

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 23. Appropriations and estimated revenues in the amount \$80,000 are included in the 4-H Special Revenue Fund to account for Beaufort County Cooperative Extension programs operated out of these accounts include the (1) Beaufort County 4-H Livestock Show and Sale, (2) Summer Camping, (3) 4-H Clubs, and (4) 4-H Programming.

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

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

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

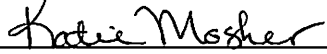
SECTION 27. Appropriations and estimated revenues in the amount of \$4,818,130 are hereby adopted for the County Solid Waste Fund for operations and activities for the fiscal year beginning July 1, 2025.

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

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

NORTH CAROLINA  
BEAUFORT COUNTY

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

  
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Katie Mosher  
Clerk to the Board