/SUPPORT	858	1,387	1,104	0	1,400	1,400	1,400	1,400	1,200
TEMPORARY EMP.SERVICES	3,673	2,894	0	23,032	0	7,500	28,208	28,208	0
EQUIPMENT PURCHASE	2,087	2,763	1,579	1,297	1,500	1,500	1,500	1,500	1,500
CONTRACT SERVICES	4,224	3,774	3,727	2,473	3,750	3,750	3,750	3,750	3,750
DUES & SUBSCRIPTIONS	2,833	2,509	2,597	2,400	3,000	3,000	3,000	3,000	3,000
SAFETY SUPPLIES	0	0	221	0	770	770	500	770	500
SAFETY TESTING	0	2,000	1,898	0	2,000	2,000	2,000	2,000	2,000
SAFETY TRAINING	0	1,872	3,099	950	5,100	5,100	5,100	5,100	5,000
SAFETY EQUIPMENT	0	0	647	390	0	0	0	0	0
SAFETY DUES	0	660	630	255	650	650	650	650	650
TOTAL	\$ 421,603	\$ 444,605	\$ 455,990	\$ 268,469	\$ 480,882	\$ 480,882	\$ 467,887	\$ 515,019	\$ 480,741

FINANCE

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

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

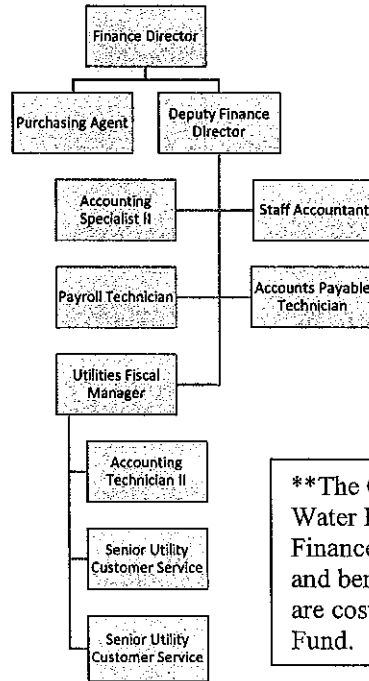
Anita C. Radcliffe, Finance Director
Sharon Rose, Deputy Finance Director

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

Phone: (252) 946-7721

Fax: (252) 631-0806

Email: anita.radcliffe@co.beaufort.nc.us
sharon.rose@co.beaufort.nc.us



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

FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
7	11	11**	11**	11**

FINANCE	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 412,333	\$ 430,829	\$ 430,829	\$ 430,518
Benefits	\$ 119,341	\$ 132,583	\$ 132,583	\$ 138,759
Operating	\$ 74,493	\$ 75,750	\$ 75,750	\$ 70,075
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 606,166	\$ 639,162	\$ 639,162	\$ 639,352

FINANCE DEPARTMENT

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 331,878	\$ 402,906	\$ 411,866	\$ 246,939	\$ 428,729	\$ 428,729	\$ 431,617	\$ 428,718	\$ 428,718
SALARIES-OVERTIME	5,645	1,884	467	961	2,100	2,100	1,800	1,800	1,800
SALARIES-PART TIME	51,674	24,809	0	0	0	0	0	0	0
FICA 6.2%	22,514	24,178	22,947	13,913	26,711	26,711	26,890	26,890	24,660
LOC. GOV. EMP. RETIREMENT	24,740	30,602	32,162	22,311	38,559	38,559	38,853	43,943	43,943
HOSPITALIZATION-EMPLOYEE	36,135	47,380	48,991	29,258	50,792	50,792	50,792	54,344	54,344
MEDICARE 1.45%	5,265	5,655	5,367	3,254	6,247	6,247	6,289	6,247	5,900
LIFE INSURANCE-EMPLOYEE	263	176	176	102	182	182	182	196	196
WORKERS COMPENSATION INSURANCE	1,799	1,319	1,451	1,058	1,475	1,475	1,058	1,100	1,100
401(K) EMPLOYER CONTRIBUTION	6,751	8,096	8,247	4,958	8,617	8,617	8,675	8,616	8,616
PROF.SERVICE-AUDIT/ACCOUNTING	55,000	55,000	55,000	53,750	55,000	55,000	55,000	55,000	53,750
OFFICE SUPPLIES	8,314	2,683	3,878	875	4,000	4,000	3,000	3,000	3,000
PROFESSIONAL DEVELOPMENT	4,299	1,768	3,436	971	4,000	4,000	3,000	4,000	4,000
TELEPHONE	2,160	2,560	1,868	797	2,500	2,500	1,500	1,500	1,500
POSTAGE	36	0	0	0	0	0	0	0	0
PRINTING	154	1,988	1,249	1,259	1,200	1,200	1,259	1,200	1,275
MAINT/REPAIR-EQUIPMENT	23	0	0	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	2,542	4,438	1,967	0	1,500	1,500	1,500	1,500	1,500
LEGAL ADVERTISING	0	96	0	0	0	0	0	0	0
TEMPORARY EMP.SERVICES	2,335	0	0	0	0	0	0	0	0
EQUIPMENT PURCHASE	5,872	1,406	2,784	160	3,000	3,000	3,000	2,800	1,500
CONTRACT SERVICES	3,641	5,100	4,260	4,822	4,500	4,500	3,900	3,900	3,500
DUES & SUBSCRIPTIONS	50	50	50	0	50	50	50	50	50
TOTAL	\$ 571,090	\$ 622,092	\$ 606,166	\$ 385,388	\$ 639,162	\$ 639,162	\$ 638,365	\$ 644,804	\$ 639,352

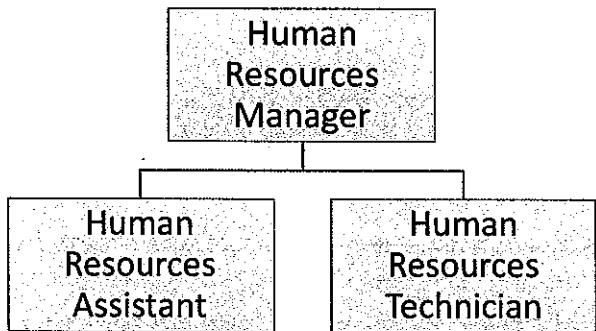
HUMAN RESOURCES

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

Deloris Creasman, Human Resources Manager

Beaufort County
 121 West Third Street
 Washington, North Carolina

Phone: (252) 946-0079
 Fax: (252) 946-7722
 Email: deloris.creasman@co.beaufort.nc.us



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
3	3	3	3	3

HUMAN RESOURCES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 130,734	\$ 141,698	\$ 141,698	\$ 139,281
Benefits	\$ 39,666	\$ 46,111	\$ 45,935	\$ 48,741
Operating	\$ 19,206	\$ 31,195	\$ 31,371	\$ 32,400
Capital				
Totals	\$ 189,607	\$ 219,004	\$ 219,004	\$ 220,422

HUMAN RESOURCES

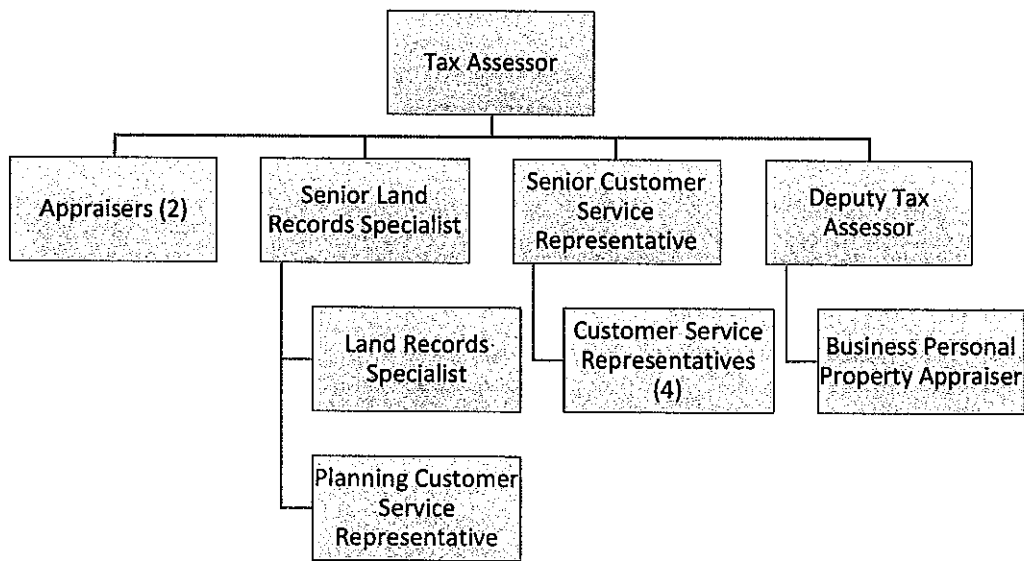
	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 96,684	\$ 104,831	\$ 130,734	\$ 79,317	\$ 141,198	\$ 141,198	\$ 139,099	\$ 138,781	\$ 138,781
SALARIES-OVERTIME	318	176	0	0	500	500	0	500	500
FICA 6.2%	5,777	6,208	7,578	4,629	8,785	8,785	8,619	8,635	8,635
LOC. GOV. EMP. RETIREMENT	7,110	7,989	10,197	7,139	12,682	12,682	12,519	14,207	14,207
HOSPITALIZATION-EMPLOYEE	12,109	12,275	16,816	10,974	19,047	19,047	18,960	20,379	20,379
MEDICARE 1.45%	1,351	1,452	1,772	1,083	2,055	2,055	2,017	2,020	2,020
LIFE INSURANCE-EMPLOYEE	78	50	67	40	78	78	78	84	84
WORKERS COMPENSATION INSURANCE	598	565	622	453	630	454	453	630	630
401(K) EMPLOYER CONTRIBUTION	1,940	2,100	2,615	1,586	2,834	2,834	2,782	2,786	2,786
PROFESSIONAL SERVICE-MEDICAL	4,710	4,746	3,154	3,390	8,000	8,000	7,350	7,500	7,500
PROFESSIONAL SERVICES	4,038	6,459	8,191	10,343	15,000	15,000	15,000	15,000	15,000
OFFICE SUPPLIES	961	1,235	1,835	600	1,200	1,200	1,200	1,200	2,655
SERVICE AWARDS/EMPLOYEE FAIRS	2,694	2,330	1,612	1,011	2,400	2,200	2,400	2,400	2,400
PROFESSIONAL DEVELOPMENT	203	159	1,322	296	1,000	1,000	1,000	1,000	1,000
TELEPHONE	1,090	1,360	918	447	900	900	900	900	900
ADVERTISING	2,228	0	0	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	408	480	720	0	720	720	720	720	970
EQUIPMENT PURCHASE	993	2,932	0	0	500	876	876	500	500
CONTRACT SERVICES	1,017	1,273	1,265	877	1,225	1,225	1,225	1,225	1,225
DUES & SUBSCRIPTIONS	199	209	189	0	250	250	250	250	250
TOTAL	\$ 144,505	\$ 156,779	\$ 189,607	\$ 122,183	\$ 219,004	\$ 219,004	\$ 215,448	\$ 218,717	\$ 220,422

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. During FY 17-18, Land Records was moved from Planning to Tax Assessor and is reflected new for FY 18-19. No new positions were added.

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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
10	10	13	13	13

TAX ASSESSOR	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 536,179	\$ 563,526	\$ 563,526	\$ 561,007
Benefits	\$ 164,915	\$ 190,492	\$ 190,492	\$ 203,533
Operating	\$ 175,600	\$ 179,800	\$ 179,800	\$ 179,100
Capital	\$ 16,699	\$ -	\$ -	\$ -
Totals	\$ 893,393	\$ 933,818	\$ 933,818	\$ 943,640

TAX ASSESSOR

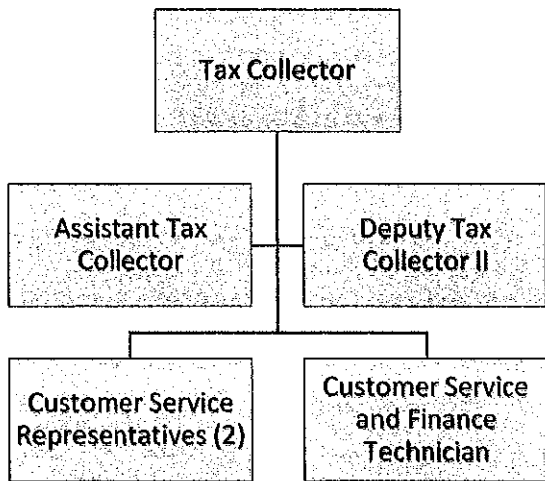
	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 396,218	\$ 382,197	\$ 528,363	\$ 308,512	\$ 553,526	\$ 553,526	\$ 543,189	\$ 551,007	\$ 551,007
SALARIES-OVERTIME	9,975	7,379	6,641	2,902	10,000	10,000	6,500	10,000	10,000
SALARIES-PART TIME	1,350	1,925	1,175	0	0	0	0	0	0
FICA 6.2%	24,297	23,080	31,252	18,218	34,939	34,939	34,081	34,782	34,782
LOC. GOV. EMP. RETIREMENT	29,774	29,451	41,730	28,027	50,436	50,436	49,472	57,223	57,223
HOSPITALIZATION-EMPLOYEE	57,030	53,991	70,933	43,895	82,537	82,537	80,096	88,309	88,309
MEDICARE 1.45%	5,682	5,398	7,309	4,261	8,171	8,171	7,970	8,135	8,135
LIFE INSURANCE-EMPLOYEE	260	208	295	170	338	338	301	364	364
WORKERS COMPENSATION INSURANCE	1,818	1,884	2,695	3,329	2,800	2,800	3,329	3,500	3,500
401(K) EMPLOYER CONTRIBUTION	7,907	7,771	10,700	6,228	11,271	11,271	10,994	11,220	11,220
AUDIT RECOVERY SERVICES	26	8	21	38	0	0	0	0	0
REAPPRAISAL SERVICES	50	0	0	0	0	0	0	0	0
DEBT SETOFF PROGRAM IMPLEMENT.	0	2,006	0	0	0	0	0	0	0
OFFICE SUPPLIES	3,155	2,792	5,357	913	6,000	6,000	5,000	6,000	3,000
PROFESSIONAL DEVELOPMENT	11,159	9,495	12,006	10,903	13,000	13,000	13,000	13,000	13,000
TRAVEL-FUEL	635	765	999	786	600	600	900	1,000	1,000
TELEPHONE	1,752	1,983	1,357	983	2,000	2,000	2,000	2,000	2,000
POSTAGE	17,845	18,601	19,146	18,985	20,000	20,000	20,000	20,000	20,000
PRINTING	9,818	9,367	11,455	10,138	12,000	12,000	12,000	12,000	10,500
MAINT/REPAIR-EQUIPMENT	185	0	121	0	100	100	100	200	100
MAINT/REPAIR-VEHICLE	1,736	210	1,217	639	1,000	1,000	1,000	1,500	1,000
FREIGHT	0	0	0	13	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	147,116	86,550	104,873	102,515	113,500	113,500	113,500	115,000	115,000
LEGAL ADVERTISING	3,468	3,188	3,923	612	3,000	3,000	3,000	3,600	3,600
EQUIPMENT PURCHASE	0	220	1,966	0	3,000	3,000	3,000	4,500	4,500
CONTRACT SERVICES	5,225	6,123	6,340	3,293	5,000	5,000	5,000	5,000	5,000
DUES & SUBSCRIPTIONS	455	255	330	240	600	600	600	600	400
TAX REFUNDS-BCBC APPROVAL	0	0	6,489	2,855	0	0	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	11,866	0	0	0	0	0	0	0
CAPITAL OUTLAY-VEHICLES	0	0	16,699	0	0	0	0	0	0
TOTAL	\$ 736,935	\$ 666,712	\$ 893,393	\$ 568,455	\$ 933,818	\$ 933,818	\$ 915,032	\$ 948,940	\$ 943,640

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, 2019 the combined collection rate for all taxes was 98.0%.



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

FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
7	7	6	6	6

TAX COLLECTOR	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 244,853	\$ 251,190	\$ 251,190	\$ 251,183
Benefits	\$ 79,014	\$ 86,421	\$ 86,421	\$ 91,786
Operating	\$ 217,405	\$ 243,250	\$ 243,250	\$ 238,050
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 541,272	\$ 580,861	\$ 580,861	\$ 581,019

TAX COLLECTOR

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 258,922	\$ 257,324	\$ 244,794	\$ 142,663	\$ 249,690	\$ 249,690	\$ 250,219	\$ 249,683	\$ 249,683
SALARIES-OVERTIME	679	1,598	59	93	1,500	1,500	750	1,500	1,500
FICA 6.2%	14,782	14,675	13,681	7,906	15,574	15,574	15,560	15,573	15,573
LOC. GOV. EMP. RETIREMENT	19,029	19,574	19,099	12,848	22,481	22,481	22,570	25,621	25,621
HOSPITALIZATION-EMPLOYEE	39,777	38,724	36,743	21,948	38,094	38,094	38,094	40,758	40,758
MEDICARE 1.45%	3,457	3,432	3,200	1,849	3,642	3,642	3,639	3,642	3,642
LIFE INSURANCE-EMPLOYEE	176	167	150	88	156	156	156	168	168
WORKERS COMPENSATION INSURANCE	1,151	1,319	1,244	907	1,450	1,450	1,450	1,000	1,000
401(K) EMPLOYER CONTRIBUTION	4,904	4,995	4,897	2,731	5,024	5,024	5,019	5,024	5,024
DMV COLLECTION FEES	110,843	105,147	113,329	60,026	105,000	105,000	105,000	105,000	115,000
ADMINISTRATIVE SERVICES	50	0	0	0	0	0	0	0	0
TAX-FORECLOSURES	135,092	97,921	56,074	65,230	75,000	75,000	90,000	75,000	75,000
OFFICE SUPPLIES	2,973	2,358	3,572	1,867	3,500	3,500	3,500	3,500	3,000
PROFESSIONAL DEVELOPMENT	4,222	4,983	2,229	0	4,000	4,000	4,000	4,000	3,000
TRAVEL-FUEL	78	0	0	0	100	100	100	100	100
TELEPHONE	1,368	1,423	935	386	1,400	1,400	1,000	1,400	1,000
POSTAGE	516	772	1,052	69	400	400	400	400	500
PRINTING	3,811	4,306	3,860	0	3,800	3,800	3,800	3,800	3,800
COMPUTER SOFTWARE/SUPPORT	1,428	6,782	2,229	0	3,450	3,450	3,450	3,450	2,050
LEGAL ADVERTISING	25,704	25,704	25,704	0	27,500	27,500	27,500	27,500	25,500
EQUIPMENT PURCHASE	0	220	0	8,656	10,000	10,000	9,000	1,000	0
CONTRACT SERVICES	10,950	8,638	8,421	5,792	9,000	9,000	9,000	9,000	9,000
DUES & SUBSCRIPTIONS	0	0	0	75	100	100	100	100	100
TOTAL	\$ 639,913	\$ 600,061	\$ 541,272	\$ 333,132	\$ 580,861	\$ 580,861	\$ 594,307	\$ 577,219	\$ 581,019

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

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

COURT FACILITIES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	\$ 273,170	\$ 283,650	\$ 283,650	\$ 278,600
Capital	-	-	-	-
Totals	\$ 273,170	\$ 283,650	\$ 283,650	\$ 278,600

COURT FACILITIES

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
JURY COMMISSION	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 3,000	\$ 3,000	\$ 2,950	\$ 2,950	\$ 2,950
OFFICE SUPPLIES	0	71	47	0	0	0	0	0	0
COURTHOUSE OPERATIONS	12,181	13,239	4,661	1,462	12,500	12,500	12,500	12,500	12,500
UTILITIES-COURTHOUSE	84,075	101,474	105,097	68,342	108,150	108,150	94,000	108,150	108,150
MAINT/REPAIR-COURTHOUSE	11,278	2,733	6,000	3,293	10,000	10,000	10,000	10,000	10,000
OFFICE RENT	32,400	32,700	16,500	0	0	0	0	0	0
CONTRACT SERVICES	132,131	131,937	137,915	150,000	150,000	150,000	140,000	145,000	145,000
CAPITAL OUTLAY-EQUIPMENT	93,974	0	0	0	0	0	30	0	0
TOTAL	\$ 368,989	\$ 285,104	\$ 273,170	\$ 226,047	\$ 283,650	\$ 283,650	\$ 259,480	\$ 278,600	\$ 278,600

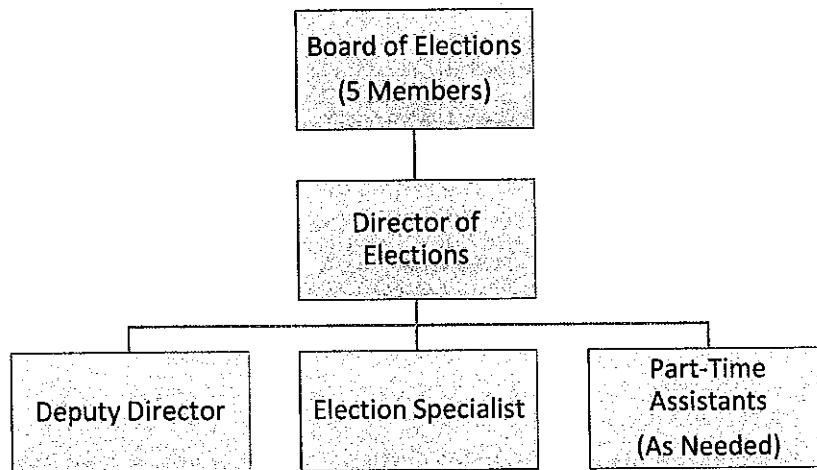
BOARD OF ELECTIONS

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

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

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

Phone: (252) 946-2321
 Fax: (252) 974-2962
 Email: Beaufort.boe@co.beaufort.nc.us



FULL-TIME POSITIONS AUTHORIZED

FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 Recommended	FY 19-20 Approved
3	3	3	3	3	3

ELECTIONS	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 175,062	\$ 222,332	\$ 222,332	\$ 203,161
Benefits	\$ 44,892	\$ 52,953	\$ 52,953	\$ 54,463
Operating	\$ 142,002	\$ 221,702	\$ 221,702	\$ 123,745
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 361,956	\$ 496,987	\$ 496,987	\$ 381,369

ELECTIONS

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL REQUEST	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 125,939	\$ 126,436	\$ 127,899	\$ 78,001	\$ 135,202	\$ 135,202	\$ 136,244	\$ 155,959	\$ 135,199
SALARIES-OVERTIME	9,894	6,340	11,124	5,074	12,000	12,000	12,000	12,000	12,000
SALARIES-PART TIME	5,167	9,621	36,039	7,858	75,130	75,130	40,000	55,962	55,962
FICA 6.2%	8,263	8,339	10,862	6,034	13,785	13,785	11,671	13,883	12,596
LOC. GOV. EMP. RETIREMENT	9,957	9,969	10,685	7,470	13,175	13,175	13,342	17,132	15,014
HOSPITALIZATION-EMPLOYEE	17,024	17,166	17,374	10,974	19,047	19,047	18,959	20,379	20,379
MEDICARE 1.45%	1,932	1,950	2,540	1,411	3,224	3,224	2,730	3,247	2,946
LIFE INSURANCE-EMPLOYEE	75	71	69	44	78	78	78	84	84
WORKERS COMPENSATION INSURANCE	679	565	622	453	700	700	453	700	500
401(K) EMPLOYER CONTRIBUTION	2,717	2,637	2,740	1,839	2,944	2,944	2,965	3,359	2,944
PROFESSIONAL SERVICE-LEGAL	26,851	33,303	13,598	2,380	2,500	2,500	2,500	2,500	2,500
ELECTION WORKERS/POLL HOLDERS	43,851	29,048	36,013	39,733	78,950	78,950	78,000	21,525	21,525
OFFICE SUPPLIES	6,073	2,850	6,209	4,880	7,000	7,000	7,000	7,000	7,000
PROFESSIONAL DEVELOPMENT	14,007	11,601	16,055	8,827	20,500	20,500	20,000	18,500	18,500
TRAVEL-FUEL	60	115	176	199	500	500	450	100	100
TELEPHONE	4,063	4,748	5,104	3,852	6,834	6,834	6,834	4,764	4,764
POSTAGE	720	412	612	523	1,000	1,000	1,000	1,000	1,000
PRINTING	11,220	5,912	14,242	15,670	28,273	28,273	26,000	12,080	12,080
MAINT/REPAIR-EQUIPMENT	6,671	3,016	1,242	53	2,500	2,500	500	5,000	2,500
COMPUTER SOFTWARE/SUPPORT	28,748	33,410	31,348	36,399	40,450	40,450	40,000	34,550	34,550
LEGAL ADVERTISING	900	3,335	1,787	4,152	10,430	10,430	8,000	3,500	3,500
EQUIPMENT PURCHASE	12,899	0	4,543	940	6,000	6,000	6,000	12,000	6,000
RENT-OFFICE SPACE	2,296	1,720	4,055	4,965	7,020	7,020	7,200	3,550	3,550
RENTAL EQUIPMENT	0	1,895	2,022	4,234	5,000	5,000	4,500	1,200	1,200
CONTRACT SERVICES	0	4,401	4,661	3,080	4,320	4,320	4,320	4,536	4,536
DUES & SUBSCRIPTIONS	280	220	335	435	425	425	425	440	440
TOTAL	\$ 340,286	\$ 319,082	\$ 361,956	\$ 249,477	\$ 496,987	\$ 496,987	\$ 451,171	\$ 414,950	\$ 381,369

* Board of Elections recommends the following changes in salaries for Elections employees
 Josh – from \$33,660 to \$39,241 (Option 2 of pay study recommends salary of \$33,970 or increase of \$312)
 Anita – from \$37,741 to \$47,779 (Option 2 of the pay plan recommends \$44,522 or increase of \$6,782)
 Kellie – from \$63,801 to \$68,939 (Option 2 of the pay plan recommends \$63,801; increase of \$0)

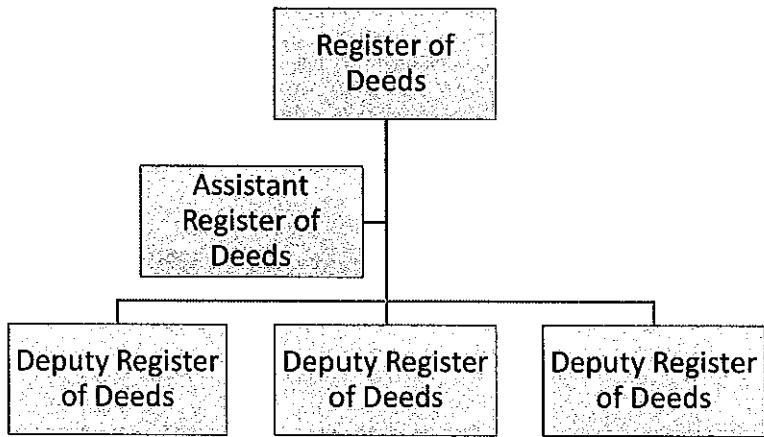
REGISTER OF DEEDS OFFICE

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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
5	5	5	5	5

REGISTER OF DEEDS	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 197,292	\$ 201,201	\$ 201,201	\$ 201,195
Benefits	\$ 69,229	\$ 74,148	\$ 74,148	\$ 79,092
Operating	\$ 109,089	\$ 124,533	\$ 124,533	\$ 109,033
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 375,610	\$ 399,882	\$ 399,882	\$ 389,320

REGISTER OF DEEDS

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 189,409	\$ 191,067	\$ 197,060	\$ 115,174	\$ 201,001	\$ 201,001	\$ 201,756	\$ 200,995	\$ 200,995
SALARIES-OVERTIME	241	199	232	118	200	200	200	200	200
R.O.D.-SUPP. RET. - GS 161-50.2	3,955	3,928	3,849	2,029	3,800	3,800	3,991	4,000	4,000
FICA 6.2%	10,984	11,205	11,563	6,733	12,474	12,474	12,521	12,474	12,474
LOC. GOV. EMP. RETIREMENT	13,902	14,460	15,389	10,376	18,008	18,008	18,176	20,522	20,522
HOSPITALIZATION-EMPLOYEE	28,374	28,463	30,619	18,290	31,745	31,745	31,354	33,965	33,965
MEDICARE 1.45%	2,569	2,620	2,704	1,575	2,917	2,917	2,928	2,917	2,917
LIFE INSURANCE-EMPLOYEE	123	111	123	73	130	130	130	140	140
WORKERS COMPENSATION INSURANCE	840	942	1,037	756	1,050	1,050	1,050	1,050	1,050
401(K) EMPLOYER CONTRIBUTION	3,250	3,527	3,945	2,306	4,024	4,024	4,039	4,024	4,024
OFFICE SUPPLIES	11,919	14,492	10,037	7,370	14,000	14,000	12,500	12,500	12,500
PROFESSIONAL DEVELOPMENT	2,549	1,024	2,471	714	2,800	2,800	2,500	2,500	3,000
TELEPHONE	2,145	2,523	1,980	815	2,000	2,000	1,630	1,630	1,630
POSTAGE	110	112	112	0	300	300	300	300	300
RECORDS MANAGEMENT-MICROFILM	1,711	993	1,383	1,071	1,500	1,500	2,146	2,150	2,150
AUTOMATION/RESTORATION 10%	4,569	0	11,510	0	20,000	20,000	0	22,615	22,615
MAINT/REPAIR-EQUIPMENT	103	90	847	0	500	500	200	500	500
COMPUTER SOFTWARE/SUPPORT	34,111	36,404	35,225	34,134	40,724	40,724	40,724	30,613	30,613
EQUIPMENT PURCHASE	0	0	5,152	6,101	7,046	7,046	6,101	0	0
EQUIPMENT PURCHASE-AUTOMATION	0	0	10,866	0	21,000	21,000	6,515	21,000	21,000
CONTRACT SERVICES	10,303	11,275	13,121	8,980	14,338	14,338	14,309	14,400	14,400
DUES & SUBSCRIPTIONS	325	325	325	325	325	325	325	325	325
CAPITAL OUTLAY-EQUIPMENT	0	0	16,060	0	0	0	0	0	0
TOTAL	\$ 321,490	\$ 323,760	\$ 375,610	\$ 216,938	\$ 399,882	\$ 399,882	\$ 363,395	\$ 388,820	\$ 389,320

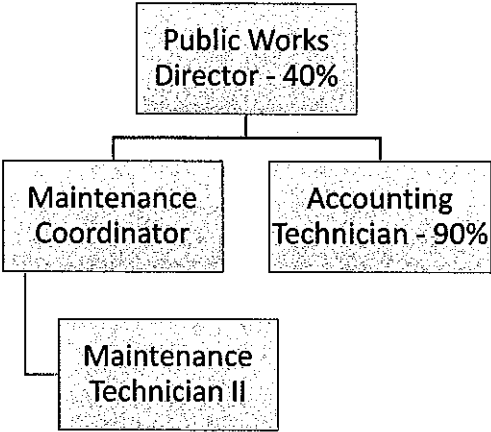
MAINTENANCE, BUILDINGS AND GROUNDS

The Maintenance, Buildings and Grounds Department is responsible for the maintenance and ground work for eighteen 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
 Todd Taylor, Maintenance Coordinator
 Annette Clemmons, Accounting Technician
 Randy Moore, Maintenance Technician

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

Phone: (252) 946-9624
 Fax: (252) 940-6159
 E-mail: Christina.smith@co.beaufort.nc.us



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
3	3	3	3	3

BUILDING MAINTENANCE	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 162,861	\$ 179,959	\$ 179,959	\$ 180,274
Benefits	\$ 49,430	\$ 55,808	\$ 55,808	\$ 59,347
Operating	\$ 1,034,465	\$ 1,086,253	\$ 1,086,253	\$ 1,082,171
Capital	\$ 54,085	\$ -	\$ 18,251	\$ -
Totals	\$ 1,300,841	\$ 1,322,020	\$ 1,340,271	\$ 1,321,792

PUBLIC BUILDINGS

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 141,002	\$ 154,238	\$ 153,001	\$ 63,800	\$ 156,512	\$ 156,512	\$ 134,785	\$ 156,827	\$ 156,827
SALARIES-OVERTIME	3,330	2,927	1,497	2,618	3,800	3,800	6,000	3,800	3,800
SALARIES-PART TIME	0	8,209	8,363	4,059	19,647	19,647	10,000	19,647	19,647
FICA 6.2%	8,548	9,780	9,680	4,252	11,157	11,157	9,349	11,177	11,177
LOC. GOV. EMP. RETIREMENT	10,580	11,882	12,051	6,133	14,348	14,348	12,671	16,384	16,384
HOSPITALIZATION-EMPLOYEE	17,440	20,020	19,263	9,316	20,952	20,952	17,809	22,417	22,417
MEDICARE 1.45%	1,999	2,287	2,264	994	2,609	2,609	2,186	2,614	2,614
LIFE INSURANCE-EMPLOYEE	88	85	81	35	86	86	73	92	92
WORKERS COMPENSATION INSURANCE	2,287	3,681	3,388	3,633	3,450	3,450	3,634	3,450	3,450
401(K) EMPLOYER CONTRIBUTION	2,514	2,764	2,703	1,135	3,206	3,206	2,816	3,213	3,213
PROFESSIONAL SERVICE-MEDICAL ENGINEERING	11,423	10,860	0	0	0	0	0	0	0
JANITORIAL SUPPLIES	7,205	24,900	1,913	3,260	18,000	18,000	5,000	10,000	10,000
UNIFORMS	25,186	23,331	17,610	17,116	28,475	28,475	25,000	25,000	25,000
OFFICE SUPPLIES	243	0	0	156	1,800	1,800	1,000	1,800	1,800
SUPPLIES - SMALL TOOLS	680	993	671	320	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL DEVELOPMENT	842	726	1,872	111	5,500	5,500	5,000	5,300	5,300
TRAVEL-FUEL	209	884	1,743	730	3,000	3,000	2,000	4,000	4,000
TELEPHONE	1,397	2,139	2,090	751	2,400	2,400	1,500	2,000	2,000
POSTAGE	2,346	2,446	2,465	1,197	2,600	2,600	2,187	2,880	2,880
UTILITIES-COURTHOUSE	43	0	0	48	50	50	72	50	50
UTILITIES-AG.BLDING (C. ANNEX)	92,537	102,783	105,159	68,342	109,570	109,570	94,000	94,000	94,000
UTILITIES-OLD JAIL	15,483	15,432	16,247	8,466	17,435	17,435	14,411	14,411	14,411
UTILITIES-OAKLAND BLDG.	6,774	7,199	7,254	6,735	7,115	7,115	10,924	10,924	10,924
UTILITIES-ADMIN.BUILDING	23,986	23,151	23,765	16,652	25,640	25,640	25,208	25,208	25,208
UTILITIES-SEABOARD BLDG.	8,152	9,345	13,978	6,492	14,010	14,010	10,083	10,083	10,083
UTILITIES-AURORA SENIOR CENTER	38,317	42,186	37,861	33,768	41,093	41,093	51,109	51,109	51,109
UTILITIES-TIDELAND BUILDING	0	0	0	975	1,600	1,600	1,530	1,530	1,530
UTILITIES-FARM SERVICES BLDG	91,683	86,550	86,778	57,563	90,425	90,425	89,610	89,610	89,610
UTILITIES-MAINT.BUILDING	23,984	23,915	23,751	17,219	22,395	22,395	25,828	25,828	25,828
UTILITIES-EMERGENCY MGT	5,837	6,224	6,861	3,525	5,700	5,700	5,287	5,287	5,287
UTILITIES-FIRST BANK BUILDING	5,571	5,776	6,005	4,614	6,055	6,055	7,054	7,054	7,054
UTILITIES-HORNE BUILDING	3,881	9,137	10,675	8,010	10,460	10,460	13,682	13,682	13,682
UTILITIES-BATH COMMUNITY EMS	0	1,882	8,380	4,343	8,230	8,230	7,422	7,422	7,422
MAINT/REPAIR-COURTHOUSE	10,518	10,802	6,932	6,627	12,000	12,000	12,000	12,000	12,000
MAINT/REPAIR-COURTHOUSE ANNEX	31,250	7,272	9,575	6,555	5,000	5,000	7,000	5,000	5,000
MAINT/REPAIR-OLD JAIL	19,093	1,610	152	236	3,000	3,000	500	3,000	3,000
MAINT/REPAIR-OAKLAND BLDG.	5,535	3,663	242	1,628	4,500	4,500	3,500	4,500	4,500
MAINT/REPAIR-ADMIN.BUILDING	4,014	1,436	1,365	150	3,000	3,000	1,000	3,000	3,000
MAINT/REPAIR-SEABOARD BLDG.	13,509	5,051	5,128	6,619	5,500	5,500	7,500	5,500	5,500
MAINT/REPAIR-TIDELAND MENTAL	84,369	70,892	79,664	62,108	87,000	87,000	85,000	92,511	92,511
MAINT/REPAIR-HEALTH DEPT.	23,399	4,626	20,751	1,302	14,000	14,000	2,500	15,500	15,500
MAINT/REPAIR-FARM SERV.BLDG	5,037	5,504	2,157	18,095	4,000	4,000	21,000	4,000	4,000
MAINT/REPAIR-DSS BUILDING	11,912	6,733	5,469	16,572	8,000	8,000	18,000	8,000	6,000
MAINT/REPAIR-MAINT. BUILDING	5,991	1,048	628	293	5,000	5,000	1,000	5,000	2,500
MAINT/REPAIR-COUNTY HOME	170,847	0	0	0	0	0	0	0	0
MAINT/REPAIR-EMERGENCY MGT	3,366	4,261	1,504	274	3,500	3,500	1,000	3,500	3,500
MAINT/REPAIR-ANIMAL CONTROL	5,254	9,408	7,327	982	6,000	6,000	2,000	12,500	4,500
MAINT/REPAIR-JAIL	14,604	33,434	5,606	8,202	20,000	20,000	20,000	20,000	10,000
MAINT/REPAIR-FRANCISCO BLDG	2,361	4,075	0	0	2,000	2,000	500	2,000	2,000
MAINT/REPAIR-FIRST BANK BLDG	18,070	652	28,135	22,827	4,000	4,000	22,800	4,000	4,000
MAINT/REPAIR-HORNE BUILDING	0	5,206	53,312	198	2,000	2,000	1,000	2,000	2,000
MAINT/REPAIR-BATH COMMUNITY EMS									500
MAINT/REPAIR-EQUIPMENT	6,496	6,908	5,614	3,073	5,000	5,000	4,756	5,000	5,000
MAINT/REPAIR-HVAC	196,224	114,626	127,196	93,907	150,000	150,000	135,000	152,500	152,500
MAINT/REPAIR-VEHICLE	400	89	1,350	492	1,200	1,200	1,000	1,800	1,800
ADVERTISING	304	0	0	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	0	0	960	0	0	0	0	0	0
EQUIPMENT PURCHASE	0	1,497	2,000	629	3,000	3,000	3,000	5,000	5,000
CONTRACT SERVICES	278,483	270,308	294,319	243,883	316,000	316,000	324,683	324,683	326,183
CAPITAL OUTLAY-EQUIPMENT	0	26,180	54,085	0	0	0	0	80,000	0
CAPITAL OUTLAY-VEHICLES	23,398	0	0	0	0	0	0	0	0
CAPITAL OUTLAY - BUILDINGS	0	0	0	0	0	18,251	0	0	0
TOTAL	\$ 1,488,004	\$ 1,211,015	\$ 1,300,841	\$ 851,018	\$ 1,322,020	\$ 1,340,271	\$ 1,272,968	\$ 1,418,792	\$ 1,321,792

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, 2019 the County had a legal debt margin of \$440,617,534.**

Percentage of tax supported debt to Appraised Value of Property is .22%

Total G/F Debt per Capita as of June 30, 2020 **\$410**

G/F GO Debt per Capita as of June 30, 2020 **\$263**

- **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 2020-2021 for the General Fund.

Category of Debt	Principal	Interest
Schools	\$ 1,650,000	\$ 362,389
BCCC Allied Health Building	79,674	96,045
Energy Savings Equipment Installment Purchase Contracts	176,000	24,604
3rd Street Building Installment Purchase Contract	13,996	6,048
17/18 Capital Imp. Installment Financing	340,164	31,377
Total G/F Debt Service 2019-2020	\$ 2,259,834	\$ 520,463

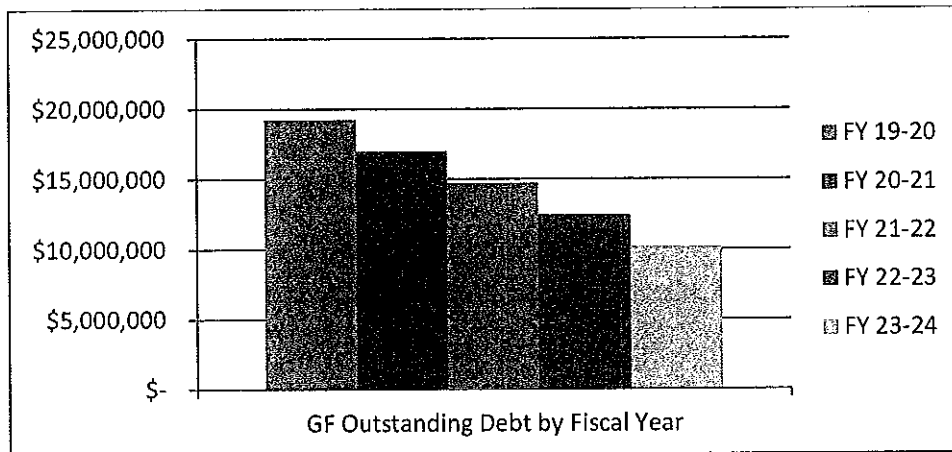
DEBT SERVICE – GENERAL FUND

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 6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Refunded GO School Bonds – Series 2017	\$2,865,000	\$2,492,000	\$2,122,000	\$1,757,000	\$1,396,000
Refunded GO School Bonds – Series 2012	6,280,000	5,480,000	4,680,000	3,875,000	3,080,000
Refunded GO School Bonds – Series 2015	3,189,000	2,712,000	2,242,000	1,779,000	1,323,000
Installment Purchase – 2015 Energy Contract	1,231,000	1,055,000	870,000	675,000	470,000
USDA Installment Purchase – Health Bldg.	2,744,115	2,664,441	2,581,978	2,496,630	2,408,294
Installment Purchase – 117 W. 3 rd Street Bldg.	155,552	141,556	126,982	111,805	96,000
Installment Purchase – Major Capital	2,776,794	2,436,630	2,092,372	1,743,971	1,391,377
Total Outstanding G/F Debt	\$19,241,461	\$16,981,627	\$ 14,715,332	\$12,438,406	\$10,164,671



DEBT SERVICE REQUIRMENTS – GENERAL FUND

Debt Service Requirements

Issue Year	Final Pay Date	Debt Description	Actual Fiscal Year 2019-2020	Budget Fiscal Year 2020-2021	Budget Fiscal Year 2021-2022	Interest Rate	Type
Jul 2017	Feb 2028	Refunded GO School Bonds – Series 2017	\$ 448,972	\$ 436,603	\$ 425,322	2.22%	GO Bond
Aug 2012	April 2028	Refunded GO School Bonds – Series 2012	1,071,750	1,035,350	1,003,350	2.0%-5.0%	GO Bond
Nov 2015	Nov 2026	Refunded GO School Bonds – Series 2015	557,767	540,436	523,256	2.15%	GO Bond
Nov 2015	Aug 2026	Installment Purchase – 2015 Energy Contract	195,281	200,604	205,734	2.132%	Installment
May 2013	June 2043	USDA Installment Purchase – Health Bldg.	175,718	175,719	175,718	3.5%	Installment
Nov 2014	Oct 2029	Installment Purchase – 117 W. 3 rd Street Bldg.	20,046	20,044	20,044	4%	Installment
May 2018	Apr 2028	Installment Purchase – Major Capital	371,540	371,541	371,540	1.2%	Installment
		Total Payments by Fiscal Year	\$ 2,841,074	\$ 2,780,297	\$ 2,724,964		

DEBT SERVICE

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
DEBT ISSUANCE EXPENSE	-	\$ 81,795	-	-	-	-	-	-	-
PRINCIPAL-BCCC	69,431	71,861	74,377	-	76,980	76,980	76,980	79,674	79,674
PRINCIPAL-2006 SCHOOL BOND \$9	450,000	450,000	-	-	-	-	-	-	-
PRINCIPAL-2008 SCHOOL BOND \$7	350,000	350,000	-	-	-	-	-	-	-
PRINCIPAL-ENERGY STUDY	143,000	150,000	159,000	91,000	167,000	167,000	167,000	176,000	176,000
PRINCIPAL-117 W 3RD ST BLDG	11,905	12,396	12,908	8,900	13,441	13,441	13,441	13,996	13,996
PRINCIPAL-2012 REFUNDING	830,000	825,000	820,000	-	820,000	820,000	820,000	800,000	800,000
PRINCIPAL-2015 REFUNDING	41,000	42,000	490,000	484,000	484,000	484,000	484,000	477,000	477,000
PRINCIPAL-2017 REFIN-08 SCHOOL	-	67,000	379,000	377,000	377,000	377,000	377,000	373,000	373,000
PRINCIPAL-FY 17/18 CAPITAL	-	-	-	223,632	336,119	336,119	336,119	340,164	340,164
INTEREST-8CCC	106,287	103,857	101,341	-	98,739	98,739	98,739	96,045	96,045
INTEREST-2006 SCHOOL BOND \$9	25,425	8,213	-	-	-	-	-	-	-
INTEREST-2008 SCHOOL BOND \$7	145,600	11,200	-	-	-	-	-	-	-
INTEREST-ENERGY STUDY	38,133	34,986	31,651	16,901	28,281	28,281	28,281	24,604	24,604
INTEREST-117 W 3RD ST BLDG	8,142	7,651	7,139	4,465	6,605	6,605	6,605	6,048	6,048
INTEREST-2012 REFUNDING	334,200	309,300	284,550	125,875	251,750	251,750	251,750	235,350	235,350
INTEREST-2015 REFUNDING	90,848	89,956	84,237	39,485	73,767	73,767	73,767	63,436	63,436
INTEREST-2017 REF. 08 SCHOOL	-	43,211	80,386	71,972	71,973	71,973	71,973	63,603	63,603
INTEREST-FY 17/18 CAPITAL	-	6,955	39,419	24,062	35,422	35,422	35,422	31,377	31,377
	\$ 2,643,971	\$ 2,665,381	\$ 2,564,008	\$ 1,467,292	\$ 2,841,077	\$ 2,841,077	\$ 2,841,077	\$ 2,780,297	\$ 2,780,297

NON-DEPARTMENTAL

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

NON-DEPARTMENTAL	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
State Unemployment Insurance	\$ 10,441	\$ 20,000	\$ 20,000	\$ 10,000
FLSA Law Impact	2,731	10,000	10,000	5,000
Employee Assistance Program	6,138	6,138	6,138	6,138
Insurance & Bonds	180,625	200,000	200,000	185,000
IT Support/Software	152,577	197,700	197,700	197,000
Postage	38,355	38,000	38,000	38,000
Employee Luncheon	5,904	5,000	5,000	5,000
Phone System Study	0	0	0	0
Broadband Study	0	25,000	50,000	0
Payment to Vidant			0	0
Land Purchase			0	0
Capital - Equipment	79,781	60,000	60,000	60,000
Hurricane Florence	256,771	0	0	0
Totals	\$ 733,323	\$ 561,838	\$ 586,838	\$ 506,138

NON-DEPARTMENTAL

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
UNEMPLOYMENT INS-NON-DEPARTMENT	\$ 44,630	\$ 11,564	\$ 10,441	\$ 8,006	\$ 20,000	\$ 20,000	\$ 8,006	\$ 10,000
FLSA LAW IMPACT	14,874	15,388	2,731	2,250	10,000	10,000	2,250	5,000
EMPLOYEE ASSISTANCE PROGRAM	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138
APPRECIATION LUNCHEON-EMP.	4,564	5,107	5,904	4,817	5,000	5,000	4,915	5,000
POSTAGE	31,490	37,197	38,355	31,566	38,000	38,000	38,000	38,000
IT-COMPUTER SOFTWARE/SUPPORT	122,953	115,727	152,577	163,537	197,700	197,700	197,700	197,000
PHONE SYSTEM STUDY	0	13,611	0	0	0	0	0	0
BROAD BAND ENG. STUDY	0	0	0	25,000	25,000	50,000	50,000	0
INSURANCE AND BONDS	190,555	190,996	180,625	175,223	200,000	200,000	179,000	185,000
CAPITAL OUTLAY-EQUIPMENT	0	0	79,781	57,276	60,000	60,000	57,276	60,000
PAYMENT TO VIDANT	0	41,000	0	0	0	0	0	0
LAND PURCHASE	0	235,088	0	0	0	0	0	0
HURRICANE MATTHEW EXPENSES	46,314	0	0	0	0	0	0	0
HURRICANE FLORENCE EXPENSE	0	0	256,771	0	0	0	0	0
HURRICANE DORIAN EXPENSE	0	0	0	13,638	0	0	0	0
TOTAL	\$ 461,518	\$ 671,815	\$ 733,324	\$ 487,451	\$ 561,838	\$ 586,838	\$ 543,285	\$ 506,138

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 - This fund is used to account for specific funds associated with economic development such as the Airport Tax Grant with the City of Washington and for the recruitment of industries to Beaufort County. Appropriations are made annually for the Tax Grant and as needed for recruitment opportunities. A contribution of \$80,000 is needed for FY 20/21 which consists of \$35,000 for the Committee of 100 – Industry Ready Building Payment and \$45,000 for the Airport Tax Grant with the City of Washington.

Transfer to Capital Reserve Funds – Year 4 of 5 set aside to accumulate funds for voting machine replacement.

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

TRANSFERS TO OTHER FUNDS	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
TO REVALUATION FUND	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050
TRANSFER TO FUND 11 EDC	80,000	80,000	80,000	80,000
TRANSFER TO FAC/CAP IMPR FUND	0	575,000	575,000	575,000
TRANSFER TO FUND 27 CAP RESERV	55,000	55,000	55,000	55,000
TRANS. TO COURTHOUSE CPF-147	0	0	0	0
TRANSFER TO SOLID WASTE/LDFILL	160,000	0	0	0
TRANSFER TO CAPITAL PROJECT FD	1,535,300	0	0	0
TRANSFER TO SPECIAL REVENUE FD	0	0	0	0
TRANSFER TO DEPT(PAY CHANGE)	0	200,000	200,000	0
TRANSFER TO RADIO CPF	131,941	0	0	0
TRANSFER CPF 149	5,000	0	0	0
TRANSFER TO FUND 341	0	0	0	0
	\$ 2,129,291	\$ 1,072,050	\$1,072,050	\$ 872,050

TRANSFERS TO OTHER FUNDS

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
TO REVALUATION FUND	\$ 149,500	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050	\$ 162,050
TRANSFER TO FUND 11 EOC	0	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
TRANSFER TO FAC/CAP IMPR FUND	0	0	0	575,000	575,000	575,000	575,000	575,000	575,000
TRANSFER TO FUND 27 CAP RESERV	0	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
TRANS. TO COURTHOUSE CPF-147	376,775	0	0	0	0	0	0	0	0
TRANSFER TO SOLID WASTE/LDFILL	134,919	0	160,000	0	0	0	0	0	0
TRANSFER TO CAPITAL PROJECT FD	0	3,152,372	1,535,300	0	0	0	0	0	0
TRANSFER TO SPECIAL REVENUE FO	68,324	8,567	0	0	0	0	0	0	0
TRANSFER TO DEPT(PAY CHANGE)	0	0	0	7,000	200,000	200,000	200,000	0	0
TRANSFER TO RADIO CPF	1,806,469	0	131,941	0	0	0	0	0	0
TRANSFER CPF 149	0	0	5,000	0	0	0	0	0	0
TRANSFER TO FUND 341	100,606	0	0	0	0	0	0	0	0
TOTAL	\$ 2,636,593	\$ 3,457,989	\$ 2,129,291	\$ 879,050	\$ 1,072,050	\$ 1,072,050	\$ 1,072,050	\$ 872,050	\$ 872,050

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 \$2,961,353 based on the recommended budget. The amount recommended for contingency in FY 2020-2021 is well below the limit.

CONTINGENCY	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ 215,000	\$ 215,000	\$ 25,000
Operating	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ 25,000
Totals	\$ -	\$ 215,000	\$ 215,000	\$ 25,000

CONTINGENCY

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000	\$ -	\$ 25,000	\$ 25,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000	\$ -	\$ 25,000	\$ 25,000

DEPARTMENT OF SOCIAL SERVICES

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

Melanie B. Corprew
Director

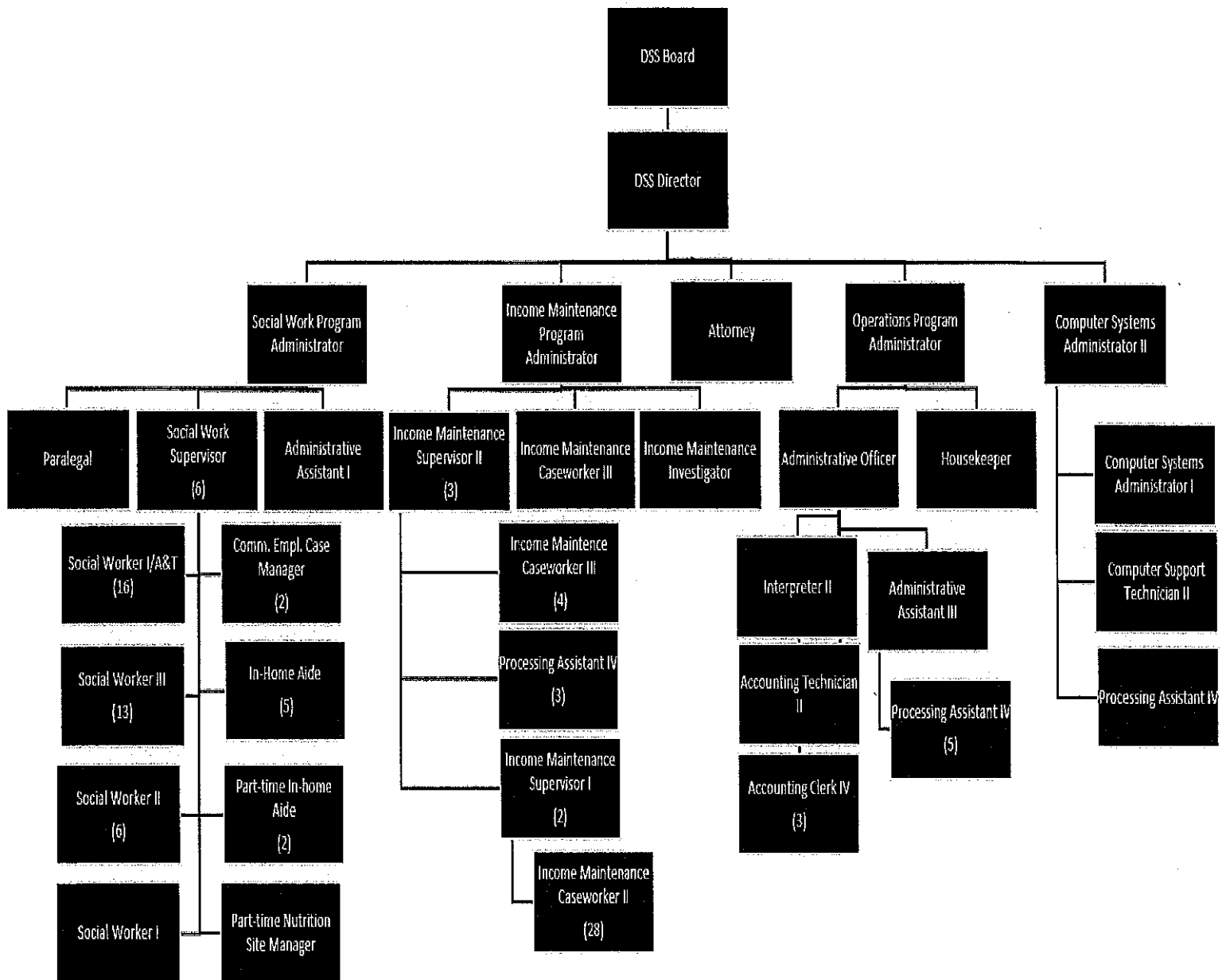
Beaufort County Department of
Social Services
632 West Fifth Street
Post Office Box 1358
Washington, North Carolina 27889

Phone: (252) 975-5500
Fax: (252) 975-5555
Email: melanie.corprew@beaufordss.com

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

The county dollar represents 44% of the Department of Social Services' total proposed budget of \$10,658,135. The remainder of the Department's budget is provided by billable services and State and Federal funding sources.

SOCIAL SERVICES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 4,429,831	\$ 4,712,433	\$ 4,712,433	\$ 4,661,817
Benefits	\$ 1,496,662	\$ 1,704,074	\$ 1,704,074	\$ 1,760,472
Operating	\$ 4,079,542	\$ 4,416,014	\$ 4,434,111	\$ 4,528,297
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 10,098,104	\$ 10,832,521	\$ 10,850,618	\$ 10,950,586



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
117	118	115	115	116

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

Beaufort County – Mandated Performance Requirements – 2018-2019		
<i>Child Welfare – CPS Assessments</i>		
	Performance Measure	As of 1/31/19
1	The County will initiate 95% of all screened-in reports within required timeframes.	100%
2	For all children who were victims of maltreatment during a twelve-month period, no more than 9% received a subsequent finding of maltreatment.	6.6%
<i>Child Welfare – Foster Care</i>		
1	The County will document permanency goals for 95% of foster youth within 60 days of a child entering custody or for whom the county has placement authority.	100%
2	The County will ensure that 95% of all foster youth have face-to-face visits by the social worker each month.	98%
<i>Foster Care: The below system performance measures require county & state level system collaboration and improvements to successfully meet targets.</i>		
	System Performance Measure	As of 1/31/19
3	The County will provide leadership for ensuring that 41% of children who enter foster care in a 12-month period are discharged to permanency within 12 months of entering foster care.	30%
4	The County will provide leadership for ensuring that children who enter foster care in a 12-month period who were discharged within 12 months to reunification, kinship care, guardianship, or adoption, no more than 8.3% re-enter foster care within 12 months of their discharge.	0%
5	The County will provide leadership for ensuring that all of children who enter foster care in a 12-month period in the county, the rate of placement moves per 1000 days of foster care will not exceed 4.1%.	4%
<i>Energy Programs</i>		
1	The County will process 95% of Crisis Intervention Program (CIP) applications within one (1) business day for applicants with no heat or cooling source	100%
2	The County will process 95% of Crisis Intervention Program (CIP) applications within two (2) business days of the application date for applicants who have a heat or cooling source.	100%
<i>Work First</i>		
1	The County will collect documentation from 50% of all work-eligible individuals that demonstrates completion of the required number of hours of federally countable work activities.	100%
2	The County will collect documentation from 90% of two-parent families with Work Eligible individuals that verifies that they have completed the required number of hours of federally countable work activities.	100%
3	The County will process 100% of Work First applications within 45 days of receipt.	100%

4	The County will process 100% of Work First recertifications no later than the last day of the current recertification period.	100%
<i>Food and Nutrition Services</i>		
1	The County will process 95% of expedited FNS applications within 4 calendar days from the date of application.	97%
2	The County will process 95% of regular FNS applications within 25 days from the date of application.	97%
3	The County will ensure that 95% of FNS recertifications are processed on time, each month.	98%
4	The County will ensure that 100% of Program Integrity claims are established within 180 days of the date of discovery.	100%
<i>Adult Protective Services (APS)</i>		
1	The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report.	100%
2	The County will complete 85% of APS evaluations involving allegations of exploitation within 45 days of the report.	100%
<i>Special Assistance (SA)</i>		
1	The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date.	100%
2	The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date.	100%
<i>Child Care Subsidy</i>		
1	The County will process 95% of Child Care subsidy applications within 30 calendar days of application date.	100%

DSS – MANAGEMENT, ADMINISTRATIVE, LEGAL, AND FISCAL

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

Melanie B. Corprew
Director

Beaufort County Department of
Social Services
632 West Fifth Street
Post Office Box 1358
Washington, North Carolina 27889

Phone: (252) 975-5500
Fax: (252) 975-5555
Email: melanie.corprew@beaufordss.com

DSS – INFORMATION AND TECHNOLOGY SERVICES

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

Derrick Leggett, Computer Systems
Administrator II

Beaufort County Department of
Social Services
632 West Fifth Street
Post Office Box 1358
Washington, North Carolina 27889

Phone: (252) 975-5500
Fax: (252) 975-5555
Email: derrick.leggett@beaufordss.com

DSS – PUBLIC ASSISTANCE SERVICES AND PROGRAM INTEGRITY

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

Amy Alligood, Income Maintenance
Administrator II

Beaufort County Department of
Social Services
632 West Fifth Street
Post Office Box 1358
Washington, North Carolina 27889

Phone: (252) 975-5500
Fax: (252) 975-5555
Email: amy.alligood@beaufordss.com

DSS – ADULT, CHILD AND FAMILY SUPPORT SERVICES

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

Lori Leggett, MSW,
Social Work Program Administrator

Beaufort County Department of
Social Services
632 West Fifth Street
Post Office Box 1358
Washington, North Carolina 27889

Phone: (252) 975-5500
Fax: (252) 975-5555
Email: lori.leggett@beaufordss.com

SOCIAL SERVICES

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SOCIAL SERVICES-ADMINISTRATION									
SALARIES	\$ 4,135,481	\$ 4,179,700	\$ 4,182,715	\$ 2,408,203	\$ 4,485,599	\$ 4,485,599	\$ 4,128,349	\$ 4,476,387	\$ 4,476,387
SALARIES-OVERTIME	105,586	56,989	118,628	84,497	85,000	85,000	144,853	85,000	85,000
SALARIES-OVERTIME-HURRICANE	22,969	0	0	0	0	0	0	0	0
SALARIES-PART TIME	9,552	9,402	9,896	6,292	10,612	10,612	10,612	10,612	10,612
BOARD EXPENSE	2,637	3,219	3,347	2,106	5,000	5,000	3,320	5,000	5,000
FICA 6.2%	245,585	243,135	246,253	143,642	284,035	284,035	246,244	261,964	261,964
LOC. GOV. EMP. RETIREMENT	312,749	320,291	335,504	224,344	409,069	409,069	384,590	465,262	465,262
HOSPITALIZATION-EMPLOYEE	602,488	619,471	662,601	384,035	738,952	738,952	658,801	781,195	781,195
MEDICARE 1.45%	57,435	56,861	57,592	33,594	66,428	66,428	57,590	66,294	66,294
LIFE INSURANCE-EMPLOYEE	2,601	2,580	2,596	1,460	2,886	2,886	2,503	3,108	3,108
WORKERS COMPENSATION INSURANCE	59,563	53,105	52,570	43,864	53,000	53,000	43,864	43,864	43,864
401(K) EMPLOYER CONTRIBUTION	76,600	76,601	79,012	46,582	91,412	91,412	79,855	91,227	91,227
PROFESSIONAL SERVICE-LEGAL	5,774	5,842	19,970	20,370	20,000	20,000	28,000	25,000	25,000
PROFESSIONAL SERVICE-MEDICAL	788	0	0	0	0	0	0	0	0
ADMINISTRATIVE SERVICES	17,710	18,146	15,478	5,126	25,000	25,000	20,000	20,000	20,000
VOLUNTEER RECEPTION	1,452	1,424	1,132	0	1,500	1,500	1,500	1,500	1,500
OFFICE SUPPLIES	18,593	19,442	20,950	9,118	22,000	22,000	22,000	22,000	22,000
DSS MISC.-DONATED FUNDS	1,037	4,117	2,771	2,777	5,500	5,500	5,500	5,500	5,500
PROFESSIONAL DEVELOPMENT	32,598	33,833	19,673	9,007	33,000	33,000	25,000	33,000	33,000
TRAVEL-CLIENT TRANSPORTATION	166,125	177,197	201,585	117,166	180,000	180,000	201,000	205,000	205,000
TELEPHONE	75,779	92,401	79,869	53,418	108,596	108,596	91,000	96,980	96,980
POSTAGE	21,745	22,591	21,962	16,457	23,500	23,500	23,500	23,500	23,500
UTILITIES-SOCIAL SERVICES	52,633	56,298	60,736	36,663	65,000	65,000	63,000	65,000	65,000
PRINTING	899	1,208	646	0	1,200	1,200	1,000	1,200	1,200
RECORDS MANAGEMENT-MICROFILM	4,602	9,599	5,819	1,784	6,600	6,600	4,500	6,000	6,000
MAINT/REPAIR-BUILDINGS	3,513	72,528	27,483	3,576	25,600	25,600	25,600	20,000	20,000
MAINT/REPAIR-EQUIPMENT	744	49	550	0	1,200	1,200	500	1,200	1,200
FREIGHT	0	0	10	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	222,757	226,191	195,113	217,648	248,466	248,466	248,466	253,036	253,036
LEGAL ADVERTISING	6,475	3,515	3,356	1,970	4,500	4,500	4,500	4,500	4,500
TEMPORARY EMP. SERVICES	41,785	64,335	93,406	57,395	83,000	83,000	90,000	83,000	83,000
INTERPRETER-LANGUAGE LINE	5,029	840	0	0	0	0	0	0	0
TRAINING/SCHOOL COSTS	29,814	29,870	26,093	19,422	29,000	29,000	35,000	39,000	39,000
CONTRACT-EBT ISSUANCE	15,971	16,475	13,635	6,085	20,424	20,424	20,424	20,627	20,627
EQUIPMENT PURCHASE	59,688	87,633	84,578	92,598	93,841	93,841	93,841	85,186	85,186
RENTAL EQUIPMENT	19,293	19,248	17,691	12,459	19,200	19,200	19,200	12,000	12,000
DUES & SUBSCRIPTIONS	1,874	1,879	2,609	2,249	3,014	3,014	3,014	3,014	3,014
BANK SERVICE FEES	13,142	9,170	4,563	2,792	15,000	15,000	5,000	10,000	10,000
CAPITAL OUTLAY-EQUIPMENT	0	13,207	92,069	0	0	0	0	0	0
SOCIAL SERVICES - ADMINISTRATION	\$ 6,453,067	\$ 6,608,394	\$ 6,762,463	\$ 4,066,701	\$ 7,267,134	\$ 7,267,134	\$ 6,792,126	\$ 7,326,156	\$ 7,326,156

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
STATE IN-HOME/AGING SERVICES	\$ 131,978	\$ 105,136	\$ 107,237	\$ 65,698	\$ 109,382	\$ 109,382	\$ 98,205	\$ 84,518	\$ 84,518
SALARIES (Aging)	96	0	186	0	300	300	0	300	300
SALARIES-OVERTIME (Aging)	598	0	0	0	0	0	0	0	0
SALARIES-OVERTIME-HURR (Aging)	11,944	11,975	7,823	2,659	16,540	16,540	2,659	0	0
SALARIES-PART TIME (Aging)	8,584	6,831	6,667	3,969	7,826	7,826	5,962	6,284	6,284
FICA 6.2% (Aging)	9,725	7,948	8,379	5,913	9,817	9,817	8,838	8,651	8,651
LOC. GOV. EMP. RETIRE. (Aging)	37,326	30,400	30,619	16,758	31,745	31,745	27,405	27,172	27,172
HOSPITALIZATION-EMP. (Aging)	2,008	1,598	1,559	928	1,830	1,830	1,395	1,470	1,470
MEDICARE 1.45% (Aging)	128	102	93	51	130	130	84	112	112
LIFE INSURANCE-EMP (Aging)	4,829	4,386	11,067	2,173	4,750	4,750	2,173	2,173	2,173
WORKERS COMP INS (Aging)	2,654	2,102	2,148	1,314	2,194	2,194	1,964	1,696	1,696
401(K) EMPLOYER CONT (Aging)	590	654	590	510	600	600	510	600	600
MEDICAL-CARE MGMT/AIDE IMMUN.	8,847	4,675	1,184	0	0	0	0	0	0
PROF. SERVICES MEDICAL-AGING	10,504	15,558	-5,782	7,842	25,000	25,000	20,000	25,000	25,000
PROF. SERV/ADULT SERV GEN ASST	130,806	125,530	123,065	52,765	130,000	130,000	130,000	130,000	130,000
PURCHASED MEALS	4,087	1,921	783	0	5,000	5,000	1,000	3,000	3,000
MEDICAL SUPPLIES	26,303	23,119	25,347	18,421	30,000	30,000	30,000	30,000	30,000
TRAVEL-CLIENT TRANSPORTATION	56,119	56,825	44,860	0	41,974	41,974	0	0	0
ELDERLY TRANSPORTATION-ETAP	285	320	316	347	500	500	347	500	500
SPECIAL PROJECTS	26,786	103,470	123,861	71,528	101,520	101,520	122,620	153,523	153,523
CONTRACT SERVICES									
STATE IN-HOME/AGING SERVICES	\$ 474,197	\$ 503,550	\$ 490,003	\$ 250,875	\$ 519,108	\$ 519,108	\$ 453,162	\$ 474,999	\$ 474,999
WORK FIRST									
PROF.SERVICES DRUG/MENTAL TEST	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 500	\$ 500
PROFESSIONAL DEVEL/WORKFIRST	9,151	10,331	7,185	1,877	10,500	10,500	3,220	10,500	10,500
OTHER SUPP.SERV.(200% POVERTY)	3,562	968	3,060	2,202	7,500	7,500	3,775	7,500	7,500
CHILD ONLY SUPPORTIVE SERVICES	3,578	7,710	6,986	0	10,000	10,000	0	8,000	8,000
ESC CONTRACT-WORK FIRST	32,000	35,000	41,900	48,900	48,900	48,900	48,900	48,900	48,900
EMERGENCY ASSISTANCE-TANF	0	0	8,173	7,052	21,100	21,100	12,089	13,000	13,000
WORK FIRST	\$ 48,291	\$ 54,009	\$ 67,305	\$ 60,031	\$ 99,500	\$ 99,500	\$ 67,984	\$ 88,400	\$ 88,400

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
IV-D CHILD SUPPORT ENFORCEMENT									
PROF.SERVICE-IV-D CONTRACT	875,043	946,182	872,658	511,612	751,986	751,986	819,000	780,000	780,000
IV-D BLOOD TESTS	0	3,386	2,301	1,742	5,000	5,000	3,000	5,000	5,000
IV-D FILING FEES	0	0	0	0	1,000	1,000	0	1,000	1,000
IV-D CHILD SUPPORT ENFORCEMENT	\$ 875,043	\$ 949,568	\$ 874,959	\$ 513,354	\$ 757,986	\$ 757,986	\$ 822,000	\$ 786,000	\$ 786,000
SPECIAL ASSISTANCE									
CO. SHARE ASST (SPECIAL ASST)	585,334	550,421	519,785	275,191	640,000	640,000	550,000	640,000	640,000
ADOPT.ASSIST.IV-E & VENDOR PMT	0	103	0	0	0	0	0	0	0
SPECIAL ASSISTANCE	\$ 585,334	\$ 550,524	\$ 519,785	\$ 275,191	\$ 640,000	\$ 640,000	\$ 550,000	\$ 640,000	\$ 640,000
FOSTER CARE									
DRUG TEST	8,327	7,353	7,390	9,389	7,200	13,200	19,500	20,000	20,000
MEDICAL (FOSTER CARE)	7,495	2,274	1,161	280	6,600	6,600	2,000	6,600	6,600
GENERAL ASSISTANCE	16,434	18,410	56,293	8,435	35,000	29,000	29,000	35,000	35,000
INDEPENDENT LIVING LINKS	2,450	4,891	1,508	1,452	5,000	5,000	4,000	5,000	5,000
ADOPTION ASST IV-B& VENDOR PMT	70,729	64,834	60,982	39,943	87,500	87,500	60,000	87,500	87,500
FOSTER CARE-STATE	120,173	146,089	177,729	148,244	230,000	230,000	254,133	265,000	265,000
FOSTER CARE-IV-E	285,630	294,607	297,736	190,844	275,000	275,000	326,350	350,000	350,000
ADOPT.ASSIST.IV-E & VENDOR PMT	129,611	138,746	143,267	87,236	184,000	184,000	150,000	190,000	190,000
SPECIAL ADOPTION INCENT. FUND	26,681	39,313	29,891	22,750	5,000	22,634	22,750	0	0
FOSTER CARE	\$ 667,530	\$ 716,516	\$ 775,957	\$ 508,572	\$ 835,300	\$ 852,934	\$ 867,733	\$ 959,100	\$ 959,100
MEDICAL ASSISTANCE									
TRAVEL-CLIENT MEDICAID TRANS	720,283	100,651	81,243	52,961	100,000	100,000	90,500	100,000	100,000
CO SHARE ASST. PI MEDI.CLAIMS	7,757	2,653	4,225	4,335	10,000	10,000	7,430	10,000	10,000
MEDICAL ASSISTANCE	\$ 728,040	\$ 103,304	\$ 85,468	\$ 57,296	\$ 110,000	\$ 110,000	\$ 97,930	\$ 110,000	\$ 110,000
ENERGY ASSISTANCE									
CIP-CRISIS INTERVENTION PROG.	181,655	242,215	161,313	111,194	277,595	277,595	175,000	260,101	260,101
DUKE PROGRESS ENERGY NEIGHBOR	5,063	2,683	7,343	3,041	7,074	7,537	8,963	9,500	9,500
SHARE THE WARMTH	92	-	-	-	-	-	-	-	-
ENERGY ASSISTANCE-LIEAP	221,700	243,100	311,901	281,300	277,595	277,595	281,300	260,101	260,101
ENERGY (EMERG.) ASSIST.-TANF	19,799	9,093	596	-	-	-	-	-	-
ENERGY ASSISTANCE	\$ 428,309	\$ 497,091	\$ 481,152	\$ 395,535	\$ 562,264	\$ 562,727	\$ 465,263	\$ 529,702	\$ 529,702

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
CHILD DAY CARE									
FSA-FEDERAL CHILDCARE EXPENSE	\$ 2,846,430	\$ 264,992	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
NON-FSA MOE	\$ 55,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SMART START DAY CARE	\$ 257,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHILD DAY CARE	\$ 3,159,805	\$ 264,992	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
ALL COUNTY FUNDS									
GEN ASST-DDS,UNBODIES,NON-NEMT	\$ 5,893	\$ 23,970	\$ 30,547	\$ 5,563	\$ 25,000	\$ 25,000	\$ 10,000	\$ 25,000	\$ 25,000
ALL COUNTY FUNDS	\$ 5,893	\$ 23,970	\$ 30,547	\$ 5,563	\$ 25,000	\$ 25,000	\$ 10,000	\$ 25,000	\$ 25,000
AID TO THE BLIND									
CO.SHARE ASST SW FOR THE BLIND	\$ 6,639	\$ 6,970	\$ 7,572	\$ 7,704	\$ 7,704	\$ 7,704	\$ 7,704	\$ 7,704	\$ 7,704
B.C.BLIND CENTER	3,658	2,223	2,894	2,732	3,525	3,525	3,525	3,525	3,525
AID TO THE BLIND	\$ 10,297	\$ 9,193	\$ 10,466	\$ 10,436	\$ 11,229	\$ 11,229	\$ 11,229	\$ 11,229	\$ 11,229
GENERAL FUND	\$ 13,435,807	\$ 10,281,110	\$ 10,098,104	\$ 6,143,554	\$ 10,832,521	\$ 10,850,618	\$ 10,137,427	\$ 10,950,586	\$ 10,950,586

PUBLIC HEALTH DEPARTMENT

Beaufort County Public Health's mission is to promote, protect, and enhance the quality of life of our population by providing accessible quality public health services and education 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 Control, Breast and Cervical Cancer Control, HIV/STD, Health Education and Promotions, Public Health Preparedness, Vital Records, Environmental Health, Jail Health, and Healthy Living Clinic. The Public Health Department is staffed with registered nurses, social workers, nutritionists, registered sanitarians, health educators, and administrative support personnel. The Department is overseen by an eleven member Board of Health consisting of a County Commissioner, Physician, Dentist, Optometrist, Veterinarian, Registered Nurse, Engineer, Pharmacist and three members of the general public.

James Madson, RN, MPH,
Health Director

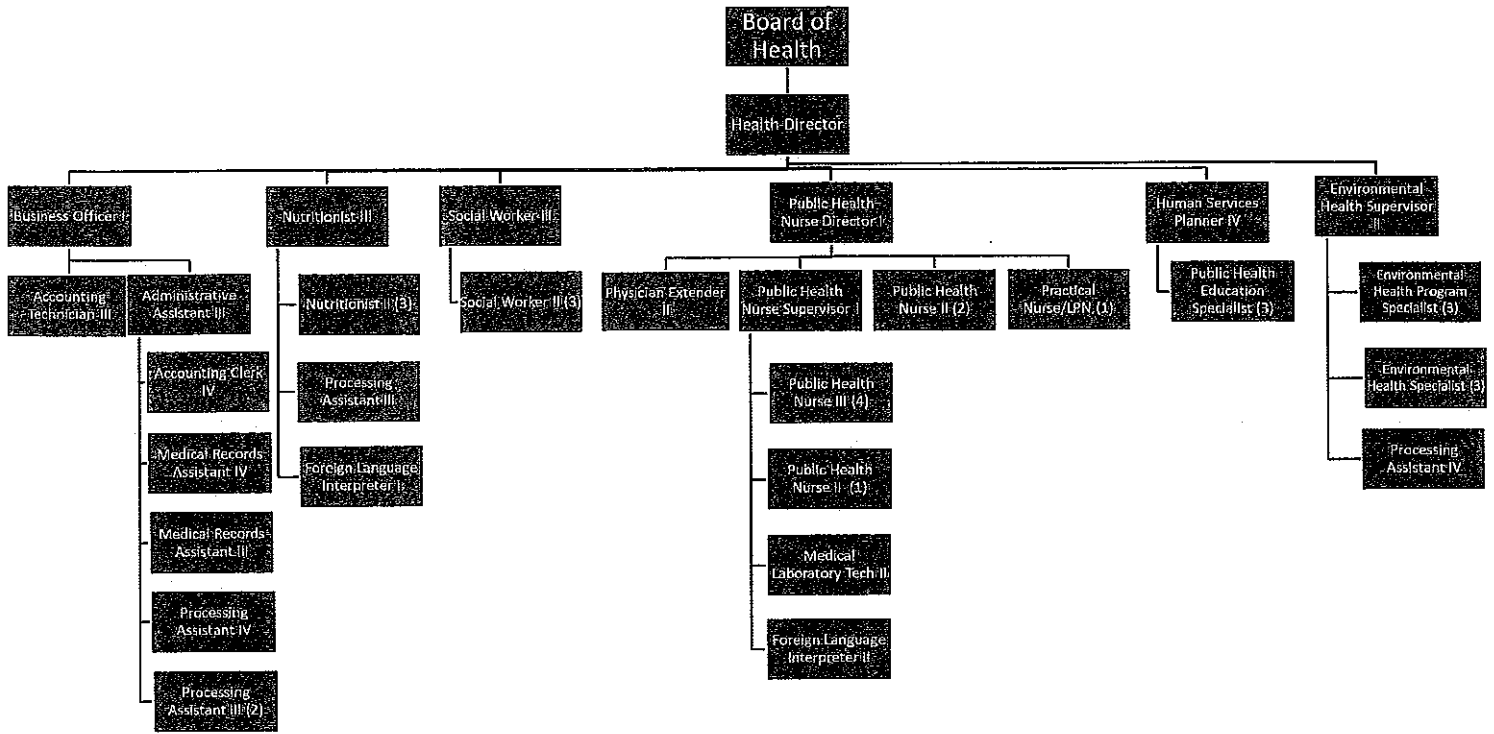
Beaufort County Health Department
1436 Highland Drive
Washington, North Carolina 27889

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

Local funding comprises 45% of the Public Health Department's total proposed budget of \$4,181,737. The remainder of the Department's budget is supported by fees and insurance from billable services and State and Federal funding.

COST CENTERS

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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
41	44	44	44	4

PUBLIC HEALTH REVENUES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
State Health	1,018,973	958,452	980,819	966,369
Federal Health	1,197,418	895,344	898,105	883,537
Sales and Service	267,954	326,199	329,169	299,395
Miscellaneous	130,808	138,504	145,546	158,848
County	1,345,587	1,805,159	1,802,278	1,805,159
Total	3,960,740	4,123,658	4,155,917	4,113,308

PUBLIC HEALTH EXPENDITURES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	2,095,877	2,156,983	2,157,481	2,138,762
Benefits	621,081	713,860	713,860	742,664
Operating	1,172,849	1,252,815	1,284,576	1,231,882
Capital Outlay	70,933	0	0	0
Total	3,960,740	4,123,658	4,155,917	4,113,308

HEALTH

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-GENERAL								
SALARIES	\$ 9,139	\$ 9,063	\$ 9,856	\$ 161,047	\$ 10,474	\$ 10,474	\$ 10,354	\$ 10,345
BOARD SALARY	1,250	1,100	1,175	825	2,200	2,200	1,375	2,200
FICA 6.2%	530	523	567	9325	649	649	595	641
LOC. GOV. EMP. RETIREMENT	666	681	764	14,551	937	937	925	1,055
HOSPITALIZATION-EMPLOYEE	2124	-1054	615	24,075	1400	1400	2432	1,398
MEDICARE 1.45%	124	122	133	2,181	152	152	139	150
LIFE INSURANCE-EMPLOYEE	5	5	5	92	6	6	6	6
WORKERS COMPENSATION INSURANCE	25411	21971	20999	25,877	23730	23730	25877	25,877
401(K) EMPLOYER CONTRIBUTION	161	163	176	2,963	209	209	188	207
PROFESSIONAL SERVICE-MEDICAL	9109	9291	9477	5,639	9667	9667	9667	9,860
EDUCATIONAL SUPPLIES	0	0	1062	0	0	0	0	0
MEDICAL SUPPLIES	4122	5631	4478	2,987	5095	5095	5061	5,265
OFFICE SUPPLIES	10176	8709	9289	4,685	9360	8736	8500	9,360
HEALTH ACCREDITATION	2750	2750	2750	3,250	3250	3250	3250	3,250
PROFESSIONAL DEVELOPMENT	8264	8651	7419	4,729	10875	10525	10200	8,426
TRAVEL-FUEL	457	576	642	203	1000	1000	415	500
TELEPHONE	20461	23144	23315	13,354	23998	23998	23834	23,268
POSTAGE	4500	6318	8014	4,387	5900	5900	5900	7,000
UTILITIES-HEALTH DEPT.	37963	37827	38733	26,228	38000	38000	38000	38,000
PRINTING	548	460	428	33	600	600	450	600
MAINT/REPAIR-BUILDINGS	160	0	0	0	0	0	0	0
MAINT/REPAIR-EQUIPMENT	2570	2867	1524	1,692	2575	2575	2200	2,575
MAINT/REPAIR-VEHICLE	1081	1276	1454	475	1500	1500	1278	1,000
ADVERTISING	68	0	142	440	0	517	440	200
COMPUTER SOFTWARE/SUPPORT	54384	56705	67874	55,107	63568	64132	64132	67,965
TEMPORARY EMP.SERVICES	2670	4395	2215	1,590	6000	6000	4500	4,000
INTERPRETER-LANGUAGE LINE	88	643	542	137	360	360	360	540
EQUIPMENT PURCHASE	0	1252	3579	0	0	0	0	0
INFRASTRUCTURE EQUIP./SUPPLIES	85420	0	0	0	0	0	0	0
RENTAL EQUIPMENT	4687	4043	3442	2,094	3665	3665	3665	3,665
CONTRACT SERVICES	924	1014	1113	612	972	1032	1032	1,044
INSURANCE AND BONDS	5586	5533	7879	8,825	8667	8825	8825	10,149
DUES & SUBSCRIPTIONS	7868	8175	9536	7,765	10030	9705	8800	9,230
TOTAL HEALTH-GENERAL	\$ 303,270	\$ 221,836	\$ 239,195	\$ 385,168	\$ 244,839	\$ 244,839	\$ 242,400	\$ 247,776

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-IMMUNIZATION								
SALARIES	\$ 132,036	\$ 123,090	\$ 120,164	\$ 57,477	\$ 137,853	\$ 137,853	\$ 104,111	\$ 128,369
SALARIES-OVERTIME	9	0	0	0	0	0	0	0
SALARIES-PART TIME	2,213	3,221	2,780	1,762	2,894	2,894	3,769	2,952
FICA 6.2%	7,793	7,292	7,076	3,416	8,726	8,726	6,202	8,142
LOC. GOV. EMP. RETIREMENT	9,779	9,494	9,529	5,290	12,338	12,338	9,639	13,094
HOSPITALIZATION-EMPLOYEE	17,100	16,669	15,961	7,412	18,428	18,428	14,134	16,833
MEDICARE 1.45%	1,823	1,705	1,655	799	2,041	2,041	1,450	1,904
LIFE INSURANCE-EMPLOYEE	72	67	64	30	75	75	62	73
401(K) EMPLOYER CONTRIBUTION	2,367	2,266	2,191	1,073	2,757	2,757	1,961	2,567
EDUCATIONAL SUPPLIES	0	102	102	0	118	118	118	118
MEDICAL SUPPLIES	100,738	87,148	112,487	59,888	151,938	150,026	146,000	153,890
OFFICE SUPPLIES	193	154	163	91	240	240	232	240
PROFESSIONAL DEVELOPMENT	110	319	9	647	958	958	659	1,139
EQUIPMENT PURCHASE	0	3,905	0	1,912	0	1,912	1,912	0
TOTAL	\$ 274,233	\$ 255,432	\$ 272,184	\$ 139,798	\$ 338,366	\$ 338,366	\$ 290,251	\$ 329,321

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-HIV								
SALARIES	\$ 132,601	\$ 120,418	\$ 124,596	\$ 64,590	\$ 139,563	\$ 139,563	\$ 122,989	\$ 131,536
SALARIES-OVERTIME	5	0	0	6	0	0	6	0
SALARIES-PART TIME	2,083	1,806	1,324	664	1,328	1,328	1,414	1,353
FICA 6.2%	7,816	7,053	7,245	3,764	8,736	8,736	7,151	8,239
LOC. GOV. EMP. RETIREMENT	9,809	9,187	9,761	5,826	12,491	12,491	11,114	13,417
HOSPITALIZATION-EMPLOYEE	17,177	16,142	16,363	8,182	18,799	18,799	16,355	17,775
MEDICARE 1.45%	1,828	1,649	1,694	880	2,043	2,043	1,672	1,927
LIFE INSURANCE-EMPLOYEE	73	65	66	34	78	78	72	77
401(K) EMPLOYER CONTRIBUTION	2,376	2,195	2,244	1,182	2,791	2,791	2,262	2,631
PROFESSIONAL SERVICE-MEDICAL	12,319	9,269	6,941	3,846	11,413	11,413	7,641	9,755
EDUCATIONAL SUPPLIES	0	90	55	142	152	152	142	344
MEDICAL SUPPLIES	7,528	8,563	7,496	4,569	10,186	10,186	10,186	9,935
OFFICE SUPPLIES	193	154	163	91	240	240	232	240
PROFESSIONAL DEVELOPMENT	423	208	0	785	2,542	2,542	1,278	2,595
TOTAL	\$ 194,232	\$ 176,799	\$ 177,949	\$ 94,559	\$ 210,362	\$ 210,362	\$ 182,514	\$ 199,824

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-T.B.								
SALARIES	\$ 44,094	\$ 39,691	\$ 43,983	\$ 23,898	\$ 41,890	\$ 41,890	\$ 48,045	\$ 47,294
SALARIES-OVERTIME	5	0	0	0	0	0	0	0
SALARIES-PART TIME	980	1,053	1,408	710	1,447	1,447	1,491	1,476
FICA 6.2%	2,615	2,352	2,612	1,419	2,687	2,687	2,847	3,024
LOC. GOV. EMP. RETIREMENT	3,283	3,062	3,518	2,197	3,749	3,749	4,426	4,824
HOSPITALIZATION-EMPLOYEE	5,750	5,377	5,891	3,084	5,600	5,600	6,529	6,391
MEDICARE 1.45%	612	550	611	332	628	628	666	707
LIFE INSURANCE-EMPLOYEE	24	22	24	13	23	23	29	28
401(K) EMPLOYER CONTRIBUTION	796	731	809	445	838	838	901	946
PROFESSIONAL SERVICE-MEDICAL	930	869	477	251	2,609	2,609	520	1,144
EDUCATIONAL SUPPLIES	0	0	81	0	151	151	0	148
MEDICAL SUPPLIES	2,609	2,085	4,844	1,469	5,101	5,101	4,860	3,750
OFFICE SUPPLIES	193	156	163	91	240	240	232	240
PROFESSIONAL DEVELOPMENT	614	904	1,984	782	2,204	2,204	1,635	1,697
DUES & SUBSCRIPTIONS	60	60	60	0	60	60	60	60
TOTAL	\$ 62,565	\$ 56,910	\$ 66,465	\$ 34,691	\$ 67,227	\$ 67,227	\$ 72,241	\$ 71,729

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH PREPAREDNESS & RESPONSE								
SALARIES	\$ 43,246	\$ 33,050	\$ 30,423	\$ 18,086	\$ 39,539	\$ 39,375	\$ 34,859	\$ 38,637
SALARIES-OVERTIME	0	0	0	200	0	164	200	0
FICA 6.2%	2,510	1,908	1,751	1,055	2,451	2,451	2,015	2,395
LOC. GOV. EMP. RETIREMENT	3,150	2,484	2,359	1,633	3,539	3,539	3,132	3,941
HOSPITALIZATION-EMPLOYEE	5,519	4,362	3,969	2,296	5,286	5,286	4,613	5,107
MEDICARE 1.45%	587	446	409	247	573	573	471	560
LIFE INSURANCE-EMPLOYEE	23	17	16	9	22	22	20	22
401(K) EMPLOYER CONTRIBUTION	763	593	542	331	791	791	638	773
EDUCATIONAL SUPPLIES	0	132	464	0	500	500	484	0
OFFICE SUPPLIES	1,223	1,247	1,248	1,968	1,300	2,003	1,994	1,300
EBOLA SUPPLIES	5,000	0	0	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	188	840	797	0	703	0	0	731
TOTAL	\$ 62,209	\$ 45,080	\$ 41,979	\$ 25,824	\$ 54,704	\$ 54,704	\$ 48,427	\$ 53,466

	2017	2018	2019	2020	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 PROJECTED	2021 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS				
BREAST/CERVICAL CANCER PREV SALARIES	\$ 28,972	\$ 25,943	\$ 31,815	\$ 19,241	\$ 29,708	\$ 29,708	\$ 31,098	\$ 36,948
SALARIES-OVERTIME	2	0	0	0	0	0	0	0
SALARIES-PART TIME	231	640	1,224	507	1,085	1,085	858	1,107
FICA 6.2%	1,695	1,534	1,900	1,139	1,909	1,909	1,838	2,360
LOC. GOV. EMP. RETIREMENT	2,127	1,998	2,561	1,763	2,659	2,659	2,854	3,769
HOSPITALIZATION-EMPLOYEE	3,737	3,512	4,319	2,485	3,971	3,971	4,171	4,993
MEDICARE 1.45%	396	359	444	266	447	447	430	552
LIFE INSURANCE-EMPLOYEE	16	14	17	10	16	16	18	22
401(K) EMPLOYER CONTRIBUTION	515	478	589	357	594	594	580	739
PROFESSIONAL SERVICE-MEDICAL	33,169	45,474	43,350	26,264	38,325	43,925	43,925	43,775
EDUCATIONAL SUPPLIES	0	300	292	0	300	300	300	300
OFFICE SUPPLIES	96	77	82	46	120	120	116	120
PROFESSIONAL DEVELOPMENT	309	133	439	203	612	612	226	533
DUES & SUBSCRIPTIONS	60	60	60	0	60	60	60	60
TOTAL	\$ 71,327	\$ 80,520	\$ 87,093	\$ 52,281	\$ 79,806	\$ 85,406	\$ 86,474	\$ 95,278

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
ALLIED HEALTH SERVICES								
SALARIES	\$ 82,869	\$ 63,975	\$ 86,779	\$ 34,417	\$ 88,696	\$ 88,696	\$ 63,314	\$ 73,897
SALARIES-OVERTIME	23	401	0	236	0	0	236	0
SALARIES-PART TIME	743	712	1,288	661	1,327	1,327	1,340	1,353
FICA 6.2%	4,853	3,752	5,066	2,040	5,581	5,581	3,734	4,666
LOC. GOV. EMP. RETIREMENT	6,092	4,894	6,827	3,152	7,938	7,938	5,797	7,537
HOSPITALIZATION-EMPLOYEE	10,678	8,627	11,465	4,440	11,857	11,857	8,527	9,985
MEDICARE 1.45%	1,135	878	1,185	477	1,305	1,305	873	1,092
LIFE INSURANCE-EMPLOYEE	45	34	46	18	49	49	37	43
401(K) EMPLOYER CONTRIBUTION	1,476	1,172	1,569	638	1,774	1,774	1,178	1,478
PROFESSIONAL SERVICE-MEDICAL	637	377	252	181	590	590	434	590
PROFESSIONAL SERVICES-DSS TEST	5,720	4,796	4,746	5,592	5,750	5,750	8,050	7,860
EDUCATIONAL SUPPLIES	0	0	90	0	400	400	510	200
MEDICAL SUPPLIES	524	1,036	637	289	3,359	3,359	950	2,040
OFFICE SUPPLIES	193	155	176	46	120	120	116	120
MISC. GRANT SUPPLIES	2,078	5,568	4,782	1,791	0	3,042	3,042	2,112
GENERAL DPP EDUCATIONAL SUPPLY	0	0	725	1,587	5,480	5,230	5,503	5,265
MEDICARE DPP EDUCATIONAL SUPPLY	0	0	0	118	2,539	2,289	2,171	2,539
PROFESSIONAL DEVELOPMENT	1,205	721	425	132	1,050	1,050	531	660
TELEPHONE	0	0	0	100	600	600	100	600
DUES & SUBSCRIPTIONS	60	0	0	650	550	1,050	650	500
TOTAL	\$ 118,331	\$ 97,097	\$ 126,060	\$ 56,566	\$ 138,965	\$ 142,007	\$ 107,096	\$ 122,538

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH DISASTER								
SALARIES	\$ 7,641	\$ -	\$ 15,707	\$ 264	\$ -	\$ -	\$ 264	\$ -
SALARIES-OVERTIME	12,503	0	8,583	4385	0	0	4385	0
FICA 6.2%	1,172	0	1,400	268	0	0	268	0
LOC. GOV. EMP. RETIREMENT	1,465	0	1,882	415	0	0	415	0
HOSPITALIZATION-EMPLOYEE	2,427	0	3,139	568	0	0	568	0
MEDICARE 1.45%	274	0	327	63	0	0	63	0
LIFE INSURANCE-EMPLOYEE	10	0	12	2	0	0	2	0
401(K) EMPLOYER CONTRIBUTION	352	0	432	84	0	0	84	0
TOTAL	\$ 25,845	\$ -	\$ 31,482	\$ 6,049	\$ -	\$ -	\$ 6,049	\$ -

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH PROMOTION								
SALARIES	\$ 19,103	\$ 47,130	\$ 68,016	\$ 35,565	\$ 69,675	\$ 69,675	\$ 79,699	\$ 72,630
SALARIES-OVERTIME	257	1,844	191	0	0	0	0	0
FICA 6.2%	1,123	2,823	3,925	2,051	4,320	4,320	4,579	4,503
LOC. GOV. EMP. RETIREMENT	1,410	3,683	5,287	3,176	6,236	6,236	7,122	7,408
HOSPITALIZATION-EMPLOYEE	2,473	6,494	8,853	4,460	9,314	9,314	10,559	9,815
MEDICARE 1.45%	263	660	918	480	1,010	1,010	1,071	1,053
LIFE INSURANCE-EMPLOYEE	10	26	36	18	38	38	47	42
401(K) EMPLOYER CONTRIBUTION	342	883	1,216	644	1,394	1,394	1,450	1,453
EDUCATIONAL SUPPLIES	609	286	913	1,298	1,365	1,365	1,298	683
MISC. GRANT-ED.SUPPLIES	8,783	7,532	10,067	0	11,000	5,433	5,431	4,339
MEDICAL SUPPLIES	0	0	0	0	0	375	375	750
OPIOID PREVENTION SUPPLIES	0	0	4,097	6,011	852	6,241	6,011	0
OPIOID MICROGRANT	0	0	0	3,998	0	4,000	3,998	0
OFFICE SUPPLIES	324	401	797	291	330	330	330	581
SUPPLIES-PREPARE FOR SUCCESS	0	0	7,070	63,136	117,143	117,143	117,143	116,946
PROFESSIONAL DEVELOPMENT	205	2,027	1,452	1,347	875	2,067	1,760	1,806
ADVERTISING	7,269	13,358	8,000	7,000	8,000	7,000	7,000	9,500
EQUIPMENT PURCHASE	0	1,028	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0	480	480	503	504
TOTAL	\$ 42,170	\$ 88,177	\$ 120,837	\$ 129,476	\$ 232,032	\$ 236,421	\$ 248,377	\$ 232,013

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
CHILD HEALTH								
SALARIES	\$ 11,285	\$ 8,628	\$ 8,383	\$ 4,044	\$ 9,190	\$ 9,190	\$ 7,372	\$ 10,557
SALARIES-OVERTIME	0	0	0	11	0	0	11	0
FICA 6.2%	655	498	482	234	570	570	424	655
LOC. GOV. EMP. RETIREMENT	822	649	650	362	823	823	659	1,077
HOSPITALIZATION-EMPLOYEE	1,440	1,140	1,094	508	1,229	1,229	968	1,141
MEDICARE 1.45%	153	116	113	55	133	133	99	153
LIFE INSURANCE-EMPLOYEE	6	5	4	2	5	5	4	5
401(K) EMPLOYER CONTRIBUTION	199	155	149	73	184	184	134	211
PRO SERVICES-SCHL NURSE GRANT	250,000	250,000	250,000	156,250	250,000	250,000	250,000	250,000
FC-PROFESSIONAL SERVICES	35,403	0	0	0	0	0	0	0
CHILD FATALITY PREVENTION TEAM	540	562	550	564	565	565	564	565
HEALTHY BEGINNINGS	64,033	72,340	72,296	39,626	72,711	72,711	72,711	72,522
FC-EDUCATIONAL SUPPLIES	1,794	0	0	0	0	0	0	0
MEDICAL SUPPLIES	36	0	0	0	0	0	0	0
FC-COMPUTER SOFTWARE SUPPORT	729	0	0	0	0	0	0	0
FC-OFFICE SUPPLIES	1,947	0	0	0	0	0	0	0
FC-TRAVEL	1,409	0	0	0	0	0	0	0
FC-TELEPHONE	326	0	0	0	0	0	0	0
TOTAL	\$ 370,775	\$ 334,092	\$ 333,722	\$ 201,729	\$ 335,410	\$ 335,410	\$ 332,947	\$ 336,886

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
MATERNAL HEALTH								
SALARIES	\$ 227,162	\$ 214,543	\$ 224,007	\$ 115,157	\$ 228,259	\$ 228,259	\$ 221,586	\$ 229,079
SALARIES-OVERTIME	26	48	0	0	0	0	0	0
SALARIES-PART TIME	1,713	1,382	1,363	615	1,447	1,447	1,313	1,476
FICA 6.2%	13,285	12,462	12,966	6,676	14,242	14,242	12,811	14,295
LOC. GOV. EMP. RETIREMENT	16,673	16,234	17,470	10,337	20,429	20,429	19,915	23,366
HOSPITALIZATION-EMPLOYEE	29,224	28,522	29,315	14,530	30,513	30,513	29,333	30,956
MEDICARE 1.45%	3,107	2,915	3,032	1,561	3,331	3,331	2,996	3,343
LIFE INSURANCE-EMPLOYEE	124	114	118	59	125	125	129	133
401(K) EMPLOYER CONTRIBUTION	4,037	3,879	4,017	2,095	4,565	4,565	4,053	4,582
PROFESSIONAL SERVICE-MEDICAL	26,656	26,543	29,845	15,834	30,537	30,537	28,100	30,684
EDUCATIONAL SUPPLIES	184	530	1,991	0	198	198	90	245
TARGETED INFANT MORTALITY GRNT	32,720	46,334	46,371	40,232	39,920	40,414	40,414	38,909
MEDICAL SUPPLIES	8,793	7,692	15,843	2,755	10,445	9,951	8,956	8,228
OFFICE SUPPLIES	578	463	490	274	720	720	698	720
MINI GRANT SUPPLIES /EQUIPMENT	0	0	8,909	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	740	184	1,336	827	1,874	1,874	1,100	1,453
EQUIPMENT PURCHASE	752	0	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	830	308	316	180	645	645	230	280
CAPITAL OUTLAY-EQUIPMENT	0	0	11,835	0	0	0	0	0
TOTAL	\$ 366,605	\$ 362,153	\$ 409,224	\$ 211,133	\$ 387,250	\$ 387,250	\$ 371,724	\$ 387,749

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-FAMILY PLANNING								
SALARIES	\$ 211,665	\$ 217,349	\$ 222,344	\$ 116,589	\$ 228,473	\$ 228,473	\$ 223,860	\$ 231,191
SALARIES-OVERTIME	21	0	229	0	0	0	0	0
SALARIES-PART TIME	2844	2084	1327	704	1447	1447	1525	1476
FICA 6.2%	12450	12661	12882	6764	14255	14255	12954	14424
LOC. GOV. EMP. RETIREMENT	15626	16495	17356	10472	20448	20448	20136	23581
HOSPITALIZATION-EMPLOYEE	27375	29007	29125	14715	30542	30542	29651	31241
MEDICARE 1.45%	2912	2961	3013	1582	3334	3334	3030	3374
LIFE INSURANCE-EMPLOYEE	116	116	117	60	125	125	130	134
401(K) EMPLOYER CONTRIBUTION	3785	3943	3990	2122	4569	4569	4097	4624
PROFESSIONAL SERVICE-MEDICAL	9822	10287	9485	5415	11128	11128	10700	11348
EDUCATIONAL SUPPLIES	206	0	369	9822	998	10221	10000	571
MEDICAL SUPPLIES	33612	16126	29588	27279	50979	50979	45099	50979
OFFICE SUPPLIES	578	462	590	304	720	756	733	720
ADVERTISING	0	0	0	5345	0	5494	5494	0
EQUIPMENT PURCHASE	2114	0	2119	1154	0	1154	1154	0
TOTAL	\$ 323,125	\$ 311,491	\$ 332,533	\$ 202,328	\$ 367,018	\$ 382,925	\$ 368,564	\$ 373,663

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-JAIL HEALTH								
SALARIES	\$ -	\$ 110,732	\$ 173,298	\$ 80,227	\$ 153,028	\$ 150,165	\$ 166,237	\$ 168,906
SALARIES-OVERTIME	0	289	1,537	1,311	0	1,312	2,130	0
SALARIES-PART TIME	0	0	0	2,048	0	2,049	2,048	0
FICA 6.2%	0	6,399	10,059	4,859	9,488	9,488	9,845	10,472
LOC. GOV. EMP. RETIREMENT	0	8,349	13,553	7,459	13,696	13,696	15,242	17,228
HOSPITALIZATION-EMPLOYEE	0	14,793	22,719	10,455	20,285	20,285	22,485	22,197
MEDICARE 1.45%	0	1,497	2,353	1,136	2,219	2,219	2,302	2,449
LIFE INSURANCE-EMPLOYEE	0	58	92	43	83	83	99	96
401(K) EMPLOYER CONTRIBUTION	0	2,006	3,116	1,514	3,061	3,061	3,105	3,378
PROFESSIONAL SERVICE-MEDICAL	0	30,186	21,064	10,337	21,616	21,616	21,616	21,616
MEDICAL SUPPLIES	0	13,544	4,932	2,285	5,000	4,220	4,220	5,000
OFFICE SUPPLIES	0	1,274	1,747	660	1,200	1,982	1,982	1,200
TELEPHONE	0	724	1,291	785	1,800	1,300	1,285	1,200
COMPUTER SOFTWARE/SUPPORT	0	752	0	0	0	0	0	0
EQUIPMENT PURCHASE	0	2,152	0	0	0	0	0	0
INSURANCE AND BONDS	0	448	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	0	200	0	0	0	0	0	0
TOTAL	\$ -	\$ 193,402	\$ 255,758	\$ 123,120	\$ 231,476	\$ 231,476	\$ 252,596	\$ 253,742

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-HEALTHY LIVING CLINIC								
SALARIES	\$ -	\$ 19,793	\$ 29,879	\$ 14,463	\$ 16,884	\$ 16,884	\$ 34,432	\$ 32,303
SALARIES-OVERTIME	0	16	33	0	0	0	0	0
SALARIES-PART TIME	0	147	923	292	1,085	1,085	673	1,107
FICA 6.2%	0	1,150	1,774	851	1,114	1,114	2,016	2,072
LOC. GOV. EMP. RETIREMENT	0	1,501	2,390	1,317	1,511	1,511	3,137	3,295
HOSPITALIZATION-EMPLOYEE	0	2,650	4,007	1,850	2,286	2,286	4,662	4,365
MEDICARE 1.45%	0	269	415	199	261	261	472	484
LIFE INSURANCE-EMPLOYEE	0	10	16	8	9	9	21	19
401(K) EMPLOYER CONTRIBUTION	0	360	550	267	338	338	639	646
PROFESSIONAL SERVICE-MEDICAL	0	7,639	12,681	9,623	42,665	42,311	22,613	36,400
MEDICAL SUPPLIES	0	9,172	2,786	1,302	4,241	4,091	2,700	4,000
OFFICE SUPPLIES	0	0	0	91	240	240	232	240
EQUIPMENT PURCHASE	0	0	4,976	1,369	1,260	1,764	1,760	0
INSURANCE AND BONDS	0	1,152	0	0	0	0	0	0
TOTAL	\$ -	\$ 43,860	\$ 60,429	\$ 31,632	\$ 71,894	\$ 71,894	\$ 73,355	\$ 84,931

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-WIC								
SALARIES	\$ 272,030	\$ 258,566	\$ 246,350	\$ 120,626	\$ 256,471	\$ 256,333	\$ 237,358	\$ 223,801
SALARIES-OVERTIME	38	176	0	137	0	138	300	0
FICA 6.2%	15,789	14,938	14,174	6,965	15,901	15,901	13,657	13,876
LOC. GOV. EMP. RETIREMENT	19,816	19,448	19,096	10,781	22,954	22,954	21,229	22,828
HOSPITALIZATION-EMPLOYEE	34,719	34,124	32,026	15,148	34,285	34,285	31,295	33,780
MEDICARE 1.45%	3,693	3,494	3,315	1,629	3,719	3,719	3,194	3,245
LIFE INSURANCE-EMPLOYEE	147	137	129	62	140	140	138	146
401(K) EMPLOYER CONTRIBUTION	4,798	4,642	4,391	2,183	5,129	5,129	4,318	4,476
BREASTFEEDING SERVICES	333	557	939	350	900	900	675	1,000
EDUCATIONAL SUPPLIES	380	412	917	2,475	1,100	3,744	2,687	1,000
MEDICAL SUPPLIES	4,330	4,382	3,813	1,522	1,500	2,500	2,500	3,300
OFFICE SUPPLIES	2,745	2,704	6,995	924	2,000	2,117	2,003	2,000
PROFESSIONAL DEVELOPMENT	2,513	513	406	785	2,600	1,420	1,176	1,000
TELEPHONE	848	922	872	524	966	966	950	950
POSTAGE	108	474	380	288	800	800	600	750
PRINTING	140	202	169	122	150	150	123	150
ADVERTISING	0	0	1,577	199	850	850	199	425
COMPUTER SOFTWARE/SUPPORT	5,829	6,166	4,805	3,067	5,119	5,119	4,887	5,160
TEMPORARY EMP.SERVICES	12,983	2,208	0	0	0	0	0	0
EQUIPMENT PURCHASE	0	0	8,642	0	0	0	0	0
CONTRACT SERVICES	180	195	211	102	192	192	190	210
DUES & SUBSCRIPTIONS	354	654	354	320	400	580	554	350
TOTAL	\$ 381,771	\$ 354,914	\$ 349,559	\$ 168,207	\$ 355,176	\$ 357,937	\$ 328,032	\$ 318,447

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
PREGNANCY CARE MANAGEMENT								
SALARIES	\$ 106,248	\$ 111,306	\$ 112,335	\$ 57,894	\$ 118,832	\$ 118,832	\$ 109,842	\$ 116,123
SALARIES-OVERTIME	29	0	0	0	0	0	0	0
SALARIES-PART TIME	0	9	0	0	0	0	0	0
FICA 6.2%	6,169	6,425	6,464	3,339	7,368	7,368	6,314	7,200
LOC. GOV. EMP. RETIREMENT	7,742	8,367	8,708	5,169	10,635	10,635	9,814	11,845
HOSPITALIZATION-EMPLOYEE	13,571	14,689	14,589	7,260	15,885	15,885	14,439	15,264
MEDICARE 1.45%	1,443	1,503	1,512	781	1,723	1,723	1,477	1,684
LIFE INSURANCE-EMPLOYEE	58	59	59	30	65	65	63	66
401(K) EMPLOYER CONTRIBUTION	1,874	1,998	2,002	1,048	2,377	2,377	1,997	2,322
OFFICE SUPPLIES	157	130	212	47	200	200	197	200
PROFESSIONAL DEVELOPMENT	411	295	190	651	842	842	829	400
TRAVEL-FUEL	154	286	212	111	260	260	223	260
COMPUTER SOFTWARE/SUPPORT	4,589	1,927	2,002	1,278	2,133	2,133	2,038	2,150
EQUIPMENT PURCHASE	0	0	427	0	0	0	0	0
TOTAL	\$ 142,444	\$ 146,994	\$ 148,713	\$ 77,607	\$ 160,320	\$ 160,320	\$ 147,232	\$ 157,514

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
CARE COORDINATION FOR CHILDREN								
SALARIES	\$ 72,579	\$ 76,078	\$ 70,150	\$ 35,250	\$ 73,094	\$ 73,094	\$ 68,659	\$ 70,941
FICA 6.2%	4,212	4,391	4,036	2,033	4,532	4,532	3,946	4,398
LOC. GOV. EMP. RETIREMENT	5,286	5,719	5,438	3,147	6,542	6,542	6,134	7,236
HOSPITALIZATION-EMPLOYEE	9,263	10,047	9,115	4,421	9,771	9,771	9,037	9,586
MEDICARE 1.45%	985	1,027	944	475	1,060	1,060	923	1,029
LIFE INSURANCE-EMPLOYEE	39	40	37	18	40	40	40	41
401(K) EMPLOYER CONTRIBUTION	1,280	1,366	1,250	638	1,462	1,462	1,248	1,419
OFFICE SUPPLIES	157	169	465	47	200	200	180	200
PROFESSIONAL DEVELOPMENT	70	386	0	716	1,033	1,033	868	400
TRAVEL-FUEL	154	286	212	111	260	260	223	260
COMPUTER SOFTWARE/SUPPORT	1,093	1,156	1,201	767	1,280	1,280	1,222	1,290
EQUIPMENT PURCHASE	0	0	0	0	0	0	0	0
TOTAL	\$ 95,118	\$ 100,665	\$ 92,848	\$ 47,624	\$ 99,274	\$ 99,274	\$ 92,480	\$ 96,800

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
ENVIRONMENTAL HEALTH								
SALARIES	\$ 401,260	\$ 422,736	\$ 414,990	\$ 221,659	\$ 450,962	\$ 450,962	\$ 425,003	\$ 458,382
SALARIES-OVERTIME	917	512	3,818	2,253	1,000	1,000	2,321	2,000
SALARIES-PART TIME	945	0	1,377	541	4,463	4,463	650	4,375
FICA 6.2%	23,397	24,427	24,178	13,071	28,298	28,298	24,727	28,814
LOC. GOV. EMP. RETIREMENT	29,363	31,815	32,571	20,040	40,451	40,451	38,237	46,958
HOSPITALIZATION-EMPLOYEE	51,467	55,902	54,568	28,139	60,284	60,284	56,264	59,485
MEDICARE 1.45%	5,472	5,713	5,655	3,057	6,617	6,617	5,783	6,738
LIFE INSURANCE-EMPLOYEE	218	224	220	115	247	247	247	257
WORKERS COMPENSATION INSURANCE	1,868	409	4,275	8,176	4,275	4,275	8,176	8,176
401(K) EMPLOYER CONTRIBUTION	7,108	7,599	7,490	4,063	9,039	9,039	7,781	9,207
EDUCATIONAL SUPPLIES	3,099	2,834	3,485	1,984	3,092	3,652	3,652	3,092
OFFICE SUPPLIES	5,291	4,239	2,435	890	2,439	2,439	2,439	2,439
FIELD SUPPLIES	6,916	2,660	6,776	1,068	2,674	1,889	1,800	2,674
MOSQUITO SUPPLIES	1,277	1,396	62,278	935	7,582	3,974	3,900	0
PROFESSIONAL DEVELOPMENT	3,370	2,720	1,712	1,364	4,850	4,850	3,000	4,850
TRAVEL-FUEL	5,797	5,510	6,949	3,466	7,500	7,500	6,500	7,500
TELEPHONE	6,196	5,770	5,800	3,232	6,122	6,122	6,000	5,798
POSTAGE	457	683	682	0	682	682	682	682
PRINTING	169	97	300	0	300	300	300	300
MAINT/REPAIR-EQUIPMENT	50	1,406	538	0	1,000	1,000	1,000	1,000
MAINT/REPAIR-VEHICLE	2,801	8,107	4,677	537	5,000	5,000	4,900	5,000
MOSQUITO CONTROL-OPERATING EXP	132	0	17,903	165	3,510	3,510	3,510	3,510
COMPUTER SOFTWARE/SUPPORT	25,566	25,566	27,335	15,562	27,506	27,506	27,506	27,938
EQUIPMENT PURCHASE	5,291	390	11,294	4,378	0	4,378	4,370	0
RENTAL EQUIPMENT	3,455	3,626	4,468	2,607	5,116	5,116	4,700	5,116
CONTRACT SERVICES	180	165	130	66	120	135	135	138
DUES & SUBSCRIPTIONS	550	550	550	550	550	550	550	550
CAPITAL OUTLAY-EQUIPMENT	0	0	29,325	0	0	0	0	0
CAPITAL OUTLAY-VEHICLES	20,537	20,247	29,773	0	0	0	0	0
TOTAL	\$ 613,146	\$ 635,302	\$ 765,552	\$ 337,917	\$ 683,679	\$ 684,239	\$ 644,133	\$ 694,979

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
HEALTH-AIDS CONTROL								
SALARIES	\$ 32,444	\$ 29,572	\$ 34,222	\$ 17,814	\$ 44,669	\$ 44,669	\$ 33,945	\$ 36,948
FICA 6.2%	1,883	1,706	1,969	1,027	2,769	2,769	1,951	2,291
LOC. GOV. EMP. RETIREMENT	2,363	2,223	2,652	1,591	3,998	3,998	3,033	3,769
HOSPITALIZATION-EMPLOYEE	4,140	3,890	4,434	2,236	5,971	5,971	4,465	4,993
MEDICARE 1.45%	440	399	461	240	648	648	456	536
LIFE INSURANCE-EMPLOYEE	18	16	18	9	24	24	20	22
401(K) EMPLOYER CONTRIBUTION	572	531	610	322	893	893	617	739
EDUCATIONAL SUPPLIES	299	1,043	1,045	134	500	500	498	595
MEDICAL SUPPLIES	1,973	3,080	2,202	2,078	5,000	4,780	3,800	4,780
OFFICE SUPPLIES	198	361	188	272	465	353	350	700
PROFESSIONAL DEVELOPMENT	413	520	102	346	452	452	446	637
COMPUTER SOFTWARE/SUPPORT	72	72	96	96	96	96	96	150
EQUIPMENT PURCHASE	0	0	1,008	215	0	215	215	0
DUES & SUBSCRIPTIONS	0	0	150	312	375	492	312	492
TOTAL	\$ 44,816	\$ 43,414	\$ 49,157	\$ 26,691	\$ 65,860	\$ 65,860	\$ 50,203	\$ 56,652

This page left blank intentionally.

VETERANS' SERVICES

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

Karen Melton, Veteran's Services Officer
 Beaufort County Veteran's Services
 1308 Highland Drive, Suite 104
 Washington, North Carolina 27889
 Phone: (252) 946-8016
 Fax: (252) 975-1726
 Email: karen.melton@co.beaufort.nc.us

Veteran's Service Officer

FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
1	1	1	1	1

VETERANS	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 45,371	\$ 46,278	\$ 46,278	\$ 46,276
Benefits	\$ 13,732	\$ 14,727	\$ 14,727	\$ 15,744
Operating	\$ 1,336	\$ 1,665	\$ 1,665	\$ 2,800
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 60,439	\$ 62,670	\$ 62,670	\$ 64,820

VETRANS

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 43,609	\$ 44,481	\$ 45,371	\$ 26,343	\$ 46,278	\$ 46,278	\$ 46,278	\$ 46,276	\$ 46,276
FICA 6.2%	2,672	2,688	2,742	1,602	2,869	2,869	2,869	2,869	2,869
LOC. GOV. EMP. RETIREMENT	3,197	3,363	3,539	2,371	4,142	4,142	4,142	4,720	4,720
HOSPITALIZATION-EMPLOYEE	5,675	5,888	6,124	3,658	6,349	6,349	6,349	6,793	6,793
MEDICARE 1.45%	625	629	641	375	671	671	671	671	671
LIFE INSURANCE-EMPLOYEE	25	25	25	15	26	26	26	28	28
WORKERS COMPENSATION INSURANCE	193	188	207	151	207	207	207	200	200
401(K) EMPLOYER CONTRIBUTION	436	445	454	263	463	463	463	463	463
OFFICE SUPPLIES	848	0	0	0	300	300	300	500	500
PROFESSIONAL DEVELOPMENT	0	0	0	0	100	100	700	1,000	1,000
MAINT/REPAIR-EQUIPMENT	912	78	0	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	0	336	336	0	300	300	300	300	300
CONTRACT SERVICES	0	858	1,000	660	965	965	965	1,000	1,000
TOTAL	\$ 58,191	\$ 58,979	\$ 60,439	\$ 35,437	\$ 62,670	\$ 62,670	\$ 63,270	\$ 64,820	\$ 64,820

AREA MENTAL HEALTH & TRANSPORTATION

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

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

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

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

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

MENTAL HEALTH	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Operating	\$ 609,651	\$ 596,729	\$ 596,729	\$ 666,438
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 609,651	\$ 596,729	\$ 596,729	\$ 666,438

MENTAL HEALTH

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
BEAUFORT AREA TRAN.SYSTEM-BATS	\$ 88,750	\$ 141,250	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750	\$ 193,750
BC DEVELOPMENTAL CENTER	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
BCDC-NC ELDERLY/HAND.TRANS.	27,983	27,983	40,783	0	40,783	40,783	81,868	81,868	81,868
NC DOT-RURAL GENERAL PUBLIC	80,196	80,196	79,689	0	80,196	80,196	108,820	108,820	108,820
CJP - PASSAGES	48,028	48,757	62,833	31,242	50,000	50,000	50,000	50,000	50,000
E.C.B.H.-ALCOHOL TREATMENT	18,408	17,939	20,596	9,788	20,000	20,000	20,000	20,000	20,000
TRILLIUM HEALTH RESOURCES	157,000	157,000	157,000	0	157,000	157,000	157,000	157,000	157,000
TOTAL	\$ 475,365	\$ 528,125	\$ 609,651	\$ 289,780	\$ 596,729	\$ 596,729	\$ 666,438	\$ 666,438	\$ 666,438

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 through three major programming efforts: Family and Consumer Science Education, 4-H and Youth Development, and Agriculture.

Accomplishments:

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

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 curriculum.

With a renewed focus on health and nutrition, our Family and Consumer Science Agent provides educational opportunities and advice to consumers seeking to make better choices about the food they eat. Food preparation and preservation are important topics to the citizens of Beaufort County, and cooperative extension is poised to provide research based solutions and advice.

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 continue to host major educational field days for farmers and agribusinesses here in the county each year, as well as smaller educational events as situations arise. We are also growing our strong on-farm test program to demonstrate the newest technologies available. Along with this, we are

Rod Gurganus, Extension Director

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

Phone: (252) 946-0111

Fax: (252) 975-5887

Email: rod_gurganus@ncsu.edu

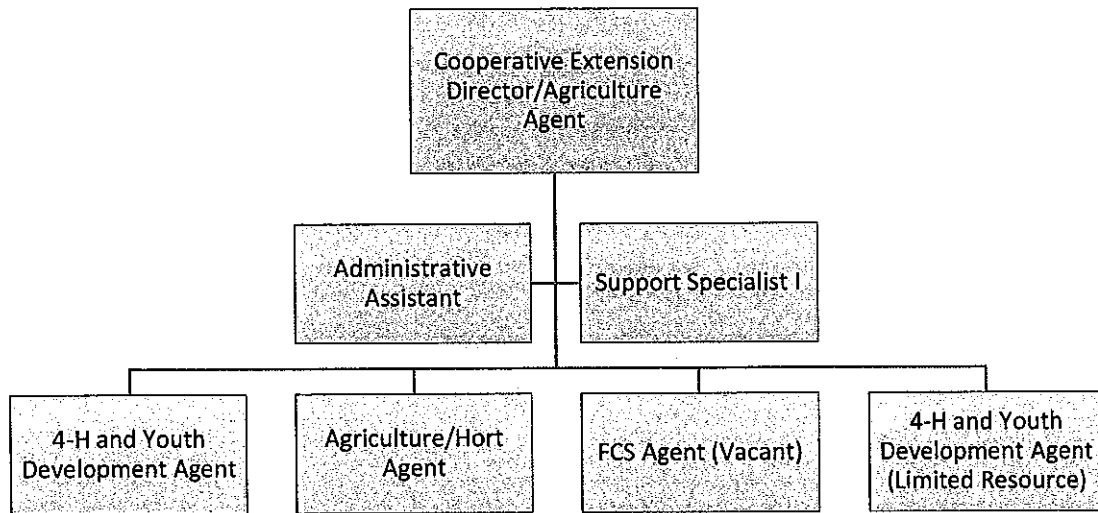
beginning a new effort this year to educate non-farming citizens about the importance of agriculture to our county economy.

Our Family and Consumer Science position has been vacant for some time, but has now been filled. Programming efforts toward “foods and nutrition” education for consumers across Beaufort County have begun, and will continue to grow as we establish our efforts.

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.

The number of backyard and small farm animal producers are increasing in Beaufort County. We are receiving more questions about animal production and pasture management. A focus for our program this year will be to add an agent position specialized in animal science. We will be working with North Carolina A&T State University to provide partial funding for this position.

The Beaufort County 4-H agent 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. In addition, our newest 4-H program, the Beaufort County 4-H Livestock Show and Sale, will continue to be emphasized and supported.



COOPERATIVE EXTENSION	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 4,031	\$ -	\$ -	\$ -
Benefits	\$ 308	\$ -	\$ -	\$ -
Operating	\$ 231,446	\$ 255,129	\$ 255,129	\$ 255,129
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 235,786	\$ 255,129	\$ 255,129	\$ 255,129

COOPERATIVE EXTENSION

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES-PART TIME	\$ -	\$ -	\$ 4,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA 6.2%	0	0	250	0	0	0	0	0	0
MEDICARE 1.45%	0	0	58	0	0	0	0	0	0
NCSU-PERSONNEL CONTRACT	211,720	215,908	193,350	131,622	222,679	222,679	222,679	246,758	222,719
OFFICE SUPPLIES	5,275	4,820	4,830	747	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	5,536	6,715	6,872	2,327	7,000	7,000	7,000	7,600	7,000
TRAVEL-FUEL	1,910	2,077	2,290	1,270	2,000	2,000	2,000	2,500	2,000
TELEPHONE	2,475	2,409	1,926	986	1,900	1,900	1,320	1,400	1,900
MAINT/REPAIR-EQUIPMENT	520	1,568	673	265	1,000	1,000	1,000	1,000	1,000
MAINT/REPAIR-VEHICLE	925	1,483	1,474	190	1,500	1,500	1,500	1,500	1,500
TEMPORARY EMP.SERVICES	192	0	0	480	360	360	360	720	360
VOLUNTARY AG DISTRICT	197	0	0	0	100	100	100	100	100
4-H PROGRAM SUPPORT	946	2,982	3,187	1,554	3,250	3,250	3,250	3,250	3,250
EQUIPMENT PURCHASE	2,048	6,000	7,506	0	0	0	0	0	0
RENTAL EQUIPMENT	1,500	2,300	2,460	2,460	3,000	3,000	3,000	2,460	2,460
CONTRACT SERVICES	8,043	8,295	6,249	4,363	6,400	6,400	6,400	6,900	6,900
LIAB.INS.-AGENTS	170	170	170	0	170	170	170	170	170
DUES & SUBSCRIPTIONS	687	752	459	427	770	770	770	770	770
CAPITAL OUTLAY-VEHICLES	60,903	0	0	0	0	0	0	0	0
TOTAL	\$ 303,045	\$ 255,478	\$ 235,786	\$ 146,690	\$ 255,129	\$ 255,129	\$ 254,549	\$ 280,128	\$ 255,129

This page left blank intentionally.

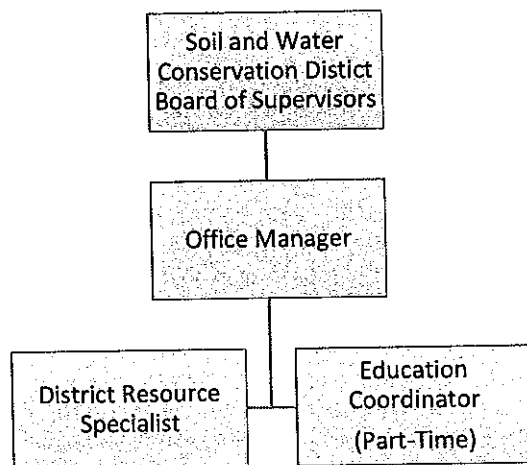
SOIL AND WATER CONSERVATION DISTRICT

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

Ann L. Williams, Office Manager

Agricultural Center
155C Airport Road
Washington, North Carolina 27889

Phone: (252) 946-4989, Ext. 3 or 3371
Fax: None
Email: ann.williams@co.beaufort.nc.us



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
2	2	2	2	2

SOIL/WATER CONSERVATION	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 84,297	\$ 97,850	\$ 97,850	\$ 95,336
Benefits	\$ 22,823	\$ 30,093	\$ 30,093	\$ 31,785
Operating	\$ 20,808	\$ 26,882	\$ 26,882	\$ 27,088
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 127,928	\$ 154,825	\$ 154,825	\$ 154,209

SOIL AND WATER CONSERVATION DISTRICT

For Program Year 2020:

The District was allocated \$66,010 by the Soil and Water Conservation Commission through its Agriculture Cost Share Program (ACSP). Six cover crop applications were received. One application was cancelled. Five were approved for contract by the District's Board of Supervisors. Additionally, nine applications were received for land smoothing, cropland conversion, crop residue management, water control structures, precision agrichemical application, and filter strip/erosion control. Two applications were cancelled. Seven applications were approved for contracts for water control structures, filter strip/erosion control, precision agrichemical application, land smoothing, cropland conversion, and crop residue management.

The District was allocated \$48,154 by the Soil and Water Conservation Commission through the Agricultural Water Resources Assistance Program (AgWRAP). Five applications were received requesting assistance with the installation of irrigation wells, pumps, and an agricultural pond. All five of the applications were approved by the District's Board of Supervisors.

A District supported FY 2017 project, administered through NC State University and the Agricultural Input Management Program (AIM), has been completed. The project design for a nutrient recycling trial and demonstration on a Beaufort County farm was implemented during June 2019. Funds, in the amount of \$10,815, were expended.

The District continues to work with funds provided through the Disaster Recovery Act of 2016. Phases I and II of the project were completed by Three Deuces, Inc. during the summer of 2018 at a cost of \$67,222. Phase III of the project was completed by R.D.C. Debris Removal Construction, LLC during the fall/winter of 2019 at a cost of \$119,349. Funds in the amount of \$125,338 remain to be spent. Phase IV of the project will address newly identified stream debris removal areas. This work will be accomplished prior to the project's expiration date of December 31, 2020. The District applied for additional funds following Hurricane Dorian. As a result of that application, the District was allocated an additional \$334,554 in March 2020 to continue with its stream debris removal activities.

The District's Annual Dan Windley Environmental Field Days event was held October 22-24, 2019 for the county's fifth grade students. Over 600 students were in attendance with their teachers and chaperones. Poster and Essay contests for Beaufort County's third through sixth graders were completed. The District had two Area 5 winning posters and one Area 5 essay winner. The essay winner competed on the state level and was awarded 1st place in the competition. These were the last conservation education activities held during FY 2019-2020. The Coastal Envirothon competition scheduled for March 17, 2020, the NC Envirothon competition scheduled for April 24-25, 2020, and the Resource Conservation Workshop scheduled for June 21-26, 2020 were cancelled due to the COVID-19 pandemic.

The District's FY 2021 goals and objectives will be similar to those accomplished in FY 2020. Program allocations are anticipated after July 1, 2020. Revisions to the District's annual Strategy Plan, Business Plan, and Long Range Plan have begun. Educational opportunities will be provided as well.

SOIL/WATER CONSERVATION

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 78,625	\$ 79,616	\$ 72,038	\$ 44,055	\$ 85,811	\$ 85,811	\$ 79,257	\$ 83,059	\$ 83,059
SALARIES-OVERTIME	278	360	297	251	100	100	271	100	100
SALARIES-PART TIME	11,475	11,728	11,962	6,844	11,939	11,939	12,177	12,177	12,177
FICA 6.2%	5,514	5,531	4,869	3,058	6,067	6,067	5,686	5,911	5,911
LOC. GOV. EMP. RETIREMENT	5,784	6,046	5,642	3,979	7,689	7,689	7,161	8,482	8,482
HOSPITALIZATION-EMPLOYEE	11,350	11,278	9,714	6,797	12,698	12,698	12,698	13,586	13,586
MEDICARE 1.45%	1,290	1,294	1,139	715	1,419	1,419	1,330	1,252	1,252
LIFE INSURANCE-EMPLOYEE	50	50	40	25	52	52	52	56	56
WORKERS COMPENSATION INSURANCE	399	377	415	831	450	450	831	835	835
401(K) EMPLOYER CONTRIBUTION	1,151	1,164	1,004	624	1,718	1,718	1,718	1,663	1,663
OFFICE SUPPLIES	1,615	1,188	937	1,092	1,500	1,500	1,500	1,600	1,500
PROFESSIONAL DEVELOPMENT	4,347	3,201	1,960	3,552	5,900	5,900	5,201	8,591	5,900
TRAVEL-FUEL	532	904	379	613	500	500	1,200	1,296	1,200
TELEPHONE	2,469	2,813	2,639	1,516	3,120	3,120	3,004	3,240	3,100
PRINTING	125	207	106	0	250	250	250	250	250
MAINT/REPAIR-EQUIPMENT	0	0	0	0	300	300	150	300	300
MAINT/REPAIR-VEHICLE	137	397	131	0	500	500	500	700	700
COMPUTER SOFTWARE/SUPPORT	450	528	528	0	530	530	530	530	530
LEGAL ADVERTISING	105	166	0	204	204	204	204	225	100
INFORMATION/EDUCATION COSTS	7,279	6,195	6,173	3,921	6,500	6,500	6,472	7,645	6,500
EQUIPMENT PURCHASE	1,951	1,277	2,395	1,391	1,525	1,525	1,645	1,775	1,500
CONTRACT SERVICES	2,630	2,965	3,267	2,131	3,759	3,759	3,759	3,970	3,600
DUES & SUBSCRIPTIONS	1,097	1,597	1,153	706	1,944	1,944	1,378	2,158	1,558
COUNTY BEAVER BOUNTY PROGRAM	240	120	70	50	350	350	50	350	350
GRANT PROJ. ADFFP-15-09 EXPENSE	0	870	1,070	0	0	0	0	0	0
TOTAL	\$ 138,893	\$ 139,872	\$ 127,928	\$ 82,355	\$ 154,825	\$ 154,825	\$ 147,024	\$ 159,751	\$ 154,209

This page left blank intentionally.

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.

YOUTH SERVICES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
JCPC Program	\$ 166,029	\$ 167,628	\$ 190,101	\$ 204,187
Boys & Girls Club	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Pamlico Pals	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Totals	\$ 208,029	\$ 209,628	\$ 232,101	\$ 246,187

YOUTH SERVICES

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
PAMLICO PALS	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
BOYS/GIRLS CLUB	45,000	50,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
CBA-COMMUNITY BASED ALTERN.	172,882	166,617	166,840	114,128	167,628	190,101	190,101	204,187	204,187
REPAY CBA-PRIOR YEAR	-924	868	-811	811	0	0	0	0	0
TOTAL	\$ 218,958	\$ 219,485	\$ 208,029	\$ 156,939	\$ 209,628	\$ 232,101	\$ 232,101	\$ 246,187	\$ 246,187

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 20-21.

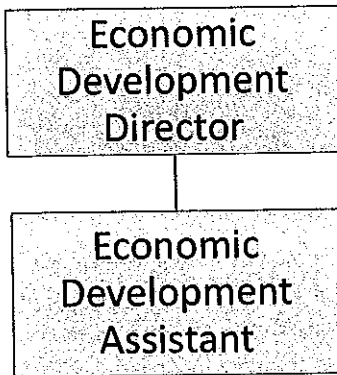
OUTSIDE AGENCIES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Appropriations	\$ 454,070	\$ 445,201	\$ 445,201	\$ 445,201

OUTSIDE AGENCIES

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
AURORA RECREATION	\$ 4,500	\$ 4,500	\$ 4,500	-	\$ 4,500	\$ 4,500	\$ 4,500	\$ 7,000	\$ 4,500
BATH RECREATION	6,000	6,000	6,000	-	6,000	6,000	6,000	6,000	6,000
BELHAVEN RECREATION	-	-	-	-	10,800	10,800	-	10,800	10,800
CHOCOWINITY RECREATION	10,000	7,200	7,200	-	7,200	7,200	7,200	7,200	7,200
PANTEGO RECREATION	4,950	4,950	4,950	-	4,950	4,950	4,950	4,950	4,950
WASHINGTON RECREATION	20,000	20,000	20,000	20000	20,000	20,000	20,000	20,000	20,000
WASHINGTON PARK RECREATION	1,620	1,620	1,620	1620	1,620	1,620	1,620	1,620	1,620
BROWN LIBRARY	7,800	7,800	-	-	-	-	-	-	-
BELHAVEN LIBRARY (BHM)	1,000	-	-	-	-	-	-	-	-
AURORA FOSSIL MUSEUM	2,000	2,000	2,000	-	2,000	2,000	2,000	15,000	2,000
BELHAVEN MEMORIAL MUSEUM	1,000	1,000	1,000	1000	1,000	1,000	1,000	1,000	1,000
SOUTHERN ALBEMARLE ASSOCIATION	800	-	-	-	-	-	-	-	-
WASHINGTON SENIOR CENTER	20,000	20,000	20,000	20000	20,000	20,000	20,000	20,000	20,000
WASHINGTON CHAMBER OF COMMERCE	1,500	-	-	-	-	-	-	-	-
BELHAVEN CHAMBER OF COMMERCE	1,000	-	-	-	-	-	-	-	-
AURORA CHAMBER OF COMMERCE	1,000	-	-	-	-	-	-	-	-
BC ARTS COUNCIL	20,000	20,000	20,000	20000	20,000	20,000	20,000	20,000	20,000
B-H-M LIBRARY	202,500	208,500	216,300	221631	221,631	221,631	221,631	221,631	221,631
LITERACY VOLUNTEERS	2,500	2,500	2,500	2500	2,500	2,500	2,500	2,500	2,500
HWY 17 TRANSPORTATION ASSOC.	20,000	20,000	20,000	20000	20,000	20,000	20,000	25,000	20,000
CITIZENS ON SOUTHSIDE TOGETHER	2,000	2,000	2,000	2000	2,000	2,000	2,000	3,000	2,000
EAGLES WINGS	2,000	2,000	2,000	2000	2,000	2,000	2,000	2,000	2,000
RUTHS HOUSE	5,000	2,500	2,500	-	2,500	2,500	2,500	3,000	2,500
NC ESTUARUM	35,000	15,000	15,000	15000	15,000	15,000	15,000	20,000	15,000
CORNERSTONE	5,000	5,000	5,000	5000	5,000	5,000	5,000	5,000	5,000
TOURISM PROMOTION	23,100	5,500	10,000	4000	15,000	15,000	15,000	15,000	15,000
PANTEGO ACADEMY HIST. MUSEUM	1,000	1,000	1,500	-	1,500	1,500	1,500	1,500	1,500
HIGHER HEIGHTS HUMAN SVS	20,000	20,000	10,000	-	-	-	-	-	-
ZION SHELTER	10,000	10,000	10,000	10000	10,000	10,000	10,000	10,000	10,000
BLACKBEARD TRICENTENNIAL	-	-	5,000	-	-	-	-	-	-
HISTORIC BATH FOUNDATION	-	25,000	25,000	-	-	-	-	-	-
INNER BANKS STEM CENTER	-	5,000	5,000	5000	5,000	5,000	5,000	5,000	5,000
AGAPE	-	25,000	25,000	25000	25,000	25,000	25,000	25,000	25,000
OPEN DOOR COMMUNITY CENTER	-	-	5,000	-	-	-	-	5,000	-
P.S. JONES ALUMNI PARK	-	-	5,000	-	-	-	-	-	-
2ND JUDICAL DIST. RECOV. COURT	-	-	-	10000	10,000	10,000	10,000	10,000	10,000
BFT/HYDE PTR FOR CHILDREN	-	-	-	10000	10,000	10,000	10,000	10,000	10,000
TOTAL	\$ 431,270	\$ 444,070	\$ 454,070	\$ 394,751	\$ 445,201	\$ 445,201	\$ 434,401	\$ 477,201	\$ 445,201

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.



Martyn B. Johnson, Director
 Sharon Digness, Assistant

Skills Center
 705 Page Road
 Washington, North Carolina 27889

Phone: (252) 946-3970
 Fax: (252) 946-0849
 Email: martyn.johnson@beaufortedc.com

FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
2	2	2	2	2

ECONOMIC DEVELOPMENT	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 137,123	\$ 139,765	\$ 139,765	\$ 139,765
Benefits	\$ 35,775	\$ 38,649	\$ 38,649	\$ 41,125
Operating	\$ 101,682	\$ 126,609	\$ 126,609	\$ 123,608
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 274,581	\$ 305,023	\$ 305,023	\$ 304,498

ECONOMIC DEVELOPMENT

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 126,993	\$ 129,533	\$ 132,123	\$ 77,749	\$ 134,765	\$ 134,765	\$ 135,802	\$ 139,484	\$ 134,765
TRAVEL ALLOWANCE	5,000	5,000	5,000	2,917	5,000	5,000	5,000	6,000	5,000
FICA 6.2%	7,901	8,038	8,200	4,849	8,665	8,665	8,730	9,020	8,665
LOC. GOV. EMP. RETIREMENT	9,309	9,793	10,306	6,998	12,062	12,062	12,222	14,227	13,746
HOSPITALIZATION-EMPLOYEE	11,350	11,776	12,248	7,316	12,698	12,698	12,698	13,586	13,586
MEDICARE 1.45%	1,848	1,880	1,918	1,134	2,027	2,027	2,042	2,110	2,027
LIFE INSURANCE-EMPLOYEE	50	50	47	24	52	52	52	56	56
WORKERS COMPENSATION INSURANCE	562	377	415	302	450	450	450	350	350
401(K) EMPLOYER CONTRIBUTION	2,540	2,591	2,643	1,555	2,695	2,695	2,716	2,790	2,695
ECONOMIC DEVELOP. RECRUITMENT	0	4,776	6,138	3,899	8,000	8,000	8,000	8,000	7,000
PROFESSIONAL SERVICES	0	4,420	4,696	1,136	6,000	6,000	6,000	0	6,000
OFFICE SUPPLIES	2,190	1,034	1,196	763	1,400	1,400	1,400	1,400	1,200
PROFESSIONAL DEVELOPMENT	7,524	0	0	0	0	0	0	0	0
PROFESSIONAL DEVELOPMENT	268	4,383	2,474	62	4,500	4,500	4,500	4,500	4,500
TELEPHONE	6,817	6,409	6,098	3,530	6,400	6,400	6,400	6,000	6,150
POSTAGE	190	203	37	55	100	100	100	100	100
PRINTING	690	178	150	100	200	200	200	200	100
MAINT/REPAIR-EQUIPMENT	760	0	0	0	0	0	0	0	0
ADVERTISING/PROMOTIONS	10,886	9,721	9,799	4,454	10,000	10,000	10,000	8,000	8,000
COMPUTER SOFTWARE/SUPPORT	1,102	1,331	3,755	0	1,500	1,500	1,500	1,500	1,300
CONTRACT SERVICES	47,989	15,934	14,666	24,199	29,251	29,251	29,251	30,500	30,000
DUES & SUBSCRIPTIONS	1,098	1,298	2,044	1,657	2,550	2,550	2,550	2,550	2,550
CAPITAL OUTLAY-LAND PURCHASE	17,395	0	0	0	0	0	0	0	0
SKILLS CENTER - RENT	21,708	21,708	21,708	12,663	21,708	21,708	21,708	21,708	21,708
SKILLS CENTER - MAINTENANCE	14,085	16,539	13,376	7,313	15,000	15,000	15,000	15,000	15,000
SKILLS CENTER - UTILITIES	19,183	17,503	15,545	10,526	20,000	20,000	20,000	20,000	20,000
TOTAL	\$ 317,438	\$ 274,476	\$ 274,581	\$ 173,201	\$ 305,023	\$ 305,023	\$ 306,321	\$ 307,081	\$ 304,498

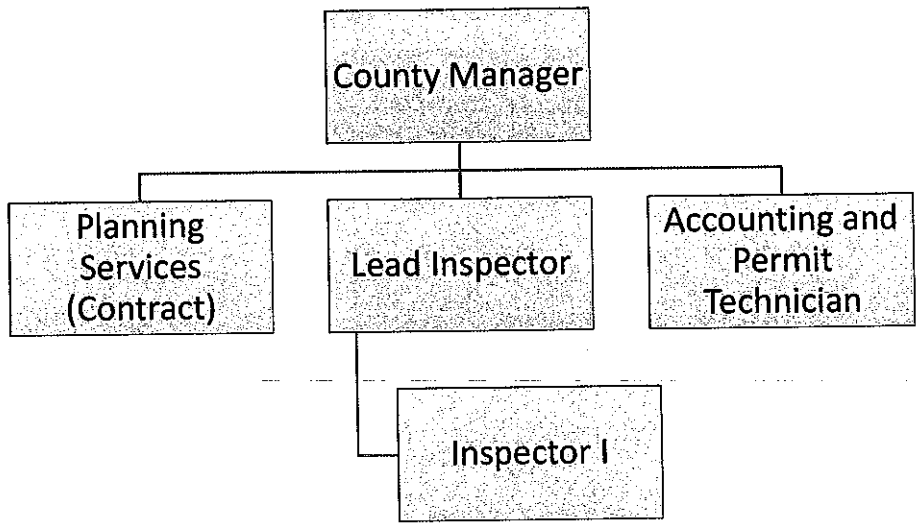
PLANNING

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

Phyllis Richards, Accounting Permit Tech.
 Brandon Hayes, Lead Inspector

220 N. Market Street
 Washington, North Carolina 27889

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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
7	7	3	3	3

PLANNING	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 125,403	\$ 128,110	\$ 128,110	\$ 128,105
Benefits	\$ 39,689	\$ 43,604	\$ 43,604	\$ 48,193
Operating	\$ 107,461	\$ 120,653	\$ 156,091	\$ 115,753
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 272,553	\$ 292,367	\$ 327,805	\$ 292,051

PLANNING

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 306,821	\$ 292,984	\$ 125,108	\$ 72,005	\$ 127,610	\$ 127,610	\$ 126,973	\$ 127,605	\$ 127,605
SALARIES-OVERTIME	888	689	295	1,240	500	500	1,300	500	500
FICA 6.2%	17,771	16,816	7,115	4,232	7,943	7,943	7,953	7,943	7,943
LOC. GOV. EMP. RETIREMENT	22,555	22,201	9,781	6,592	11,466	11,466	11,545	13,067	13,067
HOSPITALIZATION-EMPLOYEE	39,723	35,252	18,374	9,390	19,047	19,047	19,047	20,379	20,379
MEDICARE 1.45%	4,156	3,933	1,664	990	1,858	1,858	1,860	1,858	1,858
LIFE INSURANCE-EMPLOYEE	176	169	75	43	78	78	78	84	84
WORKERS COMPENSATION INSURANCE	1,356	565	622	2,233	650	650	2,233	2,300	2,300
401(K) EMPLOYER CONTRIBUTION	5,717	5,427	2,058	1,195	2,562	2,562	2,565	2,562	2,562
PROFESSIONAL SERVICES	0	0	892	0	10,000	10,000	10,000	10,000	10,000
PROF SERV MIDEAST PLANNING	0	0	60,000	41,013	60,000	60,000	60,000	60,000	60,000
PROFESSIONAL SERVICE-GRANT	0	13,000	0	0	0	0	0	0	0
PROFESSIONAL SERVICE-BIKE PLAN	0	163	9,724	35,438		35,438	35,438	0	0
ADMINISTRATIVE SERVICES	1,438	0	0	0	0	0	0	0	0
UNIFORMS	676	284	149	257	300	300	258	300	300
OFFICE SUPPLIES	3,388	3,477	922	493	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL DEVELOPMENT	3,895	2,487	847	96	1,500	1,500	1,000	1,500	2,000
VEHICLE FUEL	4,691	4,974	4,750	2,277	4,800	4,800	4,500	4,800	4,800
TELEPHONE	3,082	3,066	2,189	986	2,550	2,550	2,550	2,550	2,100
POSTAGE	0	0	0	0	50	50	50	50	50
PRINTING	0	0	0	0	100	100	100	100	100
MAINT/REPAIR-VEHICLE	1,290	1,415	1,503	38	2,500	2,500	2,500	3,000	2,500
COMPUTER SOFTWARE/SUPPORT	16,292	26,003	8,793	7,869	7,873	7,873	9,165	7,873	7,873
LEGAL ADVERTISING	187	442	187	0	500	500	500	500	500
EQUIPMENT PURCHASE	975	154	0	4,011	5,000	5,000	989	0	0
CONTRACT SERVICES	0	20,443	6,333	4,088	6,400	6,400	6,400	6,400	6,400
DUES & SUBSCRIPTIONS	90	210	0	0	80	80	80	80	130
B.C. ROAD SIGN MAINTENANCE	5,285	15,894	11,171	8,501	18,000	18,000	14,000	18,000	18,000
TOTAL	\$ 440,451	\$ 470,047	\$ 272,553	\$ 202,986	\$ 292,367	\$ 327,805	\$ 322,084	\$ 292,451	\$ 292,051

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 appropriations to the two funds. In FY 18/19 the Beaufort County Board of Commissioners approved adding six additional School Resource Officers to the existing seven already in place. The Beaufort County Public School System contracts with the Beaufort County Sheriff's Office to provide the School Resource Officers. The Schools apply for federal and state grant funds that if awarded, are remitted to Beaufort County to offset the cost of the SROs.

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

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

Phone: (252) 946-6593

BEAUFORT COUNTY PUBLIC SCHOOL SYSTEM	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Current Expense	\$ 14,392,140	\$ 14,767,140	\$ 14,767,140	\$ 14,767,140
SRO Funding	\$ 765,362	\$ -	\$ -	\$ -
School Planning		\$ 32,600	\$ 32,600	
Capital Outlay - Cash	\$ 1,115,695	\$ 1,115,695	\$ 1,115,695	\$ 1,115,695
Capital Outlay - Financed	\$ -			\$ -
Totals	\$ 16,273,197	\$ 15,915,435	\$ 15,915,435	\$ 15,882,835

School funding for FY 20-21 remains at the same level as FY 19-20. The \$32,600 difference is the school capacity study that was completed in FY 19-20.

BEAUFORT COUNTY PUBLIC SCHOOL SYSTEM

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SCHOOL PLANNING	0	0	0	32,600	0	32,600	32,600	0	0
CURRENT EXPENSE	14,300,984	14,587,005	14,392,140	9,844,760	14,767,140	14,767,140	14,767,140	14,767,140	14,767,140
SRO FUNDING	0	0	765,362	0	0	0	0	0	0
CAPITAL OUTLAY	990,639	1,115,695	1,115,695	743,797	1,115,695	1,115,695	1,115,695	1,115,695	1,115,695
TOTAL	\$ 15,291,623	\$ 15,702,700	\$ 16,273,197	\$ 10,621,157	\$ 15,882,835	\$ 15,915,435	\$ 15,915,435	\$ 15,882,835	\$ 15,882,835

This page left blank intentionally.

This page left blank intentionally.

*Beaufort County Schools***FY '21 Current Expense Funding**

FY '19 Local Current Expense Funding	14,392,140.00
FY '20 Additional Funding	375,000.00
Fines & Forfeitures	250,000.00
Sales Tax Refund	45,000.00
Fund Balance Appropriated	92,140.00
FY '21 Local Budget:	15,154,280.00

FY '20 Local Operating Budget	15,079,140.00
- utilization of CARES Act monies	
- these would be re-occurring costs that would require future funding	(485,000.00)

Personnel Projections:

- 5 % Salary Increase	192,216.00	
- Social Security Increase on 5 %	14,705.00	
- Retirement Increase on 5 %	37,867.00	
- 1.74 % Retirement Rate Increase on existing Local Salaries	66,891.00	
- 1.74 % Retirement Rate Increase on existing Local Teacher Supplements	17,076.00	
- Health Insurance Increase \$ 343.00 / empl.	31,385.00	360,140.00

Transportation Costs	100,000.00
- may become re-occurring if Efficiency Rating does not improve	

Maintenance Costs	100,000.00
- these would be re-occurring costs that would require future funding	

Projected FY '21 Budget	15,154,280.00
--------------------------------	----------------------

Balanced: -

2020-2021 Capital Request

1	Central Services	Replace in the existing RPZ that is located in the pit with an above RPZ and Hot Box	\$ 4,500.00	\$ 23,000.00
2	Central Services	Replace exist Marque w Brick w double sided inlay	\$ 8,500.00	
3	Central Services	Mower Rotation	\$ 10,000.00	
4	Central Office, Building 4	Hvac Upgrade in testing	\$ 5,200.00	\$ 31,200.00
5	Central Office, Building 4	Replace the carpet in the offices	\$ 14,000.00	
6	Central Office, Building 4	Replace VCT, several trip hazards	\$ 12,000.00	
7	Safety & Security	Camera Systems at: CPS, EES, NES, JSS, SWS, Transportation, Central Office, ID Access Door Locking system for SWS,BES, CMS, JCT and WHS	\$ 300,000.00	\$ 300,000.00
8	Plant Operations	Truck and Service Body Replacing 7009	\$ 33,500.00	\$ 110,650.00
9	Plant Operations	3500 Truck with Service body and dump(Playground/Landscape) To replace (7021, yr2004 134,000 miles	\$ 58,000.00	
10	Plant Operation	72" Box Blade, 3 point hitch	\$ 850.00	
11	Plant Operations	24' Flail Mower for the Mini Excavator	\$ 6,400.00	
12	Plant Operations	70/30 28' dump trailer to replace	\$ 6,900.00	
13	Plant Operations	72" Bush hog (Used for mowing the low ground behind EES)	\$ 2,400.00	
14	Plant Operations	72" finish Mower 3 point Hitch	\$ 2,600.00	
15	Transportation	New 2" water tap to provide enough water to operate pressure washer (Water Tap from City of Washington \$4,000) plumbing material and RPZ	\$ 6,500.00	\$ 114,000.00
16	Transportation	Engine Diagnostics Computer	\$ 7,500.00	
16	Transportation	Canopy over Bus Lift, Permanent Structure	\$ 80,000.00	
17	Transportation	Canopy over Refill Station	\$ 20,000.00	
18	Technology	Technology	\$ 350,000.00	\$ 370,000.00
19	Technology	Mini Van with Safety cage, for new Technician	\$ 20,000.00	
20	Bath Elementary School	Replace existing lights in the Gym with LED Bulbs	\$ 2,000.00	\$ 295,880.00
21	Bath Elementary School	Sound-proof gym	\$ 32,000.00	
22	Bath Elementary School	Renovate bathrooms in 300 Building	\$ 180,000.00	
23	Bath Elementary School	Replace windows in 300 Building	\$ 25,400.00	
24	Bath Elementary School	Replace windows in 500 Building	\$ 30,480.00	
25	Bath Elementary School	Replace windows in 600 Building	\$ 26,000.00	
26	Chocowinity Primary School	Storefront replacement to Aluminum adding a 10'X 10' glass enclosure	\$ 14,850.00	\$ 130,250.00
27	Chocowinity Primary School	Replace carpet in the 400 Building with VCT	\$ 60,000.00	
28	Chocowinity Primary School	Replace Fire and Security alarms to addressable system	\$ 45,000.00	
29	Chocowinity Primary School	Additional lighting in the teacher's parking lot	\$ 10,400.00	
30	Chocowinity Middle School	Upgrade Fire and Security Alarms with addressable system	\$ 45,000.00	\$ 219,000.00
31	Chocowinity Middle School	Replace windows - 200 Building	\$ 72,000.00	
32	Chocowinity Middle School	Replace bathroom fixtures throughout the facility	\$ 12,000.00	
33	Chocowinity Middle School	Remodel EC Building, including restroom, lead and asbestos	\$ 80,000.00	
34	Chocowinity Middle School	Remove existing bedding, install new fabric and install brick chips at the main entrance and around the Media Center	\$ 10,000.00	
35	Eastern Elementary School	Pour a new concrete with stainless rails ADA ramp to replace existing wooden ramp outside of POD 10	\$ 4,500.00	
36	Eastern Elementary School	Awning from Multipurpose building over to existing Awning at Pod 8	\$ 6,000.00	

2020-2021 Capital Request

37	Eastern Elementary School	Awning over kitchen back door out to the freezer	\$ 5,500.00	\$ 162,500.00
38	Eastern Elementary School	Concrete walk from Mod 3 out to playground	\$ 6,500.00	
39	Eastern Elementary School	Wrap 40 existing building fascia with prefab aluminum panels to encapsulate lead paint (\$3,500 a linear section)	\$ 140,000.00	

40	John Cotten Tayloe Elementary School	Electrical service and panel upgrade in the kitchen to support new electrical cooking equipment	\$ 15,000.00	\$ 82,000.00
41	John Cotten Tayloe Elementary School	Replace existing ceiling tiles in the hall	\$ 67,000.00	

42	John Small Elementary School	Playground Drainage	\$ 5,000.00	\$ 42,500.00
43	John Small Elementary School	Upgrade Fire Alarm system to a non proprietary system and addressable.	\$ 37,500.00	

44	John Small / P.S. Jones	New Curb and Gutter to aid with the traffic flow issues	\$ 43,000.00	\$ 43,000.00
----	-------------------------	---	--------------	--------------

45	Northeast Elementary School	Replace existing Paging and Bell system, Unit is 30yrs old. It was move used from another location to NES, if done in FY '20	\$ 61,000.00	\$ 171,500.00
46	Northeast Elementary School	Building Envelope, Partially funded in 2019-20	\$ 80,000.00	
47	Northeast Elementary School	Install a Fire Window in Gym for Concessions	\$ 6,000.00	
48	Northeast Elementary School	Carpet in Office Area	\$ 24,500.00	

49	Northside High School	Building Envelope, Partially funded in 2019-20	\$ 80,000.00	\$ 320,650.00
50	Northside High School	Add handicap handrails to existing walk	\$ 2,200.00	
51	Northside High School	Student Bus Awning from building to parking lot	\$ 60,000.00	
52	Northside High School	Replace Cabinets in labs 1,2,3 and 4 (Flinn Scientific)	Requested Quote	
53	Northside High School	Refurbish cabinets in the Food Lab	\$ 32,300.00	
54	Northside High School	Replace Stage Lights	\$ 61,000.00	
55	Northside High School	Refurbish bathrooms near the Gym and Auditorium	\$ 13,300.00	
56	Northside High School	Replace Wooden Shelves in the Math Room	\$ 4,000.00	
57	Northside High School	Replace the floor in the ROTC room w new VCT	\$ 5,800.00	
58	Northside High School	Replace the cabinets in the ROTC room	\$ 9,050.00	
59	Northside High School	Replace VCT and install Versa Shield in the Auditorium	\$ 37,000.00	
60	Northside High School	Replace Exterior Doors and mechanical Room Door by ROTC out to ball fields	\$ 16,000.00	

61	P.S. Jones Middle School	Upgrade Fire Alarm to a Non-Proprietary Addressable system	\$ 52,200.00	\$ 52,200.00
----	--------------------------	--	--------------	--------------

62	Southside High School	Replace existing carpet with carpet tile in the Band Room	\$ 9,500.00	\$ 40,220.00
63	Southside High School	Replace (3) exterior light poles on the West end of the facility out by the field house and base ball entrance	\$ 3,300.00	
64	Southside High School	Replace existing Metal Halon lights with LED Bulbs	\$ 800.00	
65	Southside High School	Install concrete walk to used as a secondary exit for the EC Classroom 200' X 8' 20yds.	\$ 4,900.00	
66	Southside High School	Concrete walk from student parking over to the front walk by main entrance (210' X 8') 21 yds.	\$ 5,100.00	
67	Southside High School	Replace the sound system in the Gym	\$ 5,500.00	
68	Southside High School	Install gutter over the outside entrance by the cafeteria and corner	\$ 5,120.00	
69	Southside High School	install catch basin box and grate in front of the fieldhouse and connect to the existing drain over by the sponsor board	\$ 6,000.00	

70	S.W. Snowden Elementary School	Add Security wall and double doors in the hall at the main entrance	\$ 8,000.00	\$ 8,000.00
----	--------------------------------	---	-------------	-------------

2020-2021 Capital Request

71	Washington High School	Replace windows in Classrooms, Cafeteria and Performing Arts Building	\$ 25,000.00	\$ 54,700.00
72	Washington High School	Replace existing carpet in the Band Room with Carpet Tiles	\$ 7,500.00	
73	Washington High School	Replace the VCT around the perimeter of the basketball court	\$ 16,000.00	
74	Washington High School	Replace Lights in Parking Lot w new LED Heads, Install to be done by BCS	\$ 6,200.00	
Schools/Departments Total:			\$ 2,571,250.00	

Athletics				
75	Washington High School	Repair, resurface, and restripe Track	\$ 140,000.00	
76	Northside High School	Replace storm drain system under athletic fields.	\$ 225,000.00	
77	Washington High School	Restroom facilities at the Athletic Complex	100,00.00	
Athletics Total:			\$ 365,000.00	

HVAC, Chiller & Boiler				
78	Bath Elementary School	4 Bard Units in 100 Building (\$4,500 each)	\$ 9,000.00	
79	Bus Garage	Replacement of Office HVAC Unit	\$ 5,000.00	
80	Central Services	Upgrade Admin Assistant HVAC to a Mini Split	\$ 5,500.00	
81	Chocowinity Primary School	6 Bard Units in Main Building (\$4,500 each)	\$ 27,000.00	
82	John Cotten Tayloe Elementary School	6 bards units, school wide (\$4,500 each)	\$ 27,000.00	
83	Northeast Elementary	Chiller replacement, 2 units @ 155K each (2001) coiling cools	\$ 310,000.00	
84	Northside High School	Chiller replacement, 2 units @155k each (1989 units)	\$ 251,000.00	
85	Northside High School	Boiler Replacement (1989)	\$ 160,000.00	
86	Washington High School	Boiler Replacement (1990)	\$ 180,000.00	
HVAC, Chiller & Boiler Total:			\$ 974,500.00	

Painting				
87	Eastern Elementary	Sandblast stoops over the entrances, prime and paint (Lead Paint containment and disposal)	\$ 40,000.00	Requesting \$60,000 to paint at some of the chosen location listed on the left
88	John Cotten Tayloe Elementary School	Paint Exterior of Building on the back side of the campus		
89	Northside High School	Paint the entire interior of the school		
90	Northside High School	Scrape and paint the food lab		
91	Southside High School	Paint the floor of Field House with Epoxy Floor finish		
92	Southside High School	Sandblast and paint the campus gates safety yellow. They painted over galvanized metal and it is falling off		
93	S.W. Snowden Elementary School	Paint Office and Lobby		
94	S.W. Snowden Elementary School	Repaint the blackened windows of the Gym		
95	S.W. Snowden Elementary School	Paint the Gym Interior		
96	Washington High School	Clean and Paint Gym, last estimate 60k due to height and floor protection required		
Painting Total:			\$ 100,000.00	

Furniture Rotation				
97	System-Wide	Furniture Replacement	\$ 50,000.00	
Furniture Rotation Total:			\$ 50,000.00	

Asphalt /Paving /Parking				
98	Northeast Middle School	Phase 2 of athletic rock parking area	\$ 25,000.00	
99	Northside High School	Repair, pave and restripe the Main Entrance and parking lot	\$ 140,000.00	
100	Northside High School	Repair, resurface and restripe the Bus entrance and parking area (NCDOT should split cost due to bus usage in this area)	\$ 90,000.00	
101	Chocowinity Middle School	Repair asphalt area in front and behind school - seal and restripe (NCDOT should split cost due to bus usage in this area)	\$ 80,000.00	

2020-2021 Capital Request

102	Chocowinity Primary School	Repair and resurface asphalt in the EC loading area	\$ 25,000.00
103	Chocowinity Primary School	Add additional parking and repave existing area in front of school	\$ 45,000.00
104	John Cotten Tayloe Elementary School	Additional Parking in front of Campus	\$ 60,000.00
105	Southside High School	Repair and seal coat asphalt in main drive	\$ 25,000.00
106	Washington High School	Repair, seal, coat and restripe parking lot - Performing Arts	\$ 90,000.00
Asphalt/Paving/Parking Total:			\$ 580,000.00

Custodial Needs			
107	John Small Elementary School	Riding floor machine	\$ 14,000.00
108	Southside High School	Riding floor machine	\$ 14,000.00
Custodial Needs Total:			\$ 28,000.00

Roofing Projects			
109	Bath Elementary School	Replace the roof on 600 Building	\$ 72,200.00
110	Bath Elementary School	Replace the roof on 200 Building	\$ 52,600.00
111	Bath Elementary School	Replace the roof over the Office Area	\$ 18,500.00
112	Chocowinity Primary School	Second phase on 200 Building	\$ 60,400.00
113	Chocowinity Middle School	Replace roof on the Cafeteria and Gym locker rooms	\$ 33,200.00
114	Eastern Elementary School	Replace the Roof on Modular Classroom #3	\$ 40,000.00
115	John Cotten Tayloe Elementary School	Connecting corridor 200 Building	\$ 5,500.00
116	John Cotten Tayloe Elementary School	Replace Cafeteria roof	\$ 9,360.00
117	John Cotten Tayloe Elementary School	Replace roof on west end of Main Building	\$ 64,900.00
118	John Cotten Tayloe Elementary School	Replace the roof on 200 Building	\$ 82,000.00
119	Northeast Elementary School	Replace roof with a Metal Roof	\$ 5,000.00
120	Northside High School	Replace roof over classrooms beside the auditorium	\$ 98,000.00
121	Northside High School	Replace the roof on the ROTC Area	\$ 40,000.00
122	Washington High School	Replace the existing shingle roof with Blue metal to match the other structures.	\$ 40,000.00
Roofing Projects Total:			\$ 621,660.00

\$ 5,290,410.00

This page left blank intentionally.

BEAUFORT COUNTY COMMUNITY COLLEGE

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

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

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

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

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

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

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

COMMUNITY COLLEGE	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Current Expense	\$ 2,606,500	\$ 2,697,118	\$ 2,697,118	\$ 2,697,118
Capital Outlay-Cash	\$ 246,000	\$ 240,000	\$ 240,000	\$ 240,000
Capital Outlay-Financed		\$ -	\$ -	\$ -
Totals	\$ 2,852,500	\$ 2,937,118	\$ 2,937,118	\$ 2,937,118

BEAUFORT COUNTY COMMUNITY COLLEGE

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
CURRENT EXPENSE	\$ 2,464,126	\$ 2,515,000	\$ 2,606,500	\$ 2,022,838	\$ 2,697,118	\$ 2,697,118	\$ 2,697,118	\$ 2,775,420	\$ 2,697,118
CAPITAL OUTLAY	49,000	283,000	246,000	180,000	240,000	240,000	240,000	240,000	240,000
TOTAL	\$ 2,513,126	\$ 2,798,000	\$ 2,852,500	\$ 2,202,838	\$ 2,937,118	\$ 2,937,118	\$ 2,937,118	\$ 3,015,420	\$ 2,937,118

Beaufort County Community College

County Budget Request for Fiscal Year 2021

Summary with Prior Year Approved Budgets:

FY	Current	Capital	Total	Variance	Percent Change
2018	\$ 2,515,000	\$ 283,000	\$ 2,798,000	\$ 284,874	11.3%
2019	\$ 2,606,500	\$ 246,000	\$ 2,852,500	\$ 54,500	1.9%
2020	\$ 2,697,118	\$ 240,000	\$ 2,937,118	\$ 84,618	3.0%
2021	\$ 2,775,420	\$ 240,000	\$ 3,015,420	\$ 78,302	2.7%

- We are requesting a 2.7% increase or \$78,302 more than our previous year's approved budget. The increase is associated with \$46,302 in personnel cost and \$32,000 for roof repairs, both in Current Expenses.
- A more detailed breakdown of this projection is shown on the next three pages.

Current Expense Budget Request

	2020 Approved	2021 Request	Variance	Percent Change
Salaries and Benefits	\$1,433,118	\$1,479,420	\$46,302	3.23%
Contracted Services and Insurance	\$286,000	\$264,000	-\$22,000	-7.69%
Utilities	\$600,000	\$578,100	-\$21,900	-3.65%
Supplies	\$110,000	\$143,300	\$33,300	30.27%
Repairs to Facilities	\$170,000	\$212,000	\$42,000	24.71%
Miscellaneous	\$98,000	\$98,600	\$600	0.61%
Total	\$2,697,118	\$2,775,420	\$78,302	2.90%

Breakdown of the Request:

- The increase in Salaries is attributed to a 2% increase in COLA and associated benefits. We do not know at this point what the State salary rates will be. We will make adjustments as we become aware of these changes. The State did provide estimates for employer contributions to medical (\$6,647) and retirement (21.44%).
- The decrease in contracted services is attributed to rebid contracts pest control, laundry services, and waste removal.
- The decrease in utilities is attributed to the completion of the outdoor LED project.
- The increase in supplies is attributed to anticipated cost of maintenance supplies.
- The increase in repairs to facilities is attributed to anticipated cost of pavement repairs and roof repairs recommended by JFK Architecture.
- Savings from contracted services and utilities were transferred to maintenance supplies and repairs to facilities.

- **Capital Expense Budget Request**

	2020 Approved	2021 Request	Variance	Percent Change
Alterations, Add. & Improvements to Buildings				
Minor	\$145,000	\$145,000	\$0	0.00%
Major	\$0	\$0	\$0	
Land and Land Improvements	\$0	\$0	\$0	
Maintenance Equipment	\$30,000	\$30,000	\$0	0.00%
Adm. & Communications Equipment	\$3,000	\$3,000	\$0	0.00%
Motor Vehicles	\$62,000	\$62,000	\$0	0.00%
Total	\$240,000	\$240,000	\$0	0.00%

Breakdown of the Request:

We have divided the capital requests into two categories: minor maintenance items that would be capitalized (\$145,000) and major capital improvement projects this year (\$0).

The minor maintenance items include:

- Security camera system upgrades - \$10,000
- Building signage updates - \$15,000
- B12 HVAC Boiler Replacement - \$50,000
- B2 HVAC Replacement - \$20,000
- HVAC Controls Upgrade - \$15,000
Complete the upgrades for HVAC central computer controls
- LED Interior Lights Conversion - \$25,000
Complete interior light conversion to LED B5, B7, B8, B9
- Classroom Upgrades -\$10,000
Modify classroom layout in computer labs for collaborative learning; cover cost of electrical and data cable modifications.

Revision Date: March 27, 2020

The major capital items include:

- None

The maintenance equipment items include:

- Minor Equipment - \$15,000.
Includes miscellaneous equipment for maintenance and general facilities...mowers, weed eaters, trimmers, vacuums, floor machines, tools, white boards, blinds, fire extinguishers, etc.
- Maintenance Equipment - \$15,000.
New lawn mower.

The Communications Equipment includes:

- Voice over Internet Protocol Communications System hardware - \$3,000.

The Motor Vehicles include:

- Replace worn vehicles - \$62,000.
Replace 2003 Dodge Caravan with a pick-up for Maintenance - \$12,000
Replace 2010 Ford Fusion for General TMP - \$25,000
Replace 2004 Chevy Impala for General TMP - \$25,000

BEAUFORT COUNTY SHERIFF'S OFFICE

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

Ernie Coleman, Sheriff
 Charlie Rose, Chief Deputy

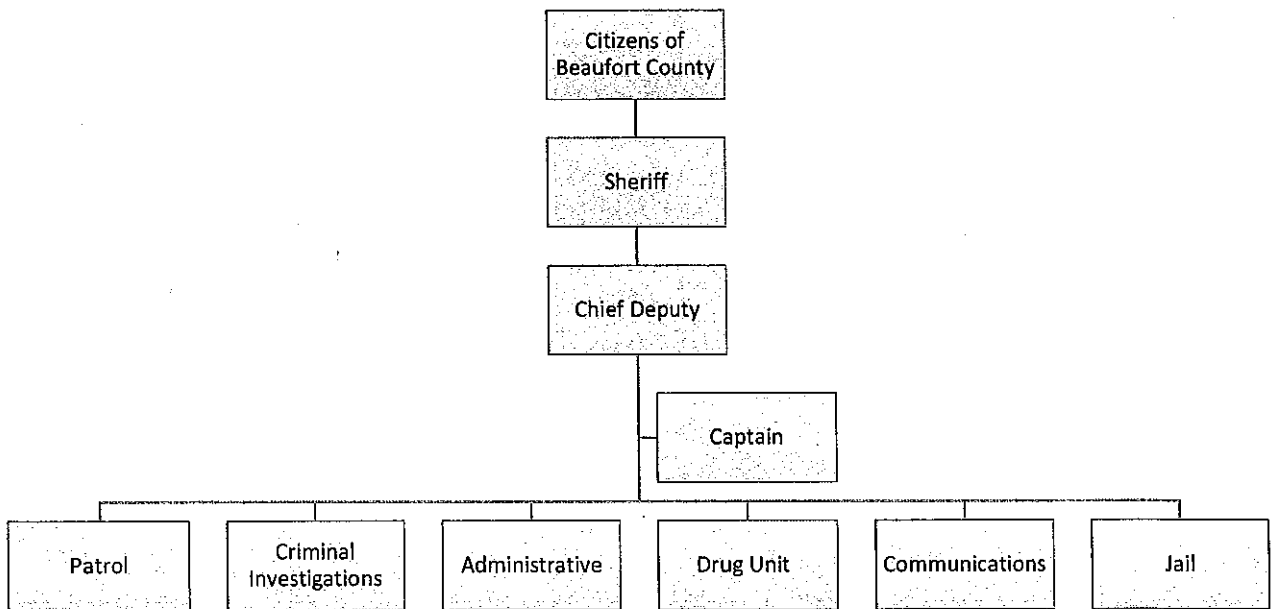
Beaufort County Sheriff's Office
 210 North Market St.
 Washington, North Carolina 27889

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

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

How we will accomplish this mission:

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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20 -21 Recommended
97	97	107	107	107

This page left blank intentionally.

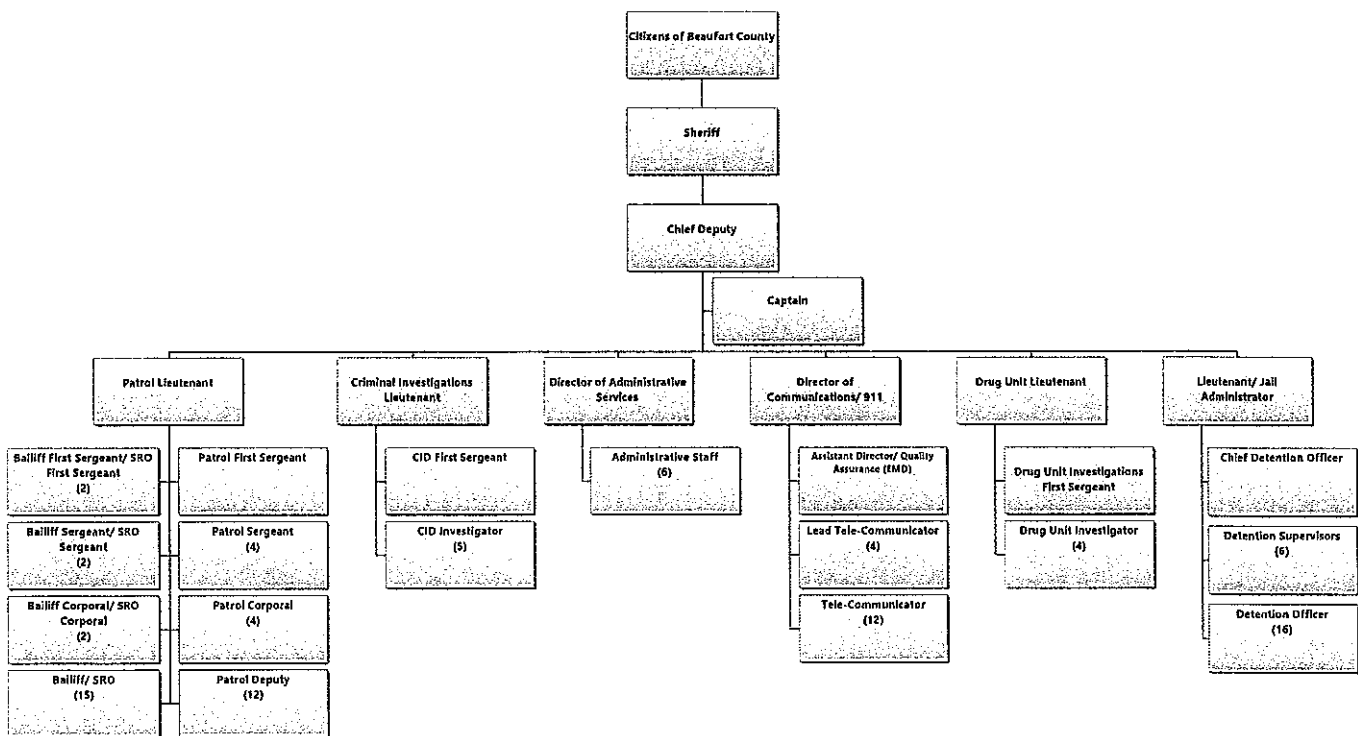
SHERIFF'S OFFICE – ADMINISTRATIVE AND OPERATIONS

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

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

210 North Market St.
 Washington, North Carolina 27889

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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
59	59	65	65	65

SHERIFF	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 3,117,595	\$ 3,324,632	\$ 3,324,632	\$ 3,477,566
Benefits	\$ 1,067,334	\$ 1,241,929	\$ 1,241,929	\$ 1,321,829
Operating	\$ 992,316	\$ 1,028,556	\$ 1,028,556	\$ 1,004,225
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 5,688,323	\$ 5,995,117	\$ 5,995,117	\$ 6,003,620

SHERIFF

	2017	2018	2019	2020	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 PROJECTED	2021 REQUESTED	2021 RECOMMENDED
	ACTUALS	ACTUALS	ACTUALS	ACTUALS					
SALARIES	\$ 2,525,035	\$ 2,511,188	\$ 2,740,905	\$ 1,673,384	\$ 2,994,632	\$ 2,994,632	\$ 2,850,000	\$ 3,147,566	\$ 3,147,566
SALARIES-OVERTIME	247,665	251,125	256,514	191,468	200,000	200,000	270,000	200,000	200,000
SALARIES-PART TIME	46,908	55,000	44,843	27,765	50,000	50,000	55,000	50,000	50,000
LEO SEPARATION ALLOWANCE	80,729	75,333	75,333	42,843	80,000	80,000	75,000	80,000	80,000
401(K) 5% LEO EMPLR SUPP. RET.	126,712	126,713	136,607	84,430	146,745	146,745	150,000	150,385	150,385
SHERIFF'S SUPPLEMENTAL PENSION	0	4,938	3,667	0	5,000	5,000	3,500	5,000	5,000
FICA 6.2%	170,134	169,970	183,605	113,564	206,127	206,127	185,000	210,649	210,649
LOC. GOV. EMP. RETIREMENT	17,479	17,201	20,685	15,863	23,246	23,246	20,000	34,666	34,666
RETIREMENT-LEO 4.78% LOC. GOV.	202,739	209,075	232,233	163,793	284,685	284,685	240,000	329,344	329,344
HOSPITALIZATION-EMPLOYEE	328,938	319,503	340,507	209,060	419,034	419,034	350,000	427,959	427,959
MEDICARE 1.45%	39,790	39,751	42,939	26,560	48,207	48,207	45,000	49,265	49,265
LIFE INSURANCE-EMPLOYEE	1,453	1,379	1,448	884	1,690	1,690	1,500	1,764	1,764
WORKERS COMPENSATION INSURANCE	102,829	93,601	100,340	77,586	102,000	102,000	77,586	102,000	102,000
401(K) EMPLOYER CONTRIBUTION	4,765	4,550	5,301	3,503	5,195	5,195	5,400	10,797	10,797
ELECTRONIC HOUSE ARREST	29,967	26,876	31,747	40,000	40,000	40,000	40,000	40,000	40,000
K-9 KENNEL CARE SUPPLIES	1,062	1,782	577	0	0	0	0	0	0
UNIFORMS	51,271	73,770	100,644	71,904	75,000	75,000	80,000	62,706	62,706
EDUCATION/PROMOTION	7,364	2,801	3,266	3,327	4,000	4,000	4,000	4,000	4,000
VEHICLE TAGS (RENEW/REPLACE)	156	150	384	0	156	156	156	168	168
OFFICE SUPPLIES	12,940	15,796	16,924	9,592	15,000	15,000	15,000	12,000	12,000
BENEVOLENT DONATIONS-EXPENSE	3,928	4,630	2,839	3,882	5,000	5,000	5,000	1,000	1,000
LAW ENFORCEMENT SUPPLIES	35,527	33,551	37,644	32,948	40,000	40,000	40,000	40,000	40,000
PROFESSIONAL DEVELOPMENT	25,437	31,741	38,045	21,093	30,000	30,000	30,000	30,000	30,000
TRAVEL-FUEL	129,357	140,598	160,865	95,103	140,000	140,000	160,000	168,000	168,000
TELEPHONE	50,579	48,658	50,129	28,331	62,000	62,000	50,000	55,000	55,000
POSTAGE	762	1,327	1,356	602	1,000	1,000	900	1,500	1,500
PRINTING	1,272	991	1,785	886	1,000	1,000	1,100	1,500	1,500
MAINT/REPAIR-EQUIPMENT	3,427	4,087	2,629	2,750	5,000	5,000	3,500	3,500	3,500
MAINT/REPAIR-VEHICLE	150,951	164,956	152,228	110,979	165,000	165,000	165,000	150,000	150,000
FREIGHT	14	0	0	0	0	0	0	0	0
ADVERTISING	1,662	778	536	672	1,000	1,000	800	1,000	1,000
COMPUTER SOFTWARE/SUPPORT	41,617	82,513	150,350	110,615	125,000	125,000	125,000	160,000	160,000
TEMPORARY EMP.SERVICES	7,954	0	0	0	0	0	0	0	0
TRAINING/SCHOOL COSTS	75	0	0	0	0	0	0	0	0
FITNESS INCENTIVE	10,551	10,118	14,677	11,995	15,000	15,000	13,000	12,000	12,000
LAW ENFORCEMENT INFORMATION	70,975	95,626	82,101	53,869	125,000	125,000	100,000	100,000	100,000
EQUIPMENT PURCHASE	62,915	31,862	63,509	105,172	100,000	100,000	120,000	100,000	100,000
STORAGE RENT	20,800	22,375	22,632	22,632	23,000	23,000	22,632	23,772	23,772
RENTAL EQUIPMENT	22,149	18,134	22,573	16,209	20,000	20,000	24,000	20,000	20,000
CONTRACT SERVICES	70,892	736	18,804	24,806	35,000	35,000	36,000	16,736	16,736
INSURANCE AND BONDS	0	5,000	14,983	11,244	0	0	0	0	0
DUES & SUBSCRIPTIONS	1,763	1,402	1,089	828	1,400	1,400	1,343	1,343	1,343
CAPITAL OUTLAY-EQUIPMENT	40,105	6,070	0	0	0	0	0	0	0
CAPITAL OUTLAY-VEHICLES	271,233	354,771	511,078	384,423	400,000	400,000	390,000	200,000	200,000
TOTAL	\$ 5,021,880	\$ 5,060,424	\$ 5,688,323	\$ 3,794,564	\$ 5,995,117	\$ 5,995,117	\$ 5,755,417	\$ 6,003,620	\$ 6,003,620

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.

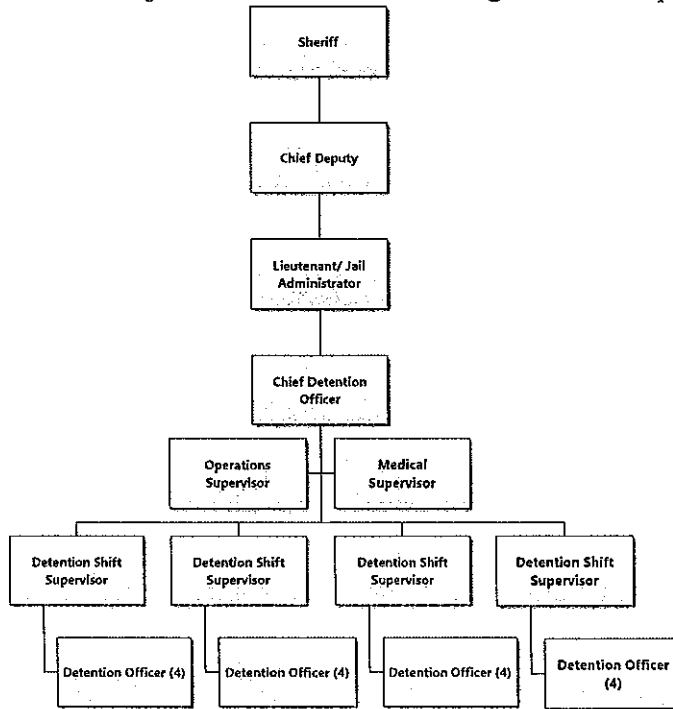
Beaufort County Sheriff's Office
 Ernie Coleman, Sheriff
 Charlie Rose, Chief Deputy
 Kathryn Bryan, Lieutenant/ Jail Administrator

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 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
20	20	24	24	24

JAIL	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 908,866	\$ 1,001,576	\$ 1,001,576	\$ 961,455
Benefits	\$ 305,348	\$ 375,992	\$ 375,992	\$ 370,664
Operating	\$ 1,043,549	\$ 806,147	\$ 806,147	\$ 873,750
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 2,264,864	\$ 2,183,715	\$ 2,183,715	\$ 2,205,869

JAIL

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 718,559	\$ 731,034	\$ 804,322	\$ 486,515	\$ 926,576	\$ 926,576	\$ 750,000	\$ 886,455	\$ 886,455
SALARIES-OVERTIME	69,762	89,230	85,152	51,300	50,000	50,000	80,000	50,000	50,000
FITNESS INCENTIVE	614	0	0	0	0	0	0	0	0
SALARIES-PART TIME	2,634	8,026	19,392	12,835	25,000	25,000	20,000	25,000	25,000
401(K) 5% LEO EMPUR SUPP. RET.	4,227	3,927	3,757	2,101	3,247	3,247	3,000	3,500	3,500
FICA 6.2%	46,176	47,954	53,019	32,477	62,098	62,098	45,000	59,610	59,610
LOC. GOV. EMP. RETIREMENT	51,579	56,060	63,519	44,462	81,591	81,591	65,000	88,378	88,378
RETIREMENT-LEO 4.78% LOC. GOV.	6,764	6,480	6,386	4,076	6,300	6,300	6,000	7,665	7,665
HOSPITALIZATION-EMPLOYEE	111,949	106,924	115,516	72,241	152,376	152,376	110,000	142,653	142,653
MEDICARE 1.45%	10,799	11,215	12,399	7,595	14,523	14,523	12,000	13,941	13,941
LIFE INSURANCE-EMPLOYEE	458	461	492	296	624	624	450	588	588
WORKERS COMPENSATION INSURANCE	33,424	31,346	36,589	28,312	37,000	37,000	28,312	37,000	37,000
401(K) EMPLOYER CONTRIBUTION	12,495	12,077	13,672	8,092	18,233	18,233	12,500	17,329	17,329
PROFESSIONAL SERVICE-MEDICAL	295,827	660,950	793	0	0	0	0	0	0
INMATE PRESCRIPTIONS	0	0	50,519	25,845	40,000	40,000	40,000	40,000	40,000
INMATE MENTAL HEALTH	0	0	24,600	12,300	25,000	25,000	25,000	25,000	25,000
INMATE OUT OF FACILITY SERVICES	0	0	227,952	120,163	200,000	200,000	180,000	200,000	200,000
MEDICAL STOP LOSS INSURANCE	0	0	31,761	34,725	32,000	32,000	35,000	35,000	35,000
JANITORIAL SUPPLIES	44,386	42,861	59,673	46,298	48,000	48,000	70,000	48,000	48,000
UNIFORMS	10,320	11,246	16,925	5,961	10,000	10,000	9,000	10,000	10,000
INMATE MEALS	197,594	170,199	173,022	115,000	115,000	115,000	135,000	225,000	225,000
SUPPLIES	20,249	23,164	25,805	17,546	30,000	30,000	27,000	20,000	20,000
PROFESSIONAL DEVELOPMENT	6,172	11,409	7,593	4,838	20,000	20,000	16,000	20,000	20,000
TELEPHONE	2,823	3,563	2,930	1,516	2,500	2,500	2,350	3,500	3,500
POSTAGE-INMATE	203	0	0	0	300	300	0	500	500
MAINT/REPAIR-JAIL	826	9,047	2,554	0	15,000	15,000	0	10,000	10,000
MAINT/REPAIR-EQUIPMENT	3,568	6,692	20,923	3,472	25,000	25,000	20,000	10,000	10,000
FITNESS INCENTIVE	3,903	1,551	4,500	756	4,500	4,500	1,000	4,500	4,500
EQUIPMENT PURCHASE	12,449	30,343	6,711	8,967	29,000	29,000	25,000	20,000	20,000
RENTAL EQUIPMENT	926	1,597	662	149	1,750	1,750	1,500	1,750	1,750
CONTRACT SERVICES	5,629	134	0	0	0	0	0	0	0
INSURANCE DEDUCTIBLES	0	0	6,596	0	0	0	0	0	0
DUES & SUBSCRIPTIONS	0	233	262	315	500	500	500	500	500
CAPITAL OUTLAY-EQUIPMENT	0	0	7,100	0	0	0	0	0	0
SAFEKEEPING	390,900	482,414	212,324	65,673	62,000	62,000	750,000	200,000	200,000
CBA-COMMUNITY BASED ALTERN.	0	0	0	12,900	35,597	35,597	0	0	0
SAFEKEEPING-CAPACITY	0	0	167,444	94,615	100,000	100,000	0	0	0
TRAVEL-INMATE TRANSFER	0	0	0	4,392	10,000	10,000	0	0	0
TOTAL	\$ 2,065,215	\$ 2,560,136	\$ 2,264,864	\$ 1,325,734	\$ 2,183,715	\$ 2,183,715	\$ 2,470,612	\$ 2,205,869	\$ 2,205,869

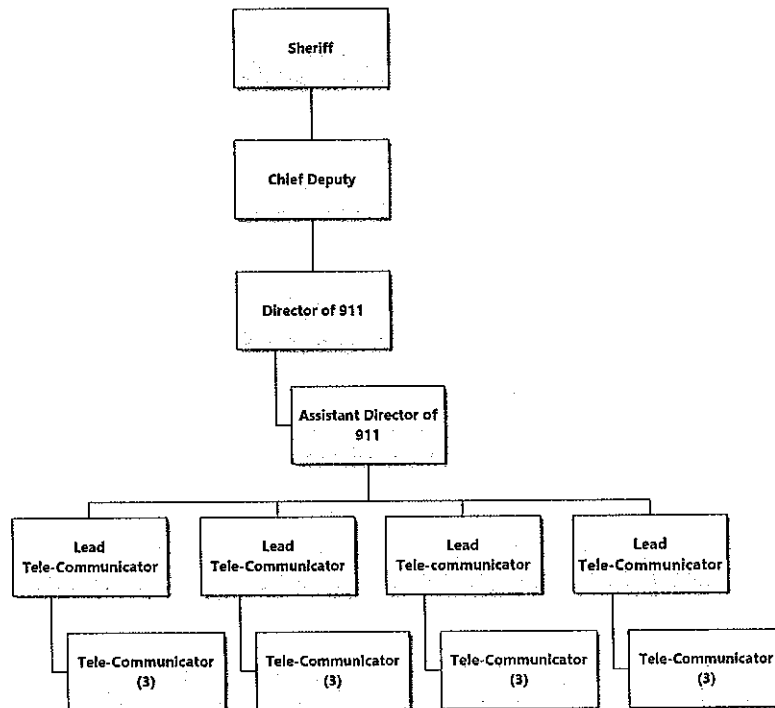
SHERIFF'S OFFICE - COMMUNICATIONS

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

Ernie Coleman, Sheriff
 Charlie Rose, Chief Deputy
 Will Caputo, 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 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
18	18	18	18	18

JAIL	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 690,912	\$ 821,054	\$ 821,054	\$ 798,229
Benefits	\$ 222,522	\$ 282,868	\$ 282,868	\$ 283,778
Operating	\$ 119,237	\$ 219,200	\$ 219,200	\$ 210,458
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,032,672	\$ 1,323,122	\$ 1,323,122	\$ 1,292,465

EMERGENCY COMMUNICATIONS

	2017	2018	2019	2020	2,020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 511,648	\$ 593,521	\$ 558,884	\$ 353,641	\$ 686,054	\$ 686,054	\$ 500,000	\$ 663,229	\$ 663,229
SALARIES-OVERTIME	134,459	143,394	132,028	77,633	125,000	125,000	120,000	125,000	125,000
SALARIES-PART TIME	5,661	2,134	0	4,727	10,000	10,000	14,000	10,000	10,000
FICA 6.2%	39,071	44,583	41,263	25,953	50,905	50,905	36,000	49,490	49,490
LOC. GOV. EMP. RETIREMENT	47,329	55,665	53,891	38,803	72,589	72,589	118,000	80,399	80,399
HOSPITALIZATION-EMPLOYEE	78,971	106,113	100,226	61,149	126,980	126,980	90,000	122,274	122,274
MEDICARE 1.45%	9,138	10,427	9,650	6,070	11,905	11,905	9,000	11,574	11,574
LIFE INSURANCE-EMPLOYEE	326	393	363	215	468	468	325	476	476
WORKERS COMPENSATION INSURANCE	3,589	3,391	3,732	2,720	3,800	3,800	2,720	3,800	3,800
401(K) EMPLOYER CONTRIBUTION	12,678	13,984	13,397	8,377	16,221	16,221	13,000	15,765	15,765
UNIFORMS	6,664	4,095	279	1,768	8,000	8,000	5,000	1,000	1,000
OFFICE SUPPLIES	4,990	3,330	1,775	229	5,000	5,000	4,000	5,000	5,000
PROFESSIONAL DEVELOPMENT	16,084	18,103	10,749	5,667	25,000	25,000	12,000	12,000	12,000
TELEPHONE	5,925	2,615	1,923	1,820	10,000	10,000	2,700	6,000	6,000
E911 SERVICES	0	-7,230	0	0	0	0	0	0	0
MAINT/REPAIR-EQUIPMENT	959	2,172	1,492	2,060	2,500	2,500	3,000	2,500	2,500
SOFTWARE MAINTENANCE	0	0	22,000	37,997	45,000	45,000	45,000	42,000	42,000
TRAINING/SCHOOL COSTS	0	0	760	0	0	0	0	0	0
FITNESS INCENTIVE	1,188	1,503	3,033	2,866	4,000	4,000	3,000	3,000	3,000
EQUIPMENT PURCHASE	0	695	0	0	0	0	0	1,600	1,600
RENTAL EQUIPMENT	794	0	2,845	0	15,000	15,000	3,000	0	0
MAINTENANCE CONTRACTS	61,690	58,584	71,730	79,379	102,000	102,000	85,000	136,258	136,258
DUES & SUBSCRIPTIONS	50	1,006	2,651	364	2,700	2,700	2,700	1,100	1,100
TOTAL	\$ 941,214	\$ 1,058,479	\$ 1,032,672	\$ 711,438	\$ 1,323,122	\$ 1,323,122	\$ 1,068,445	\$ 1,292,465	\$ 1,292,465

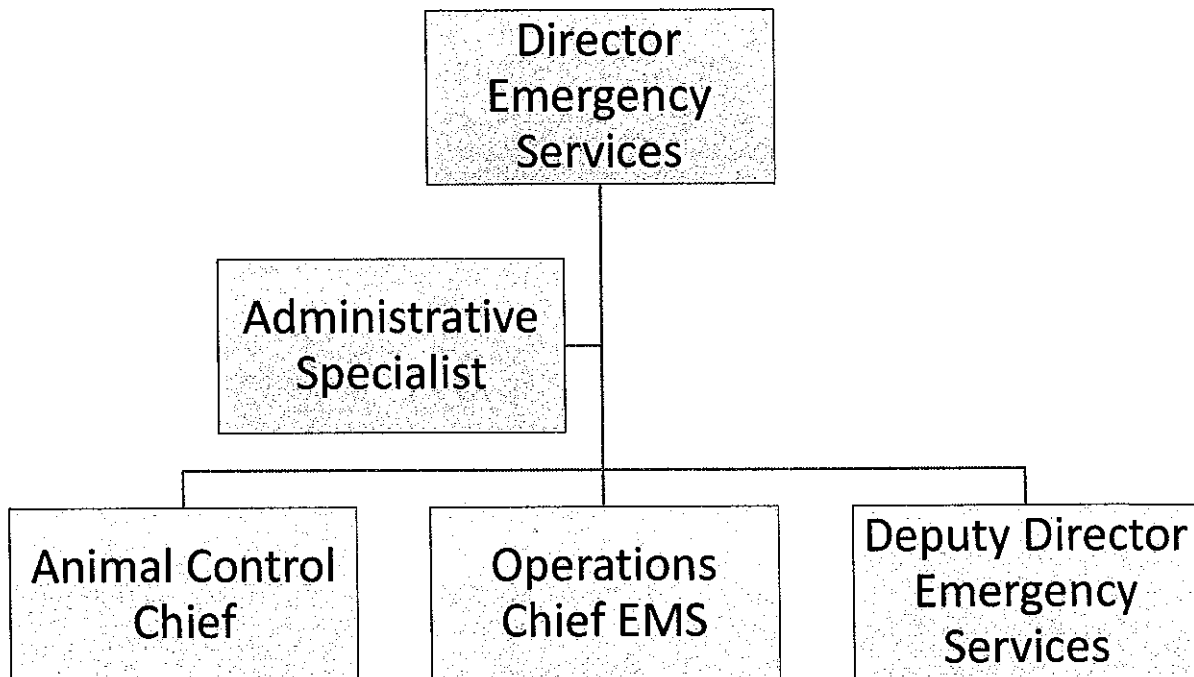
OFFICE OF EMERGENCY SERVICES

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

Carnie Hedgepeth, Director Emergency Services
Angie Chrismon, Administrative Specialist
Billy Lassiter, Animal Control Chief
Glenn Mercer, Operations Chief, EMS
Chris Newkirk, Deputy Director Emergency Services

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

Phone: 252-946-0079
Email: carnie.hedgepeth@co.beaufort.nc.us



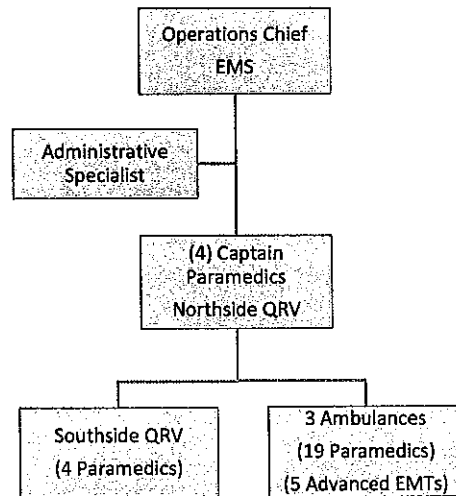
This page left blank intentionally.

EMERGENCY MEDICAL SERVICES (EMS)

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

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

1420 Highland Dr.
 Washington, North Carolina 27889
 Phone: (252) 940-6519
 Fax: (252) 975-6802



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
27	34	34	34	34

EMERGENCY MEDICAL SERVICES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 1,613,233	\$ 1,661,057	\$ 1,661,057	\$ 1,637,027
Benefits	\$ 515,487	\$ 587,718	\$ 587,718	\$ 617,529
Operating	\$ 310,530	\$ 349,061	\$ 348,361	\$ 392,500
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 2,670,612	\$ 2,635,836	\$ 2,635,836	\$ 2,665,056

EMERGENCY MEDICAL SERVICES

	2017	2018	2019	2020	2020	2020	2020	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	RECOMMENDED
SALARIES	\$ 856,816	\$ 1,103,102	\$ 1,171,389	\$ 693,019	\$ 1,209,845	\$ 1,209,845	\$ 1,202,938	\$ 1,185,815
SALARIES-OVERTIME	237,869	323,010	401,812	285,296	360,000	360,000	368,000	360,000
SALARIES-PART TIME	36,793	26,632	40,032	31,356	91,212	91,212	46,000	91,212
FICA 6.2%	66,765	85,912	95,045	59,768	102,985	102,985	100,250	101,496
LOC. GOV. EMP. RETIREMENT	79,873	107,771	122,587	87,628	140,501	140,501	141,384	157,673
HOSPITALIZATION-EMPLOYEE	128,538	171,303	180,133	101,749	215,866	215,866	195,462	237,755
MEDICARE 1.45%	15,615	20,092	22,228	13,978	24,085	24,085	23,446	23,737
LIFE INSURANCE-EMPLOYEE	631	798	824	452	884	884	884	952
WORKERS COMPENSATION INSURANCE	52,745	66,408	64,869	58,706	72,000	72,000	58,706	65,000
401(K) EMPLOYER CONTRIBUTION	20,838	26,906	29,801	18,674	31,397	31,397	31,420	30,916
PROFESSIONAL SERVICE	4,263	113	263	75	500	500	500	500
UNIFORMS	5,077	8,613	14,252	9,242	15,000	15,000	15,000	15,000
MEDICAL SUPPLIES	50,328	53,222	68,588	66,872	75,000	75,000	80,000	85,000
OFFICE SUPPLIES	4,576	6,662	5,176	3,054	3,500	3,500	5,000	5,500
PROFESSIONAL DEVELOPMENT	3,470	3,130	4,352	180	6,000	4,100	3,555	6,000
TRAVEL-FUEL	23,975	30,175	35,582	20,540	35,000	35,000	35,000	37,000
TELEPHONE	4,380	7,123	8,495	4,283	9,800	9,800	9,800	8,800
UTILITIES	6,237	10,502	10,650	5,731	12,100	12,100	12,100	16,000
PRINTING	1,137	2,089	2,546	1,326	2,000	2,000	2,000	3,000
MAINT/REPAIR-BUILDINGS	2,169	1,423	2,799	2,071	4,500	4,500	4,500	6,500
MAINT/REPAIR-EQUIPMENT	110	4,126	5,739	495	6,400	6,400	6,400	7,500
MAINT/REPAIR-VEHICLE	16,128	18,379	18,316	11,474	20,000	20,000	20,000	26,000
ADVERTISING	142	170	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	6,013	5,323	5,238	1,728	3,920	3,920	2,920	5,600
EQUIPMENT PURCHASE	8,093	40,931	8,336	2,233	16,056	15,356	15,356	21,500
OFFICE RENT	29,205	38,805	38,805	27,256	38,785	38,785	38,785	37,200
RENTAL EQUIPMENT	42,155	43,409	44,731	68,835	67,000	68,900	68,900	68,900
CONTRACT SERVICES	21,660	33,410	35,606	30,282	31,500	31,500	40,500	40,500
DUES & SUBSCRIPTIONS	1,773	480	1,056	125	2,000	2,000	2,000	2,000
CAPITAL OUTLAY-VEHICLES	0	101,038	231,362	38,671	38,000	38,700	39,125	0
CAPITAL OUTLAY-Equipment								18,000
TOTAL	\$ 1,727,374	\$ 2,341,057	\$ 2,670,612	\$ 1,645,099	\$ 2,635,836	\$ 2,635,836	\$ 2,570,031	\$ 2,665,056

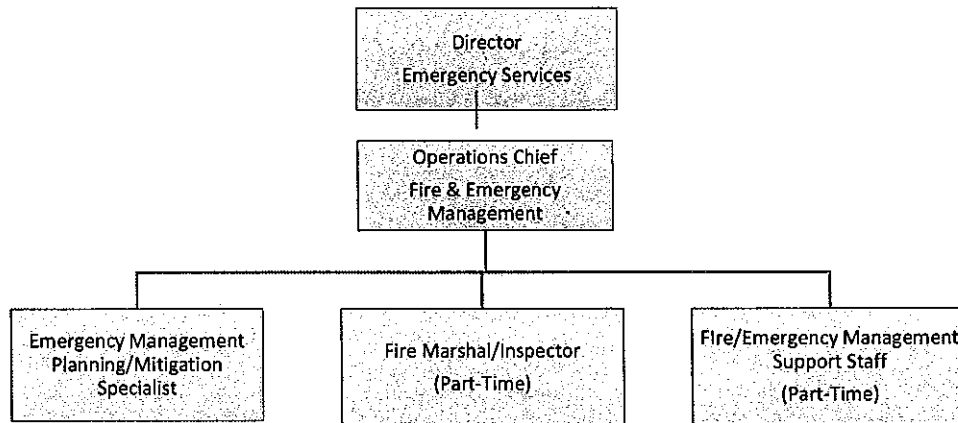
EMERGENCY MANAGEMENT

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

Carrie Hedgepeth, Director Emergency Services
 Chris Newkirk, Deputy Director Emergency Services
 Melissa Beacham EM Planning/Mitigation Specialist
 Curtis Avery, Fire Marshal/Inspector

Beaufort County Emergency Management
 1420 Highland Drive
 Washington, NC 27889

Phone: 252-946-2046
 Email: carrie.hedgepeth@co.beaufort.nc.us



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
2	3	3	3	3

EMERGENCY MANAGEMENT	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 250,044	\$ 235,664	\$ 232,570	\$ 243,246
Benefits	\$ 62,383	\$ 67,714	\$ 67,714	\$ 70,653
Operating	\$ 84,757	\$ 62,650	\$ 159,477	\$ 67,450
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 431,890	\$ 416,228	\$ 509,961	\$ 393,549

EMERGENCY MANAGEMENT

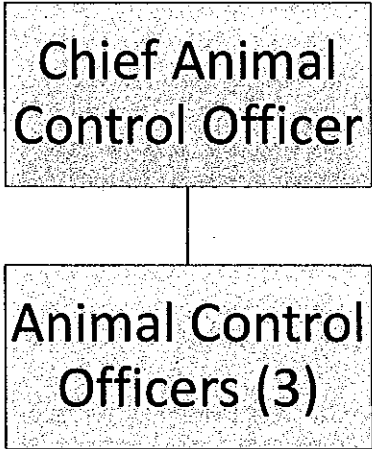
	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 109,728	\$ 201,345	\$ 221,042	\$ 121,814	\$ 211,838	\$ 211,838	\$ 224,096	\$ 222,514	\$ 222,514
SALARIES-OVERTIME	5,138	2,711	16,570	487	2,700	2,700	1,000	3,700	2,700
SALARIES-PART TIME	6,642	0	12,432	0	21,126	18,032	6,000	18,032	18,032
FICA 6.2%	6,644	10,899	13,719	6,610	14,611	14,611	14,328	15,081	15,081
LOC. GOV. EMP. RETIREMENT	6,112	13,114	14,407	8,923	16,622	16,622	16,522	20,033	20,033
HOSPITALIZATION-EMPLOYEE	11,350	23,313	23,458	12,816	25,396	25,396	25,396	27,172	27,172
MEDICARE 1.45%	1,554	2,549	3,209	1,546	3,417	3,417	3,174	3,527	3,527
LIFE INSURANCE-EMPLOYEE	68	95	98	51	104	104	104	112	112
WORKERS COMPENSATION INSURANCE	503	565	3,798	758	3,850	3,850	758	800	800
401(K) EMPLOYER CONTRIBUTION	1,668	3,469	3,694	1,983	3,714	3,714	3,652	3,928	3,928
OFFICE SUPPLIES	2,466	3,957	3,315	971	3,450	3,450	3,450	3,450	3,450
PROFESSIONAL DEVELOPMENT	1,839	2,339	3,107	2,011	4,500	4,500	4,500	4,500	4,500
TRAVEL-FUEL	3,985	7,338	17,187	5,579	8,000	8,000	12,000	8,000	8,000
TELEPHONE	6,118	6,168	8,499	3,767	5,300	5,300	6,700	6,500	7,000
POSTAGE	98	142	15	40	150	150	150	150	150
PRINTING	725	816	828	13	500	500	500	500	500
MAINT/REPAIR-BUILDINGS	83	99	29	21	1,700	1,700	1,700	1,700	500
MAINT/REPAIR-EQUIPMENT	6,291	8,614	5,875	1,699	4,000	4,000	5,400	7,800	7,800
MAINT/REPAIR-VEHICLE	2,461	1,509	2,064	1,615	3,000	3,000	3,500	4,000	4,000
FREIGHT	65	0	0	44	0	0	0	0	0
ADVERTISING	1,232	55	0	0	0	0	0	0	0
COMPUTER SOFTWARE/SUPPORT	2,298	3,988	744	180	3,000	3,000	3,000	3,000	2,000
LEGAL ADVERTISING	426	0	333	0	500	500	0	0	0
TRAINING/SCHOOL COSTS	0	179	0	0	0	0	0	500	0
EQUIPMENT PURCHASE	18,979	8,933	23,287	51,588	8,000	61,094	61,094	8,000	9,000
CONTRACT SERVICES	11,357	12,461	17,682	14,495	18,550	18,550	18,550	18,550	18,550
DUES & SUBSCRIPTIONS	1,625	1,704	1,792	1,687	2,000	2,000	2,000	2,000	2,000
GRANT EXPENSES	0	0	0	0	0	43,733	0	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	12,200	12,200	12,200	12,200	12,200
CAPITAL OUTLAY-VEHICLES	0	33,895	34,706	37,993	38,000	38,000	38,000	38,000	0
TOTAL	\$ 209,455	\$ 350,257	\$ 431,890	\$ 276,691	\$ 416,228	\$ 509,961	\$ 465,774	\$ 433,749	\$ 393,549

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. Animal Control is a division of the Beaufort County Emergency Services Department.

Camie Hedgepeth, Director Emergency Services
 Chris Newkirk, Deputy Director Emergency Services
 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



FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
4	4	4	4	4

ANIMAL CONTROL	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 193,067	\$ 200,304	\$ 200,304	\$ 197,812
Benefits	\$ 57,880	\$ 62,003	\$ 62,003	\$ 64,047
Operating	\$ 119,210	\$ 107,600	\$ 107,600	\$ 102,250
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 370,157	\$ 369,907	\$ 369,907	\$ 364,109

ANIMAL CONTROL

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ 121,140	\$ 121,426	\$ 127,832	\$ 80,705	\$ 134,304	\$ 134,304	\$ 138,970	\$ 131,812	\$ 131,812
SALARIES-OVERTIME	22,650	19,680	26,901	14,824	25,000	25,000	25,000	25,000	25,000
SALARIES-PART TIME	19,893	33,637	38,334	21,106	41,000	41,000	39,000	41,000	41,000
FICA 6.2%	10,010	10,637	11,620	7,037	12,419	12,419	12,585	12,264	12,264
LOC. GOV. EMP. RETIREMENT	10,540	10,662	12,069	8,598	14,258	14,258	14,865	15,995	15,995
HOSPITALIZATION-EMPLOYEE	17,920	21,616	23,458	14,113	25,396	25,396	25,396	27,172	27,172
MEDICARE 1.45%	2,341	2,488	2,718	1,646	2,904	2,904	2,944	2,868	2,868
LIFE INSURANCE-EMPLOYEE	90	90	96	56	104	104	104	112	112
WORKERS COMPENSATION INSURANCE	6,820	3,459	4,824	2,390	3,736	3,736	2,390	2,500	2,500
401(K) EMPLOYER CONTRIBUTION	2,559	2,644	3,095	1,911	3,186	3,186	3,308	3,136	3,136
PROFESSIONAL SERVICE-VETERINAR	993	269	118	40	1,500	1,500	1,500	1,500	1,500
PROFESSIONAL SERVICES - SNIP	3,043	10,534	11,488	6,486	10,000	10,000	10,000	10,000	10,000
SHELTER KENNEL CARE SUPPLIES	5,560	4,707	4,797	3,533	5,000	5,000	5,000	5,000	5,000
UNIFORMS	1,904	2,025	1,889	2,064	2,500	2,500	2,500	2,500	2,000
MEDICAL SUPPLIES	17,398	17,652	13,975	11,228	18,000	18,000	20,000	25,000	18,000
OFFICE SUPPLIES	2,130	1,520	2,360	1,101	2,500	2,500	2,500	2,500	2,500
PROFESSIONAL DEVELOPMENT	3,190	3,157	3,282	1,328	4,000	4,000	3,000	4,000	4,000
VEHICLE-FUEL	6,359	6,930	8,383	6,036	7,000	7,000	8,000	10,000	10,000
TELEPHONE	5,910	5,707	5,185	2,404	5,200	5,200	5,200	5,250	5,250
POSTAGE	29	59	340	243	200	200	200	200	200
UTILITIES-ANIMAL CONTROL	28,648	28,940	28,199	16,125	30,000	30,000	30,000	30,000	29,000
MAINT/REPAIR-BUILDINGS	847	244	577	678	4,500	4,500	4,500	2,500	1,000
MAINT/REPAIR-EQUIPMENT	543	729	1,657	256	1,400	1,400	1,400	7,500	1,400
MAINT/REPAIR-VEHICLE	2,191	2,879	1,875	2,403	2,500	2,500	2,500	2,500	2,500
ADVERTISING	0	0	0	0	100	100	100	100	100
COMPUTER SOFTWARE/SUPPORT	899	1,296	1,152	31	1,300	1,300	1,300	1,300	1,100
EQUIPMENT PURCHASE	4,344	8,112	28,890	1,469	6,000	6,000	6,000	4,000	2,000
DUMPSTER RENTAL	5,053	3,821	882	753	1,800	1,800	1,400	1,500	1,500
RENTAL EQUIPMENT	1,087	1,138	1,131	555	1,100	1,100	1,100	1,200	1,200
CONTRACT SERVICES	2,308	2,552	3,030	2,502	3,000	3,000	3,000	4,000	4,000
CAPITAL OUTLAY-VEHICLES	0	32,887	0	0	0	0	0	35,000	0
TOTAL	\$ 306,399	\$ 361,495	\$ 370,157	\$ 211,621	\$ 369,907	\$ 369,907	\$ 373,762	\$ 417,409	\$ 364,109

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.

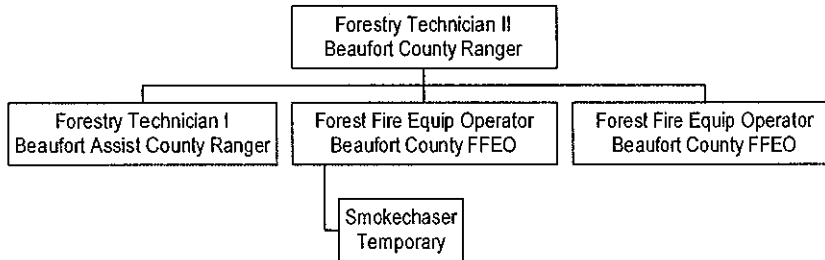
Jim Linson, County Ranger

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 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
4	4	4	4	4

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

FORESTRY	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Operating	\$ 120,333	\$ 159,840	\$ 159,840	\$ 159,840
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 120,333	\$ 159,840	\$ 159,840	\$ 159,840

FORESTRY

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
NC FORESTRY SERV.-COUNTY SHARE	\$ 119,210	\$ 112,577	\$ 120,333	\$ 77,918	\$ 159,840	\$ 159,840	\$ 130,000	\$ 166,008	\$ 159,840
TOTAL	\$ 119,210	\$ 112,577	\$ 120,333	\$ 77,918	\$ 159,840	\$ 159,840	\$ 130,000	\$ 166,008	\$ 159,840

OTHER EMERGENCY SERVICES

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

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

OTHER EMERGENCY SERVICES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
City of Washington	\$ -	\$ -	\$ -	\$ -
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	\$ 55,350	\$ 60,000	\$ 60,000	\$ 55,000
Totals	\$ 68,850	\$ 73,500	\$ 73,500	\$ 68,500

OTHER EMERGENCY SERVICES

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
CITY OF WASH-RESCUE CONTRACT	\$ 154,172	-	-	-	-	-	-	-	-
SIDNEY DIVE TEAM APPROPRIATION	10,000	10000	10000	10000	10000	10000	10000	10000	10000
PROFESSIONAL SERVICE-MEDICAL	65,050	56250	55350	8450	60000	60000	35000	55000	55000
VFD FIRE SAFETY HOUSE	3,500	3500	3500	3500	3500	3500	3500	3500	3500
TOTAL	\$ 232,722	\$ 69,750	\$ 68,850	\$ 21,950	\$ 73,500	\$ 73,500	\$ 48,500	\$ 68,500	\$ 68,500

SPECIAL REVENUES

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

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

SPECIAL REVENUES	FY 18-19 Actuals	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
E-911 Revenues				
E-911 Surcharge	229,761	229,000	229,000	304,189
E-911 State Grant	0	0	0	0
Interest Income	290	0	0	0
E-911 FB Appropriated	0	0	0	0
E-911 Total Revenues	230,051	229,000	229,000	304,189
Seized Funds Revenues				
Unauthorized Substance Tax	31,557	15,000	15,000	30,000
Miscellaneous Income	3,729	0	0	4,000
Appropriated Fund Balance	0	35,000	35,000	66,000
Seized Funds Total Revenues	35,683	50,000	50,000	100,000
Fire Tax District Revenues				
Richlands Fire/Rescue Tax	860,671	850,000	850,000	890,000
Chocowinity Fire Tax	371,550	355,000	355,000	368,000
Northside Fire Tax	963,776	930,000	930,000	948,000
Total Fire Tax Revenues	2,195,997	2,135,000	2,135,000	2,206,000
EMS Tax District Revenues				
Bath Township EMS Tax	394,444	383,000	383,000	387,000
Chocowinity Township EMS Tax	432,962	413,000	413,000	428,000
Chocowinity Municipal EMS Tax	47,890	42,000	42,000	48,000
Long Acre Township EMS Tax	300,456	287,100	287,100	295,000
Washington Township EMS Tax	196,538	187,000	187,000	200,000
Pantego Township EMS Tax	161,294	168,300	168,300	152,000
Pantego Municipal EMS Tax	15,186	0	0	15,000
Total EMS Tax Revenues	1,548,770	1,480,400	1,480,400	1,525,085
Tax Revaluation Fund Revenues				
Transfer from General Fund	162,050	162,050	162,050	162,050
Appropriated Fund Balance	0	0	0	0
Total Revaluation Fund Revenues	162,050	162,050	162,050	162,050
Economic Development Fund Revenues				
Transfer from General Fund	80,000	80,000	80,000	80,000
Capital Reserve Fund				
Transfer from General Fund	55,000	55,000	55,000	55,000
HCCBG - Aging				
Home Delivered Meals—Contributions	1,143	2,500	2,500	1,500
Congregate Meals—Contributions	1,556	2,500	2,500	1,500
Transportation—Contributions	163	1,000	1,000	200
In Home Aide Services—Contributions	293	0	0	50
Interest Income	286	0	0	0
Fund Balance—Appropriated	0	30,000	30,000	12,325
Transfer from GF	0	0	0	0
	3,441	36,000	36,000	15,575
Healthcare Reserve Fund				
Loan Payments from General Fund	371,540	371,541	371,541	371,541
Facility/Capital Improvements Fund				
Transfer from General Fund	0	575,000	575,000	575,000

E-911 Expenditures	FY 18-19 Actuals	FY 19-20 Original	FY 19-20 Revised	FY 20-21 Recommended
Implemental Functions	33,180	60,000	55,000	60,000
E-911 Services	0	0	0	0
Telephone	84,079	89,000	89,000	89,000
Software Maintenance	69,183	70,000	60,000	60,000
Hardware Maintenance	3,753	7,000	17,000	20,000
Furniture	2,191	0	1,000	1,000
Capital	29,715	0	0	67,189
Back-up PSAP	0	2,000	2,000	2,000
Training	0	1,000	5,000	5,000
E-911 Total Exp.	222,101	229,000	229,000	304,189
Seized Funds Expenditures				
Seized Funds – Equipment	115	50,000	50,000	100,000
Seized Funds Total Exp.	115	50,000	50,000	100,000
Fire Tax District Expenditures				
Richlands Fire/Rescue Tax	859,951	849,400	849,400	888,800
Chocowinity Fire Tax	369,977	353,800	353,800	366,500
Northside Fire Tax	959,834	926,800	926,800	944,200
DMV Collection Fees (All Districts)	6,235	5,000	5,000	6,500
Total Fire Tax Exp.	2,195,997	2,135,000	2,135,000	2,206,000
EMS Tax District Expenditures				
Pamlico Beach EMS	35,000	35,000	35,000	35,000
Bath Community EMS to GF	358,868	346,550	346,550	351,000
Chocowinity Township EMS	432,962	411,300	411,300	426,500
Chocowinity Municipal EMS	47,328	41,825	41,825	47,900
Broad Creek EMS	230,077	219,880	219,880	225,000
Pinetown EMS	68,829	66,025	66,025	67,700
Washington Township EMS to GF	195,480	186,225	186,225	199,000
Pantego Township EMS to GF	160,774	167,595	167,595	151,500
Pantego Municipal EMS	15,186	0	0	14,515
DMV Collection Fees (All Districts)	4,266	6,000	6,000	6,970
Total EMS Tax Exp.	1,548,770	1,480,400	1,480,400	1,525,085
Tax Revaluation Fund Expenditures				
Transfer to Revaluation Project Fund	0	0	0	0
To Fund Balance for 2026 Reval	162,050	162,050	162,050	162,050
Total Reval Fund Exp.	18,400	162,050	162,050	162,050
Economic Development Fund Expend.				
Committee of 100 – Industry Ready Bldg. Payment	35,000	35,000	35,000	35,000
Airport Grant – City of Washington	39,799	45,000	45,000	45,000
Total Economic Development Exp.	74,799	80,000	80,000	80,000
Capital Reserve Fund				
Voting Machine Capital Reserve	55,0000	55,000	55,000	55,000
HCCBG - Aging				
In Home Aide Services	10,399	16,000	16,0002	6,050
Home Delivered Meals Purchases	10,071	10,500	10,500	6,500
Congregate Meal Purchases	9,308	9,500	9,500	2,825
Transportation Expenses	0	0	0	200
Total HCCBG - Aging	29,778	36,000	36,000	15,575
Healthcare Reserve Fund				
To Healthcare Fund Balance	371,540	371,541	371,541	371,541
Facility/Capital Improvements Fund				
Facility/Capital Improvements	0	575,000	575,000	575,000

This page left blank intentionally.

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.

This page left blank intentionally.

E911 REVENUES

	2017	2018	2019	2020	2020	2020	2021	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED	APPROVED
REVENUES									
E911 SURCHARGE	\$ 163,240	\$ 189,185	\$ 229,761	\$ 229,000	\$ 229,000	\$ 292,307	\$ 304,189	\$ 304,189	
INTEREST INCOME	-	-	290	-	-	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	-	-	-	-	-	-	-
	\$ 163,240	\$ 189,185	\$ 230,051	\$ 229,000	\$ 229,000	\$ 292,307	\$ 304,189	\$ 304,189	

EXPENDITURES

IMPLEMENTAL FUNCTIONS	\$ -	\$ -	\$ 33,180	\$ 60,000	\$ 55,000	\$ 52,414	\$ 60,000	\$ 60,000	
TELEPHONE	53,912	75,634	84,079	89,000	89,000	86,000	89,000	89,000	
E911 SERVICES	3,938	8,212	-	-	-	-	-	-	
HARDWARE MAINTENANCE	10,111	49,777	3,753	7,000	17,000	13,758	20,000	20,000	
SOFTWARE MAINTENANCE	93,160	57,083	69,183	70,000	60,000	30,000	60,000	60,000	
UNALLOWABLE EXPENSES	7,598	-	-	-	-	-	-	-	
TRAINING/SCHOOL COSTS	3,243	850	-	1,000	5,000	4,002	5,000	5,000	
FURNITURE	-	-	2,191	-	1,000	-	1,000	1,000	
CAPITAL OUTLAY-EQUIPMENT	192,091	267,443	29,715	-	-	-	67,189	67,189	
BACK-UP PSAP	-	-	-	2,000	2,000	-	2,000	2,000	
	\$ 364,053	\$ 458,999	\$ 222,101	\$ 229,000	\$ 229,000	\$ 186,174	\$ 304,189	\$ 304,189	

J. ERIC BOYETTE
SECRETARY & STATE CHIEF
INFORMATION OFFICER
CHAIRMAN

David B. Bone
VICE CHAIRMAN

MEMORANDUM

TO: Brian Alligood
County Manager

FROM: L.V. Pokey Harris
Executive Director

DATE: December 13, 2019

RE: Beaufort PSAP Estimated Funding Distribution FY2021

The North Carolina 911 Board approved a funding method in December 2010 for distributing funds to primary PSAPs. The 911 Board is required to present the proposed distribution amount (base amount as defined in G.S. §143B-1406) for each primary PSAP by December 31 of each year for the upcoming fiscal year. The distribution amount is based on data collected for the most recent five years of approved eligible expenditures of your primary PSAP.

The 911 Board must consider the amount of funds carried forward for your primary PSAP in determining the distribution amount for the upcoming fiscal year. This is required by §143B-1406(a1), and the Board considered distributions remaining in the Emergency Telephone System Fund for the past two years. PSAPs may carry forward no more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. The 911 Board, however, may allow a PSAP to carry forward a greater amount.

Based on the current information on file, which may change as staff reconciles your report, the annual estimated distribution to your PSAP for fiscal year 2020-2021 is \$304,189.08.

If you feel the monthly distribution amount is not adequate to fund the eligible expenditures of your 911 center, or if you feel your agency needs to carry forward more than the 20% allowable carry-forward amount, you may request a reconsideration of the distribution amount.

Forms for requesting a funding reconsideration are available on the North Carolina 911 Board website <http://it.nc.gov/nc911board>. Eligible expenses are identified in the N.C.G.S. §143B-1406(d) and on the Board's, Approved Use of Funds List at <http://it.nc.gov/nc911board>.

Please contact Marsha Tapler for assistance at Marsha.Tapler@nc.gov. Reconsideration should be filed no later than February 28, 2020.

P O Box 17209, Raleigh, NC 27619-7209
4101 Mail Service Center, Raleigh, NC 27699-4101
Telephone: 919-754-6621
it.nc.gov/nc911board

This page left blank intentionally.

DRUG SEIZURES

	2017	2018	2019	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
UNAUTHORIZED SUBSTANCE TAX	\$ 16,410	\$ 27,704	\$ 31,557	\$ 15,000	\$ 15,000	\$ 32,000	\$ 30,000	\$ 30,000
INVESTMENT EARNINGS	-	-	397	-	-	450	-	-
MISCELLANEOUS INCOME	10,290	9,637	3,729	-	-	4,200	4,000	4,000
APPROPRIATED FUND BALANCE	-	-	-	35,000	35,000	-	-	66,000
	\$ 26,700	\$ 37,341	\$ 35,683	\$ 50,000	\$ 50,000	\$ 36,650	\$ 34,000	\$ 100,000
EQUIPMENT PURCHASE	\$ 9,125	\$ 18,566	\$ 115	\$ 50,000	\$ 50,000	\$ 10,000	\$ 34,000	\$ 100,000
CAPITAL OUTLAY-EQUIPMENT	9,441	-	-	-	-	-	-	-
TO GENERAL FUND	-	-	-	-	-	-	-	-
	\$ 18,566	\$ 18,566	\$ 115	\$ 50,000	\$ 50,000	\$ 10,000	\$ 34,000	\$ 100,000

This page left blank intentionally.

HCCBG - AGING

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

HCCBG Services include:

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

HCCBG-AGING

	2017	2018	2019	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED

REVENUES

HOME DELIVERED MEALS-CONTRIBUT	\$ 1,234	\$ 2,192	\$ 1,143	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,500	\$ 1,500
CONGREGATE MEALS-CONTRIBUTIONS	1,607	2,006	1,556	2,500	2,500	1,500	1,500	1,500
TRANSPORTATION-CONTRIBUTIONS	152	164	163	1,000	1,000	200	200	200
IN HOME AIDE SERVICES-CONTRIBU	-	-	293	-	-	50	50	50
INVESTMENT EARNINGS	-	-	286	-	-	-	-	-
FUND BALANCE-APPROPRIATED	-	-	-	30,000	30,000	32,750	-	12,325
	\$ 2,993	\$ 4,362	\$ 3,441	\$ 36,000	\$ 36,000	\$ 36,000	\$ 3,250	\$ 15,575

TRANSFER FROM GENERAL FUND

	\$ 68,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 68,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENSES

IN HOME AIDE SERVICES	\$ -	\$ 200	\$ 10,399	\$ 16,000	\$ 16,000	\$ 16,000	\$ 6,050	\$ 6,050
HOME DELIVERED MEAL PURCHASES	-	2,500	10,071	10,500	10,500	10,500	6,500	6,500
CONGREGATE MEAL PURCHASES	(348)	2,500	9,308	9,500	9,500	9,500	2,825	2,825
TRANSPORTATION EXPENSES	1,165	1,000	-	-	-	-	200	200
	\$ 817	\$ 6,200	\$ 29,778	\$ 36,000	\$ 36,000	\$ 36,000	\$ 15,575	\$ 15,575

WATER

Historically, the Beaufort County Water Department (BCWD) has consisted of seven independent water districts. These Districts were formed at different times with the first created in 1989. Each District continues to be a separate legal entity. In the FY 18/19 budget, the seven districts were consolidated into one operational entity through an interlocal operating agreement. This created operational efficiencies and allows the system to charge a uniform rate. The transition to a uniform rate will occur over the next 5 years as demonstrated in the attached rate study. Additionally, a 10-year CIP has been developed to map out future large capital needs for the water system.

Christina Smith, Public Works Director
Erick Jennings, Water Systems Manager

111 West 2nd Street
Washington, North Carolina 27889

Phone: (252) 975-0720

Fax: (252) 975-0489

Email: Christina.smith@co.beaufort.nc.us
Erick.jennings@co.beaufort.nc.us

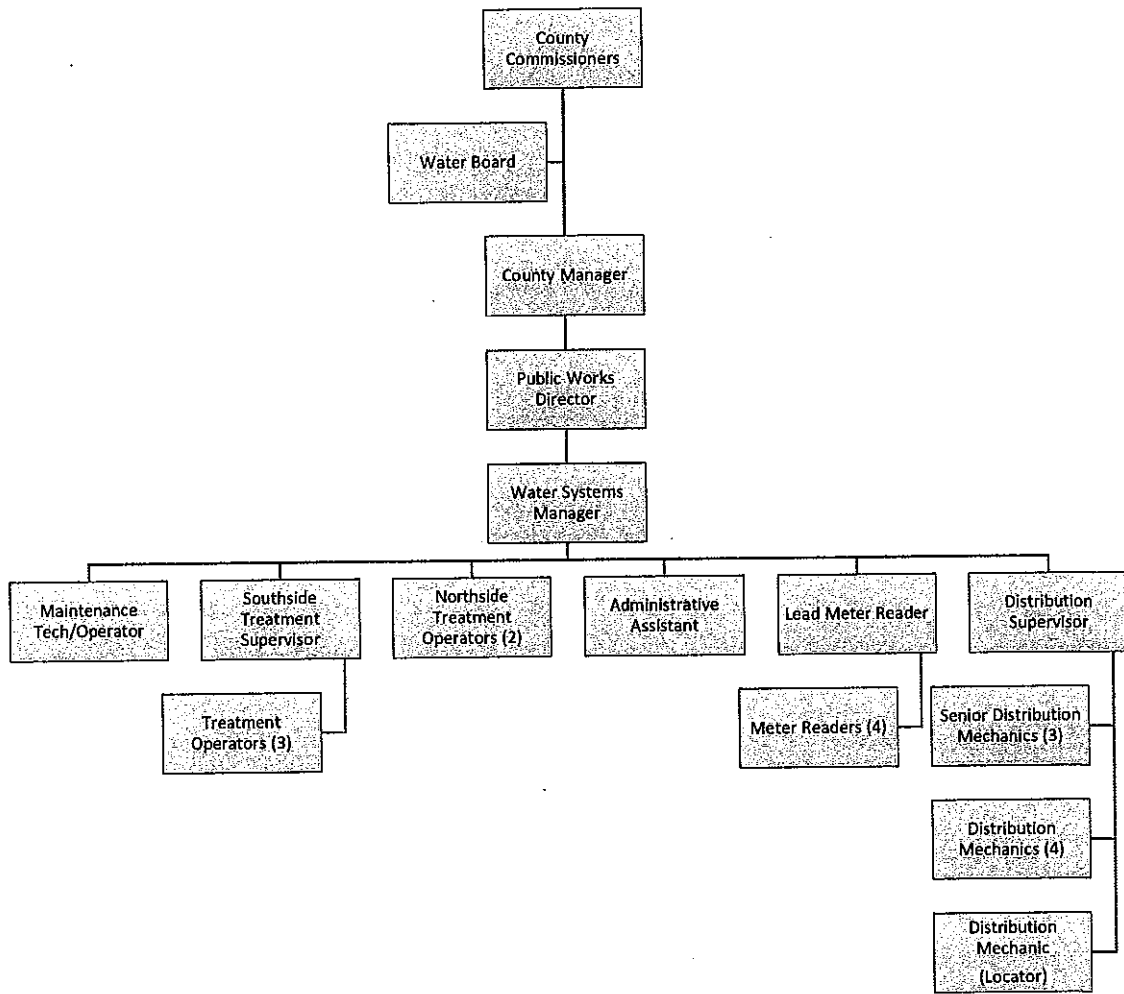
FULL-TIME POSITIONS AUTHORIZED

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Recommended
27.6	28.6	24.6	24.5**	21.5**

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

WATER REVENUES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Water Districts	\$7,634,519	\$7,566,185	\$7,763,608	7,570,091

WATER EXPENSES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 932,785	\$ 1,003,918	\$ 1,027,418	\$ 1,038,381
Benefits	387,864	402,212	411,235	437,519
Operating	4,776,917	2,827,194	2,805,094	2,858,621
Debt Service	1,517,605	3,065,500	3,065,500	3,053,302
Fund Balance Reserve	123,011	138,361	138,361	128,268
Capital	-	129,000	316,000	54,000
Totals	\$ 7,738,182	\$ 7,566,185	\$ 7,763,608	\$ 7,570,091



BEAUFORT COUNTY WATER DISTRICT

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES			\$ 854,164.00	\$ 500,864.00	\$ 904,543.00	\$ 938,043.00	\$ 875,682.00	\$ 904,543.00	\$ 948,381.00
SALARIES-OVERTIME	-	-	76,297	42,741	80,000	80,000	71,468	80,000	80,000
SALARIES-PART TIME	-	-	2,324	2,829	19,375	9,375	5,500	10,000	10,000
COMPENSATED ABSENCES ADJ	-	-	17,068	-	-	-	-	-	-
FICA 6.2%	-	-	54,217	31,871	62,243	64,320	55,385	62,243	64,341
LOC. GOV. EMP. RETIREMENT	-	-	72,410	48,924	88,117	91,115	85,243	88,117	104,895
LGERS PENSION EXPENSE	-	-	93,709	-	-	-	-	-	-
LGERS CY CONTRIBUTIONS	-	-	(72,410)	-	-	-	-	-	-
HOSPITALIZATION-EMPLOYEE	-	-	173,531	102,716	180,947	183,727	177,882	180,947	204,945
OPEB EXPENSE	-	-	104,902	-	-	-	-	-	-
CY PREMIUMS PAID - OPEB	-	-	(24,496)	-	-	-	-	-	-
MEDICARE 1.45%	-	-	12,680	7,454	14,557	15,043	12,953	14,557	15,047
LIFE INSURANCE-EMPLOYEE	-	-	619	354	637	649	640	637	733
WORKERS COMPENSATION INSURANCE	-	-	36,020	26,204	36,020	36,020	26,204	26,990	26,990
401(K) EMPLOYER CONTRIBUTION	-	-	17,088	9,974	19,691	20,361	17,370	19,691	20,568
PROF.SERVICE-AUDIT/ACCOUNTING	-	-	3,229	2,254	3,500	3,500	3,500	3,500	3,500
PROFESSIONAL SERVICE-ENG/TEST	-	-	4,533	4,618	27,000	28,000	25,000	27,000	27,000
ADMINISTRATIVE COST TO GF	-	-	220,086	-	220,086	220,086	220,086	220,086	256,077
UNIFORMS	-	-	15,686	15,308	20,320	20,320	20,320	20,320	20,320
SUPPLIES-MAINT./REPAIR	-	-	16,078	14,614	21,000	21,000	22,000	20,548	20,548
OFFICE SUPPLIES	-	-	3,402	2,356	2,500	2,500	3,500	3,000	3,000
SUPPLIES-TREATMENT	-	-	137,983	126,516	154,000	154,000	155,000	168,717	168,717
SUPPLIES-DISTRIBUTION	-	-	119,824	88,223	104,000	104,000	112,000	145,000	145,000
WATER PURCHASE	-	-	895,058	286,715	800,000	800,000	845,000	845,000	845,000
PROFESSIONAL DEVELOPMENT	-	-	7,333	4,634	12,000	12,000	12,000	12,000	12,000
TRAVEL-FUEL	-	-	70,623	35,786	70,000	70,000	72,000	72,000	72,000
TELEPHONE	-	-	37,791	21,357	44,000	44,000	38,000	44,000	44,000
POSTAGE	-	-	66,922	67,200	68,000	68,000	64,747	68,000	68,000
UTILITIES	-	-	181,551	97,883	155,000	155,000	163,000	167,890	167,890
PRINTING	-	-	-	-	1,000	1,000	-	-	-
MAINT/REPAIR-BUILDINGS	-	-	27,133	47,150	55,180	55,180	55,180	58,086	58,086
MAINT/REPAIR	-	-	109,145	7,758	90,000	90,000	75,000	110,000	110,000
MAINT/REPAIR-SCADA	-	-	8,425	18,258	20,000	20,000	30,000	40,000	40,000
MAINT/REPAIR-WATER TANKS	-	-	162,544	166,910	166,910	166,910	166,910	168,410	168,410
MAINT/REPAIR-VEHICLE	-	-	29,358	20,396	31,700	31,700	30,000	30,000	30,000
COMPUTER SOFTWARE/SUPPORT	-	-	34,367	28,930	40,000	40,000	37,770	76,940	76,940
LEGAL ADVERTISING	-	-	1,592	-	1,200	1,200	1,200	1,200	1,200
TEMPORARY EMP.SERVICES	-	-	67,038	34,988	37,500	37,500	30,000	15,000	15,000
WATER BILLING SERVICE	-	-	18,984	20,509	25,000	25,000	19,000	20,000	20,000
EQUIPMENT PURCHASE	-	-	21,894	2,954	25,000	26,500	12,000	36,102	36,102
EQUIPMENT PURCHASE-TREATMENT	-	-	-	4,461	22,500	22,500	20,000	21,902	21,902
RENTAL EQUIPMENT	-	-	28,950	25,716	35,200	35,200	25,716	35,200	35,200
CONTRACT SERVICES	-	-	39,588	31,299	56,100	56,100	44,000	64,450	64,450
CONTRACTS-LANDSCAPE	-	-	43,628	34,319	52,500	52,500	48,000	50,000	50,000
CONTRACTS-TESTING SERVICES	-	-	22,749	28,581	30,000	30,000	28,000	30,000	30,000
CONTRACTS-BORING SERVICES	-	-	13,000	14,000	14,000	14,000	9,000	12,000	12,000
PERMITS	-	-	6,485	6,581	10,000	10,000	6,581	7,100	7,100
INSURANCE AND BONDS	-	-	114,591	115,901	118,000	118,000	115,902	119,379	119,379
INSURANCE DEDUCTIBLES	-	-	1,000	-	1,000	1,000	-	-	-
INSURANCE DEDUCTIBLES	-	-	-	1,104	-	-	2,104	2,000	2,000
CREDIT CARD FEES (BANK CHARGE)	-	-	45,330	25,416	46,000	46,000	46,000	46,000	46,000
DEPRECIATION EXPENSE	-	-	2,161,944	-	-	-	-	-	-
AMORTIZATION EXPENSE	-	-	(89,757)	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	1,940	1,987	4,000	4,000	3,130	3,800	3,800
CAPITAL OUTLAY-EQUIPMENT	-	-	-	160,000	75,000	235,000	190,000	-	-
CAPITAL OUTLAY-VEHICLES	-	-	-	53,145	54,000	81,000	81,000	54,000	54,000
PRINCIPAL H-LRX-F-11-1735	-	-	-	-	55,000	55,000	55,000	55,000	55,000
PRINCIPAL H-LRX-F-11-1741	-	-	-	-	55,000	55,000	55,000	55,000	55,000
PRINCIPAL BOND-WDI	-	-	-	-	140,000	140,000	140,000	140,000	140,000
PRINCIPAL BOND-WDII	-	-	-	-	195,000	195,000	195,000	200,000	200,000
PRINCIPAL BOND-WDIII	-	-	-	-	225,000	225,000	225,000	230,000	230,000
PRINCIPAL BOND-WDIV	-	-	-	-	225,000	225,000	225,000	240,000	240,000
PRINCIPAL BOND-WDV	-	-	-	-	110,000	110,000	110,000	115,000	115,000
PRINCIPAL BOND-WDVI	-	-	-	-	245,000	245,000	245,000	250,000	250,000
PRINCIPAL BOND-WDVII	-	-	-	-	165,000	165,000	165,000	170,000	170,000
PRINCIPAL-BANK OF AMERICA	-	-	-	175,000	300,000	300,000	300,000	300,000	300,000
INTEREST-BOND	-	-	117,705	(117,705)	-	-	(117,705)	-	-
INTEREST-BOND-WDI	-	-	185,263	90,031	180,063	180,063	180,063	174,463	174,463
INTEREST-BOND-WDII	-	-	131,800	62,100	124,200	124,200	124,200	116,400	116,400
INTEREST-BOND-WDIII	-	-	160,700	76,150	152,300	152,300	152,300	143,300	143,300
INTEREST-BOND-WDIV	-	-	259,850	125,625	251,250	251,250	251,250	242,250	242,250
INTEREST-BOND-WDV	-	-	121,331	58,566	117,131	117,131	117,131	112,732	112,732
INTEREST-BOND-WDVI	-	-	356,781	173,791	347,581	347,581	347,581	337,782	337,782
INTEREST-BOND-WDVII	-	-	184,175	89,988	177,975	177,975	177,975	171,375	171,375
INTEREST-BANK OF AMERICA	-	-	123,011	81,937	138,361	138,361	138,361	128,268	128,268

NC DOT RELOCATION/PROJECTS	-	-	-	-	8,000	8,000	8,000	8,000	8,000
TO WATER DISTRICT FUND BALANCE	-	-	-	-	209,998	209,998	-	-	-
TO WATER DISTRICT PROJECT FUND	-	-	23,030	-	-	-	-	-	-
HURRICANE FLORENCE EXPENSE	-	-	6,166	-	-	-	-	-	-
HURRICANE DORIAN EXPENSE	-	-	-	9,697	-	-	9,707	-	-
FUEL SPILL EXPENSES	-	-	220	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	25,000	-	-	-	50,000
TOTAL	\$-	\$-	\$ 7,738,182	\$ 3,215,938	\$ 7,566,185	\$ 7,763,608	\$ 7,264,836	\$ 7,395,925	\$ 7,570,091

**BEAUFORT COUNTY WATER DISTRICTS
ADDITIONAL FY2021 BUDGET INFORMATION**

Debt Payment Summary

Year	District I	District II	District III	District IV	District V	District VI	District VII	Total	Increase
2018	\$ 370,262.50	\$ 277,400.00	\$ 332,300.00	\$ 478,250.00	\$ 230,531.26	\$ 645,781.26	\$ 345,375.00	\$ 2,679,900.02	\$ 421,202.62
2019	\$ 413,643.67	\$ 380,288.11	\$ 431,724.58	\$ 540,499.92	\$ 252,143.61	\$ 719,889.74	\$ 379,721.28	\$ 3,117,910.91	\$ 438,010.89
2020	\$ 426,043.88	\$ 387,935.00	\$ 449,015.85	\$ 553,401.53	\$ 257,465.84	\$ 739,374.05	\$ 390,624.84	\$ 3,203,860.98	\$ 85,950.07
2021	\$ 419,270.04	\$ 383,552.38	\$ 443,364.61	\$ 557,625.13	\$ 257,367.38	\$ 732,460.52	\$ 387,927.71	\$ 3,181,567.76	\$ (22,293.22)
2022	\$ 421,096.20	\$ 371,969.77	\$ 430,213.36	\$ 553,848.72	\$ 255,918.92	\$ 732,846.99	\$ 388,330.57	\$ 3,154,224.54	\$ (27,343.22)
2023	\$ 417,422.36	\$ 360,387.16	\$ 422,062.11	\$ 549,572.32	\$ 254,220.47	\$ 727,483.48	\$ 388,233.44	\$ 3,119,381.34	\$ (34,843.20)

This page left blank intentionally.

SOLID WASTE

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

Christina Smith, Public Works Director
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

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

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

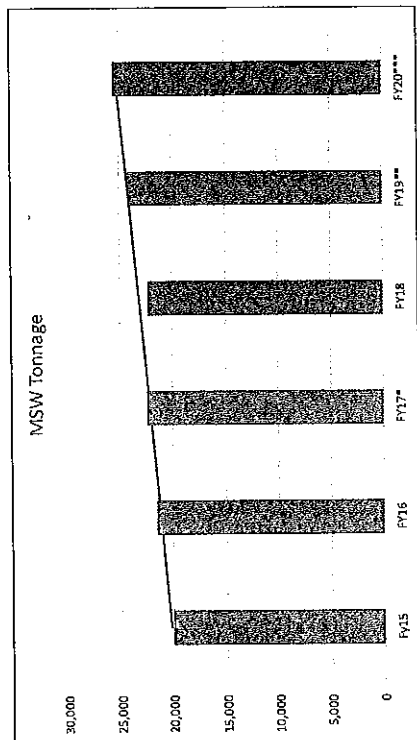
SOLID WASTE REVENUES	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Total Revenues	\$ 3,747,509	\$ 3,695,205	\$ 3,703,205	\$ 3,829,411

SOLID WASTE	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Amended	FY 20-21 Recommended
Personnel	\$ 10,375	\$ 15,085	\$ 31,585	\$ 39,834
Benefits	\$ 2,323	\$ 3,925	\$ 8,369	\$ 11,144
Operating	\$ 3,832,009	\$ 3,676,195	\$ 3,663,251	\$ 3,778,433
Capital	\$ -	\$ -	\$ -	\$ -
Totals	\$ 3,844,707	\$ 3,695,205	\$ 3,703,205	\$ 3,829,411

SOLID WASTE/LANDFILL

	2017	2018	2019	2020	2020	2020	2020	2021	2021
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	PROJECTED	REQUESTED	RECOMMENDED
SALARIES	\$ -	\$ -	\$ 9,526	\$ 5,531	\$ 13,660	\$ 30,160	\$ 12,995	\$ 38,409	\$ 38,409
SALARIES-PART TIME	0	0	850	480	1,425	1,425	994	1,425	1,425
FICA 6.2%	0	0	628	362	935	1,958	841	2,470	2,470
LOC. GOV. EMP. RETIREMENT	0	0	743	498	1,223	2,700	1,169	3,918	3,918
HOSPITALIZATION-EMPLOYEE	0	0	612	365	1,270	2,639	867	3,395	3,395
MEDICARE 1.45%	0	0	147	85	219	458	197	578	578
LIFE INSURANCE-EMPLOYEE	0	0	3	1	5	11	3	15	15
401(K) EMPLOYER CONTRIBUTION	0	0	191	111	273	603	260	768	768
ADMINISTRATIVE COST TO GF	0	0	84,301	0	84,301	84,301	84,301	84,301	87,699
SOLID WASTE-LANDFILL CONTRACT	64,647	48,400	54,917	48,400	48,400	48,400	48,400	58,080	58,080
PROFESSIONAL DEVELOPMENT	0	0	0	268	1,000	1,000	1,000	1,000	1,000
TELEPHONE	557	350	257	129	300	300	265	265	265
MAINT/REPAIR-BUILDINGS	0	2,883	717	0	0	0	0	0	115,000
MAINT/REPAIR-LANDFILL	42,964	57,713	110,109	51,654	61,100	61,100	62,100	65,000	65,000
SOLID WASTE TRANSFER/STATION	676,774	673,179	728,895	718,912	720,000	720,000	725,000	746,750	746,750
SOLID WASTE IN-COUNTY TRANSFER	673,841	708,335	769,531	713,460	713,461	713,461	709,000	730,270	730,270
SCRAP TIRE DISPOSAL	102,939	109,522	117,857	117,204	118,000	118,000	103,000	118,000	118,000
COMPUTER SOFTWARE/SUPPORT	2,266	2,000	2,463	2,000	2,000	2,000	3,500	2,500	2,500
REGIONAL LANDFILL	1,049,236	1,043,359	1,130,174	1,114,696	1,117,000	1,117,000	1,123,000	1,156,690	1,156,690
CONVENIENCE SITES	485,651	453,912	439,831	418,977	415,000	415,000	438,000	438,000	438,000
RECYCLING-AVOIDANCE FEES	142,641	180,450	236,837	199,163	250,000	250,000	194,000	199,820	199,820
WHITE GOODS DISPOSAL	6,761	6,287	8,429	8,000	8,000	8,000	8,500	8,755	8,755
CONTRACT SERVICES	0	0	94,218	8,000	0	8,000	8,000	50,000	50,000
INSURANCE AND BONDS	0	0	772	604	800	800	604	604	604
DEPRECIATION EXPENSE	1,177	1,177	1,002	0	0	0	0	0	0
DEBT SERVICE-CS IMPROVEMENTS	0	0	0	0	136,260	115,889	0	0	0
TRANSFER TO SOLID WASTE CPF	12,625	0	51,700	0	0	0	0	0	0
CONTINGENCY	0	0	0	0	573	0	0	0	0
TOTAL	\$ 3,262,080	\$ 3,287,569	\$ 3,844,707	\$ 3,408,901	\$ 3,695,205	\$ 3,703,205	\$ 3,525,996	\$ 3,711,013	\$ 3,829,411

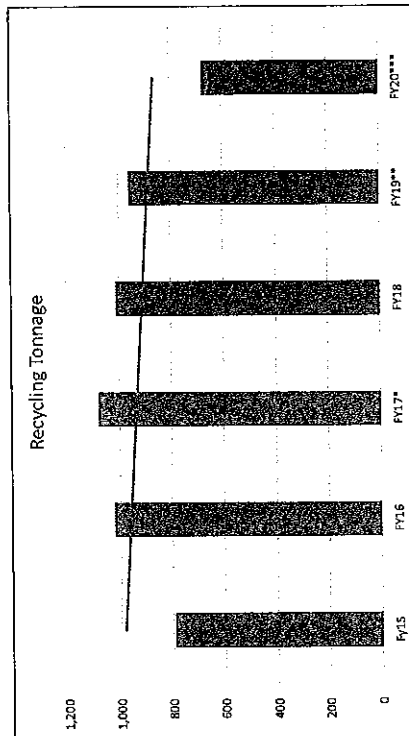
SOLID WASTE TONNAGE



MSW

Year	Tonnage	% Increase Over Prior Year
FY15	20,064	7.94%
FY16	21,624	4.03%
FY17*	22,496	-0.56%
FY18	22,370	8.32%
FY19**	24,232	5.36%
FY20***	25,531	7.94%

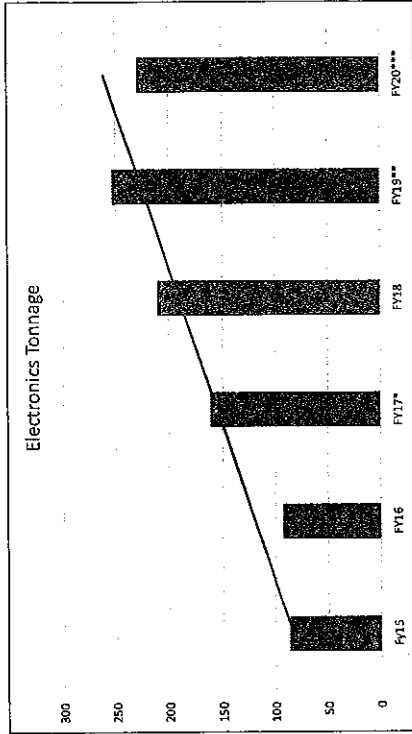
* Hurricane Matthew (tonnage unknown)
 ** Hurricane Florence (tonnage: 1,466.5)
 *** Hurricane Dorian (tonnage 480.75)



Recycling

Year	Tonnage	% Increase Over Prior Year
FY15	793	28.88%
FY16	1,022	5.68%
FY17*	1,080	-6.20%
FY18	1,013	-5.24%
FY19**	980	-29.57%
FY20***	676	-29.57%

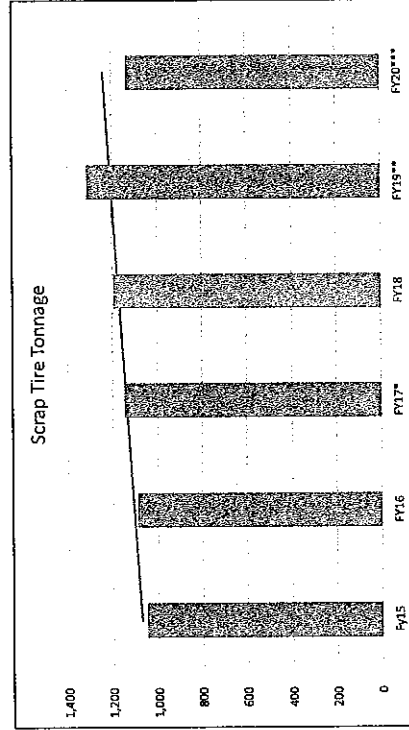
* Hurricane Matthew (tonnage unknown)
 ** Hurricane Florence (tonnage: 1,466.5)
 *** Hurricane Dorian (tonnage 480.75)



Electronics

Year	Tonnage	% Increase Over Prior Year
FY15	87	6.90%
FY16	93	73.12%
FY17*	161	31.06%
FY18	211	20.07%
FY19**	253	-9.21%
FY20***	230	-9.21%

* Hurricane Matthew
 ** Hurricane Florence
 *** Hurricane Dorian



Scrap Tires

Year	Tonnage	% Increase Over Prior Year
FY15	1,052	3.61%
FY16	1,090	5.50%
FY17*	1,150	4.00%
FY18	1,186	9.93%
FY19**	1,315	-13.45%
FY20***	1,138	-13.45%

* Hurricane Matthew
 ** Hurricane Florence
 *** Hurricane Dorian

This page left blank intentionally.

Administrative Charges to General Fund
Fiscal Year 2020-2021

Basis	General		Water		Solid Waste		Total
	General	Percent Share	Water	Percent Share	Solid Waste	Percent Share	
1 Board	386,422	92.50%	20,888	5.00%	10,444	2.50%	417,753
2 Administration	421,789	92.50%	22,799	5.00%	11,400	2.50%	455,988
3 Human Resources	175,709	92.67%	13,898	7.33%	-	0.00%	189,607
4 Finance	476,681	78.64%	121,233	20.00%	8,252	1.36%	606,166
5 Information Technology	133,798	87.69%	17,214	11.28%	1,565	1.03%	152,577
6 Tax/Solid Waste Bills	14,768	50%	-	0.00%	14,768	50%	29,536
7 Tax/Solid Waste Collections	21,971	50%	-	0.00%	21,971	50%	43,941
8 Rent	-	-	60,045	-	19,300	-	42,595
Total	\$ 1,631,137		\$ 256,077		\$ 87,699		\$ 1,938,163

- 1 Based on estimated time spent on governance
- 2 Based on estimated Manager/Clerk/Safety Risk Manager's time
- 3 Based on the number of employees by fund
- 4 Based on the number of invoices paid by fund
- 5 Based on the number of computers by fund
- 6 Based on splitting actual cost of mailing annual bills 50/50
- 7 Based on 50% of one tax collection position
- 8 Based on \$15 sq. foot/yr. for Water (Financial Services 27,870 and Courthouse Annex 27,870); SW is based on avg. of rent paid to outside vendors for other convenience sites

This page left blank intentionally.

Return Check Fee

Definition/Comments – Administration fee for processing a check that has been returned and not paid by the drawer's financial institution as in accordance with G.S. 506, 25-3-512.

Fees Charged - \$25

Revenue code – 10-0600-433100

Tax Collection Fee

Definition/Comments – Administration fee in the amount of 2% charged to municipalities and other taxing authorities for collecting and distributing real and personal taxes.

Fees Charged – 2%

Copies – Administration Office

Definition/Comments – 10 or less non-certified copies are free of charge. After 10 pages, it is \$0.10 per page.

Fees Charged – First 10 copies – free
After 10 copies - \$0.10 per copy

Revenue Code – 10-0600-489000

Elections

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

**Anything under \$1.00 is not charged.

Beaufort County

Emergency Management, Fire Marshal & Emergency Services

Fire Inspection Fee for Business

\$25.00 per inspection

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

Revenue Code – 10-0300-433300

Beaufort County
Schedule of Emergency Medical Service Fees
Effective 5-4-2020

Fee Description	Revised Fee
ALS1 Emergency	\$ 670.00
ALS2 Emergency	\$ 975.00
BLS Emergency	\$ 472.64
Mileage	\$ 12 per mile
Specialty Care	\$ 1,150.00
BLS Non-Emergency	\$ 295.40
ALS Non-Emergency	\$ 475.00
Treat – No Transport	\$ 150.00

Beaufort County Animal Control Fee Schedule 2020-2021

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

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

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

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

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

Beaufort County Animal Control Fee Schedule 2019-2020

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



Beaufort County Health Department Fee Schedule FY 20/21

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

Clinical Service Fees:

- *Indicates Medicaid billing only; UD modifiers also indicate Medicaid billing only
- Outside labs identified with 90 modifier that have a fee associated are only billed to Self-Pay and Private Insurance clients (LabCorp bills Medicaid directly)

CPT	Description	Fee
10060	Incision & Drainage Abscess Simple/Single	\$159.00
10120	Incision & Removal Foreign Body Subcutaneous Tissue Simple	\$181.00
10121	Incision & Removal Foreign Body Subcutaneous Tissue complicated	\$302.00
10140	Incision & Drainage Hematoma Seroma/Fluid Collection	\$187.00
11055	Paring/Cutting Benign Hyperkeratotic Lesion single	\$45.00
11056	Paring/Cutting Benign Hyperkeratotic Lesion (2-4)	\$54.00
11100	Biopsy Skin Subcutaneous (including simple closure) single lesion	\$76.00
11101	Biopsy Skin Subcutaneous each additional lesion	\$25.00
11200	Removal Skin Tags Multiple Fibro- cutaneous Tags Any Area up to and including 15 lesions	\$96.00
11201	Removal Skin Tags Multiple Fibro-cutaneous Tags Any Area each additional 10 lesions	\$28.00
11300	Shaving Skin Lesion single Trunk/Arm/Leg 0.5cm or less than	\$87.00
11301	Shaving Skin Lesion single Trunk/Arm/Leg 0.6-1.0 cm	\$110.00
11302	Shaving Skin Lesion single Trunk/Arm/Leg 1.1-2.0 cm	\$124.00
11303	Shaving Skin Lesion single Trunk/Arm/Leg >2 cm	\$151.00
11305	Shaving Skin Lesion single Scalp/Neck/Head/Feet/ Genitalia 0.5 cm or less	\$87.00
11306	Shaving Skin Lesion single Scalp/Neck/Head/Feet/ Genitalia 0.6-1.0 cm	\$108.00
11307	Shaving Skin Lesion single Scalp/Neck/Head/Feet/Genitalia 1.1-2.0 cm	\$124.00
11308	Shaving Skin Lesion single Scalp/Neck/Head/Feet/Genitalia >2cm	\$132.00
11310	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/ Mucous membrane 0.5 cm or less than	\$105.00
11311	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/Mucous membrane 0.6-1.0 cm	\$116.00
11312	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/Mucous membrane 1.1-2.0 cm	\$139.00
11313	Shaving Skin Lesion single Face/Ear/Eyelid/Nose/Lips/mucous membrane >2.0 cm	\$175.00
11730	Avulsion Nail Plate Partial Or complete Simple/Single	\$112.00
11740	Evacuation Subungual Hematoma	\$76.00
11750	Excision Nail Matrix partial or complete for Permanent Removal	\$231.00
11981	Insertion Drug Implant Device	\$226.00
11982	Remove Drug Implant Device	\$242.00
11983	Removal w// Reinsertion of Implant Device	\$354.00
12001	Simple Repair of superficial wounds of Scalp/Neck/Axillae/Genitalia/Trunk (including hands and feet) 2.5 cm or less	\$189.00

12002	Simple Repair of superficial wounds of Scalp/Neck/Axillae/Genitalia/Trunk (including hands and feet) 2.6-7.5 cm	\$227.00
12011	Simple Repair of superficial wounds Face/Ears/Eyelids/Nose /Lips/Mucous membrane 2.5cm or less	\$223.00
12013	Simple Repair of superficial wounds Face/Ears/Eyelids/Nose /Lips/Mucous membrane 2.6-5.0 cm	\$268.00
12031	Repair Intermediate wounds of Scalp/Axillae/Trunk/Extremities 2.5 cm or less	\$258.00
12032	Repair Intermediate wounds of Scalp/Axillae/Trunk/Extremities 2.6-7.5 Cm	\$337.00
12041	Repair Intermediate Neck/Hands/Feet/external Genitalia	\$286.00
12042	Repair Intermediate Neck/Hands/Feet/external Genitalia	\$328.00
12051	Repair Intermediate Face/Ears/Eyelids/Nose/Lips&/Mucous membrane 2.5 cm or less	\$328.00
12052	Repair Intermediate Face/Ears/Eyelids/Nose/Lips&/Mucous membrane 2.6-5.0 cm	\$350.00
16000	Initial Treatment 1st Degree Burn Local	\$98.00
16020	Dressing/Debridement of partial thickness burns, initial or subsequent, small less than 5% of body surface area	\$130.00
17000	Destruction Premalignant Lesion 1st	\$85.00
17003	Destruction Premalignant Lesion, second through 14 lesions	\$13.00
17110	Destruction Benign Lesions Up To 14	\$139.00
17111	Destruction Benign Lesions 15 or more lesions	\$156.00
17250	Chemical Cauterization Granulation Tissue	\$102.00
2000F	Blood Pressure Monitoring (Inc. referral & follow up)	Flat Fee \$10.00
20552	Injection Single/Multiple Trigger Point 1 -2 muscles	\$93.00
20600	Arthrocentesis Aspiration and or/Injection Small Joint/Bursa without ultrasound guidance	\$81.00
20605	Arthrocentesis Aspiration/and or Injection Intermediate Joint/Bursa without ultrasound guidance	\$90.00
20610	Arthrocentesis Aspiration and or Injection Major Joint/Bursa without ultrasound	\$117.00
29105	Application of Long Arm Splint Shoulder to Hand	\$167.00
29125	Application of Short Arm Splint Forearm to Hand	\$120.00
29130	Application of Finger Splint Static	\$67.00
30300	Removal Foreign Body Intranasal Office Type Procedure	\$294.00
36415	Venipuncture	\$10.00
46900	Destruction of lesion(s), anus, simple	\$161.00
46924	Destruction of lesion(s), anus, extensive	\$360.00
51701	Insertion of Non-indwelling Bladder Catheter	\$99.00
54050	Destruction of lesion(s), male genitals, simple	\$99.00
54065	Destruction of lesion(s), male genitals, extensive	\$169.00
56501	Destruction of lesion(s), female genitals, simple	\$101.00
56515	Destruction of lesion(s), female genitals, extensive	\$172.00
57150	Condylomata treatment	\$86.00
57170	Diaphragm Fitting	\$120.00
58300	IUD Insertion	\$149.00
58301	IUD Removal	\$154.00
59025	Fetal Non-Stress Test	\$82.00
59425	AntePartum Care 4-6 Visits	\$1,200.00
59426	AntePartum Care 7+	\$2,300.00

59430	Post-Partum Care	\$202.00
65205	Removal Foreign Body , external eye, Conjunctival Superficial	\$82.00
69200	Removal of Foreign body from external Auditor Cana without Anesthesia	\$173.00
69210	Removal Impacted Cerumen requiring Instrumentation , unilateral	\$88.00
80048-90	Basic Metabolic Panel Calcium Total	\$40.00
80050-90	General Health Panel	\$15.00
80051-90	Electrolyte Panel	\$9.00
80053-90	Comprehensive Metabolic Panel	\$6.00
80061-90	Lipid Panel	\$45.06
80069-90	Renal Function Panel	\$35.00
80074-90	Acute Hepatitis Panel	\$21.00
80076-90	Hepatic Function	\$8.00
81000	Urinalysis Dip Stick/Tablet Reagent Non-Automated with microscopy	\$10.00
81001	Urinalysis Dip Stick/Tablet Reagent Automated with Microscopy	\$18.00
81002	Urinalysis Dip Stick/Tablet Reagent Non-Automated Without microscopy	\$7.50
81003	Urinalysis w/o Microscope Automated	\$8.00
81025	Pregnancy Test - Urine	\$18.00
82040-90	Albumin Serum ,Plasma or Whole Blood	\$7.00
82043-90	Albumin Urine or other source quantitative each specimen	\$7.00
82120	Amine Test	\$10.00
82150-90	Assay Of Amylase	\$5.00
82247-90	Bilirubin Total	\$14.00
82248-90	Bilirubin Direct	\$7.00
82274	Fecal Occult Blood	\$28.00
82306-90	Vitamin D, 25 Hydroxy Includes Fractions If Performed	\$15.00
82310-90	Calcium Total	\$7.00
82374-90	Carbon Dioxide Bicarbonate	\$7.00
82435-90	Chloride, Blood	\$6.00
82465-90	Cholesterol Serum/Whole Blood ,Total	\$12.00
82550-90	Creatinine, Kinase Total	\$5.00
82565-90	Creatinine, Blood	\$7.00
82607-90	Cyanocobalamin Vitamin B-12	\$20.00
82670-90	Assay Of Estradiol	\$5.00
82672-90	Assay Of Estrogens Total	\$5.00
82677-90	Assay Of Estriol	\$5.00
82728-90	Assay Of Ferritin	\$18.00
82746-90	Assay Of Folic Acid Serum	\$19.00
82947	Glucose – Venous	\$12.00
82948	Glucose Blood Reagent Strip	\$8.74
82950	Glucose – 1HR	\$21.00
82951	Glucose Tolerance Test	\$46.00
82952	GTT 4th Specimen	\$16.00
82962	Glucose – Monitoring Device	\$10.00
83001-90	Gonadotropin Follicle Stimulating Hormone	\$6.00
83018-90	Heavy Metal Quantitative Each	\$5.00

83020-90	Hemoglobin Fractionation/Quantitation Electrophoresis	\$0.00
83036	Hemoglobin (Hb) A1c	\$6.50
83525-90	Assay Of Insulin, Total	\$5.00
83540-90	Assay Of Iron	\$9.00
83550-90	Iron Binding Capacity	\$12.00
83655	Lead Blood (Adult)	\$22.00
83690-90	Assay Of Lipase	\$4.00
83718-90	Lipoprotein Direct Measurement High Density Cholesterol	\$11.00
84075-90	Assay Of Phosphatase Alkaline	\$7.00
84132-90	Potassium Serum ,Plasma or Whole Blood	\$6.00
84144-90	Assay Of Progesterone	\$5.00
84146-90	Assay Of Prolactin	\$5.00
84152-90	Assay Of Prostate Specific Antigen (PSA)Complexed	\$5.00
84153-90	Assay Of Prostate Specific Antigen(PSA), Total	\$5.00
84155-90	Protein except Refractometry Serum Plasma or whole blood	\$5.00
84295-90	Sodium, Serum Plasma Or Whole Blood	\$7.00
84402-90	Assay Of Testosterone Free	\$30.00
84403-90	Assay Of Testosterone Total	\$30.00
84436-90	Assay Of Thyroxine Total	\$8.00
84439-90	Assay Of Free Thyroxine	\$12.00
84442-90	Assay Of Thyroxine Binding Globulin	\$5.00
84443-90	Assay Of Thyroid Stimulating Hormone (TSH)	\$21.00
84450-90	Transferase Aspartate Amino (AST) (SGOT)	\$7.28
84460-90	Transferase Alanine Amino (Alt) (SGPT)	\$7.00
84478-90	Assay Of Triglycerides	\$8.00
84479-90	Thyroid Hormone(T3 or T4) Uptake or Thyroid Hormone Binding ratio	\$8.00
84480-90	Assay Of Triiodothyronine T3 Total Tt3	\$19.00
84520-90	Assay Of Urea Nitrogen Quantitative	\$5.00
84550-90	Assay Of Blood/Uric Acid	\$3.00
84681-90	Assay Of C-Peptide	\$5.00
84702-90	Gonadotropin Chorionic Quantitative	\$12.22
84703-90	Gonadotropin Chorionic Qualitative	\$20.18
85007	Blood Count Smear Microscopic exam With /Manual Differential WBC count	\$11.00
85008	Blood Count Smear Microscopic W/O Manual Differential WBC count	\$13.00
85018	Hemoglobin	\$10.00
85025-90	CBC with Differential	\$4.00
85027	Blood Count Complete Automated	\$23.00
85045-90	Blood Count Reticulocyte Automated	\$6.00
85245-90	Clotting Factor VII VW factor, ristocetin cofactor	\$5.00
85246-90	Clotting Factor VIII VW Factor Antigen	\$5.00
85420-90	Fibrinolytic Factors &Inhibitors , plasminogen, except antigenic assay	\$5.00
85610-90	Prothrombin Time	\$6.00
85651-90	Sedimentation Rate RBC Non-Automated	\$9.42
85652-90	Sedimentation Rate RBC Automated	\$7.40
85730-90	Thromboplastin Time Partial Plasma/Whole	\$6.00

86003-90	Allergen Specific IgE Quantitative /Semiquantative each allergen	\$5.00
86038-90	Antinuclear Antibodies (ANA)	\$4.00
86140-90	C-Reactive Protein	\$5.00
86141-90	C-Reactive Protein High Sensitivity	\$5.00
86200-90	Cyclic Citrullinated Peptide(CCP) Antibody	\$5.00
86225-90	DNA Antibody Native/Double Stranded	\$32.23
86280-90	Hemagglutination Inhibition Test (HAI)	\$5.00
86308-90	Heterophile Antibodies, Screen	\$23.00
86317-90	Hepatitis B Surface Antibody (Hepatitis B Titer)	\$50.00
86336-90	Inhibin A	\$5.00
86341-90	Islet Cell Antibody	\$5.00
86376-90	Microsomal Antibodies ,Each	\$5.00
86382	Rabies Titer	\$55.00
86430-90	Rheumatoid Factor ,Qualitative	\$5.00
86431-90	Rheumatoid Factor, Quantitative	\$5.00
86580	TB Skin Test	Flat Fee \$16.00
86592	RPR	\$10.00
86593-90	Syphilis Test Quantitative	\$0.00
86615-90	Antibody Bordetella	\$5.00
86618-90	Antibody Borrelia Burgdorferi (Lyme Disease)	\$5.00
86677-90	Antibody Helicobacter Pylori	\$5.00
86695-90	Antibody Herpes Simplex Type 1	\$17.00
86696-90	Antibody Herpes Simplex Type 2	\$25.00
86704-90	Hepatitis B Core Antibody (HBcAB); Total	\$6.00
86706-90	Hepatitis B Surf Antibody (HBsAb)	\$5.00
86735-90	Mumps Titer (MMR Immunity Profile)	\$10.00
86753-90	Antibody Protozoa, not elsewhere specified	\$5.00
86762-90	Rubella Titer (MMR Immunity Profile)	\$10.00
86765-90	Measles Titer (MMR Immunity Profile)	\$10.00
86787-90	Varicella Titer	\$12.00
86800-90	Thyroglobulin Antibody	\$5.00
86803-90	Hepatitis C Antibody	\$0.00
86850-90	Antibody Screening	\$8.00
86870-90	Antibody Identification RBC antibodies each panel for each serum technique	\$0.00
86900-90	Blood Typing ABO	\$12.00
86901-90	Blood Typing Serologic Rh (D)	\$4.00
86904-90	Blood Typing antigen screening for compatible unit using patient serum, per unit	\$0.00
87040-90	Culture Bacterial Blood Aerobic With isolation and presumptive identification of isolates	\$5.00
87045-90	Culture Bacterial, Stool Aerobic with isolation and preliminary examination , salmonella and shigella species	\$5.00
87046-90	Culture Bacteria Stool Aerobic additional pathogens, isolation and presumptive identification of isolates, each plate	\$5.00
87070-90	Culture Bacteria , any other source except urine,blood or stool with isolation and presumptive identification of isolates	\$17.00
87081-90	Culture Presumptive Pathogenic Organisms Screening only	\$18.16

87086-90	Urine Culture	\$10.00
87088-90	Culture bacterial, with isolation and presumptive identification of each isolate,urine	\$23.00
87110-90	Culture Chlamydia Any Source	\$0.00
87150-90	GroupB Beta Strep	\$47.00
87164-90	Dark Field Exam Any Source, includes specimen collection	\$9.00
87177-90	Ova & Parasites Direct Smears Concentration	\$5.00
87184-90	Susceptibility Study Antimicrobial Disk per plate	\$19.00
87205-90	Smear Primary Source with interpretation Gram/Giemsa Stain for bacteria, fungi or cell types	\$17.00
87209-90	Smear Primary Source Complex Special Stain Ova & Parasite	\$5.00
87210	Wet Mount	\$12.00
87220	Tissue examination by KOH Slide from sample of skin, hair nails for fungi or ectoparasite ova or mites (scabies)	\$16.00
87329-90	Infectious agent antigen detection by immunoassay technique EIA Giardia	\$5.00
87340-90	Infectious agent antigen detection by immunoassay technique EIA Hep B surface antigen (HBeAg)	\$4.00
87389-90	Infectious agent antigen detection by immunoassay technique EIA W/Hiv-1 & Hiv-2 Antibody	\$0.00
87420-90	Infectious agent antigen detection by immunoassay technique EIA Respiratory Syncytial Virus	\$32.96
87427-90	Infectious agent antigen detection by immunoassay technique EIA Shiga-Like Toxin	\$5.00
87491-90	Infectious Agent detection by nucleic acid Chlamydia Trachomatis Amplified Probe technique	\$0.00
87522-90	Infectious Agent detection by nucleic acid Hepatitis C Quantification includes Reverse Transcription when performed	\$100.00
87528-90	Infectious Agent detection by nucleic acid Herpes Simplx Virus Direct Probe T	\$0.00
87591-90	Infectious Agent detection by nucleic acid Neisseria Gonorrhoeae Amplified Probe	\$0.00
87624-90	HPV High Risk Strain	\$30.00
87801	Infectious Agent detection by nucleic acid Multiple Organisms Amplified Probe	\$74.00
87804	Infectious Agent detection by immunoassay with direct optical observation Influenza	\$22.00
87850-90	Infectious Agent detection by immunoassay with direct optical observation Neisseria Gonorrhoeae	\$14.00
87880	Infectious Agent detection by immunoassay with direct optical observation Streptococcus Group A	\$32.96
87902-90	Infectious agent genotype analysis by nucleic acid; Hepatitis C Virus	\$112.00
88175-90	Pap Smear (Non-Medicaid Only)	\$22.00
90378	Respiratory Syncytial Virus, monoclonal antibody recombinant intramuscular use 50 Mg	\$1,832.00
90460	Immunization first component, with counseling	\$21.00
90461	Immunization additional components, with coun.	\$11.00
90471	Immunization Update 1 Unit	\$22.50
90471EP	Immunization Update 1 Unit (Children)	\$22.50
90472	Immunization Update 2+ Units (use w/ 90471)	\$15.00
90472EP	Immunization Update 2+ Units (use w/90471) Children	\$15.00
90473 EP	Immunization Administration - Oral Vaccine	*\$12.00
90474 EP	Immunization Administration - Oral & Injectable	*\$8.00

90633	Hepatitis A	\$33.00
90636	Twinrix (Hepatitis A / Hepatitis B)	\$102.00
90648	HIB	\$30.00
90649	Gardasil/HPV	\$215.00
90651	Gardasil 9	\$220.00
90657	Influenza	\$12.50
90658	Influenza – (3yr and above)	\$12.50
90662	Influenza High Dose	\$43.00
90670	Pneumococcal Prevnar	\$215.00
90675	Rabies – Intramuscular (pre/post)	\$268.00
90680	Rotavirus	\$110.00
90685	Influenza	\$12.50
90686	Influenza	\$12.50
90687	Influenza	\$12.50
90688	Influenza	\$12.50
90696	Kinrix (Dtap/IPV)	\$55.00
90698	Pentacel (Dtap/IPV/Hib)	\$90.00
90700	DTaP	\$28.00
90707	MMR (Mumps, Measles, Rubella)	\$80.00
90710	MMRV (Mumps, Measles, Rubella, Varicella)	\$125.00
90713	IPV	\$33.00
90714	Td (Tetanus)	\$35.00
90715	Tdap	\$45.00
90716	Varicella	\$138.00
90732	Pneumococcal	\$115.00
90734	Meningococcal	\$130.00
90744	Hepatitis B Pediatric	\$25.00
90746	Hepatitis B (Adult)	\$65.00
90772	Theraputic Prop Diaj Injec	\$39.73
90782	Injection	\$20.00
90785	Interactive Add on	\$18.00
90791	Psychiatric Evaluation	\$129.00
90792	Psychiatric Evaluation with medical services	\$248.00
90832	Psychotherapy 16-37 min	\$95.00
90834	Psychotherapy 38-52 min	\$110.00
90837	Psychotherapy 53+ min	\$125.00
90839	Psychotherapy for crisis 30-74 min	\$145.00
90840	Psychotherapy for crisis, each additional 30 minutes beyond 74 min	\$95.00
90846	Family therapy without client	\$114.00
90847	Family therapy with client	\$125.00
90849	Group therapy (multi-family)	\$95.00
90853	Group therapy (other than of a multi-family group)	\$46.00
92002	Ophthalmological Medical exam and evaluation with initiation of diagnostic and treatment , program, intermediate new patient	\$81.00

92012	Ophthalmological Medical exam and evaluation with initiation of diagnostic and treatment , Intermediate Established patient	\$81.00
92551	Screening Test Pure Tone Air Only	\$22.00
92567	Tympanometry	\$35.00
92587	Distortion Product Evoked Otoacoustic Emissions, limited evaluation with interpretation and report	\$74.00
93000	Electrocardiogram Routine Ecg W/Least 12 Leads with interpretation and report	\$37.00
93040	Rhythm ECG 1-3 Leads With Interpretation and report	\$28.00
93041	Rhythm ECG 1-3 Leads tracing only without Interpretation and report	\$40.00
94010	Spirometry expiratory flow rate measurements, with or without maximal voluntary ventilation	\$47.00
94060	Bronchodilation Responsiveness Spirometry Pre & Post-Bronchodilator Administration	\$82.00
94640	Pressurized/ Non-pressurized Inhalation Treatment	\$31.00
94664	Demo & /Evaluation Of Patient Utilization of Generator/Nebulizer/Inhaler	\$39.00
94760	Noninvasive Ear/Pulse Oximetry, for oxygen saturation Single Determination	\$8.00
95115	Professional services for allergen immunotherapy ,not including provision of allergenic extracts, single injection	\$17.00
95117	Professional services for allergen immunotherapy ,not including provision of allergenic extracts, 2 or more injections	\$23.00
96101	Psychological Testing Per hour , includes administration interpret and report	\$81.00
96110	Developmental Screen With/Scoring & Documentation, per standardized instrument	\$19.00
96111	Developmental Testing W/Interpretation & Report	\$121.00
96127	Brief emotional or behavior assessment	\$8.00
96160	Administration Of Patient-Focused Health	\$19.00
96372	Injection - 17P	*22.50
97802	Medical Nutrition, Initial Assess. & Intervention	\$38.00
97803	Medical Nutrition, Individual, Subsequent	\$34.00
97804	Medical Nutrition, Group 2 or more	\$25.00
98960	Education & Training Self-Management non-physician, using standardized curriculum face to face , each 30 minutes individual patient	\$25.00
98961	Education & Training Self-Management Non physician 2-4 patients	\$24.00
99000	Specimen Collection & Handling	\$14.00
99024	Postop Follow Up Visit Related To Origin	\$73.65
99058	Service Provided Emergency Basis In Office , which disrupts other scheduled office services, in addition to basic service	\$41.00
99070	Supplies & Materials Provided By the physician or QHP over and above those usually included with the office visit or other services related	\$10.00
99080	Special Reports such as insurance forms, more than the information conveyed in the usual communications or standard reporting form	\$36.05
99173	Screening Test of Visual Acuity Quantitative bilateral	\$21.00
99201	Office Visit I	\$72.00
99202	Office Visit II	\$110.00
99203	Office Visit III	\$161.00
99204	Office Visit IV	\$241.00
99205	Office Visit V	\$307.00

99211	Office Visit I	\$40.00
99212	Office Visit II	\$68.00
99213	Office Visit III	\$100.00
99214	Office Visit IV	\$153.00
99215	Office Visit V	\$224.00
99241	Office Consultation Level 1	\$110.00
99242	Office Consultation Level 2	\$178.00
99243	Office Consultation Level 3	\$230.00
99244	Office Consultation Level 4	\$331.00
99245	Office Consultation Level 5	\$414.00
99354	Prolong Svc Office O/P Dir Contact 1st Hr	\$116.00
99381	Initial Preventive Medicine New Patient age younger than 1 year	\$148.00
99382	Initial Preventive Medicine New Pt Age 1- 4 years	\$153.00
99383	Initial Preventive Medicine New Pt Age 5-11 years	\$153.00
99384	Office Visit 12-17 YR	\$195.00
99385	Office Visit 18-39 YR	\$199.00
99386	Office Visit 40-64 YR	\$230.00
99387	Office Visit 64+ YR	\$247.00
99391	Periodic Preventive Med Established Patient age younger than 1 year	\$140.00
99392	Periodic Preventive Med Est Patient 1-4years	\$142.00
99393	Periodic Preventive Med Est Patient 5-11 years	\$142.00
99394	Office Visit 12-17 YR	\$168.00
99395	Office Visit 18-39 YR	\$170.00
99396	Office Visit 40-64 YR	\$186.00
99397	Office Visit 64+ YR	\$202.00
99401	Preventive Med. Counseling 15 Minutes	\$45.00
99402	Preventive Med Counseling 30 Minutes	\$79.00
99406	Tobacco Cessation Counseling (3-10 min)	\$19.00
99407	Tobacco Cessation Counseling (10+ min)	\$37.00
99408	Alcohol/Substance Screen & Intervention 15-30 minutes	\$36.00
99409	Alcohol/Substance Screen & Intervention greater than 30 minutes	\$79.00
99411	Preventive Medicine Counseling Group 30 min	\$27.00
99412	Preventive Medicine Counseling Group 60 min	\$33.00
99455	Work Related or medical disability examination by the treating physician	\$118.00
99499	CDL Exam	\$90.00
99501	Maternal Assessment Home Visit	*70.00
99502	Newborn Assessment Home Visit	*\$65.00
90471EP	Immunization Update 1 Unit (Children)	\$22.50
90472EP	Immunization Update 2+ Units (use w/90471) Children	\$15.00
D0145	Oral Evaluation for a patient under 3 years of age and counseling with primary caregiver	\$35.62
D1206	Topical application of fluoride varnish	\$15.72
G0008	Medicare/BCBS Influenza Admin Fee	\$22.50
G0009	Medicare/BCBS Pneum. Admin Fee	\$22.50
G0010	Medicare/BCBS Hepatitis B Admin Fee	\$22.50

G0103	Prostate cancer Screening (PSA) prostate specific antigen test	\$55.69
G0108	Diabetes Outpatient Self-Management Individual	\$55.00
G0109	Diabetes Outpatient Self-Management Group 2 or more	\$25.00
G0179	Physician Recertification for Medicare covered home health services	\$0.00
G0180	Physician Certification for Medicare home health services	\$0.00
G0270	Medical Nutrition Therapy; Reassess Individual	\$35.00
G0271	Medical Nutrition Therapy; Reassess Group	\$20.00
G0402	Initial Preventive physical Exam face to face	\$239.00
G0438	Annual wellness visit includes personalized prevention plan of service , Initial Visit	\$239.00
G0439	Annual wellness visit includes personalized prevention plan of service , subsequent Visit	\$175.00
G9873	1ST MDPP core session	\$27.50
G9874	4 MDPP core sessions attended	\$55.00
G9875	9 MDPP core sessions attended	\$99.00
G9876	2 MDPP core maintenance sessions attended in months 7-9; no weight loss	\$16.50
G9877	2 MDPP core maintenance sessions attended in months 10-12; no weight loss	\$16.50
G9878	2 MDPP core maintenance sessions attended in months 7-9; 5% weight loss	\$66.00
G9879	2 MDPP core maintenance sessions attended in months 10-12; 5% weight loss	\$66.00
G9880	5% weight loss in months 1-12	\$176.00
G9881	9% weight loss in months 1-24	\$27.50
G9882	2 MDPP ongoing maintenance sessions attended in months 13-15; maintained weight loss	\$55.00
G9883	2 MDPP ongoing maintenance sessions attended in months 16-18; maintained weight loss	\$55.00
G9884	2 MDPP ongoing maintenance sessions attended in months 19-21; maintained weight loss	\$55.00
G9885	2 MDPP ongoing maintenance sessions attended in months 22-24; maintained weight loss	\$55.00
G9890	Bridge payment	\$27.50
J0561	Penicillin G Benzathine Injection	\$4.00
J0696	Ceftriaxone Sodium Injection	\$20.00
J0702	Betamethasone Acetate & Sod Phosphate	\$1.13
J1020	Methylprednisolone 20 Mg Injection	\$2.50
J1030	Methylprednisolone 40 Mg Injection	\$4.50
J1040	Methylprednisolone 80 Mg Injection	\$9.50
J1050	Depo Provera	\$0.43/unit
J1050UD	Depo Provera	Acquisition
J1094	Injection Dexamethasone Acetate	\$1.16
J1100	Dexamethasone Sodium Phosphate	\$0.45
J1200	Diphenhydramine Hcl Injection	\$1.00
J1725	17P	*\$20/unit
J1885	Ketorolac Tromethamine Injection	\$0.50
J2001	Lidocaine Injection	\$0.50
J2550	Promethazine Hcl Injection	\$1.50
J2790	Rhogram Injection	\$114.00
J2930	Methylprednisolone Injection	\$3.00
J3250	Trimethobenzamide Hcl Injection	\$4.50
J3301	Triamcinolone Acet Injection Not otherwise specified	\$1.50
J3410	Hydroxyzine Hcl Injection	\$1.14
J3420	Vitamin B12 Injection	\$0.50

J7298	Mirena	\$744.00
J7298UD	Mirena	Acquisition
J7300	Paraguard	\$430.00
J7300UD	Paraguard	Acquisition
J7307	Nexplanon	\$714.00
J7307UD	Nexplanon	Acquisition
J7613	Albuterol Non-Comp Unit	\$32.00
LU102	Completion of Record of Tuberculosis Screening	N/C
LU201	Repeat Pap (Report Only)	N/C
LU402	Medicaid Co-Pay for Adult Immunizations	Flat Fee \$3.00
S0280	Completion Pregnancy Risk Screening (Pregnancy Medical Home)	\$50.00
S0281	Postpartum Clinic Visit (Pregnancy Medical Home)	\$150.00
S4993	Birth Control Pills (per pack)	\$6.00
S4993UD	Birth Control Pills (per pack)	Acquisition
S9442	Childbirth Education Class	\$10.00/Hour
S9455	Diabetic Management Program	\$40.00
S9465	Diabetic Management Program, Dietitian Visit	\$40.00
S9470	Nutritional Counseling, Dietitian Visit	\$40.00
T1001	MC Skilled Nurse Home Visit (15 minutes per unit)	*\$40/Unit
T1002	TB Control Treatment (15 minutes per unit)	*\$93.00/Unit
T1002	STD Control Treatment (15 minutes per unit)	*\$93.00/Unit
N/A	RabPak	\$70.00
N/A	Minority Diabetes Prevention Program Fee	\$10.00
N/A	Return Check Fee	\$25.00
N/A	Urine Drug Screen	\$30.00
N/A	Oral Fluid Drug Screen	\$25.00
N/A	Hair Drug Screen	\$75.00
N/A	PPD Reading, Skin Test Performed by Other Facility	\$8.00

Environmental Health Service Fees

Description	Fee
Site Evaluation for Wastewater System (Improvements Permit or Denial for new sites, 1 acre or less)	\$125.00
Revisit for Site not ready for inspection (new or existing lot evaluations)	\$25.00
Construction Authorization/ Operation Permit for new installation	\$125.00
Permit Revision (If site plan or design flow changes)	\$100.00
Wastewater System Repair Permit (requested by owner)	\$50.00
Wastewater System Repair Permit (by complaint Investigation)	\$75.00
Existing System Re-use Inspection	\$75.00
Letter of Authorization for Mobile Home Park Site	\$30.00
Operation Permits for systems under Management Entity	
Less than 480 gallons per day	\$60.00
Greater than 480 gallons per day (valid for 5yrs)	\$120.00
Contractor Re-Inspection for Denied Installations	\$50.00

Water Samples	
Bacteriological (required well inspection)	\$40.00
Chemical	\$75.00
Pesticide	\$75.00
Petroleum	\$75.00
Lead	\$75.00
Nitrates	\$75.00
New Private Drinking Water Well Permit (includes sampling and inspections required)	\$250.00
Swimming Pool Annual Permit (per pool)	\$100.00
Swimming Pool Plan Review (for new or remodel)	\$150.00
Swimming Pool Revisit (for failure at initial permitting annually)	\$50.00
Swimming Pool Lighting Evaluation (annually for pools with night swimming)	\$50.00
Tattoo Artist (Annual Fee)	\$200.00
Limited Food Service Establishment Permit (Annual Fee - calendar year)	\$75.00
Temporary Food Establishment (per event)	\$75.00
Food Safety Manager's Course: Class Instruction, Textbook, and Exam	\$140.00
Food Safety Manager's Course: Class Instruction & Exam (No Textbook)	\$110.00
Food Safety Manager's Course: Review & Exam Only	\$75.00
Establishment Plan Review (new construction)	\$250.00
Establishment Plan Review (existing establishment with changes to facility or changes to establishments in transitional permitting requiring review)	\$150.00
Engineered Option Permit Fee	30% of Cumulative total for Improvements Permit, Construction Authorization, and Operation Permits

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

Revenue Codes – Clinical Services have various revenue codes based on source and program (Restricted Federal Health 100221-XXXXXX and Sales and Service 100400-XXXX). Environmental Health fees utilize revenue codes 100400-447510 and 100400-447530.

BEAUFORT COUNTY PLANNING AND INSPECTIONS

220 N MARKET STREET
WASHINGTON, NC 27889

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

Public Notice

Effective January 6, 1998, Beaufort County implemented the following changes in the Building Inspections Department:

1. Construction Permits may now be paid in full or in part by each contractor.
2. Building Permit/Inspection Fee Schedule will be as follows:

New Building Inspection Fee Schedule

Residential & Commercial -New and Additions

	Heated	Unheated
Building & Insulation	.09	.05
Electrical	.03	.02
Plumbing	.03	.02
HVAC	.03	.02
Open Sheds	.05	.05

Home Owner Recovery Fee \$10.00

Other Permits:

Mobile Homes

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

Solar Farms	\$ 0.25 per panel
Insulation only	\$30.00
Open Sheds, Piers	\$30.00
Signs	\$30.00
Temp. or Pole Service	\$30.00
Change of Service	\$30.00
Large Agricultural Bldgs	Electrical Permit only: .03 x sq.ft.
Building & Fire Inspect Combined	\$75.00
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.

Subdivision Fees

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

Mobile Home Park/Travel Trailer Fees

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

Printing Fees

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

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

REGISTER OF DEEDS

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

Recording Real Estate Instruments

- Instruments except deeds of trust and mortgages \$26.00 first 15 pages /\$4 each add'l page
- Deeds of trust and mortgages \$64.00 first 35 pages / \$4 each add'l page
- Plats \$21.00 each sheet
- Nonstandard document \$25.00
- Multiple instruments as one, each \$10.00
- Satisfaction instruments No fee
- Add'l subsequent instrument index reference for assignments, each \$10.00

UCC Records

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

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

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

Other Services

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

This page left blank intentionally.

BEAUFORT COUNTY WATER DEPT

RATE SCHEDULE

Effective: July 1, 2020

DISTRICT I - WASHINGTON TOWNSHIP

A. Rural Residential
First 2,000 \$37.85 Minimum
All over 2,000 \$6.75/1,000 Gallons

B. Rural Commercial
First 2,000 \$45.73 Minimum
All over 2,000 \$6.75/1,000 Gallons

DISTRICT II - LONG ACRE EAST

A. Rural Residential
First 2,000 \$34.40 Minimum
All over 2,000 \$6.75/1,000 Gallons

B. Rural Commercial
First 2,000 \$40.18 Minimum
All over 2,000 \$7.18 /1,000 Gallons

C. Washington Park Residential
All Washington Park Customers receive a
\$4.75 credit on minimum bill.

DISTRICT III - LONG ACRE EAST

A. Rural Residential
First 2,000 \$35.90 Minimum
All Over 2,000 \$6.44/1,000 Gallons

B. Rural Commercial
First 2,000 \$43.21 Minimum
All over 2,000 \$6.54 /1,000 Gallons

DISTRICT IV - BATH TOWNSHIP

A. Rural Residential
First 2,000 \$38.37 Minimum
All over 2,000 \$6.83/1,000 Gallons

B. Rural Commercial
First 2,000 \$46.40 Minimum
All over 2,000 \$6.99/1,000 Gallons

DISTRICT V - PANTEGO TOWNSHIP

A. Rural Residential
First 2,000 \$39.14 Minimum
All over 2,000 \$6.94/1,000 Gallons

B. Rural Commercial
First 2,000 \$47.28 Minimum
All over 2,000 \$7.12/1,000 Gallons

DISTRICT VI - CHOCOWINITY TOWNSHIP

A. Rural Residential
First 2,000 \$35.90 Minimum
All over 2,000 \$6.49/1,000 Gallons

B. Rural Commercial
First 2,000 \$43.21 Minimum
All over 2,000 \$6.54/1,000 Gallons

DISTRICT VII - RICHLAND TOWNSHIP

A. Rural Residential
First 2,000 \$37.54 Minimum
All Over 2,000 \$6.75/1,000 Gallons

B. Rural Commercial
First 2,000 \$45.37 Minimum
All over 2,000 \$6.75/1,000 Gallons

BEAUFORT COUNTY WATER DEPT

Effective : February 11, 2020

Tap-On Fee

¾" Meter (Short Service = 60 LF or less)	\$1,100.00
¾" Meter (Long Service = 61 LF or more)	\$1,900.00
1" Meter (Short Service = 60 LF or less)	\$1,300.00
1" Meter (Long Service = 61 LF or more)	\$2,100.00

Meters larger than one inch-cost plus 20% with a Minimum of \$3,000.00

Deposit

¾" Meter	\$ 100.00
1" Meter	\$ 100.00
2" Meter	\$ 200.00

Change of Occupancy Fee \$ 50.00

Reconnect Fee \$ 50.00

Late Fee
outstanding greater of \$4.00 or 4% of
Balance

Meter Test

¾" Meter	\$ 50.00
1" Meter	\$ 100.00

Tampering Fee

1 st Occurrence	Based upon actual physical damage
• MXU Cover	\$85
• MXU	\$225
• MXU & Meter	\$400
• Entire Meter Assembly	\$600
• Other damage	\$600 + cost + 20%
2 nd Occurrence	
• MXU Cover	\$135
• MXU	\$275
• All others	Current Tap Fee

Move Meter

Existing tap re-used \$ 400.00 + cost of service line
greater than 20LF feet plus 20%

New tap required

¾" Meter (Short Service – 60 LF or less)	\$ 550.00
¾" Meter (Long Service – 61 LF or more)	\$ 1,650.00

Returned Check Fee	\$ 25.00
Hydrant Meter	\$ 32.00/month \$6.70 per 1,000 gallons
Hydrant Meter Replacement (whole meter or part of meter or damage)	Replacement cost plus 20%
Copies \$0.10	(1-10 copies free) then



Beaufort County Sheriff's Office Fee Schedule

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

BOARD OF COMMISSIONERS
Jerry Evans, Chairman
Jerry E. Langley, Vice Chairman
Ed Booth
Stan Deatherage
John Rebholz
Hood Richardson
Frankie Waters



COUNTY OFFICIALS
Brian M. Alligood, County Manager
Katie Mosher, Clerk to the Board
Anita Radcliffe, Finance Director
David Francisco, County Attorney

**BEAUFORT COUNTY
NORTH CAROLINA**

FY2021 Solid Waste Fee Schedule

Disposal Fee	\$30.00 per ton
Annual Solid Waste Fee - Proposed	\$160 per household

This page left blank intentionally.

This page left blank intentionally.

Request for Service Expansion

Title of Service Expansion Cost of Living Adjustment (COLA)

Name of Department: All General Fund

Purpose and Justification: 1% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$193,942	General Fund departments only. \$16,204,593 payroll at 1%.
Operational		
Capital Outlay		
Total Expenditures	\$193,942	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	\$193,942	

Request for Service Expansion

Title of Service Expansion Cost of Living Adjustment (COLA)

Name of Department: All General Fund

Purpose and Justification: 2% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$387,885	General Fund departments only. \$16,204,593 payroll at 2%.
Operational		
Capital Outlay		
Total Expenditures	\$387,885	

Revenue to offset Costs		
Total Cost of Service Expansion	\$387,885	

Request for Service Expansion

Title of Service Expansion: Auditorium Equipment Replacement

Name of Department: Cooperative Extension

Purpose and Justification: This will be used for new tables, chairs and video/audio replacement. Some of our chairs and tables are in bad shape and need to be replaced. Our projector is starting to have some issues and will need to be replaced in the near future.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	1500.00	
Capital Outlay		
Total Expenditures	1500.00	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>1500.00</i>	

Request for Service Expansion

Title of Service Expansion: Livestock/Small Farms Agent position

Name of Department: Cooperative Extension

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

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$13,600	This includes all fringe and benefits
Operational		
Capital Outlay		
Total Expenditures	\$13,600	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$13,600</i>	

Request for Service Expansion

Title of Service Expansion: Horticulture Agent Program Support

Name of Department: Cooperative Extension

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

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	2000.00	
Capital Outlay		
Total Expenditures	2000.00	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	2000.00	

Request for Service Expansion

Title of Service Expansion: Ag Agent Program Support

Name of Department: Cooperative Extension

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

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	2000.00	
Capital Outlay		
Total Expenditures	2000.00	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>2000.00</i>	

Request for Service Expansion

Title of Service Expansion: Livestock and Small Farms Agent Program Support

Name of Department: Cooperative Extension

Purpose and Justification: This is program support money to help the Livestock/Small Farms agent with program materials and supplies for teaching purposes

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	2000.00	
Capital Outlay		
Total Expenditures	2000.00	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>2000.00</i>	

Request for Service Expansion

Title of Service Expansion: Social Work Supervisor III

Name of Department: DSS – Child Welfare Services

Purpose and Justification:

BCDSS is requesting that the Board of Commissioners approve the addition of one Social Work Supervisor III. This position will be primarily responsible for providing supervision and oversight to a unit of Child Welfare Social Workers. In addition, this person will conduct all Child and Family Team Meetings. These meetings are held when major developments occur in a case or when child(ren) have to be removed from the home. Also, these meetings are held to develop plans to prevent child(ren) from being removed from their home and at different intervals during In Home and Foster Care cases when needed. This position would allow the remaining supervisors to have time to provide more direct one-on-one supervision to their social workers. Studies show that children are safer when the supervisor is able to provide more oversight in a case. Our primary objective is to keep children safe in the least restrictive environment. Due to the number of increasing Child Protective Services reports and Foster Care cases, this position will be able to manage any overflow cases.

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

The state has developed the Memorandum of Understanding (MOU) between counties and the state as part of House Bill 630 that details measures the counties must meet. The MOU mandates cases be closed within state timeframes and a reduction in repeat CPS cases must be shown. If BCDSS doesn't meet the MOU mandates, we will face corrective action and possible financial penalties in the upcoming year.

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

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

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

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$68,003	105310-512100: Salaries - \$51,546 105310-518100: FICA 6.2% - \$3,196 105310-518200: Loc. Gov. Emp. Retirement - \$5,232 105310-518300: Hospitalization - \$6,224 105310-518400: Medicare 1.45% - \$748 105310-518600: Life Insurance – Employee - \$26 105310-518900: 401(K) Employer Con. - \$1,031
Operational	\$8,267	105310-540000: Equipment Purchase - \$2,276 105310-538000: Computer Software and Support - \$5,195 105310-532100: Telephone - \$796
Capital Outlay		
Total Expenditures	\$76,270	

Revenue to offset Costs	\$38,135	Personnel: \$34,001 / 50% Revenue would be put in line 100222.439778 Operational: \$4,134 / 50% These revenue offsets would be spread across all available revenue lines as this is an administrative cost.
Total Cost of Service Expansion	\$38,135	

Request for Service Expansion

Title of Service Expansion: Social Services Security Guard

Name of Department: Department of Social Services

Purpose and Justification:

The purpose of this service expansion is to request an armed security guard for the Department of Social Services. Over the last two years, DSS has seen a significant increase in the number of foster children due to the opioid crisis. This has resulted in increased traffic throughout our agency for reasons such as Child and Family Team meetings and Permanency Planning meetings. Often these cases are volatile and require assistance from local law enforcement multiple times each week. Our Income Maintenance units are responsible for cases that can also be contentious and require additional assistance. The addition of an armed security guard provided by Allied Universal would reduce the risk of potential harm to our employees while in our building. Our employees are our top priority and we feel that an armed security guard would greatly improve the safety of our employees, as well as the safety of our clients while they are in our building.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$60,235	Cost of contract for armed security professional to provide services during business hours at DSS
Capital Outlay		
Total Expenditures	\$60,235	

Revenue to offset Costs	\$30,117	50% reimbursement for contract cost
<i>Total Cost of Service Expansion</i>	<i>\$30,117</i>	

Request for Service Expansion

Title of Service Expansion: Sponsor the ECU Pirate Entrepreneurship Challenge (PEC)

Name of Department: Economic Development (BCED)

Purpose and Justification: PEC is the Miller School's signature business pitch competition. It's open to all entrepreneurship teams that have at least one enrolled ECU student. The three-round challenge begins in October with an open-to-all, tradeshow style set up. Winners from there will move on to round two. The PEC culminates in a final round the following February.

Sponsorship of the PEC by BCED will focus the attention of some of ECU's brightest and most ambitious students on Beaufort County. This sponsorship coordinated with BCED's efforts in the ECU RISE29 program is aimed at attracting young entrepreneurs to start or takeover businesses in Beaufort County, NC.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$0	
Operational	\$1,000	Sponsorship of ECU PEC to attract young entrepreneurs to start or takeover businesses in Beaufort County, NC.
Capital Outlay	\$0	
Total Expenditures	\$1,000	

Revenue to offset Costs		Taxes on new business startups in Beaufort County, NC
Total Cost of Service Expansion	\$1,000	

Request for Service Expansion

Title of Service Expansion: Reallocate & expand Administrative Assistant I position to Economic Development Specialist

Name of Department: Economic Development

Purpose and Justification: With the retirement of Sharon Digness it is requested the position of Administrative Assistant I be reallocated and expanded to Economic Development Specialist to better serve existing and new businesses looking to retain and/or create jobs and investment in Beaufort County. Under general supervision, the person will perform technical and administrative work in support of the operations of the Economic Development Department. Work involves: interacting with existing and new businesses in their efforts to maintain and create jobs in Beaufort County, financial aspects of the Beaufort County Economic Development such as A/P and A/R; creating and maintaining social media accounts and web site, applying for economic development grants; collecting and preparing economic development information, studies, statistics; creating/maintaining database of existing and potential projects and clients; facilitating numerous committee meetings relating to product and workforce development; maintaining communication with governmental and economic development agencies; and working with Beaufort County communities and organizations. The position will report directly to the ED Director.

	ESTIMATED COST/ (SAVINGS)	Détail Explanation/ Justification of Cost
Personnel	\$5,961	Salary Grade 14: \$35,322 Mid-Point \$42,385. Classification and Salary Grade Recommended by Becky Veasey, Personnel Consultant – MAPS Group. Calculations based on Mid-Point Salary.
Operational	-5,961	Operational cost will be reduced due to analytical work previously done by consultants will be done by the EDC Specialist. Professional Services - (104920 519801) \$5,961
Capital Outlay	\$0	No equipment purchases needed.
Total Expenditures	\$0	

Revenue to offset Costs	+\$5,961	
Total Cost of Service Expansion	\$0	

ECONOMIC DEVELOPMENT SPECIALIST

General Statement of Duties

Performs a variety of marketing, research, financial processing and administrative functions to support economic development activities in the county.

Distinguishing Features of the Class

An employee in this class performs a variety of marketing, research, financial processing and administrative functions to support economic development in the County. Work includes processing invoices and preparation of reports; compiling data and maintaining data bases of contacts and information for contacts; various marketing and marketing support work including website coordination, creation of marketing and promotional materials, and production of customized marketing packages; analyzing and researching available lands, facilities and other data for prospective clients and property proposals; and carrying out operational details for special events such as membership drives, client visits and promotional activities. Employee must exercise independent judgment, maintain confidentiality and work on several projects simultaneously and under sometimes tight deadlines. Work is performed under the regular supervision of the Director and is evaluated through conferences, reports and results.

Duties and Responsibilities

Essential Duties and Tasks

Provides general office management, reception, customer service and response to the public, businesses, prospects and others; Processes accounts payable invoices and time sheets.

Performs a variety of research and compiles a wide variety of statistics and data and maintains data bases up to date often requiring research and the use of specialized software; researches and maintains data regarding buildings or sites available for sale or lease, contacts and information for contacts, quality of life, education, income and wage levels, and other related information; compiles and prepares a wide variety of monthly, annual and other reports and documents.

Performs marketing and marketing support activities such as website maintenance and enhancements, creation of promotional materials, press releases, advertisements and newsletters; maintains a social media presences; creates new and updates various data sheets; serves as liaison with web master.

Prepares presentation materials, slides and videos often creating and inserting charts, graphs, photographs and other materials.

Participates in budget development and documentation for the department; orders office supplies and materials.

Collects and analyzes data; produces customized marketing packages for clients or responses to information requests.

Works with Director to develop and implement marketing strategies for particular projects; secures advertising space in magazines and online and creates content using various publishing software programs.

Analyzes and researches available lands, facilities and other economic data for prospective clients and property proposals.

Coordinate aspects of special projects and events, including Business Retention and Expansion seminars and visits, client visits, appreciation day, ceremonies, dedications and promotional events; assists with coordinating logistics of client visits; prepares various schedules and arranges meeting times and dates.

Additional Job Duties

Performs related duties as required.

Recruitment and Selection Guidelines

Knowledges, Skills, and Abilities

Considerable knowledge of office technology including the use of publications, spreadsheets, data bases, websites, social media and other specialized software.

Considerable knowledge of research methods, statistical analysis and visual representation.

Considerable knowledge of office organization and management of files, production of documents, grammar and writing.

Working knowledge of economic, social, and technological resources available in the economic development field.

Working knowledge of marketing principles and techniques.

Skill and accuracy in compiling, reviewing and monitoring records and reports and in the organization of a volume of materials for clarity and accuracy.

Skill in customer service excellence and collaborative conflict resolution.

Ability to analyze and interpret financial data, perform trend analysis, and prepare clear and concise reports.

Ability to organize work for efficient processing, set and follow effective work priorities and meet established deadlines.

Ability to take and prepare accurate minutes of meetings.

Ability to proof and edit work accurately.

Ability to establish and maintain effective working relationships with a variety of officials and the public.

Ability to communicate effectively in oral and written forms and maintain confidentiality.

Physical Requirements

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

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

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

Desirable Education and Experience

Graduation from a community college with a degree in business, marketing or related field and several years of experience in marketing and/or research work in a economic development or marketing setting; or any equivalent combination of education and experience that provides the required knowledge, skill and abilities.

Request for Service Expansion

Title of Service Expansion: Behavioral Health, Dental Varnishing, Mobile Dental, & Postpartum/Newborn Home Visits

Name of Department: Health

Purpose and Justification: The Beaufort County Public Health Department service expansion request is a comprehensive expansion of clinical and educational services in response to the needs of Beaufort County as identified during the 2019 strategic planning process and with special consideration to the Community Health Assessment and Community Health Improvement Plan. These services are being requested in one expansion budget as staff and resources are shared between health department programs.

Beaufort County has 800 residents per Mental Health Provider. This is nearly half the ratio in the state of NC (440:1). Incarceration rates are a surrogate indicator of behavior health issues in the county. Beaufort County's incarceration rate of 479.4 per 100,000 population is 1.7 times higher than the North Carolina rate of 276.7 per 100,000. Despite the high prevalence and disabling consequences of mental disorders, specialized mental health services are hard to get for many Beaufort County residents. This leads to a mental health gap, especially for our rural and poorer citizens. Strengthening available resources is important, but with the current infrastructure in our county, expanding behavior health efforts in our health department to address the gap is vital.

Behavioral Health Services to be provided include education, therapy, consultation, information, and referrals. Telepsychiatry is clinically proven to deliver high-quality care that meets the standard of traditional in-person care for diagnostic accuracy, treatment, effectiveness, quality of care and patient satisfaction. Public Health Nurses will be trained in completing intake assessments of psychosocial behavior and medication reconciliation. A designated nurse will serve as the Behavioral Health Program Coordinator (BHPC) and case manager of the behavior health program participants. A Licensed Counselor will provide direct service to patients in the clinic setting in order to help deal with matters involving mental and emotional health. This would include working with mental health issues, substance abuse, social work, marriage counseling or family therapy.

Dental services are also an underserved need in Beaufort County. The Dental Varnishing services will implement the "Into the Mouths of Babes" Medicaid program to reduce the incidence of early childhood dental carries in Beaufort County. In our region, nearly 50% of kindergarten children have experienced tooth decay and 19.8% of them have not been treated for the decay. Approximately 64% of children receive preventative oral health services through Medicaid; however, the state reports that 52% of those Medicaid children went a full year without dental services.

Our Public Health Nurses will be trained to provide oral health services to children from the time of the first tooth eruption up to age 42 months. The oral health services will include oral evaluations and caries risk assessments, counseling with primary caregivers, and fluoride

varnishing applications. Children with at least 4 applications before age 3 have shown an average 18% reduction in tooth decay and 21% fewer hospitalizations for dental treatment. The Into the Mouths of Babes program also helps reduce the gap in tooth decay between children from low- and other-income families at the community level.

Beaufort County has a population to dentist provider ratio of 2,770:1 (compared to the NC average ratio of 1,800:1). Our regional data includes:

- 33.0% of pregnant women have untreated tooth decay (NC 30.3%)
- 83% population served by public drinking water treated with fluoride (NC 87.8%)
- 51.2% of adults have had permanent teeth extracted (NC 47.6%)

To address the dental needs in Beaufort County, the health department will implement a mobile dental service partnership. The health department will partner with a neighboring county that has an established mobile dental clinic and collaborate to schedule the mobile dental van in our communities several times throughout the year. In the mobile dental services model, rural communities deliver dental services through mobile dental vans or portable dental clinics in population centers, schools, or hard-to-reach areas. The focus of this model is to offer access to care for underserved residents of isolated, rural communities. This helps patients that would otherwise have to travel a long distance to reach a dentist.

The service expansion request will also allow for Postpartum and Newborn Home Visiting services. This is a service the health department provided in the past and was extremely beneficial to first-time mothers. The postpartum and newborn home visit is a one-time visit provided by a Public Health Nurse to follow up on the mother's and infant's health after hospital discharge. Services include assessing the health of the mother and baby, counseling on family planning and infant care, verifying and/or arranging follow up medical appointments, and the early identification of any health or safety issues.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost <i>*Line Expenditure Budget Attached</i>
Personnel	\$92,844	Salary \$64,832 <ul style="list-style-type: none"> • 1 Public Health Nurse III \$51,546 • 1 Processing Assistant III \$13,286 (Cost to increase current hourly, part time employee to full time) Benefits \$28,012 (FICA, Medicare, Life Insurance, Health Insurance, LGERS, 401K) <ul style="list-style-type: none"> • 1 Public Health Nurse III \$17,053 • 1 Processing Assistant III \$10,959
Operational	\$50,770	Includes the following: <ul style="list-style-type: none"> • One contract licensed counselor • Patagonia Behavioral Health Module • Two computers, basic office supplies, educational and advertising materials, office furniture, dental varnishing medical supplies,

		video conferencing equipment for telepsychiatry
Capital Outlay	\$0	
Total Expenditures	\$143,614	

Revenue to offset Costs	\$143,614	Revenue includes Medicaid, Private Insurance, Patient Self-Pay Fees, and Grant funding
Total Cost of Service Expansion	\$0	

Beaufort County Health Department Expansion Budget

Program Expenses

1051-TBD BEHAVIORAL HEALTH

TBD	512100	SALARIES	64,832
TBD	518100	FICA 6.2%	4,019
TBD	518200	LOC. GOV. EMP. RETIREMENT	7,868
TBD	518300	HOSPITALIZATION-EMPLOYEE	13,586
TBD	518400	MEDICARE 1.45%	940
TBD	518600	LIFE INSURANCE-EMPLOYEE	56
TBD	518900	401(K) EMPLOYER CONTRIBUTION	1,543
TBD	519400	PROFESSIONAL SERVICE	32,000
TBD	523100	EDUCATIONAL SUPPLIES	500
TBD	526000	OFFICE SUPPLIES	1,900
TBD	537000	OUTREACH AND ADVERTISING	350
TBD	538000	COMPUTER SOFTWARE/SUPPORT	3,000
TBD	540000	EQUIPMENT	12,400

TOTAL BEHAVIORAL HEALTH **142,994**

105160 CHILD HEALTH

105160	523900	MEDICAL SUPPLIES	470
105160	537000	OUTREACH AND ADVERTISING	150

TOTAL CHILD HEALTH **620**

Revenue

100221	451600	CHILD HEALTH MEDICAID	19,340
100221	451630	MATERNAL HEALTH MEDICAID	4,160
100221	TBD	BEHAVIORAL HEALTH MEDICAID	33,000
100400	TBD	BEHAVIORAL HEALTH FEES/INSURANCE	77,000
100600	460000	GRANT	10,114

TOTAL REVENUE **143,614**

Request for Service Expansion

Title of Service Expansion: Aurora Fossil Museum

Name of Department: Outside Agency

Purpose and Justification: Agency has request additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 13,000	Additional funds requested by agency above current year allocation of \$2,000
Capital Outlay		
Total Expenditures	\$ 13,000	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$ 13,000</i>	



Educating the future about the past

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

March 10, 2020

Dear Beaufort County Board of Commissioners,

Over the past few years, interest in the Aurora Fossil Museum has grown. Fiscal Year 2018-19 data reveal over 22,000 people visiting the museum and approximately 8,000 Aurora Fossil Festival attendees. During FY2018-19, our outreach programming introduced the museum to approximately 20,000 people and 15,000 children through our fossil kit program. Our online presence and popularity have grown substantially, with an average monthly impact of 50,000 through our website, Google Business, Travelocity, and social media accounts.

Thus, during FY2018-19, the Aurora Fossil Museum welcomed over 30,000 people to Aurora, Beaufort County and reached approximately 635,000** people through auxiliary means. The above numbers clearly show that the Aurora Fossil Museum is an economic driver for the region and an economic asset for Beaufort County.

We would be most appreciative if the Beaufort County Commissioners would consider our request for \$15,000.00 to upgrade our security system. In December 2018., the only police officer of the Town of Aurora vacated his position leaving the Town, its people, and businesses without local police protection. Since the Aurora Fossil Museum is a popular destination and the safety of our staff, volunteers, and visitors is our primary concern, we have worked with a local security firm to evaluate our current system and provide us with a recommended upgrade that will serve our needs. A detailed quote is included with this grant application.

The Aurora Fossil Museum Foundation, Inc. Board of Directors, staff, and volunteers thank you for your service to Beaufort County and we hope that our request will be approved.

Sincerely,

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

*** This figure does not include the promotion of the Aurora Fossil Museum through our external partners, an impact number that is difficult to estimate.*

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

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

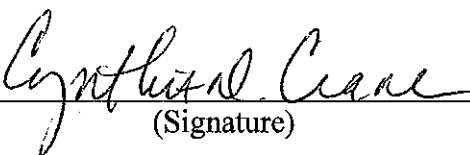
Agency: Aurora Fossil Museum Foundation, Inc.

Amount Requested \$15,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	\$2,000.00	\$2,000.00	\$2,000.00	\$15,000.00
Federal				
State	\$75,000.00	\$75,000.00	\$75,000.00	
Cities/Towns				
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers	\$98,242.79	\$92,000.00	\$90,000.00	
Fees/Dues				
Sales	\$153,260.43	\$135,000.00	\$134,000.00	
Miscellaneous	\$36,410.53	\$13,500.00	\$20,000.00	
Beginning Balance (Deficit)				
TOTAL:	\$364,913.75	\$317,500.00	\$321,000.00	\$15,000.00
EXPENSES:				
Salaries and Benefits	\$130,827.06	\$135,100.00	\$136,000.00	
Program Services	\$5,279.75	\$8,000.00	\$18,000.00	
Contractual Services	\$6,419.85	8,000.00	\$8,000.00	
Commodities & Supplies	\$87,785.49	\$92,400.00	\$67,000.00	
Fundraisers	\$20,855.24	\$7,000.00	\$24,000.00	
Capital				
Other	\$105,711.00	\$85,000.00	\$68,000.00	\$15,000.00
TOTAL:	\$356,878.39	\$317,500.00	\$321,000.00	\$15,000.00

Organizational Data

Chairman: Bruce Hargreaves
Vice Chairman: Candice Fuller
Executive Director: Cynthia D. Crane

Completed by: 
(Signature)

Date: March 10, 2020

Cynthia D. Crane
(Name)

Executive Director
(Title)

Phone: (252) 322-4238

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Aurora Fossil Museum Foundation, Inc

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	54,186	80,000	100,000
1a. Total continuing from previous fiscal year			
1b. Total new for the year	54,186	80,000	100,000
1c. Total terminated during the year			
2. RESIDENCE OF PARTICIPANTS TOTAL:	54,186	80,000	100,000
2a. Washington			
2b. Washington Park			
2c. Chocowinity			
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown	54,186	80,000	100,000
3. AGE GROUP TOTAL:	54,186	80,000	100,000
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable	54,186	80,000	100,000
4. INCOME OF PARTICIPANTS TOTAL:	54,186	80,000	100,000
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable	54,186	80,000	100,000
5. SEX TOTAL:	54,186	80,000	100,000
5a. Male			
5b. Female			
5c. Not recorded	54,186	80,000	100,000

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Aurora Fossil Museum Foundation, Inc.

Contact Information: Cynthia D. Crane, Executive Director

P.O. Box 352 / 400 Main Street

Aurora, North Carolina 27806-0352

252.322.4238

director@aurorafossilmuseum.org

Amount Requested: \$15,000.00

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

The County appropriation will be used to upgrade the museum's security system to increase the safety of
our staff, volunteers, and visitors. We hope that the Beaufort County Commissioners will consider the
positive impact that the Aurora Fossil Museum has had on Beaufort County and will support us by
funding this vitally important project.

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

Cynthia D. Crane March 10, 2020
Signature & Date

Advanced Communication Services, Inc.

Estimate

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

Estimate No: 5166
 03/03/2020



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

Description	Quantity	Rate	Amount
Aurora Fossil Museum - Camera Project - Quote 5166			
ACS will furnish and install an IP security system at the Aurora Fossil Museum in Aurora, NC. Cameras will be installed in the following locations:			
Main Building			
Building B			
Gazebo			
The camera locations were determined during the on-site meeting. Any electrical needs will be handled by others. The system will consist of the following hardware listed below.			
32-channel NVR w/ integrated 24-port PoE switch	1	\$1,010.00	\$1,010.00
Seagate SkyHawk 8TB AI Hard Drive	1	\$350.00	\$350.00
2MP IP Bullet Camera	13	\$199.00	\$2,587.00
Mini Junction Box for bullet camera	13	\$22.00	\$286.00
2MP IP Dome Camera	9	\$199.00	\$1,791.00
Mini Junction Box for dome camera	9	\$22.00	\$198.00
27" Monitor	1	\$270.00	\$270.00
Labor	1	\$4,000.00	\$4,000.00
Misc. Material	1	\$226.00	\$226.00

Description	Quantity	Rate	Amount
Cat 6 Data Cable	2,300	\$0.18	\$414.00
16-Port Poe Switch	1	\$360.00	\$360.00
8-Port PoE Switch	1	\$240.00	\$240.00
5GHz Point To Point Wireless Radio	4	\$112.00	\$448.00
Outdoor Junction Box	1	\$320.00	\$320.00
		Subtotal	\$12,500.00
		Total	\$12,500.00
		Total	\$12,500.00

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

DEPARTMENT OF THE TREASURY

Date: JUN 24 2002

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

Employer Identification Number:
56-2181393

DLN:
17053074001042

Contact Person:
ARIEANE H. BARRS

ID# 52662

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
JUNE 30

Form 990 Required:
Yes

Addendum Applies:
No

Dear Applicant:

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

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

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

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

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

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

Letter 947 (DO/CG)

AURORA FOSSIL MUSEUM FOUNDATION INC

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

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

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

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

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

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

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

Letter 947 (DO/CG)

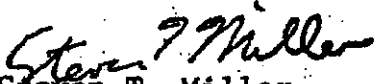
ROSA FOSSIL MUSEUM FOUNDATION INC

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

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

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

Sincerely yours,


Steven T. Miller
Director, Exempt Organizations

Letter 947 (DO/CG)

Aurora Fossil Museum
Profit & Loss
 July 2018 through June 2019

	Jul '18 - Jun 19
Ordinary Income/Expense	
Income	
Bldg Rental	3,000.00
Capital Projects	20,033.00
Earned revenues	
Contributions	
Corporate/business Contribution	
Amazon Smile	44.40
Nutrien	3,974.85
Paypal	4.41
Corporate/business Contribution - Other	1,430.75
Total Corporate/business Contribution	5,454.41
Grants	
Beaufort County Grant	2,000.00
Nutrien	25,000.00
State Grant	75,000.00
Total Grants	102,000.00
Individual Contributions	7,799.00
SFOM	2,075.00
Contributions - Other	1.93
Total Contributions	117,330.34
Fundraising Revenues	
Auction	17,933.00
Total Fundraising Revenues	17,933.00
Gift Shop Sales	
A- Fossils	17,338.50
Aurora Megs	4,450.50
Books/Posters	4,669.85
Clothing Items	22,825.55
Cost- Jewelry	5,186.00
Crafts/Screens	22,270.90
Discount	-1,073.97
Gift Shop_Cash Sales	-1,958.00
Gift Shop_Credit Card Sale	1,719.00
Meg-Tth	16,973.30
Minerals	17,866.65
New Jewelry	793.00
Novelty Items	19,592.60
Oth- Fossils	14,726.00
Riker Mounts	1,678.25
Shipping	2,347.80
Sterling Silver	3,854.50
Total Gift Shop Sales	153,260.43
Gift Shop_Donations	
Cash/donation	11,634.45
Raffle	5,626.00
Total Gift Shop_Donations	17,260.45
Reimbursements	2,829.26
Total Earned revenues	308,613.48
Fossil Festival	3,000.00

Aurora Fossil Museum
Profit & Loss
 July 2018 through June 2019

	Jul '18 - Jun 19
Fossil Kit Reimbursement	3,444.00
Fossil Matrix	5,600.00
Museum Events	100.00
NCOSC	18,956.79
Other Income	1.00
Other Tth	41.00
Sales & Use Tax Refund	2,124.48
Total Income	364,913.75
Gross Profit	364,913.75
Expense	
Advertising	11,648.77
Auction	14,534.57
Building Maintenance	
AC/Heat/Electric/Roof	0.00
Building Supplies	1,064.93
Cleaning	234.00
Cleaning Supplies	318.91
Upgrades	324.86
Building Maintenance - Other	6.99
Total Building Maintenance	1,949.69
Depreciation	11,760.47
Education	121.58
Festival	6,320.67
Gift Shop_Expense	
Bank Fee - Credit Card	3,218.73
Books/Posters	3,005.38
Clothing Items	13,006.16
Cost- Jewelry	2,640.41
Crafts/Screens	11,546.00
Equipment	333.71
Meg-Tth	8,465.00
Minerals	4,760.46
NC Dept. of Revenue_Sales Tax	10,362.82
Novelty Items	8,204.26
Online Gift Shop	
Shopify	318.10
Total Online Gift Shop	318.10
Oth- Fossils	7,262.92
Paypal Charge	216.13
Shipping	5,133.77
Sterling Silver	113.44
Supplies	4,188.38
Total Gift Shop_Expense	82,775.67
Insurance Expense	
Bragaw	256.00
Marsh	98.00
Zurich_Wk.Comp	60.00
Total Insurance Expense	414.00
Membership_Dues	
American Alliance of Museums	165.00
Chambers of Commerce	395.00
HAT	350.00
Staples	49.00
Total Membership_Dues	959.00

Aurora Fossil Museum
Profit & Loss
 July 2018 through June 2019

	Jul '18 - Jun 19
Museum Expenses	
Bank Service Charge	1,200.89
Board Expenses	1,001.79
Bookkeeping	4,818.06
Constant Contact	0.00
Contract Labor	600.00
Display & Repair	
Displays	349.23
Display & Repair - Other	330.97
Total Display & Repair	680.20
Educational Supplies	678.21
Equipment	1,638.70
Grounds Maintenance	2,676.45
Museum Events	864.65
Museum Exp.-other	3,576.05
New Website	30.34
Postage & Shipping	
Brochures	16.17
Postage & Shipping - Other	1,223.65
Total Postage & Shipping	1,239.82
Professional Development	1,058.80
Shipping Fossil Kits	5,279.75
Software	150.06
Supplies	1,678.20
Tax Preparation	1,075.00
Volunteer Expense	1,926.76
Total Museum Expenses	30,173.73
N C Science Network	121.20
NCMNS Grant	
Building Maintenance	5,000.00
Communications	2,000.00
Insurance	11,000.00
Salaries & Wages	43,000.00
Travel/Outreach/Meetings	5,000.00
Utilities	9,000.00
Total NCMNS Grant	75,000.00
Office Expense	
Copier_Fax_Printer	117.98
Office Supplies	2,048.55
Software	10.00
Total Office Expense	2,176.53
Park Expense	1,233.27
Payroll Employees	77,600.66
Payroll Expense	
Payroll Expense-SS/Med	9,225.94
Quickbooks	923.34
State Unemployment	77.12
Total Payroll Expense	10,226.40

Aurora Fossil Museum
Profit & Loss
 July 2018 through June 2019

	Jul '18 - Jun 19
Sales Tax	
Carteret	15.28
NC Sales Tax	1,435.90
Pitt County	102.20
Sales Tax-Beaufort	254.97
Sales Tax-Craven	253.91
Sales Tax-Orange County	1.07
Sales Tax-Pamlico County	4.30
Wake County	11.27
Total Sales Tax	2,078.90
SeAVP Conferene Expenses	17.18
Security	
ADT	1,204.65
Total Security	1,204.65
Special Funds	
Admin Office & Aux Building	1,198.96
Fossil Park	15,717.52
Museum 2nd Level	885.85
Total Special Funds	17,802.33
Travel & meetings	
Conference_Retreat	1,037.84
Meetings,mileage,etc.	417.56
Outreach	1,210.88
Travel & meetings - Other	0.00
Total Travel & meetings	2,666.28
Utilities	
Electric Co.	4,123.80
Hicks Propane	419.53
Shopify	312.00
Spectrum	74.99
Town of Aurora	1,162.52
Total Utilities	6,092.84
Total Expense	356,878.39
Net Ordinary Income	8,035.36
Other Income/Expense	
Other Income	
Capital gain distribution	2,120.44
Dividend Income	1,612.09
Interest Income	146.52
Total Other Income	3,879.05
Other Expense	
Long term capital losses	258.46
Loss on sale of fixed assets	18,109.30
Other Investment Expenses/Losse	
Reconcilliation	0.60
Other Investment Expenses/Losse - Other	891.11
Total Other Investment Expenses/Losse	891.71
Short term capital losses	7.55
Total Other Expense	19,267.02
Net Other Income	-15,387.97
Net Income	-7,352.61

Request for Service Expansion

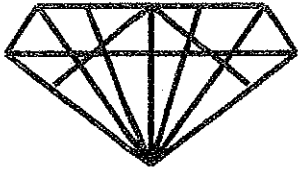
Title of Service Expansion: Citizens on Southside Together, Inc.

Name of Department: Outside Agency

Purpose and Justification: Agency has request additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 1,000	Additional funds requested by agency above current year allocation of \$2,000
Capital Outlay		
Total Expenditures	\$ 1,000	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$ 1,000</i>	



C . O . S . T .

CITIZENS ON SOUTHSIDE TOGETHER, INC

P.O. Box 223, Aurora, NC 27806 (252) 322-7178

Board Officers

Bernard Cox
Chairman

March 1, 2020

Lora Adams
Secretary

Louise Brown
Treasurer

**Beaufort County Commissioners
121 West 3rd Street
Washington, NC 27889**

Board Members

Joe Calhoon

Lillian Brown

Richard Smith

RE: 2020/2021 Funding Requested from Beaufort County

Staff

Charles Cannon
Executive Director

Citizens on Southside Together (COST) is pleased to present this proposal for your review. We look forward to partnering with you again to provide funding for the completion of our playground for low to moderate income children some with learning disabilities. Our mission is to provide a safe secure place and help all children on Southside Beaufort County.

During the last year, we have been planning, working on the playground, improve the entrance way to the park, the park now has a storage shed that is used for activities. We have seen a huge increase in the number of children using the park. The completion of the playground will provide children with access to more play space along with space to accommodate even more children.

We have seen measurable success and we are now seeking to expand our play space to succeed and make all children in addition to our at-risk children feel that they have a safe place to go. Our proposal requests of \$3,000.00 in funding to complete our playground and make it accessible for all children including at-risk children, and children with disabilities.

We appreciate The Beaufort County Commissioners taking an interest in helping us again in making this dream a reality. Please give me a call at 252-94-9866 if you require any further information or have any questions concerning this proposal.

**Charles Cannon
Executive Director**

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Citizen on Southside Together (COST)

Amount Requested \$3,000.00

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00
Requested from Beaufort County				
Federal	0			
State	0			
Cities/Towns	\$500.00	\$500.00	\$500.00	\$1,000.00
United Way	0			
Other Counties excluding Beaufort County	0			
Other:	\$1,500.00	\$2,000.00	\$2,000.00	\$6,000.00
Donations/Fundraisers				
Fees/Dues	\$400.00	\$500.00	\$300.00	\$1,200.00
Sales				
Miscellaneous			\$600.00	\$600.00
Beginning Balance (Deficit)				
TOTAL:	\$4,400.00	\$5,000.00	\$5,400.00	\$11,800.00
	\$0	\$0	\$0	\$0
EXPENSES:				
Salaries and Benefits				
Program Services	\$ 450.00	\$600.00	\$525.00	\$1,575.00
Contractual Service	0	0	0	0
Commodities & Supplies	\$ 375.00	\$625.00	\$550.00	\$1,450.00
Fundraisers	\$ 350.00	\$475.00	\$800.00	\$600.00
Capital				
Other Insurance/Telephone & Utilities	\$3,500.00	\$4,000.00	\$3,750.00	\$4,000.00
TOTAL:	\$4,675.00	\$5,700.00	\$5,625.00	\$7,625.00

Organizational Data

President:

Executive Director: Charles Ellis Cannon

Treasurer: Louise Brown

Other Officers: Board Chairman: Bernard Cox - Secretary: Lora Adams

Completed by: Charles Cannon
 (Signature)

Date: 2-28-20

Charles Cannon
 (Name)

Executive Director

Phone: 252-945-9866

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Citizens on Southside Together (COST)

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	115	115	140
1a. Total continuing from previous fiscal year	95	95	95
1b. Total new for the year	25	153	165
1c. Total terminated during the year	0	0	0
	120	248	260
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	16	15	15
2b. Washington Park			
2c. Chocowinity	20	23	20
2d. Bath	5	6	5
2e. Belhaven	15	11	15
2f. Aurora	45	60	65
2g. Pantego	10	5	5
2h. Pinetown			
2i. Outside Beaufort County or Unknown	0	0	0
TOTAL:	111	120	125
3. AGE GROUP			
3a. Infants through 4 years of age	20	15	20
3b. 5 through 12 years of age	70	65	65
3c. 13 through 17 years of age	15	16	18
3d. 18 through 29 years of age	10	10	10
3e. 30 through 64 years of age	10	10	30
3f. 65 and over	15	20	25
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	140	136	168
4a. Below official poverty level (\$12,000)	20%	15%	20%
4b. At or near poverty level	80%	85%	80%
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Nor known or not applicable			
5. SEX TOTAL:	137	129	130
5a. Male	64	60	50
5b. Female	73	69	80
5c. Not recorded	0	0	0

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Citizens on Southside Together (COST)

Contact Information: Charles Ellis Cannon

Post Office Box 223 – Aurora, North 27806

Amount Requested: \$3,000.00

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

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

Citizen on Southside Together is seeking funding to expand and complete our Summer Day Camp playground with the objective of helping all Southside Children including at-risk children and children with disabilities. The objective is by the end of September we will have the playground competed, in addition to serving and having play space for the increased number of children we've seen this past year. Funding in the amount of \$3,000.00 is requested to complete the Summer Day Camp Play Space.

Citizens on Southside Together has 225 children to visit the park last year of which 45 have been determined to be at-risk children and 10 children with disabilities that needs that interaction with other children.

Citizens on Southside Together will enable at-risk children and children with disabilities free play that will allow the child to learn from one another and to interact with their own age group.

One of the benefits of extra play space, playing promotes physical success by allowing the child to explore, test, and expand the limits of the growing body. And playing promotes social, intellectual, and oral skills by allowing the child to interact with their peers and environment. Citizen on Southside Together is excited to expand the Summer Day Camp at the park and provide the Southside communities with increased access to play spaces.

The program has proven to reduce confrontations, increase motor skills dramatically reduce injuries and improve playground efficiency

The Citizen on Southside Playground is intended to maximize the number of students involved in play time rather than waiting in line for their turn or just standing to take part in outdoor play. . Citizen on Southside Together is excited to expand the Summer Day Camp at the park and provide the Southside communities with increased access to play spaces.

**Citizen on Southside Together
Balance Sheet**

As of February 29, 2020

ASSETS

Current Asset

Southern Bank & Trust Company

Beaufort County Commissioners

Fundraising **\$ 800.00**

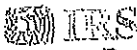
Community Investment **\$ 900.00**

Fees/Dues **\$ 350.00**

Total Southern Bank & Trust Company **\$2,050.00**

Total Checking **\$2,050.00**

Total Assets **\$2,050.00**



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248152525
Feb. 12, 2016 LTR 4168C 0
42-1695286 000000 00
00008519
BUDG: TE

CITIZENS ON SOUTHSIDE TOGETHER
COST
% CHARLES CANNON
PO BOX 223
AURORA NC 27806

012476

Employer ID Number: 42-1695286
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 03, 2016, regarding your tax-exempt status.

We issued you a determination letter in August 2007, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-5676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Request for Service Expansion

Title of Service Expansion: HWY17/64 Association

Name of Department: Outside Agency

Purpose and Justification: Agency has request additional funding beyond current year level by amount indicated below.

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

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



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

February 17, 2020

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

Dear Mr. Alligood:

The Highway 17/64 Association greatly appreciates the support of Beaufort County over the years. Our mission continues to be to build US 17 from South Carolina to Virginia to the highest possible standard, including to interstate standards from Williamston to Hampton Roads as part of the I-87 corridor linking Raleigh to Norfolk. Through the dedication of our members to that common purpose we have been incredibly successful over our fourteen years of advocacy. For fiscal year 2020-21, we respectfully ask Beaufort County to consider a contribution of \$25,000 so that we can continue our important work.

As we know, since 2017 NCDOT has faced some serious financial challenges: first, repair costs associated with Hurricanes Matthew, Florence and Dorian; and second, costs associated with settling the Map Act litigation with private landowners whose property had been encumbered for future right of way. Together, these unusual circumstances cost the department hundreds of millions of dollars and forced some difficult budget cuts in both the annual maintenance and operations programs and the long term capital construction program in the STIP. We believe that advocacy now is more important than ever to keep US 17 and US 64 projects on track and a top priority for NCDOT despite budget and cash flow concerns.

The Highway 17/64 Association has a seat at the table when policy and budgeting decisions are made at NCDOT and in the General Assembly. We have been a steadfast supporter of the department as it seeks both short term funding solutions and long term, sustainable funding innovations for North Carolina's transportation system in the 21st century. As chairman of the board of NC Go!, the statewide transportation advocacy coalition I have been a standard bearer for the department, including co-hosting the second annual NC Transportation Summit in Raleigh with Secretary Jim Trogdon and Transportation Board chairman Mike Fox. The relationships we have made and nurtured have served us well in our advocacy for US 17 and US 64 projects, and all of eastern North Carolina transportation.

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

Sincerely,

Marc Finlayson
Executive Director

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

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

	FY 2019-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:	20,000.00	20,000.00		25,000.00
Requested from Beaufort County				
Federal				
State				
Cities/Towns	38,950.00	39,950.00		40,000.00
United Way EDCs, Other	3,300.00	4,000.00		4,000.00
Other Counties excluding Beaufort County	60,000.00	68,500.00		77,000.00
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:	122,250.00	132,450.00		146,000.00
EXPENSES:			See Attached Budget Report	
Salaries and Benefits	97,818.00	98,220.00	98,220.00	
Program Services	11,332.00	13,200.00	13,200.00	
Contractual Services	10,425.00	10,680.00	10,680.00	
Commodities & Supplies	548.00	1,020.00	1,020.00	
Fundraisers				
Capital				
Other				
TOTAL:	120,123.00	123,120.00	123,120.00	129,000.00

Organizational Data

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

Completed by: J. Marc Finlayson
 (Signature)

Date: 2/20/20

J. Marc Finlayson
 (Name)

Executive Director
 (Title)

Phone: 252-514-2748

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Highway 17 Transportation Association in
North Carolina

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	N/A	N/A	N/A
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year			
2. RESIDENCE OF PARTICIPANTS TOTAL:	48,000	48,000	48,000
2a. Washington	9,800	9,800	9,800
2b. Washington Park			
2c. Chocowinity			
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown	750,000	750,000	750,000
3. AGE GROUP TOTAL:	N/A	N/A	N/A
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	N/A	N/A	N/A
4a. Below official poverty level (\$ 12,000)			
4b. At or near poverty level			
4c. Middle income (\$ 30,000)			
4d. Upper income (\$ 60,000)			
4e. Nor known or not applicable			
5. SEX TOTAL:	N/A	N/A	N/A
5a. Male			
5b. Female			
5c. Not recorded			

Beaufort County
Request for City Appropriation
Budget Form 3

AGENCY: Highway 17 Transportation Association in North Carolina

Contact Information: Marc Finlayson

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

Amount Requested: \$25,000.00

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

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

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

 2/18/20
Signature & Date

Highway 17/64 Association Board of Directors 2019 (Directors elected annually)

Name	Office	Organization	Address
Alligood, Brian	Treasurer	Beaufort County Manager	121 West 3rd St., Washington, NC 27889
Bender, Jay	President	Mayor of Pollocksville	P.O. Box 97, Pollocksville, NC 28573
Bengel, Sabrina		City of New Bern Alderman	329A Middle Street, New Bern, NC 28560
Biggs, Steve	Vice President	Bertie County Economic Development	404 N. Broad St., Edenton, NC 27932
Bone, David B.		Martin County Manager	PO Box 668, Williamston, NC 27892
Brown, Gloristine		Town of Bethel Mayor	141 West Railroad Street, Bethel, NC 27812
Dixon, Jeff		Pasquotank County Commissioner	1200 Park Drive, Elizabeth City, NC 27909
Evans, Eric		Edgecombe County Manager	P.O. Box 10, Tarboro, NC 27886
Gritm, Catherine		Town of Tarboro Planning	P.O. Box 220, Tarboro, NC 27886
Harris, Tyler		MCAS Cherry Point - Retired	1912 Williamson Dr., New Bern, NC 28562
Howard, Franky		Jones County Manager	418 Hwy 58 North Unit A., Trenton, NC 28585
Jenkins, Libby		Town of Robersonville Manager	P.O. Box 487, Robersonville, NC 27871
Johnson, Martyn B.		Beaufort County EDC	705 Page Road, Washington, NC 27889
Kirkland, John		Mayor of Town of River Bend	45 Shoreline Drive, River Bend, NC 28562
Knighton, Anne-Marie		Town of Edenton Manager	P.O. Box 300, Edenton, NC 27932
Lamb, Zee		Nash County Manager	120 W. Washington St., Nashville, NC 27856
Lewis, Troy R.		Town of Tarboro Manager	P.O. Box 220, Tarboro, NC 27886
Mark, Tom		Craven County Commissioner	406 Craven St., New Bern, NC 28560-4971
Mattocks, Bob		Private Business, Jones County	5307 Trentwoods Dr., Trentwoods, NC 28562
Mercer, Doug		Washington City Councilman	105 Lawson Road, Washington, NC 27889
Murphy, Dan		Town of Trent Woods Commissioner	912 Country Club Dr, Trent Woods, NC 28562
O'Daniel, John		Town of Williamston Administrator	P.O. Box 506, Williamston, NC 27892
Pierce, Sheila		Jacksonville-Onslow Economic Development	1099 Gum Branch Rd, Jacksonville, NC 28540
Potts, Zoph		Private Business, Beaufort County	1 Commerce Sq., Washington, NC 27889
Russell, Jonathan		City of Washington Manager	102 E. Second Street, Washington, NC 27889
Small-Toney, Rochelle D		Rocky Mount City Manager	331 South Franklin St., Rocky Mount, NC 27802
Thomas, Joe		Private Business, Craven County	P.O. Box 14165, New Bern NC 28561
Veit III, Jack B.		Craven County Manager	406 Craven St., New Bern, NC 28560-4971
Wangerin, Steve		Private Business, Onslow County	105 Whitby Ct., Jacksonville, NC 28540
Waters, Frankie		Beaufort County Commissioner	982 Pike Road, Pantego, NC 27865
Whichard-Brown, Joyce		Mayor of Town of Williamston	PO. Box 506, Williamston, NC 27892

7/1/2019

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

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

Years Ended September 30, 2019 and 2018

CONTENTS

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

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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

We have reviewed the accompanying financial statements of Highway 17 Transportation Association in North Carolina, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Salem, Smith, Register, & Knott
New Bern, North Carolina
November 15, 2019

HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2019 and 2018

	2019	2018
Assets		
Current assets		
Cash and cash equivalents	96,696	102,811
	96,696	102,811
Property, plant, and equipment		
Furniture and fixtures	6,734	6,734
Vehicle	20,925	20,925
	27,659	27,659
Less accumulated depreciation	27,659	27,659
Total property, plant and equipment	-	-
Total assets	96,696	102,811
Liabilities and net assets		
Current liabilities		
Deferred dues	34,400	42,700
Total liabilities	34,400	42,700
Net assets		
Unrestricted		
Operations-Unrestricted	62,296	60,111
	62,296	60,111
Total net assets	62,296	60,111
Total liabilities and net assets	\$ 96,696	\$ 102,811

See accompanying notes and Independent accountant's review report.

HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2019 and 2018

	2019	2018
REVENUE		
Grants	122,250	126,000
Interest	57	35
Other	-	16
Total revenue	122,307	126,051
EXPENSES		
Auto expense	2,143	1,821
Computer maintenance	935	1,647
Contract labor	-	250
Director fees and benefits	80,100	81,000
Dues & subscriptions	1,719	1,598
Employee benefits	-	2,660
Meals & entertainment	1,073	857
Marketing	-	190
Office expenses	548	574
Payroll	15,182	15,349
Payroll taxes	2,535	3,729
Professional fees	4,131	3,200
Rent	7,500	7,500
Telephone & fax	1,184	1,507
Travel & lodging	2,267	1,912
Utilities	805	383
Miscellaneous	-	436
Total expenses	120,122	124,613
Increase in net assets	2,185	1,438
Net assets, beginning of year	60,111	58,673
Net assets, end of year	\$ 62,296	\$ 60,111

See accompanying notes and Independent accountant's review report.

HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2019 and 2018

	2019	2018
Cash Flows From Operating Activities		
Increase in net assets	\$ 2,185	\$ 1,438
Adjustments to reconcile change in unrestricted net assets to net cash used by operating activities:		
Decrease in accrued liabilities		
Increase in deferred dues	(8,300)	(8,250)
Net cash provided by/(used for) operating activities	(6,115)	(6,812)
(Decrease) in cash	(6,115)	(6,812)
Cash at beginning of year	102,811	109,623
Cash at end of year	\$ 96,696	\$ 102,811

See accompanying notes and Independent accountant's review report.

HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

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

Basis of Accounting

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

Financial Statement Presentation

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

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

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

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

Use of Estimates

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

HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

Contributions

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

Contributed Services

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

Property, Plant and Equipment:

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

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

Cash and Cash Equivalents:

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

Income Taxes

The Association, a nonprofit organization operating under Section 501(c)(6) of the Internal Revenue Code, is generally exempt from federal, state and local taxes and accordingly, no provision for income taxes is included in the financial statements. There was no unrelated business income for the years ended September 30, 2019 and 2018.

The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ending September 30, 2016, 2017 and 2018 are subject to examination by the IRS, generally for three years after they were filed.

HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

NOTE 2. CASH AND CASH EQUIVALENTS

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

NOTE 3. PROPERTY AND EQUIPMENT

As of September 30, 2019 and 2018, property and equipment for the Organization was as follows:

	2019	2018
Furniture and equipment	\$ 6,734	\$ 6,734
Vehicle	20,925	20,925
Total	27,659	27,659
Less: Accumulated depreciation	(27,659)	(27,659)
Property and equipment (net)	\$ -	\$ -

There was no depreciation expense of furniture and equipment for the years ended September 30, 2019 and 2018, respectively.

NOTE 4. RISK MANAGEMENT

The Organization is exposed to various risk related torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to volunteers and natural disasters. The Organization's landlord carries property and casualty insurance on the office building. The Organization carries automobile insurance on the Organization's vehicle. The Organization considers its risk for other potential losses to be minimal.

NOTE 5. ECONOMIC DEPENDENCE

The Organization receives a substantial amount of its support from local governments and regional associations. If a significant reduction in its level of support were to occur, it would have negative impact on the Organization's programs and activities.

**HIGHWAY 17 TRANSPORTATION ASSOCIATION IN NORTH CAROLINA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

NOTE 6. COMMITMENT AND CONTINGENCIES

A. Major Sources of Support

The organization is funded primarily by State and local governments. The various sources of income are listed below:

	2019	2018
Various counties and municipalities	122,250	126,000
Other	57	51
Total support and revenues	\$ 122,307	\$ 126,051

NOTE 7. RELATED PARTIES

The Organization contracts with Finlayson Consulting, LLC for handling their administrative, legislative, and regulatory affairs. This company is owned by Marc Finlayson who serves as the Executive Director of the Organization. During the years ending September 30, 2019 and 2018, Highway 17 Transportation Association paid Finlayson Consulting, LLC \$80,100 and \$81,000, respectively, for consulting services and \$7,500 each year, for rent.

NOTE 8. CONCENTRATION OF CREDIT RISK

The Organization maintains demand deposits with financial institutions located in eastern North Carolina. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2019 and 2018, Highway 17 Association cash balance does not exceed this limit.

NOTE 9. EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 15, 2019 the date which the financial statements were available to be issued.

Request for Service Expansion

Title of Service Expansion: Partnership for the Sounds

Name of Department: Outside Agency

Purpose and Justification: Agency has request additional funding beyond current year level by amount indicated below.

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

Revenue to offset Costs		
Total Cost of Service Expansion	\$ 5,000	

PARTNERSHIP
for the *Sounds*

February 28, 2020

Mr. Brian Alligood
County Manager
Beaufort County
121 W. 3rd Street
Washington, NC 27889

Re: 2020/21 Appropriation Request from the NORTH CAROLINA ESTUARIUM

Dear Brian:

Enclosed is the completed Beaufort County Request for County Appropriation packet from the North Carolina Estuarium. Previously, I delivered a copy of the Partnership for the Sounds' audited Financial Statement for FY2019 to your office.

As you know the Partnership is the managing non-profit organization of the Estuarium. The Board of Directors of the Partnership is most appreciative of the ongoing support and goodwill that the Beaufort County Commissioners extend to the Estuarium.

We are very proud to serve the citizens of this County.

Best regards,



Jackie Woolard
Executive Director

Enclosures

COLUMBIA • WASHINGTON • MATTAMUSKEET • WINDSOR

P.O. box 55 COLUMBIA • NC 27925
PH 252 796 • 1000 FX 252 796 • 0218
PH 252 974 • 1044 (WASHINGTON • NC)

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: North Carolina Estuarium

Amount Requested \$20,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	15,000	15,000		20,000
Federal				
State	75,000	41,526		41,526
Cities/Towns	12,960	12,960		15,000
United Way				
Other Counties excluding Beaufort County				
Other:	34,105	77,514		64,474
Donations/Fundraisers				
Fees/Dues	50,955	53,500		54,000
Sales	27,349	29,200		29,000
Miscellaneous	10,205	20,300		21,000
Beginning Balance (Deficit)	0	0		
TOTAL:	225,574	250,000		245,000
EXPENSES:				
Salaries and Benefits	128,941	139,000	135,000	137,000
Program Services	13,891	16,850	16,850	16,000
Contractual Services	2,356	3,200	2,200	1,000
Commodities & Supplies	27,428	31,800	29,800	28,000
Fundraisers	0	0	0	3,000
Capital (inc. utilities)	33,009	37,000	33,000	36,000
Other (gift shop expenses; fees)	19,949	22,150	23,150	24,000
TOTAL:	225,574	250,000	240,000	245,000

Organizational Data

Board Chair: David Clegg
 Executive Director: Jackie Woolard
 Treasurer: John Whitehurst
 Other Officers: Bill Rich (Vice-Chair)

Completed by: Tom Stroud
 (Signature)

Date: 2/28/20

Tom Stroud
 (Name)

Director, NCE
 (Title)

Phone: 252-948-0000

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: North Carolina Estuarium

1. WHO DO YOU SERVE?	Calendar 2019 Last Yr Actual	Calendar 2020 This Yr Estimated	Calendar 2021 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:	18,511	19,000	19,500
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year			
2. RESIDENCE OF PARTICIPANTS* TOTAL:			
2a. Washington	2,879	3,000	
2b. Other Beaufort County	1,473	1,500	
2c. Other NC counties	9,325	9,500	
2d. Other US states	4,630	4,700	
2e. Foreign	204	300	
*Residence figures are estimates extrapolated from visitor guest register, which not all visitors sign. Actual total of 18,511 is accurate count of overall visitation and outreach contacts.			
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable	X	X	X
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Nor known or not applicable	X	X	X
5. SEX TOTAL:			
5a. Male			
5b. Female			
5c. Not recorded	X	X	X

Beaufort County, North Carolina

PROGRAM PARTICIPANTS STATISTICS

Budget Form 2 (Page 2)

Agency: NORTH CAROLINA ESTUARIUM

VISITATION ADDENDUM

- 1. Educational Programs Groups in 2019: 64 total
(Visiting from Outside of Beaufort County: 52 Groups)**

- 2. Rentals in 2019: 27 total
(Includes business, social and family events)**

Noteworthy Rentals Include:

- **Governor's Summit on Coastal Resilience**
- **WUNC TV "Rootle" Children's Workshop Instructor Training**
- **NC State University Welcome Dinner for Incoming Beaufort County Freshmen**
- **NC Cooperative Extension Training**
- **NC Dept. of Environmental Quality Training Session**
- **Towne Bank Reception**
- **NC CATCH Meeting**
- **Wells Fargo Advisors Meeting**
- **VT Hackney Sales Meeting**

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: NORTH CAROLINA ESTUARIUM

Contact Information: Jackie Woolard

252-948-0000

Amount Requested: \$20,000 *

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

The 22nd year of operation for the Estuarium has brought in our highest number of visitors, educational groups, and rentals. All of this wonderful activity has helped spread our "keep our estuary clean" message across the State and beyond, and it has made a significant impact on the local economy. But increasing visitation requires that we keep the building in good repair and the exhibits current.

Specifically we will use the requested appropriation on the following:

- Repair damage from Hurricane Florence to lighting and doors under the building
- Install security system for lobby and gift shop
- Replace outside door to Nature Room
- Underwrite Access Easement Walkway to waterfront
- Update Exhibits

* Our funding from the State through the NC Science Museums Grant Program was cut from \$75,000 to \$41,526 due to additional entries into the program in the Tier 1 category.

Completed By:

Jackie Woolard, Executive Director
Printed Name & Position *Partnership for the Sounds*

Jackie Woolard 2/23/2020
Signature & Date

Internal Revenue
District Director

Partnership For The Sound
Inc

P O Box 55
Columbia, NC 27925

Returns Program Management
Staff - Taxpayer Assistance
P.O. Box 1055 - Room 1109
STOP 520

401 West Peachtree St., NW
Atlanta, GA 30370

Date:

June 15, 1994

Date of Inquiry:

Refer Reply To:

RPM:EO:TPA:J109

EIN:

56-1829633

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal income tax.

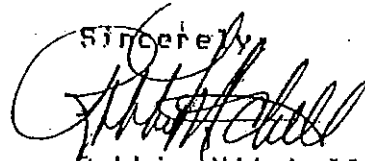
Our records indicate your organization was granted exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated June 1994; you were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,



Robbie Mitchell

Exempt Organizations Coordinator

TPA4401tr

Request for Service Expansion

Title of Service Expansion: Ruth's House

Name of Department: Outside Agency

Purpose and Justification: Agency has request additional funding beyond current year level by amount indicated below.

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

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

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

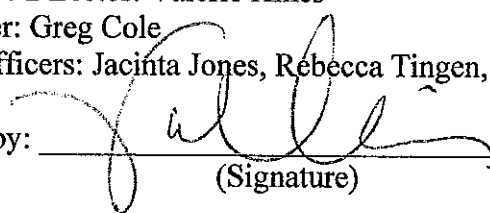
Budget Form 1

Agency: RUTH'S HOUSE Amount Requested \$ 3000

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	2500	2500		3000
Federal	88666	110958		98101
State	86177	86292		86000
Cities/Towns				
United Way	5375	4000		4000
Other Counties excluding Beaufort County				
Other:	106085	109752		116337
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous	4495	2716		3605
Beginning Balance (Deficit)				
TOTAL:	293298	316218		311043
EXPENSES:				
Salaries and Benefits	188987	190968	210064	
Program Services	89813	95198	57119	
Contractual Services	7830	5400	3250	
Commodities & Supplies	7527	8835	11750	
Fundraisers	13547	16077	16237	
Capital				
Other				
TOTAL:	307704	316478	298420	

Organizational Data

President: John Rebholz
 Executive Director: Valerie Kines
 Treasurer: Greg Cole
 Other Officers: Jacinta Jones, Rebecca Tingen, Amy Boyd

Completed by: 
 (Signature)

Date: 2/27/20

Valerie Kines
 (Name)

Executive Director
 (Title)

Phone: 252-940-0007

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: RUTH'S HOUSE

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	213	260	270
1a. Total continuing from previous fiscal year	31	23	20
1b. Total new for the year	188	237	250
1c. Total terminated during the year	190	235	250
	213	260	270
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	50	75	80
2b. Washington Park	0	0	0
2c. Chocowinity	15	50	50
2d. Bath	2	20	20
2e. Belhaven	3	18	20
2f. Aurora	5	14	15
2g. Pantego	2	15	15
2h. Pinetown	1	13	20
2i. Outside Beaufort County or Unknown	135	50	50
	213	255	270
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age	12	10	12
3b. 5 through 12 years of age	7	10	13
3c. 13 through 17 years of age	0	10	15
3d. 18 through 29 years of age	23	35	15
3e. 30 through 64 years of age	73	95	95
3f. 65 and over	1	15	15
3g. Not known or not applicable	97	85	85
	194	260	270
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)	39	150	150
4b. At or near poverty level		40	40
4c. Middle income (\$30,000)		30	40
4d. Upper income (\$60,000)		10	10
4e. Nor known or not applicable		30	30
	194	260	270
5. SEX TOTAL:			
5a. Male	8	15	20
5b. Female	186	245	250
5c. Not recorded	0	0	0

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: RUTH'S HOUSE

Contact Information: Valerie Kines

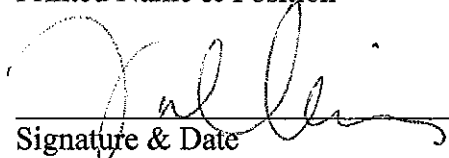
252-940-0007

Amount Requested: \$3000

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

Ruth's House is Beaufort County's sole DV organization, receiving funding from State and Federal
agencies for the purpose of providing services to DV survivors in Beaufort County. Although we do
accept clients from other counties for safety reasons and/or lack of space at other county shelters,
we primarily work within the boundaries of Beaufort County and with survivors desiring to relocate to
our county. Our services include emergency shelter, relocation assistance, court advocacy and DVPO
assistance, counseling, and job training/referrals and educational services.

Completed By: Valerie Kines, Executive Director
Printed Name & Position

 2/20/20
Signature & Date

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 07-01, 2018, and ending 06-30, 2019

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization Ruth's House, Doing business as, Number and street (or P.O. box if mail is not delivered to street address) PO Box 2843, Room/suite, City or town, state or province, country, and ZIP or foreign postal code Washington, NC 27889

D Employer identification no. 45-3028421, E Telephone number (252) 940-1242, G Gross receipts \$ 290,351

I Tax-exempt status: 501(c)(3), 501(c)(), (insert no.), 4947(a)(1) or 527

J Website: www.ruths-house.org

K Form of organization: Corporation, Trust, Association, Other, L Year of formation: 2011, M State of legal domicile: NC

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... Provide a community owned and operated shelter for a safe haven from domestic violence...; 2-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Greg Cole, Signature of officer, Date 1/14/2020, Greg Cole, Treasurer, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name Tori M Wicker, Preparer's signature Tori M Wicker, Date 01-14-2020, Check self-employed, PTIN P00807001, Firm's name Mayhue Edwards Inc, Firm's address PO Box 1058, Washington NC 27889, Firm's EIN, Phone no. 252-946-3441

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: Provide a community owned and operated shelter for a safe haven from domestic violence for women and their children in Beaufort County, NC. Provide counseling and guidance to allow these women to make decisions about their future.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 260,314 including grants of \$) (Revenue \$) Operation of shelter for victims of domestic violence in Beaufort County, NC. Emergency shelter was provided 1344 times. 218 crisis calls were received and 54 clients were further assisted through the services provided by the organization.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ Including grants of \$) (Revenue \$)

4e Total program service expenses 260,314

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

DEPARTMENT OF THE TREASURY

1.

Date: **JAN 31 2012**

RUTHS HOUSE INC
C/O DARRYL EVANS
211 W SECOND ST
WASHINGTON, NC 27889

Employer Identification Number:
45-3028421
DLN:
17053347359021
Contact Person:
DALE T SCHABER ID# 31175
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170 (b) (1) (A) (vi)
Form 990 Required:
Yes
Effective Date of Exemption:
August II, 2011
Contribution Deductibility:
Yes
Addendum Applies:
No

File 501(c)(3) approval

2.

Dear Applicant:

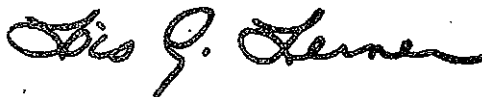
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c) (3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

organizations exempt under section 501(c) (3) of the Code are further classified as either public charities or private foundations. We determined that you are a public Charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c) (3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner



Director,
Exempt

Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

Request for Service Expansion

Title of Service Expansion: Town of Aurora

Name of Department: Outside Agency

Purpose and Justification: Agency has request additional funding beyond current year level by amount indicated below.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 2,500	Additional funds requested by agency above current year allocation of \$4,500
Capital Outlay		
Total Expenditures	\$ 2,500	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$ 2,500</i>	

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Town of Aurora Amount Requested \$ 7,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	4,500.	4,500.	4,500.	7,000.00
Federal				
State				
Cities/Towns				
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:	4,500.	4,500.	4,500.	7,000.
EXPENSES:				
Salaries and Benefits	0	0	0	0
Program Services	4,000.	4,000	4,000	3,500.
Contractual Services				500
Commodities & Supplies				2,500
Fundraisers				
Capital				
Other	500.	500	500.	500
TOTAL:	4,500.	4,500.	4,500.	7,000

Organizational Data

President:
 Executive Director: See Attached
 Treasurer
 Other Officers:

Completed by: Judith S. Lannon Date: 3-17-20
 (Signature)

Judith S. Lannon
 (Name)

Town Clerk / Finance Officer Phone: 252-322-4611
 (Title)

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Town of Aurora

Contact Information: P. O. Box 86, Aurora, NC 27806-0086
252-322-4611
aurora@embarqmail.com

Amount Requested: \$7,000

Once again the Town of Aurora is respectfully asking for the amount of \$7,000. In the past year since coming on board I have generated a lot of citizen interest in new recreational activities and programs. I have built a mobile Par-3 Golf course that is seeing a lot of use, especially from our seniors. We have installed new soccer goals and are working on developing interest with young parents and the school.

Along with the already established programs for basketball and volleyball; we are currently expanding the basketball program. Now that the regular season at the school has ended, I'm working with a local coach on forming weekly practice schedules for interested boys and girls. This is drawing interest from the whole Richland Township area, and not just the Town.

We are enjoying greatly increased use of the upgraded softball field. Especially since the field is now lighted. We have hosted several tournaments here and people are enjoying coming out to watch the games. This is also sparking renewed interest from kids in town to come out and play ball.

The Aurora Recreation Department is maintaining the ball field area of Aurora. The grounds are maintained and kept mowed. The adjacent community garden beds are now being prepared for our upcoming "Seed Starting Classes" being offered in partnership with our library this spring. The Recreation Department is also working with the Aurora Fossil Museum to host a Softball Tourney during this year's annual Fossil Festival. We are also planning a "Fishing at the Marina" fund raiser as well.

As in the past, funds received from Beaufort County will be used in support of the Richland Township Seniors as well as for insurance and rental of the S. W. Snowden gymnasium for basketball and volleyball games and tournaments. They will also be used to purchase items required for fishing and promoting the community garden.

Thank you for supporting the Aurora Recreation Program.

Completed by: Curt Hendrix 3/16/2020
Curt Hendrix, Recreation Coordinator Date

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Town of Aurora

Amount Requested \$ 7,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	4,500.	4,500.	4,500.	7,000.00
Federal				
State				
Cities/Towns				
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:	4,500.	4,500.	4,500.	7,000.
EXPENSES:				
Salaries and Benefits	0	0	0	0
Program Services	4,000.	4,000	4,000	3,500.
Contractual Services				500
Commodities & Supplies				2,500
Fundraisers				
Capital				
Other	500.	500	500.	500
TOTAL:	4,500.	4,500.	4,500.	7,000

Organizational Data

President:

Executive Director: See Attached

Treasurer

Other Officers:

Completed by: Judith S. Lannon
 (Signature)

Date: 3-17-20

Judith S. Lannon
 (Name)

Town Clerk / Finance Officer
 (Title)

Phone: 252-322-4611

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Town of Aurora

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:	100	150	150
1a. Total continuing from previous fiscal year	90	100	95
1b. Total new for the year	10	50	40
1c. Total terminated during the year	None	None	None
2. RESIDENCE OF PARTICIPANTS TOTAL:	100	150	150
2a. Washington	/	/	/
2b. Washington Park	/	/	/
2c. Chocowinity	10	20	25
2d. Bath	/	/	/
2e. Belhaven	/	/	/
2f. Aurora	80	100	110
2g. Pantego	/	/	/
2h. Pinetown	/	/	/
2i. Outside Beaufort County or Unknown	10	30	35
3. AGE GROUP TOTAL:	100	150	170
3a. Infants through 4 years of age	15	20	20
3b. 5 through 12 years of age	60	85	80
3c. 13 through 17 years of age	12	20	25
3d. 18 through 29 years of age	6	7	4
3e. 30 through 64 years of age	4	10	10
3f. 65 and over	3	8	8
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	100	150	147
4a. Below official poverty level (\$12,000)	5	10	10
4b. At or near poverty level	90	120	120
4c. Middle income (\$30,000)	5	20	20
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
5. SEX TOTAL:	100	150	150
5a. Male	58	90	85
5b. Female	42	60	60
5c. Not recorded			

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Town of Aurora

Contact Information: P. O. Box 86, Aurora, NC 27806-0086
252-322-4611
aurora@embarqmail.com

Amount Requested: \$7,000

Once again the Town of Aurora is respectfully asking for the amount of \$7,000. In the past year since coming on board I have generated a lot of citizen interest in new recreational activities and programs. I have built a mobile Par-3 Golf course that is seeing a lot of use, especially from our seniors. We have installed new soccer goals and are working on developing interest with young parents and the school.

Along with the already established programs for basketball and volleyball; we are currently expanding the basketball program. Now that the regular season at the school has ended, I'm working with a local coach on forming weekly practice schedules for interested boys and girls. This is drawing interest from the whole Richland Township area, and not just the Town.

We are enjoying greatly increased use of the upgraded softball field. Especially since the field is now lighted. We have hosted several tournaments here and people are enjoying coming out to watch the games. This is also sparking renewed interest from kids in town to come out and play ball.

The Aurora Recreation Department is maintaining the ball field area of Aurora. The grounds are maintained and kept mowed. The adjacent community garden beds are now being prepared for our upcoming "Seed Starting Classes" being offered in partnership with our library this spring. The Recreation Department is also working with the Aurora Fossil Museum to host a Softball Tourney during this year's annual Fossil Festival. We are also planning a "Fishing at the Marina" fund raiser as well.

As in the past, funds received from Beaufort County will be used in support of the Richland Township Seniors as well as for insurance and rental of the S. W. Snowden gymnasium for basketball and volleyball games and tournaments. They will also be used to purchase items required for fishing and promoting the community garden.

Thank you for supporting the Aurora Recreation Program.

Completed by: Curt Hendrix 3/16/2020
Curt Hendrix, Recreation Coordinator Date

TOWN OF AURORA
BOARD OF COMMISSONERS

December 2, 2019

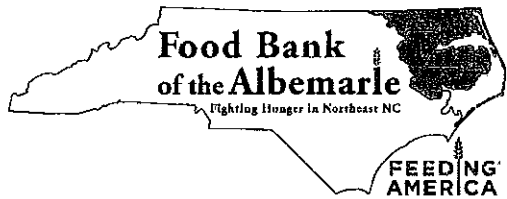
Clif Williams, Mayor
876 Grace Drive
Aurora, NC 27806
252-637-8778
clifw@aurind.com

Brad Lee, Mayor Pro-Tem
P. O. Box 64
Aurora, NC 27806
252-322-8231
brad.lee@nutrien.com

Coley W. Jordan, Commissioner
860 Pearl Street
Aurora, NC 27806
252-322-4063
cwjordan48@gmail.com

Jeff Peed, Commissioner
404 Pearl Circle
Aurora, NC 27806
252-341-6824
jdpeed@flatlandag.com

Tina W. Taylor, Commissioner
724 Chapin Street
Aurora, NC 27806
252-670-4481
tgcecu@hotmail.com



Fighting hunger and poverty in northeast North Carolina

Serving Beaufort, Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Hyde, Martin, Northampton, Pasquotank, Perquimans, Tyrrell and Washington Counties.

value being wholesale means that a smaller organization or a group of individuals would not be able to replicate that value.

Every dollar we receive allows us to provide your hungry constituents with the equivalent of four meals. I would welcome the opportunity to meet with your or speak to the Board of Commissioners about the services that we provide to residents of Beaufort County and the value that we provide the county.

Your support is critical to provide food to hungry residents of Beaufort County. An appropriation of \$2,500 would enable us to provide approximately 12,500 pounds of food or the equivalent of about 10,000 meals.

Thank you for your consideration of our request.

Sincerely,

Liz Reasoner
Executive Director

2 Attachments

1. Beaufort County Report of Service for 2018-2019
2. 2018/19 Audit (Latest conducted)

Board of Directors: Mark Campbell, *President* - Maureen Donnelly, *Vice President* - Kahla Hall, *Secretary* - Will Meiggs, *Treasurer*
Heidi Ambrose, Felecia Brown, Hezekiah Brown, Galen Niederhauser, Debra Perkins, Jennifer Purcell, Pat Youngblood, Jason Wheelbarger

Request for Service Expansion

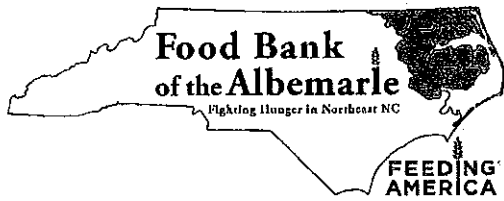
Title of Service Expansion: Food Bank of the Albemarle

Name of Department: Outside Agency

Purpose and Justification: Agency has requested new funding to provide food to hungry residents of Beaufort County. An appropriation of \$2,500.00 would enable them to provide approximately 12,500 pounds of food or the equivalent of about 10,000 meals.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$ 2,500	New funds requested by agency.
Capital Outlay		
Total Expenditures	\$ 2,500	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	\$ 2,500	



Fighting hunger and poverty in northeast North Carolina

Serving Beaufort, Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Hyde, Martin, Northampton, Pasquotank, Perquimans, Tyrrell and Washington Counties.

2/24/2020

Mr. Brian Alligood, County Manager
Beaufort County
121 West 3rd St
Washington, NC 27889

Dear Alligood,

I am writing today asking you to consider including the Food Bank of the Albemarle (FBA) in Beaufort County's budget for 2020/21. We ask that you consider supporting our work in Beaufort County at the \$2,500 level in your budget.

For more than 37 years now, we have been privileged to partner with the agencies and people in your county in the fight against hunger. We are proud of the fact that last year, as partners, we provided 1,249,554 pounds of food to the hungry men, women, and children of Beaufort County.

Our organization serves the county by distributing food through Christian Voice Ministries, Deeper Life Ministries Eagles Wings, Mobile Food Pantry - First Church of Christ Macedonia Church of Christ, Mobile Food Pantry - Bath (Athen's Chapel), Mobile Food Pantry - Eagles Wings, Snowden, Mobile Food Pantry - Pantego, Mobile Food Pantry - Eagles Wings, Haw Branch Church, Mt. Gilead Pentecostal Church Mother of Mercy, Martha's Project, Salvation Army of Beaufort County St. John Disciples of Christ, St. John Missionary Baptist Church, Union Grove Church of Christ, and Word of Life Food Pantry. According to the latest data from Feeding America's Map the Meal Gap report, 16.2% of the overall population is food insecure including 20.7% of children.

I want to share some numbers with you about the services that we provide the residents of your county. During the most recent fiscal year, 2018/2019, Food Bank of the Albemarle served an average of 7,670 Beaufort County residents each month. We provided 1,249,544 pounds of food, the equivalent of 1,041,295 meals, to hungry residents of Beaufort County. The annual meal gap hovers at 274,505 meals still needed to ensure that no one goes hungry. Consequently, we need to increase our effort to bridge that gap for the people of Beaufort County.

We continue to administer the Commodity Supplemental Food Program in Beaufort County bringing 2,318 boxes to seniors living at 135% of poverty each month. As proud as we are of the work we have done, we know we are not reaching everyone that is hungry.

Feeding America assigns a KPMG audited value of \$1.62 per pound for the food we distribute. That means that the wholesale value of the food provided to county residents is in excess of \$2,024,277. This

Board of Directors: Mark Campbell, *President* - Maureen Donnelly, *Vice President* - Kahla Hall, *Secretary* - Will Meiggs, *Treasurer*
Heidi Ambrose, Felecia Brown, Hezekiah Brown, Galeñ Niederhauser, Debra Perkins, Jennifer Purcell, Pat Youngblood, Jason Wheelbarger



FY 18/19 Services Provided in Beaufort County

Agencies Served:

Christian Voice Ministries, Deeper Life Ministries Eagles Wings, Mobile Food Pantry - First Church of Christ Macedonia Church of Christ, Mobile Food Pantry – Bath (Athen’s Chapel,) Mobile Food Pantry - Eagles Wings, Snowden, Mobile Food Pantry – Pantego, Mobile Food Pantry - Eagles Wings, Haw Branch Church, Mt. Gilead Pentecostal Church Mother of Mercy, Martha’s Project, Salvation Army of Beaufort County St. John Disciples of Christ, St. John Missionary Baptist Church, Union Grove Church of Christ, and Word of Life Food Pantry.

About Food Bank of the Albemarle:

Mission: *The mission of the Food Bank of the Albemarle is to fight hunger and poverty in northeast North Carolina.*

Vision: *Our communities are hunger free.*

Background:

The Food Bank of the Albemarle (FBA) has been fighting hunger and poverty in northeast North Carolina for 37 years. In addition to Beaufort, FBA serves 14 other counties in the northeast North Carolina area. FBA is a member of the Feeding America (FA) network of food banks as well as Feeding the Carolina, our state association of food banks.

Our Work:

We focus our efforts on local agencies that provide food relief to the hungry in our 15-county service area. Across the region, we have many friends and neighbors living with hunger and food insecurity. Additionally, many residents of our service area do not make a living wage despite having one or, even, two adults working outside the home. The economic challenges our region faces are many and have a major impact on the lives of the clients who turn to the food bank to help meet their food needs.

The latest client survey based on Feeding America’s Hunger Study tells us that:

- ❖ 21% of clients served are under age 18
- ❖ 23% of clients served are seniors over age 60
- ❖ 16% of client households have at least one person who is working
- ❖ 73% of client households had to choose between buying food and paying utility bills
- ❖ 76% of client households had to choose between food and medicine or medical care

Additionally, Feeding America’s most recent Map the Meal Gap study, measuring food insecurity on a county by county basis provides insight into the challenges Beaufort County faces with hunger. For instance, 16.2% of the overall county population is considered food insecure including children (20.7%). To bridge the meal gap, 1,315,800 meals need to be provided in the county every year. FBA has provided Beaufort County the equivalent of 1,041,295 meals. As a member of the Feeding America network, we have adopted their national BOLD GOAL of bridging the meal gap by 2025. We will need the continued support of our community members to address the gap in meals for the hungry men, women and children of Beaufort County and across northeast NC.

In Beaufort County:

Perhaps the most visible service in the county is the direct assistance that we provide to residents through our partner agencies. With our rural delivery program, we have trucks on the road at least 18 out of 20 working days each month. Many of our agencies are unable to pick up the food they distribute to their clients. This can be because of a lack of appropriate transportation, prohibitive distance to our facility or reliance on volunteers with limited time. Whatever the reason, we are able to get the product to them for distribution.

FBA member agencies pay a nominal shared contribution and/or delivery fee. While these shared fees contribute to the operation of the Food Bank, they do not cover the actual cost of operating the Food Bank nor providing the food. One significant reason is the large amount of donated fresh vegetables we are able to deliver thanks to generous donations from local farmers and others. We do not request an agency to contribute a shared contribution fee for fresh vegetables, breads, or produce. This is because they are perishable and because our clients, especially the children, need this food for good health. We are committed to providing as many servings of fresh vegetables and fruit as we can possibly supply. Consequently, we will take all of the fresh vegetables and fruit that the farmers are willing to give to us. We handle all fresh vegetables at our own expense (this policy is possible because of private donations that cover these operating costs) and we will continue to do so. However, inflation, particularly in the area of transportation costs and gasoline/diesel fuel (both over the road to bring food to our warehouse in Elizabeth City and intra-region to get food to agencies), has had a significant and unfortunately increasing impact on the Food Bank. The bottom line with respect to agency shared contribution fees is that donations by individuals, local government and civic organizations, in addition to contributions by the agencies, are essential for the operation of the Food Bank.

Based on our efficiency and historical data, we can say that for every dollar we receive 97% of all donations go directly to hunger relief programs. In our hands, \$1 provides more about 4 meals. Feeding America has assigned a wholesale value of \$1.62 to each pound of product that we provide to our partner agencies. That works out to a value of \$2,024,277 for the food provided in the county. Consider, too, that this is a *wholesale value*; agencies and individuals would pay far more if they tried to procure this product independently. FBA provided food products in Beaufort County equate to approximately 1,041,295 meals (lbs/1.2 pounds per meal).

Summary:

As an advocate for the hungry in northeast North Carolina, we are attacking the problem of hunger in our counties in a number of ways. First, we encourage individuals to determine if they are eligible for SNAP (food stamps) and to be sure to apply if they are eligible. Second, we are reaching out to the un-served and underserved using the mobile food pantry. Third, we are encouraging congregations and organizations to assume more responsibility – as mobile food pantry sponsors, agency sponsors, volunteers, and donors – in their communities.

We know that we are only one component of the solution to hunger. We are aware that partnerships are essential if we are going to succeed or even significantly reduce the impact of hunger. Those partnerships must include government at all levels; concerned citizens, both as individuals and as members of organizations; the faith communities, and the Food Bank. Agency and donor partnerships are essential for us to be able to continue to provide food to our agencies. Clearly, the support of the Beaufort County government is critical and we respectfully request your consideration of our request.

**FOOD BANK OF THE ALBEMARLE
AN AFFILIATE OF FEEDING AMERICA**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-14
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	15-16
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT	17-18
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	19-20
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS	21

DONNA H. WINBORNE, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Food Bank of the Albemarle
An Affiliate of Feeding America
Elizabeth City, North Carolina

Report on the Financial Statements

I have audited the accompanying financial statements of Food Bank of the Albemarle, *An Affiliate of Feeding America*, (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Food Bank of the Albemarle as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

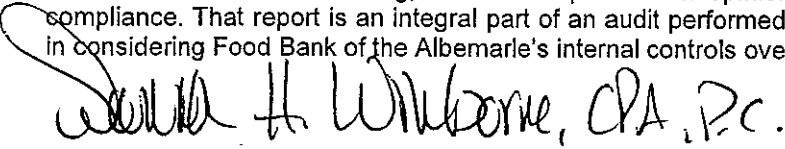
Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and State awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated November 6, 2019 on my consideration of Food Bank of the Albemarle's internal controls over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Food Bank of the Albemarle's internal controls over financial reporting and compliance.

David H. Wilborne, CPA, P.C.

Edenton, North Carolina
November 6, 2019

Food Bank of the Albemarle
An Affiliate of Feeding America
 Statement of Financial Position
 June 30, 2019

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	234,644
Accounts Receivable		111,040
Inventories		486,717
Total Current Assets		832,401

PROPERTY AND EQUIPMENT, net		606,324
-----------------------------	--	---------

OTHER ASSETS		250
--------------	--	-----

TOTAL ASSETS	\$	1,438,975
--------------	----	-----------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Current Portion of Notes Payable	\$	18,448
Current Portion of Capital Lease Obligation		4,479
Accounts Payable		62,032
Accrued Vacation Payable		21,277
Total Current Liabilities		106,236

LONG-TERM LIABILITIES

Notes Payable, net of current portion		380,566
Capital Lease Obligation, net of current portion		20,171
Total Long-Term Liabilities		400,737
Total Liabilities		506,973

NET ASSETS

Without Donor Restrictions		
Undesignated		210,449
Designated by the Board for Unemployment Reserve		52,176
Invested in Inventories		486,717
Invested in Property and Equipment		182,660
Total Net Assets		932,002

TOTAL LIABILITIES AND NET ASSETS	\$	1,438,975
----------------------------------	----	-----------

See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
Statement of Activities
Year Ended June 30, 2019

	Without Donor Restrictions	Total
SUPPORT AND REVENUE		
Contributions		
Public Support	\$ 465,394	\$ 465,394
Grants		
Federal Awards	385,695	385,695
State Awards	492,584	492,584
United Way	33,347	33,347
Other Grants	317,047	317,047
Agency Shared Contribution Fee	162,475	162,475
Delivery Fees	215,068	215,068
Warehouse Annual Fees	7,750	7,750
Agency Food Purchases	227,808	227,808
Interest Income	100	100
Miscellaneous	7,954	7,954
In-Kind Contribution	17,651	17,651
Gain on Sale of Property and Equipment	2,250	2,250
Consumable Product Donations/Receipts	8,154,677	8,154,677
Total Support and Revenue	10,489,800	10,489,800
TOTAL SUPPORT, REVENUE, AND RECLASSIFICATIONS	10,489,800	10,489,800
EXPENSES		
Program Services - Food Distribution	10,208,088	10,208,088
Support Services - Management and General	137,983	137,983
Fundraising	149,365	149,365
Depreciation and Amortization Expense	50,559	50,559
TOTAL EXPENSES	10,545,995	10,545,995
DECREASE IN NET ASSETS	(56,195)	(56,195)
NET ASSETS, BEGINNING OF YEAR	988,197	988,197
NET ASSETS, END OF YEAR	\$ 932,002	\$ 932,002

See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
Statement of Functional Expense
Year Ended June 30, 2019

	Program Services	Management And General	Fundraising	Total
Salaries and wages	\$ 627,204	\$ 67,200	\$ 52,267	\$ 746,671
Payroll taxes	48,382	5,184	4,032	57,598
Fringe Benefits	89,100	9,546	7,425	106,071
Total personnel expenses	<u>764,686</u>	<u>81,930</u>	<u>63,724</u>	<u>910,340</u>
Advertising	1,446	-	-	1,446
Background Check	5	-	-	5
Bank service charges	1,002	1,003	2,100	4,105
Branding	6,823	-	-	6,823
Building maintenance	8,844	45	181	9,070
Building supplies	9,076	26	104	9,206
CACFP sponsored program	22,814	-	-	22,814
Conferences, meetings and training	4,225	8,002	-	12,227
Contractual Labor	9,568	-	-	9,568
Dues & subscriptions	-	1,833	-	1,833
Employee materials	2,159	-	100	2,259
Equipment hardware and software	5,271	6,298	6,298	17,867
Equipment purchases	1,219	-	-	1,219
Equipment rental	4,258	1,167	1,167	6,592
Equipment repairs & maintenance	20,326	3,599	3,599	27,524
Exterminating	2,242	12	46	2,300
Feeding America membership fees	4,848	-	-	4,848
Food purchased/distributed	654,503	-	-	654,503
Donated/surplus food distributed	7,975,330	-	-	7,975,330
Food spoilage	246,640	-	-	246,640
Freight and delivery	23,573	-	-	23,573
Grant Application Fees	-	-	1,025	1,025
Supplies - fundraising/direct mail	-	-	42,973	42,973
In-kind contributions - gift cards	7,135	-	-	7,135
Insurance - building	9,271	48	190	9,509
Insurance - vehicles	13,510	139	279	13,928
Interest	19,009	-	-	19,009
Lawn care	2,252	12	46	2,310
Miscellaneous	2,383	-	-	2,383
NCAFAFB Association fees	-	20,076	-	20,076
Office supplies	4,926	501	1,081	6,508
Payroll processing fees	5,055	243	243	5,541
Postage	5,906	500	9,520	15,926
Printing	5,527	500	1,342	7,369
Professional fees	-	10,525	-	10,525
Property tax	1,371	-	-	1,371
Sales tax	8,039	102	-	8,141
Special event advertising/supplies	-	-	12,398	12,398
Sponsored agency program	194,818	-	-	194,818
Supplies - media and education	503	-	-	503
Telephone	11,976	61	246	12,283
Trash service	5,267	27	108	5,402
Utilities	20,052	101	406	20,559
Vehicle expenses	121,133	1,095	2,189	124,417
Vista Stipend	500	-	-	500
Volunteer Materials and Supplies	-	138	-	138
Volunteer appreciation	597	-	-	597
Total expenses before depreciation expense	<u>10,208,088</u>	<u>137,983</u>	<u>149,365</u>	<u>10,495,436</u>
Depreciation and Amortization expense	50,559	-	-	50,559
TOTAL EXPENSES	<u><u>\$ 10,258,647</u></u>	<u><u>\$ 137,983</u></u>	<u><u>\$ 149,365</u></u>	<u><u>\$ 10,545,995</u></u>

See accompanying notes to the financial statements and independent auditor's report.
5

Food Bank of the Albemarle
An Affiliate of Feeding America
 Statement of Cash Flows
 Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Decrease in net assets	\$ (56,195)
Adjustments to reconcile decrease in net assets to net cash and cash equivalents provided by operating activities:	
Depreciation and amortization	50,559
Gain on sale of property and equipment	(2,250)
Increase in accounts receivable	(72,427)
Decrease in inventories	79,952
Increase in accounts payable	57,178
Decrease in accrued vacation payable	(1,110)
Net cash and cash equivalents provided by operating activities	<u>55,707</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(101,093)
Proceeds from sale of property and equipment	2,500
Net cash and cash equivalents used by investing activities	<u>(98,593)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Net repayments on line of credit	(124,817)
Repayment of notes payable	(48,535)
Repayment of capital lease obligation	(350)
Borrowings on notes payable	268,942
Net cash and cash equivalents provided by financing activities	<u>95,240</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 52,354
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>182,290</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 234,644</u>
 SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES	
Purchase of equipment through notes payable	<u>\$ 35,960</u>
Purchase of equipment through capital lease obligation	<u>\$ 25,000</u>
Repayment of notes payable through refinancing	<u>\$ 106,058</u>
 SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION	
Cash paid during the year for:	
Interest	<u>\$ 19,009</u>
Income taxes	<u>\$ -</u>

See accompanying notes to the financial statements and independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Food Bank of the Albemarle, *An Affiliate of Feeding America*, (the Organization) is a nonprofit organization whose mission is to assist the poor and needy in fifteen counties in Northeastern North Carolina. The Organization provides food, support services, advocacy, and education both directly and through other nonprofit entities.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. The basis of accounting conforms to accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers time deposits and highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Receivables and Credit Policies

Accounts receivable are stated at the amount management expects to collect from outstanding balances. A significant portion of receivables are due from governmental and other agencies that support the Organization's mission. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2019, management has determined that an allowance for uncollectible accounts is not necessary.

Inventories

Donated food inventory and donated food received, distributed, and undistributed are stated at estimated fair value determined by reference to a study commissioned by Feeding America, a national food bank network. That study presents the average wholesale value of products donated to the network and is considered to be a reasonable basis upon which to estimate these amounts.

Inventory purchased by the Organization is recorded at the lower of cost or market determined by the first-in, first-out method.

See independent auditor's report.

Food Bank of the Albemarle
 An Affiliate of Feeding America
 Notes to the Financial Statements
 Year Ended June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are stated at cost, or if donated, at fair value on the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

	<u>Years</u>
Building	39
Leasehold Improvements	27.5
Fixtures and Equipment	7
Computer Equipment	5
Vehicles	5
Leased Property	7
Land Improvements	15

When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. If considered impaired, an impairment loss would be recognized to the extent that the carrying value exceeds the fair value of the asset.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

At June 30, 2019, there were no net assets with donor restrictions.

See independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue and Revenue Recognition

Revenue is recognized when earned. Grant revenues and cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash or other assets are received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Organization's program services; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. The Organization generally pays for services requiring specific expertise. Contributed goods (other than inventories) are recorded at fair value at the date of donation. No significant contributions of such goods or services were received during the year ended June 30, 2019.

The Organization reports gifts of donated food and grocery products over which it has control (i.e. variance power) as unrestricted public support and, shortly thereafter, as expense when granted to affiliated food pantries. During the year ended June 30, 2019, the Food Bank distributed approximately 3,716,881 pounds of donated products received from various donors. The approximate average wholesale value of one pound of donated product was determined to be \$1.62 based on "Product Valuation Survey Methodology" formulated by Feeding America.

Advertising

The Organization expenses advertising costs as incurred. Advertising expense for the year ended June 30, 2019 was \$1,446.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

See independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization is a North Carolina nonprofit corporation and has been recognized by the IRS and the state as exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar provisions in the State Code and, accordingly, no income taxes have been provided in the accompanying financial statements. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization has determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. Returns filed generally remain open for examination by taxing authorities for three years after the filing date.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

Financial instruments which potentially subject the Organization to concentration of credit risk consist primarily of cash, cash equivalents, and accounts receivable. The Organization manages deposit concentration risk by placing cash and temporary cash investments with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Further, the Organization had no deposits with financial institutions exceeding the federal deposit insurance limit at June 30, 2019. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are grants due from governmental and other agencies supportive of the Organization's mission.

Fair Value of Financial Instruments

The Organization's financial instruments are cash and cash equivalents, accounts receivable, accounts payable, capital leases, and notes payable. The recorded values of cash and cash equivalents, accounts receivable, and accounts payable approximated fair values based on their short-term nature. The recorded value of capital leases and notes payable approximated fair value based on the interest rates charged.

See independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
 Notes to the Financial Statements
 Year Ended June 30, 2019

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$	182,468
Accounts receivable		<u>111,040</u>
	\$	<u><u>293,508</u></u>

NOTE 3 INVENTORIES

At June 30, 2019, inventories consisted of the following:

SNAP Purchased Foods	\$	65,371
Salvage Commodities		196,514
USDA		221,445
Direct Purchases		<u>3,387</u>
	\$	<u><u>486,717</u></u>

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2019:

Building	\$	454,388
Leasehold Improvements		21,439
Fixtures and Equipment		282,175
Computer Equipment		58,742
Vehicles		407,683
Intangibles		2,340
Leased Property		10,700
Land Improvements		<u>27,802</u>
Net Depreciable Assets		1,265,269
Less Accumulated Depreciation and Amortization		<u>(830,488)</u>
		434,781
Land		<u>171,543</u>
Net Property and Equipment	\$	<u><u>606,324</u></u>

NOTE 5 LINE OF CREDIT

The Organization has a revolving line of credit agreement for \$125,000 with Select Bank & Trust Company. Interest on the outstanding balance is payable monthly and the principal outstanding is payable in full on demand from the lender. Interest is charged at the prime rate (5.50% and June 30, 2019). There was no outstanding balance at June 30, 2019.

See independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
 Notes to the Financial Statements
 Year Ended June 30, 2019

NOTE 6 NOTES PAYABLE

The Organization has a mortgage note payable with Select Bank & Trust Company secured by the land and building. The terms and maturities of the note payable are as follows:

	Payment Terms	Interest Rate	Current Portion	Long-Term Portion	Total
Select Bank and Trust	* \$2,521.80/Mo	5.15%	\$ 11,788	\$ 352,275	\$ 364,063

* Secured by deed of trust

Principal payments for the next five years are as follows:

6/30/2020	\$ 11,788
6/30/2021	12,410
6/30/2022	13,064
6/30/2023	13,753
Thereafter	313,048
	<u>\$ 364,063</u>

The Organization also has a note payable to Nissan Motor for equipment. The terms and maturities of the note payable are as follows:

	Payment Terms	Interest Rate	Current Portion	Long-Term Portion	Total
Nissan Motor	* \$663.74/Mo	4.09%	\$ 6,660	\$ 28,291	\$ 34,951

Principal payments for the next five years are as follows:

6/30/2020	\$ 6,660
6/30/2021	6,937
6/30/2022	7,226
6/30/2023	7,527
6/30/2024	6,601
	<u>\$ 34,951</u>

See independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
 Notes to the Financial Statements
 Year Ended June 30, 2019

NOTE 7 LEASES

OPERATING LEASE

The Organization is leasing copier equipment under a sixty-month lease term. The monthly payment is \$294. The lease ends April 14, 2020.

CAPITAL LEASE OBLIGATION

The Organization has acquired equipment under the provisions of a long-term lease. For financial reporting purposes, minimum lease payments relating to the equipment have been capitalized and included in equipment on the balance sheet. Amortization of leased equipment is included in depreciation expense.

Assets held through capital lease obligations at June 30, 2019 were as follows:

Equipment	\$	25,000
Less accumulated depreciation		(833)
		24,167
	\$	24,167

The following is a schedule of future minimum lease payments under the capital lease obligation:

Total minimum lease payments	\$	28,268
Less amount representing interest		(3,618)
Present value of net minimum lease payments		24,650
Less current portion		(4,479)
	\$	20,171

Future maturities of capital lease obligations at June 30, 2019 are as follows:

6/30/2020	\$	4,479
6/30/2021		4,737
6/30/2022		5,010
6/30/2023		5,299
6/30/2024		5,125
	\$	24,650

NOTE 8 NET ASSETS WITHOUT DONOR RESTRICTIONS

It is recommended by Feeding America that an operational reserve equal to three months expenditures be maintained.

Net assets available for operating costs on June 30, 2019 totaled \$210,449.

See independent auditor's report.

Food Bank of the Albemarle
An Affiliate of Feeding America
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 CONCENTRATION OF PUBLIC SUPPORT

The Organization receives a substantial amount of its support from federal, state, and private agencies. A significant reduction in funding from these sources, if it were to occur, may have an effect on the Organization's programs and activities.

NOTE 10 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, benefits, payroll taxes, professional fees, utilities, equipment-related expenses, and office expenses, which are allocated on the basis of estimates of time and effort.

NOTE 11 SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 6, 2019, the date on which the financial statements were available to be issued, and has determined that there are no disclosures or adjustments relating to subsequent events necessary in the accompanying financial statements.

NOTE 12 CHANGE IN ACCOUNTING PRINCIPLE

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statement of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented and did not result in changes to previously reported net assets.

See independent auditor's report.

DONNA H. WINBORNE, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Food Bank of the Albemarle
An Affiliate of Feeding America

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Food Bank of the Albemarle, *An Affiliate of Feeding America* (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated November 6, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Food Bank of the Albemarle's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Food Bank of the Albemarle's internal control. Accordingly, I do not express an opinion on the effectiveness of Food Bank of the Albemarle's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

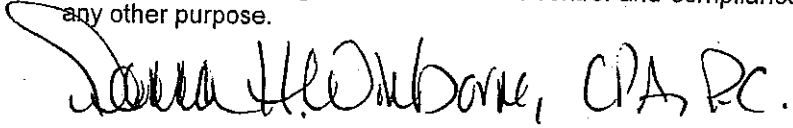
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Food Bank of the Albemarle's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Susan H. Osborne, CPA, PC." The signature is written in a cursive style with a large initial 'S'.

Edenton, North Carolina
November 6, 2019

DONNA H. WINBORNE CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE
STATE SINGLE AUDIT IMPLEMENTATION ACT**

To the Board of Directors of
Food Bank of the Albemarle
An Affiliate of Feeding America

Report on Compliance for Each Major Federal Program

I have audited Food Bank of the Albemarle's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Food Bank of the Albemarle's major federal programs for the year ended June 30, 2019. Food Bank of the Albemarle's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Food Bank of the Albemarle's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Food Bank of the Albemarle's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Food Bank of the Albemarle's compliance.

Opinion on Each Major Federal Program

In my opinion, Food Bank of the Albemarle complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

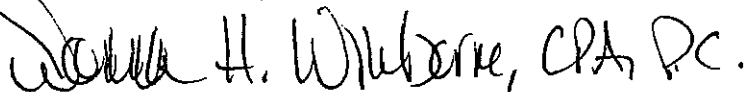
Report on Internal Control Over Compliance

Management of Food Bank of the Albemarle is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing the audit of compliance, I considered Food Bank of the Albemarle's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Food Bank of the Albemarle's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Steven H. Wilberne, CPA PC.

Edenton, North Carolina
November 6, 2019

Food Bank of the Albemarle
 An Affiliate of Feeding America
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2019

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ yes X no

Significant Deficiency(ies) identified

___ yes X none reported

Noncompliance material to financial statements noted

___ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

___ yes X no

Significant Deficiency(ies) identified

___ yes X none reported

Noncompliance material to federal awards

___ yes X no

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

___ yes X no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Names of Federal Program or Cluster</u>
10.565, 10.568 & 10.569	Food Distribution Cluster

Dollar threshold used to distinguish between Type A and Type B Programs

\$ 750,000

Auditee qualified as low-risk auditee?

X yes ___ no

Food Bank of the Albemarle
An Affiliate of Feeding America
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2019

Grantor/Pass-through Grantor/Program	Federal CFDA Number	Contract #	Receipts	Expenditures
Federal Awards:				
<u>U.S. Department of Agriculture</u>				
Pass through North Carolina Dept. of Health and Human Services				
Child and Adult Care Food Program	10.558		\$ 35,167	\$ 35,167
Food and Nutrition Services	10.561	8341	31,348	31,348
<u>U.S. Department of Agriculture</u>				
Food Distribution Cluster (Note D)				
Pass through North Carolina Dept. of Agriculture				
U.S.D.A. Food Commodities - Donation (Note C)	10.569	19-011-2020	2,057,196	1,940,389
U.S.D.A. TEFAP Cash Payments to Food Bank	10.568	19-011-2020	57,983	57,983
U.S.D.A. Commodity Supplemental Food Program	10.565	19-011-2020	261,197	261,197
Total Food Distribution Cluster (Note D)			<u>2,376,376</u>	<u>2,259,569</u>
Total U.S. Department of Agriculture			<u>2,442,891</u>	<u>2,326,084</u>
Total Federal Awards			<u>2,442,891</u>	<u>2,326,084</u>
State Awards:				
North Carolina Department of Health and Human Services				
State Appropriated Money		37795	492,584	492,584
Total State Awards			<u>492,584</u>	<u>492,584</u>
Total Federal and State Awards			<u>\$ 2,935,475</u>	<u>\$ 2,818,668</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (SEFSA) includes the federal and state grant activity of Food Bank of the Albemarle under the programs of the federal government and the State of North Carolina for the year ended June 30, 2019. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Food Bank of the Albemarle, it is not intended to and does not present the financial position, changes in net position, or cash flows of Food Bank of the Albemarle.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Food Bank of the Albemarle has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C - FOOD DONATION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and distributed.

NOTE D - CLUSTER OF PROGRAMS

The following are clustered by the U.S. Department of Agriculture:
Food Distribution Cluster

This page left blank intentionally.

Request for Service Expansion

Title of Service Expansion: Chief Real Property Appraiser

Name of Department: Tax Assessor

Purpose and Justification:

Tax Assessor Office is requesting that the Board approve a new position for a Chief Appraiser. This position would be responsible for managing and overseeing the workflow of the real property tax appraisers, checking permits and listings to locate structure and additions not listed on the tax books. Work also includes appraising subdivisions and land splits, measuring to get footage or acreage, and doing research and comparisons to determine the values.

The NCACC Task Force Report dated May 30, 2019 of the Tax Assessor Office recommended the addition of a Chief Real Property Appraiser. The addition of this position will allow the County to save money on day to day operations and to be able to do in house revaluations for future projects. This position would work directly with the Tax Assessor.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$83,288	Salary - \$63,802 FICA 6.2% \$3,956 L.G. Ret.-\$ 6,508 Hospitalization-\$ 6,793 Medicare 1.45% -\$ 925 Life Insurance- \$28 401 K Employer Cont.-\$1,276
Operational	\$2,000	Computer and Software
Capital Outlay	\$17,000	Car and Tags
Total Expenditures	\$102,288	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$102,288</i>	

BEAUFORT COUNTY
OFFICE OF THE TAX ADMINISTRATOR

BOBBY R PARKER

TAX ADMINISTRATOR

Budget Information for Tax Assessor

In my Request for Service Expansion, I am asking for a Chief Real Property Appraiser. Attached is the General Statement of Duties and Responsibilities. (County Sample) Also, I have enclosed a Statement and Duties for a Real Property Manager and a Real Property Appraiser from Mr. Chris Ferriss, an NC State Certified General Appraiser. He does a lot of Revaluations in Western North Carolina.

In my second Request for Service Expansion, I'm asking for Pictometry Aerial Photography for Beaufort County. The last flight of Pictometry in Beaufort County was in 2015. There have been a lot of changes made and a lot of things are being missed.

With new photography and a Chief Appraiser, this would be a good time to begin an in-house Revaluation. This could be done for the 2022 or 2023 Revaluation and then every four years. Please look at the side by side imagery with all the damage in Craven County and adjoining counties.

CHIEF APPRAISER

Craven County
(Exempt)
Grade 75

General Statement of Duties

Performs administrative and professional duties in the assessment of real property for tax evaluation purposes.

Distinguishing Features of the Class

An employee in this class is responsible for supervising and appraising real estate for tax purposes, checking permits and listings to locate structure and additions not on the tax books, and sketching structures. Work also includes appraising subdivisions and land splits, measuring to get footage or acreage, and doing research and comparisons to determine appropriate values. Work involves heavy public contact and may involve controversial and appealable decisions. Work requires extensive independent judgment and initiative and responsibility for implementing new digital imaging system for the County and serving on the in-house revaluation team. Work subjects the employee to inside and outside environmental conditions. Work is performed under general supervision and is reviewed through conferences, review of work, records and documents, and feedback from citizens.

Duties and Responsibilities

Essential Duties and Tasks

Provides supervision of workflow and activities for the property appraisal unit.

Supervises staff; prepares annual employee evaluations; Interviews prospective employees; Heavy weight is given to recommendations on hiring, firing and disciplinary action of departmental personnel; Recommends and implements operating practices of significant importance.

Appraises real property including new construction, rural vacant land, newly created subdivisions, commercial, industrial, and tax-exempt properties.

Reviews building permits and parcel numbers; adds data to forms; organizes into routes for appraisal review and inspection.

Makes field visits to collect data for appraisal of each affected parcel; measures new construction; reviews land; adds to existing sketches; determines how construction affects overall value; adds or deletes buildings.

Reviews data; makes comparisons in the real estate market; attaches fair market value; records data and values.

Meets with taxpayers with special problems; explores and researches facts; reviews data and decisions; makes recommendation on concerns and errors.

Works with Tax Assessor on controversial issues and valuation problems.

Discusses with realtors and appraisers comparable properties and their values.

Additional Job Duties

Assists clerical and mapping personnel, as needed.

Attends seminars, conferences, and workshop to maintain current knowledges and trends on appraisal of real property.

Performs related duties as required

Recruitment and Selection Guidelines

Knowledges, Skills, and Abilities

Considerable knowledge of the procedures and standards for appraising residential, commercial, and rural properties.

Considerable knowledge of current construction costs and materials, current property values, and future real estate and property issues.

General knowledge of the geographic layout of the County.

General knowledge of the laws, rules, and regulations regarding tax assessment and appraisal and County tax policies.

Ability to read and interpret land descriptions and tax maps; ability to sketch construction projects.

Ability to make computations accurately based on fair market value and the available data base.

Ability to deal courteously and tactfully with the public.

Ability to establish and maintain effective working relationships with realtors, attorneys, property owners, contractors, and the general public.

Ability to understand and use various computer applications in the appraisal process and in the data base applications.

Ability to coordinate and work effectively in appeals and controversial tax evaluation situations.

Physical Requirements

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

Must be able to perform light work, exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.

Must possess the visual acuity to prepare and analyze data and figures, operate a computer terminal, use measurement devices, and operate a motor vehicle.

Desirable Education and Experience

Graduation from a two year college or business school with specialized courses in real estate or appraisal and considerable supervisory experience in real estate, tax evaluation, or dealing with real property; or an equivalent combination of education and experience.

Special Requirements

Ability to obtain certification from the N.C. Department of Revenue as a Real Estate and Personal Property Appraiser.

Possession of a valid North Carolina driver's license.

Craven County 2001

Revised
8/2004

Bobby R Parker

From: Chris Ferriss <cbferriss12@gmail.com>
Sent: Wednesday, March 11, 2020 10:19 PM
To: Bobby R Parker
Subject: Job Discription
Attachments: Real Property Manager.docx; Real Property Appraiser I.docx; Train County Staff.docx

CAUTION: This email originated from outside of the Beaufort County system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hey Bobby

Here are the 2 job classifications i had on file. I hope they help?

Currently i have completed Cherokee County and working with Swain County and Graham County.
What type of consulting I am doing with each.

I have contracted with each county to train current staff on the proper techniques in day to day operations and procedures on IN HOUSE revaluation. Take what appraisers learn in IAAO classes and implement those techniques in daily operations. How to understand the CAMA Systems and make sure they understand the functions to make proper adjustments.

This will allow the county to save money on day to day operations and to be able to do in house revaluations for future projects.

I have attached a word document on training staff in counties. This may save county money on revaluations and yearly procedures.

Hope we can get together sometime and discuss any needs you think I can help your County with.
Thanks Bobby

Call if you have any questions on the job description or training processes.

Chris Ferriss

C.B.Ferriss, Inc

N.C. State Certified General Appraiser

C - 980-521-6960

Email. cbferriss12@gmail.com

If you believe in yourself and have dedication and pride- and never quit,
you'll be a winner. The price of victory is high but so are the rewards.

Bear Bryant

University of Alabama

REAL PROPERTY MANAGER

General Definition of Work:

Manages and oversees daily appraisal work within the real estate office. Performs skilled technical work in the appraising of real property for assessment purposes; does related work as required. Work is performed under the regular supervision of the tax administrator.

Essential Functions/Typical Tasks:

Appraising, assessing and reassessing real property for tax purposes; conducting field investigations; assisting citizens with real property appraisal and tax matters.

(These are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.)

- Makes field appraisals and door to door inspections of real property and answers inquiries concerning appraisal.
- Interviews persons familiar with property; inspects property; searches public records of sales, leases, assessments and other transactions to determine proper value.
- Takes measurements of buildings; verifies data gathered by data collectors relative to number of rooms, type of construction, age and other conditions affecting values; makes calculations and applies such data to appraisals of specific structures; enters data into computer and verifies value of property.
- Keeps abreast of local property trends, construction activities and modern appraisal methods and techniques.
- Monitors sales, subdivisions and permit files to assist in preparing current appraisals.
- Assists in the preparation of sales ratio report; collects sales/assessment data; analyzes deeds and sales; maintains appropriate files.
- Assists the general public by receiving and discussing complaints relating to property evaluation and real estate practices.
- Run end of year reports for accuracy in assessments.
- Audit property records back to the GIS for accuracy. This involves but not limited to, acreage, neighborhoods, use and model, land use codes, road frontages, checking buildings and outbuildings & extra features against Pictometry for accurate counts and dimensions.
- Participates in periodic revaluation program; reassesses property based on sales ratio data.
- Keep the Schedule of Values up to date and reprice neighborhoods according to market transactions.
- Meets with property owners during appeals period; reviews property cards and defends assessment. Receives and processes forms and applications relating to assessments.
- Participates in classroom and on-the-job training to ensure necessary state certification and professional standing.
- Performs related tasks as required.

Knowledge, Skills and Abilities:

General knowledge of the principles and practices of real estate appraising for assessment purposes; general knowledge of building construction practices and of building and land values; knowledge of the state laws, and ordinances relating to real property assessing; ability to read and understand building construction plans and specifications; ability to analyze factors which tend to influence the value of property and to exercise judgment in the determination of property values; ability to write clear and concise reports; ability to deal effectively with the public and associates.

Education and Experience:

Any combination of education and experience equivalent to graduation from an accredited community college with major course work in real estate or business and moderate experience in the appraisal of real property.

Physical Requirements:

This is light work requiring the exertion of up to 20 pounds of force occasionally, up to 10 pounds of force frequently, and a negligible amount of force constantly to move objects; work requires climbing, stooping, crouching, reaching, standing, walking, and fingering; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for depth perception, preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, use of measuring devices, operation of motor vehicles or equipment, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is subject to inside and outside environmental conditions.

Special Requirements:

Possession of or ability to obtain real property appraisal certification issued by the North Carolina Department of Revenue within two years of employment. Possession of a valid NC Driver's License.

REAL PROPERTY APPRAISER

General Definition of Work:

Performs intermediate skilled technical work in the appraising of real property for assessment purposes; does related work as required. Work is performed under the regular supervision of the Real Property Manager.

Essential Functions/Typical Tasks:

Appraising, assessing and reassessing real property for tax purposes; conducting field investigations; assisting citizens with real property appraisal and tax matters.

(These are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.)

- Makes field appraisals and door to door inspections of real property and answers inquiries concerning appraisal.
- Interviews persons familiar with property; inspects property; searches public records of sales, leases, assessments and other transactions to determine proper value.
- Takes measurements of buildings; verifies data gathered by data collectors relative to number of rooms, type of construction, age and other conditions affecting values; makes calculations and applies such data to appraisals of specific structures; enters data into computer and verifies value of property.
- Keeps abreast of local property trends, construction activities and modern appraisal methods and techniques.
- Monitors sales, subdivisions and permit files to assist in preparing current appraisals.
- Assists in the preparation of sales ratio report; collects sales/assessment data; analyzes deeds and sales; maintains appropriate files.
- Assists the general public by receiving and discussing complaints relating to property evaluation and real estate practices.
- Participates in periodic revaluation program; reassesses property based on sales ratio data.
- Meets with property owners during appeals period; reviews property cards and defends assessment. Receives and processes forms and applications relating to assessments.
- Participates in classroom and on-the-job training to ensure necessary state certification and professional standing.
- Performs related tasks as required.

Knowledge, Skills and Abilities:

General knowledge of the principles and practices of real estate appraising for assessment purposes; general knowledge of building construction practices and of building and land values; some knowledge of the state laws, and ordinances relating to real property assessing; ability to read and understand building construction plans and specifications; ability to analyze factors which tend to influence the value of property and to exercise judgment in the determination of property values; ability to write clear and concise reports; ability to deal effectively with the public and associates.

Education and Experience:

Any combination of education and experience equivalent to graduation from an accredited community college with major course work in real estate or business and moderate experience in the appraisal of real property.

Physical Requirements:

This is light work requiring the exertion of up to 20 pounds of force occasionally, up to 10 pounds of force frequently, and a negligible amount of force constantly to move objects; work requires climbing, stooping, crouching, reaching, standing, walking, and fingering; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for depth perception, preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, use of measuring devices, operation of motor vehicles or equipment, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is subject to inside and outside environmental conditions.

Special Requirements:

Possession of or ability to obtain real property appraisal certification issued by the North Carolina Department of Revenue within two years of employment. Possession of a valid NC Driver's License.

Items I have been training appraisers and assessors

How to:

1. list and measure improvements and extra features properly (laser over tape measure)
2. Managing audit process to insure the proper geographical neighbor boundaries are established through market analyses
 - Land use
 - Frontage and depth
 - Utility
 - Zoning
 - size
3. Calibrate the CAMA System to fit County's market
 - Land and land models
 - Auxiliary areas
 - Improvement types
4. Audit and review records yearly to save time and money on future revaluation
5. using correct land model to price land
6. using correct improvements codes and how to implement during change of USE.
7. Working sales correctly toward the ratio study
8. Working splits and combinations
9. Working with permits
10. Using tablets in the field for paperless office
 - a. Routing daily work (permits, sales, appeals)
 - b. Taking photos with tablet
11. Work with other department to help daily operations
 - a. Mapping department
 - b. Inspections department
 - c. Municipalities
12. Using local Cost and Income to support market values
13. Learning the importance of the Schedule of Values and understanding how to use it for daily operations and appeals.

Assessors

Preparing for next revaluation

- Scheduling annual and monthly workloads and completing task on time
- Schedule of Values
- Paperless office

Request for Service Expansion

Title of Service Expansion: Pictometry – Aerial Photography for Beaufort County

Name of Department: Tax Assessor

Purpose and Justification:

Pictometry – Aerial Photography is a Mapping Program that covers Beaufort County for capturing imagery after an emergency or disaster. The aerial photos of the county will pick up any new construction and disaster related occurrences.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational	\$47,689.50 (1/3 of total cost)	1/3 of Pictometry Aerial Photography First payment is due after completion and deliver of imagery- May 1, 2021 (total cost of project is \$143,068)
Capital Outlay		
Total Expenditures	\$47,689.50	

Revenue to offset Costs		
Total Cost of Service Expansion	\$47,689.50	

Bobby R Parker

From: Joe Wilson <joe.wilson@eagleview.com>
Sent: Wednesday, March 18, 2020 3:42 PM
To: Bobby R Parker
Cc: Erin Ford; Clark Williams
Subject: Pictometry - Follow up
Attachments: Pictometry Disaster Response Captures Compressed.pptx

CAUTION: This email originated from outside of the Beaufort County system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Bobby,

It sure was good talking with you today. As promised, here is the information we discussed:

Flight 2 tentatively scheduled for Winter 2021 (capture to begin early to mid-January 2021)

3 equal payments of \$47,689.50 (I modified this for you in order to have 3 equal payments over 3 years)

- First payment is due after completion and deliver of imagery – I put May 1, 2021 as the due date
- Second payment is due 1 year after delivery of imagery – I put May 1, 2022 as this due date
- Third payment is due 2 years after delivery of imagery – I put May 1, 2023 as the due date

This imagery capture project includes countywide 9-inch ortho and oblique imagery (984 square miles), and 3-inch ortho/oblique imagery for higher populated areas (124 square miles). The map is included below – white sectors are 3-inch areas and green/white sectors is the 9-inch capture area. This is the same sector map that was used for your previous imagery capture. This also includes 3 additional years of ConnectExplorer access to your imagery on our Cloud Server. Delivery, Training, and Customer Support are all included, as well as Advanced Training (FutureView).

One other critical item that is included is our Disaster Response Program (DRP), which is an emergency response program for capturing imagery after an emergency or disaster. Our customers are eligible for DRP at no additional cost. Attached are some screen captures from Craven County, Dare County, and a few other counties that shows the “before and after” imagery, which is critical for damage assessment, debris removal, emergency management, public safety, property re-assessment, etc. DRP provides imagery re-capture for up to 200 square miles of the affected area upon the occurrence of any of the following:

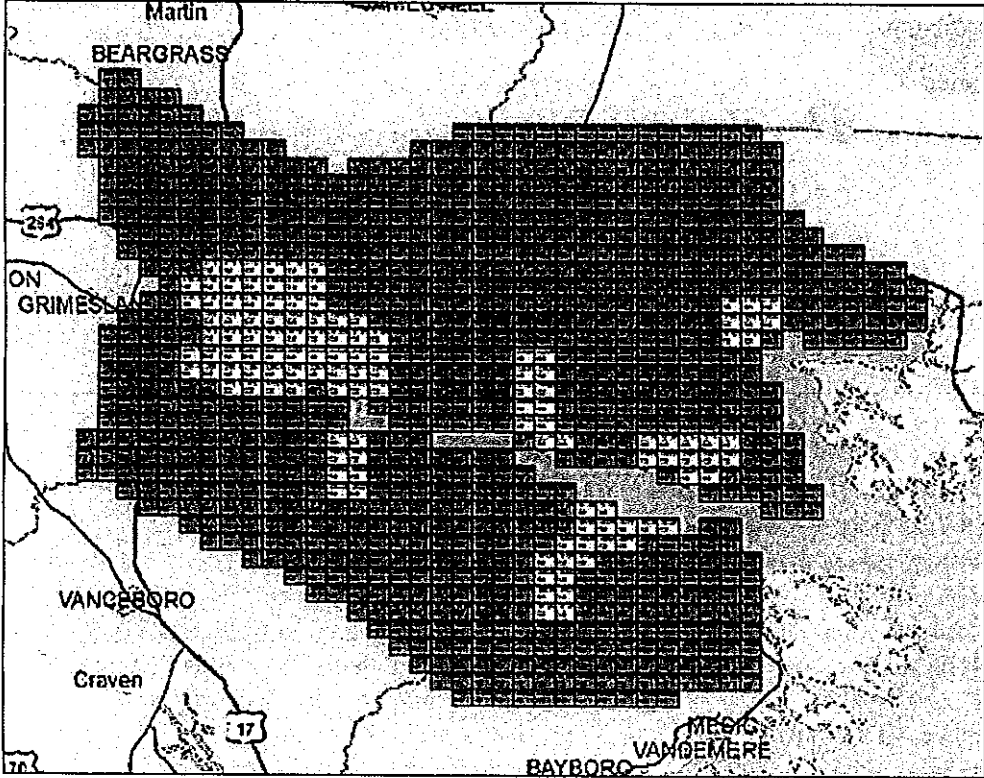
Hurricane CAT 2 and higher
Tornado EF4 and higher
Terrorist attack
Earthquake 6.0 or higher
Tsunami damage

Please let me know if you have any questions or need any additional information. I will send you the amendment to your contract as soon as it has been reprocessed with the 3 equal payments and all the imagery products and services that I mentioned above. I asked Justin Lukaszonas to email you the 1-year activation link for your current Connect account – please proceed with clicking the link and select “Pay by Check”. Once we receive your Purchase Order, we will send the invoice for you to pay with check. This will keep your current Connect license active without any down time.

Also, I have copied Erin Ford and Clark Williams on this email. Erin is VP for the Eastern Region, who lives in Union County, and has worked in the North Carolina territory for many years. Clark is the Regional Technical Manager, who lives in the Raleigh area, and works with our customers on their technical needs. We all work together and will be glad to help you whenever you need us. Thanks Bobby!

Here is the capture area map:

Beaufort County, NC Map of Capture Area



Respectfully,
Joe



Joseph C. Wilson
District Sales Manager, NC/SC
M 704.649.2119
joe.wilson@eagleview.com

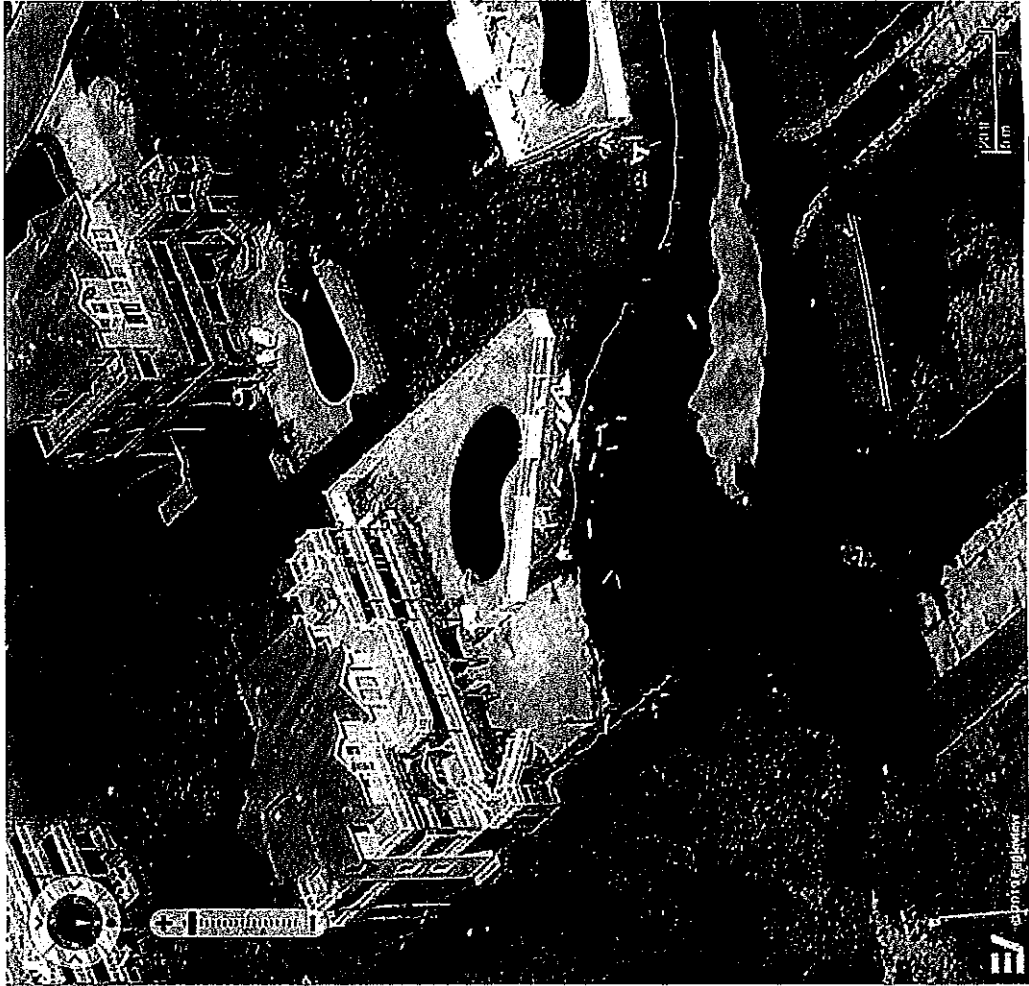
CONNECTEXPLORER

Workspaces

Workspaces



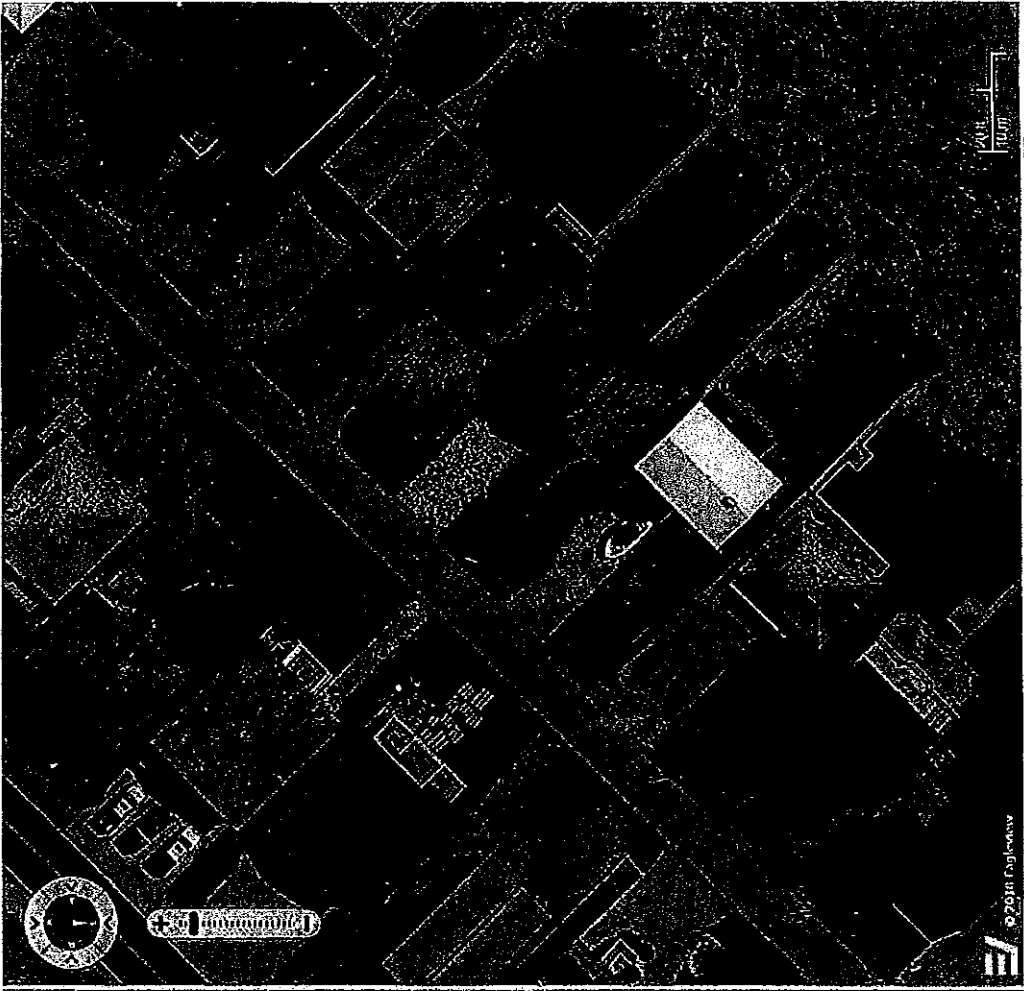
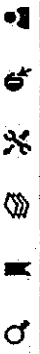
map, Auto (Oblique) - Jan 2018 - Mar 2016 - < image 1 of 12 > 02:33:2018



map, Auto (Oblique) - Sep 2019 - Sep 2019 - < image 1 of 3 > 09:07:2019

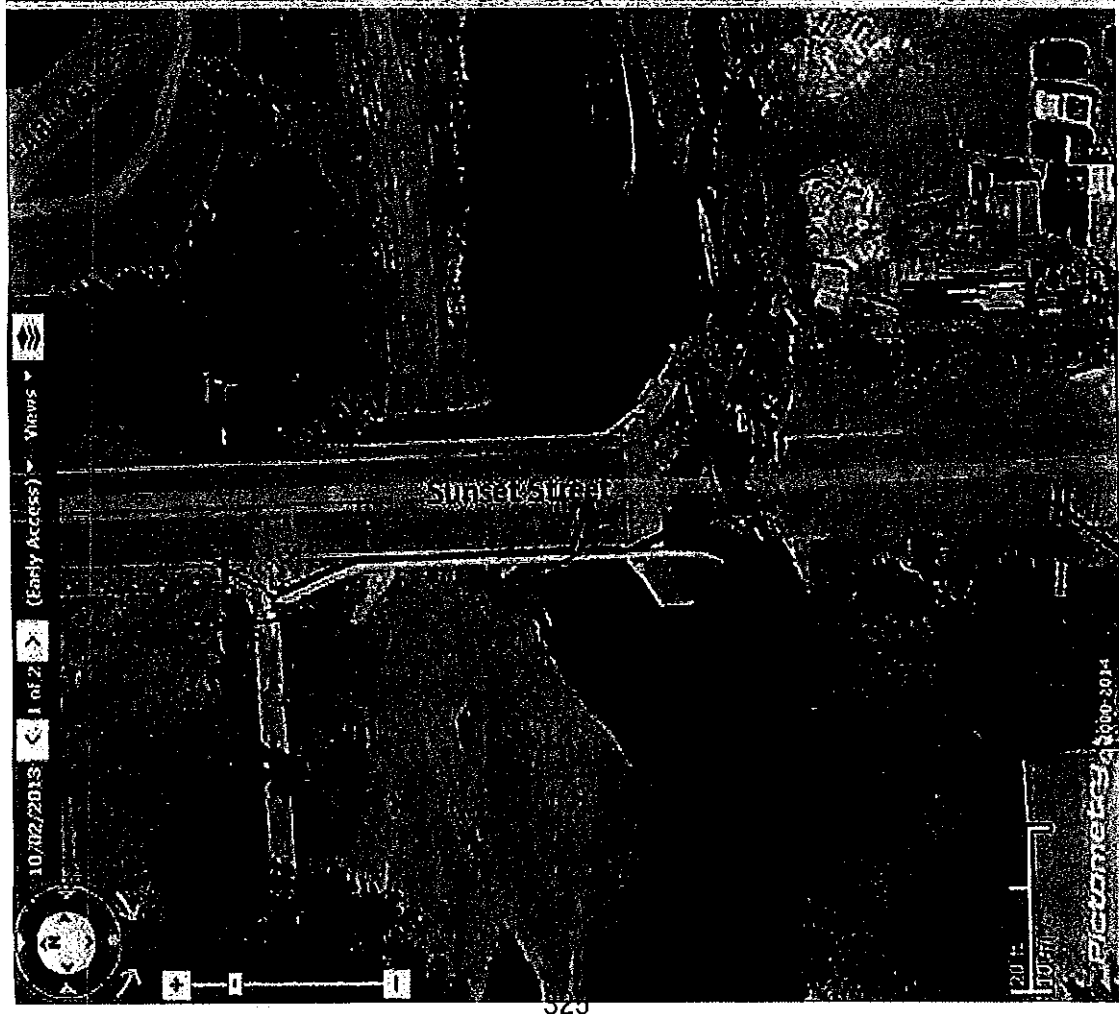
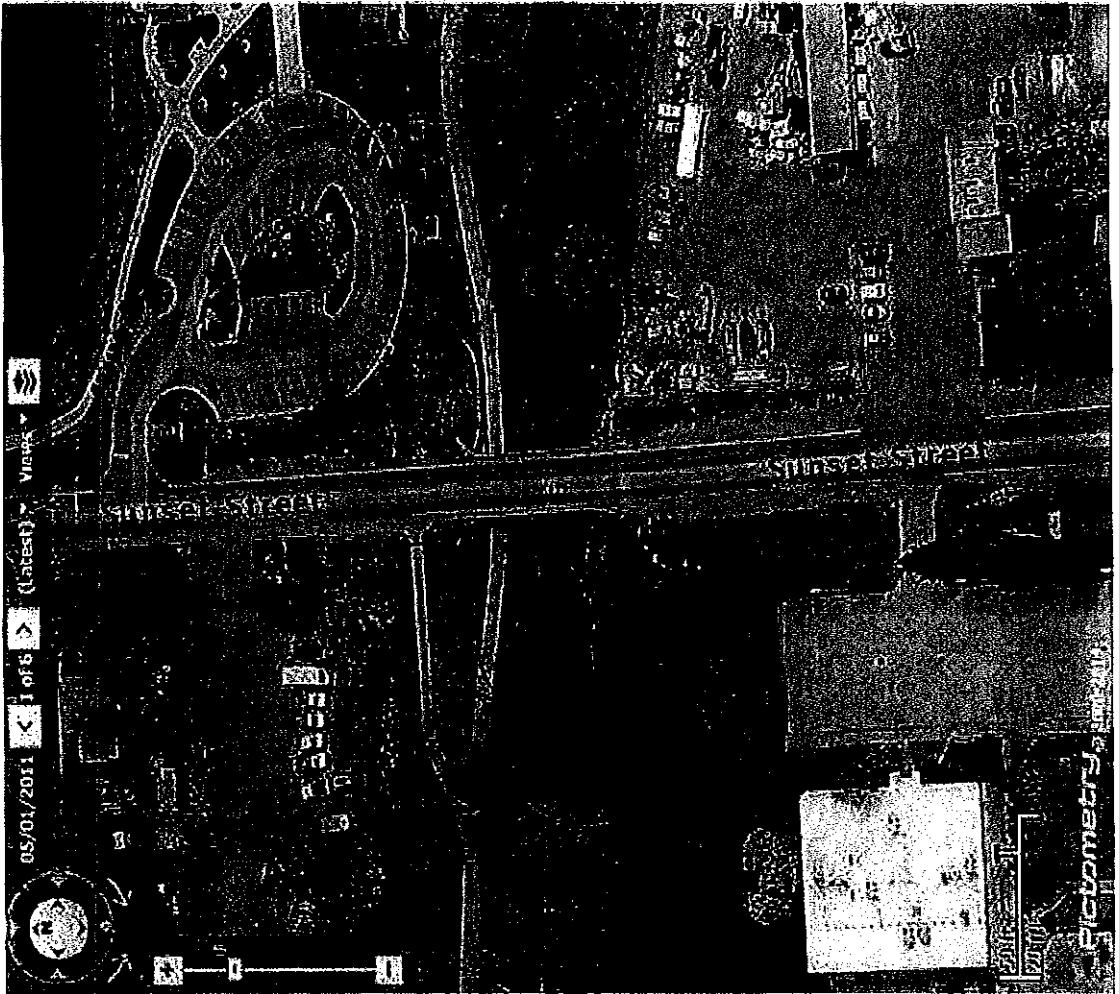
CONNECTEXPLORER

NOISE



map: Auto (Mosaic) • Jan 2016 - Dec 2016 • 01/01/2016 - 12/31/2016

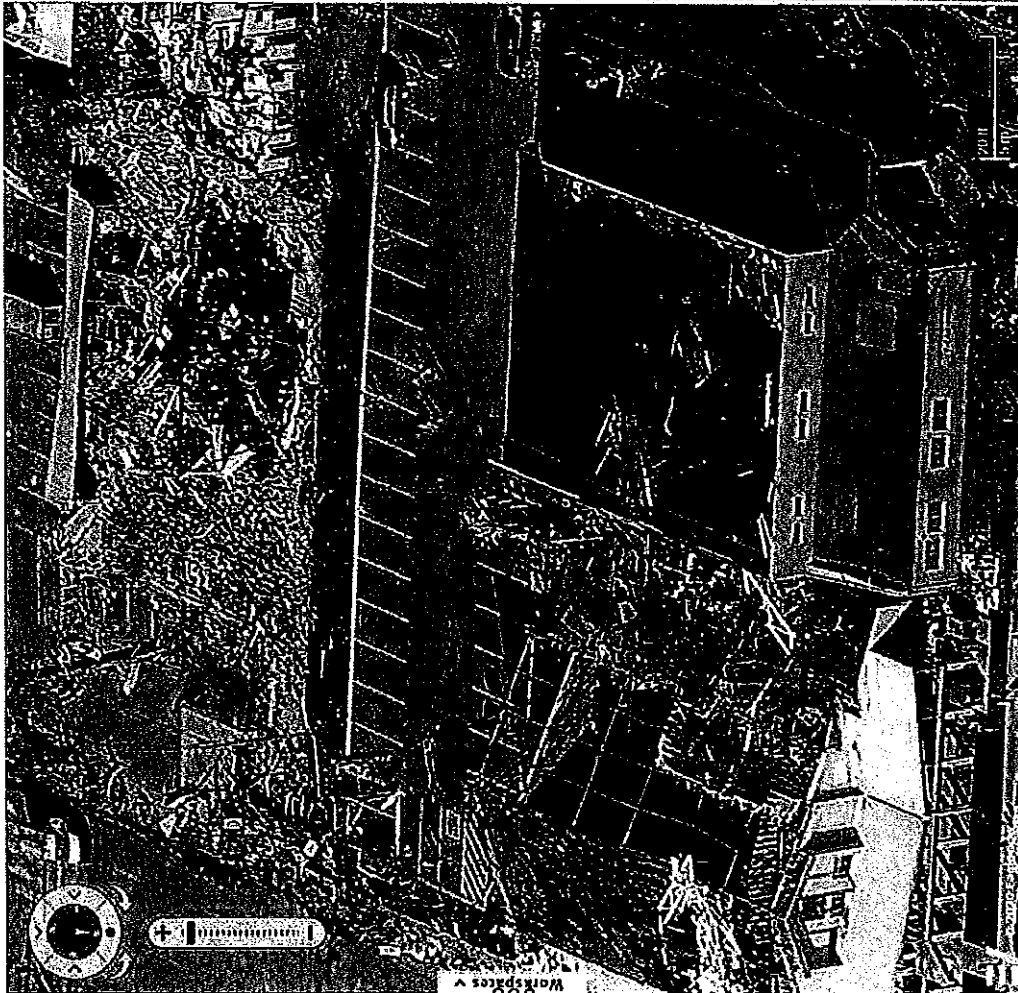
map: Auto (Ortla) • Sep 2018 - Sep 2018 • < image 1 of 3 > 09/20/2018



CONNECTEXPLORER

NOVA I ...

Q M X U A



mmap, Auto (Clique) - Datos: All - < imgs-1 of 102 > 03-03-2020



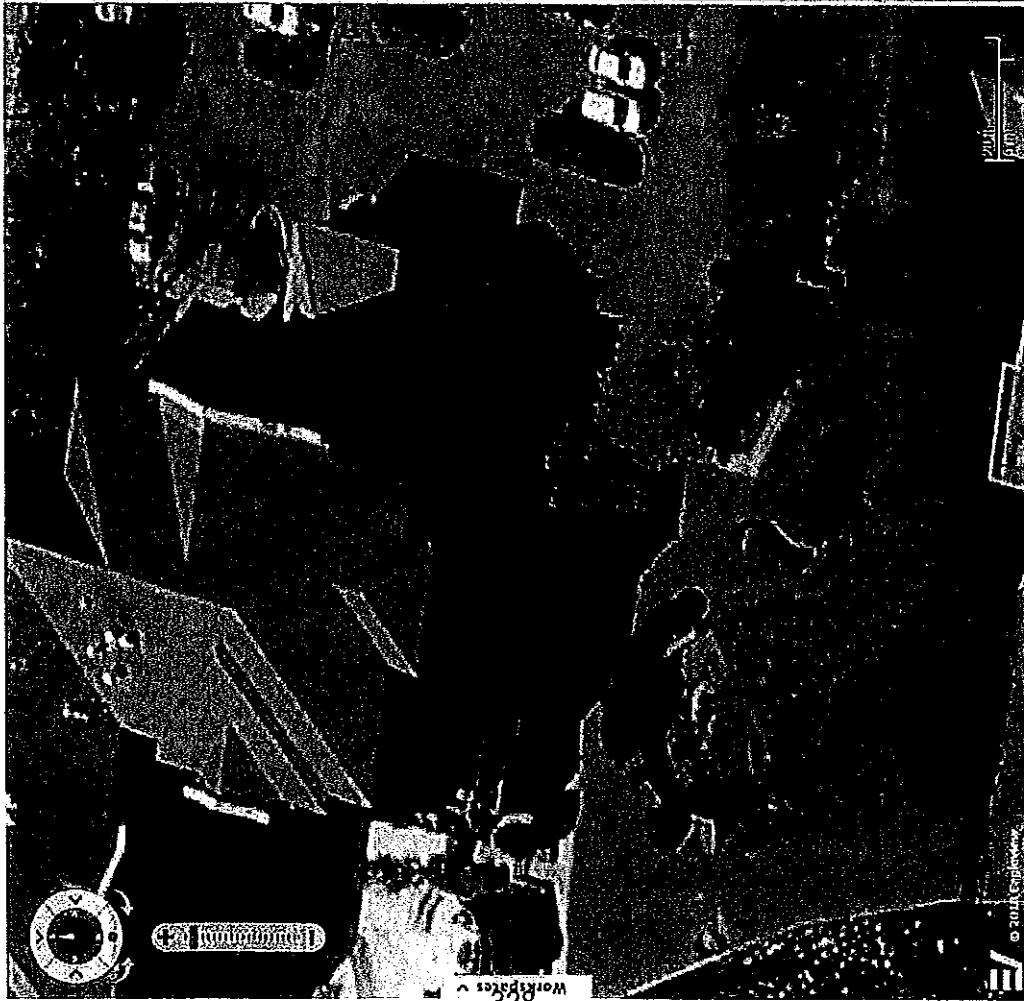
mmap, Auto (Clique) - Mar 2019 - Mar 2019 - < imgs-1 of 12 > 03-24-2019



CONNECTEXPLORER

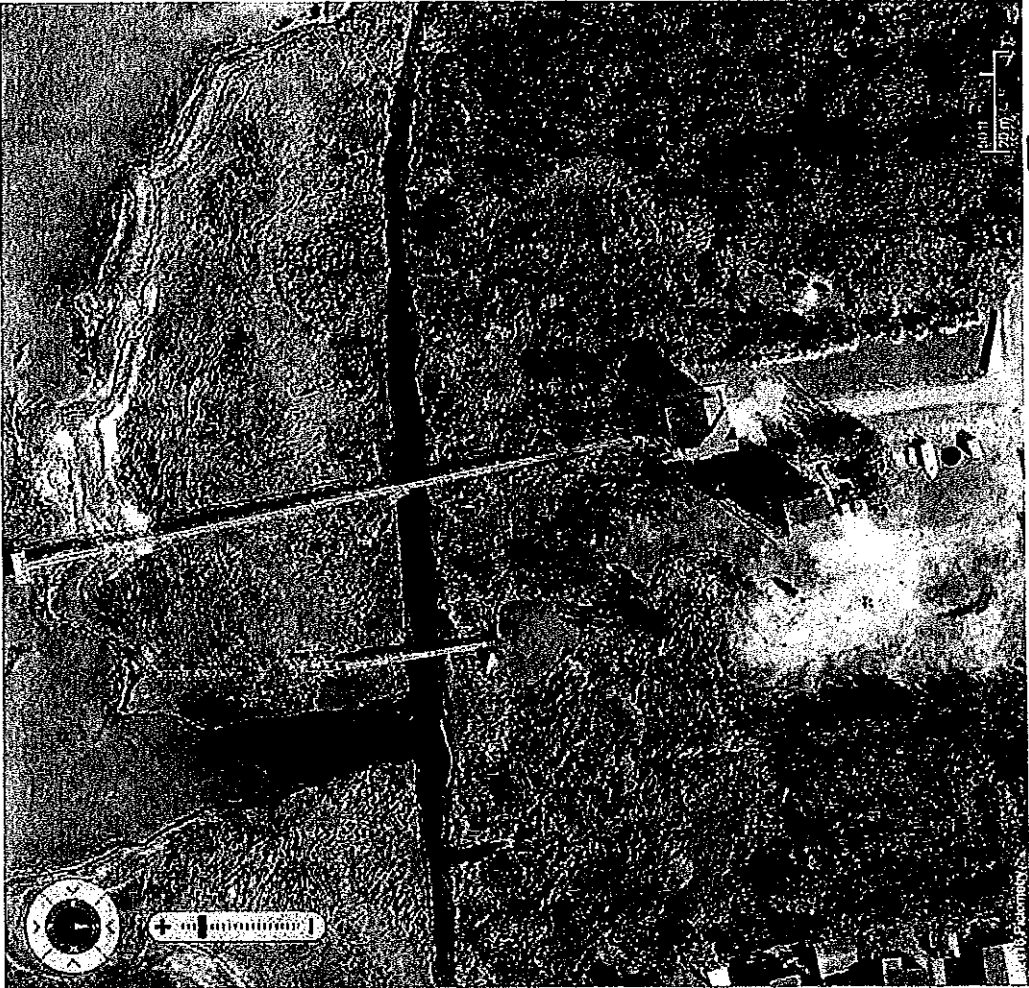
Workspaces

826



map: Auto (Oblique) • Feb 2018 - Mar 2018 • < image 1 of 5 > 03/05/2018

map: Auto (Oblique) • Sep 2018 - Sep 2018 • < image 1 of 6 > 09/10/2018



CONNECTEXPLORER



Worshipers v 330

map: Auto (Châtares) - Sep 2019 - Sep 2019 - < image 1 of 3 > 00:00:2019

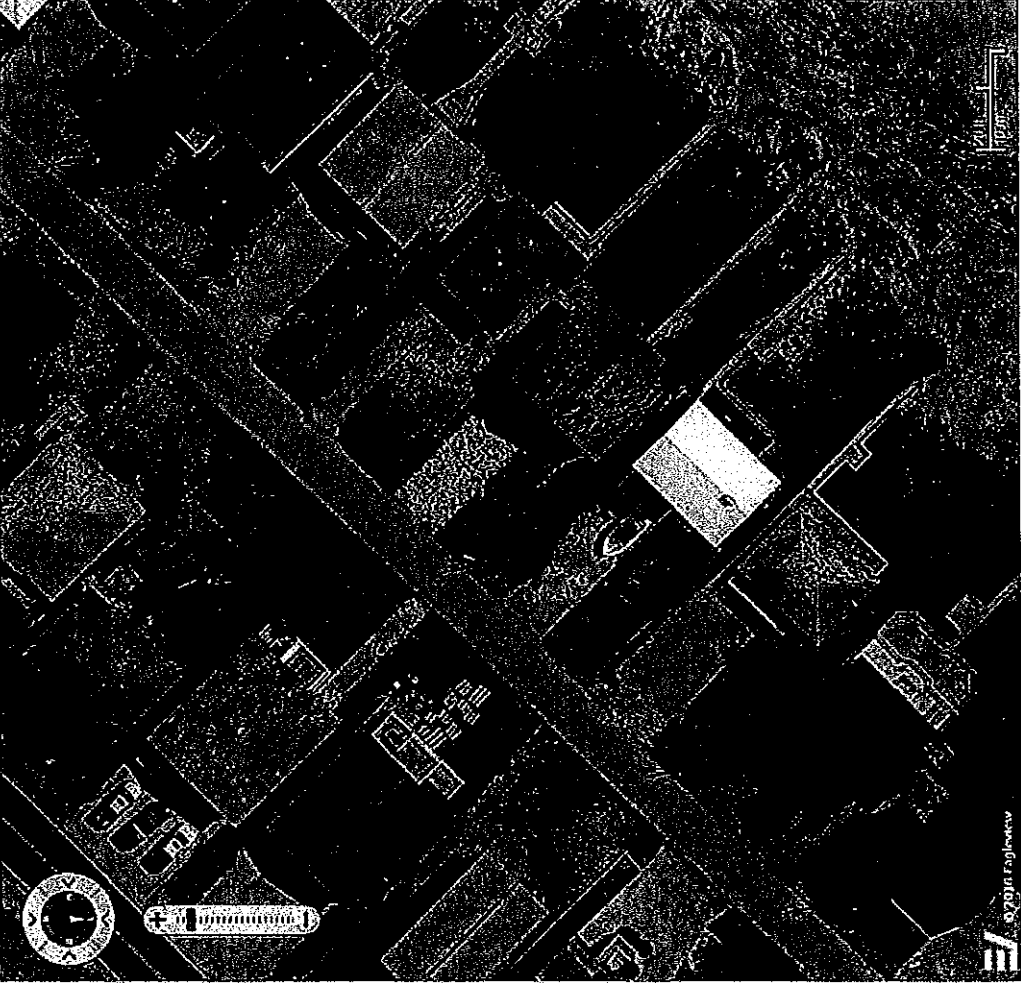
map: Auto (Cubique) - Jan 2018 - Mar 2018 - < image 1 of 5 > 01:20:2018



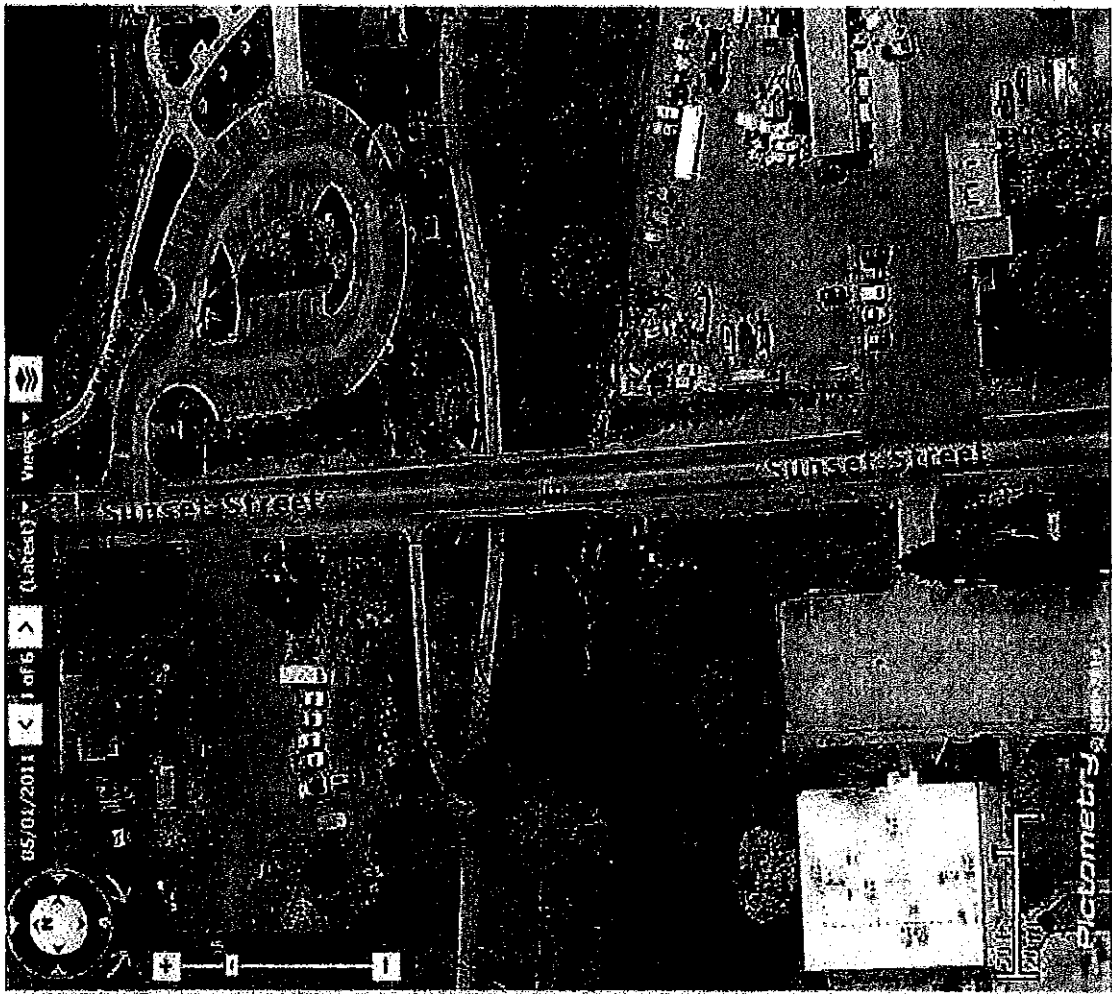
CONNECTEXPLORER

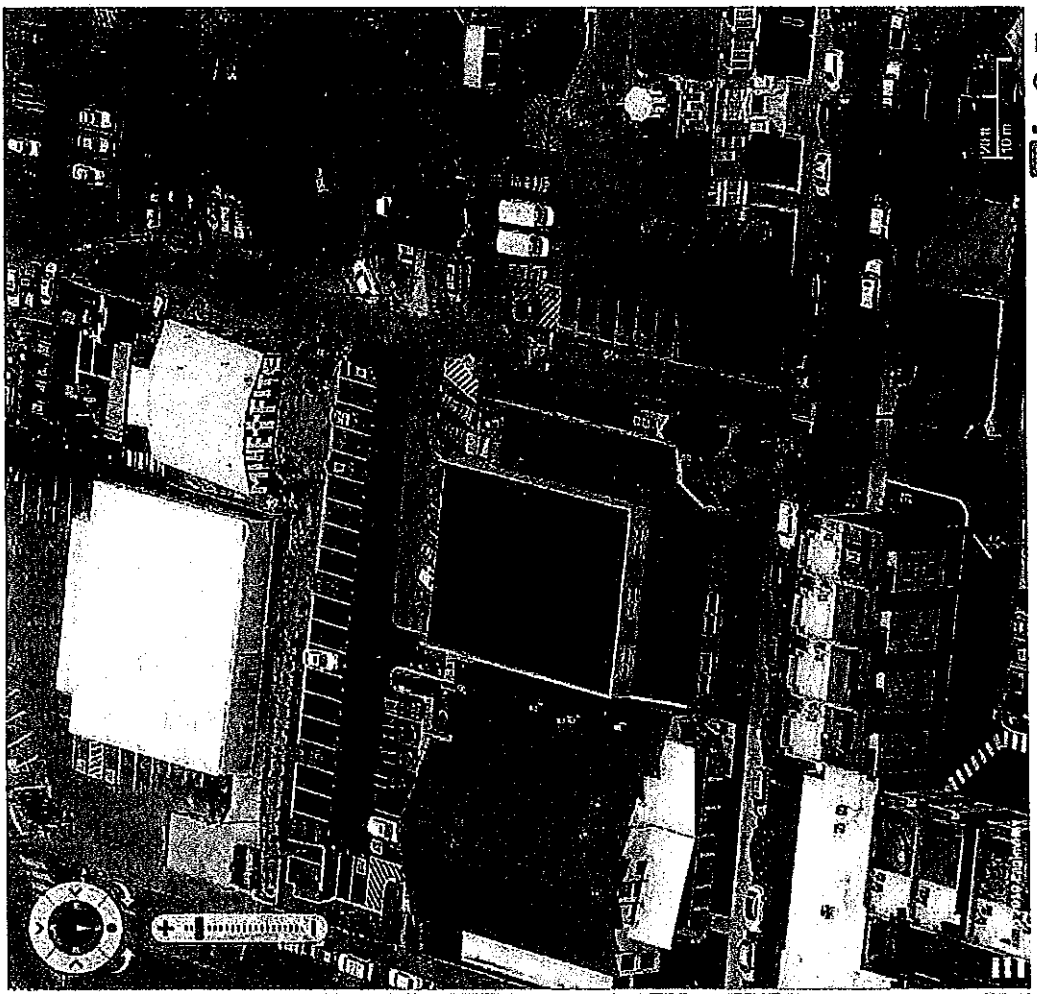


map, Auto (Microsoft) • Jan 2016 - Dec 2016 • 01/01/2016 - 12/31/2016



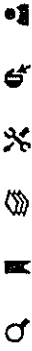
map, Auto (Critical) • Sep 2018 - Sep 2018 • 09/20/2018



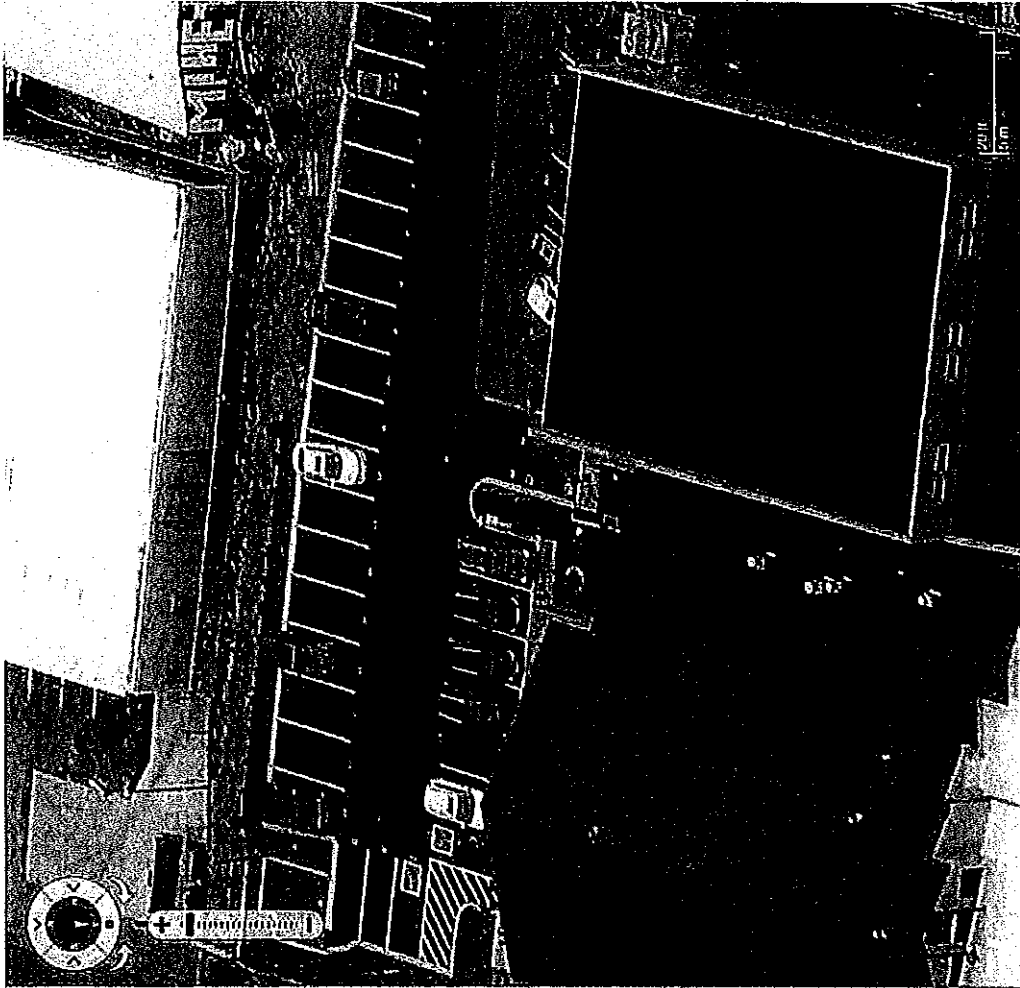


CONNECTEXPLORER

NOVA II ...



map. Auto (Oblique) • Datos: All • < images 1 of 102 > 03-03-2020

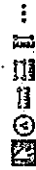


map. Auto (Oblique) • Mar 2019 - Mar 2019 • < images 1 of 12 > 03-24-2019

CONNECTEXPLORER



mhp, Auto (Oblique) • Sep 2018 - Sep 2018 • < image 1 of 4 > 09/19/2018



mhp, Auto (Oblique) • Feb 2018 - Mar 2018 • < image 1 of 5 > 03/16/2018



CONNECTEXPLORER

Workspaces



map. Auto (Oblique) - Sep 2018 - Sep 2018 - < image 1 of 8 > 09/18/2018



map. Auto (Oblique) - Feb 2018 - Mar 2018 - < image 4 of 5 > 03/18/2018

CONNECTEXPLORER

Workspaces



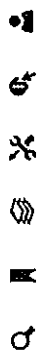
map. Auto (Oblique) - Sep 2018 - Sep 2018 - < image 1 of 8 > 09/18/2018



map. Auto (Oblique) - Feb 2018 - Mar 2018 - < image 4 of 5 > 03/18/2018

CONNECTEXPLORER

NOVI...



map, Auto (Oblique) • Sep 2018 - Sep 2018 • < image 1 of 11 > 09/10/2018



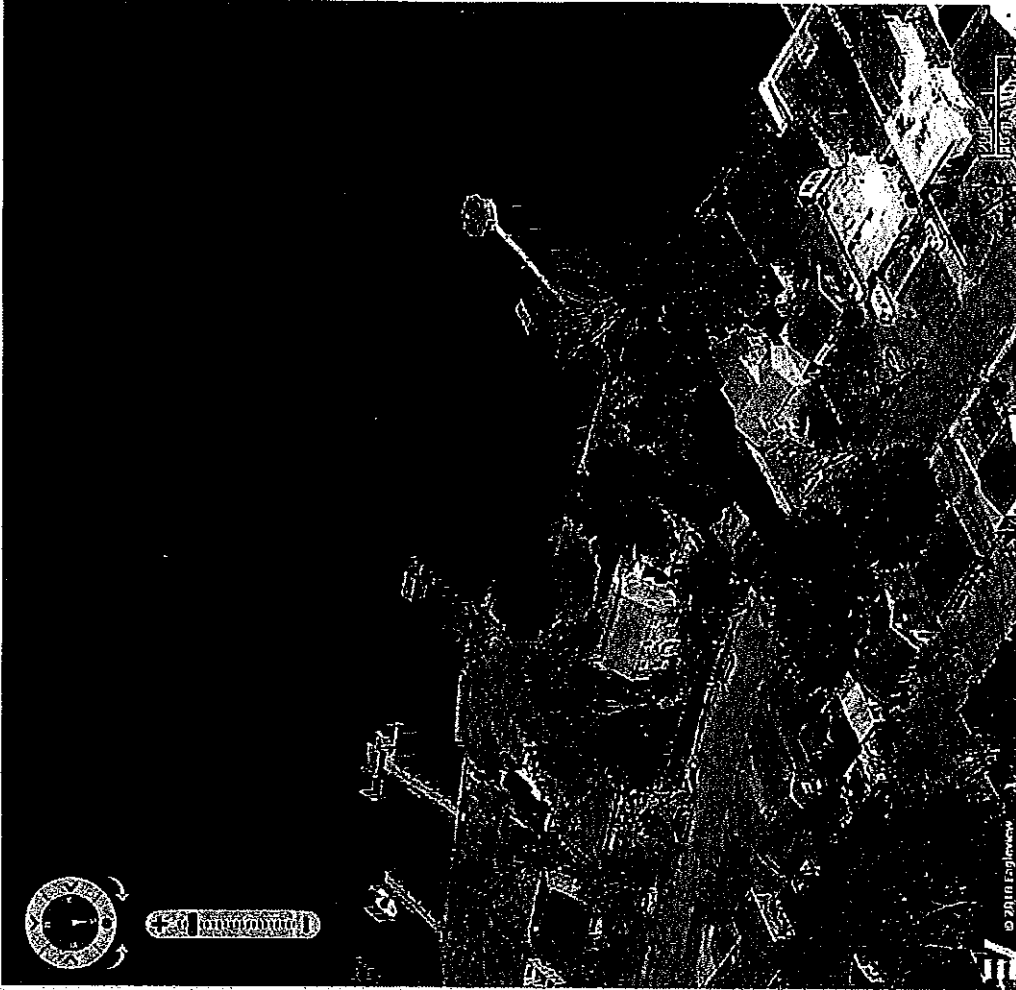
map, Auto (Oblique) • Feb 2018 - Mar 2018 • < image 1 of 4 > 03-05/2018

CONNECTEXPLORER

Home



map, Auto (Chique) • Sep. 2018 - Sep. 2018 • < image 1 of 4 > 09/19/2018



map, Auto (Oblique) • Feb. 2018 - Mar. 2018 • < image 1 of 4 > 02/09/2018



Workspaces v



map: Auto (Oblique) - Oct 2016 - Oct 2016 - < image 1 of 3 > 10/16/2016



map: Auto (Oblique) - May 2018 - Jun 2018 - < image 1 of 4 > 05/04/2018

SUMMARY OF REQUESTED SERVICE EXPANSIONS

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

REQUESTS

Page	Department	Title	Estimated Initial Cost	Estimated Annual Revenue Offset	Estimated Initial Net Cost	Estimated Annual Recurring Cost	Comments
	Water	1% COLA	\$11,460	\$0	\$11,460	\$11,460	Amt. shown here is Water portion only.
	Water	2% COLA	\$22,920	\$0	\$22,920	\$22,920	Amt. shown here is Water portion only.
	Water	SCADA System	\$600,000	\$0	\$600,000	\$12,000	Engineering, Equipment, & Installation.
				\$0			
Total of all Water Fund Expansion Requests			\$634,380	\$0	\$634,380	\$46,380	

Request for Service Expansion

Title of Service Expansion Cost of Living Adjustment (COLA)

Name of Department: Water Fund

Purpose and Justification: 1% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$11,460	Water Fund only. \$957,756 payroll at 1%.
Operational		
Capital Outlay		
Total Expenditures	\$11,460	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$11,460</i>	

Request for Service Expansion

Title of Service Expansion Cost of Living Adjustment (COLA)

Name of Department: Water Fund

Purpose and Justification: 2% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$22,920	Water Fund only. \$957,756 payroll at 2%.
Operational		
Capital Outlay		
Total Expenditures	\$22,920	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	\$22,920	

Request for Service Expansion

Title of Service Expansion: Replacement of SCADA System

Name of Department: Water Department

Purpose and Justification: The BCWD Supervisory Control and Data Acquisition (SCADA) system was installed in approximately 2005. The SCADA system allows personnel to monitor, as well as operate remotely, the various facilities located throughout the County. The system is unique and the companies that developed it original no longer service the water industry.

Currently, the system runs off two servers that utilize the Windows 98 operating system. Due to the outdated and unsupported software, IT staff is unable to update the servers. The memory of the servers is insufficient, and it must be purged often to allow operation. Due to the age of the program, it is cost prohibitive to update the screens to show recent improvements to the system.

A new SCADA system will have many improved capabilities and the ability to monitor and view many more characteristics of the system. Technology has changed drastically since 2005, and a new system will function with mobile devices. Current equipment is failing, and service calls are frequent.

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel		
Operational		
Capital Outlay	\$600,000	Engineering, Equipment, & Installation
Total Expenditures	\$600,000	

Revenue to offset Costs		
Total Cost of Service Expansion	\$600,000	

SUMMARY OF REQUESTED SERVICE EXPANSIONS

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

REQUESTS

Page	Department	Title	Estimated Initial Cost	Estimated Annual Revenue Offset	Estimated Initial Net Cost	Estimated Annual Recurring Cost	Comments
	Solid Waste	1% COLA	\$460	\$0	\$460	\$460	Amt. shown here is Solid Waste portion only.
	Solid Waste	2% COLA	\$921	\$0	\$921	\$921	Amt. shown here is Solid Waste portion only.
				\$0			
Total of all Solid Waste Fund Expansion Requests			\$1,381	\$0	\$1,381	\$1,381	

Request for Service Expansion

Title of Service Expansion Cost of Living Adjustment (COLA)

Name of Department: Solid Waste Fund

Purpose and Justification: 1% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$460	Solid Waste Fund only. \$38,409 payroll at 1%.
Operational		
Capital Outlay		
Total Expenditures	\$460	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	\$460	

Request for Service Expansion

Title of Service Expansion Cost of Living Adjustment (COLA)

Name of Department: Solid Waste Fund

Purpose and Justification: 2% cost of living adjustment

	ESTIMATED COST/ (SAVINGS)	Detail Explanation/ Justification of Cost
Personnel	\$921	Solid Waste Fund only. \$38,409 payroll at 2%.
Operational		
Capital Outlay		
Total Expenditures	\$921	

Revenue to offset Costs		
<i>Total Cost of Service Expansion</i>	<i>\$921</i>	

This page left blank intentionally.

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: TOWN OF BELHAVEN RECREATION

Contact Information: Mimi van Nortwick – Finance Director

Brian Butler – Recreation Director

Amount Requested: \$10,800

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

The requested funds of \$10,800 to be used to reduce the FY 2014/2015 EMS debt of \$37,700.

Completed By: Mimi van Nortwick, Finance Director
Printed Name & Position

Mimi van Nortwick 3/2/2020
Signature & Date

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT
Budget Form 1

Agency: TOWN OF BELHAVEN RECREATION Amount Requested \$ 10,800.00

For FY 14/15, the Town failed to pay for EMS Services. In FY 15/16 the County began to apply the Recreation allocation of \$10,800 to the past due bill.	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	\$10,800	\$10,000	\$10,800 paid to past due bill	\$10,800 to past due EMS bill
Federal				
State				
Cities/Towns	\$17,020	\$38,300		
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:				
EXPENSES:				
Salaries and Benefits	\$57,803	\$55,735	\$55,000	
Program Services				
Contractual Services				
Commodities & Supplies	\$40,820	\$19,342	\$19,000	
Fundraisers				
Capital				
Other				
TOTAL:	\$98,623	\$75,077	\$74,000	

Organizational Data

President: Town Manager – Lynn Davis
Executive Director:
Treasurer: Finance Director – Mimi van Nortwick
Other Officers: Recreation Director – Brian Butler

Completed by: *Mimi van Nortwick*
(Signature)

Date: 3/2/2020

Mimi van Nortwick
(Name)

Finance Director
(Title)

Phone: 252-943-3055

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: TOWN OF BELHAVEN RECREATION

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:			
1a. Total continuing from previous fiscal year	49	54	39
1b. Total new for the year	10	5	19
1c. Total terminated during the year	5	15	7
2. RESIDENCE OF PARTICIPANTS TOTAL:	54	44	51
2a. Washington	5	4	4
2b. Washington Park			
2c. Chocowinity	1		
2d. Bath	2	2	2
2e. Belhaven	35	30	37
2f. Aurora			
2g. Pantego	3	2	1
2h. Pinetown	3	2	2
2i. Outside Beaufort County or Unknown	5	4	5
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age			
3b. 5 through 12 years of age	54	44	51
3c. 13 through 17 years of age			
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level	43	36	42
4c. Middle income (\$30,000)	6	4	4
4d. Upper income (\$60,000)	5	4	5
4e. Not known or not applicable			
5. SEX TOTAL:			
5a. Male	31	25	31
5b. Female	23	19	23
5c. Not recorded			

This page left blank intentionally.

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Cornerstone FUN Program

Contact Information: Post Office Box 1763

Washington, North Carolina 27889

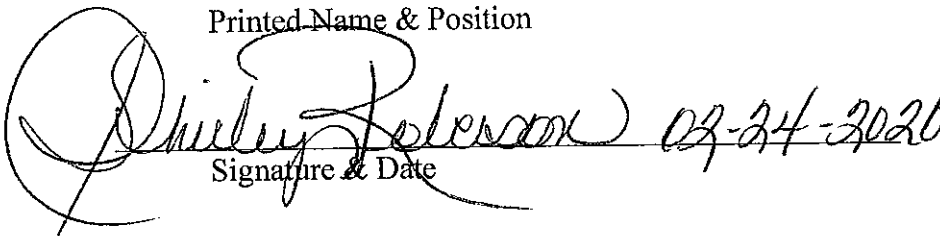
Amount Requested: \$5,000.00

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

See Additional Attachments

Completed By: Shirley Roberson: Cornerstone Community Based Programs Manager

Printed Name & Position


Signature & Date 02-24-2020

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Cornerstone FUN Program

Amount Requested \$5,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	5,000.00	5,000.00	5,000.00	5,000.00
Federal	6,480.00	6,480.00	6,480.00	8,000.00
State {JCPC}	39,781.18	40,000.00	39,818.91	39,818.91
Cities/Towns {DSS}	35,000.00	35,000.00	35,000.00	35,000.00
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:	86,261.18	86,480.00	86,298.91	87,818.91
EXPENSES:				
Salaries and Benefits	48,920.69	49,000.00	54,496.95	54,500.00
Program Services	21,984.45	22,000.00	21,321.11	21,350.00
Contractual Services				
Commodities & Supplies	5,672.61	5,700.00	5,789.71	5,800.00
Fundraisers				
Capital				
Other {Meals}	7,523.45	7,600.00	7,934.47	8,000.00
TOTAL:	84,101.20	84,300.00	89,542.24	89,650.00

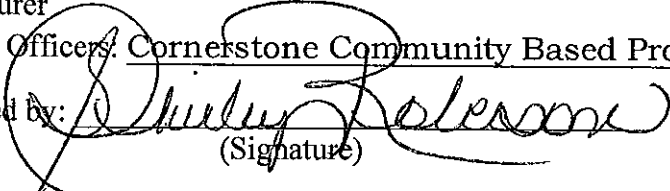
Organizational Data

President:

Executive Director: Bishop James McIntyre, Sr.

Treasurer

Other Officers: Cornerstone Community Based Programs Manager: Shirley Roberson

Completed by:  (Signature)

Date: 02-24-2020

Shirley Roberson

(Name)

Cornerstone Community Based Programs Manager

(Title)

Phone: 252-946-6109

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS
Budget Form 2

Agency: Cornerstone FUN Program

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (<i>if family, please count individual members</i>) TOTAL:			
1a. Total continuing from previous fiscal year	0	0	0
1b. Total new for the year	213	241	251
1c. Total terminated during the year	78	92	99
2. RESIDENCE OF PARTICIPANTS TOTAL:	213	241	251
2a. Washington	206	239	247
2b. Washington Park	0	0	0
2c. Chocowinity	4	2	4
2d. Bath	0	0	0
2e. Belhaven	1	0	0
2f. Aurora	0	0	0
2g. Pantego	0	0	0
2h. Pinetown	2	0	0
2i. Outside Beaufort County or Unknown	0	0	0
3. AGE GROUP TOTAL:	213	241	251
3a. Infants through 4 years of age	43	48	53
3b. 5 through 12 years of age	61	73	80
3c. 13 through 17 years of age	38	40	45
3d. 18 through 29 years of age	25	27	32
3e. 30 through 64 years of age	46	53	63
3f. 65 and over	0	0	0
3g. Not known or not applicable	0	0	0
4. INCOME OF PARTICIPANTS TOTAL:	213	241	251
4a. Below official poverty level (\$12,000)	75	80	84
4b. At or near poverty level	93	109	113
4c. Middle income (\$30,000)	2	4	3
4d. Upper income (\$60,000)	0	0	0
4e. Not known or not applicable	43	48	51
5. SEX TOTAL:	213	241	251
5a. Male	82	89	93
5b. Female	131	152	158
5c. Not recorded	0	0	0

Beaufort County
Request for County Appropriation
Budget Form 3
Attachment

Cornerstone Families Understanding Nurturing Parenting Programs (FUN)

The Internationally Nurturing Parenting Programs involves certain components in order to offer a program that meets best practice program fidelity. While trained certified staff is one of the major components of the program, there are other items that are needed to offer a quality program that will assure success.

Cornerstone Families Understanding Nurturing (FUN) program is seeking funding to maintain fidelity to assist in providing Nurturing Parenting skills to families in Washington-Beaufort County. Funding is being requested for part of a 16-week session program as outlined below:

Meals @ 20 people x 16 weeks @ \$5.50 per person \$ 1,760.00

Meals are a vital component of the Fun program. Meals are needed to supply a nutritious meal for the parents and their children that attend on a weekly basis.

Supplies & Materials

Evidence Based Curriculum 20 people x \$50.00 \$ 1,000.00

Supplies and materials are needed as a tool to educate parents and children on how to apply concepts of being a nurturing parent and as a family. The supplies and materials are used for the entire family which enables positive, healthy relationships between parents and their children.

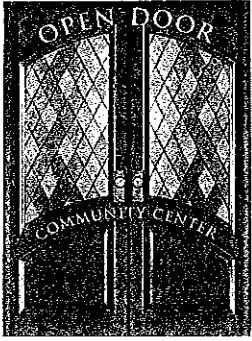
Travel, Transportation & Personnel \$ 640.00

Transportation is provided for participating families in the program. Fuel is needed for the vans for picking up and dropping off participants who will need transportation to attend the weekly sessions for the entire program.

Utilities 16 weeks @ \$100.00 \$ 1,600.00

Utilities are needed for upkeep of the building during the time the sessions are held and to heat and cool the building for participating families that attend on a weekly basis.

Total Funds Requested \$ 5,000.00



OPEN DOOR COMMUNITY CENTER
Welcoming Women and Children in Need

February 27, 2020

Ms. Sharon Rose
Deputy Finance Director
Beaufort County
121 West 3rd Street
Washington NC 27889

Dear Ms. Rose:

Thank you for the opportunity to provide information about Open Door Community Center and the services it provides to homeless women and their children in our community. Please find enclosed Open Door Community Center's Request for County Funding Support. If any other information is needed, please let me know. Thank you.

Sincerely,

Marcia Norwood
Executive Director
252-833-8514
odccwashington.org

1240 Cowell Farm Road, Washington, NC 27889 edodcc@yahoo.com ODCC is a 501 (c) (3) Non-Profit Corporation

Please consult with your tax adviser about your eligibility for a state or federal income tax charitable deduction for this donation.



Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Open Door Community Center

Amount Requested \$5,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Federal				
State	\$100,000.00	\$ 5,000.00	\$ 5,000.00	
Cities/Towns				\$ 7,500.00
United Way	\$ 15,000.00		\$ 5,000.00	\$ 5,000.00
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers	\$141,578.53	\$118,080.00	\$118,080.00	\$102,210.00
Fees/Dues				
Sales				
Miscellaneous	\$ 73.35			
Beginning Balance (Deficit)	\$ 62,660.20	\$158,281.01		
TOTAL:	\$324,312.08	\$286,361.01	\$133,080.00	\$119,710.00
EXPENSES:				
Salaries and Benefits	\$ 43,553.84	\$ 80,700.00	\$ 80,700.00	\$ 69,330.00
Program Services	\$ 13,005.09	\$ 30,660.00	\$ 30,660.00	\$ 26,660.00
Contractual Services	\$ 5,984.08	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00
Commodities & Supplies	\$ 13,864.46	\$ 8,960.00	\$ 8,960.00	\$ 8,960.00
Fundraisers	\$ 8,634.90			\$ 7,000.00
Capital	\$ 64,658.22			
Other	\$ 437.16	\$ 360.00	\$ 360.00	\$ 360.00
TOTAL:	\$150,137.75	\$128,080.00	\$128,080.00	\$119,710.00

Organizational Data

President: Brandy Vinson
Executive Director: Marcia Norwood
Treasurer: Lesa Naylor
Other Officers: Vice President: Sophia Epperson
Secretary: Michele Mayo

Completed by: Marcia Norwood
(Signature)

Date: 2/27/20

Marcia Norwood
(Name)

Executive Director
(Title)

Phone: 252-623-2150

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Open Door Community Center

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	46	94	123
1a. Total continuing from previous fiscal year	8		5
1b. Total new for the year	8	54	64
1c. Total terminated during the year	30	40	54
2. RESIDENCE OF PARTICIPANTS TOTAL:	38	54	64
2a. Washington	29	44	55
2b. Washington Park			1
2c. Chocowinity	1		
2d. Bath			
2e. Belhaven	1		1
2f. Aurora			
2g. Pantego			
2h. Pinetown	1		
2i. Outside Beaufort County or Unknown	6	10	7
3. AGE GROUP TOTAL:	38	64	64
3a. Infants through 4 years of age	3	2	4
3b. 5 through 12 years of age	7	24	24
3c. 13 through 17 years of age			1
3d. 18 through 29 years of age	6	16	20
3e. 30 through 64 years of age	22	20	15
3f. 65 and over		2	
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	38	54	64
4a. Below official poverty level (\$12,000)	35	30	54
4b. At or near poverty level	3	24	10
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
5. SEX TOTAL:	38	54	64
5a. Male	10	12	14
5b. Female	28	42	50
5c. Not recorded			

Beaufort County
Request for City Appropriation

Budget Form 3

AGENCY: Open Door Community Center

Contact Information: Marcia Norwood 252-623-2150-office/252-833-8514-cell

1240 Cowell Farm Road, Washington NC 27889

Amount Requested: \$5,000.00

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

January 22, 2019 Open Door Community Center (ODCC) opened its doors to receive homeless women and their children. On January 24, 2019 the first woman and her children were admitted and thereby able to live in a safe, stable environment. By February 2020, a total of 37 residents, of which 15 residents were children ranging in ages from five months to eleven years old, have resided at ODCC. Twelve women and a combined total of twelve children have successfully transitioned into long-term, stable housing. Currently there are five women and two children living at ODCC. The average length of time a woman stays at ODCC is three months.

As each woman joins ODCC, she works closely with the Client Manager to analyze her unique situation. Out of this analysis, an action plan is developed. The action plan enables each woman to access area resources they need with the goal of transitioning into long-term, stable housing.

Some of the women staying at ODCC need assessment and counseling services provided by agencies such as PORT HEALTH or Dream Provider Care Services. The women often do not have financial resources to pay for these needed services. Funding for behavioral health services will

OPEN DOOR COMMUNITY CENTER
PAGE TWO

provide women the means to complete mental health assessments and access services offered through local agencies such as PORT HEALTH or Dream Provider Care Services.

Other women want and need to attend area colleges to receive training and earn a degree or certification which will allow them to apply for employment to support themselves and their children. Funding to attend a local college will give each woman the education and/or training she needs to find employment and be a contributing member of the community.

ODCC is requesting funding which will assist the women to access the behavioral health services and/or the college classes they need to prepare themselves to transition into long-term, stable housing. Funding not used for these two primary needs may then be used for electricity, security system, salary, maintenance, and repairs to provide a safe, stable environment for the women and their children to live. Thank you for your consideration of this funding request.

Completed By: Marcia Norwood, Executive Director
Printed Name & Position

Marcia Norwood 2/27/20
Signature & Date

Date: JUN 28 2017

OPEN DOOR COMMUNITY CENTER
C/O DORIS W MOATE
121 E 2ND ST APT 101
WASHINGTON, NC 27889

Employer Identification Number:
81-5237670
DLN:
17053111331037
Contact Person:
ERIC KAYE ID# 31612
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
February 2, 2017
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

OPEN DOOR COMMUNITY CENTER

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 947

Open Door Community Center

BALANCE SHEET

As of January 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10001 CresCom Checking	131,745.87
10020 Edward Jones - Cash	18.00
10400 Paypal Account	100.00
10600 Gift Cards on Hand	48.81
Total Bank Accounts	\$131,912.68
Other Current Assets	
10900 Edward Jones - Stock account	2,526.12
11000 Accounts Receivable	
11001 Prepaid Expenses/Deposit	1,200.00
Total 11000 Accounts Receivable	1,200.00
Total Other Current Assets	\$3,726.12
Total Current Assets	\$135,638.80
Fixed Assets	
16001 Buildings	121,716.24
16020 Furniture & Fixtures	34,996.70
16500 Land	11,491.20
16550 Land Improvements	1,975.00
17001 Accumulated Depreciation	-6,616.00
Total Fixed Assets	\$163,563.14
TOTAL ASSETS	\$299,201.94
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 Payroll Tax Liabilities	828.19
Direct Deposit Payable	0.00
Payroll Liabilities	
Federal Taxes (941/944)	1,147.18
NC Income Tax	162.00
Total Payroll Liabilities	1,309.18
Total Other Current Liabilities	\$2,137.37
Total Current Liabilities	\$2,137.37
Long-Term Liabilities	
20500 Notes Payable - Dot Moate	0.00
20600 Notes Payable - First Presbyterian	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$2,137.37

	TOTAL
Equity	
30100 Net Assets without Donor Restrictions	305,714.35
Net Income	-8,649.78
Total Equity	\$297,064.57
TOTAL LIABILITIES AND EQUITY	\$299,201.94

Open Door Community Center

PROFIT AND LOSS July 2019 - January 2020

	TOTAL
Income	
40000 INCOME	
41000 Donations	
41010 Individual Donations	4,564.13
41020 Business <500 Donations	3,150.00
41040 Church Donations	18,193.45
Total 41000 Donations	25,907.58
42000 Grant Income	
42030 Non-government Grants	12,500.00
42033 Weyerhouser Grant for Tree	1,000.00
42034 Jonathan Havens Charitable Trust	10,000.00
42036 United Way	5,000.00
Total 42030 Non-government Grants	28,500.00
Total 42000 Grant Income	28,500.00
44000 Designated Funds	
44700 Off Site Housing Needs	776.88
Total 44000 Designated Funds	776.88
46000 Fund Raising Income	222.00
46010 Specific Fundraiser - 2018	10.00
Total 46000 Fund Raising Income	232.00
Total 40000 INCOME	55,416.46
Total Income	\$55,416.46
GROSS PROFIT	\$55,416.46
Expenses	
60000 Program Expenses	
60045 Personal Care Expenses	474.89
60046 Other Client Needs	355.90
60060 Government Filing Fees	202.00
60065 Meals/Groceries	110.25
60075 Home Supplies	1,294.16
60080 Lawn and Garden	130.00
60300 Insurance	
60350 Liability/Home Insurance	527.00
Total 60300 Insurance	527.00
60400 Repairs & Maintenance	293.66
60600 Salaries & Wages	
60630 Night Manager Gross Payroll	50.00
Total 60600 Salaries & Wages	50.00
60700 Security	389.70
60800 Storage Fee	640.00
60900 Transportation Expense	3,188.00

	TOTAL
61000 Utilities	
61040 Electricity and Water	2,832.58
61050 Internet and TV	1,440.38
61060 Mobile Phone	976.08
Total 61000 Utilities	5,249.04
Total 60000 Program Expenses	12,904.60
70000 Management and Administrative	
70010 Advertising/Promotional	81.52
70090 Legal & Professional Fees	1,486.30
70100 Office Supplies and Expense	647.80
70120 Postage and Shipping	209.00
70560 Payroll Tax Expense	1,290.02
73000 General Administrative Expenses	
73010 Website Maintenance	640.00
73020 Quickbooks Payroll Expense	329.00
73030 Truthfinder Background	83.34
Total 73000 General Administrative Expenses	1,052.34
Total 70000 Management and Administrative	4,766.98
80000 Fundraising Expenses	500.00
Payroll Expenses	
Taxes	3,242.45
Wages	42,384.99
Total Payroll Expenses	45,627.44
Total Expenses	\$63,799.02
NET OPERATING INCOME	\$ -6,382.56
Other Income	
48000 Other Investment Income	
48010 Dividend Income	19.37
Total 48000 Other Investment Income	19.37
Total Other Income	\$19.37
Other Expenses	
99200 NC Sales Tax 2%	0.50
99600 NC Sales Tax 6.75%	267.14
99700 Sales Tax Paid 7%	18.95
Total Other Expenses	\$286.59
NET OTHER INCOME	\$ -267.22
NET INCOME	\$ -8,649.78

This page left blank intentionally.



Eagle's Wings Food Pantry

CHRISTIAN LOVE IN ACTION

BEAUFORT COUNTY'S LARGEST FOOD PANTRY

P.O. Box 426, 932 West 3rd Street

WASHINGTON, NC 27889

(252) 975-1138 FAX: (252) 975-1108

Tax ID #56-1685703

The Mission of Eagle's Wings is to alleviate hunger in Beaufort County, NC

February 21, 2020

Beaufort County Board of Commissioners

132 W. 2nd Street


Washington, NC 27889

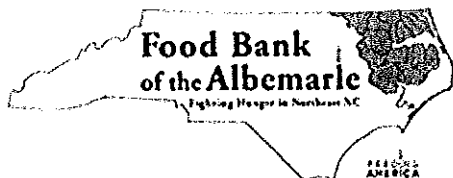
Attached please find our 2020-2021 funding request from Beaufort County. These funds will be used exclusively to offset the cost of our backpack meals program for county school children living in "food insecure" homes, and identified by the schools' guidance departments.

During the 2018-2019 school year over \$22,600 was spent by Eagle's Wings to provide three meals to 140 children. So far this academic year we have already spent \$13,706 on these meals. We expect next year's numbers to be higher as the need is rising.

Eagle's Wings thanks the County Commissioners for partnering with us to address this problem for our school-aged children in the past. We hope you will continue to assist us going forward.

Sincerely,


Ann-Marie Montague
Executive Director



Fighting hunger and poverty in northeast North Carolina

Serving Beaufort, Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Hyde, Martin, Northampton, Pasquotank, Perquimans, Tyrrell and Washington Counties.

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Eagle's Wings

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020- Next Yr Proje
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	3611	3700	3750
1a. Total continuing from previous fiscal year	3580		
1b. Total new for the year	31		
1c. Total terminated during the year			
2. RESIDENCE OF PARTICIPANTS TOTAL:	3611		
2a. Washington } 2b. Washington Park }	1774		
2c. Chocowinity	668		
2d. Bath	38		
2e. Belhaven	105		
2f. Aurora + Edward + Blounts Creek	593		
2g. Pantego	94		
2h. Pinetown	59		
2i. Outside Beaufort County or Unknown	280		
3. AGE GROUP TOTAL:	3611		
3a. Infants through 4 years of age	212		
3b. 5 through 12 years of age } 3c. 13 through 17 years of age }	796		
3d. 18 through 29 years of age } 3e. 30 through 64 years of age }	1809		
3f. 65 and over	680		
3g. Not known or not applicable	114		
4. INCOME OF PARTICIPANTS TOTAL:	3611		
4a. Below official poverty level (\$12,000)	2719		
4b. At or near poverty level	786		
4c. Middle income (\$30,000)	26		
4d. Upper income (\$60,000)	-		
4e. Nor known or not applicable	80		
5. SEX TOTAL:	3611		
5a. Male	1405		
5b. Female	2108		
5c. Not recorded	98		

Beaufort County, North Carolina

REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Eagle's Wings

Amount Requested \$ 2,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-2 Budget Request
REVENUES:				
Requested from Beaufort County				
Federal				
State				
Cities/Towns				
United Way				
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:				
EXPENSES:				
Salaries and Benefits				
Program Services				
Contractual Services				
Commodities & Supplies				
Fundraisers				
Capital				
Other				
TOTAL:				

Please
see
attached

Organizational Data

President: HENRY CAPOGNA
 Executive Director: ANN-MARIE MONTAGUE
 Treasurer: DAN Mc DANIEL
 Other Officers:

Completed by: *Ann Marie Montague*
 (Signature)

Date: 2/21/2020

ANN-MARIE MONTAGUE
 (Name)

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Eagle's Wings

Contact Information: Ann Marie Montague
252-975-1138

Amount Requested: \$2,000. -

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

The funds received from Beaufort County will
be applied to our school "backpack" meals
program. These "week-end" meals help bridge
the gap between Friday school lunch and Monday
school breakfast for children living in "food
insecure" households.

Completed By: ANN-MARIE MONTAGUE Exec. Director
Printed Name & Position

Ann Marie Montague Feb. 21, 2020
372

Eagles Wings
Profit & Loss Budget Performance
November 2019
Washington Grant Financial Information

Budget Form 2				
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
	Actual	Budget	Est. Actual	Budget
			Expenses	Request
Allocation from United Way	\$ 15,800	\$ 15,000	\$ 15,000	\$ 15,750
Membership Dues	\$ -			
Contributions	\$ 143,756	\$ 144,500	\$ 143,793	\$ 150,983
Fund Raisers	\$ 17,638	\$ 15,200	\$ 15,201	\$ 15,961
Legacies and Bequests	\$ -			
Fees and Grants from Govt Agencies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,150
Program Svc Fees & Net Incidental	\$ -			
Sales of Materials	\$ -			
Investment Income	\$ 9,558	\$ 10,700	\$ 9,647	\$ 10,124
Misc revenue	\$ 57,910	\$ 20,000	\$ 32,000	\$ 33,600
TOTAL REVENUES	\$ 247,662	\$ 208,400	\$ 218,642	\$ 229,568
Expenses	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21
	Actual	Budget	Est. Actual	Budget
			Expenses	Request
Salaries	\$ 91,780	\$ 97,340	\$ 97,294	\$ 100,213
Payroll taxes	\$ 7,021	\$ 7,476	\$ 7,412	\$ 7,635
Prof fees	\$ 4,855	\$ 6,200	\$ 6,267	\$ 6,455
supplies	\$ 788	\$ 1,000	\$ 1,486	\$ 1,530
telephone	\$ 3,581	\$ 3,500	\$ 3,346	\$ 3,446
posting and shipping	\$ 828	\$ 1,000	\$ 969	\$ 998
occupacy	\$ 24,664	\$ 18,800	\$ 19,948	\$ 20,546
rental and maintenance of equip	\$ 6,893	\$ 9,126	\$ 11,373	\$ 11,714
printing and publications	\$ 342	\$ 500	\$ 318	\$ 328
travel	\$ 63	\$ 200	\$ 312	\$ 321
specific assistance to individuals	\$ 55,824	\$ 57,292	\$ 56,224	\$ 59,035
membership dues	\$ -			
miscellaneous	\$ 14,513	\$ 17,826	\$ 19,308	\$ 19,990
TOTAL EXPENSES	\$ 211,153	\$ 220,260	\$ 224,257	\$ 232,212
Reserves for specific activities				
TOTAL EXPENSES FOR ALL ACTIVITIES	\$ 211,153	\$ 220,260	\$ 224,257	\$ 232,212
EXCESS OF REVENUE OVER EXPENSES	\$ 36,509	\$ (11,860)	\$ (5,615)	\$ (2,644)

Budget Form 1

Eagles Wings
Profit & Loss Budget Performance
 November 2019
 Washington Grant Financial Information

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Est. Actual Expenses	FY 2020-21 Budget Request
REVENUES				
Requested from City of Washington	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,050
Federal	\$ -			
State	\$ -			
County	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,100
United Way	\$ 15,800	\$ 15,000	\$ 15,000	\$ 15,750
All other than Washington	\$ -			
Other: Donations/Fundraisers	\$ 219,304	\$ 179,700	\$ 190,994	\$ 200,544
Fees/Dues	\$ -			
Sales	\$ -			
Miscellaneous	\$ 9,558	\$ 10,700	\$ 9,647	\$ 10,124
Beginning Balance	\$ -			
TOTAL	\$ 247,662	\$ 208,400	\$ 218,642	\$ 229,568
EXPENSES				
Personal Services	\$ 98,801	\$ 104,816	\$ 104,707	\$ 107,848
Program Services	\$ 80,700	\$ 79,392	\$ 79,532	\$ 83,042
Contractual Services	\$ -			
Commodities & Supplies	\$ 788	\$ 1,000	\$ 1,486	\$ 1,530
Fundraisers	\$ 2,367	\$ 5,400	\$ 5,159	\$ 5,417
Capital	\$ 6,681	\$ 5,826	\$ 8,013	\$ 8,253
Other	\$ 21,816	\$ 23,826	\$ 25,361	\$ 26,122
TOTAL	\$ 211,153	\$ 220,260	\$ 224,257	\$ 232,212

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
C - 1130
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Jan 17 1991

Date:

Employer Identification Number:
56-1686703

Contact Person:
JERRY FINKLIN

Contact Telephone Number:
(404) 331-0172

EAGLES WINGS CHRISTIAN LOVE IN
ACTION
C/O JOSEPH D TURNER
PO BOX 879
CHOCOMINITY, NC 27817-0879

Accounting Period Ends:
December 31

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
May 16, 1990

Advance Ruling Period Ends:
December 31, 1994

Addendum Applies:
Yes

Dear Applicants:

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

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service

Letter 1045(BB/CG)

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 07-01, 2018, and ending 06-30, 2019

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization Eagles Wings Christian Love In Action

Doing business as _____

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 426

City or town, state or province, country, and ZIP or foreign postal code
Washington, NC 27889

D Employer identification no. 56-1685703

E Telephone number
(252) 975-1138

F Name and address of principal officer: _____

G Gross receipts
\$ 1,054,940

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ www.Eagles-Wings.org

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1990 **M** State of legal domicile: NC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Alleviate hunger in Beaufort County NC by providing food for low income families.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>10</u>
4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>10</u>
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<u>5</u>	<u>4</u>
6 Total number of volunteers (estimate if necessary)	<u>6</u>	<u>85</u>
7a Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
7b Net unrelated business taxable income from Form 990-T, line 38	<u>7b</u>	<u>0</u>

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	<u>854,609</u>	<u>1,045,239</u>
9 Program service revenue (Part VIII, line 2g)		<u>0</u>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>5,130</u>	<u>9,701</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a)		<u>0</u>
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>859,739</u>	<u>1,054,940</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<u>0</u>
14 Benefits paid to or for members (Part IX, column (A), line 4)		<u>0</u>
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>97,455</u>	<u>98,801</u>
16a Professional fundraising fees (Part IX, column (A), line 11e)		<u>0</u>
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>3,145</u>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>779,404</u>	<u>937,003</u>
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>876,859</u>	<u>1,035,804</u>
19 Revenue less expenses. Subtract line 18 from line 12	<u>(17,120)</u>	<u>19,136</u>
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	<u>511,682</u>	<u>532,383</u>
21 Total liabilities (Part X, line 26)	<u>2,019</u>	<u>3,584</u>
22 Net assets or fund balances. Subtract line 21 from line 20	<u>509,663</u>	<u>528,799</u>

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Ann-Marie Montague Date: 11-15-19

Type or print name and title: Ann-Marie Montague, Executive Director

Paid Preparer Use Only

Print/type preparer's name: Tori M Wicker Preparer's signature: Tori M Wicker Date: 11-15-2019 Check if self-employed PTIN: P00807001

Firm's name ▶ Mayhue Edwards Inc Firm's EIN ▶ _____
 Firm's address ▶ PO Box 1058 Phone no. 252-946-3441
Washington NC 27889

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2018)



"We SERVE WITH PRIDE"

102 WEST MARTIN LUTHER KING JR. DRIVE
POST OFFICE BOX 2324
WASHINGTON, NORTH CAROLINA 27889
252-975-1978

March 2, 2020

Beaufort County

Sharon Rose, Deputy Finance Director

132 W. 2nd Street

Washington, NC 27889

Dear Ms. Rose,

Attached please find the Washington Area Interchurch Shelter and Kitchen's (DBA Zion Shelter and Kitchen) request for funding from Beaufort County for FY 2020-21. We appreciate the support the County has previously shown, and hope the Board of Commissioners will be able to assist us in the mission of care for the least fortunate of our community, providing shelter to the homeless and meals to those in need.

Gratefully,

A handwritten signature in cursive script that reads "Bill Darden".

Bill Darden, Treasurer

OPERATED BY
THE WASHINGTON AREA
INTER-CHURCH
SHELTER & KITCHEN, INC.

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Washington Area Interchurch Shelter and Kitchen Inc. dba Zion Shelter and Kitchen and Amount Requested \$ 10,000.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	10,000.00	10,000.00	10,000.00	10,000.00
Federal			1,933.00	
State				
Cities/Towns	6,100.00	7,600.00	6,100.00	8,000.00
United Way	4,600.00	4,600.00	4,600.00	4,600.00
Other Counties excluding Beaufort County				
Other:				
Donations/Fundraisers	119,326.05	81,629.00	72,561.20	70,000.00
Fees/Dues				
Sales				
Miscellaneous	20.80	120.00	229.98	
Beginning Balance (Deficit)	67,208.33		78,104.21	60,000.00
TOTAL:	207,255.18	103,949.00	173,528.39	
EXPENSES:				
Salaries and Benefits	56,667.63	68,180.42	68,180.42	65,300.00
Program Services	58,332.80	26,039.58	25,456.95	25,700.00
Contractual Services	2,433.98	3,260.00	5,040.31	6,000.00
Commodities & Supplies	4,201.39	2,050.00	2,039.44	3,000.00
Fundraisers				
Capital				
Other	1,452.88	1,061.00	495.00	
TOTAL:	123,088.68	100,591.00	101,212.12	100,000.00

Organizational Data

President: Linda Thornton
 Executive Director: Robert Harris
 Treasurer Bill Darden
 Other Officers: Susan Hodges, Secretary

Completed by: Bill Darden
 (Signature)

Date: 3/2/2020

Bill Darden
 (Name)

Treasurer
 (Title)

Phone: 252-946-4606

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Washington Area Interchurch Shelter and
 Kitcheb, Inc. dba Zeion Shelter and Kitchen

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:	63	46	50
1a. Total continuing from previous fiscal year	5	8	6
1b. Total new for the year	58	38	44
1c. Total terminated during the year	55	40	43
2. RESIDENCE OF PARTICIPANTS TOTAL:	63	46	50
2a. Washington	31	34	26
2b. Washington Park	10	2	3
2c. Chocowinity	6	5	8
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown	16	5	13
3. AGE GROUP TOTAL:	63	46	50
3a. Infants through 4 years of age			
3b. 5 through 12 years of age			
3c. 13 through 17 years of age			
3d. 18 through 29 years of age	23	20	21
3e. 30 through 64 years of age	38	20	31
3f. 65 and over	2	6	8
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	63	46	50
4a. Below official poverty level (\$12,000)	40	20	27
4b. At or near poverty level	20	22	18
4c. Middle income (\$30,000)	3	4	5
4d. Upper income (\$60,000)			
4e. Nor known or not applicable			
5. SEX TOTAL:	63	46	50
5a. Male	63	46	50
5b. Female			
5c. Not recorded			

BEAUFORT COUNTY

REQUEST FOR COUNTY APPROPRIATION

BUDGET FORM 3

Agency: Washington Area Interchurch Shelter and Kitchen, Inc.
(DBA Zion Shelter and Kitchen)

Contact Information: Bill Darden, Treasurer
Zion Shelter and Kitchen
P. O. Box 2324
102 West Martin Luther King Jr. Drive
Washington, NC. 27889

Amount Requested: \$10,000

Zion Shelter and Kitchen was established in 1985 to provide safe, warm, comfortable emergency housing for homeless men in the basement of the Metropolitan AME Zion Church at 102 West Martin Luther King, Jr. Drive in Washington. In addition, in 2019, 24 motel nights for 20 homeless families were also provided. Zion Shelter also provides hot, nutritious lunch to anyone who requests a meal, Monday through Friday, 52 weeks a year, plus meals to the Blind Center three times per week, year round, and has begun providing meals to the Open Door Community Center.

Budget form 2 was completed only for men sleeping overnight at the Shelter and motels. In addition, the Shelter provided 9,197 hot meals to clients at the Shelter, 2340 meals to the Blind Center, and many meals to ODCC. For the fiscal year 7/1/2020-6/30/2021, it is anticipated the services provided to all will be greater provided our funding can provide this.

Beaufort County funding for the fiscal year 7/1/2020-6/30/2021 will be used specifically to support our major expenses of salaries of the Executive Director and 2 other employees who stay at the shelter overnight with the homeless of \$65,000+ and rent, including utilities, of over \$16,000. Current insurance premiums exceed \$6,000.

We thank Beaufort County and you for the past and future support in assisting the Zion Shelter and Kitchen.

Completed By. Bill Darden, Treasurer, 252-946-4606

Bill Darden 3/2/2020

Signature and date

Zion Shelter and Kitchen

Balance Sheet

As of January 31, 2020

Jan 31, 20

ASSETS

Current Assets

Checking/Savings

CresCom Checking 23,732.75

CresCom Money Market 50,118.59

Total Checking/Savings 73,851.34

Total Current Assets 73,851.34

Fixed Assets

Furniture and Equipment 8,572.00

Accumulated Depreciation -2,284.17

Total Fixed Assets 6,287.83

TOTAL ASSETS 80,139.17

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Payroll Liabilities 78.99

Total Other Current Liabilities 78.99

Total Current Liabilities 78.99

Total Liabilities 78.99

Equity

Unrestricted Net Assets 76,253.32

Net Income 3,806.86

Total Equity 80,060.18

TOTAL LIABILITIES & EQUITY 80,139.17

Zion Shelter and Kitchen
Profit & Loss
 January 2020

	Jan 20
Ordinary Income/Expense	
Income	
Donations	
Individual Donations	6,810.00
Church Donations	2,855.00
Business Donations	1,350.00
Government Grant	2,615.00
Non Government Grant	0.00
Total Donations	13,630.00
Interest Income	18.09
Total Income	13,648.09
Expense	
Depreciation Expense	118.17
Conference and Training	0.00
Donor Recognition	0.00
Insurance	2,029.32
License and Permits	0.00
Lodging	988.58
Office Expense	187.96
Postage	22.00
Accounting Fees	470.00
Repairs and Maintenance	0.00
Salaries and Wages	4,361.67
Payroll Tax Expenses	333.66
Shelter Supplies	0.00
Telephone	128.47
Utilities	1,201.40
Total Expense	9,841.23
Net Ordinary Income	3,806.86
Net Income	3,806.86

These financial statements have not been subjected to an audit, review, or compilation, and no assurance is provided on them.

CINCINNATI OH 45999-0038

In reply refer to: 0248188030
Mar. 01, 2017 LTR 4168C 0
58-1611899 000000 00
00017412
BODC: TE

WASHINGTON AREA INTERCHURCH SHELTER
AND KITCHEN INC
PO BOX 2324
WASHINGTON NC 27889

Employer ID Number: 58-1611899
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 20, 2017, regarding your tax-exempt status.

We issued you a determination letter in April 1985, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

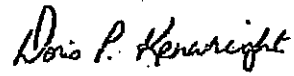
For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0248188030
Mar. 01, 2017 LTR 4168C 0
58-1611899 000000 00
00017413

WASHINGTON AREA INTERCHURCH SHELTER
AND KITCHEN INC
PO BOX 2324
WASHINGTON NC 27889

Sincerely yours,



Doris Kenwright, Operation Mgr.
Accounts Management Operations 1

**Internal Revenue Service
District Director**

Department of the Treasury

C - 1130
ATLANTA, GA 30301-

Date: **JUL 10 1987**

WASHINGTON AREA INTERCHURCH SHELTER
AND KITCHEN INC
114 WEST 4TH ST PO BOX 2324
WASHINGTON, NC 27889-

Employer Identification Number:
58-1611899
Contact Person:
ALICIA FOSTER
Contact Telephone Number:
(404) 331-0189

Our Letter Dated:
5-16-85
Caveat Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

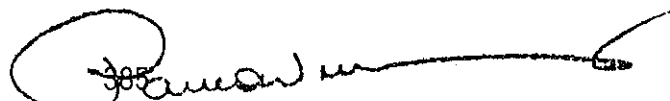
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes a notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she is in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the text below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



This page left blank intentionally.

Sharon Rose

From: Gary Robitaille <c12driver001@gmail.com>
Sent: Sunday, February 23, 2020 2:39 PM
To: Sharon Rose
Cc: PALvin Powell
Subject: Funding Request
Attachments: 2020 Inner Banks STEM Center Funding Request.pdf

CAUTION: This email originated from outside of the Beaufort County system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Rose, attached is our 2020 Funding Request for Inner Banks STEM Center. We thank the county for consideration of this request and hope for a positive outcome. We are proud of the STEM Programs we provide to the youth of Beaufort County, and are thankful for all the assistance we can get to help in funding them. If we have omitted anything or we need to provide further information please do not hesitate to contact us.

Thank You,

Gary Robitaille
Inner Banks STEM Center
Treasurer
C12driver001@gmail.com
252-975-6700

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1


Agency: Inner Banks STEM Center

Amount Requested \$ 5,000

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	5,000	5,000		5,000
Federal				
State		6,000		6,000
Cities/Towns		5,000		5,000
United Way	7,000	5,000		5,000
Other Counties excluding Beaufort County				
Other:	56,854	100,000		110,000
Donations/Fundraisers				
Fees/Dues				
Sales				
Miscellaneous	222			500
Beginning Balance (Deficit)	114,448	39,247		15,247
TOTAL:	183,524	160,247		146,747
EXPENSES:				
Salaries and Benefits				
Program Services	23,862		80,000	
Contractual Services	18,850		20,000	
Commodities & Supplies	1,710		2,000	
Fundraisers	8,207		8,000	
Capital	68,152		10,000	
Other	23,496		25,000	
TOTAL:	144,277		145,000	

Organizational Data

President: Alvin D. Powell
 Executive Director: Dr. Walt Johnson (Board Chair)
 Treasurer: Gary Robitaille
 Other Officers: VP James Madson, Watsi Sutton (Exec Board)

Completed by: 
 (Signature)

Date: 22 Feb 2020

Gary L. Robitaille
 (Name)

Treasurer
 (Title)

Phone: 252-975-6700

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Inner Banks STEM Center

1. WHOM DO YOU SERVE?	Fiscal 2019 Last Yr Actual	Fiscal 2020 This Yr Estimated	Fiscal 2021 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:	322	1085 (700@EXPO)	372
1a. Total continuing from previous fiscal year	4	5	7
1b. Total new for the year	318	1080	333
1c. Total terminated during the year	22-Behavior	None to date	None
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	142	350	130
2b. Washington Park	20	60	20
2c. Chocowinity	40	50	60
2d. Bath	40	40	40
2e. Belhaven	30	30	35
2f. Aurora	45	45	45
2g. Pantego	5	10	10
2h. Pinetown			
2i. Outside Beaufort County or Unknown		500 (STEM EXPO)	
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age			
3b. 5 through 12 years of age	50% (11-12)	25% (11-12)	50% (11-12)
3c. 13 through 15 years of age	40% (13-15)	30% (13-15)	40% (13-15)
3d. 16 through 19 years of age	10% (16-19)	45% (16-19)	10% (16-19)
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)	75%	60%	75%
4b. At or near poverty level	20%	25%	20%
4c. Middle income (\$30,000)	5%	15%	5%
4d. Upper income (\$60,000)			
4e. Nor known or not applicable			
5. SEX TOTAL:			
5a. Male	45%	45%	45%
5b. Female	55%	55%	55%
5c. Not recorded			

Note: 2019, 2020, 2021, total participant number comprised of participants in the annual December STEM Career Day at BCCC for 7th graders, three Summer Camps and one after-school STEM program. On April 9, 2020, 700 high school students from several counties anticipated to attend STEM EXPO and Career Day at the Washington Warren Airport.

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Inner Banks STEM Center or IBX STEM. Formally our 501C3 nonprofit was called the Beaufort County Police Activities League or BCPAL until August 2018 when we changed our name.

Contact Information: Al Powell, President
(252) 923-9482
Email: beaufortcountypal@hotmail.com

Amount Requested: \$5,000 per year

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

Purpose

These funds are being requested to help IBX STEM pay:

1. \$2,500: To help off-set annual building operating expenses on our 6,000 square foot Aviation, Technology and Health Center (Center) located at the Washington Warren Airport. These expenses are the electric, sewer, landscaping fees, a commercial Internet connection (for educational teleconferencing, afterschool and summer camp programs, and ECU (digital library access); Microsoft cloud access fee and a monthly alarm system fee.
2. \$1,500: For the additional fuel and operating expenses that will be incurred when IBX STEM uses their own 28 seat used bus (purchased through a small grant we have received) to provide transportation to middle school students from the Boys and Girls Club-Washington to our March-May 2020 afterschool STEM program at our Center. This afterschool program will be a 3-D Vehicle Engineering Design class that will meet twice per week at our facility for two-hour sessions. Our bus will also be used to transport participating students on field trips or during our three 2020 summer STEM camps or weekend trips. We will be conducting Career Day STEM programs at Snowden Elementary, Aurora, NC during March and April, 2020.

These funds will also be used to help pay for the fuel and insurance to operate the two 15 seat vans that Lee Chevrolet will provide for our 2020 summer camps for county-wide transportation while our 28-seat bus would be used for longer trips.

3. \$1,000: Help with the expense for paying for of the City of Washington swimming pool rental with instructors to provide for swimming lessons for all the students that will be participating in our middle school summer STEM camp programs that include a Little Washington Sailing School course in which swimming ability is required to participate.

IBX STEM (continued)

Major Financial Setbacks for Our Nonprofit

In the fall, 2016, the City of Washington signed a ten-year land lease with BCPAL (now called the IBX STEM) on a parcel of land at the Washington Warren Airport. This arrangement was to provide IBX STEM with a location to build a science and technology Center. It was IBX STEM's responsibility to raise the capital funds to conduct the excavation, purchase the materials and construct the building.

We were able to raise all the budgeted funds for site preparation and construction of the building. However, we had to raise an additional \$30,000 after excavation started to overcome an undisclosed-septic tank debris field discovered by Mitch St Clair during excavation. Approximately 80 loads of septic tank debris had to be removed and 100 loads of sand brought-in to make the site buildable. Except for the complications and delays created by the unanticipated soil situation, the center was completed on budget and demonstrated our organizations ability to manage and complete a project while overcoming a significant unexpected financial obstacle. The requested annual financial support will help us with our annual operating costs and help us recover from the \$30,000 we had to raise to complete the building.

When the City leased this land to our nonprofit (our current building site), it was to help our nonprofit continue to service the youth in the local community in a secure location. Our record clearly reflects that we have continued do this while bringing positive local, state, and national media attention to our program, the City of Washington and the airport.

The septic tank debris field/complication was not anticipated by the City when they leased us this land. However, this unexpected expense was a major financial setback to our small nonprofit and almost created a financial hurdle that we could not overcome. This situation occurred because several decades ago, a domestic trailer with a septic tank field was located on airport property; the same property the City leased to IBX STEM.

To avoid extensive construction delays in our new building opening, the IBX STEM Board and Officers (many on a fixed income/retirees) raised over \$30,000 in bridge loans through personal donations, bank loans and capital use grants. This creative combination of funding allowed us to complete the construction of our new building and open on February 13, 2018. We started a new afterschool STEM program with the Boys and Girls Club that same day.

Nutrien (formally PotashCorp), after the merger, centralized their grant process through their office in Canada. They reduced our annual local financial support from \$10,000 to zero. Any funding support from Nutrien must now go through an online grant process with no approval or amount guarantee. Prior to the merger, PotashCorp funds were used to help IBX STEM fund programs we conducted in Washington, NC for the youth and the community. Examples include but are not limited to the Goodwill Basketball Game between local First Responders and a professional basketball team (with a comedy theme) at Washington High School and then Southside High School; implementing a first-time robotics program at PS Jones in 2016; collaboration in a program with the Little Washington Sailing School; and, paying our staff stipends to help with our afterschool and summer programs.

IBX STEM (continued)

Background

We have been coordinating community service events and STEM programs for at-risk youth throughout Beaufort County since 2012. Our community service to the local community is well documented. Our nonprofit was named the 2015 “Nonprofit of the Year” by the Washington/Beaufort County Chamber of Commerce because of its contributions to the City and Beaufort County residents. Our STEM facility is the only one of its type in NC and possibly the U.S.

In 2020, we will be offering free health risk assessment screening at our facility to the students that participate in our STEM programs and field trip days that we will coordinate with schools throughout Beaufort County. We received a Community Health Grant from the Vidant Beaufort Hospital to purchase bio-medical risk hardware/software. This program will be expanded to City first responders at some point. Our partners in this health initiative program will be the BCCC School of Nursing and the Beaufort County Health Department (BCHD). We will explore ways to educate low/middle income families about the importance of fitness, diet and nutrition. The Director of the BCHD is the Vice-President of IBX STEM.

Funding Demographics

IBX STEM, unlike many nonprofits, does not pay its staff a salary; we have no employees-only contractors paid from grants and volunteers. All funding is put directly back into the program. The exception is when a staffer is compensated by a grant for specific services such as a grant administrator (mandatory position) or an instructor. IBX STEM is a “independent/stand alone” nonprofit and does not receive any financial support from a parent organization. All fund raising is conducted by IBX STEM personnel located in Washington, NC. The designated operational funds to sustain our expensive science, technology, engineering and math (STEM) programs come from the Burroughs Wellcome Fund, the United Way-Beaufort County, Grady White Boats (Smith Family Foundation), and the NC Department of Transportation; these funds cannot be used for capital projects.

IBX STEM Community Impact and/or Benefits that the Center Provides:

1. The Aviation, Technology and Health Center is a community resource that is being used to:
 - a. Conduct its science, technology engineering and math (STEM) summer camps and afterschool programs year-round to include night-time training programs
 - b. Provide a classroom for the U.S. Coast Guard Auxiliary to conduct boat safety classes
 - c. Provide a facility for City of Washington personnel to conduct classroom training
 - d. Provide a back-up emergency deployment area in the event of a natural disaster/emergency
2. Our programs will demonstrate to the youth that education-not criminal activity, is the way to achieve a better quality of life. Showing at-risk youth positive options will reduce juvenile delinquency and allow the City law enforcement authorities to divert resources to other types of criminal activity.
3. Increased publicity for the City of Washington, Beaufort County and the Washington Warren Airport. Our programs and STEM Career Day events have received widespread media coverage including national circulation in the NASA newsletter, NC STEM Center website, and the Burroughs Wellcome Fund international website to name a few.

IBX STEM (continued)

Program Impact

Since our formation in June 2012, our summer camp program has attracted middle school aged youth from different parts of Beaufort County, including Aurora, Belhaven, Chocowinity and Washington. High school aged students have also participated in our programs as student mentors.

Approximately 1,500 Beaufort County students have been exposed to one of our programs/events since we started. It costs about \$75,000 to incarcerate a juvenile for one year. If we have prevented **five youth** from being incarcerated for one year, our program has saved the City, County and state about \$375,000 in incarceration costs.

On December 19, 2019, IBX STEM conducted a Youth STEM Career Day program at the Beaufort County Community College campus. The event received great newspaper and television coverage. Guest organizations that participated included NASA, Nutrien, DSM-Greenville, Tideland Electric, BCCC School of Nursing, Vidant East Medi-vac helicopter and the US Coast Guard. About the 250 7th grade students attended from the local area; most were from the PS Jones Middle School.

In March-May 2020 we will be conducting a computer aided design (CAD) afterschool class for students from the Boys and Girls Club-Washington. This class will teach the 7th-8th grade students basic engineering skills relative to using CAD software to build an electric vehicle using a 3-D printer.

On April 9, 2020, we are planning a High School STEM EXPO and Career Day at the Washington-Warren Airport for 600 high this event in April 2018; it received local, regional and national media coverage on television, the Internet, NASA agency-wide newsletter and the school students. The City of Washington and the Beaufort County Schools will be our partners in this event. When we conducted this event in 2018, Beaufort County received state and national media coverage.

This summer we will offer three summer camp programs at our building; a three-week Aviation STEM Camp for middle school; a three-week Boating STEM Camp for middle school; and a two-week Aviation Orientation Camp for high school students. The Little Washington Sailing School will be a major partner in our summer camp program. We will continue to offer a fall-winter afterschool program, Youth Career Day Events, and introduce customized weekend programs. The US Coast Guard Auxiliary and other organizations will be able use our classroom facilities when requested. The City of Washington and Beaufort County first responders will also be able to use the classroom for training.

Completed By: ALVIN D. POWELL, PRESIDENT
Printed Name & Position

Al Powell 2/20/2020
Signature & Date

Inner Banks STEM Center
Balance Sheet
As of December 31, 2019

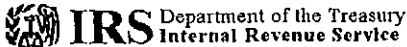
	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
3100 · General Account	6,611.88
3127 · Fundraising Account	20,052.87
4268 · PAL-BWF	2,579.35
4969 · PAL Building Fund	4,920.96
7240 · Bus Fund	5,082.20
Total Checking/Savings	<u>39,247.26</u>
Accounts Receivable	
11100 · Allowance for Doubtful Accounts	340.00
Total Accounts Receivable	<u>340.00</u>
Total Current Assets	<u>39,587.26</u>
TOTAL ASSETS	<u>39,587.26</u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
7614 · First Bank CL Loan 2	17,093.19
Total Long Term Liabilities	<u>17,093.19</u>
Total Liabilities	17,093.19
Equity	
30000 · Opening Balance Equity	20.00
32000 · Unrestricted Net Assets	97,674.58
Net Income	-75,200.51
Total Equity	<u>22,494.07</u>
TOTAL LIABILITIES & EQUITY	<u>39,587.26</u>

Inner Banks STEM Center
Statement of Financial Income and Expense
January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
43300 · Direct Public Grants	
43310 · Corporate and Business Grants	5,000.00
43330 · Foundation and Trust Grants	6,000.00
43340 · Nonprofit Organization Grants	1,000.00
Total 43300 · Direct Public Grants	12,000.00
43400 · Direct Public Support	
43450 · Individ, Business Contributions	11,330.00
43400 · Direct Public Support - Other	13,261.37
Total 43400 · Direct Public Support	24,591.37
44500 · Government Grants	
44530 · Local Government Grants	5,000.00
Total 44500 · Government Grants	5,000.00
44800 · Indirect Public Support	
44820 · United Way, CFC Contributions	7,000.00
Total 44800 · Indirect Public Support	7,000.00
45000 · Investments	
45030 · Interest-Savings, Short-term CD	29.33
Total 45000 · Investments	29.33
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	192.33
Total 46400 · Other Types of Income	192.33
49900 · Uncategorized Income	20,263.43
Total Income	69,076.46
Gross Profit	69,076.46
Expense	
60900 · Business Expenses	
60920 · Business Registration Fees	700.00
60900 · Business Expenses - Other	1,958.30
Total 60900 · Business Expenses	2,658.30
62100 · Contract Services	
62130 · Fundraising Fees	8,206.78
62150 · Outside Contract Services	
62151 · Independant Contractor	18,850.00
Total 62150 · Outside Contract Services	18,850.00
Total 62100 · Contract Services	27,056.78
62800 · Facilities and Equipment	
62840 · Equipment	28,207.10
62850 · Janitorial Services	775.00
62870 · Property Insurance	1,657.00
62890 · Rent, Parking, Utilities	5,406.34
62800 · Facilities and Equipment - Other	40,045.12
Total 62800 · Facilities and Equipment	76,090.56
65000 · Operations	
65020 · Postage, Mailing Service	76.53
65030 · Printing and Copying	246.36
65040 · Supplies	1,865.85
65050 · Telephone, Telecommunications	575.00
Total 65000 · Operations	2,763.74
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	5,695.00
65130 · Interest Expense - General	2,277.27
65150 · Memberships and Dues	230.00
65160 · Other Costs	294.38
65180 · Program Direct Costs	23,862.23
Total 65100 · Other Types of Expenses	32,358.88

Inner Banks STEM Center
Statement of Financial Income and Expense
January through December 2019

	<u>Jan - Dec 19</u>
68300 · Travel and Meetings	
68310 · Conference, Convention, Meeting	268.65
68320 · Travel	951.15
68300 · Travel and Meetings - Other	2,128.91
Total 68300 · Travel and Meetings	<u>3,348.71</u>
Total Expense	<u>144,276.97</u>
Net Ordinary Income	<u>-75,200.51</u>
Net Income	<u><u>-75,200.51</u></u>



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077952422
Oct. 16, 2018 LTR 4168C 0
45-5501690 000000 00

00037203
BODC: TE

INNER BANKS STEM CENTER
% MR ALVIN D POWELL
201 AIRPORT ROAD
WASHINGTON NC 27889

043988

Employer ID number: 45-5501690
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Aug. 23, 2018, about your tax-exempt status.

We issued you a determination letter in October 2015, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

4077952422
Oct. 16, 2018 LTR 4168C 0
45-5501690 000000 00
00037204

INNER BANKS STEM CENTER
% MR ALVIN D POWELL
201 AIRPORT ROAD
WASHINGTON NC 27889

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Thomas B. Richter, Mayor

TOWN OF WASHINGTON PARK

Denise D. Dale, Clerk

COMMISSIONERS

Lee Bowen
Belinda Cowell
Wade Dale
Patrick Nash
Jeff Peacock

**P O BOX 632
WASHINGTON, NC 27889
252-946-3157**

February 17, 2020

**Ms. Anita Radcliffe
Chief Financial Officer
Beaufort County
122 West 3rd Street
Washington, NC 27889**

Dear Ms. Radcliffe:

The Town of Washington Park would like to be included in the budget requests for outside agencies for the FY 2020-2021 Budget. The Town is requesting \$1,620 for recreation expenses.

We are including the following information in our request:

1. The Town of Washington Park's total budget for recreation is \$10,000 which in FY 2020-2021 would include \$1,620 from Beaufort County.
2. The Town of Washington Park is requesting, in our draft budgeting process, to spend \$10,000 for maintenance and repairs to R. A. Dunston Park which includes two separate activity areas—the two tennis/pickleball courts and the Tot Lot.
3. The population of Washington Park is 430. However, the R. A. Dunston Park is used by many non-residents of Washington Park who are residents of Beaufort County.
4. By observation, it is known that more non-residents than residents use the recreational facilities, especially the playground equipment (as many as 20 per day in nice weather).
5. Over the last ten years, the Town of Washington Park has spent over \$35,000 in the renovations of existing playground equipment and the purchase of new play structures in R. A. Dunston Park.

If we can answer any other questions you have, please contact the clerk at the Municipal Building telephone number 946-3157.

Sincerely,



Denise D. Dale
Town Clerk

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Town of Washington Park

Amount Requested \$ 1620.00

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	1620.00	1620.00	1620.00	1620.00
Federal	-	-	-	-
State	-	-	-	-
Cities/Towns	1000.00	8380.00	10,000.00	8380.00
United Way	-			-
Other Counties excluding Beaufort County	-			-
Other:				
Donations/Fundraisers	-			-
Fees/Dues	405.00	225.00	200.00	250.00
Sales				
Miscellaneous				
Beginning Balance (Deficit)				
TOTAL:	3025.00	10,225.00	11,820.00	10,250.00
EXPENSES:				
Salaries and Benefits	1600.00	1600.00	1600.00	1600.00
Program Services	-	-	-	-
Contractual Services	6050.00	8200.00	8200.00	1000.00
Commodities & Supplies	500.00	200.00	1500.00	400.00
Fundraisers				
Capital			1000.00	7,000.00
Other				
TOTAL:	8,150.00	10,000.00	12,300.00	10,000.00

Organizational Data

President: Mayor: Thomas B. Richter
 Executive Director: Town Clerk: Denise D. Dale
 Treasurer
 Other Officers:

Completed by: Denise D. Dale
 (Signature)

Date: 2/17/2020

Denise D. Dale
 (Name)

Town Clerk
 (Title)

Phone: 252-946-3157

Beaufort County, North Carolina

PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Town of Washington Park

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:	4500	4500	4500
1a. Total continuing from previous fiscal year			
1b. Total new for the year			
1c. Total terminated during the year	0	0	0
2. RESIDENCE OF PARTICIPANTS TOTAL:	4500	4500	4500
2a. Washington			
2b. Washington Park	150	150	150
2c. Chocowinity			
2d. Bath			
2e. Belhaven			
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown	4350	4350	4350
3. AGE GROUP TOTAL:	4500	4500	4500
3a. Infants through 4 years of age	1850	1850	1850
3b. 5 through 12 years of age	1850	1850	1850
3c. 13 through 17 years of age	175	175	175
3d. 18 through 29 years of age	175	175	175
3e. 30 through 64 years of age	375	375	375
3f. 65 and over	75	75	75
3g. Not known or not applicable			
4. INCOME OF PARTICIPANTS TOTAL:	4500	4500	4500
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Nor known or not applicable	4500	4500	4500
5. SEX TOTAL:	4500	4500	4500
5a. Male			
5b. Female			
5c. Not recorded	4500	4500	4500

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Town of Washington Park

Contact Information: Denise D. Dale, Town Clerk

ddwashpark@suddenlinkmail.com
252-946-3157

Amount Requested: \$ 1620.00

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

The Beaufort County appropriation is used to fund repairs and
maintenance of the playground equipment, tennis and pickleball
courts and nets, lighting and grounds of the recreational areas of
Washington Park. The "Bo Bowen Playground" is a fenced area with slides, swings,
sand "diggers", merry-go-round, picnic tables, climbing apparatuses, and mulch cushions
under the play areas. The Town of Washington Park budgets \$10,000 for recreation
areas and appreciates the County Appropriation

Completed By: Denise D. Dale, Town Clerk
Printed Name & Position

Denise D. Dale 2/17/2020
Signature & Date

**Town of Washington Park
Statement of Net Position
June 30, 2019**

	Primary Government
	Governmental Activities
ASSETS	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 370,063
Taxes receivable, net	3,425
Accounts receivable, net	1,727
Prepaid Insurance	5,517
Restricted cash and cash equivalents	124,646
Total Current Assets	505,378
<i>Noncurrent Assets</i>	
Land and other nondepreciable assets	18,200
Other capital assets, net of depreciation	3,842
Total Assets	527,420
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	32,778
Total Deferred Outflows of Resources	32,778
LIABILITIES	
<i>Current Liabilities</i>	
Accounts payable and accrued liabilities	5,592
Total Current Liabilities	5,592
<i>Noncurrent Liabilities</i>	
Net pension liability	36,060
Total Liabilities	41,652
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	342
Total Deferred Inflows of Resources	342
NET POSITION	
Net investment in capital assets	22,042
<i>Restricted for:</i>	
Stabilization by State Statute	1,727
Streets	124,645
<i>Unrestricted</i>	
	369,790
Total Net Position	\$ 518,204

The accompanying notes are an integral part of this financial statement.

**Town of Washington Park
Statement of Activities
For the Year Ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue Primary Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental Activities:					
General government	143,910	-	-	-	(143,910)
Public safety	\$ 40,708	-	-	\$ -	(40,708)
Transportation	19,630	-	14,450	-	(5,180)
Environmental protection	65,390	-	-	-	(65,390)
Cultural and recreational	5,598	405	1,620	-	(3,573)
Total Governmental Activities	275,236	405	16,070	-	(258,761)

General Purpose Revenues and Transfers:

Revenues	
Ad valorem taxes	150,111
Unrestricted intergovernmental	140,684
Miscellaneous income	20,347
Investment earnings	128
Total General Revenues and Transfers	311,270
Change in Net Position	52,509
Net Position at Beginning of Period	465,695
Net Position at End of Period	\$ 518,204

The accompanying notes are an integral part of this financial statement.

BHM Regional Library, Inc.

158 N Market St.
Washington, NC 27889
(252) 946-6401



Brian Alligood
Beaufort County Manager
February 28, 2020

Dear Brian,

I am writing behalf of the BHM Regional Library to request an appropriation from Beaufort County for the fiscal year 2020-2021. This appropriation finances the operation of our four branch libraries within the county in Aurora, Bath, Belhaven, and Washington, and a share of support for regional expenses to fund IT staffing.

This year, we are requesting a budget equivalent to our prior year appropriation of \$221,630. These funds pay for staffing and personnel costs for a total of two full time and eleven part time employees across the four branches. These funds also pay for books and materials, internet and phone services, rent and building maintenance, equipment and supply purchases, and utilities.

I would like to thank Beaufort County for your continued support for library services in our community. Enclosed is a copy of our proposed budget along with the required Budget Forms 1-3. Please contact me if you have any questions and I look forward to seeing you at an upcoming Commissioners' Meeting.

Sincerely,

Patrick Fitzgerald
Director, BHM Regional Library
acorbett@bhmlib.org
252-964-4501 ext. 11

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Beaufort Hyde Martin Regional Library Amount Requested \$ 221,631

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	216,300	221,631	221,631	221,631
Federal		0		
State	334,988	299,988	299,988	299,988
Cities/Towns	113,250	122,150	122,150	122,150
United Way		0		
Other Counties excluding Beaufort County	155,194	155,194	155,194	155,194
Other:				
Donations/Fundraisers				
Fees/Dues	19,852	13,800	13,800	15,800
Sales				
Miscellaneous	49,095	117,181	117,181	108,827
Beginning Balance (Deficit)				
TOTAL:	888,679	929,944	929,944	923,590
EXPENSES:	626,475	642,454	642,454	653,882
Salaries and Benefits				
Program Services				
Contractual Services				
Commodities & Supplies				
Fundraisers				
Capital				
Other	206,145	287,490	287,490	269,708
TOTAL:	832,620	929,944	929,944	923,590

Organizational Data

President:
Executive Director:
Treasurer
Other Officers:

Completed by: _____
(Signature)

Date: 2/28/2020

Patrick Fitzgerald
(Name)

BHM Regional Library Director
(Title)

Phone: 252-946-6401

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: BHM Regional Library

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (if family, please count individual members) TOTAL:			
1a. Total continuing from previous fiscal year	23,800	23,800	21,420
1b. Total new for the year			
1c. Total terminated during the year			
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	17,136	17,136	15,420
2b. Washington Park			
2c. Chocowinity			
2d. Bath	1,582	1,582	1,424
2e. Belhaven	3,065	3,065	2,759
2f. Aurora	827	827	745
2g. Pantego	681	681	613
2h. Pinetown	509	509	459
2i. Outside Beaufort County or Unknown			
3. AGE GROUP TOTAL:			
3a. Infants through 4 years of age	1,292	1,292	1,163
3b. 5 through 12 years of age			
3c. 13 through 17 years of age	284	284	256
3d. 18 through 29 years of age	6,377	6,377	5,740
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable	15,847	15,847	14,261
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)			
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable	23,800	23,800	21,420
5. SEX TOTAL:			
5a. Male	5,499	5,499	4,950
5b. Female	7,775	7,775	6,998
5c. Not recorded	10,526	10,526	9,472

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: BHM Regional Library

Please Note: We used library card holders as an indicator of unduplicated individuals served. This figure is limited in showing what services are being utilized throughout our libraries. The following are several statistics commonly used by libraries to quantify how our services are used:

	<u>2017-2018</u>	<u>2018-2019</u>
Library Visits:	44,899	40,219
Computer Sessions:	13,867	11,699
Wi-Fi Sessions:	22,599	22,445
Adult Books Circulated:	25,445	22,839
Children's Books Circulated:	7,534	10,987
DVD's Circulated:	5,482	3,994
Audiobooks Circulated:	1,308	821
Adult Programs Attended:	1,108	1,388
Children's Programs Attended:	3,071	3,140

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Beaufort Hyde Martin Regional Library

Contact Information: Patrick Fitzgerald, 158 N Market St, Washington, NC 27889
252-946-6401, pfitzgerald@bhmlib.org

Amount Requested: \$221,631

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

Please see attached letter and budget.

Completed By: Patrick Fitzgerald- BHM Regional Library Director
Printed Name & Position

Signature & Date

**MARTIN MEMORIAL LIBRARY
WILLIAMSTON TOWN FUNDS
PROPOSED BUDGET 2020-2021**

Town appropriations and locally generated funds are budgeted in this budget. The library also benefits from appropriations to BHM Regional Library from Martin County, Friends of the Martin Memorial Library, and NC State Aid to Public Libraries.

INCOME

Town of Williamston	102,000
Fines and fees	7,000
Interest from MM Acct.	440
Miscellaneous Revenue – FOL	3,000
Carryover	<u>16,721</u>
TOTAL INCOME	\$129,161

EXPENSES

87,536

Personnel – Branch Librarian, (FT Professional), Lib. Asst I – half time, Lib Clerk PT

66,222	Salaries	
5,066	FICA	
10,745	Health Insurance	
55	Life Insurance	
5,448	Retirement	

6,000	Books
435	Memorial Books
1,000	Periodicals
1,000	Adult Programming
1,000	Children's Youth Programming
3,000	DVDs (FOL)
1,100	Telephone – phone line and maintenance
300	Postage
12,000	Utilities
8,500	Building and Grounds Maintenance
1,200	Equipment
2,000	Supplies
<u>4,090</u>	Contingency

\$129,161

TOTAL EXPENSES

MARTIN MEMORIAL LIBRARY- Local Funding

Martin Memorial Library can draw upon the MML Capital Outlay CDs and Money Market account to supplement materials received from the Regional Library

3,000	DVDs – MML Friends
	Total Local Funds

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

DEPARTMENT OF THE TREASURY

Date: **JUL 23 2019**

BHM REGINAL LIBRARY INC
158 N MARKET ST
WASHINGTON, NC 27889

Employer Identification Number:
56-600093
DLN:
17053129309039
Contact Person:
KAREN L THOMPSON ID# 17301
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 15, 2018
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted in your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar

Letter 947

BHM REGINAL LIBRARY INC

to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities,
which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 947

B H M Regional Library, INC,

Washington, North Carolina

Audit Report

June 30, 2018

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA

BOARD OF DIRECTORS

Chairman

Mr. Edwin Modlin

Vice Chairman

Ms. Liz Hotchkiss

Director

Ms. Amanda Corbett

Board

Ms. Gwen Mullen
Mr. Bill Shaefer
Mrs. Cherie Taylor
Mrs. Betty Burleson
Ms. Sudie Reason
Ms. Vicki Martin Chapman
Mr. Robert Belcher

B H M REGIONAL LIBRARY, INC.
 WASHINGTON, NORTH CAROLINA
 TABLE OF CONTENTS
 JUNE 30,
 2018

	<u>Page</u>	<u>Exhibit</u>
Independent Auditor's Report	4 - 6	
Management Discussion and Analysis	7 - 11	
<u>Basic Financial Statements</u>		
Statement of Net Position	12	A
Statement of Activities	13	B
Balance Sheet - Governmental Funds	14	C
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	15 - 16	D
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Annual Budget and Actual	17	E
Notes to General Purpose Financial Statements	18 - 29	
<u>Supplemental Information</u>		
Detailed Statement of Revenues and Expenditures BHM Library - Annual Budget and Actual	31 - 32	1
Detailed Statement of Revenues and Expenditures Martin Memorial Library - Annual Budget & Actual	33	2
Library's Contributions	34 - 35	3
<u>COMPLIANCE SECTION</u>		
Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With <u>Government Auditing Standards</u>	37 - 38	
		<u>Schedule</u>
Schedule of Findings and Questioned Costs	39	4
Schedule of Expenditures of Federal and State Financial Assistance	40	5

LARRY E. CARPENTER, CPA, PA
CERTIFIED PUBLIC ACCOUNTANT

Independent Auditor's Report

To The Board of Directors
B H M Regional Library, Inc.
Washington, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the government activities, the business-type activities, the aggregate discretely presented component units, major fund, and the aggregate remaining fund information of B H M Regional Library, Inc. as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise B H M Regional Library, Inc. basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on the audit. I conducted the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Member:

American Institute of Certified Public Accountants, NC Association of Certified Public Accountants
AICPA – Governmental Audit Quality Center

2313 EXECUTIVE CIRCLE, SUITE B • GREENVILLE, NC 27858 • (252) 561-8292 • FAX (888) 850-0782
www.lecarpentercpa.com 416 info@lecarpentercpa.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business- type activities, the aggregate discretely presented component units, the major fund, and the aggregate remaining fund information of B H M Regional Library, Inc. as of June 30, 2018, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 7 and 11, and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability and Contributions, on page 34 and 35, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the B H M Regional Library, Inc. basic financial statements. The introductory information, budgetary schedules, other schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary schedules, and other schedules, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules, and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory information and the statistical sections have not been subjected to the auditing procedures applied in the audit of basic financial statements, and accordingly, we do not express an opinion or provide assurance on them

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2019 on our consideration of the B H M Regional Library internal control over financing reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide and opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering B H M Regional Library, Inc. internal control over financial reporting and compliance.

Larry E. Carpenter, CPA, PA
Greenville, NC
May 1, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

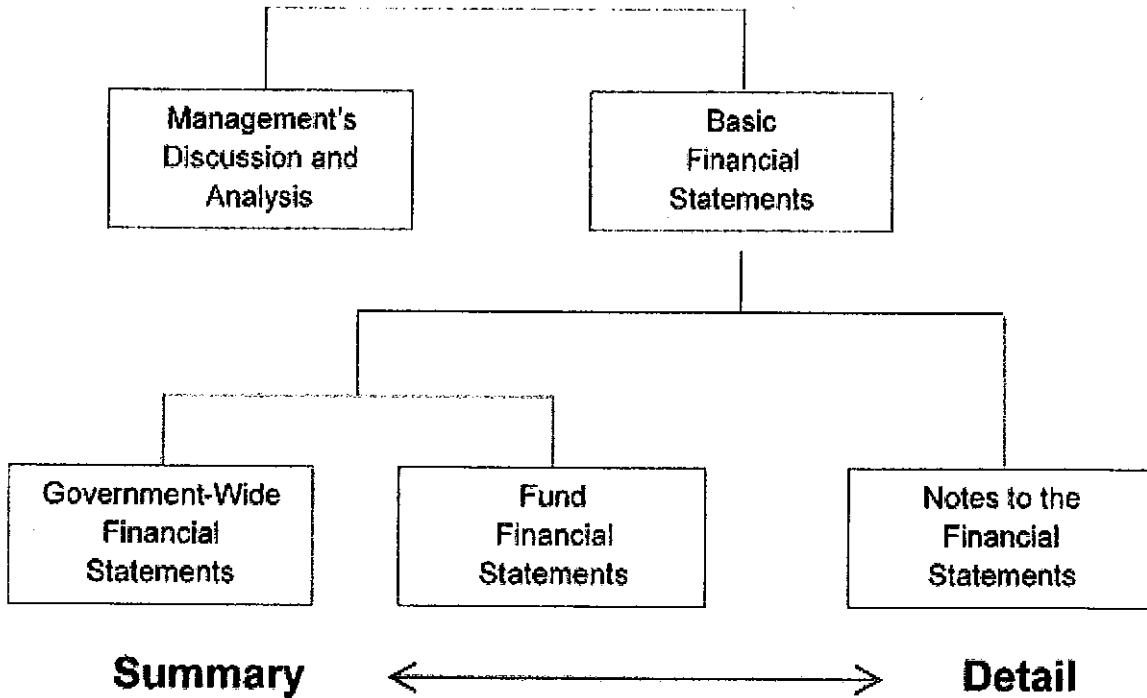
As management of BHM Regional Library, we offer readers of BHM Regional Library's financial statements this narrative overview and analysis of the financial activities of the BHM Regional Library for the fiscal year ended June 30, 2017. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Library's financial statements, which follow this narrative.

Financial Highlights

- The assets of the BHM Regional Library exceeded its liabilities at the close of the fiscal year by \$1,334,423 (*net position*). The Library's total net position decreased by \$3,155.
- As of the close of the current fiscal year, B.H.M. Library's governmental fund reported a fund balance of \$625,296 with a net change of \$34,981. Approximately 100% of this total amount, or \$625,296 is available for spending at the government's discretion (*unreserved net position*).

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to BHM Regional Library's basic financial statements. The Library's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Library through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of BHM Regional Library.



Basic Financial Statements

The first two statements (Exhibits A-1 and A-2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the library's financial status.

The next statements (Exhibits A-3 through A-5) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Library's government. These statements provide more detail than the government-wide statements. There are two parts of the Fund Financial Statements: 1) the governmental funds statements and 2) the budgetary comparison statements.

The next section of the basic financial statements is the **Notes**. These notes to the financial statements explain in detail some of the data contained in those statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Library's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Library's status as a whole.

The two government-wide statements report the Library's net position and how they have changed. Net position is the difference between the Library's total assets and total liabilities. Measuring net position is one way to gage the Library's financial condition.

The government-wide financial statements can be found at Exhibits A and B of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the Library's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. BHM Regional Library, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the Library's budget ordinance. Funds of BHM Regional Library are grouped into one category: governmental funds.

Governmental Funds: Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. All of the Library's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Library's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

BHM Regional Library adopts an annual budget for all its Funds, as required by the General Statues. The budget is a legally adopted document that incorporates input from the management of the Library, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Library to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the Special Revenue Fund demonstrates how well the Library complied with the budget ordinance and whether or not the Library succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the final budget as amended b the board; 2) the actual resources, charges to appropriations, and ending balances in the Special Revenue Fund; and 3) the difference or variance between the final budget and the actual resources and charges.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are after Exhibit E of this report.

BHM Regional Library's Net Position

Figure 2

	Governmental Activities	
	2018	2017
Current and other assets	\$ 638,995	\$ 599,970
Pension assets	-	-
Capital assets	714,246	740,649
Deferred outflows of resources	78,142	81,062
Total assets and deferred outflows of resources	1,431,383	1,421,681
Current liabilities	5,390	9,655
Noncurrent liabilities	80,969	71,927
Deferred inflows of resources	2,292	2,521
Total liabilities and deferred inflow of resources	88,651	84,103
Net investment in capital assets	714,246	740,649
Restricted	-	7,558
Unrestricted	620,177	589,371
Total net position	\$ 1,334,423	\$ 1,337,578

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of BHM Regional Library exceeded liabilities by \$1,334,423 as of June 30, 2018. The Library's net position decreased by \$3,155 for the fiscal year ended June 30, 2018. BHM Regional Library uses their capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although BHM Regional Library's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

BHM Regional Library Changes in Net Position

Figure 3

	Governmental	
	Activities	
	2018	2017
Revenues:		
Program revenues:		
Charges for services	\$ 35,571	\$ 20,084
Operating grants and contributions	810,039	810,469
Capital grants and contributions	-	-
General revenues:		
Investment earnings	2,200	1,809
Other	34,628	64,891
Total revenues	<u>882,438</u>	<u>897,253</u>
Expenses:		
Culture and recreation	<u>885,593</u>	<u>932,248</u>
Total expenses	<u>885,593</u>	<u>932,248</u>
Increase (decrease) in Net Position	(3,155)	(34,995)
Net Position, July 1	1,337,578	1,372,573
Net Position, June 30	<u>\$ 1,334,423</u>	<u>\$ 1,337,578</u>

Governmental activities. Operating grants funded \$810,039 of BHM Regional Library's governmental activities.

Financial Analysis of the Library's Funds

As noted earlier, BHM Regional Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of BHM Regional Library's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing BHM Regional Library's financing requirements. Specifically, unreserved net position can be a useful measure of a government's net resources available for spending at the end of the fiscal year

The special revenue operating fund is the chief operating fund of BHM Regional Library. At the end of the current fiscal year, unreserved net position of the Fund was \$625,296, while total net position reached \$625,296. As a measure of the operating fund's liquidity, it may be useful to compare both unrestricted net position and total net position to total fund expenditures. Unrestricted net position represents 74% of total operating revenue fund expenditures, while total net position represents 74% of the same amount.

Budgetary Highlights: The Library revised the budget during the fiscal year. Generally, budget amendments fall into one of the three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to

recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Capital Assets

Capital assets. BHM Regional Library's investment in capital assets for its governmental activities as of June 30, 2018, totals \$714,246 (net of accumulated depreciation). These assets include equipment and books, and vehicles.

Major capital asset transactions during the year include:

- Purchased equipment and books required for the Library's daily operations.

BHM Regional Library's Capital Assets

Figure 4

	Governmental Activities	
	2018	2017
Equipment	\$ 436,609	\$ 436,609
Books	679,091	679,091
Vehicles	28,848	28,848
Subtotal	1,144,548	1,144,548
Accumulated depreciation	(430,302)	(403,899)
Capital assets, net	<u>\$ 714,246</u>	<u>\$ 740,649</u>

Request for Information

This report is designed to provide an overview of the Library's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to:

Amy Asby, Finance Officer
 BHM Regional Library
 The Old Courthouse
 Washington, N.C. 27889.

BASIC FINANCIAL STATEMENTS

B H M Library, Inc., Washington, North Carolina
Statement of Net Position
June 30, 2018

	Primary Government
	Governmental Activities
ASSETS	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 638,995
Total Current Assets	638,995
<i>Noncurrent Assets</i>	
Books	679,091
Other capital assets, net of depreciation	35,155
Total Assets	1,353,241
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	78,142
Total Deferred Outflows of Resources	78,142
LIABILITIES	
<i>Current Liabilities</i>	
Accounts payable and accrued liabilities	5,390
Total Current Liabilities	5,390
<i>Noncurrent Liabilities</i>	
Net Pension Liability	80,969
Compensated absences	8,309
Total Liabilities	94,668
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	2,292
Total Deferred Inflows of Resources	2,292
NET POSITION	
Net investment in capital assets	714,246
<i>Unrestricted</i>	620,177
Total Net Position	\$ 1,334,423

The accompanying notes are an integral part of this financial statement.

B H M Library, Inc., Washington, North Carolina
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Program Revenues				Net (Expense)
Primary Government	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue
Governmental Activities:					Governmental
Cultural and recreation					Governmental
Total Governmental Activities					Activities
	\$ 885,593	\$ 35,571	\$ 810,039	-	\$ (39,983)
	885,593	35,571	810,039	-	(39,983)

General Purpose Revenues and Transfers:

Revenues	
Interest income	2,200
Miscellaneous	34,628
Total General Revenues and Transfers	36,828
Change in Net Position	(3,155)
Net Position at Beginning of Period	1,337,578
Net Position at End of Period	\$ 1,334,423

B H M Library, Inc., Washington, North Carolina
Balance Sheet
Governmental Funds
June 30, 2018

	Major Fund
	General Fund
ASSETS	
Cash and cash equivalents	\$ 638,995
<i>Total Assets</i>	<i>638,995</i>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
<i>Total Assets and Deferred Outflows of Resources</i>	<i>\$ 638,995</i>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 5,390
Compensated absences	8,309
<i>Total Liabilities</i>	<i>13,699</i>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	<i>13,699</i>
FUND BALANCE	
Unassigned	625,296
<i>Total Fund Balance</i>	<i>625,296</i>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<i>\$ 638,995</i>

The accompanying notes are an integral part of this financial statement.

B H M Library, Inc., Washington, North Carolina
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance - Governmental Funds	\$	625,296
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		714,246
Net Pension Liability		(80,969)
Deferred outflows of resources related to pensions are not reported in the funds		78,371
Deferred inflows of resources related to pensions are not reported in the funds		(2,521)
Total Net Position-Governmental Funds	\$	<u>1,334,423</u>

B H M Library, Inc., Washington, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2018

	<u>Major Fund</u>
	<u>General Fund</u>
Revenues	
City of Washington	\$ 7,800
City of Williston	98,100
Town of Aurora	4,150
Town of Belhaven	7,150
County of Beaufort	208,500
County of Hyde	51,000
County of Martin	99,232
State aid	312,977
Fines and fees	31,490
E-Rate refunds	14,326
Interest income	2,200
Refunds	10,885
Miscellaneous	34,627
Total Revenues	<u>882,437</u>
Expenditures	
Personnel	595,384
Operating	156,256
Library materials	65,379
Other operating expenditures	30,437
Total Expenditures	<u>847,456</u>
Net Change in Fund Balance	34,981
<i>Fund Balance at Beginning of Period</i>	<u>590,315</u>
Fund Balance at End of Period	\$ 625,296

The accompanying notes are an integral part of this financial statement.

B H M Library, Inc., Washington, North Carolina
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2018

Amounts reported for governmental activities in the Statement of Activities are different because:

Total Net Change in Fund Balances - Governmental Funds	\$	34,981
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		(26,403)
Pension expense		(11,733)
Changes in Net Position-Governmental Funds	\$	<u>(3,155)</u>

The accompanying notes are an integral part of this financial statement.

B H M Library, Inc., Washington, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
City of Washington	\$ -	\$ -	\$ 7,800	\$ 7,800
City of Williamston	121,755	121,755	98,100	(23,655)
Town of Aurora	-	-	4,150	4,150
Town of Belhaven	-	-	7,150	7,150
Beaufort County	284,922	284,922	208,500	(76,422)
Hyde County	57,840	57,840	51,000	(6,840)
Martin County	133,441	133,441	99,232	(34,209)
State aid	327,882	327,882	312,977	(14,905)
Fines and Fees	6,000	6,000	31,490	25,490
E-Rate Refunds	13,000	13,000	14,326	1,326
Interest Income	82	82	2,200	2,118
Refunds	9,800	9,800	34,630	24,830
Miscellaneous Income	-	-	10,882	10,882
Total Revenues	<u>954,722</u>	<u>954,722</u>	<u>882,437</u>	<u>(72,285)</u>
Other Financing Sources				
Total Revenues and Other Financing Sources	<u>954,722</u>	<u>954,722</u>	<u>882,437</u>	<u>(72,285)</u>
Expenditures				
Personnel	599,363	599,363	595,384	3,979
Operating	156,340	156,340	156,256	84
Library Materials	65,468	65,468	65,379	89
Other Operating	30,500	30,500	30,437	63
Total Expenditures	<u>851,671</u>	<u>851,671</u>	<u>847,456</u>	<u>4,215</u>
Other Financing Uses				
Appropriated fund balance	103,051	103,051	-	103,051
Total Expenditures and Other Financing Uses	<u>954,722</u>	<u>954,722</u>	<u>847,456</u>	<u>107,266</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>34,981</u>	<u>34,981</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,981</u>	<u>\$ 34,981</u>
<i>Fund Balance at Beginning of Period</i>			590,315	
<i>Fund Balance at End of Period</i>			<u>\$ 625,296</u>	

The accompanying notes are an integral part of this financial statement.

Notes To The Financial Statements

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE I—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the B H M Regional Library, Inc. conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant accounting policies.

A. Reporting Entity

Regional libraries are defined as library systems serving more than one county. They are organized to provide more adequate service than could be provided by separately operated libraries. Regional libraries are composed of three or more counties, or two counties with a total of 100,000 population.

B. Description of Agency

B H M Regional Library, Inc. is a regional library association funded through the State of North Carolina. Additional funding is provided by Federal, County, and Municipal sources.

The library provides services to citizens in the three county area including Beaufort, Hyde, and Martin Counties.

C. Basis of Presentation

The accounts of the Library are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, net position, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In this report the various funds are grouped into one broad category. The two account groups are not funds but are used to establish accountability over the Library's general fixed assets and general long-term debt.

The Library reports the following major Governmental funds:

General Fund. The General Fund is the general operating fund of the Library. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are municipal, County and State-shared revenues. The primary expenditures are for library operations.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e.) expenditures and other financing uses) in net current assets. The Library records its transactions using the accrual method of accounting, whereby revenue and the related assets are recognized when earned and expenses are recognized when the obligation is incurred.

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

E. Budgetary Data

An essential element of governmental accounting and reporting is the adoption of a formal budget. The Library operates on the basis of a budget ordinance, which has been adopted by its governing board and approved by the North Carolina Department of Cultural Resources Division of State Library. The budget is amended by the governing board on a periodic basis as required by changing conditions. The budget amounts reflected on the accompanying financial statements represent the final amended budget as of June 30, 2018. The budget is established on a line item basis.

F. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Fund Equity

All the deposits of the Library are collateralized by using the Pooling Method. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Library, these deposits are considered to be held by the Library's in its name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Library or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Library under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Library has no policy regarding custodial credit risk for deposits.

At June 30, 2018, the Library's deposits had a carrying amount of \$638,995 and a bank balance of \$610,717. All of the bank balance was covered by collateral held under the Pooling Method.

1. Deposits and Investments

The Library has no policy regarding investments. It had no investments during the year or at June 30, 2018.

2. Cash and Cash Equivalents

The Library pools money to facilitate disbursements and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The Library considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash and cash equivalents.

3. Capital Assets

Capital assets, which include Land, Buildings, Equipment and Books, and Vehicles, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Library, as assets with an initial, individual cost greater than \$3,000 and an estimated useful life greater than one year. Such assets are recorded at original cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or significantly extend the asset's life are not capitalized. Books are recorded using the replacement method, where new books are expensed when purchased, but the original cost is capitalized

B H M REGIONAL LIBRARY, INC.
 WASHINGTON, NORTH CAROLINA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

without depreciation expense being taken.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	30 years
Buildings	20-40 years
Improvements	10-20 years
Furniture and Equipment	5-10 years
Computers	4-5 years

4. Net Position/Fund Balances

Net Position

Net positions in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraint on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-spendable fund balance -- This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance -- This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for stabilization by state statute -- portion of fund balance that is restricted by state statute [G.S. 159-8(a)].

Committed fund balance -- portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of BHM Regional Library board. Any changes or removal of specific purpose requires majority action by the board.

Assigned fund balance -- portion of fund balance that BHM Regional Library intends to use for specific purposes.

Unassigned fund balance -- the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

BHM Regional Library has also adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the Library in such a manner that available fund balance is at least equal to or greater than 10% of the budgeted expenditures. Any portion of the general fund balances in excess of 10% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the Library in a future budget.

5. *Compensated Absences*

Employees of the Library had accumulated annual vacation and sick leave benefits of approximately \$8,917 and \$9,917 respectively at June 30, 2018, based on compensation rates in effect on that date. Since sick leave benefits are paid only when taken, no provision for this liability has been made in the accompanying financial statements. Employees may accumulate up to thirty days of vacation leave and such leave is fully vested when earned.

NOTE II— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Significant Violations of Finance-Related Legal and Contractual Provisions

- 1. Noncompliance with North Carolina General Statutes**
NONE

- 2. Contractual Violations**
NONE

- 3. Deficit in Fund Balance or Net Position of Individual Funds**
NONE

- 4. Excess of Expenditures over Appropriations**
NONE

NOTE III— DETAIL NOTES ON ALL FUNDS

A. *Assets*

1. *Deposits and Investments*

The Library has no policy regarding investments. It had no investments during the year or at June 30, 2018.

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

2. Capital Assets

Primary Government

Capital asset activity for the Primary Government for the year ended June 30, 2018, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets being depreciated:				
Equipment	436,609	-	-	436,609
Books	679,091	-	-	679,091
Vehicles	28,848	-	-	28,848
Total capital assets being depreciated	<u>1,144,548</u>	<u>-</u>	<u>-</u>	<u>1,144,548</u>
Less accumulated depreciation for:				
Equipment	334,114	26,403	-	360,517
Vehicles	69,785	-	-	69,785
Total accumulated depreciation	<u>403,899</u>	<u>\$ 26,403</u>	<u>\$ -</u>	<u>430,302</u>
Total capital assets being depreciated, net	<u>740,649</u>			<u>714,246</u>
Governmental activity capital assets, net	<u>\$ 740,649</u>			<u>\$ 714,246</u>

B. Liabilities

1. Lease Commitments

The Library rents its headquarters building from the County of Beaufort at the rate of \$705 per month. The Library also rents building housing one of its branch libraries at the rate of \$425 per month. The Library is not responsible for any rental payments beyond three months occupancy.

2. Pension Plan Obligations

Plan Description. The B.H.M. Library is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the

Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contribution.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. The B.H.M. Library employees are required to contribute 6% of their compensation. Employers contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Library's contractually required contribution rate for the year ended June 30, 2018, was 6.84% of compensation for law enforcement officers and 7.07% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the B.H.M. Library were \$23,517 for the year ended June 30, 2018.

Refunds of Contributions – Library employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions of any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2018 the Library reported a liability of \$80,969 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The total pension liability was then rolled forward to the measurement date of June 30, 2016 utilizing update procedures incorporating the actuarial assumptions. The Library's proportion of the net pension asset was based on a projection of the Library's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2018, the Library's proportion was .0053%, which was an decrease of 0.00191% from its proportion measured as of June 30, 2016.

B H M REGIONAL LIBRARY, INC.
 WASHINGTON, NORTH CAROLINA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

For the year ended June 30, 2018, the Library recognized pension expense of \$23,517. At June 30, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,665	\$ 2,292
Changes of assumptions	11,564	-
Net difference between projected and actual earnings on pension plan investments	19,659	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,366	-
Employer contributions subsequent to the measurement date	23,888	-
Total	<u>\$ 78,142</u>	<u>\$ 2,292</u>

\$78,142 reported as deferred outflows of resources related to pensions resulting from Library contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ 10,494
2020	28,700
2021	15,847
2022	(3,079)
2023	-
Thereafter	-
	<u>\$ 51,962</u>

Actuarial Assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	4.25 to 8.55 percent, including inflation and productivity factor
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are

B H M REGIONAL LIBRARY, INC.
 WASHINGTON, NORTH CAROLINA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29%	2.2%
Global Equity	42%	5.8%
Real Estate	8.0%	5.2%
Alternatives	8.0%	9.8%
Credit	7.0%	6.8%
Inflation Protection	6.0%	3.4%
Total	100%	

B H M REGIONAL LIBRARY, INC.
 WASHINGTON, NORTH CAROLINA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

The information above is based on 30 year expectations developed with the consulting actuary for the 2016 asset, liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Board's proportionate share of the net pension asset to changes in the discount rate. The following presents the Board's proportionate share of the net pension asset calculated using the discount rate of 7.20 percent, as well as what the Library's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.20 percent) or one percentage point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
B.H.M.'s proportionate share of the net pension liability (asset)	243,072	80,969	(54,335)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

3. Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The Library participates in three self-funded risk-financing pools administered by the North Carolina League of Municipalities. Through these pools, the Library obtains general liability and auto liability coverage of \$1 million per occurrence, property coverage up to the total insurance values of the property policy, workers' compensation coverage up to statutory limits, and employee health coverage up to a \$2 million lifetime limit. The pools are reinsured through commercial companies for single occurrence claims against general liability, auto liability and property in excess of \$500,000 and \$300,000 up to statutory limits for workers' compensation. The pools are reinsured for annual employee health claims in excess of \$150,000. The property liability pool has an aggregate limit for the total property losses in a single year, with the reinsurance limit based upon a percentage of the total insurance values.

The Library carries commercial insurance for all risks of loss. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the past three fiscal years.

The Library carries flood insurance through the National Flood Insurance Plan (NFIP). Because the Library is in an area of the State that has been mapped and designated an "A" area (an area close to a river, lake or stream) by the Federal Emergency Management Agency, the Library is eligible to purchase coverage of \$500,000 per structure through the NFIP. The Library also is eligible to and has purchased commercial flood insurance for another \$1,000,000 of coverage per structure.

B H M REGIONAL LIBRARY, INC.
 WASHINGTON, NORTH CAROLINA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

In accordance with G.S. 159-29, the Library's employees that have access to \$100 or more at any given time of the Library's funds are performance bonded through a commercial surety bond. The finance officer and executive director are each individually bonded for \$500,000 each.

C. Fund Balance

The following schedule provides management with information on the portion of General fund balance that is available for appropriation:

Total Fund Balance-General Fund	\$ 625,296
Less:	
Stabilization by State Statute	-
Unassigned	625,296
Working Capital / Fund Balance Policy	
Remaining Fund Balance	

D. Other Financing Sources (Uses)

These funds are received by the Town of Robersonville and expended for the Robersonville Library which is a branch of B H M Regional Library, Inc. B H M Regional Library, Inc. is allowed by the State Library to list these funds on its maintenance of effort forms for the state aid allocation. Although these funds have been confirmed with the Town of Robersonville, the State Library does not require an audit of them. B H M Regional Library, Inc. does not include the funds in its budget as revenues or expenditures.

NOTE IV—SUMMAR DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Federal and State Assisted Programs

The Library has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to grant agencies. Management believes that any required refunds would be immaterial. No provision has been made in the accompanying financial statements for the additional refund of grant monies.

NOTE V—SUMMAR DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Subsequent events have been evaluated through May 1, 2019 which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

BHM Regional Library, Inc
General Fund
Schedule of Revenue, Expenditures, and Changes
In Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
County Funds			
Beaufort	\$ -	\$ 208,500	\$ -
Hyde		51,000	
Martin		99,232	
Total		<u>358,732</u>	
 Municipal Grants			
City of Washington		7,800	
Town of Aurora		4,150	
City of Williamson		98,100	
Town of Belhaven		7,150	
Total		<u>117,200</u>	
 Other			
Fines and Fees		31,490	
State Grants		312,977	
Miscellaneous		10,882	
E-Rate Refunds		14,326	
Interest Earned		2,200	
Refunds		34,630	
Total		<u>406,505</u>	
Total Revenue	<u>\$ 954,722</u>	<u>\$ 882,437</u>	<u>\$ (72,285)</u>

BHM Regional Library, Inc
General Fund
Schedule of Revenue, Expenditures, and Changes
In Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures			
Salaries and benefits		622,670	
Internet		17,531	
Outreach Services		3,728	
Library Materials		65,379	
Telephone and Postage		13,181	
Utilities		25,909	
Travel		6,213	
Equipment		23,172	
Professional Services		4,734	
NC Sales Tax		8,037	
Supplies		8,986	
Rent		13,662	
Maintenance and Repairs		20,690	
Miscellaneous		13,564	
Total	<u>851,671</u>	<u>847,456</u>	<u>4,215</u>

BHM Regional Library, Inc
General Fund
Schedule of Revenue, Expenditures, and Changes
In Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total Expenditures	851,671	847,456	4,215
Revenue over (under) expenditures	103,051	34,981	(68,070)
Other Financing Sources (Uses)			
Appropriations	(103,051)		(103,051)
Total	(103,051)		(103,051)
Net change in fund balance	<u>\$ -</u>	<u>\$ 34,981</u>	<u>\$ 34,981</u>
Fund balance - July 1		590,315	
Fund balance - June 30		<u>\$ 625,296</u>	

**B.H.M Regional Library Proportate Share of Net Pension Liability (Assets)
Required Supplementary Information
Last Five Fiscal Years**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
B.H.M's proportion of the net pension liability (asset) (%)	0.00530%	0.00339%	0.00306%	0.00313%	0.00360%
B.H.M's proportion of the net pension liability (asset) (\$)	\$ 80,969	\$ 71,927	\$ 3,216	\$ (18,459)	\$ 43,394
B.H.M's covered-employee payroll	\$ 335,957	\$ 280,857	\$ 282,886	\$ 282,414	\$ 282,414
B.H.M's proportion of the net pension liability (asset) as a percentage of its covered-employee payroll	24.10%	25.61%	1.14%	-6.54%	15.37%
Plan fiduciary net position as a percentage of the total pension liability	94.18%	91.47%	98.09%	102.64%	94.30%

**B.H.M Regional Library
 B.H.M Regional Library's Contributions
 Required Supplementary Information
 Last Five Fiscal Year**

Local Government Employees' Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 23,888	\$ 23,517	\$ 17,778	\$ 19,660	\$ 19,802
Contributions in relation to the contractually required contributions	23,888	23,517	17,778	19,660	19,802
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
 B.H.M.'s covered-employee payroll	 \$ 313,907	 \$ 335,957	 \$ 280,857	 \$ 282,866	 \$ 283,414
Contributions as a percentage of covered-employee payroll	7.61%	7.00%	6.33%	6.95%	6.99%

COMPLIANCE REPORTS

LARRY E. CARPENTER, CPA, PA

CERTIFIED PUBLIC ACCOUNTANT

Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements
Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

To the Board of B H M Regional Library, Inc.
Washington, North Carolina

We have audited the basic financial statements of B H M Regional Library, Inc., as of and for the year ended June 30, 2018, and have issued our report thereon dated February 15, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Library is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies or material weaknesses. However, we identified certain deficiencies in internal control financial reporting described in the accompanying schedule of findings and responses that we consider to be significant deficiencies in internal control over financial reporting. This deficiencies are described as item 2018-01. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be report under *Government Auditing Standards*.

Member:

The Library's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Library's response and accordingly, we express no opinion on it.

Purpose of this Report

This report is intended solely for the information and use of the Board of Directors management, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Larry E. Carpenter, CPA, PA

Greenville, NC
May 1, 2019

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR
THE YEAR ENDED JUNE 30, 2018

Schedule 4

Section II. Financial Statement Findings

Significant Deficiency

2018-01. Segregation of Duties

Criteria: Duties should be segregated to provide reasonable assurance that transactions are handled appropriately.

Condition: There is a lack of segregation of duties among personnel.

Effect: Transactions could be mishandled.

Cause: There are a limited number of personnel for certain functions.

Recommendation: As additional personnel are hired, their responsibilities should be structured to achieve greater segregation of duties.

Management Response: Management believes that corrective action is not practical at this time. As additional employees are hired, steps will be taken to implement this recommendation.

B H M REGIONAL LIBRARY, INC.
WASHINGTON, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018**

Schedule 5

	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
Grantor/Pass-Through Grantor/Program Title				
State Awards:				
Department of Cultural Resources:				
State Aid to Public Libraries				\$ 312,977
Total N.C. Department of Cultural Resources				<u>312,977</u>
Total State Awards				312,977
Total Federal & State Awards			<u>\$ -</u>	<u>\$ 312,977</u>

Notes to the Schedule of Expenditures of Federal and State Assistance:

A. Basis of Presentation

The accompanying schedule of expenditures of federal and State financial assistance includes the federal and State grant activity of B H M Regional Library, Inc. and is presented on the modified accrual basis of accounting. Therefore some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

This page left blank intentionally.

Literacy Volunteers of Beaufort County

Affiliate of:

PROLITERACY
America



February 24, 2020

Beaufort County Board of Commissioners
121 West Third St.
Washington, NC 27889

Dear Ms. Rose,

Please find enclosed the information as per your request, received February 13, 2020 for an allocation request in the Beaufort County Commission's new budget.

It is with continued gratitude that Literacy Volunteers of Beaufort County has had the pleasure of being a part of the allocations in the past.

Sincerely,



Pam Deese
Program Coordinator

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: **Literacy Volunteers of Beaufort County**

Contact Information: Jane H. Weaver
113 East 15th Street
Washington, NC 27889
Telephone: (252) 974-1812

Amount Requested: **\$2,500**

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

Literacy Volunteers of Beaufort County will use the amount requested in order to assist in fulfilling the mission of the agency. The mission of the Literacy Volunteers of Beaufort County is to empower citizens of Beaufort County by providing free, confidential, one-on-one tutoring in reading, writing, English and mathematics to undereducated adults. This mission is provided by 30 volunteer tutors that have received 15 hours of training in the areas of Naturalization, Career Readiness, NC Driver's license, English as a Second Language, GED, HiSet, emergent reading and skill building in reading, math, and everyday living.

The new program for 2019 will be tutoring for certification of ServSafe with the inmates at the Beaufort County Detention Center. It is hoped that the inmates will have a certificate to get a job in the restaurant business upon their release. Our intent is to help reduce recidivism with a viable skill. Literacy Volunteers has a partnership with the Detention Center and has been tutoring referrals during 2018. The ServSafe Program will be an expansion of the Jail Initiative.

Literacy Volunteers has partnered with Eagles Wings Food Pantry to offer financial literacy to their referrals. This will be a six week program emphasizing financial wants versus needs and developing an individual budget. This will be a first effort and will offered every quarter if successful.

Literacy Volunteers will continue to tutor referrals for citizenship and Armed Services testing. Beaufort County has another new citizen and a person that can serve in the army as well as other success stories of participants reaching their goals, which may simply be being able to read a grade or two level higher than prior to entering the program.

Literacy Volunteers feels like this has been a successful year. Volunteer hours given to the Agency have been 1713.55. This includes the tutors and other volunteers on special projects. If the national rate of \$24.69 is used for volunteer hours the amount that has been given with hard work is \$42,307.55, when

the yearly budget is being maintained at less than \$25,000. The community involvement is absolutely tremendous and allows Literacy Volunteers to be successful.

Literacy Volunteers of Beaufort County

The annual card party fundraiser had to be postponed twice due to Florence. Thanks to the graciousness of The First Christian Church, it was finally successfully held with the cooperation of the Yacht and Country Club using the church kitchen and providing the luncheon. This is another case of the community working together

Literacy Volunteers has distributed 15 book boxes in the county that contain free books and magazines for adults. Volunteers check on these boxes monthly to renew or replace the contents. It is intended to add more boxes this year and expand to other parts of the county. Presently, the boxes are located in Washington, Aurora and Belhaven.

Literacy Volunteers continues to work hard with BC360 Literacy Task force to have Beaufort County to be a "Community of Readers."

Completed By: Jane H. Weaver
Program Coordinator

Jane H. Weaver 2/18/19
Signature & Date

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Literacy Volunteers of Beaufort County

Amount Requested: \$2,500

Column titles modified to reflect LVBC fiscal year of 1/1-12/31	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY2020 Budget Request
REVENUES:				
Requested from Beaufort County	2,500	2,500	2,500	2,500
Federal				
State				
Cities/Towns				
United Way	6,875	7,500	7,500	7,500
Other Counties excluding Beaufort County				
Other:				
Grants	2,600	0	500	0
Donations/Fundraisers	5,715	6,200	8,944	7,000
Fees/Dues				
Sales				
Miscellaneous	10	35	295	25
Beginning Balance (Deficit)				
TOTAL:	17,700	16,235	19,742	17,025
EXPENSES:				
Salaries and Benefits (includes payroll taxes)	9,110	15,000	11,538	12,500
Program Services	1,047	800	880	800
Contractual Services	5,280	5,280	5,280	5,280
Commodities & Supplies (includes postage)	847	700	954	750
Fundraisers	1,304	1,475	2,371	2,100
Capital				
Other	2,594	1,674	2,493	1,908
TOTAL:	20,182	24,929	23,516	23,338

Organizational Data

President: Kevin Matsil

Executive Director: Patricia Lurvey

Treasurer: Ellen Angus

Other Officers: Vice-President: Ellen Ratcliffe; Secretary: Kris Bowen

Completed by: Ellen L. Angus
 (Signature)

Date: 2/24/2020

Name: Ellen L. Angus
 Title: Treasurer
 Phone: (252) 974-1812

3:15 PM
02/23/20
Cash Basis

Literacy Volunteers of Beaufort County
Balance Sheet
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
FIRST SOUTH BANK	7,156.72
Total Checking/Savings	<u>7,156.72</u>
Total Current Assets	<u>7,156.72</u>
TOTAL ASSETS	<u>7,156.72</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	10,734.24
Net Income	-3,577.52
Total Equity	<u>7,156.72</u>
TOTAL LIABILITIES & EQUITY	<u>7,156.72</u>

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

DEPARTMENT OF THE TREASURY

Date: JUN 04 2003

LITERACY VOLUNTEERS OF BEAUFORT
COUNTY
C/O JAMES PRESSLEY
1385 JOHN SMALL AVE
WASHINGTON, NC 27889-3842

FV2

Employer Identification Number:
80-0025483
DLN:
17053126007023
Contact Person: ZENIA LUK ID# 31522
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

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

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

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

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware

Letter 947 (DO/CG)

Beaufort County, North Carolina
REQUEST FOR COUNTY FUNDING SUPPORT

Budget Form 1

Agency: Beaufort/Hyde Partnership for Children, Inc.

Amount Requested \$ 10,000

	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Estimated Actual Expenses	FY2020-21 Budget Request
REVENUES:				
Requested from Beaufort County		10,000	10,000	10,000
Federal	19,125	19,126	19,126	19,126
State	1,488,318	1,513,089	1,513,089	1,613,089
Cities/Towns				
United Way		10,000	9,000	9,000
Other Counties excluding Beaufort County				
Other:	9,565	35,000	35,000	20,000
Donations/Fundraisers				
Fees/Dues	2,334	4,600	4,600	3,100
Sales				7,500
Miscellaneous	2,727	3,000	3,000	3,000
Beginning Balance (Deficit)	133,295	107,636	107,636	68,656
TOTAL:	1,655,364	1,702,451	1,701,451	1,754,325
EXPENSES:				
Salaries and Benefits	548,543	548,543	554,543	554,543
Program Services	119,851	159,587	179,587	212,336
Contractual Services	873,610	890,000	892,000	892,000
Commodities & Supplies	4,079	5,000	5,000	5,100
Fundraisers				
Capital				
Other	1,645	1,685	1,685	1,710
TOTAL:	1,547,728	1,594,815	1,632,815	1,665,689

Organizational Data

President: David Loope
Executive Director: Jessica Burnham
Treasurer: James McIntyre
Other Officers: James Madson

Revenues:

Donations/Fundraisers- Includes all donations and designated private grants for other initiatives for different programs offered at the partnership.
Fees/Dues- Fees from lending library membership and teacher training.
Sales- Sale of an asset
Miscellaneous- Sales tax refund, and interest earned on CDs.

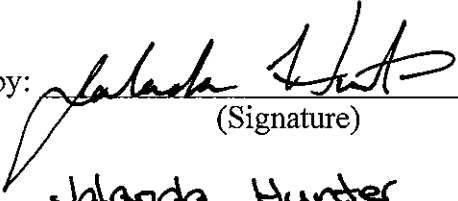
Beginning Balance: This reflects funding sources (designated grants) that don't follow our fiscal year, therefore causing those funds to flow into multiple fiscal years.

Expenses:

Program Services- Include everything that is paid out for our programs to run. Including but not limited to travel, rent, supplies, trainings and more.

Contractual Services- We contract with both Beaufort and Hyde County Schools for NC PreK to provide slot funding.

Other- Sales tax

Completed by: 
(Signature)

Date: 3/1/2020

Jolanda Hunter
(Name)

Fiscal Affairs Administrator
(Title)

Phone: 252-975-4647 ext. 4

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: **Beaufort/Hyde Partnership for Children**

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served <i>(if family, please count individual members)</i> TOTAL:	20	30	30
1a. Total continuing from previous fiscal year		19	23
1b. Total new for the year	20	11	7
1c. Total terminated during the year	2 transfer 4 graduation	7 graduation	5 graduation
	20	30	
2. RESIDENCE OF PARTICIPANTS TOTAL:			
2a. Washington	14	21	21
2b. Washington Park			
2c. Chocowinity	3	5	5
2d. Bath			
2e. Belhaven	3	4	4
2f. Aurora			
2g. Pantego			
2h. Pinetown			
2i. Outside Beaufort County or Unknown			
3. AGE GROUP TOTAL:	20	30	30
3a. Infants through 4 years of age	5	9	11
3b. 5 through 12 years of age			
3c. 13 through 17 years of age	13	16	16
3d. 18 through 29 years of age			
3e. 30 through 64 years of age			
3f. 65 and over			
3g. Not known or not applicable	2	5	3
4. INCOME OF PARTICIPANTS TOTAL:			
4a. Below official poverty level (\$12,000)	25	30	30
4b. At or near poverty level			
4c. Middle income (\$30,000)			
4d. Upper income (\$60,000)			
4e. Not known or not applicable			
5. SEX TOTAL:	21	30	30
5a. Male	4	5	5
5b. Female	17	25	25
5c. Not recorded			

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Beaufort Hyde Partnership for Children

Contact Information:

979 Washington Square Mall
Washington, NC 27889
252-975-4647-Phone

Amount Requested: \$10,000

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

Beaufort Hyde Partnership for Children is requesting funds from the Beaufort County Commissioners specifically for our ACCESS program: A-Adolescent C-Community C- Care providing E-Educational and S-Supportive S- Services. Our program will work with the conjunction of the Beaufort County School System in providing pregnant and parenting teens with services. The goals of the program are to decrease the instances of secondary pregnancies and increase the instance of the completion of high school along with post-secondary education.

In the past, the Higher Heights program, Healthy Outcomes has served approximately 20-30 pregnant and parenting students in grades 6-12. Beaufort Hyde Partnership for Children's Family Support Advocate served as an officer within the Higher Heights organization. She was also working with some of the same parents with the Partnership's programs and has already cultivated relationships with these students. In speaking with our community partners, we feel that she would be the best candidate to serve in this role moving forward since the previous program has dissolved. Without the program in place, the teens that become pregnant will likely not finish their education with the Beaufort County Schools. In addition, they might even become pregnant for a second or third time.

The Beaufort Hyde Partnership for Children ACCESS program will serve up to 20, first-time pregnant or parenting living in Beaufort County, North Carolina and attending one of the public schools. In our county, there are 14 public schools. This is made up of seven elementary schools, two middle schools, three high schools, one alternative 6-12 learning center, and an Early College High School. Most of the students in our county attend one of the six schools that are located within the City of Washington district. The remaining eight schools are dispersed throughout the rural portions of Beaufort County.

Beaufort County had 38 teen pregnancies among our teens in 2018 according to (<http://www.shiftnc.org/data/map/beaufort>). The teen pregnancy rate in 2018 ranked Beaufort County 34 among 100 counties with a rate 22.6 pregnancies/1000 above the state rate. The percent of repeat

pregnancies is 21.1% for Beaufort County. After reviewing these rates therefore, it is essential for this program to continue in our community.

The Beaufort Hyde Partnership for Children is asking for funding to help cover the cost of the project coordinator, program services, and supplies. The funding would offer one on one visits, group meetings, providing support to access community services, and education in promoting High-School graduation/post-education/promoting the delay of a second pregnancy.

The Program Coordinator will be responsible for assuring that the monthly visits are completed and are one hour in length. After each visit they will be responsible for recording the visit, location of the visit, length of visit, goals that were derived from the visit, and provide any documentation of the outcome of the visit in the participants file.

The specific program objective are listed below:

1. Delay of subsequent pregnancy among parenting students ages 13-19, with repeat pregnancy rates equal to or less than the state's prevailing rate for the same age group.
2. High School completion rates among pregnant/parenting students that meet or excess national averages. Assisting graduates to become successful with furthering their education and/or finding employment.
3. Preterm delivery rates among pregnant students 13-19 equal to or less than national rates for the same age

Beaufort Hyde Partnership for Children has been serving children, parents, and childcare providers within our local communities since 1998. Our organization will be successful in continuing this effort for Beaufort County.

Completed By:

Jessica Burnham - Executive Director
Printed Name & Position


Signature & Date

3/2/20



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248459781
June 03, 2008 LTR 4168C E0
56-1992257 000000 00 000
00036916
BODC: TE

BEAUFORT HYDE PARTNERSHIP FOR
% LISA WOOLARD
979 WASHINGTON SQUARE MALL
WASHINGTON NC 27889-3532797

010482

Employer Identification Number: 56-1992257
Person to Contact: MS. WINKLER
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of May 22, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in NOVEMBER 1998, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Beaufort/Hyde Partnership for Children
Statement of Receipts, Expenditures, and Net Assets - Modified Cash Basis
For the Year Ended June 30, 2019

Exhibit A

	Without Donor Restrictions	With Donor Restrictions	Total Funds
Receipts:			
State Awards and Contracts	\$ 1,487,805	\$ 513	\$ 1,488,318
Federal Awards	19,125	-	19,125
Private Contributions	3,271	-	3,271
Special Fund Raising Events	6,294	-	6,294
Interest and Investment Earnings	349	185	534
Sales Tax Refunds	2,193	-	2,193
Other Receipts	2,334	-	2,334
Total Receipts	1,521,371	698	1,522,069
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	44,692	(44,692)	-
	1,566,063	(43,994)	1,522,069
Expenditures:			
Programs:			
Child Care and Education Quality	191,146	-	191,146
Family Support	185,366	-	185,366
Health and Safety	70,692	-	70,692
NC Pre-K	931,992	-	931,992
Support:			
Management and General	133,308	-	133,308
Program Planning, Coordination and Evaluation	33,579	-	33,579
Other:			
Sales Tax Paid	1,645	-	1,645
Total Expenditures	1,547,728	-	1,547,728
Excess (Deficiency) of Receipts Over Expenditures	18,335	(43,994)	(25,659)
Net Assets at Beginning of Year	71,016	62,279	133,295
Net Assets at End of Year	\$ 89,351	\$ 18,285	\$ 107,636
Net Assets Consisted of:			
Cash and Cash Equivalents	\$ 60,859	\$ 1,057	\$ 61,916
Investments	28,492	17,228	45,720
Total Net Assets	\$ 89,351	\$ 18,285	\$ 107,636

The Accompanying Notes are an Integral Part of the Financial Statements.

Beaufort County, North Carolina
REQUEST FOR CITY FUNDING SUPPORT

Budget Form 1

Agency: Boys & Girls Clubs of the Coastal Plain

Amount Requested: \$40,000

	FY-2018-19 Actual	FY-2019-20 Budget	FY-2019-20 Estimated Actual Expenses	FY 2020-21 Budget Request
REVENUES:				
Requested from Beaufort County	40,000	50,000	40,000	40,000
Federal	7,650	7,650	7,650	8,000
State	32,348	13,890	13,000	33,000
Cities/Towns	50,500	60,500	50,500	50,500
United Way	17,075	10,000	10,000	10,000
Other Counties excluding Beaufort County	-	-	-	-
Other:				
Donations/Fundraisers	187,445	184,000	155,000	184,000
Fees/Dues	5,571	9,500	6,000	6,750
Sales	-	-	-	-
Miscellaneous	14,000	32,285	15,000	32,285
Beginning Balance (Deficit)				
TOTAL:	314,589	367,825	297,150	364,535
EXPENSES:				
Personal Services	163,436	176,765	165,000	176,765
Programs Services	3,311	2,100	1,163	13,650
Contractual Services	-	-	-	-
Commodities & Supplies	14,872	12,200	14,822	13,495
Fundraisers	1,268	1,500	1,500	1,500
Capital	57,710	-	-	-
Other	91,904	95,000	90,000	77,950
TOTAL:	332,501	287,565	272,485	283,360

Organizational Data

President: Kimberly Boyd
 Executive Director: n/a
 Treasurer: Paul Anderson
 Other Officers: Board Chair -- Bynum Satterwhite
 Board Vice-Chair -- Michael Smith
 Secretary -- Alan Leary

Completed by: Jacqueline D. Robinson
 (Signature)
Jacqueline D. Robinson
 (Name)

Date: 2/28/2020

Vice President of Program Initiatives
 (Title)

Phone: (252) 355-2345 ext 225

Beaufort County, North Carolina
PROGRAM PARTICIPANTS STATISTICS

Budget Form 2

Agency: Boys & Girls Clubs of the Coastal Plain

1. WHOM DO YOU SERVE?	Fiscal 2018-19 Last Yr Actual	Fiscal 2019-20 This Yr Estimated	Fiscal 2020-21 Next Yr Projected
Unduplicated count of individuals served (<i>if family, please count individual members</i>) TOTAL:	269	239	240
1a. Total continuing from previous fiscal year	132	159	160
1b. Total new for the year	137	80	80
1c. Total terminated during the year	0	0	0
2. RESIDENCE OF PARTICIPANTS TOTAL:	269	239	240
2a. Washington	151	141	140
2b. Washington Park	0	0	0
2c. Chocowinity	7	7	5
2d. Bath	5	2	3
2e. Belhaven	79	61	60
2f. Aurora	1	0	0
2g. Pantego	14	11	13
2h. Pinetown	4	8	8
2i. Outside Beaufort County or Unknown	8	9	11
3. AGE GROUP TOTAL:	269	239	240
3a. Infants through 4 years of age	0	0	0
3b. 5 through 12 years of age	188	160	160
3c. 13 through 17 years of age	77	74	75
3d. 18 through 29 years of age	4	5	5
3e. 30 through 64 years of age	0	0	0
3f. 65 and over	0	0	0
3g. Not known or not applicable	0	0	0
4. INCOME OF PARTICIPANTS TOTAL:	269	239	240
4a. Below official poverty level (\$12,000)	135	106	105
4b. At or near poverty level	93	97	100
4c. Middle income (\$30,000)	40	35	35
4d. Upper income (\$60,000)	1	1	0
4e. Not known or not applicable	0	0	0
5. SEX TOTAL:	269	239	240
5a. Male	157	132	135
5b. Female	112	107	105
5c. Not recorded	0	0	0

This page left blank intentionally.

Beaufort County
Request for County Appropriation
Budget Form 3

Agency: Boys & Girls Clubs of the Coastal Plain – Belhaven and Washington Units

Contact Information: Lorene Jackson, Chief Development Officer and Senior Vice President
621 W. Fire Tower Road; Winterville, NC 28590
252-355-2345 ext. 214 LJackson@bgcep.com

Amount Requested: \$40,000

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

Belhaven and Washington Units of Boys & Girls Clubs of the Coastal Plains are grateful for previous financial support provided by Beaufort County. We are requesting \$40,000 for the 2020-2021 fiscal year to support general operating costs which allows us to keep the Club open and serving youth, both during the academic year and the summer. Funding received by Beaufort County will be utilized to pay a portion of the following budgeted expenses: staff salaries (\$114,870); program services (\$1,500); and supplies (\$14,050).

Beaufort County Units had a 2019 annual membership of 239 members, ages 6-18, and served approximately 95 members daily. Of those, 45% are female and 55% are male; 74% are African American, 9% are Caucasian, 10% are Hispanic and 7% are Bi-racial; 96% qualify for free or reduced school lunch; 66% live in single-parent households; and 91% live in a home with a household income below \$25,000.

Both Units are open from 2:30-7:00 p.m., Monday through Friday during the school year and from 7:00 a.m.-6:00 p.m. during non-school days (teacher workdays, ½ school days, and some holidays) and summer. Other options for afterschool care would far exceed the annual academic year membership fee of \$100 in Washington and \$25 in Belhaven, and free summer membership at both Units. No child is ever turned away for inability to pay the membership fee.

At the heart of the Boys & Girls Club, experience for youth is a set of targeted programs that help youth to achieve success in the three Priority Outcome Areas: **Academic Success, Healthy Lifestyles, and Good Character and Citizenship.**

Academic Success:

- **Power Hour – Making Minutes Count** – helps Club members, ages 6-18, achieve academic success by providing homework help, tutoring, and high yield learning activities, and encouraging members to become self-directed learners.
- **STEM** – Through various partnerships with Organizations such as the Beaufort Police Activities League and NC Estuarium, STEM opportunities are offered to middle school Club members year-around.
- **Workforce Readiness** – programming opportunities will provide hard and soft skills to our middle and high school members. We will implement Career Launch (helps young people explore a variety of careers, make sound educational decisions, and prepare for the world of work), Money Matters (promotes financial responsibility and independence among Club members, ages 13 – 18, by building their basic money management skills, and the opportunity to tour college and university campuses, exposing members to career opportunities.

Healthy Lifestyles:

- **Child and Adult Care Food Program (CACFP)**: is a USDA funded program that provides reimbursement dollars to organizations that feed their selected population. Participating organizations must meet the USDA guidelines in regard to the types of food served, portion size, and serving times. All youth in the organization benefits from this program, with the ability to receive a snack and dinner daily. In 2019, 15,381 healthy meals and 9,863 healthy snacks were served to Club members at the Beaufort County Units. In a county in which 23% of its youth below age 18 living in food insecure households, the ability to receive these meals and snacks at the Club is crucial to Club members.
- **Triple Play** – is Boys & Girls Clubs of America’s comprehensive health and wellness initiative that strives to improve the overall health of members, ages 6-18, by increasing their daily physical activity, teaching them good nutrition and helping them develop healthy relationships.
- **SMART Moves** – is nationally acclaimed prevention program. Revised in 2011, the program exposes youth to various activities designed to hone their decision-making and critical-thinking skills, as well as learn how to avoid and/or resist alcohol, tobacco, other drugs and premature sexual activity.
- **Street SMART** – educates pre-adolescents about the destructive lifestyles of gangs and develops resistance and refusal skills. It consists of four program areas – gang awareness and prevention, conflict resolution, valuing differences, and peer leadership training.

Good Character & Citizenship:

- **Torch Club** – is a chartered small-group leadership and service club for boys and girls ages 11-13. Torch Club is a powerful vehicle through which Club staff can help meet the special character development needs of younger adolescents at a critical stage in their development. Torch Club members learn to elect officers and work together to implement activities in four areas: service to Club and community, education, health and fitness, and social recreation.
- **Million Members, Million Hours of Service (MMMHS)** – encourages good character and appreciation for citizenship and provides every Club member with opportunities to serve in year-

round Club and community-based volunteer service experiences. BGCA encourages Clubs and provides resources to help them engage every member in at least one hour of service each year.

Completed By: Jacqueline P. Robinson, Vice President of Program Initiatives
Printed Name & Position

Jacqueline P. Robinson 2/28/2020
Signature & Date

This page left blank intentionally.



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



Steven W. Troxler
Commissioner

Scott Bissette
Assistant Commissioner

3810 Dr. M. L. King Jr. Blvd.
New Bern, NC 28562-2236
February 20, 2020

D-4 FA
Budget—Beaufort

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

Dear Ms. Radcliffe:

Attached is the Cooperative Budget between Beaufort County and the N. C. Forest Service for 2020/2021. The total budget has increased \$15,419 this year. Your share of the budget has increased \$6,168.

Items concerning the 2020/2021 Budget:

- 1.) We are figuring a 3% tentative raise for all certified employees.
- 2.) The State Health Plan benefit cost \$6,647 per each full-time employee.
- 3.) This year the Retirement benefit plan has increased to 21.44% for all certified employees.
- 4.) Budget item #531577 was implemented into the budget (1% unemployment reserve payment to the Division of Employment Security per Session Law 2013-2).
- 5.) The budget item #531441 (On Call), requires compensation to employees that have to remain available and in communication by pager or telephone per N. C. Forest Service policy. (This was implemented in September 2005 and is for weekends holidays, and after normal hours.)
- 6.) Motor Vehicle Replacement: Note: Vehicles purchased will be funded 100% for a one-year purchase.

A replacement vehicle was not requested for 2017/2018.

A replacement vehicle was not purchased for 2018/2019.

A replacement vehicle was not requested for 2019/2020.

A 1-ton 4WD pickup with mechanics' body is not requested for fiscal year 2020/2021.

So, the total in budget item 534541 (Motor Vehicle Replacement) is \$0.00 for 2020/2021.


I have listed an explanation of the budget items next to the item (example: 533240—Carpentry & Hardware Supplies: paint, nails, lumber).

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

If you have any questions, please contact me at 252-517-4764 ext. 224, or email me at Dennis.Register@ncagr.gov.

Thanks for your continued support and cooperation.

Sincerely,



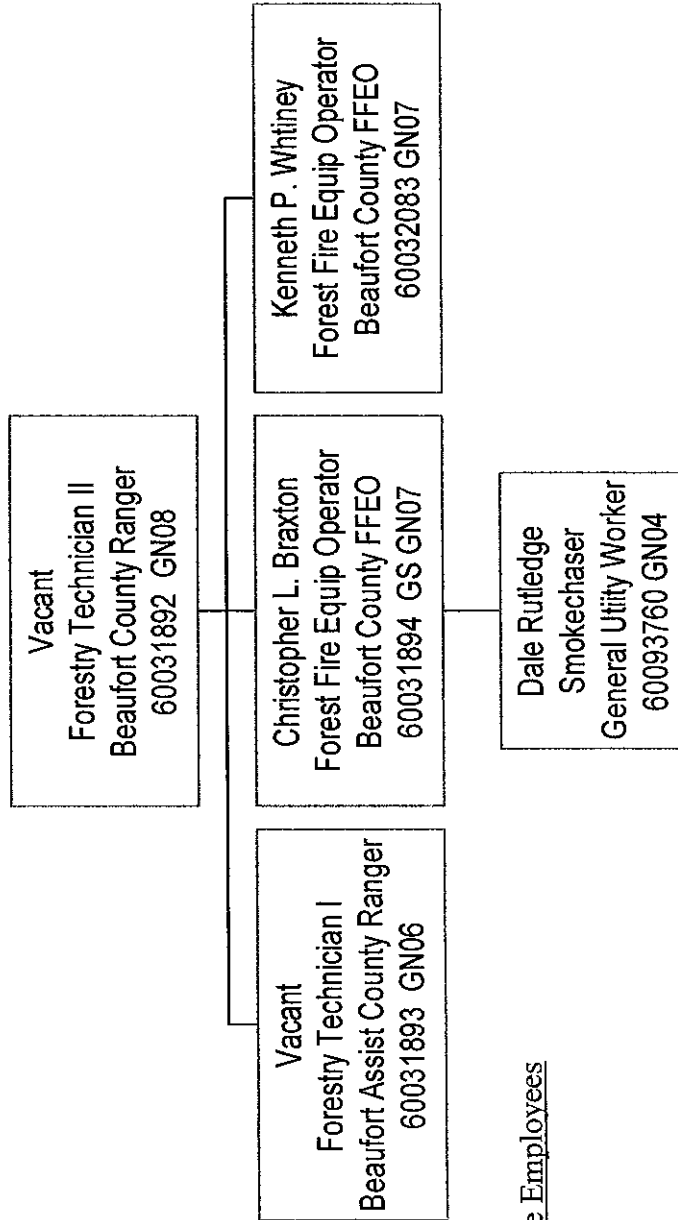
Dennis Register
District Forester
NC Registered Forester #1434

DKR:CDJ
Attachments
cc: Beaufort County Ranger

BEAUFORT COUNTY

DISTRICT 4
Unit 21003935

02/2020



4 Full Time Employees

Vacant

Vacant

Christopher Braxton

Kenneth Whitney

1 Temporary Employees

Dale Rutledge

BEAUFORT COUNTY FISCAL YEAR 2020-2021
Outside Agency Budget Request Form

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

Amount of Beaufort County Funding	FY 18-19	FY 19-20	FY 20-21
	\$157,572	\$159,840	Requested \$166,008

Do you receive Federal Funding? What Amount? Varies in the Department

Do you receive State Funding? What Amount? 60% of the Total County Budget

Do you receive Grants, Donations, or Private Funding? Varies in the Department

TOTAL REVUES _____

TOTAL EXPENSES _____

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

How will Beaufort County funds be used?

Provide to the citizens of Beaufort County:

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

Does your agency serve the entire county? Yes No If No what areas? _____

Do you have a detailed budget: Yes No

Do you have an annual audit by a CPA? Yes No

(At the Division level in Raleigh)

How much undesignated cash did your agency have as of January 1, 2020? NONE

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

Estimate the amount of Request: FY 21-22 \$185,000 (County Share)

FY 22-23 \$200,000 (County Share)

FY 23-24 \$220,000 (County Share)

Form Completed By: Dennis K. Register

Title: District Forester

Date: 2/20/2020

Please submit any attachments that you think may justify your request or provide more information as to the operations of your agency. This form should be returned to the County Manager's Office by March 20th, and can be emailed to jim.christian@ncmail.net

**BEAUFORT COUNTY TENTATIVE BUDGET
2019-2020**

2/20/2020

<u>APPROPRIATIONS</u>		COUNTY 40%		\$ 166,008.00		
		STATE 60%		\$ 249,010.00		
						<u>\$ 415,018.00</u>
531211	SALARIES CERTIFIED	LP%				
	County Ranger	4.50%	12 mos. @	\$ 4,100	\$	49,198.94
	Asst. County Ranger	0.00%	12 mos. @	\$ 2,758	\$	33,100.08
	FFEO	0.00%	12 mos. @	\$ 3,199	\$	38,387.50
	FFEO	0.00%	12 mos. @	\$ 3,150	\$	37,805.86
	FM Secretary	3.25%	1.5 mos. @	\$ 3,111	\$	4,666.11
						<u>\$ 163,158.49</u>
531311	Temporary					
	Beaufort Smokechaser		11 months @	\$ 2,176.45	\$	23,941.00
						<u>\$ 23,941.00</u>
531411	Overtime Pay					\$ 10,000.00
531421	Holiday Premium					\$ 6,251.00
531441	On Call					\$ 6,000.00
531461	Longevity Pay		(4.50% x \$49,198.94 & 3.25% x \$4,666.11)			\$ 2,365.60
531511	Social Security		7.65% of	\$ 205,716		\$ 15,737.28
531521	Retirement Contributions		21.44% of	\$ 165,524		\$ 35,488.37
531561	Hospital Insurance		6,647 x 4.15			\$ 27,585.05
531577	DES		187,099 x 1%			\$ 1,870.99
532133	Physicals (Drug testing)					\$ 1,000.00
532186	Security System Services					\$ 2,500.00
532199	Other Services					\$ 4,392.00
532210	Electricity					\$ 7,000.00
532220	Natural Gas					\$ 2,500.00
532230	Water & Sewer					\$ 1,000.00
532310	Repairs--Buildings (Air Conditioning Systems, Carpentry, Electrical, Plumbing)					\$ 2,500.00
532331	Repair--Motor Vehicles (Outside Labor)					\$ 6,500.00
532441	Maint Agreement-Other Software					\$ 1,800.00
532590	Rent of Equipment (Oxygen & acetylene tanks)					\$ 700.00
532721	Travel Subsistence (Lodging)					\$ 1,500.00
532724	Travel Subsistence (Meals)					\$ 1,500.00
532811	Telephone					\$ 5,000.00
532812	Telephone Data Charge					\$ 3,000.00
532814	Cellular Phone Service					\$ 4,500.00
532815	E Mail					\$ 476.00
532817	Internet Service Provider Charge					\$ 2,952.00
532823	NCID					\$ 200.00
532840	Postage					\$ 500.00
532840003	Postage, FR&Del-Postal					\$ 500.00
532850	Printing/Binding (I & E Sheets, Business Cards)					\$ 350.00
532912	Motor Vehicle Insurance					\$ 3,500.00
532913	Liability Insurance					\$ 2,500.00
533110	Office Material/Supplies					\$ 900.00
533120	Data Processing Supplies (Cartridges)					\$ 900.00
533130	Photographic Supplies					\$ 50.00
533150	Security & Safety Supplies (Fire shelters, extinguishers, F. A. kits)					\$ 3,500.00
533190	Other Administrative Supplies (reflective tape, flagging tape, signs)					\$ 1,500.00

**BEAUFORT COUNTY TENTATIVE BUDGET
2019-2020**

2/20/2020

533210	Household/Cleaning Supp.	\$	700.00
533240	Carpentry & Hardware Supplies (paint, nails, lumber)	\$	1,500.00
533250	Agricultural Supplies (Fertilizer, grass seed)	\$	500.00
533290	Other Facility & Hardware (chainsaws, parts, locks,mowers,etc.)	\$	3,500.00
533310	Gasoline	\$	10,000.00
533320	Diesel	\$	8,000.00
533330	Oil, Lubricants, Fluids	\$	5,000.00
533340	Tires / Tubes	\$	6,000.00
533350	Motor Vehicle Parts (filters, lights, light bars)	\$	12,000.00
533410	Fire Suppression (Safety Day, other meetings , snacks, coffee, etc.)	\$	1,500.00
533510	Clothing / Uniforms (Firefighters boots)	\$	2,500.00
533710	Scientific Supplies (Forest Management Tools)	\$	600.00
533720	Educational Supplies (Smokey items, training items)	\$	900.00
533900	Other Supplies gas cans, axes, antennas, coolers, storage boxes)	\$	1,500.00
533900003	Radio (repairs and replacement parts)	\$	500.00
534522	Equipment - Computer,printer,etc.	\$	500.00
534534	Equipment - PC's & printers	\$	500.00
534539	Other Equipment (Heating System, etc.)	\$	2,500.00
534541	Motor Vehicle Replacement	\$	-
534710	Computer Software	\$	200.00
535890	Other Administrative Expenses including Fire Meals, flags)	\$	500.00
535900	Other Expenses (burning permits, film processing)	\$	500.00
	GRAND TOTAL		<u><u>\$415,017.78</u></u>

This page left blank intentionally.