

PROPOSED BUDGET

FY 2026/2027



Eastern Carolina Council

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BUDGET & AUDIT COMMITTEE MEMBERS

Edward Riggs, ECC Board President

Pamlico County Commissioner, Vice-Chairman

Frank Emory, ECC 1st Vice President

Jones County Commissioner, Chairman

Lorraine Washington, ECC 2nd Vice President

Town of Snow Hill Commissioner

Cindy Edwards, ECC Board Treasurer

Chairman of ECC Budget & Audit Committee
City of Jacksonville

Jesse Dowe

Duplin County Commissioner

Cynthia M. Evans-Robinson

City of Havelock Commissioner

William Taylor

Town of Morehead City Councilman

Staff Member:

David Rosado, ECC Interim Executive Director

Carol Bell, ECC Finance Director

BUDGET MESSAGE

June 11, 2026

I am pleased to present the Eastern Carolina Council of Government's 2026–2027 Proposed Budget, which will be presented to the General Membership Board for approval on June 11, 2026. This budget was prepared in accordance with the General Statutes of North Carolina and the Local Government Budget and Fiscal Control Act. It is intended to provide the General Membership Board and the community with a clear overview of ECC's proposed financial plan for the upcoming fiscal year.

The proposed budget is balanced, with revenues and expenditures totaling **\$6,071,125**. Through this budget, ECC remains focused on its strategic goals and mission while continuing to maintain financial viability. The organization remains committed to improving efficiency, strengthening effectiveness, and identifying opportunities to better serve our member governments and the residents of the region.

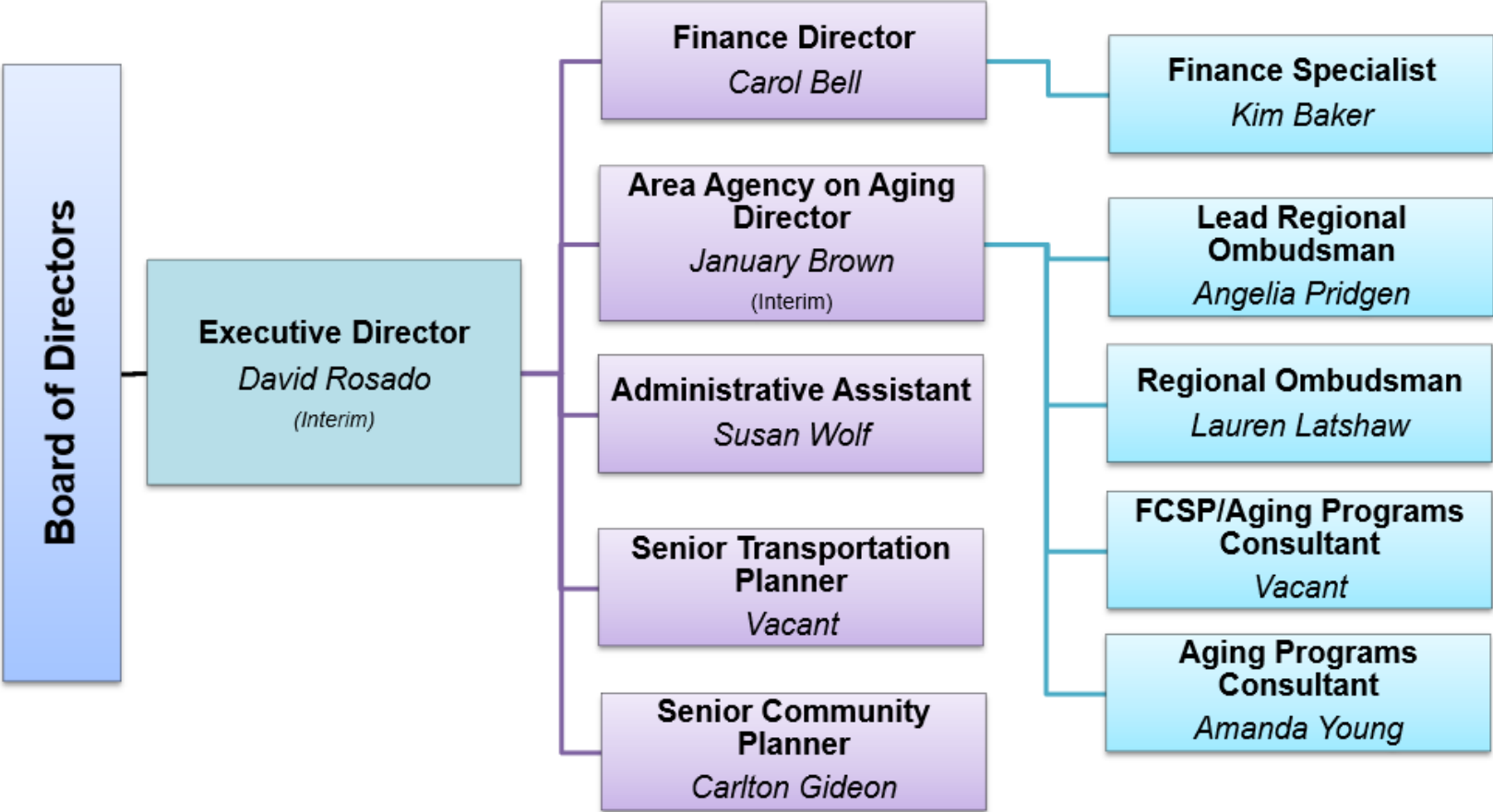
As ECC continues to recover from recent organizational and financial challenges, membership retention and participation remain critical to the long-term sustainability of the organization. The proposed budget reflects a lean and responsible approach that prioritizes core services while positioning ECC to rebuild and strengthen regional partnerships moving forward.

ECC is committed to prudent fiscal management and strong service to its member organizations. Ongoing economic conditions, financial challenges, and uncertainties at the national, state, and local levels will continue to require careful monitoring throughout the year. ECC will continue to evaluate revenues, expenditures, and program needs to ensure that the organization lives within its means and remains positioned for long-term financial sustainability and success. We will continue working through these challenges while maintaining the level of service our member governments and their residents have come to expect.

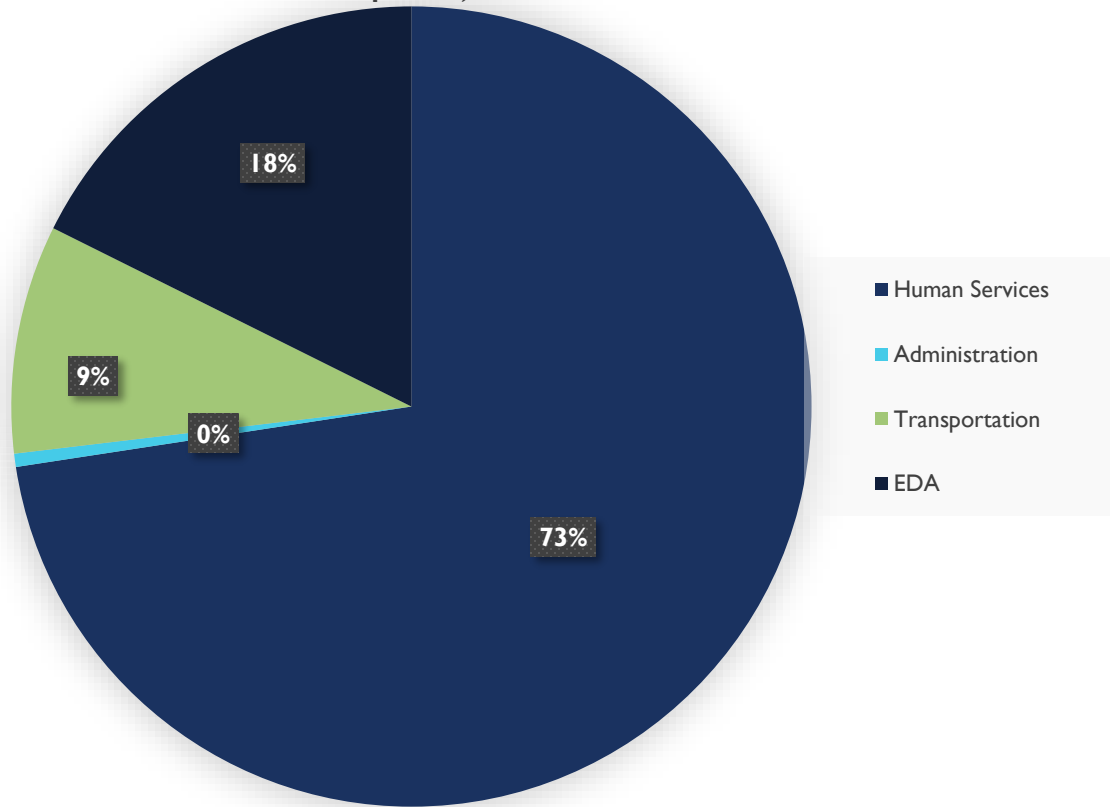
I would like to thank the Eastern Carolina Council General Membership Board and its officers for their guidance and continued support, not only throughout this budget process but during the entire year. I would also like to extend special thanks to the Finance Director and Department Heads for their contributions, guidance, and work throughout the budget development process. Their efforts were essential in preparing this proposed budget.

Respectfully submitted,
David Rosado
Interim Executive Director

Eastern Carolina Council 2026- 2027 Organizational Chart



Projected Member Dues \$170,000



MEMBER DUES

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 \$ \$6,071,125 be adopted for the 2026-2027 Fiscal Year:

	General Fund	Special Fund
Estimated Revenues	\$ 130,911	\$5,940,214
Appropriations	\$ 130,911	\$5,940,214

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 2026-2027. 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 2026-2027 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 11th day of June 2026

Edward Riggs, Jr.
President, ECC Board of Director

David Rosado
Interim Executive Director

	PROPOSED BUDGET FY'26-27	(unbalanced) BUDGET FY'25-26
REVENUES ANTICIPATED		
FEDERAL	3,501,108	\$3,695,927
STATE	2,265,517	\$2,315,124
LOCAL CASH / DUES	170,000	\$302,685
LOCAL CASH / PROJECTS	-	\$0
LOCAL PROJECTS	130,000	\$492,807
OTHER	4,500	\$4,500
TOTAL REVENUES	\$ 6,071,125	\$ 6,811,043

EXPENDITURES BY DEPARTMENT

GENERAL GOVERNMENT:

ADMINISTRATION	911	\$113,340
PLANNING & GIS TECH ASST	130,000	\$1,000
ECONOMIC DEV T/A PROJECTS	23,926	\$129,498
ARPA COG Assoc	\$0	\$202,666
PLANNING GRANTS	-	\$159,643

TRANSPORTATION:

EAST CAROLINA RPO	153,000	\$153,000
DOWN EAST RPO	160,900	\$160,900

ECONOMIC & COMMUNITY DEVELOPMENT:

ECONOMIC DEVELOPMENT PLANNING & ADMIN	100,000	\$201,690
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HUMAN SERVICES:

TITLE III PLANNING & ADMINISTRATION	423,059	\$411,762
PEAS	132,338	\$162,686
OMBUDSMAN	274,516	\$289,681
AAA SUPPORT (SB1559)	48,263	\$48,263
FAMILY CAREGIVER SUPPORT (FCSP)	299,853	\$298,807
ELDER ABUSE TRAINING	9,135	\$9,023
TITLE III, USDA, OP FAN PASS-THRU	4,239,312	\$4,171,864
TITLE III-D HEALTH PROMOTION	57,963	\$57,222
ARPA	\$0	\$164,175
LEGAL SERVICES	17,949	\$25,823
DIGITAL NAVIGATOR	\$0	\$50,000

TOTAL EXPENDITURES	\$ 6,071,125	\$ 6,811,042
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BUDGET COMPARISON

REVENUE DETAILS

		GEN	PLAN T/A	ECON DEV T/A	ECRPO	DERPO	EDA	AGING	PASS-THRU	LEGAL	PEAS	IID	OMB	AAA SUPP	ELDER ABUSE	FCSP	PROPOSED TOTAL
REVENUE:																	
FEDERAL	4701			23,926	122,400	128,720	70,000	313,919	2,144,408	15,257	132,338	49,269	216,168		7,765	276,938	3,501,108
STATE	4702				22,950	24,135		17,203	2,094,904	897		2,898	30,896	48,263	456	22,915	2,265,517
MIS REVENUE	4711							4,500									4,500
LOCAL CASH ECC	4713	170,000		-				-					-		-		170,000
LOCAL CASH PROJECTS	4715																-
APPR FUND BAL	4712	-					-										-
LOCAL PROJECTS	4703		130,000	-													130,000
OTHER:							-										-
ECC Match	4717	(169,089)		-	7,650	8,045	30,000	87,437		1,795		5,796	27,452		914		-
TOTAL REVENUE		911	130,000	23,926	153,000	160,900	100,000	423,059	4,239,312	17,949	132,338	57,963	274,516	48,263	9,135	299,853	6,071,125

EXPENDITURE DETAILS

DIRECT EXPENSE:																		
SALARY	5720	-	66,256	57,344	10,941	-	74,797	52,119	55,067	-	-	7,662	16,022	142,309	26,175	5,020	124,054	637,765
FRINGE BENEFITS	5721	-	27,873	26,726	4,580	-	39,823	20,969	24,743	-	-	3,233	7,147	64,016	13,153	2,056	47,826	282,146
BOARD TRAVEL	5455	-	-															-
MATCH/IK (BOARD TRAVEL INKIND)	5456	-																-
BOARD MEETINGS	5704	-	2,500						1,000									3,500
MEETINGS	5705	-							1,000									1,000
RECYCLING	5759	-	-															-
MIS	5460	-							4,500									4,500
MERIT ALLOWANCE	5720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRES ALLOWANCE	5465	-	-															-
MISC-TUIT REIM	5466	-	-															-
ADVISORY COUNCIL	5500	-							1,000									1,000
SPECIAL PROJECTS	5501	-		-														-
TRAINING	5502	-	5,000			1,000	2,000		2,000				-	500			1,000	11,500
PROGRAM SERVICES	5510	-	3,378	219	4,516	115,033	4,628	13,386	4,484			322	3,382	8,209	1,066	767	18,227	177,616
PASS-THRU	6999	-								4,239,312	17,949	118,338	27,000				50,000	4,452,599
TUITION REIMBURSEMENT		-																-
TRANSP/MILEAGE	5700	-	3,485	2,660	769	4,275	3,948	-	4,000			863	334	5,647	845		3,000	29,826
TRAVEL/PER DIEM	5701	-	1,099	500		1,654	1,800		6,000					3,000			1,352	15,405
LEGAL	5749	-	50,000															50,000
INSURANCE/ BONDING	5757	-	2,200	-		-	-	-	18,800									21,000
CONSULTANT	5750	-	-	15,000														15,000
AUDIT	5751	-	22	3,404		3,713	3,712		116,564					6,493			7,092	141,000
RENT	5752	-	10	1,659		1,692	1,692	-	53,123					2,959			3,232	64,367
EQUIPMENT LEASE	5754	-	57	219		291	291	185	9,095					508			555	11,200
POSTAGE	5758	-	1,700	-					800									2,500
PRINTING/PUBS	5759	-	2,594	450					2,500									5,544
TELEPHONE	5760	-	48	820		242	242	154	7,577					423			462	9,968
UTILITIES	5761	-	2	290		316	316	-	9,919					553			604	12,000
BROADBAND	5768	-	2	278		303	303		9,506					530			578	11,500
COMP EQUIP/SUPL	5769	-		532			1,609											2,141
OFFICE SUPPLIES	5770	-	4,856	1,720		1,123	1,250	144	3,910					1,065	550	101	2,579	17,298
IT SYSTEM ADMIN	5771	-	10,006	1,222		1,027	1,027		22,240					1,796			1,962	39,280
DUES & SUB	5772	-	8,570			1,875	1,875		7,000								2,200	21,520
CLEANING SERVICES	5773	-	-															-
ADVERTISING	5774	-	300															300
MAINT & REPAIRS	5775	-	1,000						900									1,900
ADMIN WEBSITE	5776	-	750															750
COPIER COST/PAPER	5778	-	15,000			500	600	-	2,000			95	40	701	178		2,540	21,654
PAYROLL EXPENSE	5780	-	3,022	-														3,022
BANK CHARGES	5779	-	1,675															1,675
EMPLOY SCREENING	5781	-	500						150									650
TOTAL EXPENSES		-	211,905	113,043	20,805	133,043	139,913	66,957	367,877	4,239,312	17,949	130,512	53,924	238,710	41,968	7,943	267,263	6,071,125
IN-DIRECT EXPENSE:																		
INDIRECT CARRY-FORWARD (FY11-12)		-																
INDIRECT ALLOCATED	5899	-	(210,993)	16,957	3,121	19,957	20,987	13,043	55,182			1,826	4,039	35,806	6,295	1,192	32,590	(0)
TOTAL EXPENDITURES		-	911	130,000	23,926	153,000	160,900	100,000	423,059	4,239,312	17,949	132,338	57,963	274,516	48,263	9,135	299,853	6,071,125

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

Area Agency on Aging

Transportation

SPECIAL REVENUE FUNDS

Area Agency on Aging

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

AAA P&A— The Area Agency on Aging (AAA) 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.

Title III-D— Health promotion program funding

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

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

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

PEAS – Providing Elder Additional Sustenance; State Fiscal Recovery Fund (SFRF) targeting high risk older adults receive additional meals or groceries

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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