

PROPOSED BUDGET

FY 2025/2026



Eastern Carolina Council

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BUDGET & AUDIT COMMITTEE MEMBERS

Edward Riggs, ECC Board President
Pamlico County Commissioner, Chairman

Frank Emory, ECC 1st Vice President
Jones County Commissioner, Chairman

Lorraine Washington, ECC 2nd Vice President
Town of Snow Hill Commissioner

William Taylor, ECC Board Treasurer
Chairman of ECC Budget & Audit Committee
Town of Morehead City Councilman

Jesse Dowe
Duplin County Commissioner

Roland Best
Lenoir County Commissioner

Shane Turney
Town of Trent Woods Commissioner

Staff Member:

David Rosado, ECC Interim Executive Director
Carol Bell, ECC Finance Director

BUDGET MESSAGE

May 29, 2025

I am pleased to present to you Eastern Carolina Council of Government's 2025/2026 Proposed Budget, which will be presented at the General Membership Board meeting on June 26, 2025, for approval. This budget was prepared in accordance with the General Statutes of North Carolina and the Local Budget Fiscal Control Act and is intended to provide the General Membership Board and the community with a broad overview of the proposed budget. It is a balanced budget with revenues and expenditures totaling \$6,811,043. With the proposed budget our organization remains focused on our strategic goals and mission while continuing to maintain our financial viability. We continuously look for ways to improve efficiency and effectiveness while looking for ways to be of service to our members.

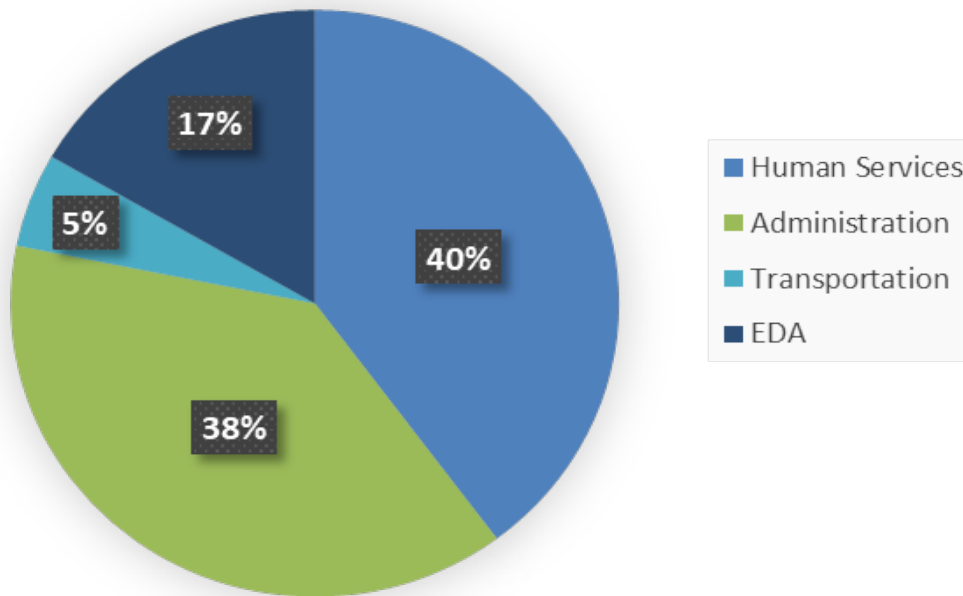
ECC is committed to prudent fiscal management as well as being of great service to our member organizations. The economy, financial challenges, and uncertainties in our national, state and local governments continue to be a driving force for ECC and we will be continuously monitoring and re-evaluating in the upcoming year as we must be able to live within our means in all programs for our long-term financial sustainability and success as a whole. We will work through these challenges as necessary to maintain the level of services our members and their residents are familiar with.

I'd like to thank the Eastern Carolina Council General Membership Board and the officers for their guidance and continued support not only throughout this budget season, but the entire year. In addition, a special note of thanks to the Finance Director and Department Heads for their contributions and guidance during this budget process, without them this would not be possible.

Respectfully submitted,
David Rosado
Interim Executive Director

REQUIRED MATCHES & MEMBER DUES

Projected Member Dues \$302,685



PROPOSED BUDGET ORDINANCE

WHEREAS Eastern Carolina Council of Government is required to adopt an annual balanced budget as set forth by the Local Government Budget and Fiscal Control Act of North Carolina; NOW BE IT ORDAINED by the Eastern Carolina Council of Government Board of Directors that the total budget of \$6,811,043 be adopted for the 2025-2026 Fiscal Year:

	General Fund	Special Fund
Estimated Revenues	\$ 113,340	\$6,697,703
Appropriations	\$ 113,340	\$6,697,703

RATE OF CONTRIBUTIONS ESTIMATED

A contribution rate of .40 cents per capita for municipalities and .20 cents per capita for counties plus their required matches for Aging and RPO’s remains the same from the previous fiscal year and is hereby established as the official contribution from the member governments to the ECC for the fiscal year 2025-2026. This rate is based on the programs ECC desires to undertake and the necessary local funds needed to provide operational support and local match funds for the various state and federal programs that are of interest to ECC.

POLICIES

Fringe benefits and in-direct costs shall be accounted for and allocated to projects in accordance with the circulars prescribed by the Office of Management and Budget. The indirect cost rate is based on direct salaries and benefits and is approved by a cognizant agency of the Federal government each year or a de minimis rate of 15%.

SPECIAL AUTHORIZATION - BUDGET OFFICER

The Budget Officer or their designee is hereby authorized to transfer appropriations within any of the projects subject to the following limitations:

1. The Budget Officer may not increase any staff salary, with the exception of merit raises approved in the budget, without authorization of the Executive Committee.
2. The Budget Officer shall be authorized to effect line-item budget transfers within a department without but not fund transfers at any time except for required matches, merits, and journal entry corrections. The transfers are not required to be presented to the Board of Directors, so long as the total project cost limitation does not change and changes adhere to requirements of funder. Fund transfers do not require Board approval but must have the Treasurer or designees' approval.
3. Due to the timing of receiving certain revenues and projects for the ECC, the Executive Director and Finance Director are hereby authorized to incur expenditures for new projects if total expenditures do not exceed current budget appropriated after a notice of revenue availability is received. A formal budget amendment incorporating such project funding will be presented to the General Membership Board or the Executive Committee whichever meets first.

UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance and Budget Document shall be the basis of the financial plan for the ECC during 2025-2026 fiscal year. The Budget Officer shall administer the budget and shall ensure that ECC Department Directors are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Finance Department shall establish records which are in consistent with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina. The ECC Budget is posted on the ECC website to comply with transparency requirements.

Adopted this 26th day of June 2025

Edward Riggs, Jr.
President, ECC Board of Director

David Rosado
Interim Executive Director

BUDGET COMPARISON

	PROPOSED BUDGET FY'25-26	(unbalanced) BUDGET FY'24-25	VARIANCE
REVENUES ANTICIPATED			
FEDERAL	\$3,695,927	\$4,237,409	(\$541,482)
STATE	\$2,315,124	\$2,310,625	\$4,499
LOCAL CASH / DUES	\$302,685	\$302,685	\$0
LOCAL CASH / PROJECTS	\$0	\$0	\$0
LOCAL PROJECTS	\$492,807	\$803,520	(\$310,713)
OTHER	\$4,500	\$4,500	\$0
TOTAL REVENUES	\$ 6,811,043	\$ 7,658,739	\$ (847,696)
EXPENDITURES BY DEPARTMENT			
GENERAL GOVERNMENT:			
ADMINISTRATION	\$113,340	\$77,758	\$35,582
PLANNING & GIS TECH ASST	\$1,000	\$6,314	(\$5,314)
ECONOMIC DEV T/A PROJECTS	\$129,498	\$198,354	(\$68,856)
ARPA COG Assoc	\$202,666	\$327,029	(\$124,363)
PLANNING GRANTS	\$159,643	\$194,810	(\$35,167)
TRANSPORTATION:			
EAST CAROLINA RPO	\$153,000	\$153,000	\$0
DOWN EAST RPO	\$160,900	\$160,900	\$0
ECONOMIC & COMMUNITY DEVELOPMENT:			
ECONOMIC DEVELOPMENT PLANNING & ADMIN	\$201,690	\$201,690	\$0
HUMAN SERVICES:			
TITLE III PLANNING & ADMINISTRATION	\$411,762	\$399,343	\$12,419
PEAS	\$162,686	\$0	\$162,686
OMBUDSMAN	\$289,681	\$287,243	\$2,438
AAA SUPPORT (SB1559)	\$48,263	\$48,263	\$0
FAMILY CAREGIVER SUPPORT (FCSP)	\$298,807	\$220,634	\$78,173
ELDER ABUSE TRAINING	\$9,023	\$9,023	\$0
TITLE III, USDA, OP FAN PASS-THRU	\$4,171,864	\$4,281,543	(\$109,679)
TITLE III-D HEALTH PROMOTION	\$57,222	\$25,722	\$31,500
ARPA	\$164,175	\$914,889	(\$750,714)
LEGAL SERVICES	\$25,823	\$23,241	\$2,582
DIGITAL NAVIGATOR	\$50,000	\$0	\$50,000
TOTAL EXPENDITURES	\$ 6,811,043	\$ 7,529,756	\$ (718,712)

REVENUE DETAILS

			Gen	PLAN	COG	PLANNING			EDA								AAA	ELDER			PROPOSED
	ADM	GEN	Non-Indirect	T/A	Assoc	GRANTS	ECRPO	DERPO	Capacity	AGING	PASS-THRU	PEAS	LEGAL	ARPA	IID	OMB	SUPP	ABUSE	DIG NAV	FCSP	TOTAL
REVENUE:																					
FEDERAL	4701						122,400	128,720	151,268	305,447	2,032,621	162,686	21,950	164,175	48,639	224,375		7,670	50,000	275,976	3,695,927
STATE	4702						22,950	24,135		16,738	2,139,243	-	1,291	-	2,861	36,361	48,263	451		22,831	2,315,124
MIS REVENUE	4711									4,500											4,500
LOCAL CASH ECC	4713	302,685							-	-						-		-			302,685
LOCAL CASH PROJECT	4715																				-
APPR FUND BAL	4712	-																			-
LOCAL PROJECTS	4703		1,000	129,498	202,666	159,643															492,807
OTHER:																					-
ECC Match	4717	(189,345)			-		7,650	8,045	50,422	85,077			2,582		5,722	28,945		902			-
IN KIND	4703	-		-																	-
INTEREST INCOME	4707																				-
INTEREST INCOME R	4103																				-
TOTAL REVENUE		113,340	1,000	129,498	202,666	159,643	153,000	160,900	201,690	411,762	4,171,864	162,686	25,823	164,175	57,222	289,681	48,263	9,023	50,000	298,807	6,811,043

EXPENDITURE DETAILS

		0	400	402	406-440	433-434	407-450	300	350	715	500	900 Series		906	877	516	520	530	540		811	
				Gen	PLAN	COG	PLANNING			EDA								AAA	ELDER			
	ADM	GEN	Non-Indirect	T/A	Assoc	GRANTS	ECRPO	DERPO	Capacity	AGING	PASS-THRU	PEAS	LEGAL	ARPA	IIID	OMB	SUPP	ABUSE	DIG NAV	FCSP	PROPOSED	
DIRECT EXPENSE:																					TOTAL	
SALARY	5720	-	230,257	-	47,082	17,003	53,473	52,460	54,707	58,225	91,530	-	-	-	-	20,549	107,079	19,090	-	9,450	82,766	843,673
FRINGE BENEFITS	5721	-	87,327	-	21,057	7,120	24,623	23,404	26,825	20,319	49,963	-	-	-	-	9,410	47,334	7,549	-	3,225	27,439	355,597
BOARD TRAVEL	5455	-	1,500																			1,500
BOARD MEETINGS	5704	-	4,500																			4,500
MEETINGS	5705	-	2,200	1,000			2,649			4,854												10,703
MIS	5460	-								4,500												4,500
MERIT ALLOWANCE	5720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	473	-	473
PRES ALLOWANCE	5465	-	1,800																			1,800
ADVISORY COUNCIL	5500	-								1,775												1,775
TRAINING	5502	-	4,800		4,500			-	-	2,559						-	-				1,140	12,999
PROGRAM SERVICES	5510	-	40,370		-	127,666				78,920											5,209	424,951
PASS-THRU	6999	-									4,171,864	162,686	25,823						8,611		79,344	4,439,717
TRANSP/MILEAGE	5700	-	3,485	-	2,660	13,945	13,491	5,075	3,948		12,114				334	435	845	412	26,966	3,605		87,315
TRAVEL/PER DIEM	5701	-	1,099		-	5,461	1,786	1,654	1,888	1,572	7,216				-	-						20,676
LEGAL	5749	-	50,000								-											50,000
INSURANCE/ BONDING	5600	-	18,800							32,318												51,118
CONSULTANT	5750	-	50,000		-																	50,000
AUDIT	5751	-	105,036					2,000	2,000	610	28,000					6,170				4,184		148,000
RENT	5752	-	88,938							1,256	-					-				-		90,194
CAPITAL LEASE	5754	-	6,887																			6,887
POSTAGE	5758	-	320		-					180	-						-				-	500
PRINTING/PUBS	5759	-	2,594			1,742					2,500											6,836
TELEPHONE	5760	-	3,192		-		776	776	776	4,788	3,479					1,551				1,551		16,889
UTILITIES	5761	-	15,024																			15,024
BROADBAND	5768	-	14,229		-			857	857	1,714	1,714					1,714				1,714		22,799
COMP EQUIP/SUPPL	5769	-	3,925			6,497	1,358	2,958	2,134	3,400	200											20,472
OFFICE SUPPLIES	5770	-	4,714		750	4,415	572	1,492	1,019	1,796	4,650				3,562	2,898	-			2,500		28,368
IT SYSTEM ADMIN	5771	-	3,055					1,300	1,300	2,057	2,057					2,057				2,057		13,883
DUES & SUB	5772	-	24,700					1,550	1,550	7,336	6,770									1,138		43,044
CLEANING SERVICES	5773	-	8,844																			8,844
ADVERTISING	5774	-	1,520								-											1,520
MAINT & REPAIRS	5775	-	5,285								2,000											7,285
ADMIN WEBSITE	5776	-	300		300			300	300		300											1,500
COPIER COST/PAPER	5778	-	2,867					-			1,000					-				200		4,067
PAYROLL EXPENSE	5780	-	225																			225
UTILITIES	5761		10,232																			10,232
BANK CHARGES	5779		2,480																			2,480
EMPLOY SCREENING	5781		548							150												698
TOTAL EXPENSES		-	801,054	1,000	76,349	183,850	98,728	93,826	97,304	140,425	301,397	4,171,864	162,686	25,823	164,175	33,854	169,238	27,484	9,023	40,114	212,847	6,811,043

FUNDING CATEGORIES

General Government Fund

This category of income and expenses is also called the “general fund.” It includes the following cost categories: administration and technical assistance projects. Examples of technical assistance projects include executive level searches, parks and recreation planning, PARTF grant applications, pay studies, training programs, etc. These vary from time to time. The dues collected from member governments become income in the administration category and then are transferred & applied as required to match Federal/State funding (Economic Development Administration Planning Grant, the Rural Transportation Planning Organization Grant & Aging Programs).

Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted by law or account for expenditure of funds for specified purposes.

This Fund includes all federal and state grants, such as:

- Economic Development
- Environmental Protection
- Human Services
- Local Re-Entry Councils
- Transportation

SPECIAL REVENUE FUNDS

Human Services

This category of income and expenses are primarily from the Area Agency on Aging programs which include:

AAA P&A — The Area Agency on Aging Program & Administration funds are used to provide general support to the AAA staff and functions.

Legal Aid — These funds are paid to designated providers of legal aid by contract.

Senior Center General Purpose — Provided to counties to support senior center operations.

III-D — Health promotion program funding

FCSP — Family Care Giver Support Program funds provide assistance to families caring for loved ones.

MFP — Money Follows the Person program provides assessment and assistance to those wishing to transition from a facility back to a residence.

Ombudsman — ECC employs two ombudsmen that follow up on facility complaints made primarily by residents and their families.

LCA — Local Contact Agency funding allows AAA staff to coordinate any information, assistance, and referral system for all older adults, people with disabilities, and their caregivers.

SB 1559 — This supplemental funding issued through Senate Bill 1559 is used at the discretion of the AAA program as needed.

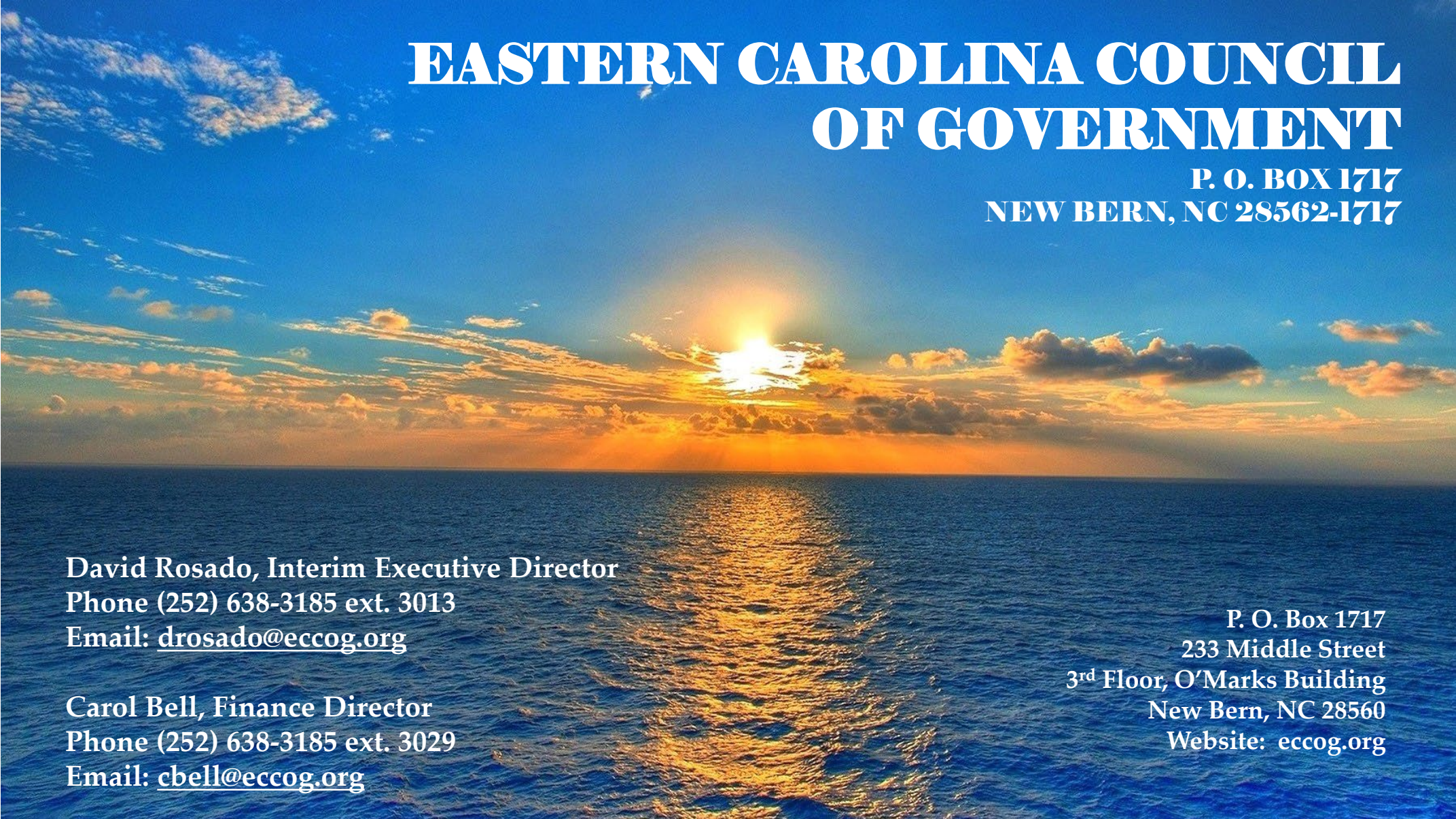
Elder Abuse — Funds for initiatives to help prevent elder abuse

Glossary

205j	Water Quality grant – Federal funding, pass through state
ADM, Admin or Administration	Administrative expenses to include overhead and fixed costs such as building space, utilities, janitor, phones, and administrative functions. Operations and support of the core ECC functions. Funds received through Membership Dues are used to support these operations and the local match requirements of programs undertaken by the Board of Directors. Indirect funds from grants and special projects also support this category.
Advisory Council	Meeting expenses of advisory boards to ECC (RAAC, etc.)
Aging	Older Americans Act Program called “Aging”
Aging Pass-thru	Funds received that are allocated to the counties by formulas for various AAA programs. ECC staff monitors the use of these funds.
Allocation	Cost distributed to programs per guidelines
Assessed Population	Population minus the active-duty military
Appropriated Fund Balance	Unassigned fund balance that has been approved by the Board for use in the current year.
Appropriations	Funding that has been set aside for a specific use
Balanced Budget	A budget ordinance is balanced when the sum of estimated new revenues and appropriated fund balances in equal to appropriations
Board	ECC Board of Directors
Budget Officer	The ECC Executive Director
Budget Ordinance	Financial plan that is legally adopted by the ECC Board of Directors
Capital Lease	Postage machine and copier machine lease
Consultant	Non-employee services for specific tasks
Deferred Revenue	Monies paid but not yet earned
Expenditure	An expense, disbursement or cost
Fiscal Year (FY)	For ECC the fiscal year is July 1 to June 30. The fiscal year 16-17 refers to the fiscal year beginning July 1, 2016 to June 30, 2017.

Glossary

Fringe Benefits	Health insurance, dental insurance, life insurance, disability insurance, 401K contributions, etc.
Fund Balance	Unassigned Fund Balance + Stabilized Fund Balance. Assets less liabilities that includes equity and reserved funds
Indirect cost	Expenses of doing business not readily identified with a particular grant, contract, project, etc. but are necessary for the general operation of the organization and the conduct of activities it performs.
IT SYS Administration	Computer System Administration, Cloud computing and related services
Match	Funds required for matching or leveraging of awarded grants.
Member Dues/ Contributions	Amount paid by local governments (counties and municipalities) to be a member of ECC. Used to help make required matches for funds and to support administrative functions.
Membership Dues	Line item for annual subscriptions to professional associations
MIS Reimbursement	ARMS (Aging Resources Management System) fee paid by ECC for use of system but reimbursed through various agencies
RAAC	Regional Aging Advisory Committee
Reimbursement	To make restoration or payment
REV or Revenue	Income
Stabilized / Restricted Fund Balance	Obligated Funds from Accounts/Awards Received (Unavailable funds)
T/A or Technical Assistance	Assistance provided by ECC staff to local governments and others for a fee.
Transfer	Funds that are received in one fund and moved to another fund for expenditures. For example, the ECC dues received are deposited into the General Fund and later transferred to the Federal and State program for expenditures and to satisfy the match requirements.
Unassigned Fund Balance	The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Cash-Accounts Payable & Deferred Revenue (Available funds)



EASTERN CAROLINA COUNCIL OF GOVERNMENT

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