



# Annual Budget

## FY 17-18





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# COUNTY OF PITT

North Carolina

## ANNUAL BUDGET Fiscal Year 2017-18



### Board of Commissioners

Melvin C. McLawhorn, Chairman	District A (1 & 2)
Mark W. Owens, Jr., Vice Chairman	District 4
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Jimmy Garris	District 5
Ann Floyd Huggins	District 1
Mary Perkins-Williams	District 2
Beth B. Ward	District C (4 & 5)
Glen Webb	District 6

### County Manager

D. Scott Elliott

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The Annual Budget is published by the  
Pitt County Financial Services Department

Duane T. Holder, Deputy County Manager – Chief Financial Office

Denise C. Urban, Budget Administrator

Contact Information:

County of Pitt  
1717 West Fifth Street  
Greenville, NC 27834

252-902-1000

[pittfinance@pittcountync.gov](mailto:pittfinance@pittcountync.gov)

[www.pittcountync.gov](http://www.pittcountync.gov)

This publication can be accessed online at:  
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*Pitt County's Budget in Brief publication can be accessed online at  
[www.pittcountync.gov/ArchiveCenter/ViewFile/Item/169](http://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/169).*

*The Budget in Brief provides a quick review of budget highlights.*

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# BUDGET MESSAGE

June 6, 2017

## To the Pitt County Board of Commissioners and Citizens:

The recommended Fiscal Year (FY) 2017-18 Budget for Pitt County, North Carolina, has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act and General Statute 153-A-82. The budget identifies revenue and expenditure estimates for FY 17-18 and attempts to build upon Pitt County's tradition of high quality services. The recommended FY 17-18 budget ensures that the County maintains an available fund balance within the County's stated goal of 18-20%.

The recommended budget for FY 17-18 totals \$245,977,633. This budget represents an increase of 3.74% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$174,597,558 or a 3.80% increase from the current year. The proposed tax rate to support the FY 17-18 budget includes a rate adjustment of 1 cent. The recommended rate is 69.60 cents per \$100 of valuation. The distribution of these funds is 68.90 cents to support the general fund and 0.70 cent designated to support the Industrial Development fund.

Although the FY 17-18 recommended budget includes a proposed 1 cent rate adjustment, the adjustment is needed to continue current year expansion items and provide limited expansion for the new year. There was also a deliberate decrease in the amount of appropriated fund balance utilized to ensure that the fund balance forecast remains within the County's stated goal of 18-20%.

## BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the December 19, 2016 Preliminary Capital Improvement Planning Workshop. A "preliminary" workshop was added to the budget calendar due to the large number of continuing and new Capital Improvement projects. This additional workshop allowed the Board to digest and review the continuing projects while evaluating against new capital project requests. The Board of Commissioners then reviewed the County's Capital Improvement Plan at the January 23, 2017 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 17-18 budget requests in early March. Budget conferences to review departmental budgets were conducted with individual department heads in April. From revenue projections and the information gained from departments, the preliminary budget reductions taken from the requests included reducing new position requests, reducing department requests for increased appropriations, capital and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$6.1 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 16, 2017. The Manager's preliminary balanced budget was the impetus for discussion at workshops held May 16<sup>th</sup> through May 18<sup>th</sup>.

### Highlights:

- Adjusts the ad valorem tax rate to 69.60¢
- Increases funding to both Pitt County Schools & Pitt Community College
- Increases staffing and service levels for Public Safety & Human Services
- Includes employee Market Adjustment & Pay for Performance compensation
- Includes additional \$1.1M to replace 30 Sheriff's vehicles
- Reduces fund balance appropriation utilized to support operations

*NOTE: This budget message is as presented by the County Manager prior to adoption of the budget. Changes made by the Board of Commissioners upon final adoption are not reflected within this letter.*





# BUDGET MESSAGE

## BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's January 23<sup>rd</sup> workshop, Commissioners reviewed and affirmed their priority areas to include:

Education / Schools/ Community College  
Public Safety / Emergency Services  
Economic Development  
Health / Welfare  
Facilities / Space Needs  
Infrastructure  
Recreation & Parks

These have been the priorities of the Board for a number of years. Support for these functions is a guiding principle in budget development as the Board believes a well educated and safe population leads to continued growth in our community.

The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations included in the development of the coming year's program of work were:

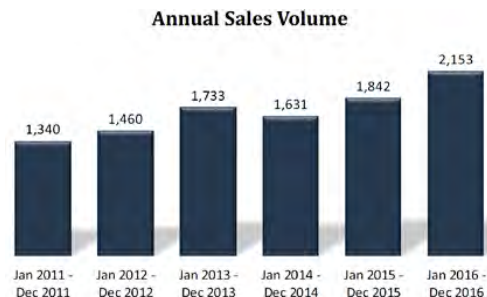
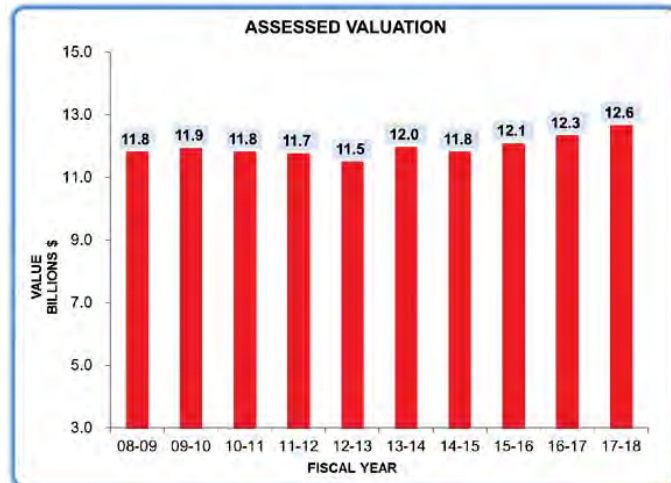
- Addresses the stated priorities of the Board of Commissioners – education, public safety, health and welfare by adding positions and additional funding;
- Continues concept of "base budgeting";
- Includes a 1 cent rate adjustment to maintain service levels with limited expansion;
- Consideration of structural balance;
- Consideration of reliance on fund balance appropriation;
- Conservative revenue projections.

The recommended budget represents a moderate increase in appropriations to accommodate increased service levels.

## REVENUE ASSUMPTIONS

**Ad Valorem Taxes** – Ad valorem property valuation is inclusive of real property, business personal property, motor vehicles, and public service. Post recessionary growth in the tax base from 2012 through 2016 averaged 1.5%. As of the 2016 property revaluation cycle, property values increased by 3.31%. This growth in the property base represents the highest amount on record and reflects the County's continued economic recovery. The chart at the right demonstrates the continuous growth in the valuation of the tax base of Pitt County over the past 10 years.

Additional indicators of the continued economic recovery in Pitt County include residential annual median home sales prices and annual residential sales volume. The charts below show 2016 data as compared with the previous five years.

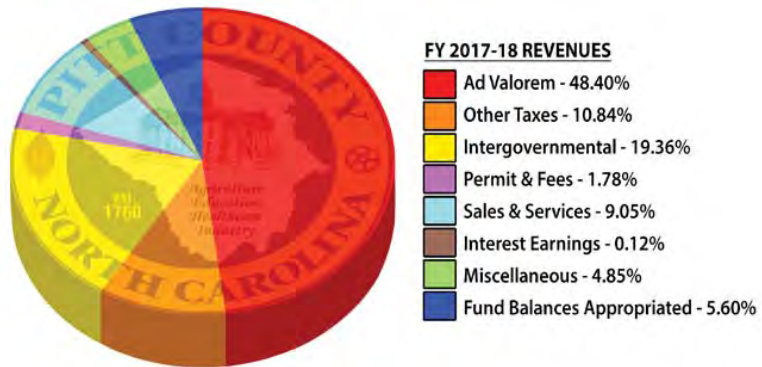




# BUDGET MESSAGE

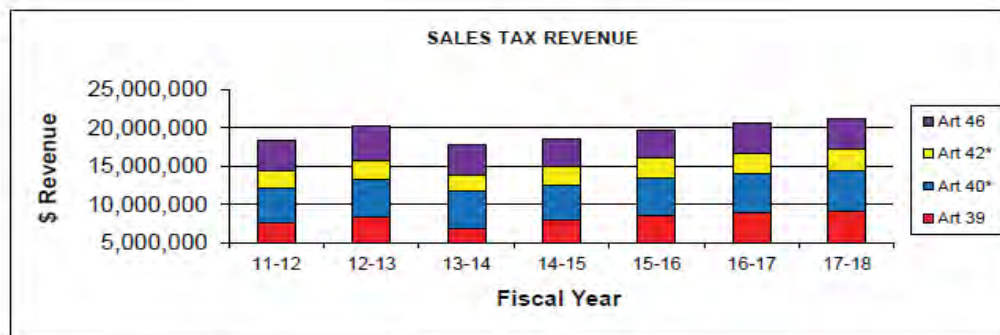
The Industrial Development Fund is allocated seven-tenths of a cent (0.7) from Pitt County's 69.60 cents tax levy. The Industrial Development Fund is used to support economic and industrial development activities throughout the County.

As presented in the pie-chart at the right, which represents the full County budget (all funds), nearly 50 percent of Pitt County's budgeted revenue is derived from local ad valorem property taxes. Federal and State "Intergovernmental" revenues represent the second largest category and other taxes are the third largest source of revenue. Within the General Fund, over 71 percent of the projected revenue is represented by local ad valorem property taxes.



**Intergovernmental Revenues** – Pitt County intergovernmental revenues are received from other governments in the form of block grants or as a reimbursement for services provided by Public Health and Social Services. This category also includes court facility fees, mental health allocation (ABC 5 cent pass through) and school capital reserve funds including article 40, 42 and lottery funds. Lastly, restricted and unrestricted revenues related to our Pitt Area Transit System (PATS) which includes state funding, are also included in this funding category.

**Sales Taxes** – Pitt County's total sales tax rate is 7 percent – a combination of 4.75 percent of which is retained by the State and 2.25 percent that is returned to the County. At the present time, the Article 39 tax is a 1% tax while Articles 40 and 42 are both ½% taxes. In addition, the County also has a local option Article 46 tax that is a ¼% tax enacted after an affirmative vote of the citizens in 2007.



Note: FY16-17 & FY17-18 are estimates  
\*Reflects portion received in General Fund

As a regional retail, service and entertainment hub, Pitt County continues to see growth as total taxable sales within the County have remained stable. The FY 17-18 budget projects a 2.8% increase in sales tax revenues. Taxable sales in Pitt County have increased by nearly 20% over the past five years.

**Fees** – Fees have been reviewed and increases are proposed for two service areas of the County's operations. Animal Services has implemented a multi-year plan to increase municipality intake fees to cover the cost of sheltering animals. Environmental Health has increased the existing septic system inspection/reuse of septic system fee and revised the improvement permit (that has no authorization to construct) fee to require a voluntary relinquishment of the existing improvement permit and to require a site visit for a system revision to cover the costs involved to complete an on-site inspection.



# BUDGET MESSAGE

**Fire Taxes** – The County approves and levies taxes for 20 Fire Service Districts. The proposed rates to be considered are listed in the chart below.

Fire Districts	Current Rate	Recommended Rate	Amount of Rate Increase
Ayden	0.0599	0.0724	0.0125
Bell Arthur	0.0885	0.0885	N/A
Belvoir	0.0225	0.0225	N/A
Bethel	0.0675	0.0675	N/A
Black Jack	0.0740	0.0740	N/A
Clark's Neck	0.0450	0.0450	N/A
Eastern Pines	0.0500	0.0500	N/A
Falkland	0.0800	0.0800	N/A
Farmville	0.0500	0.0500	N/A
Fountain	0.0875	0.0875	N/A
Gardnerville	0.0940	0.0940	N/A
Grifton	0.0599	0.0599	N/A
Grimesland	0.0750	0.0750	N/A
Pactolus	0.0625	0.0625	N/A
Red Oak	0.0700	0.0700	N/A
Sharp Point	0.0600	0.0600	N/A
Simpson	0.0650	0.0650	N/A
Staton House	0.0290	0.0290	N/A
Stokes	0.0700	0.0700	N/A
Winterville	0.0440	0.0440	N/A

All recommended tax rates were submitted by the three-member fire commission of each respective district.

**Emergency Medical Service (EMS) District Tax** – The EMS District has been in place for fourteen years. The existing 4.6 cents tax rate for the District is recommended to remain constant. The operation of this fund is totally sustained by the EMS tax and user/transport fees in the recommended budget with no required General Fund contribution. The total EMS budget for FY 17-18 is \$5,574,849. Funding amounts are listed in the chart below:

EMS Expenditures	FY 16-17 Adopted	FY 17-18 Recommended	Amount of Increase
County Operations	2,053,870	2,125,549	71,679
Non-Profit Squads			
Ayden	435,000	435,000	-
Bell Arthur	425,000	430,000	5,000
Eastern Pines	435,000	435,000	-
Falkland	428,400	435,000	6,600
Farmville	435,000	435,000	-
Fountain	396,997	409,300	12,303
Grifton	435,000	435,000	-
Winterville	435,000	435,000	-





# BUDGET MESSAGE

**Fund Balance** – \$3 million in Fund Balance is appropriated to balance the FY 17-18 operating budget within the General Fund. As stated earlier, the County made a deliberate reduction in the fund balance appropriation to ensure that the County operates within its means and that the fund balance forecast remains within the County's stated Fund Balance goal of 18-20% for the next two years. This amount is inclusive of funding for several capital items and support for operations. As of June 30, 2017, it is projected that the General Fund Available Fund Balance will be approximately 19.61% of annual expenditures. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 26.75% of expenditures at June 30, 2016 while the average of fund balance for all 100 counties was 28.24%.

## EXPENDITURE HIGHLIGHTS

The County's expenditures are divided across several major service areas that are shown on the chart to the right. Education funding to Pitt County Schools and Pitt Community College account for the largest portion, with human services - such as Public Health and Social Services - closely following. Public Safety is our third largest expenditure area.

The total County budget is projected to increase from the current year original budget by 3.74%, with the General Fund, which is the controlling fund, increasing by 3.80%.

Noteworthy changes to expenditures include:



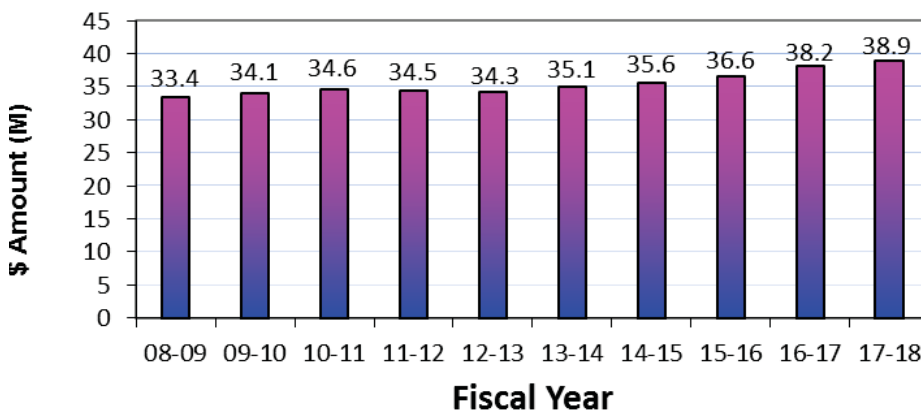
### FY 2017-18 APPROPRIATIONS

General Government	- 16.54%
Public Safety	- 18.30%
Transportation	- 0.49%
Environmental Protection	- 3.84%
Econ & Phys. Development	- 2.79%
Human Services	- 20.35%
Cultural & Recreational	- 0.30%
Education	- 24.33%
Other	- 0.11%
Internal Service	- 4.68%
Debt Service	- 8.26%

**Education** – Pitt County is providing a 2% increase, or \$757,467, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$39,970,807. Of that amount, \$38.9 million is appropriated for current expense while \$1,000,000 is appropriated for capital expense. The Board has historically appropriated \$750,000 for pay-as-you-go Category I, II and III capital needs. Due to the increase of Public School's facility square footage and the amount of deferred maintenance, the Board of Commissioner's increased the recurring capital

appropriation by \$250,000, to \$1,000,000 beginning in FY 16-17. The chart on the left shows the Board of Commissioners' current expense funding over the past 10 years.

## Board of Education - Current Expense

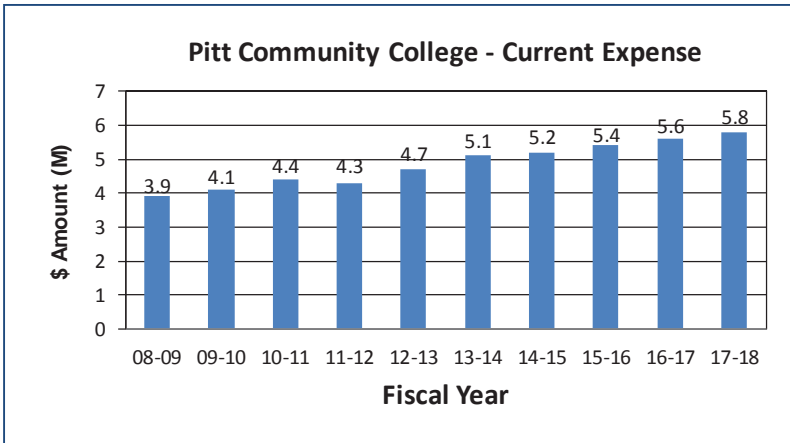


It is important to note that the recommended FY 17-18 current expense appropriation represents the County's highest level of funding on record for Pitt County, the County's highest priority area.



## BUDGET MESSAGE

Pitt County is providing a 2% increase, or \$113,913, in current expense appropriation to Pitt Community College over the current year with a total appropriation of \$5,909,539. Of that amount, \$5.8 million is appropriated for current expense while \$100,000 is appropriated for capital expense. In recognition of continued construction and expansion



of Pitt Community College facilities, the County increased the recurring annual capital appropriation by \$25,000, to \$100,000, in FY 16-17.

The chart on the left shows an increase each year over the past 10 years with the exception of FY 11-12 when an across-the-board reduction was made to all County budgets. As is the case for Pitt County Schools, the recommended FY 17-18 current expense appropriation represents the County's highest level of funding on record for Pitt Community College.

**Human Services** – The Social Services' overall budget increased by 5.93% from a FY 16-17 amount of \$35,769,421 to \$37,890,487 for the new fiscal year. Three new positions including a Social Worker II for Foster Care Licensing and two Child Support Agents have been added to the budget. The Public Health Department's budget reflects an overall increase of 6.25% from a FY 16-17 amount of \$10,418,129 to \$11,069,173 for the new fiscal year. Two and one-half positions including one Public Health Education Specialist, one Community Health Technician and one half-time Social Worker II – Pregnancy Care Manager have been added to the budget.

**Public Safety** – The Sheriff's overall budget increased by 4.28% from a FY 16-17 amount of \$29,571,959 to \$30,839,035 for the new fiscal year. This increase allows for 3.00 FTE additional positions, continuation of the certification incentive pay program and continuation of holiday pay (up to 12 holidays paid annually if worked). Three new positions including two Gang Intelligence Detectives and one Surveillance/Intelligence Detention Officer have been added to the budget.

The Emergency Medical Service Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for fourteen years. This budget holds the EMS District tax rate constant at 4.6 cents. Three of the eight non-profit EMS squads received an increased allocation in the recommended FY 17-18 budget. Four new EMT Paramedic positions have been added to the EMS District budget. This increased staffing level will ensure 24/7 operation of the Quick Response Vehicle which provides rapid assistance and treatment.

The reformulated Fire Service Districts were fully implemented in FY 12-13. Formerly, the districts were Fire Tax Districts. Each Fire Service District will continue to operate with individual tax rates and a general contribution of \$10,000 each from the County. Additionally, there is an established per call supplement. The General Fund also supports the districts with approximately \$300,000 per year in insurance and maintenance costs directly related to the operations of the fire departments.

**Personnel** – A recommended market adjustment of 2% beginning July 1, 2017 for all employees is recommended for the FY 17-18 budget.

The County has a pay for performance system that has been in place for more than 18 years. Under this system, annual performance plans are created for each employee and then an annual evaluation is completed to measure work performance against the predefined plan. Each employee that satisfactorily meets their goals and makes the appropriate score is then eligible for an incremental increase. Additionally, the County has progression programs in place for employees within the Inspections Department and the Sheriff/Detention Departments. Funding for these programs is included in the FY 17-18 budget. Also included in the FY 17-18 budget is a continuation of costs



# BUDGET MESSAGE

associated with compensation adjustments for law enforcement personnel that resulted from the FY 16-17 law enforcement and reorganization and compensation plan. This plan included reducing the number of law enforcement job titles and restructuring job titles which resulted in a 1.2% increase to law enforcement and detention officer positions that were placed on new pay grades.

At the outset of the budget process, 27.00 new positions were requested by departments. A total of 13.50 have been recommended with 7.00 in Public Safety, 5.50 in Human Services and 1.00 in Financial Services. One position in Buildings and Grounds has been eliminated. The net increase in positions for the FY 17-18 recommended budget is 12.50.

**Employee Medical Fund** – The Employee Medical Fund experienced lower claims than the prior year, but continue to be higher than previous history. Although no rate changes are proposed in the FY 17-18 recommended budget, employee fee minimization participation fee increases are proposed in the FY 17-18 recommended budget and a new diabetes management program has been added. Employee benefit changes are recommended including an increase in the out of pocket maximum payment for individuals and family, an increase in primary care and specialist copays and an increase in prescription copays.

## CAPITAL IMPROVEMENT PLAN

An updated 10-Year Capital Improvement Plan (CIP) is presented each year as part of the annual budget process. This year, the board added a new “Preliminary” CIP Planning Workshop to the budget calendar due to the large number of continuing and new capital improvement projects. The “Preliminary” workshop allowed the board to review the continuing projects and new requests prior to the Annual Budget Planning Workshop that is normally held in January. At the Board’s January 23<sup>rd</sup> Capital Improvement Plan & Budget Planning Workshop, the County completed a review of future capital needs. Staff presented data on construction costs, projected timelines, and operating impact. This data was then overlaid against existing debt service and growth projections to give a better overview of the full impact. For FY 17-18, continuation funding is included for minimal recurring capital outlay.

The recommended Capital Improvement Plan totals \$97,060,785 over the next ten years. Eleven projects totaling \$4,709,260 have been programmed for FY 17-18. Of the \$4.7M, \$3M will be funded out of current funding (pay-as-you-go) and \$1.7M will be financed through a bank loan. The recommended projects are listed below:

	Project	Description	FY 2017-18 Recommended
<b>General Government</b>	Annual Vehicle Replacement	Annual plan to systematically update the county’s fleet	\$ 620,000
	Facilities Capital Maintenance	Maintenance improvements to be made to the County Buildings based on need and available funding	250,000
	Security Improvements	Security improvements throughout County Office Buildings	100,000
<b>Public Safety</b>	EMS Capital Replacements	Includes vehicles, infrastructure and equipment. EMS-OC will make future recommendations concerning these items	350,000
	Sheriff - Lab Equipment - GCMS	Gas Chromatograph/Mass Spectrometer used for drug identification, fire investigations, explosives detection, and environmental analysis	139,260
	Sheriff - Vehicle Replacement	Plan to purchase 30 Sheriff’s vehicles	1,110,000
<b>Education</b>	PCS - Recurring Projects	Capital expense for Category I, II and III capital needs for PCS	1,000,000
	PCC - Recurring Projects	Capital expense for Category I, II and III capital needs for PCC	100,000
<b>Environmental Protection</b>	Solid Waste - Roll Off Truck	Roll off truck to replace the oldest spare truck at the C&D recycling facility.	170,000
	Solid Waste - Yard Jockey	Yard jockey to replace the oldest yard jockey. The yard jockey is used to move trailers around the Solid Waste facility.	120,000
	Solid Waste - Horizontal Grinder	Grinder to be used to grind yard waste. Purchase of the grinder will save \$250,000 per year in grinding costs.	750,000
	<b>TOTAL</b>		<b>\$ 4,709,260</b>





## ***BUDGET MESSAGE***

### **CONCLUSION**

As we bring to a close yet another budget development process, it has once again been a pleasure for me to work with the Board of Commissioners to allocate the public resources in accomplishing the County's goals. Also, serving with the professionals that make up the entire County organization as we strive to provide the level of education, health, welfare and safety as needed and desired by our citizens, is a privilege. I appreciate the commitment of our staff to the citizens and the County's business. I'd like to acknowledge the assistance from all Pitt County department heads and their capable staffs in preparation of their departmental budgets and their presentations during our workshops to help illustrate and support the operational needs of the County. Special thanks are extended to Duane Holder, Deputy County Manager – Chief Financial Officer, Denise Urban, Budget Administrator and Kelly Dixon, Budget & Grants Analyst, for their dedication in developing, balancing and compiling the budget documents and presentation materials.

Respectfully submitted,

D. Scott Elliott, ICMA-CM  
County Manager



## READER'S GUIDE

It is our desire to provide the necessary information for understanding the Pitt County Budget in an easy to read format. Government as a whole is sometimes very complex and confusing, and often the lines between responsibilities of state, county, and city governments become blurred. The Pitt County Budget strives not only to present the financial aspects of the County's annual budget, but also to serve as a policy document, an operations guide, and most importantly, as a communications medium to the citizens of Pitt County so they may understand where, why, and how various monies are spent on programs and services.

The County Manager's **BUDGET MESSAGE** acts as a cover letter to the budget, including pertinent information that highlights the Manager's Recommended Budget to the Board of Commissioners. The message contains details about the County's priorities and work programs for the upcoming year as well as financial condition and future issues.

Following the **INTRODUCTION** section is the **BUDGET ORDINANCE**. The budget ordinance is the official action of the Pitt County Board of Commissioners to adopt the budget. This Ordinance sets the legal spending limits for the various funds as well as sets the tax rate for the current year's property tax, the tax rates for Fire and EMS Districts, and the solid waste disposal fees.

The **BUDGET SUMMARY** includes a variety of synopses on such issues as the County's Budget Process, Budget Policies, Accounting System, Debt Information, Fund Assignments, etc. It also contains in recap and visual form the Revenue, Expenditure, and Human Resource information, which is shown individually within each departmental budget.

Pitt County's budget is grouped by six fund types. A fund is an accounting description for a balanced set of revenues and expenditures grouped together for the purpose of carrying on specific activities. The six fund types in this budget are the General Fund, Special Revenue Funds, Enterprise Fund, Internal Service Funds, a Fiduciary Fund and Capital Project Funds.

The first fund represented is the **GENERAL FUND**. This is the principal fund to account for the provision of basic governmental services and is primarily supported by property taxes, sales taxes, permits and fees, state and federal government revenues, and miscellaneous other sources. Departments in the Governmental Fund are grouped by service area to better identify the type of service provided. These service areas include **General Funds, Cultural & Recreational, Public Safety, Economic & Physical Development, Human Services, Environmental Protection, Education, Debt Service, and Other Programs**. Behind each of these service area categories, departments are shown separately with summary information about the department, accomplishments for the previous year, goals and objectives for the coming year, and performance indicators which may indicate workload, efficiency, or effectiveness of the department. A summary of the department's approved expenditures and revenue sources is shown as well as the authorized employee position total. Position count is shown in Full Time Equivalents (FTE), which means all full time and partial time positions are added together for the



## READER'S GUIDE

total, i.e., two half time positions would equal one FTE.

The next fund section is the **SPECIAL REVENUE FUNDS**. These funds were established to account for proceeds and expenditures which are restricted for special purposes and include: State Grants Fund, Pitt Area Transit System Fund, Fire Districts Fund, EMS District Fund, Industrial Development Fund and E911 Surcharge Fund.

Pitt County has one **ENTERPRISE FUND** for Solid Waste and Recycling. The Solid Waste and Recycling function is operated similar to a private business in that the costs of providing the services are primarily financed through the charges imposed

Pitt County has four **INTERNAL SERVICE FUNDS**. The Employee Medical Insurance Fund, Retiree Medical Insurance Fund, Workers' Compensation Fund, and Garage Fund are set up to account for goods or services provided by one department or agency to other departments/agencies internal to the organization.

The only **FIDUCIARY FUND** budgeted annually is the Law Enforcement Officers Pension Fund. These funds are held by the County in a trustee or agent capacity.

Lastly, **CAPITAL PROJECT FUNDS** are used to account for the acquisition and construction of major capital facilities. The three Capital Project Funds budgeted for are Pitt County Schools Capital Reserve Fund, Article 46 Sales Tax Reserve Fund and School Improvement Projects.

The **CAPITAL IMPROVEMENT PLAN** is a projected multi-year plan for major capital projects. Proposed funding sources are identified for projects on the plan. The Plan has been supported by the board, but as a working plan, new projects are subject to change, deletion or reprioritization as deemed appropriate by the Board. Each project is set up by Capital Project Ordinance upon final approval

The **APPENDICES** section of the budget includes a Glossary of budgetary, accounting, and County terminology;

Should you have any questions after review of Pitt County's Annual Budget, please contact us. Address budgetary questions to Denise Urban, Budget Administrator, at 252-902-3010 or for general information questions about County services or departments, call 252-902-1000.



# MISSION, VISION, VALUES & GOALS

## COUNTY OF PITT

### MISSION STATEMENT

*The Mission of Pitt County Government is to enhance the health, safety, and well-being of our community by advocating for and providing quality services in a friendly, efficient and cost-effective manner.*

### VISION

*A Leader in the State; Best in the East.*

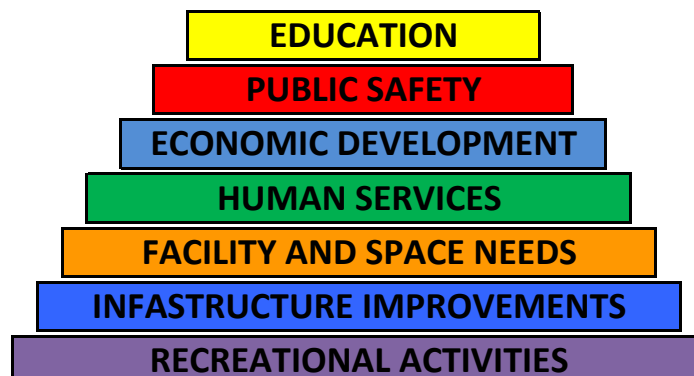
### VALUES

*Pitt County Government believes our purpose is public service. Thus, we adhere to the following:*

- *Encourage honesty and behavior that is consistent with our mission;*
- *Recognize and promote competence, excellence, and open communication;*
- *Support each other in working toward our goals;*
- *Maintain an open government that is a good steward of public resources;*
- *Support decision making that is deliberate, conscientious, and based on fact.*

### GOALS FOR FY 2017-18

- *To promote quality education;*
- *To promote community safety through enhanced emergency service programs;*
- *To advance economic development opportunities for Pitt County;*
- *To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare;*
- *To address the facility and space needs of all county government programs—general government, public schools and community college;*
- *To champion infrastructure improvements throughout the county; and*
- *To promote the provision of and access to recreational activities for county citizens.*





## BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Pitt County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Pitt, North Carolina, for its annual budget for the fiscal year beginning July 1, 2016

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





## COMMUNITY PROFILE

### HISTORY



Pitt County got its name from William Pitt, Earl of Chatham. William Pitt was an English statesman and orator, born in London, England, UK. He studied at Oxford University and in 1731, Pitt joined the army. Pitt led the young “Patriot” Whigs and in 1756 became secretary of state, where he was a pro-freedom speaker in British Colonial government. Pitt County was founded in 1760 under British Colonial government. Prior to 1760, there was one large county, Beaufort, which was split into five smaller counties, Pitt County being one of those smaller counties.

For over a century, Pitt County was recognized for being an important tobacco market and the home of a small State-supported college. By the mid 1960’s, the new image began to evolve. The small college, East Carolina Teachers College, had become the third largest state-supported college, and enrollment approached 8,000 students – twice the 1960 enrollment figure. In 1967, it became East Carolina University. The ECU Medical School admitted its first four-year class in 1977. At the turn of the century, enrollment at ECU topped the 18,000 mark and current enrollment is nearly 29,000 students.

Vidant Medical Center was originally known as Pitt Community Hospital and was located near downtown Greenville. In 1934, it changed to Pitt General Hospital, and then again to Pitt County Memorial Hospital



## COMMUNITY PROFILE

(PCMH) in 1949. The hospital moved to West Greenville in 1951, and then to its current location in 1977. Vidant Medical Center was transferred by Pitt County in 1998 for operation by Pitt County Memorial Hospital, Inc., as a private non-profit corporation and renamed Vidant Medical Center in 2011.

### ORGANIZATIONAL OVERVIEW

The County operates under the Commissioner-Manager form of government with nine members of the Board of Commissioners being elected from districts on a partisan basis for staggered, four-year terms. The Chairman presides over all County Commissioner meetings (typically held on the first and third Mondays of each month) and has the ability to vote on any issue. The Commissioners enact all general



and technical ordinances, approve the annual budget and set the accompanying tax rate, approve contracts and originate general management policies. The Commissioners employ a County Manager, who serves at the Board's pleasure and directs the daily operations of the County with the assistance of two Deputy Managers.

Property taxes may be levied by the County without a vote of the people and are collected as an annual ad valorem tax (\$0.696 per \$100 valuation for fiscal year 2017-18) on the appraised value of all real and tangible personal property within its boundaries.

### DEMOGRAPHICS & LOCAL ECONOMY

Pitt County has a land area of approximately 656 square miles. Located in the coastal plain, the County is in the heart of eastern North Carolina, approximately 90 miles east of the capital city of Raleigh, 75 miles west of the Atlantic Ocean, and 220 miles south of Washington, D. C. The Tar River runs through the center of the County. The land generally slopes toward the east and is level with low rolling hills in the west. The temperature averages from a daily high of 72 degrees to a daily low of 50 degrees. The average annual precipitation is 49.04 inches of rainfall with only occasional accumulations of snowfall.

Pitt County is a rapidly growing, well-diversified employment and service center for eastern North Carolina. As one of the fastest growing centers in the State, the population increased by 25.7% between 2000 and 2010 census reports. Pitt County ranks as the 14th most populated County in North Carolina. The Greenville Metropolitan Statistical Area (MSA), which encompasses all of Pitt County, was the fourth fastest growing MSA in the state during the 2000's.

The local economy is well diversified with industries in advanced manufacturing, pharmaceuticals, life science, and food processing. Agriculture is still a strong contributor to the economy – tobacco, corn,



## COMMUNITY PROFILE

soybeans, wheat, peanuts, eggs, livestock, poultry and vegetables are the primary agricultural products. The diversity, quality, and availability of human resources in Pitt County are primary reasons why such notable and diverse companies as DSM, Hyster-Yale, ASMO, Karastan, and Weyerhaeuser have established major manufacturing facilities in our communities and continued expansion of these industries. Every major manufacturer has expanded their operations in Pitt County since their initial location, regardless of whether they produce pharmaceuticals or textiles. Pitt County retains its position as the number one retail trade center in the central and northern areas of eastern North Carolina. Taxable sales activity for fiscal year ending June 2014 (\$1.85 billion) shows Pitt County ranked at 10th in the state with a .3% increase over the previous fiscal year.

Various industries are represented in Pitt County, such as: health care, pharmaceutical manufacturing, chemical manufacturing, fiberglass boat manufacturing, lift truck manufacturing, agriculture, metal fabrication, education, and retail to name a few. In 2015 Mayne Pharma announced a \$65 million pharmaceutical facility expansion. The expansion is credited for adding 110 new local jobs for Pitt County and the opportunity to add additional jobs at a later time. The new commercial facility is expected to be fully operational by 2018.

### Top 10 Major County Employers

Major Non-Manufacturing Employers	Product	Established	# of Employees
Vidant Medical Center	Health Care	1951	6,560
East Carolina University	Education	1907	5,750
Pitt County Public Schools	Education	1885	3,650
City of Greenville	Government	1956	1,132
Pitt Community College	Education	1961	1,100
County of Pitt	Government	1760	989
Walmart*	Department Store	1989/2013	795
Physicians East	Health Care	1965	615
Convergys	Customer Service Center	1999	530
Greenville Utilities Commission	Public Utilities	1905	456

\*Two separate locations in the County

Major Manufacturing Employers	Product	Established	# of Employees
Hyster-Yale	Lift Trucks	1974	1,173
Patheon, Inc.	Pharmaceuticals	2000	1,040
Alliance One International	Tobacco Processing	1907	850
ASMO Greenville of North Carolina	Small Electric Motors	1995	624
Mayne Pharma, Inc.	Pharmaceuticals	1994	513
TRC, Inc. (The Roberts Company)	Metal Fabrication	1978	485
DSM Dyneema, LLC	Chemicals	2001	330
Attends Healthcare Products	Paper Products	1999	300
Grady-White Boats	Fiberglass Boats	1959	200
Eastern Carolina Vocational Center	Picture Frames & Battery Terminals	1965	193





## COMMUNITY PROFILE

Greenville, the County seat and largest municipality in Pitt County, is centrally located within the County. There are nine other incorporated municipalities within Pitt County including Ayden, Bethel, Falkland, Farmville, Fountain, Grifton, Grimesland, Simpson and Winterville.

Municipal Population					
	2010 Census	2015 Estimated	Growth Amount	Percent Growth	Percent of Total 2014 County Population
<b>Pitt County</b>	168,148	175,532	7,384	4.4%	
Municipalities in Pitt County					
<b>Ayden</b>	4,932	5,007	75	1.52%	2.85%
<b>Bethel</b>	1,577	1,570	-7	-0.44%	0.89%
<b>Falkland</b>	96	96	0	0%	0.05%
<b>Farmville</b>	4,654	4,702	48	1.03%	2.68%
<b>Fountain</b>	427	429	2	0.47%	0.24%
<b>Greenville</b>	84,554	87,960	3,406	4.03%	50.11%
<b>Grifton</b>	2,431	2,473	42	1.73%	1.41%
<b>Grimesland</b>	441	449	8	1.81%	0.26%
<b>Simpson</b>	416	414	-2	-0.48%	0.24%
<b>Winterville</b>	9,269	9,389	120	1.29%	5.35%

Source: NC Office of State and Budget Management July 2015 Municipal Estimates by County

## HURRICANE MATTHEW

Hurricane Matthew passed through Pitt County on the night of October 8, 2016, causing flash flooding that necessitated the rescue of nearly 100 people in approximately 40 incidents. Several days later on October 14th, the Tar River crested at 24.5' (third highest on record) causing flooding to the Pitt-Greenville Airport and several roads throughout the County. Pitt County Planning and Inspections Departments' damage assessment deemed 55 structures as having sustained significant damage and 160 structures had minor damage. Two deaths in the County were attributed to the storm. The Planning Department is working to secure Hazard Mitigation funding for acquisition (buyout) of those flooded structures which sustained major flooding

### Hurricane Matthew by the Numbers

- o Tar River Crest Height – 24.5'
- o Pitt County Total Rainfall – 10.7"
- o Total Damage Assessments – 650
- o Significantly Damaged Structures – 5
- o Minor Damaged Structures – 160
- o Pitt County Roads Closed - 70



# COMMUNITY PROFILE

## EDUCATION

Pitt County is served by a public school system as well as many excellent private parochial and non-parochial schools. Advanced educational opportunities within the County are also abundant. Pitt County Schools, Pitt Community College and East Carolina University are preparing students to compete and succeed in the global economy.

### Pitt County Schools



The area's educational system is the pride of eastern North Carolina! Pitt County Schools has 37 schools which serve Pitt County and its municipalities. The public school system receives extensive local support, reflected in modern classroom facilities, a wide range of extracurricular activities, and student performance above state and national averages on standardized achievement tests. The 2016 graduating class was offered \$25,887,690 in scholarships, the highest ever for the district. The system expects to serve in excess of 23,800 students in the 2017-18 school year.

The Pitt County School Administrative Unit consists of a nine member governing Board of Education. It is made up of nine districts. Members are elected on a nonpartisan basis and serve four-year staggered terms. The superintendent is appointed by the Board and serves as secretary to the Board.

Elementary Schools (K-5)	K-8 Schools	Middle Schools (6-8)	High Schools (9-12)
Ayden Elementary Belvoir Elementary Creekside Elementary Eastern Elementary Elmhurst Elementary Falkland Elementary H.B. Sugg Elementary Lakeforest Elementary Northwest Elementary Ridgewood Elementary Sam D. Bundy Elementary South Greenville Elementary W.H. Robinson Elementary Wahl-Coates Elementary Wintergreen Intermediate Wintergreen Primary	Bethel School Chicod School G.R. Whitfield School Grifton School Pactolus School Stokes School	A.G. Cox Middle Ayden Middle C.M. Eppes Middle E.B. Aycock Middle Farmville Middle Hope Middle Wellcome Middle	Ayden-Grifton High D. H. Conley High Farmville Central High J. H. Rose High North Pitt High South Central High Pitt County Schools Early College High School

Other: Pitt County Pre-Kindergarten





## COMMUNITY PROFILE

The State provides funding for a basic minimum educational program which is supplemented by the County and Federal governments. This minimum program provides funds for operational costs only. The financing of public school facilities has been a joint State and County effort. Local financial support from the County is provided for capital and operating costs which are not provided for by the State or Federal governments.

### **Pitt Community College**

Established in 1961, Pitt Community College (PCC) is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools of the Southern Association of Colleges and Schools to award Associate Degrees. PCC is governed by a 12-member Board of Trustees, four of whom are appointed by the Board of Commissioners, four by the County Board of Education and four by the Governor to serve four-year, staggered terms. The State provides primary funding for the Community College. The remainder is shared by the Federal Government, Pitt County, and other funds such as grants. County funds may be used for both capital and operating costs.



PCC is a comprehensive two-year college offering approximately 48 Associate in Applied Science degree programs, 68 certificate programs, 27 diploma programs and 11 college transfer programs. More than 41 of these programs can be taken entirely over the internet. In terms of enrollment in curriculum programs, PCC is the seventh largest Community College in North Carolina's 58 campus community college system. PCC's educational programs and services are focused to meet the needs of local communities for higher education, employment skills, basic education skills, job retraining, personal growth and development, community workplace literacy, and community and economic development. PCC offers a wide variety of business/industrial curriculum programs (machining, electronic servicing, industrial maintenance, information systems, etc.). Special training programs are specifically designed to meet the start-up and up-grade skill needs of industry, regardless of the type of operation or employment size of the facility. PCC is well known in the North Carolina Community College System for its specialization in Health Sciences career and college transfer programs.

Pitt Community College is an active participant in Pitt County's continuum of education. The college works closely with Pitt County Schools and East Carolina University to improve the articulation of education in the county. PCC works with Pitt County Schools to offer one of the largest Career Tech programs in the state. Career Tech is a curriculum guide which prepares students for technical careers.



## COMMUNITY PROFILE

### East Carolina University

East Carolina University (ECU), the third largest of North Carolina's 53 private and public four-year colleges and universities, has an enrollment of nearly 29,000. East Carolina's Graduate School enrolls over 5,000 students in more than 75 graduate programs.

Founded in 1907 as a state-supported teacher training school, it became a liberal arts college in 1941 and a state university in 1967. It is now a Research/Doctoral institution offering approximately 200 undergraduate, graduate,

and doctoral degrees through its colleges and professional schools. ECU leads the state in distance education offering more than 60 degrees and certificate programs online. The University's Brody School of Medicine operates a family practice center, cancer center, and outpatient clinics in several medical specialties. It is well-known for its groundbreaking work in telemedicine and robotic surgery. In 2011, the School of Dental Medicine was established at ECU to specifically address the shortage of dentists in rural regions of North Carolina.



### East Carolina University School of Dental Medicine

The ECU School of Dental Medicine enrolled its first class of pre-doctoral students in 2011. In 2014, pre-doctoral students joined the Community Service Learning Centers (CSLCs) to gain hands-on experience treating patients in rural, underserved areas across the state. The faculty, staff, student, and patient populations are growing rapidly as they live out the vision to educate the next generation of primary care dentists with a focus on serving rural and underserved areas of North Carolina. Programs include the pre-doctoral program, leading to a doctor of dental medicine degree (DMD), and post graduate programs in advanced education in general dentistry (AEGD), general practice residency, and pediatric dentistry.







## COMMUNITY PROFILE

### TRANSPORTATION

Access to the area is provided by an east-west Interstate-quality freeway, a north-south four-lane highway, two railroads, and three commercial airports. An international airport is within a two hour drive and Interstate 95 is within 30 miles of Pitt County. Thirty motor freight carriers provide regular service to the area, with eight operating terminals within the County. Three major deep water ports – Wilmington, NC, Morehead City, NC, and Norfolk, VA – are each within 120 miles of the area.

The County has approximately 1,800 linear miles of public roads and highways currently maintained by the North Carolina Department of Transportation.

The Pitt-Greenville Airport is a municipal facility owned jointly by the County and the City of Greenville and located adjacent to the Greenville Industrial Park in the northwest portion of Greenville. The Airport, just under 1,000 acres, is a non-hub Regional (Commuter) Airport currently served by American Airlines, with round trips daily to its hub in Charlotte. In addition to airline activity, the Airport serves as the portal of entry for a myriad of corporate and business aircraft serving such clients as DSM Pharmaceuticals, Grady-White Boats, Weyerhaeuser, and Hyster-Yale. Other services utilizing the Airport include air ambulance and air freight companies.



Daily rail service is provided to the County by CSX Transportation and Norfolk – Southern Railway, two of the nation's largest railroad systems. Interconnecting in Greenville, these systems allow for the transport of freight shipments to and from such cities as Atlanta, New Orleans, Miami, St. Louis, Chicago, Detroit, Philadelphia and Pittsburgh.

The County is served by two public transit systems – one that is operated by the City of Greenville (Greenville Area Transit – GREAT) and one that is operated by the County (Pitt Area Transit System – PATS). The City of Greenville operates an urban bus system within its corporate limits. The County has no financial responsibility for subsidizing this service. The County operates Pitt Area Transit as a department of County government with an appointed advisory board to oversee the operation of this department and general public transportation services.



## COMMUNITY PROFILE

### HEALTH & WELFARE

#### Social Services

The Department of Social Services administers the following Public Assistance or Income Maintenance Programs: Medicaid, Work First Cash Assistance, Special Assistance to Adults, Food Stamps, and Energy Assistance. In addition to the public assistance programs, the Department of Social Service operates the child support enforcement program. The Department of Social Services provides protective services for abused and neglected children and adults, foster care for children and adults, adoption services, day care services for children, family planning, employment counseling services, in-home services, and individual and family adjustment services. The Department also assists persons in securing health care consumer education and other informational services.



#### Mental Health

As a result of House Bill 381, adopted in the 2002 legislative session, Public Mental Health authorities in North Carolina changed from direct service providers to managers of service. While the transition was a multi-year process, Pitt County completed its transition to a Local Management Entity (LME) effective July 1, 2005. By taking a planned orderly approach, the citizens have continued to receive excellent care from private providers. In May 2006, Pitt County adopted a "Resolution of Intent" and actively pursued the creation of a 9-county LME to be made up of Pitt, Craven, Beaufort, Jones, Pamlico, Bertie, Gates, Northampton & Hertford Counties. Effective July 1, 2010, the service area of the LME increased with the addition of 10 counties in the Northeastern portion of North Carolina creating a management entity overseeing 19 counties and close to 600,000 residents.

Effective July 1, 2015, Pitt County officially became one of 24 counties that make up Trillium Health Resources. Trillium Health Resources is an LME/MCO (Managed Care Organization) managing mental health, developmental disabilities and substance abuse services throughout the eastern NC region. Trillium Health Resources partnered with nonprofit Healing Transitions with plans to open a \$10 million, 200 bed substance abuse recovery center in Pitt County. The groundbreaking took place in May 2016 at Pitt County Government's North of the River Complex. The new facility is scheduled to open late 2017.



## COMMUNITY PROFILE

Pitt County continues to annually allocate local funds to provide services above and beyond those funded by the State or third party payor sources. For fiscal year 2017-18, the County's budgeted appropriation is \$487,500. In addition to these local dollars, Pitt County also passes through ABC revenue to Trillium Health Resources to support alcohol counseling and recovery services. The LME/MCO budget is supported by fees for services, County, State and Federal funds.

### Public Health

The primary purpose of the Public Health Department is to ensure the health and well-being of the citizens of the County by means of various population based activities that fall into the general strategy of health promotion and disease prevention. This strategy distinguishes public health activities from other health care activities that are more curative in nature and more individualized in scope. The responsibility for administration of activities as assumed by County government is implemented through the County Board of Health.

The scope of Public Health Department activities falls into six broad categories: (1) control of communicable diseases, including environmental health activities, control of sexually transmitted diseases, tuberculosis and other childhood diseases in child care settings; (2) specific health care services to assure minimal preventive health services for the indigent, including immunization, family planning, prenatal care, well baby care and specialized

April 2017 marked the 100th Year Anniversary of Pitt County's Health Department. The county commemorated its anniversary in combination with National Public Health week. The celebration week kicked off with the 25th annual "Making Pitt's Babies Fit" Maternity Fair. A community panel event, "Pitt County Responds to the County Health Rankings" was held during the week with guest speakers from Access East, Pitt County Health Department, East Carolina University, Pitt Partners for Health, Vidant Health and Vidant Medical Center. The celebration week ended with a Community Reception commemorating the 100th Year Anniversary of protecting, promoting and assuring the health of all people in the community.



services for children with special needs; (3) nutrition education and food supplementation; (4) screening and early detection activities directed at the adult population; (5) support and follow-up services especially for high risk infants and pregnant women; and (6) health education and health promotion activities, including an on-going community diagnosis to identify specific community based health problems and develop appropriate interventions.

### Food, Lodging and Institutional Sanitation

Protecting citizens from unnecessary environmental risks has always been a priority of Public Health. The Department of Environmental Health under the direction of Public Health, inspects all restaurants, food and drink stands, mobile food units, push carts, temporary food stands, stands at festivals, meat markets, hotels, motels, bed and breakfast establishments, schools, childcare facilities, residential care homes, and tattoo artists/establishments to ensure that they comply with the sanitation standards established by the state health department.





## COMMUNITY PROFILE

### HEALTHCARE

#### Vidant Medical Center



Vidant Medical Center (formerly operated as Pitt County Memorial Hospital) is an 861-bed acute care hospital. Eleven of the twenty members of the Board of Trustees of the Corporation are appointed by the Pitt County Board of Commissioners. Vidant Medical Center is one of four academic medical teaching centers in the State and serves as a teaching hospital for the ECU Brody School of Medicine. Vidant Medical Center is a regional health care referral center serving over 1.3 million people in a 29-County area with a multitude of services that include organ transplant; a Level I Trauma Center; air ambulance service; neonatal intensive care; and centers for rehabilitation, diabetes, cancer, and cardiac care.

#### Leo W. Jenkins Cancer Center

Vidant Health officials broke ground on March 20, 2015 for a new cancer center and bed tower at Vidant Medical Center. The new center was designed to create a state-of-the-art medical destination for oncology patients and families. The new six-story, 418,000-square-foot cancer center and bed tower will be adjacent to the East Carolina Heart Institute on the Vidant Medical Center campus. The 96-bed facility will be designed so all inpatient beds can provide care at either intensive or intermediate care levels. Construction of the center began in April 2015 with an estimated completion in 2018.



## COMMUNITY PROFILE

### James and Connie Maynard Children's Hospital



The James and Connie Maynard Children's Hospital at Vidant Medical Center officially opened in June 2013 with officials predicting that it will become a special healing place for the hundreds of thousands of children whose families live east of I-95. It is the first and only facility designed and built specifically for children in the 29-county region served by Vidant. The 78,000-foot addition to the existing hospital is brightly decorated in colors soothing to children. Officials

said a key focus of the design was to provide an environment conducive to patient- and family-centered care. The facility has 130 inpatient beds, 67 outpatient beds and a special care nursery consisting of 21 beds, each in a private room. It also has the Kids Immunosuppressed Specialty Unit (KISU), a six-bed unit for children with cancer, blood disorders and other conditions that require treatments which compromise their immune systems.

### Brody School of Medicine

Brody School of Medicine (BSOM) was established in 1975 by an act of the North Carolina General Assembly. Brody School of Medicine has a threefold mission: to produce primary care physicians—especially family doctors—to serve the State, to increase opportunities for minorities and disadvantaged students to pursue a medical education, and to enhance the system of health care in eastern North Carolina. In addition to educational programs, patient care and research are focal points of the Brody School of Medicine. The school is the principal source of advanced referral medical care for citizens of Eastern North Carolina, and is an important source of primary care for citizens of Pitt County.

### East Carolina Heart Institute



The East Carolina Heart Institute opened in January 2009 as a partnership with Vidant and ECU along with cardiovascular experts in private practice, academic medicine and research. It is the first institute in NC devoted exclusively to education, research, treatment and prevention in cardiovascular diseases. The institute has set the standard for cardiovascular care in NC.



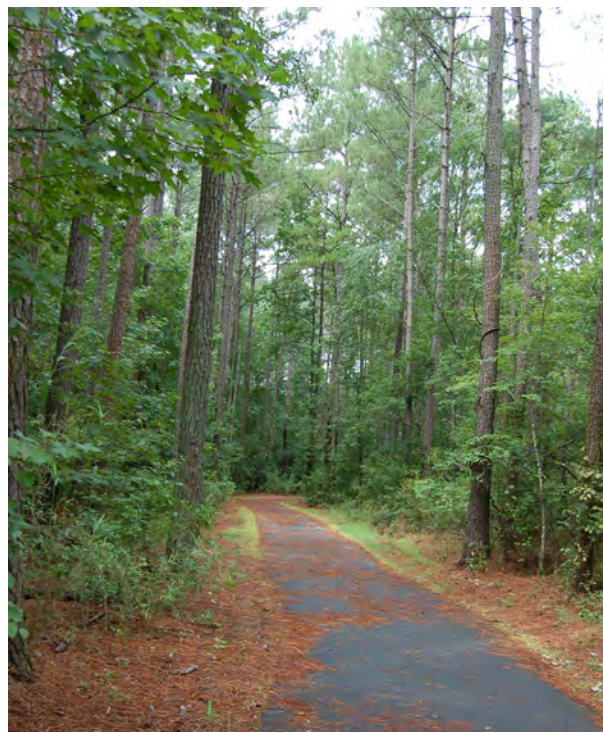


## COMMUNITY PROFILE

### PARKS & RECREATION

Over the past thirty years, Pitt County Community Schools and Recreation has developed recreation programs and joint-use recreation facilities on school campuses throughout the county. In May 2016 Pitt County was the winner of the 'Great Place for Healthy Living' competition which is a People's Choice Award sponsored by the American Planning Association for the County Home Road complex. The complex includes Alice F. Keene District Park, Pitt County Council on Aging, Making Pitt Fit Community Garden, Wintergreen School, Eastern Carolina Village and Farm Muesum, Leory James Farmers' Market, the Animal Shelter and Recycling Center.

In 2010, the County dedicated the district park as the Alice F. Keene Park. The Alice F. Keene Park includes 1.25 miles in walking trails, two lighted softball fields, 4 multipurpose fields, a playground, horseshoe and bocce courts and a concession stand with restrooms. The Making Pitt Fit Community Garden began operating in 2012. Located adjacent to the Farmer's Market, two elementary schools, Alice F. Keene District Park, the Council on Aging, the Community College Greenhouse and near several underserved neighborhoods, the garden is accessible to a cross section of the population.



The goal of the garden is to increase the consumption of fruits and vegetables and increase physical activity through work in the garden and use of the District Park. The garden includes an intergenerational component with students from the elementary schools working with seniors. Current participation

reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies have been put in place to build a strong infrastructure and foundation that will ensure the quality of the community garden for years to come.





# STATISTICAL INFORMATION

## Government

Date of Incorporation	1760
Form of Government	Commission-Manager
County Seat	Greenville, NC
Number of County Employees	989

## Area Statistics

Population (July 2016 Estimated, NC Assoc. of County Commissioners Budget & Tax Survey)	176,269
Area in Square Miles	656.52

## Taxes

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value	0.696

## Climate

Average Maximum Temperature	72 F
Average Minimum Temperature	50 F
Average Annual Precipitation	49.04"

## Economic Indicators

Population Increase (2000-2016)	32.5%
Employment Increase (2000-2010)	13.2%
Unemployment (2017)	5.0%
Median Family Income (2014)	\$56,239
Retail Sales (Fiscal Year Ended June 2016)	2.146 billion
Retail Sales Increase (Fiscal Year 2015 over Fiscal Year 2014)	6.0%
Average Cost of Housing Sold (2013)	\$146,307
Percentage of population 25 years and over (2000)	
High School Graduate or Higher	79.9%
Bachelor's Degree or Higher	26.4%

## Population

2010 Census	168,148
2015 Estimated Population (NC Office of State Budget & Management)	175,532
2020 Projected Total Population (NC Office of State Budget & Management)	179,437



# STATISTICAL INFORMATION

## Population - by Age (2010 Census)

< 20	28.04%	47,144
20 - 24	12.83%	21,567
25 - 34	14.37%	24,165
35 - 49	18.41%	30,954
50 - 64	16.47%	27,699
65 & Over	9.88%	16,619

## Population - by Gender (2010 Census)

Male	47.20%	79,360
Female	52.80%	88,788

## Population - Ethnicity/Race (2010 Census)

White	57.12%	96,038
Black or African American	33.79%	56,813
Hispanic or Latino	5.47%	9,202
Identified by two or more	1.61%	2,699
Asian	1.52%	2,561
American Indian and Alaska Native	0.28%	474
Other	0.17%	290
Native Hawaiian and Pacific Islander	0.04%	71

## Transportation

Miles of Streets	over 1,800
Airports (Pitt-Greenville (PGV))	1
Railways	2
Major 4-Lane Highways	2

## Culture & Recreation

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	480,027
Number of Books (Sheppard System Only)	236,511
Parks	55
Park Acreage	1,053
Golf Courses - Public & Private	6
Swimming Pools	12
Tennis Courts	44





# STATISTICAL INFORMATION

## Medical

Number of Hospitals (Vidant Medical Center)	1
Number of Patient Beds	909

## Fire Protection & EMS Services (Non-Municipal)

Number of Stations	30(20 Fire, 10 EMS)
Fire & EMS Personnel (Officers, Volunteer & Paid)	856
Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal)	43,500
Number of Fire Inspections Conducted	419

## Law Enforcement (Sheriff & Detention)

Number of Stations	1
Number of Detention Centers	1
Number of Beds in Detention Center	500
Number of Personnel and Officers - Sheriff	150
Number of Personnel and Officers - Detention	175
Number of Patrol Units (Deputies)	44
Number of Calls for Service (FY 2016-2017)	30,507

## Sources of Information

Pitt County Government Departments  
 Sheppard Memorial Library (Reports only main and satellite branches)  
 City of Greenville - Recreation & Parks (Reports City facilities only)  
 Pitt County Board of Education  
 Vidant Medical Center  
 North Carolina Department of Commerce  
 Pitt County Development Commission  
 North Carolina Office of State Budget & Management  
 United States Census Bureau

\*\*\*\*\*



## COUNTY DATA COMPARISONS

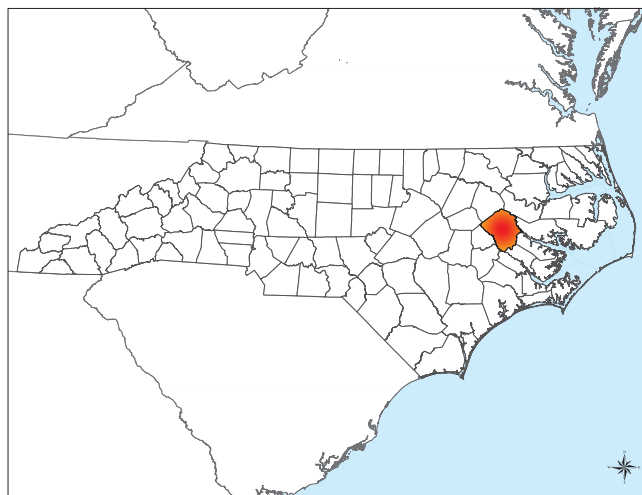
	2016 Estimated Population	2016-17 Tax Rate	2016-17 Total Assessed Valuation*	2016-17 Total Valuation Per Capita	Proceeds of 1- Cent Tax Levy	Education Current Expense Per ADM**
<i>Comparable Size Counties</i>						
Gaston	213,325	0.8700	\$15.6	\$72,987	\$1,557,000	\$1,468
Cabarrus	200,827	0.7000	\$21.3	\$105,915	\$2,127,063	\$1,854
Onslow	195,835	0.6750	\$13.6	\$69,472	\$1,360,500	\$1,768
Johnston	186,764	0.7800	N/A	\$83,555	\$1,560,500	\$1,582
<b>Pitt</b>	<b>176,269</b>	<b>0.6860</b>	<b>\$12.3</b>	<b>\$69,879</b>	<b>\$1,231,758</b>	<b>\$1,613</b>
Iredell	171,400	0.5275	\$22.0	\$128,253	\$2,198,251	\$1,666
Davidson	165,399	0.5400	\$13.6	\$82,164	\$1,358,982	\$1,222
Alamance	159,522	0.5800	\$12.9	\$80,954	\$1,291,387	\$1,681
Catawba	156,532	0.5750	\$16.1	\$102,753	\$991,800	\$1,548
<i>Close Proximity Counties</i>						
Beaufort	47,717	0.5500	\$5.9	\$124,090	\$592,119	\$2,061
Edgecombe	55,303	0.9500	N/A	\$0	N/A	\$1,616
Lenoir	58,732	0.8350	\$4.2	\$71,171	\$418,000	\$1,127
Wilson	82,066	0.7300	\$6.5	\$79,521	\$652,600	\$1,595
Nash	94,140	0.6700	\$7.1	\$75,866	\$714,200	\$1,472

\* Measured in billions.

\*\*Average Daily Membership as determined by Board of Education.

Source: N.C. Association of County Commissioners 2016-17 Budget & Tax Survey

(Counties selected for comparison were either in close proximity or similar in population to Pitt County)



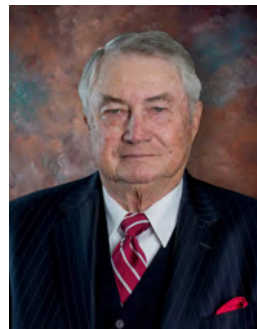


## COUNTY COMMISSIONERS



***Melvin McLawhorn***

Chairman, District A: 1 & 2



***Mark W. Owens, Jr.***

Vice Chairman, District 4



***Ann Floyd Huggins***

District 1



***Mary Perkins-Williams***

District 2



***Charles Farley***

District 3



***Jimmy Garriss***

District 5



***Glen Webb***

District 6



***Tom Coulson***

District B: 3 & 6



***Beth B. Ward***

District C: 4 & 5

***D. Scott Elliott***

County Manager



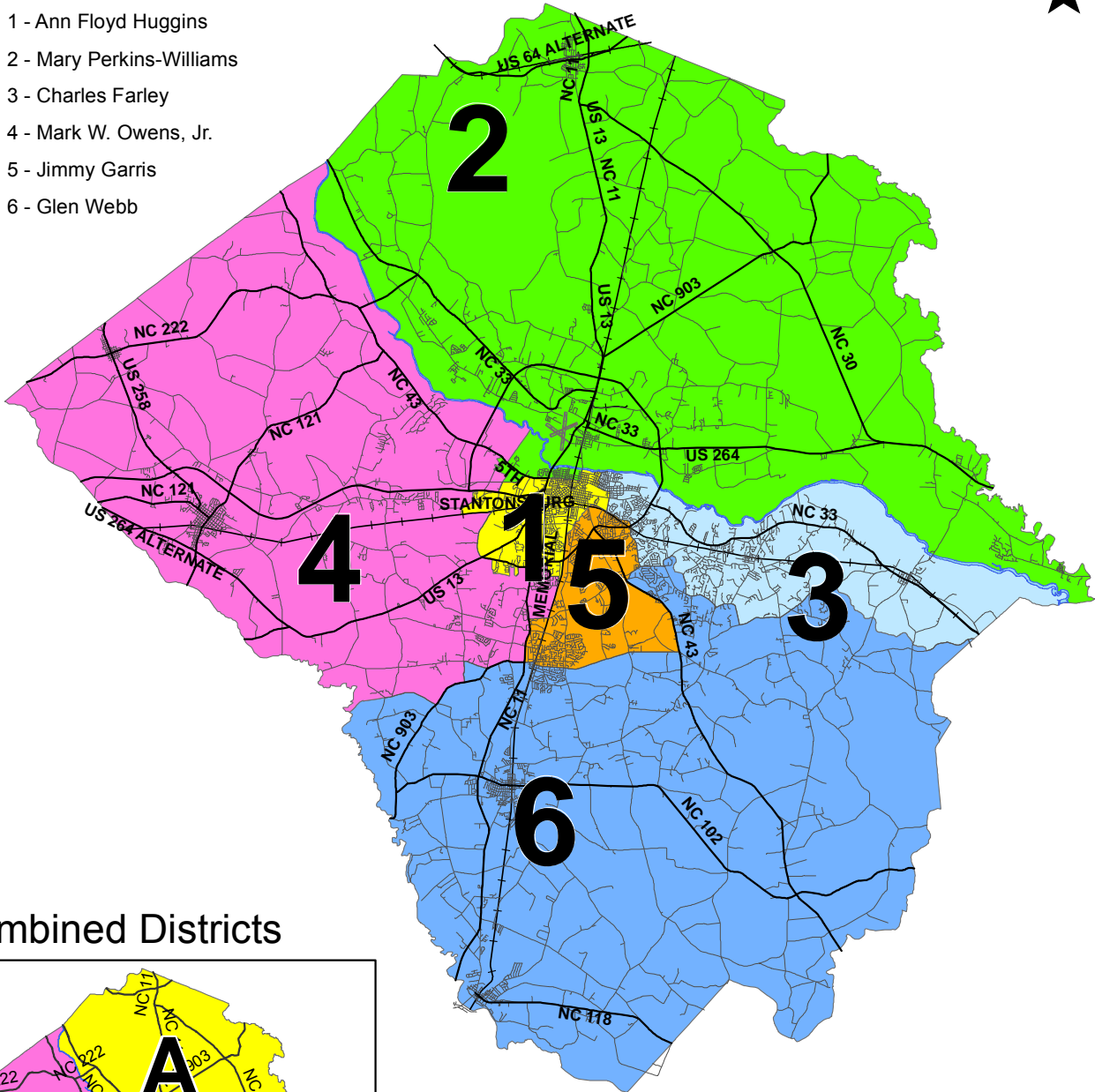


# Pitt County Commissioner Districts

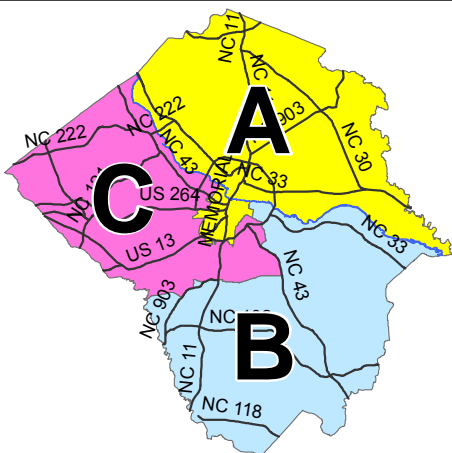


## Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - Charles Farley
- 4 - Mark W. Owens, Jr.
- 5 - Jimmy Garriss
- 6 - Glen Webb



## Combined Districts



## Combined Districts

- A - Melvin C. McLawhorn
- B - Tom Coulson
- C - Beth B. Ward

Map Produced by  
Pitt County GIS  
July 20, 2017



# BUDGET ORDINANCE

## COUNTY OF PITT, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2017-18

BE IT ORDAINED by the Board of County Commissioners, County of Pitt, North Carolina:

**SECTION I.** The following amounts are hereby appropriated for the operation and maintenance of the County's various governmental departments, for the payment of debt service obligations, and for capital outlay purchases during the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal	\$ 1,259,995
Finance, Tax Administration, Elections, Animal Services	5,093,165
Register of Deeds	617,011
Human Resources, Veteran Services	815,311
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	3,209,490
Buildings & Grounds, Engineering, Housekeeping	2,879,859
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	30,839,035
Emergency Management, Communications	2,809,212
Economic Development, Public Safety, Human Services, Cultural/Recreation Transportation, Medical Examiner	1,652,411
Inspections, Planning, Planning E911, Soil & Water Conservation	1,614,254
Cooperative Extension, Farmers' Market	365,598
Pitt County Schools	39,970,807
Pitt Community College	5,909,539
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	302,726
Transfer to Public Health	4,805,442
Transfer to Department of Social Services	10,141,892
Transfer to Court Facility	76,993
Transfer to Mental Health	487,500
Transfer to Debt Service Fund	6,843,906
Transfer to Worker's Compensation Fund	629,437
Transfer to Pitt Area Transit System Fund	65,281
Transfer to Retiree Medical Insurance Fund	857,382
Non-Departmental, Contingency	3,435,159
TOTAL	\$ 124,681,405

#### PUBLIC HEALTH

Administration	\$ 2,811,833
Environmental Health	1,454,638
Communicable Disease	1,029,820
Chronic Disease Prevention	813,020
Women's & Children's Health	4,959,862
TOTAL	\$ 11,069,173





# BUDGET ORDINANCE

## SOCIAL SERVICES

Administration	\$ 3,943,276
Services & Programs	24,849,264
Public Assistance	6,388,258
Child Support	2,709,689

TOTAL	\$ 37,890,487
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## COURT FACILITY

Court Facility Operating Expenses	\$ 318,993
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## MENTAL HEALTH

General Agency	\$ 637,500
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<b>TOTAL GENERAL FUND</b>	<b>\$ 174,597,558</b>
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## LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 302,726
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## SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 6,306,117
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## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 6,908,810
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## STATE GRANTS FUND

JCPC Teen Court	\$ 75,000
JCPC Rise and Shine	42,000
JCPC Family Preservation	58,572
JCPC Juvenile Restitution	97,273
JCPC Champions for Life	50,000
JCPC Juvenile Crime Prevention	6,639
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #1	52,800
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #2	123,200
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #3	123,200
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #4	52,800
Safe Spaces	24,924
NC DHHS Triple P	321,000

TOTAL	\$ 1,027,408
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## PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,202,629
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## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$ 2,007,455
Industrial Development Building	2,355,732
Economic Development Fund	990,115

TOTAL	\$ 5,353,302
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# BUDGET ORDINANCE

## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$	165,150
Bell Arthur		177,928
Belvoir		30,620
Bethel		34,757
Black Jack		113,792
Clarks Neck		25,286
Eastern Pines		345,016
Falkland		135,219
Farmville		59,941
Fountain		44,634
Gardnerville		83,072
Gritton		78,587
Grimesland		75,845
Pactolus		85,656
Red Oak		123,522
Sharp Point		3,260
Simpson		251,727
Staton House		302,961
Stokes		56,176
Winterville		193,659

TOTAL	\$	2,386,808
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## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$	5,574,849
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$	562,457
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$	20,316,120
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## SCHOOL CAPITAL PROJECT FUND

Capital Outlay Expenses	\$	750,000
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## SOLID WASTE & RECYCLING FUND

Solid Waste Operating Expenses	\$	9,172,641
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## GARAGE FUND

Garage Operating Expenses	\$	640,575
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## EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses	\$	9,358,153
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## RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$	867,480
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# BUDGET ORDINANCE

## WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$	650,000
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<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>	<b>\$</b>	<b>245,977,633</b>
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**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2017-18 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

Ad Valorem Taxes	\$	90,270,226
Other Taxes		17,495,322
Restricted & Unrestricted Revenues		808,355
Permits & Fees		1,923,523
Sales & Services		4,775,414
Investment Earnings		225,000
Loan		1,730,000
Miscellaneous Revenues		2,503,565
Debt & Non Revenue Receipts		1,950,000
Fund Balance Appropriated		3,000,000
Fund Balance - Backup PSAP		-

<b>TOTAL</b>	<b>\$</b>	<b>124,681,405</b>
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### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$	2,942,795
Permits & Fees		1,631,453
Miscellaneous		804,902
Fund Balance Appropriated		884,581
Intrafund Transfer		4,805,442

<b>TOTAL</b>	<b>\$</b>	<b>11,069,173</b>
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### SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$	27,510,460
Sales & Services		232,432
Miscellaneous		5,703
Other Debt & Non Revenue Receipts		-
Intrafund Transfer		10,141,892

<b>TOTAL</b>	<b>\$</b>	<b>37,890,487</b>
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### COURT FACILITY

Facilities Fees	\$	240,000
Interest		2,000
Intrafund Transfer		76,993

<b>TOTAL</b>	<b>\$</b>	<b>318,993</b>
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### MENTAL HEALTH

Intrafund Transfer	\$	487,500
Other		150,000

<b>TOTAL</b>	<b>\$</b>	<b>637,500</b>
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<b>TOTAL GENERAL FUND</b>	<b>\$</b>	<b>174,597,558</b>
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# BUDGET ORDINANCE

## LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$	302,726
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## SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$	4,306,117
Lottery		2,000,000
Fund Balance Appropriated		-
<b>TOTAL</b>	<b>\$</b>	<b>6,306,117</b>

## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$	4,120,000
Fund Balance Appropriated		2,788,810
<b>TOTAL</b>	<b>\$</b>	<b>6,908,810</b>

## STATE GRANT FUNDS

JCPC Teen Court	\$	75,000
JCPC Rise and Shine		42,000
JCPC Family Preservation		58,572
JCPC Juvenile Restitution		97,273
JCPC Champions for Life		50,000
JCPC Juvenile Crime Prevention		6,639
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #1		52,800
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #2		123,200
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #3		123,200
Obesity, Diabetes, Heart Disease & Stroke Prevention Grant #4		52,800
Safe Spaces		24,924
NC DHHS Triple P		321,000
<b>TOTAL</b>	<b>\$</b>	<b>1,027,408</b>

## PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$	649,348
Sales & Services		480,500
Miscellaneous		7,500
Transfer from General Fund		65,281
<b>TOTAL</b>	<b>\$</b>	<b>1,202,629</b>

## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Ad Valorem Taxes	\$	876,475
Rental Income		153,550
Fund Balance Appropriated		977,430
<b>TOTAL</b>	<b>\$</b>	<b>2,007,455</b>

## ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$	990,115
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## INDUSTRIAL DEVELOP BUILDING

Fund Balance Appropriated	\$	2,355,732
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# BUDGET ORDINANCE

## FIRE DISTRICTS FUND

Ad Valorem Taxes	\$	2,386,808
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## EMS DISTRICT FUND

Ad Valorem Taxes	\$	2,978,353
Sales & Services		2,425,000
Fund Balance Appropriated		171,496
TOTAL	\$	5,574,849

## EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$	562,457
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## DEBT SERVICE FUND

Miscellaneous	\$	1,138,058
Transfer from Article 46 Sales Tax		6,358,810
Transfer from School Capital Reserve		5,556,117
Transfer from General Fund		6,843,906
Transfer from Industrial Development		99,000
Solid Waste Transfer		320,229
TOTAL	\$	20,316,120

## SCHOOL CAPITAL PROJECT FUND

Transfer from School Capital Reserve	\$	750,000
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## SOLID WASTE & RECYCLING FUND

Fees & Charges	\$	8,280,641
Other Revenues		892,000
TOTAL	\$	9,172,641

## GARAGE FUND

User Charges	\$	640,575
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## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$	639,120
Interest Income		5,000
Fund Transfer from County Departments		8,707,091
Fund Balance Appropriated		6,942
TOTAL	\$	9,358,153

## RETIREE MEDICAL INSURANCE FUND

User Charges	\$	10,098
Transfer from General Fund		857,382
TOTAL	\$	867,480



# BUDGET ORDINANCE

## WORKERS' COMPENSATION FUND

Transfer from General Fund	\$	629,437
Transfer from Solid Waste & Recycling Fund		15,250
Transfer from Pitt Area Transit System Fund		5,313
<b>TOTAL</b>	<b>\$</b>	<b>650,000</b>

**GRAND TOTAL - ALL FUNDS - APPROPRIATIONS** **\$ 245,977,633**

**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2017-18. The Fire District are based upon collections of 95.5% and the EMS District is based upon collections of 99%.

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	0.07240 \$	238,855,953 \$	165,150
Bell Arthur	0.08850	210,521,514	177,928
Belvoir	0.02250	142,499,398	30,620
Bethel	0.06750	53,917,488	34,757
Black Jack	0.07400	161,018,495	113,792
Clark's Neck	0.04500	58,837,889	25,286
Eastern Pines	0.05000	722,545,995	345,016
Falkland	0.08000	176,988,439	135,219
Farmville	0.05000	125,531,667	59,941
Fountain	0.08750	53,413,721	44,634
Gardnerville	0.09400	92,538,469	83,072
Grifton	0.05990	137,379,632	78,587
Grimesland	0.07500	105,892,319	75,845
Pactolus	0.06250	143,508,215	85,656
Red Oak	0.07000	184,774,134	123,522
Sharp Point	0.06000	5,689,298	3,260
Simpson	0.06500	405,521,325	251,727
Staton House	0.02900	1,093,917,775	302,961
Stokes	0.07000	84,032,529	56,176
Winterville	0.04400	460,873,861	193,659
<b>Total Fire Districts</b>		<b>\$</b>	<b>2,386,806</b>
<b>EMS District</b>			
Pitt County (less City of Greenville)	0.04600 \$	6,320,494,187 \$	2,878,353

**SECTION IV.** The County Manager and/or Deputy County Manager - Chief Financial Officer are hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- The Deputy County Manager - Chief Financial Officer or designee may transfer amounts between objects of expenditure within a department (operating line items only).
- Movement of funds between/across expenditure categories (Personal/Operating/Capital) may be requested by Department but require approval of Manager. No lapse salary can be used to fund any other operational expense, without Manager approval. Movement of funds to purchase unbudgeted Capital requires same approval.
- The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs.
- The funding for merit (step) increases, reclassifications, and cost of living allowances may be moved from the budgeted reserve with the approval of the Deputy County Manager - Chief Financial Officer.
- No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.



## BUDGET ORDINANCE

f. Upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager - Chief Financial Officer. Board of Commissioners' action will not be required unless staffing is affected.

**SECTION V.** The County Manager is hereby authorized to execute new contracts, service agreements, and change orders valued \$75,000 or less on behalf of the County and its operating departments, including the Industrial Development Commission, provided that sufficient funding is available and the action is consistent with County policy. Actions between \$50,000 and \$75,000 will be reported back to the Board. Additionally, renewal contracts already budgeted and accounted for as a part of the annual budget process may be signed regardless of the amount.

**SECTION VI.** The County Manager and/or Deputy County Manager - Chief Financial Officer are hereby authorized to assign fund balance as related to projects originally having a budget but not used during the fiscal year budgeted. Assignments can also be removed at this level.

**SECTION VII.** County Commissioners are to be compensated at a rate of \$1,041 per month for regular service. Additionally, County Commissioners are compensated to cover mileage and expenses incurred in their service to Pitt County in the amount of \$200 per month for regular members, \$300 for the Vice Chair, and \$400 for the Chair.

**SECTION VIII.** Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2017, and incorporated into the Pitt County Manual of Fees. It is the practice of Pitt County to adopt at July 1, the IRS mileage reimbursement rate that was effective the prior January.

**SECTION IX.** The Board of County Commissioners hereby levies a tax rate of sixty-eight and nine tenths cents (.6890) per one hundred dollars (\$100.00) of valuation on property for the County General Fund, and seven tenths of a cent (.0070) per one hundred dollars (\$100.00) of valuation on property listed for taxes for the Industrial Development Commission Fund for a total levy of sixty-nine and six tenths cents (.6960) per one hundred dollars (\$100.00) of valuation for current year's property tax. The tax rate is based upon an estimated total valuation of property for the purpose of taxation at \$12,647,546,985 and an estimated collection rate of 99%.

**SECTION X.** The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$71 per household and authorizes the assessment amount to be printed on the Pitt County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax. A \$40 per ton tipping fee is adopted for construction and demolition waste and \$45 per ton tipping fees is adopted for commercial and industrial waste.

**SECTION XI.** The Board of County Commissioners hereby authorizes the Pitt County Tax Collector to collect certain taxes for the municipalities of Ayden, Bethel, Falkland, Farmville, Fountain, Greenville, Grifton, Grimesland, Simpson and Winterville in accordance with the Municipal Collection Agreements adopted by the governing boards and in compliance with the North Carolina General Statutes.

**SECTION XII.** The Board of County Commissioners hereby authorizes married full-time benefited County employees who were married and receiving the benefit of family health insurance on or before June 30, 2013, to continue to receive the benefit at no additional cost. This compensation is subject to annual appropriation and approval by the Board of County Commissioners.

**SECTION XIII.** The discount rate for early ad valorem tax collection remains at 1/2% for the 2017-18 fiscal year.

**SECTION XIV.** The Office of the Pitt County Sheriff shall have 143 sworn law enforcement positions. Law Enforcement Officer Separation Allowance is only available to those sworn positions who meet eligibility requirements.

**SECTION XV.** All previous board approved balances of appropriations in each fund which support authorized obligations, multi-year grants, unexpended donations, or are encumbered at the close of business for the fiscal year ending June 30, 2017, are hereby declared re-appropriated into the fiscal year beginning July 1, 2017, and estimated revenues adjusted accordingly.

Adopted this 6th day of June, 2017.



Melvin C. McLawhorn, Chairman  
Pitt County Board of Commissioners

Kimberly W. Hines, Clerk  
Pitt County Board of Commissioners



## ***BUDGET PROCESS***

Changing conditions, along with demands for increased services, have forced a re-evaluation of the roles of local governments. As public officials, we are charged with the responsibility of ensuring that all local governmental services are provided in the most efficient and effective manner possible in order to maximize available resources. The budgetary process allows for the accumulation of financial and performance information relative to these services and provides the tools necessary to analyze the merits and cost implications of each.

### **LEGAL BUDGET REQUIREMENTS**

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The LGBFCA (G.S. 159-10-13) establishes the dates by which each stage in the annual budget process is to be completed.

#### **Budget Preparation Calendar**

- Departmental requests, other than the public schools, must be submitted to the budget office before April 30.
- School administrative units and community colleges must submit their proposed budgets and requests for county appropriations and supplemental tax levies no later than May 15.
- The recommended budget must be given to the Board of Commissioners no later than June 1.
- The Commission must enact the budget ordinance by July 1, when the budget year begins.

#### **Budget Forms and Procedures**

The budget officer must prescribe the forms and procedures for the departments to use in preparing their requests; in the words of G.S. 159-10, requests “shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe.” G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated expenditures for the current year and requests for the proposed budget year.





# **BUDGET PROCESS**

## **Departmental Requests**

G.S. 159-11 requires that the budget office 's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. G.S. 159-11(b) states what the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year ,
- Important features of the activities anticipated in the budget,
- The reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and
- Any major changes in fiscal policy .

## **Board Review**

Once the budget is before the Board of Commissioners, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least ten days must pass between submission of the budget and the adoption of the budget ordinance.
- On the same day that the budget is submitted to the Board of Commissioners, the Budget Office must file a copy of it in the office of the Clerk to the Board where it is available to the public and the press.
- The Clerk to the Board must publish a notice that the budget has been delivered to the Board of Commissioners and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meetings Law (G.S. 143-318.9 - 318.18) applies to the budget preparation and adoption process.



## ***BUDGET PROCESS***

### **Adoption of the Budget Ordinance**

The budget ordinance must contain the appropriations, the estimated revenues, the property tax levy and actual tax rate. As required by the Local Government Budget and Fiscal Control Act (G.S. 159, Article 3), the governing board must adopt an annual balanced budget ordinance by July 1 for all funds except those funds that operate under project ordinances. A balanced budget is one in which the sum of estimated net revenues and appropriated fund balances equals the appropriations.

### **BUDGET PREPARATION AND ADOPTION**

From inception to adoption, the budget process encompasses the better part of a year—normally 8 to 10 months. An outline of the Budget Calendar is included within this section. For Pitt County, the process begins in the fall with solicitation of capital needs for inclusion in the County's multi-year Capital Improvement Program and departmental long-term goals and objectives. The Board of Commissioners holds a series of planning sessions during the winter months to identify and set the overall goals for the County and to review the financial forecast

Budget packages and instructions were distributed to departments in February. After departments submitted their projected budget, individual budget conferences were held with each department head and the County Manager, Budget Administrator, and appropriate Deputy County Manager(s). Revisions were made as necessary in the operating and capital budgets and in revenue estimations until a balanced budget was presented by the County Manager to the Board of Commissioners.

The Manager's preliminary balanced budget was submitted to the Board of County Commissioners in May. Afterward, several workshop sessions were held to review requests and receive input. Based on input received, the Manager finalized his proposal and presented a Proposed Budget. The Manager's Budget Message, included in a previous section of this document, accompanied the proposed budget and outlines the recommendations and highlights major policy changes. A public hearing was held on June 6 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 6, 2017, in accordance with legal requirements for final adoption prior to July 1.

The budget is prepared on the modified accrual basis of accounting as required by North Carolina General Statute 159-26(c). Appropriations lapse at year-end in the General and Special Revenue Funds for which annual budgets have been legally adopted. The budgets for Capital Project Funds are adopted on a project basis, which may cover more than one year. Appropriations are carried over in these funds until the project(s) are completed.



## **BUDGET PROCESS**

Budgets for General, Special Revenue, and Capital Project Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board of Commissioners annually adopts a budget by ordinance approximating funds and may, during the year, authorize supplemental appropriations.

### **BUDGET AMENDMENT PROCESS**

Amendments increasing or decreasing revenues and expenditures to the Pitt County Budget may be submitted at any time during the year. After review by staff and recommendation of the Manager, amendments increasing revenue require formal approval by the Board of Commissioners. Decreases in funding from state, federal, or grant sources may be reduced without Board approval provided that staffing levels are not affected.

Authorization for transferring appropriations within a fund is as follows:

- The Deputy County Manager - Financial Services or designee may transfer amounts between objects of expenditure within a department (operating line items only).
- Movement of funds between/across expenditure categories (Personal/Operating/Capital) may be requested by Department but require approval of Manager. No salary lag can be used to fund part time staff or pay overtime without Manager acknowledgement. Movement of funds to purchase unbudgeted Capital requires same acknowledgement.
- The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs
- The funding for merit (step) increases, reclassifications, and cost of living allowances may be moved from the budgeted reserve with the approval of the Deputy County Manager - Financial Services.
- No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.
- Upon notification of funding decreases from the state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager – Financial Services. Board of Commissioners' action will not be required unless staffing is affected.



# BUDGET CALENDAR FOR FY 2017-18

Oct 03, 2016	Forward request for Capital Improvement Projects to department heads, PCS & PCC <u><b>continuing and new</b></u>
Oct 28, 2016 5 pm	All CIP requests due, <u><b>continuing and new</b></u>
Nov 01, 2016 8:30 am – 10:30 am Board of County Commissioners' Auditorium	<b>Budget Kickoff &amp; Workshop</b> Initial budget discussions – CIP, revenue & expenditure forecast Departments formulate objectives/action plans for the budget year tied to Commissioners' goals <b>Required</b> for department heads, business officers, and/or selected staff who will be involved in budget preparation
Dec 19, 2016 Prior to BOCC Mtg 4 pm – 6 pm	Preliminary CIP Planning Workshop Review continuing and new Capital Improvement Projects prior to Annual Budget Planning Workshop
Jan 23, 2017 8:30 am – 12:30 pm	Annual Budget Planning Workshop with Commissioners Review, update and affirm Board's goals for FY 2017-18
Feb 1, 2017 9 am	Forward budget packages/requests to department heads, EMS Squads/Fire Departments and outside agencies MUNIS budget entry access available
Mar 1, 2017 5 pm	All budget requests and documentation due from departments, EMS/FIRE, & outside agencies MUNIS budget entry no longer available to department heads
Mar 1-17, 2017	Budget compilation & balancing
Mar 17, 2017 5 pm	Budget documents to County Manager for review
Mar 20, 2017 – Apr 7, 2017	Internal review by County Manager and select staff
Apr 10-21, 2017	Department heads, outside agencies, PCS and PCC budget conferences with County Manager
Apr 24, 2017 – May 5, 2017	Recommended budget development by County Manager and select staff
May 8, 2017 5 pm	Revised budget requests submitted to departments for review
May 16-19, 2017 8:30 am	Budget Workshops with Commissioners to present and review/amend recommended budget
May 22-26, 2017	Open for additional workshops, if needed
June 5, 2017 9 am	Regular BOCC meeting Manager's Recommended Budget and Budget Message presented to Board of Commissioners
June 6, 2017 7 pm	Public Hearing for citizen input Possible 2017-18 budget adoption
June 19, 2017 6 pm	Alternate date to adopt 2017-18 budget





## ***BUDGET POLICIES***

Pitt County maintains the following goals, guidelines and policies to ensure planned and orderly direction, to ensure fiscal responsibility, maintain a strong financial position, and maintain the necessary level of resources to provide the services required of its citizens.

### **GOALS**

The following annual goals were adopted by the Board of Commissioners in the annual Budget Planning Workshops in January 2017 for inclusion in the FY 2017-18 budget year:

1. To promote quality education;
2. To promote community safety through enhanced emergency service programs;
3. To advance economic development opportunities for Pitt County;
4. To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare;
5. To address the facility and space needs of all county government programs—general government, public schools and community college;
6. To champion infrastructure improvements throughout the county; and
7. To promote the provision of and access to recreational activities for county citizens.

The goals and objectives of Pitt County's departments are designed to fulfill the goals established by the Pitt County Board of Commissioners. The outcomes of these objectives are included in the departmental budget summaries contained within this Budget Document and are also reported to citizens in the Popular Annual Financial Report (PAFR).

### **FINANCIAL POLICIES**

Pitt County's financial policies set forth basic guidelines for the overall fiscal management of the County. Operating independently of changing circumstances and conditions, these policies provide a framework to assist in the decision-making process for the Board of Commissioners and staff and establish guidelines for evaluating both current activities.

1. The Board of Commissioners provides general guidance through the adoption of the annual balanced budget, a budget in which the sum of estimated net revenues and appropriated fund balances equals the appropriations; while the County Manager is charged with the implementation of the budget throughout the fiscal year. To this end, the Board of Commissioners has adopted a series of policies designed to give the Manager authority to, among other things, transfer funds within appropriations to meet changing operational needs, and to recommend personnel actions during the year throughout the budget as long as total authorized head-count is not exceeded.
2. The budget process places emphasis on those personnel and management issues of critical



## ***BUDGET POLICIES***

importance to the County's fiscal health: employee relations, office automation, implementation of new technologies, long-term work force planning and management incentives. In doing so, it provides for adequate levels of funding for all retirement systems and maintains the principle of avoiding layoffs to balance the budget, by planning personnel reductions to come from attrition, whenever possible.

3. Generally, expansion of existing services and programs, or the addition of a new service or program is considered in the proposed budget only when a new revenue source can support the ongoing costs or when the requesting department can identify an existing service or program which can be reduced or eliminated.
4. The County shall monitor departmental expenditures on a monthly basis to ensure conformity to adopted budgets and prepare monthly financial reports on all funds comparing actual revenues and expenditures to budgeted amounts. This report is presented to the Board of Commissioners at public session each month.
5. The County shall avoid budgetary practices or procedures that balance current period expenditures at the expense of future years' revenues and it shall be general policy to limit the use of prior year Fund Balance for operating and other on-going expenditures.
6. The budget shall provide for the satisfactory maintenance of capital facilities and equipment.
7. The operating budget shall fully describe the major goals to be achieved by each department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions of prior year accomplishments and mission statements for each department and division.
8. The County shall finance essential County services which have a Countywide benefit in the budget from revenue sources which are generated from a broad base, (i.e. property taxes, sales taxes). Throughout the budget document these revenue sources shall be noted as "General Fund Appropriation."
9. The County shall minimize the impact on the use of property tax by seeking alternative funding sources for County services that focus on user fees for responsive services and upgrading and/or enhancement of the property tax base.
10. The County shall review user fee rate structures on an annual basis to continually and accurately charge the cost of service provided to the benefiting user or customers serviced, while being sensitive to the needs of low-income citizens.
11. The County shall actively oppose any legislation which forces local service mandates without concurrent Federal, State or Regional funding or providing additional locally-controlled funding sources.

## **REVENUE POLICIES**

1. The County shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one revenue source



## ***BUDGET POLICIES***

2. The County shall project its annual revenues through an analytical process using historical data, economic trends, indicators, and conservative approaches for estimating future revenues.
3. The County shall try to establish user charges and set fees for services in its funds at a level that fully supports the total direct and indirect costs of the activities. The County shall review these and all other fees/charges annually and modify them as necessary.
4. The County shall follow aggressive policies to ensure the highest collection percentage for delinquent County revenues.
5. The County shall purposely prepare conservative revenue estimates to ensure that through over collection of revenues and under spending of the budgeted expenditures, no appropriated fund balance will be needed to meet current expenses. Fund balance reliance should be reduced each year in order to improve the County's fiscal position

### RESERVE POLICIES

1. The County shall, as per Local Government Commission guidelines, maintain a minimum unassigned General Fund Balance of 8.33% or an amount equal to at least one month of General Fund operations. However, it is the County's goal to exceed this minimum and maintain unassigned fund balance in the 18-20% range.
2. The County shall respect the integrity of fund balance by utilizing it as sparingly as possible when funding future budgets.

### ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An audit shall be performed annually by an independent, certified public accountant
2. The County shall produce a comprehensive annual financial report (CAFR) in accordance with Generally Accepted Accounting Practices (GAAP) as outlined by Governmental Accounting, Auditing and Financial Reporting (GAAFR).
3. The County shall maintain accounting control systems to ensure the safety of all assets held in the public trust and staff shall perform periodic unscheduled audits of all County departments that handle cash and negotiable instruments in the course of daily activities.

### INVESTMENT POLICIES

1. The County shall make a cash-flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled such that investment capabilities are maximized and follow the guidelines set forth under North Carolina General Statutes.
2. The County shall invest funds by using a flexible investment strategy to secure high returns of income on cash flow that are in excess of current needs and, when permitted by law, will pool



## ***BUDGET POLICIES***

cash from several different funds to maximize its potential earnings. Investments will be structured according to the County's overall financial condition in anticipation of financial opportunities and obligations.

3. The County's accounting system will provide regular information concerning cash position and investment performance and will allow earnings to be reflected monthly on financial report

### **DEBT POLICIES**

1. The County shall confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues; and where the issuance of long-term debt is required, it will repay the bonds within a period not to exceed the expected useful life of the project.
2. The County shall attempt to keep average maturity of general obligation bonds, limited obligation bonds and certificates of participation at or below 20 years
3. The County shall not incur long-term debt to support current operations.
4. The County shall maintain a sound relationship with all bond rating agencies and will keep them informed about current projects and other important fiscal events

### **CAPITAL IMPROVEMENT BUDGET POLICIES**

1. Capital Improvement projects include the acquisition or construction of long-term assets, normally costing greater than \$100,000 and with a life in excess of 10 years.
2. The County shall maintain the fiscal integrity of the County's operating, debt service and capital improvement budgets in order to provide services and construct and maintain public facilities.
3. The County shall make all capital improvements in accordance with an adopted capital acquisition program.
4. The County shall develop a multi-year plan for capital improvements, with proposed funding sources identified for each project. The plan should be updated and extended annually.
5. The County shall coordinate decision making for the capital improvement budget with the operating budget to make effective use of the County's limited resources for operating and maintaining existing services and facilities as well as planning for future needs.
6. The County shall attempt to maintain all its assets at a level adequate to protect the County's capital investment, to minimize future maintenance and replacement costs, and to maximize operating efficiency.
7. The County shall maintain a responsible and prudent fiscal position to minimize long-term interest expense when financing capital improvements





# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

All County funds except proprietary funds are budgeted for on a Modified Accrual Basis in accordance with North Carolina General Statutes. Proprietary funds are budgeted on a Full Accrual Basis. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest on long-term debt that is recognized when due.

The entity wide financial statements will be reported on a full accrual basis separated by funds with governmental activities and business-type activities, in accordance with the Governmental Accounting Standards Board Statement No. 34. Under full accrual, revenues are recorded when earned and expenses are recorded when incurred. All governmental funds will be reported in the fund financial statements on a modified accrual basis. All proprietary funds will be reported in the fund financial statements on a full accrual basis.

## **FUND ACCOUNTING**

Governmental accounting systems should be organized and operated on the basis of fund with account groups. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities on balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County operates its various funds under three broad categories with six fund types. The following fund types are included in the Annual Operating Budget:

## **GOVERNMENTAL FUNDS**

**General Fund** The General Fund is the principal fund used to account for the provisions of governmental services. The fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. There are 6 General Funds: General Government Fund, Public Health Fund, Social Services Fund, Court Facility Fund, Mental Health Fund, and Debt Service Fund. The Debt Service Funds account for expenditures for principal and interest for all general long-term debt account group debt payments. Other governmental fund types provide the resources to make the payments through operating transfers.

**Special Revenue Funds** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for special purposes. There are 8 Special Revenue Funds: State & Federal Asset Forfeiture Fund; Community Development Block Grant Fund, State Grants Fund, Pitt



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

Area Transit System Fund, Industrial Development Fund, Fire Districts Fund, EMS District Fund, and E911 Surcharge Fund.

**Capital Project Funds** Capital Project Funds are used to account for financial resources to be used for acquisition of major capital facilities. The County maintains separately for budgeting purposes the following Capital Project Funds: Pitt County Schools Capital Reserve Fund, Article 46 Sales Tax County Capital Reserve Fund, and School Improvement Projects funds.

## **PROPRIETARY FUNDS**

**Enterprise Funds** An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Pitt County has one enterprise fund—the Solid Waste & Recycling Fund.

**Internal Service Funds** Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis. Pitt County has four internal service funds: Employee Medical Insurance Fund, Retiree Medical Insurance Fund, Worker's Compensation Fund, and County Garage Fund.

## **FIDUCIARY FUNDS**

**Trust and Agency Funds** Trust and Agency funds account for assets held by the County in a trustee capacity or as an agent, are custodial in nature, and do not involve measurement of results of operations. Pitt County has one trust fund - Law Enforcement Officers Pension Fund, and three agency funds - Social Services and Sheriff Trust Fund, Tax Collections Held for Municipalities Fund, and Flexible Benefit Plan Fund

## **FUND BALANCES**

Pitt County uses five operating fund types: general fund, special revenue, capital projects, enterprise and internal service funds. Each type of fund maintains its own fund balance. Fund balance represents moneys that remain unspent after all budgeted expenditures have been made. These unspent moneys serve as working capital reserve and are available for appropriation or may be retained for capital projects or for emergencies.



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

The Local Government Commission (LGC), an office of the North Carolina State Treasurer's Office, recommends that counties maintain a minimum available fund balance of eight percent (8%) in the General Fund. On average, counties of similar size to Pitt County (population > 100,000) maintain a fund balance of approximately 26 percent. At the end of Fiscal Year 2016-17, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$40.3 million, of which \$29.8 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2017 is anticipated to be approximately 19.6%. The County closely monitors its fund balance position, as it plays a pivotal role in maintaining a strong financial position and meeting the needs of a growing county.

## **DEPOSITS AND INVESTMENTS**

### **DEPOSITS**

All deposits of the County are made in Board designated official depositories and collateralized as required by General Statute 159-31. The County may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. Also, the County may establish time deposit accounts, money market accounts, and certificates of deposits

All of the County's deposits are either insured or collateralized by using one of two options. Under Option 1, all deposits over the Federal depository insurance coverage are collateralized with securities held by the County's agent in the County's name. Under Option 2, 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 County, these deposits are considered to be held by the County's agent in the County's name. The amount of the pledged collateral is based on an approved averaging method for the non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using Option 2 report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under Option 2, the potential exists for under-collateralization, and the risk may increase in periods of high cash flow. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each Option 2 depository. The County utilizes one official depository that collateralizes public deposits in excess of the allowable federal insurance coverage by the Option 2 method.

### **INVESTMENTS**

G.S. 159-309(c) authorizes the County to invest in obligations of the United States or obligations fully



## **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and banker's acceptance; and the North Carolina Cash Management Trust, an SEC registered mutual fund. Investments are stated at cost or amortized cost. The County pools moneys from several funds to facilitate disbursement and investment and maximize investment income. Therefore, all enterprise fund cash and investments are essentially demand deposits and are considered cash and equivalents. All interest revenue realized from investments is allocated to respective funds based on previous year-end fund balance totals.

### **BUDGETARY CONTROL**

In government, more than in business, the budget is an integral part of a unit's accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations and lapses at the end of the fiscal year. The budget ordinance can only be amended by action of the Board of Commissioners. For Pitt County, appropriations in all funds are formally budgeted at the departmental level or project level. Project ordinances can be adopted for special revenue and capital project funds. However, for internal accounting purposes, budgetary control is maintained by object class (line item).

Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the project level for the capital project funds. Accounting control is maintained by encumbering purchase amounts prior to the release of purchase orders to vendors. Purchase orders that would create an over-encumbrance at that level are not written until additional appropriations are available. Encumbrances outstanding at June 30th are reported as reservations of fund balance rather than expenditures and such encumbered funds are appropriated for expenditure in the subsequent fiscal year. The annual budget can be amended through several methods. Changes at the line item level within a department can be initiated and approved by the Department Head with joint approval by the Finance Office. Transfers between departments less than \$20,000 within the same fund further require the County Manager's approval. The appropriation and expenditure of fund balance, expenditures from contingency, or transfers between funds can be initiated at the department level but must have Finance Office, County Manager, and Board of County Commissioners approval before the amendment is valid.

### **PERFORMANCE MEASUREMENTS & TOTAL QUALITY**

Accountability and process improvement are essential parts of County operations and, therefore, a part of the budgetary process as well. Pitt County believes that a system of measurable objectives should





## **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

be established for each area of its operations. Departments have subsequently been introduced to various types of performance measures; and have advanced to identifying and reporting performance indicators in the budget process. All operational departments are identifying and including performance indicators to serve as measures for their objectives or department's productivity. These measures may be indicative of workload, efficiency, or effectiveness. Departments have continued to refine and improve identification and selection of indicators in an effort to accurately measure success. Departments also link their departmental objectives to the Board of Commissioner's broad goals and develop relevant departmental goals. The staff actively monitors statewide and nationwide efforts on performance standards in government in order to make continuous improvements to the processes in place in Pitt County.

In addition to the performance component, Pitt County is committed to continuous improvement in quality. The County utilizes its Training Department, a division of Human Resources, to focus on Total Quality techniques through training programs offered to all employees. By identifying key services or processes and organizations that excel, the County utilizes benchmarking mechanisms to make improvements within government. Projects have included processes to streamline workflows and increase customer service. Financial Services worked with Cooperative Extension to implement an ATM system at the Farmers' Market, allowing customers more ease and convenience when making transactions with market vendors. Financial Services also collaborated with MIS to implement the Systematically Tracking Account Receivable (STAR) program. This program allows for a more efficient and timely revenue receiving process for grants and other receipts, resulting in a one-time import of multiple funds into the County's accounting software instead of multiple data entries.

MIS also worked collaboratively with Emergency Management to implement the new 911 Computer Aided Dispatch (CAD) system. The implementation of the CAD system enhances the capabilities and technological functionality of 911 services. Public Information Office designed and installed a completed revision of the audio/visual equipment in the Eugene James Auditorium creating a full High Definition (HD) workflow. This revision allows citizens to view televised County meetings in HD quality through television and the internet.

The County's Management Team, led by the County Manager, also meets monthly for VPM (Vision, Planning, Monitoring) review. The purpose of this group is to review on-going organizational projects and initiatives. The team tracks each project's status, schedule, funding and goals to ensure targets are met and to identify future work items in need of action.



## FINANCIAL PLANNING

Long-range financial planning is a process that occurs continuously throughout the fiscal year with a more formal process beginning in the fall of each year. The table included in this section shows the County's General Fund and also includes restricted sales taxes for schools and associated capital expenditures. The table includes adopted budget history for the past two years, the current year adopted budget, and the projections for four (4) future planning years. Management determined that given shifts in the economy, assumptions lose validity if the County projects too far into the future. The growth factors for both revenues and expenditures were established based on historical growth and planning estimates the County receives from various sources and indicators each fiscal year. Also in this section are several financial indicators and benchmarks used to compare with other counties in the state

Fiscal Year 2017-18 budget planning continued the practice of utilizing a base budget baseline and building upon it based on available supporting resources. Forecasting for future years continues to be done in a very conservative manner, given the fact that post-recession recovery has been moderate. Staff continue to monitor and adjust the budget and projections as the economy continues to stabilize in the "new normal" environment in which we conduct operations.

The budget forecast projections are based on the following assumptions:

### FINANCIAL PLANNING ASSUMPTIONS

#### REVENUES:

1. **Property Tax:** The prior year property tax collection amount serves as the base. For the current year, a 99% collection rate is anticipated and \$2.85 million is included in the estimate for collection on delinquent accounts. The FY 18 property tax projection is an increase of 4.03% over the prior fiscal year budget, inclusive of a 1 cent tax rate increase. Due to the property tax levy amount and the continued recovery of the market, subsequent years' forecasts continue a 2% increase.
2. **Sales Tax:** Sales Tax revenues include both unrestricted and restricted sales taxes. Restricted sales tax is restricted to use for public school and community college capital construction and/or associated debt service. Continued economic recovery and current sales tax receipts support a 3% annual growth rate projection in forecast years.
3. **All Other Revenues:** All other revenues assume the current cost-sharing formulas for Social Services, reimbursements for Public Health, and other intergovernmental revenues. Various other permits, fees, sales and services are also included in this category, including but not limited to: federal inmate reimbursements, building permits, alcohol/beverage control revenues, etc. A 3.5% growth factor is used in forecasting through fiscal year 2020. Thereafter, a more conservative factor of 1% has been programmed, due to the uncertainty related to federal and state reimbursements.



## FINANCIAL PLANNING

4. Transfers In: This line item includes NC Lottery Education funds restricted for public school capital/debt service and appropriated fund balance from the restricted sales tax to be utilized for the same purpose.
5. Fund Balance Appropriated: The County reduced the amount of appropriated fund balance for FY 2018 and is projected to be reduced by 5% for each subsequent year.

### EXPENDITURES:

1. Salaries & Benefits: Salaries and benefits in both the General Government and Human Service categories reflect a Board-approved 2% cost of living allowance (COLA) increase in the current budget year, effective July 1st. The County's Pay-For-Performance system, which grants employees either a 1.2% or 2.4% increase to their base salary, based on where they fall in the salary scale and their results on the annual performance evaluation remains in force. Funding in support of the Pay-For-Performance system is included in the FY 2017-2018. Future years' salaries/benefits increases are forecasted at a rate of 3%.
2. Operating: Operating expenditures in both the General Government and Human Services categories have typically grown at a rate of 1%-2% per year. Moderate recovery continues, therefore, future years are forecasted at a rate of 1% and will be reviewed annually for adjustment.
3. Schools/PCC: This line includes operating expenditures allocation for the Public Schools and Community College. Expenditures for the Public Schools and Community College are negotiated each year during budget deliberations. The County looks at several items – uncontrollable expenditure growth (insurance, utilities, fuel), new facilities that are scheduled to come on line, and student growth – to arrive at funding for the new fiscal year. This joint analysis between the Schools and Community College and the County is done on an annual basis. The County Commissioners have made an even higher commitment to education than was previously projected and therefore, the forecast has been increased from 2% to 2.5%.
4. Other Agencies: This line item represents funding to groups that are not a part of the General Government or Human Services operating areas. Funding for cultural and recreational services is included in this line item. The County forecasts 1% annual growth in these areas over the next 4 fiscal years.
5. Debt Service: The largest increase in the amount of "County" debt service is attributable to the new Community College GO Bond debt (\$19.25M). Future years' forecasts include debt that will mature in future years as well as total payment decreasing over time. Future year increases in "Schools" debt includes up to \$25M of new debt for school renovations/capital improvements.



## ***FINANCIAL PLANNING***

6. Capital Outlay: This category accounts for any capital items (> \$100,000) which are anticipated to be funded on a pay-as-you-go basis. Those items which will be financed have had annual debt service requirements estimated based on current market conditions and budgeted under the Debt Service category. The annual funding requirements for proposed Capital Outlay are from the multi-year plan as prepared during the budget process. For the current year, General Government Capital includes \$1.7 million for vehicle replacements, \$250,000 for facilities capital maintenance, and nearly \$240,000 for equipment and security improvements. Schools and Community College capital appropriations of \$1M and \$100K, respectively have also been included. Future year projections include \$250,000 annually for General Government and \$1.1 M for Public Schools/Community College.
7. Reserves & Contingency: Budgeted reserves represent the amount of projected revenue in excess of appropriated funds for the fiscal year. This category also includes budgeted contingency for the fiscal year and those forecasted for future years.
8. Transfers Out: Includes those funds transferred out of the General Operating Funds to fund Workers' Compensation, Retiree Medical Insurance, Law Enforcement Officers Pension and Pitt Area Transit System (PATs) Funds. Future years' transfers are forecasted to increase by 1.5% annually.



# FINANCIAL PLANNING

## SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

### Pitt County, North Carolina

(in millions)

	2015-16 Adopted	2016-17 Adopted	2017-18 Adopted	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	82.50	86.70	90.20	92.00	93.84	95.72	97.64
Sales Taxes	24.40	25.50	25.90	26.68	27.48	28.30	29.15
All Other Revenues	41.64	43.09	44.60	46.16	47.78	48.26	48.74
Transfers In	3.80	2.67	8.80	6.28	5.32	5.82	6.35
Fund Balance Appropriated	2.50	5.60	3.00	2.85	2.71	2.57	2.44
<b>Totals</b>	<b>154.84</b>	<b>163.56</b>	<b>172.51</b>	<b>173.97</b>	<b>177.13</b>	<b>180.68</b>	<b>184.32</b>
<b><u>Expenditures:</u></b>							
<b>General Government</b>							
Salaries & Benefits	35.14	39.36	40.86	42.09	43.35	44.65	45.99
Operating	12.35	10.42	10.50	10.61	10.71	10.82	10.93
<b>Human Services</b>							
Salaries & Benefits	23.55	26.90	28.20	29.05	29.92	30.81	31.74
Operating	20.38	19.87	21.40	21.61	21.83	22.05	22.27
<b>Schools/PCC</b>	<b>41.99</b>	<b>43.91</b>	<b>44.74</b>	<b>45.86</b>	<b>47.00</b>	<b>48.18</b>	<b>49.38</b>
<b>Other Agencies</b>	<b>0.62</b>	<b>0.72</b>	<b>0.73</b>	<b>0.74</b>	<b>0.74</b>	<b>0.75</b>	<b>0.76</b>
<b>Debt Service</b>							
County	5.14	6.96	8.18	7.88	7.68	7.48	7.28
Schools	5.70	5.43	6.11	6.17	5.97	5.97	5.97
1/4 % Sales Tax	5.05	5.15	5.01	5.01	4.92	4.92	4.92
Proposed multi-year CIP	0.68	0.68	0.68	0.68	0.68	0.68	0.68
<b>Capital Outlay</b>							
Capital Outlay - General Government	0.00	0.10	2.20	0.25	0.25	0.25	0.25
Capital Outlay - Human Services	0.92	0.00	0.00	0.05	0.05	0.05	0.05
Schools/PCC CIP	0.83	1.10	1.10	1.10	1.10	1.10	1.10
Small Projects - Economic Development	0.13	0.13	0.00	0.00	0.00	0.00	0.00
<b>Reserves &amp; Contingency</b>	<b>0.27</b>	<b>0.29</b>	<b>0.25</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
<b>Transfers Out</b>	<b>2.10</b>	<b>2.55</b>	<b>2.55</b>	<b>2.58</b>	<b>2.62</b>	<b>2.66</b>	<b>2.70</b>
<b>Totals</b>	<b>154.84</b>	<b>163.56</b>	<b>172.51</b>	<b>173.97</b>	<b>177.13</b>	<b>180.68</b>	<b>184.32</b>
<b>Tax Rate</b>	<b>0.6800</b>	<b>0.6860</b>	<b>0.6960</b>	<b>0.6960</b>	<b>0.6960</b>	<b>0.6960</b>	<b>0.6960</b>
<hr/>							
<b>Total Debt Service as % of Budget with proposed CIP</b>	<b>10.70%</b>	<b>11.14%</b>	<b>11.58%</b>	<b>11.35%</b>	<b>10.87%</b>	<b>10.54%</b>	<b>10.23%</b>
<b>Fund Balance Appropriated as % of Budget</b>	<b>1.61%</b>	<b>3.42%</b>	<b>1.74%</b>	<b>1.64%</b>	<b>1.53%</b>	<b>1.42%</b>	<b>1.33%</b>
<b>Assessed Property Valuation (*revaluation)</b>	<b>\$12.0B</b>	<b>\$12.3B</b>	<b>\$12.6B</b>	<b>\$12.8B</b>	<b>\$13.0B</b>	<b>\$13.4B</b>	<b>\$13.5B</b>
<b>Total Debt</b>	<b>\$144.2M</b>	<b>\$163.5M</b>	<b>\$187.1M</b>	<b>\$186.2M</b>	<b>\$185.2M</b>	<b>\$184.3M</b>	<b>184.3M</b>
<b>Total Debt as % of Assessed Valuation</b>	<b>1.20%</b>	<b>1.33%</b>	<b>1.48%</b>	<b>1.45%</b>	<b>1.42%</b>	<b>1.38%</b>	<b>1.37%</b>





# FINANCIAL PLANNING

2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

## Benchmark #1

Total Debt Service as % of Budget  
with proposed CIP

10.81%    10.70%    11.14%    11.58%    11.35%    10.87%

Moody's Benchmark

< 11.5% is considered low to moderate  
> 11.9% is considered high

## Benchmark #2

Assessed Property Valuation

\$11.8B    \$12.0B    \$12.3B    \$12.6B    \$12.8B    \$13.0B

Total Debt

\$155.9M    \$144.2M    \$163.5M    \$187.1M    \$186.2M    \$185.2M

Total Debt as % of Assessed Valuation

1.32%    1.20%    1.33%    1.48%    1.45%    1.42%

Moody's Benchmark

< 1.1% is considered low to moderate  
> 1.4% is considered high

## Benchmark #3

Available Fund Balance as a % of Expenditures  
(\* = audited / \*\*= audit in process)

22.25%\*    21.06%    20.01%    19.01%    18.06%    17.16%

State Average for Peer Group (Counties > 100,000)

25.87%

State Average - All Counties

27.49%

Source - N.C. State Treasurer - 2015 latest available data



## FINANCIAL PLANNING

### FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County		Ranking	Amount		State Average
Population (Estimated 2016)			14		176,269	101,548
Valuation per Capita*			73		\$69.879	\$93.124
Assessed Valuation (in Billions)			23		\$12.3	\$10.9
Tax Levy per Capita**			18		\$479	\$574
Tax Rate per \$100			45		\$0.6860	\$0.66
Effective Tax Rate per \$100			46		\$0.6882	\$0.66
Total School Resources/ADM			47		\$2,158	\$2,287
School Current Expense/ADM			51		\$1,613	\$1,671
School Capital Expense/ADM			57		\$545	\$639
School Debt Service/ADM***			39		\$471	\$427

Source: 2016-2017 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners.

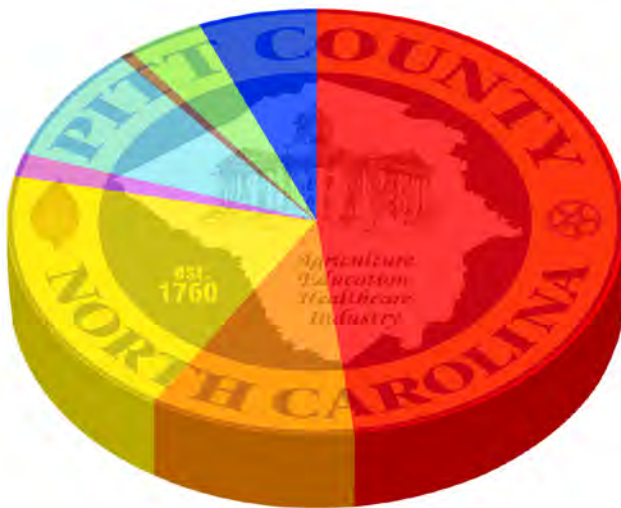


## REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY COME FROM?

### ALL FUNDS

**\$245,977,633 Total (\$199,405,264 Unduplicated)**



#### FY 2017-18 REVENUES

Ad Valorem	- 48.40%
Other Taxes	- 10.84%
Intergovernmental	- 19.36%
Permit & Fees	- 1.78%
Sales & Services	- 9.05%
Interest Earnings	- 0.12%
Miscellaneous	- 4.85%
Fund Balances Appropriated	- 5.60%

FY 2017-18 REVENUE SOURCES		
Ad Valorem Taxes	\$	96,511,862
Other Taxes	\$	21,615,322
Intergovernmental	\$	38,607,075
Permits & Fees	\$	3,554,976
Sales & Services	\$	18,046,237
Interest Earnings	\$	232,000
Miscellaneous	\$	9,662,686
Fund Balances Appropriated	\$	11,175,106
<b>UNDULICATED TOTAL</b>	<b>\$</b>	<b>199,405,264</b>
Interfund Transfers	\$	46,572,369
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>245,977,633</b>



## REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY GO?

### ALL FUNDS

**\$245,977,633 Total (\$199,405,264 Unduplicated)**



#### FY 2017-18 APPROPRIATIONS

General Government - 16.54%
Public Safety - 18.30%
Transportation - 0.49%
Environmental Protection - 3.84%
Econ & Phys. Development - 2.79%
Human Services - 20.35%
Cultural & Recreational - 0.30%
Education - 24.33%
Other - 0.11%
Internal Service - 4.68%
Debt Service - 8.26%

FY 2017-18 APPROPRIATIONS	
General Government	\$ 40,692,132
Public Safety	\$ 45,025,050
Transportation	\$ 1,207,129
Environmental Protection	\$ 9,451,995
Econ & Physical Development	\$ 6,861,236
Human Services	\$ 50,045,236
Cultural & Recreational	\$ 736,256
Education	\$ 59,845,273
Other	\$ 280,998
Internal Service	\$ 11,516,208
Debt Service	\$ 20,316,120
<b>TOTAL BUDGET</b>	<b>\$ 245,977,633</b>
LESS INTERFUND TRANSFER	\$ 46,572,369



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>PERCENT CHANGE FY 17 to 18</b>
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	87,733,668	92,781,676	96,511,862	4.02%
Other Taxes	22,878,631	20,992,907	21,615,322	2.96%
Intergovernmental	35,948,203	35,756,619	38,607,075	7.97%
Permits and Fees	3,300,397	3,431,590	3,554,976	3.60%
Sales and Services	18,563,207	18,520,375	18,046,237	-2.56%
Interest Earnings	307,566	106,000	232,000	118.87%
Miscellaneous	11,012,239	9,217,342	9,662,686	4.83%
Fund Balances Appropriated	0	10,791,464	11,175,106	3.56%
<b>Unduplicated Total</b>	<b>179,743,911</b>	<b>191,597,973</b>	<b>199,405,264</b>	<b>4.07%</b>
Interfund Transfers	46,767,065	45,521,492	46,572,369	2.31%
<b>GRAND TOTAL</b>	<b>226,510,976</b>	<b>237,119,465</b>	<b>245,977,633</b>	<b>3.74%</b>

## EXPENDITURES / USES

General Government	36,086,575	39,383,195	40,692,132	3.32%
Public Safety	41,483,397	44,393,754	45,025,050	1.42%
Transportation	730,403	757,508	1,207,129	59.36%
Environmental Protection	9,528,213	11,134,720	9,451,995	-15.11%
Economic & Physical Development	2,725,512	5,117,534	6,861,236	34.07%
Human Services	43,752,817	47,213,600	50,045,236	6.00%
Cultural & Recreational	664,948	821,134	736,256	-10.34%
Education	55,931,870	57,501,017	59,845,273	4.08%
Other	0	288,622	280,998	-2.64%
Internal Service	11,247,442	12,287,986	11,516,208	-6.28%
Debt Service	17,414,290	18,220,395	20,316,120	11.50%
<b>GRAND TOTAL</b>	<b>219,565,468</b>	<b>237,119,465</b>	<b>245,977,633</b>	<b>3.74%</b>
Less Interfund Transfers	46,767,065	45,521,492	46,572,369	2.31%
<b>Unduplicated Total</b>	<b>172,798,403</b>	<b>191,597,973</b>	<b>199,405,264</b>	<b>4.07%</b>





# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

<i><b>FUND TYPE</b></i>	<i><b>FUND NUMBER</b></i>	<i><b>FUND TITLE</b></i>	<i><b>ADOPTED FY 2017-18</b></i>
<b>General Fund</b>			
	100	General Fund	124,681,405
	150	Public Health Fund	11,069,173
	160	Social Services Fund	37,890,487
	170	Court Facilities Fund	318,993
	190	Mental Health Fund	637,500
	300	Debt Service Fund	20,316,120
			<u>194,913,678</u>
<b>Special Revenue Funds</b>			
	240	State Grants Fund	1,027,408
	241	Pitt Area Transit Fund	1,202,629
	260	Industrial Development Fund	2,997,570
	270	Industrial Development Building Fund	2,355,732
	280	Fire Districts Fund	2,386,808
	281	EMS District Fund	5,574,849
	290	Emergency Telephone System Fund	562,457
			<u>16,107,453</u>
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	9,172,641
<b>Internal Service Funds</b>			
	820	County Garage Fund	640,575
	840	Employee Medical Insurance Fund	9,358,153
	841	Retiree Medical Insurance Fund	867,480
	850	Worker's Compensation Fund	650,000
			<u>11,516,208</u>
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	302,726
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	6,306,117
	210	Article 46 Sales Tax Reserve Fund	6,908,810
	510	School Improvement Projects Fund	750,000
			<u>13,964,927</u>
<b>TOTAL BUDGET</b>			<u><u>245,977,633</u></u>



## ***REVENUE & EXPENDITURE SUMMARY***

### **MAJOR REVENUE SOURCE ANALYSIS**

Pitt County government has many sources of revenue. The revenue sources support the County's General Fund and the County's only enterprise fund, the Solid Waste and Recycling Fund. Revenues are affected by an array of outside forces. Fortunately, even when the nation and state economies were struggling with an economic downturn, Pitt County continued to experience economic growth which has led to increases in sales taxes, property taxes, and other sources. State and Federal sources are also a significant source of revenue. These sources, however, are not expected to grow as rapidly in the future; and many programs, especially in Human Services, may experience some decline in revenues. The overall economy is rebounding after several sluggish years and is positively impacting the County.

To estimate revenues for the coming year, the County Manager and Financial Services Department consult with the Tax Assessor and other department heads. Current trends and expected changes for the coming year are considered. The County considers revenue trends over the past five years as well as the effect the County's growth will have on those trends in projecting revenues.

### **TAX BASE**

Property tax valuations have shown steady growth over the past several years. While State statute requires the revaluation of real property at least every eight (8) years, the Pitt County commissioners made the decision several years ago to change the revaluation cycle to occur every four (4) years. Properties in Pitt County were reassessed effective January 1, 2016 and are scheduled for review again in 2020. This change allows the County to recognize the revenue from our continued growth and help address the demands created by this growth. For the 2016 revaluation, property values throughout the county increased by 3.31 percent. Pitt County has maintained modest continuous growth in its tax base through economic development activities and revaluation. Property values for FY 17-18 are projected to increase by 2.68%.

### **AD VALOREM TAX**

The budgeted current year net property tax estimates of \$87,146,658 are based on a \$12.6 billion estimated valuation. The tax rate for Fiscal Year 2017-18 is \$0.696 per \$100 of real and personal property. A collection rate of 99% is projected. Of the \$.696 tax rate, \$.689 is budgeted in the General Fund to support general government operations and \$.007 is budgeted in the Industrial Development Fund to offset economic development costs.

### **SALES TAXES**

The current sales tax rate in Pitt County is 7% where Pitt County receives two and one-quarter cents (2.25). The make-up of the 2.25% in sales tax proceeds received by the County is as follows: Article

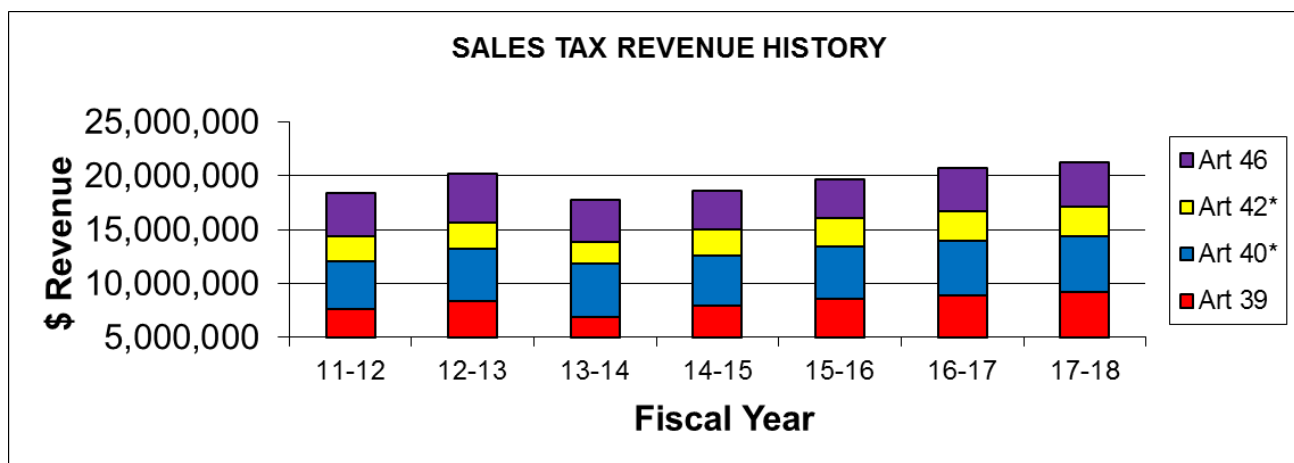


## REVENUE & EXPENDITURE SUMMARY

39 – 1%, Article 40 - .5%, Article 42 - .5%, and Article 46 - .25%. Counties started ceding Article 44 tax proceeds to the State in Fall 2009 as part of the Medicaid legislation adopted three years ago, becoming a revenue stream to help the State absorb 100% of Medicaid costs with no County participation.

In Pitt County, the total countywide sales tax collections are distributed between the municipalities in the County and Pitt County government based on the population in each governmental unit. The County's share of Article 39 is unrestricted as to purpose/use. The Articles 40 and 42 have restrictions as to purpose that are imposed by General Statute. Currently, 30% of one of the one-half cent (Article 40) sales taxes must be used for school capital projects. Prior to fiscal year 2010-2011, the Board of Commissioners gave 40% - an extra 10%. The practice reverted to the mandated 30% for fiscal year 2010-2011 and will remain in effect thru the current fiscal year. The second one-half cent (Article 42) is allocated 60% for schools and 40% for general government. School sales tax collections are deposited directly in the School Capital Reserve Fund. The third, optional one-half cent (Article 44) was enacted December 1, 2002, in Pitt County to replace reimbursements lost from the State of North Carolina. These funds from the State had been replacement for revenues such as inventory taxes (repealed in 1987-88) and intangibles taxes (repealed in 1997). The reimbursements had provided little growth in revenue over the years they had been in place. Therefore, the one-half cent sales tax has proven to be beneficial to the County, as growth in retail sales has been steady over the years due to a strong economic base. Article 44 tax ceded to the State in Fall 2009 as part of the Medicaid relief bill passed by the General Assembly in 2007 whereby counties are being relieved of the responsibility of funding any share of Medicaid costs. The Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.

Continued annexations by the municipalities in the County could reduce the County's share of sales tax collections. Additionally, a slowing of economic growth negatively impacts this revenue stream. A continued erosion of this revenue could cause the County to review the distribution method currently employed to gauge if the other available option (ad valorem-based) is more beneficial.



\*Reflects portion received in General Fund.



# ***REVENUE & EXPENDITURE SUMMARY***

## **INTERGOVERNMENTAL REVENUE**

Intergovernmental revenue consists of restricted and unrestricted funds. Over 97 percent of restricted intergovernmental revenue comes from State and Federal grants for the Public Health and Social Services departments. Federal funds are passed through State agencies and often require matching funds from the County. State funds received by the County may also require a local monetary match. While these departments have experienced significant growth in the past, programs continue to be downsized at the State level. Any significant funding reductions could result in mid-year adjustments to affected programs.

Unrestricted revenues consist primarily of proceeds from the sale of beer, wine and ABC store sales. The County's revenues from sale of alcohol have been stable and have experienced only modest growth.

## **PERMITS AND FEES**

Permits and fees consist of revenues from excise stamps, building permits, inspection fees, Register of Deeds fees, and fees for services performed by the County's human service agencies. Reimbursements from Medicaid, Medicare, and private insurance for Public Health are a significant portion of this revenue source. The County does not anticipate a significant change in the revenues from these sources this year.

## **SALES AND SERVICES**

Revenues from sales and services come from a variety of sources including the County's Detention Center, the E911 Surcharge, and user charges from the Solid Waste and Recycling programs. Miscellaneous rents, concessions, and other fees are derived from the operations of various county departments. These sources are expected to decline slightly.

## **INVESTMENT EARNINGS**

The County invests its available cash primarily in agency securities, certificates of deposit, the North Carolina Cash Management Trust and other secured investments. North Carolina General Statutes define acceptable investment options. Traditionally, the earnings have increased as the County's fund balance has increased. After a drop in performance due to nationwide economic conditions and a lack of available investment options with attractive rates, the County's investments stabilized in FY 16-17 and are expected to increase substantially in FY 17-18.



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 15-16	BUDGET FY 2016-17	BUDGET FY 2017-18	% OF TOTAL FUND	% CHANGE FY 17 TO FY 18
<b>General - Fund 100</b>					
Ad Valorem Taxes	81,784,233	86,794,061	90,270,226	72.40%	4.01%
Other Taxes	17,981,612	16,992,907	17,495,322	14.03%	2.96%
Unrestricted Intergovernmental	274,390	300,000	300,000	0.24%	0.00%
Restricted Intergovernmental	555,130	503,265	508,355	0.41%	1.01%
Permits & Fees	2,051,851	1,884,200	1,923,523	1.54%	2.09%
Sales & Services	5,636,409	4,776,984	4,775,414	3.83%	-0.03%
Investments	187,850	100,000	225,000	0.18%	125.00%
Miscellaneous	2,988,834	2,456,723	2,503,565	2.01%	1.91%
Other Debt & NonRevenue	1,712,510	7,333,558	6,680,000	5.36%	-8.91%
<b>TOTAL</b>	<b>113,172,819</b>	<b>121,141,698</b>	<b>124,681,405</b>	<b>100.00%</b>	<b>2.92%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	290,128	282,493	302,726	100.00%	7.16%
<b>TOTAL</b>	<b>290,128</b>	<b>282,493</b>	<b>302,726</b>	<b>100.00%</b>	<b>7.16%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	4,516,264	4,602,816	4,805,442	43.41%	4.40%
Restricted & Unrestricted	4,574,037	4,930,732	5,141,150	46.45%	4.27%
Fund Balance Appropriated	-	884,581	1,122,581	10.14%	26.91%
<b>TOTAL</b>	<b>9,090,301</b>	<b>10,418,129</b>	<b>11,069,173</b>	<b>100.00%</b>	<b>6.25%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	8,621,909	9,898,737	10,141,892	26.77%	2.46%
Loan	877,242	-	-	0.00%	0.00%
Restricted & Unrestricted	24,160,200	25,870,684	27,748,595	73.23%	7.26%
<b>TOTAL</b>	<b>33,659,351</b>	<b>35,769,421</b>	<b>37,890,487</b>	<b>100.00%</b>	<b>5.93%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	231,884	240,000	240,000	75.24%	0.00%
Interest Earnings	1,196	1,000	2,000	0.63%	0.00%
Transfer from General Fund	254,966	54,478	76,993	24.14%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>488,046</b>	<b>295,478</b>	<b>318,993</b>	<b>100.00%</b>	<b>7.96%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	487,500	487,500	487,500	76.47%	0.00%
Restricted & Unrestricted	139,319	100,000	150,000	23.53%	50.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>626,819</b>	<b>587,500</b>	<b>637,500</b>	<b>100.00%</b>	<b>8.51%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	6,305,589	4,500,000	4,306,117	68.28%	-4.31%
Lottery Funds	1,600,000	1,600,000	2,000,000	31.72%	25.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	75,609	-	0.00%	-100.00%
<b>TOTAL</b>	<b>7,905,589</b>	<b>6,175,609</b>	<b>6,306,117</b>	<b>100.00%</b>	<b>2.11%</b>





# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 15-16	BUDGET FY 2016-17	BUDGET FY 2017-18	% OF TOTAL FUND	% CHANGE FY 17 TO FY 18
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	4,897,019	4,000,000	4,120,000	59.63%	3.00%
Interest Earnings	46,416	-	-	0.00%	0.00%
Transfer from Project Fund	3,000,000	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,566,442	2,788,810	40.37%	78.03%
<b>TOTAL</b>	<b>7,943,435</b>	<b>5,566,442</b>	<b>6,908,810</b>	<b>100.00%</b>	<b>24.12%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	81,714	-	-	0.00%	0.00%
<b>State Grants - Fund 240</b>					
	1,993,736	542,467	1,027,408	100.00%	89.40%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	251,234	254,297	649,348	53.99%	155.35%
Sales & Services	474,840	466,600	480,500	39.95%	2.98%
Miscellaneous	7,043	-	7,500	0.62%	0.00%
Transfer from General Fund	28,072	32,111	65,281	5.43%	103.30%
<b>TOTAL</b>	<b>761,189</b>	<b>753,008</b>	<b>1,202,629</b>	<b>100.00%</b>	<b>59.71%</b>
<b>Industrial Development - Fund 260</b>					
Ad Valorem Taxes	768,381	817,931	876,475	43.66%	7.16%
Restricted Intergovernmental	200,325	-	-	0.00%	0.00%
Rental Income	311,483	189,100	153,550	7.65%	-18.80%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	189,182	977,430	48.69%	0.00%
<b>TOTAL</b>	<b>1,280,189</b>	<b>1,196,213</b>	<b>2,007,455</b>	<b>100.00%</b>	<b>67.82%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	21,879	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,662,736	990,115	100.00%	0.00%
<b>TOTAL</b>	<b>21,879</b>	<b>1,662,736</b>	<b>990,115</b>	<b>100.00%</b>	<b>-40.45%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	7,221	-	-	0.00%	0.00%
Fund Balance Appropriated	-	790,130	2,355,732	100.00%	0.00%
<b>TOTAL</b>	<b>7,221</b>	<b>790,130</b>	<b>2,355,732</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	2,372,994	2,302,805	2,386,808	100.00%	3.65%
<b>TOTAL</b>	<b>2,372,994</b>	<b>2,302,805</b>	<b>2,386,808</b>	<b>100.00%</b>	<b>3.65%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	2,808,059	2,866,879	2,978,353	53.42%	3.89%
Sales & Service	2,954,321	2,425,000	2,425,000	43.50%	0.00%
Miscellaneous	19,341	-	-	0.00%	0.00%
Fund Balance Appropriated	-	187,388	171,496	3.08%	-8.48%
<b>TOTAL</b>	<b>5,781,721</b>	<b>5,479,267</b>	<b>5,574,849</b>	<b>100.00%</b>	<b>1.74%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	503,370	1,181,808	562,457	100.00%	-52.41%
Interest Earnings	3,456	-	-	0.00%	0.00%
Miscellaneous	75	-	-	0.00%	0.00%
Transfer from General Fund	-	681,000	-	0.00%	0.00%
Fund Balance Appropriated	-	188,669	-	0.00%	0.00%
<b>TOTAL</b>	<b>506,901</b>	<b>2,051,477</b>	<b>562,457</b>	<b>100.00%</b>	<b>-72.58%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 15-16	BUDGET FY 2016-17	BUDGET FY 2017-18	% OF TOTAL FUND	% CHANGE FY 17 TO FY 18
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	5,626,328	6,872,306	6,843,906	33.69%	0.00%
Transfer from School Capital Reserve	5,670,114	5,425,609	5,556,117	27.35%	2.41%
Transfer from Article 46 Cap Reserve	5,381,843	5,153,942	6,358,810	31.30%	23.38%
Transfer from Industrial Development	90,000	-	99,000		
Transfer from Solid Waste	90,480	88,830	320,229	1.58%	260.50%
Other Transfers		-	-	0.00%	0.00%
Investment Earnings	210	-	-	0.00%	0.00%
Miscellaneous	602,803	679,708	1,138,058	5.60%	67.43%
<b>TOTAL</b>	<b>17,461,778</b>	<b>18,220,395</b>	<b>20,316,120</b>	<b>99.51%</b>	<b>11.50%</b>
<b>School Capital Project - Fund 510</b>					
	750,000	750,000	750,000	100.00%	0.00%
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental		-		0.00%	0.00%
User Charges	7,684,060	8,219,711	8,280,641	90.28%	0.74%
Interest Earnings	44,598	-	-	0.00%	0.00%
Other Revenues	1,886,444	826,500	892,000	9.72%	7.92%
Loan	-	1,800,000	-	0.00%	0.00%
<b>TOTAL</b>	<b>9,615,101</b>	<b>10,846,211</b>	<b>9,172,641</b>	<b>100.00%</b>	<b>-15.43%</b>
<b>County Garage - Fund 820</b>					
User Charges	494,518	715,575	640,575	100.00%	-10.48%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>494,518</b>	<b>715,575</b>	<b>640,575</b>	<b>100.00%</b>	<b>-10.48%</b>
<b>Hospitalization - Fund 840</b>					
User Charges	569,066	512,572	649,218	6.35%	26.66%
Interest Earnings	14,183	5,000	5,000	0.05%	0.00%
Refund Prior Year	10,744	-	-	0.00%	0.00%
Miscellaneous	8,644	-	-		
Interfund Transfers	9,574,859	10,107,759	9,564,473	93.53%	-5.37%
Transfer from General Fund	1,300,000	-	-	0.00%	0.00%
Fund Balance Appropriated	-	275,669	6,942	0.07%	-97.48%
<b>TOTAL</b>	<b>11,477,496</b>	<b>10,901,000</b>	<b>10,225,633</b>	<b>100.00%</b>	<b>-6.20%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	2,068	-	-	0.00%	0.00%
Other Revenues	53,886	-	-	0.00%	0.00%
Transfer from General Fund	650,000	650,000	629,437	96.84%	-3.16%
Transfer from Solid Waste Fund	12,500	15,250	15,250	2.35%	0.00%
Transfer from PATS	9,600	6,161	5,313	0.82%	-13.76%
Transfer from Employee Medical				0.00%	0.00%
<b>TOTAL</b>	<b>728,054</b>	<b>671,411</b>	<b>650,000</b>	<b>100.00%</b>	<b>-3.19%</b>
<b>GRAND TOTAL</b>	<b>226,510,977</b>	<b>237,119,465</b>	<b>245,977,633</b>	<b>100.00%</b>	<b>3.74%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL	REVISED	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2015-16	FY 2016-17		FY 2017-18			FY 17 to 18 <sup>(2)</sup>
<b>GENERAL FUND</b>							
GENERAL GOVERNMENT							
Governing Board	238,092	236,820	236,820	232,398	230,667	-2.60%	(6,153)
County Manager	436,849	459,531	459,531	584,708	468,602	1.97%	9,071
Financial Services	703,069	756,632	756,632	836,430	828,922	9.55%	72,290
Tax Administration	2,275,388	2,502,441	2,502,441	2,593,359	2,568,862	2.65%	66,421
Legal	505,383	545,492	545,492	565,203	560,726	2.79%	15,234
Elections	803,413	679,398	719,858	949,400	838,757	23.46%	159,359
Register of Deeds	550,697	603,951	683,951	661,999	617,011	2.16%	13,060
Public Information	174,256	220,183	220,183	244,643	203,948	-7.37%	(16,235)
Human Resources	586,448	631,804	631,804	630,230	622,115	-1.53%	(9,689)
Imaging Services/Mailroom	122,916	140,808	143,048	147,340	143,729	2.07%	2,921
Management Information Systems	1,979,868	2,256,309	2,596,309	2,494,306	2,485,621	10.16%	229,312
Geographic Information Systems	287,145	344,818	344,818	374,709	376,192	9.10%	31,374
Buildings & Grounds	2,125,993	2,557,376	2,708,916	2,652,906	2,394,541	-6.37%	(162,835)
Housekeeping Services	358,706	366,000	366,000	366,000	366,000	0.00%	-
Sheriff	11,759,323	12,865,683	12,869,942	15,168,617	13,496,348	4.90%	630,665
Detention Center	13,069,701	13,955,727	14,256,684	15,472,337	14,616,490	4.73%	660,763
Jail Health Services	1,910,312	2,029,167	2,029,167	2,117,217	2,082,217	2.61%	53,050
Jail Inmate Coordinator	54,875	57,394	57,394	59,364	59,111	2.99%	1,717
School Security	548,814	663,988	497,260	588,249	584,869	-11.92%	(79,119)
Emergency Management	767,615	906,071	986,271	973,064	941,589	3.92%	35,518
Communications	1,318,800	1,714,383	1,634,183	1,881,449	1,867,623	8.94%	153,240
Planning - E911	83,341	87,682	91,062	118,902	106,864	21.88%	19,182
Animal Services	718,685	860,194	860,694	873,253	856,624	-0.42%	(3,570)
Inspections	432,205	452,413	452,413	438,776	436,093	-3.61%	(16,320)
Medical Examiner	131,890	100,000	100,000	109,700	125,700	25.70%	25,700
Other Public Safety	305,574	325,036	302,213	336,863	300,000	-7.70%	(25,036)
Transportation	3,143	4,500	4,500	4,500	4,500	0.00%	-
Planning	692,535	761,418	761,418	807,018	791,943	4.01%	30,525
Other Economic Development	173,913	231,075	231,075	231,075	231,075	0.00%	-
Engineering	87,424	113,736	113,736	120,825	119,318	4.91%	5,582
Cooperative Extension Service	269,842	314,561	314,561	323,194	318,409	1.22%	3,848
Pitt Soil & Water	260,578	288,509	291,445	282,483	279,354	-3.17%	(9,155)
Farmers' Market	42,172	47,665	47,665	43,357	47,189	-1.00%	(476)
Non-Departmental	1,479,010	2,042,220	977,925	2,092,452	3,154,161	54.45%	1,111,941
Other Human Services	228,924	250,400	250,400	276,432	254,880	1.79%	4,480
Veteran Services	165,421	188,150	190,280	194,002	193,196	2.68%	5,046
<b>Pitt County Schools</b>							
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	-
Current Expense	36,236,287	37,873,340	37,873,340	40,422,241	38,630,807	2.00%	757,467
Capital I, II, & III	750,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	-
<b>Pitt Community College</b>							
Current Expense	5,420,326	5,695,626	5,695,626	6,590,550	5,809,539	2.00%	113,913
Capital Outlay	75,000	100,000	100,000	100,000	100,000	0.00%	-
Cultural & Recreational	623,395	740,596	740,596	690,529	655,718	-11.46%	(84,878)
Recreation	41,553	80,538	80,538	131,538	80,538	0.00%	-
Transfers to Other Funds	22,767,989	24,461,441	25,961,568	24,631,234	24,210,559	-1.03%	(250,882)
Contingency <sup>(1)</sup>	-	288,622	59,540	279,998	280,998	-2.64%	(7,624)
PUBLIC HEALTH	9,174,185	10,418,129	10,769,758	11,173,853	11,069,173	6.25%	651,044
SOCIAL SERVICES	33,556,566	35,769,421	36,208,749	38,244,426	37,890,487	5.93%	2,121,066
COURT FACILITIES	426,545	295,478	347,222	319,287	318,993	7.96%	23,515
MENTAL HEALTH	627,720	587,500	587,500	637,500	637,500	8.51%	50,000
<b>GENERAL FUND TOTAL</b>	<b>155,691,887</b>	<b>168,212,226</b>	<b>170,000,528</b>	<b>180,407,916</b>	<b>174,597,558</b>	<b>3.80%</b>	<b>6,385,332</b>

(1) Contingency funds are moved to operating departments via budget amendments after BOCC approval.

(2) % change FY 16 to FY 17 compares Recommended to Original Base FY 15-16



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL BUDGET	REVISED	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2015-16	FY 2016-17		FY 2017-18			FY 17 to 18 <sup>(2)</sup>
<b>OTHER FUNDS</b>							
LAW ENFORCEMENT OFFICERS FUND	264,809	282,493	282,493	302,726	302,726	7.16%	20,233
SCHOOL CAPITAL RESERVE FUND	6,420,114	6,175,609	7,153,224	6,306,117	6,306,117	2.11%	130,508
ARTICLE 46 SALES TAX RESERVE	5,794,343	5,566,442	6,736,877	6,908,810	6,908,810	24.12%	1,342,368
STATE/FEDERAL FORFEITURE FUND	64,200	-	301,019	-	-	0.00%	-
STATE GRANTS FUND	2,022,897	542,467	4,169,199	697,924	1,027,408	121.70%	660,162
PITT AREA TRANSIT SYSTEM FUND	727,260	753,008	772,631	1,204,244	1,202,629	59.71%	449,621
INDUSTRIAL DEVELOPMENT FUND	1,205,373	1,196,213	3,143,389	2,033,350	2,007,455	67.82%	811,242
ECONOMIC DEVELOPMENT FUND	147,909	1,662,736	1,662,736	990,115	990,115	-40.45%	(672,621)
INDUSTRIAL DEVELOPMENT SHELL BLD	106,343	790,130	2,490,130	2,355,732	2,355,732	0.00%	1,565,602
FIRE DISTRICTS FUND	2,358,577	2,302,805	2,302,805	2,386,808	2,386,808	3.65%	84,003
EMS DISTRICT FUND	5,298,093	5,479,267	5,512,892	5,556,607	5,574,849	1.74%	95,582
EMERGENCY TELEPHONE SYSTEM FUND	638,495	2,051,477	2,098,091	562,808	562,457	-72.58%	(1,489,020)
DEBT SERVICE FUND	17,414,290	18,220,395	52,208,324	20,316,120	20,316,120	11.50%	2,095,725
SCHOOL IMPROVEMENT PROJECTS FUND	895,799	750,000	953,215	750,000	750,000	0.00%	-
SOLID WASTE & RECYCLING FUND	9,267,635	10,846,211	9,086,211	9,179,051	9,172,641	-15.43%	(1,673,570)
COUNTY GARAGE FUND	494,518	715,575	715,575	640,575	640,575	-10.48%	(75,000)
EMPLOYEE MEDICAL INSURANCE FUND	9,482,407	9,954,500	9,954,500	9,405,344	9,358,153	-5.99%	(596,347)
RETIREE MEDICAL INSURANCE FUND	803,853	946,500	946,500	867,480	867,480	-8.35%	(79,020)
WORKER'S COMPENSATION FUND	466,665	671,411	671,411	738,552	650,000	-3.19%	(21,411)
<b>GRAND TOTAL</b>	219,565,468	237,119,465	281,161,750	251,610,279	245,977,633	3.74%	9,033,389

(1) Contingency funds are moved to operating departments via budget amendments after BOCC approval.

(2) % change FY 16 to FY 17 compares Recommended to Original Base FY 15-16



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<b>ACTUAL FY 2015-16</b>	<b>ADOPTED FY 2016-17</b>	<b>ADOPTED FY 2017-18</b>	<b>% CHANGE FY 16 to FY 17</b>
<b>GENERAL GOVERNMENT</b>				
Governing Board	238,092	236,820	230,667	-2.60%
County Manager	436,849	459,531	468,602	1.97%
Financial Services	703,069	756,632	828,922	9.55%
Tax Administration	2,275,388	2,502,441	2,568,862	2.65%
Legal	505,383	545,492	560,726	2.79%
Elections	803,413	679,398	838,757	23.46%
Register of Deeds	550,697	603,951	617,011	2.16%
Public Information	174,256	220,183	203,948	-7.37%
Human Resources	586,448	631,804	622,115	-1.53%
Imaging Services/Mail Room	122,916	140,808	143,729	2.07%
Management Information Systems	1,979,868	2,256,309	2,485,621	10.16%
Geographic Information Systems	287,145	344,818	376,192	9.10%
Buildings & Grounds	2,125,993	2,557,376	2,394,541	-6.37%
Housekeeping Services	358,706	366,000	366,000	0.00%
Nondepartmental	1,479,010	2,042,220	3,154,161	54.45%
Retirement Funds-Law Enforcement	264,809	282,493	302,726	7.16%
Court Facilities	426,545	295,478	318,993	7.96%
General Fund Interfund Transfers	22,767,989	24,461,441	24,210,559	-1.03%
<b>TOTAL</b>	<b>36,086,576</b>	<b>39,383,195</b>	<b>40,692,132</b>	<b>3.32%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	11,759,323	12,865,683	13,496,348	4.90%
Detention Center	13,069,701	13,955,727	14,616,490	4.73%
Jail Health Services	1,910,312	2,029,167	2,082,217	2.61%
Jail Inmate Services	54,875	57,394	59,111	2.99%
School Security	548,814	663,988	584,869	-11.92%
Emergency Management	767,615	906,071	941,589	3.92%
Communications	1,318,800	1,714,383	1,867,623	8.94%
Planning - E911	83,341	87,682	106,864	21.88%
Emergency Telephone System Fund	638,495	2,051,477	562,457	-72.58%
Animal Services	718,685	860,194	856,624	-0.42%
Inspections	432,205	452,413	436,093	-3.61%
Medical Examiner	131,890	100,000	125,700	25.70%
State & Federal Grants	2,022,897	542,467	1,027,408	89.40%
State & Federal Forfeiture Fund	64,200	-	-	0.00%
Fire Districts	2,358,577	2,302,805	2,386,808	3.65%
EMS District	5,298,093	5,479,267	5,574,849	1.74%
Other Public Safety	305,574	325,036	300,000	-7.70%
<b>TOTAL</b>	<b>41,483,397</b>	<b>44,393,754</b>	<b>45,025,050</b>	<b>1.42%</b>
<b>TRANSPORTATION</b>				
Transportation	3,143	4,500	4,500	0.00%
Pitt Area Transit	727,260	753,008	1,202,629	59.71%
<b>TOTAL</b>	<b>730,403</b>	<b>757,508</b>	<b>1,207,129</b>	<b>59.36%</b>





# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL FY 2015-16</i>	<i>ADOPTED FY 2016-17</i>	<i>ADOPTED FY 2017-18</i>	<i>% CHANGE FY 16 to FY 17</i>
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	260,578	288,509	279,354	-3.17%
Solid Waste & Recycling	9,267,635	10,846,211	9,172,641	-15.43%
<b>TOTAL</b>	<b>9,528,213</b>	<b>11,134,720</b>	<b>9,451,995</b>	<b>-15.11%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	692,535	761,418	791,943	4.01%
Engineering	87,424	113,736	119,318	4.91%
Industrial Development	1,205,373	1,196,213	2,007,455	67.82%
Economic Development	147,909	1,662,736	990,115	0.00%
Industrial Development Shell Building	106,343	790,130	2,355,732	
Cooperative Extension Service	269,842	314,561	318,409	1.22%
Farmers' Market	42,172	47,665	47,189	-1.00%
Other Economic Development	173,913	231,075	231,075	0.00%
<b>TOTAL</b>	<b>2,725,511</b>	<b>5,117,534</b>	<b>6,861,236</b>	<b>34.07%</b>
<b>HUMAN SERVICES</b>				
Health	9,174,185	10,418,129	11,069,173	6.25%
Social Services	33,556,566	35,769,421	37,890,487	5.93%
Mental Health	627,720	587,500	637,500	8.51%
Veterans Services	165,421	188,150	193,196	2.68%
Other Human Services	228,924	250,400	254,880	1.79%
<b>TOTAL</b>	<b>43,752,816</b>	<b>47,213,600</b>	<b>50,045,236</b>	<b>6.00%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	623,395	740,596	655,718	-11.46%
Recreation	41,553	80,538	80,538	0.00%
<b>TOTAL</b>	<b>664,948</b>	<b>821,134</b>	<b>736,256</b>	<b>-10.34%</b>
<b>EDUCATION</b>				
Pitt County Schools	37,326,287	39,213,340	39,970,807	1.93%
Pitt Community College	5,495,326	5,795,626	5,909,539	1.97%
Pitt Co. Schools Capital Reserve	6,420,114	6,175,609	6,306,117	2.11%
Pitt County Schools Capital Projects	895,799	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	5,794,343	5,566,442	6,908,810	24.12%
<b>TOTAL</b>	<b>55,931,869</b>	<b>57,501,017</b>	<b>59,845,273</b>	<b>4.08%</b>
<b>OTHER</b>				
Contingency	-	288,622	280,998	-2.64%
<b>TOTAL</b>	<b>-</b>	<b>288,622</b>	<b>280,998</b>	<b>-2.64%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>ADOPTED</i> <i>FY 2016-17</i>	<i>ADOPTED</i> <i>FY 2017-18</i>	<i>% CHANGE</i> <i>FY 16 to FY 17</i>
<b>INTERNAL SERVICE</b>				
Employee Medical	9,482,407	9,954,500	9,358,153	-5.99%
Retiree Medical Insurance	803,853	946,500	867,480	-8.35%
Worker's Compensation	466,665	671,411	650,000	-3.19%
County Garage	494,518	715,575	640,575	-10.48%
<b>TOTAL</b>	<b>11,247,443</b>	<b>12,287,986</b>	<b>11,516,208</b>	<b>-6.28%</b>
<b>DEBT SERVICE</b>				
Debt Service	17,414,290	18,220,395	20,316,120	11.50%
<b>TOTAL</b>	<b>17,414,290</b>	<b>18,220,395</b>	<b>20,316,120</b>	<b>11.50%</b>
<b>GRAND TOTAL</b>	<b>219,565,466</b>	<b>237,119,465</b>	<b>245,977,633</b>	<b>3.74%</b>
Less Interfund Transfers	46,767,065	45,521,492	46,572,369	2.31%
<b>UNDUPLICATED TOTAL</b>	<b>172,798,401</b>	<b>191,597,973</b>	<b>199,405,264</b>	<b>4.07%</b>



## FUND SUMMARY

### Fund Type and Assignment Numbers

*The various funds of Pitt County are maintained in the fund types listed below. For more information on fund accounting, see section entitled "Budgetary Accounting System & Control".*

#### **GENERAL OPERATING FUNDS**

- 100 General
- 150 Health
- 160 Social Services
- 170 Court Facility
- 190 Mental Health
- 300 Debt Service

#### **INTERNAL SERVICE FUNDS**

- 820 Garage
- 840 Employee Medical Insurance
- 841 Retiree Medical Insurance
- 850 Worker's Compensation

#### **SPECIAL REVENUE FUNDS**

- 240 State Grants
- 241 Pitt Area Transit System
- 260 Industrial Development
- 265 Economic Development
- 270 Industrial Development Building
- 280 Fire Districts
- 281 EMS District
- 290 Emergency Telephone System

#### **FIDUCIARY FUNDS**

- 110 LEO Pension

#### **ENTERPRISE FUND**

- 600 Solid Waste & Recycling

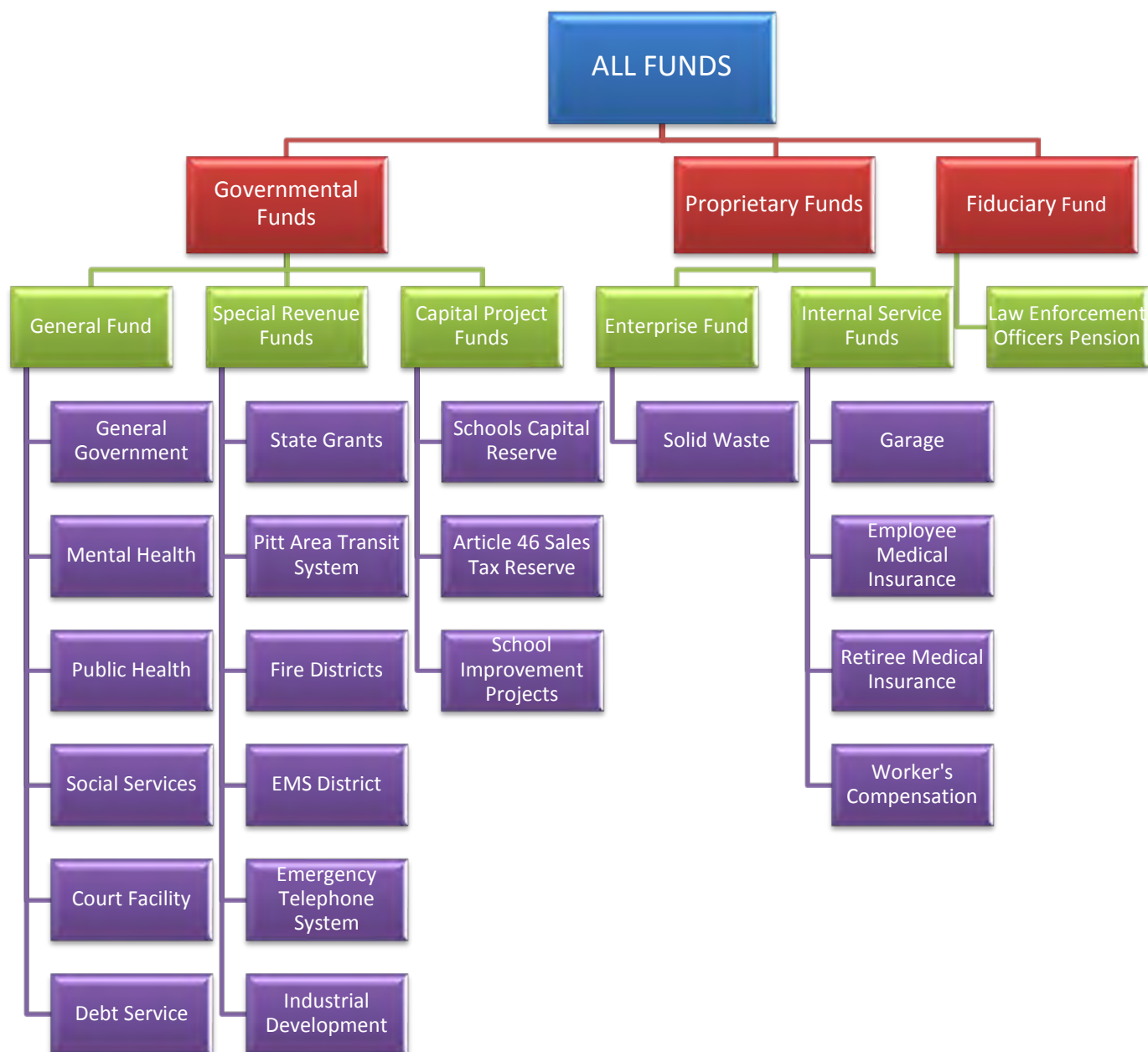
#### **CAPITAL PROJECT FUNDS**

- 200 School Capital Reserve
- 210 Article 46 Sales Tax Reserve
- 510 School Improvement Projects



# FUND SUMMARY

## Pitt County Fund Structure

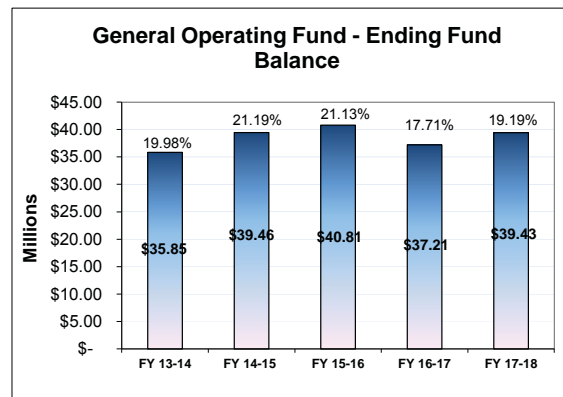




# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-16	PRELIMINARY 2016-2017	PROJECTED 2017-2018
<b>BEGINNING FUND BALANCE</b>	27,308,483	35,849,770	39,746,582	41,117,338	37,213,767
<b>REVENUES</b>					
PROPERTY TAXES	80,714,289	79,932,758	81,784,234	85,251,700	89,367,524
OTHER TAXES & LICENSES	15,798,409	18,731,804	19,861,836	21,097,775	17,495,322
INTERGOVERNMENTAL	27,055,051	30,655,767	30,718,062	33,053,364	31,171,030
PERMITS AND FEES	2,052,755	2,031,647	2,222,649	2,318,497	3,794,976
SALES AND SERVICES	6,296,238	6,166,258	5,866,504	5,433,934	4,757,454
INVESTMENT EARNINGS	390,016	72,740	189,046	257,289	227,000
MISCELLANEOUS	702,242	632,547	1,514,768	1,143,242	3,148,462
<b>TOTAL REVENUE</b>	<b>133,009,000</b>	<b>138,223,521</b>	<b>142,157,099</b>	<b>148,555,801</b>	<b>149,961,767</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	670,000	412,500	412,500	558,275	550,000
OPERATING TRANSFERS OUT	(6,909,714)	(7,137,119)	(7,955,496)	(12,542,076)	(8,396,006)
PROCEEDS FROM LEASE PURCHASE	-	-	-	-	-
INSTALLMENT DEBT ISSUED	1,440,000	893,839	877,242	340,042	1,730,000
REVENUE ANTICIPATION NOTES ISSUED	54,295,000	-	-	-	-
PAYMENTS FROM ESCROW AGENT	61,796,620	-	-	-	-
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTE	(54,295,000)	-	-	-	-
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	(54,372,710)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,624,196</b>	<b>(5,830,780)</b>	<b>(6,665,754)</b>	<b>(11,643,759)</b>	<b>(6,116,006)</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
GENERAL GOVERNMENT	14,855,647	12,914,843	12,398,418	13,151,636	12,512,702
PUBLIC SAFETY	30,193,698	30,843,859	32,179,348	33,856,656	32,374,525
ENVIRONMENTAL PROTECTION	216,114	248,599	260,578	256,163	265,386
ECONOMIC & PHYSICAL DEV	1,852,411	1,327,087	1,266,301	1,395,246	1,834,994
HUMAN SERVICES	37,911,830	40,505,222	43,744,551	46,210,880	47,359,438
CULTURAL & RECREATIONAL	606,785	679,571	664,949	822,133	699,443
EDUCATION	40,996,613	41,646,613	42,821,613	45,008,966	45,880,346
DEBT SERVICE	458,811	621,375	784,831	113,933	703,566
<b>TOTAL EXPENDITURES</b>	<b>127,091,909</b>	<b>128,787,169</b>	<b>134,120,589</b>	<b>140,815,613</b>	<b>141,630,400</b>
<b>REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>8,541,287</b>	<b>3,605,572</b>	<b>1,370,756</b>	<b>(3,903,571)</b>	<b>2,215,360</b>
<b>FUND BALANCE, ENDING</b>	<b>35,849,770</b>	<b>39,455,342</b>	<b>41,117,338</b>	<b>37,213,767</b>	<b>39,429,128</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	9,072,015	10,652,942	11,101,681	10,047,717	10,645,865
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UN/	26,777,755	28,802,400	30,015,657	27,166,050	28,783,263
GENERAL FUND EXPENDITURES	134,001,623	135,924,288	142,076,085	153,357,689	150,026,406
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>19.98%</b>	<b>21.19%</b>	<b>21.13%</b>	<b>17.71%</b>	<b>19.19%</b>







# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

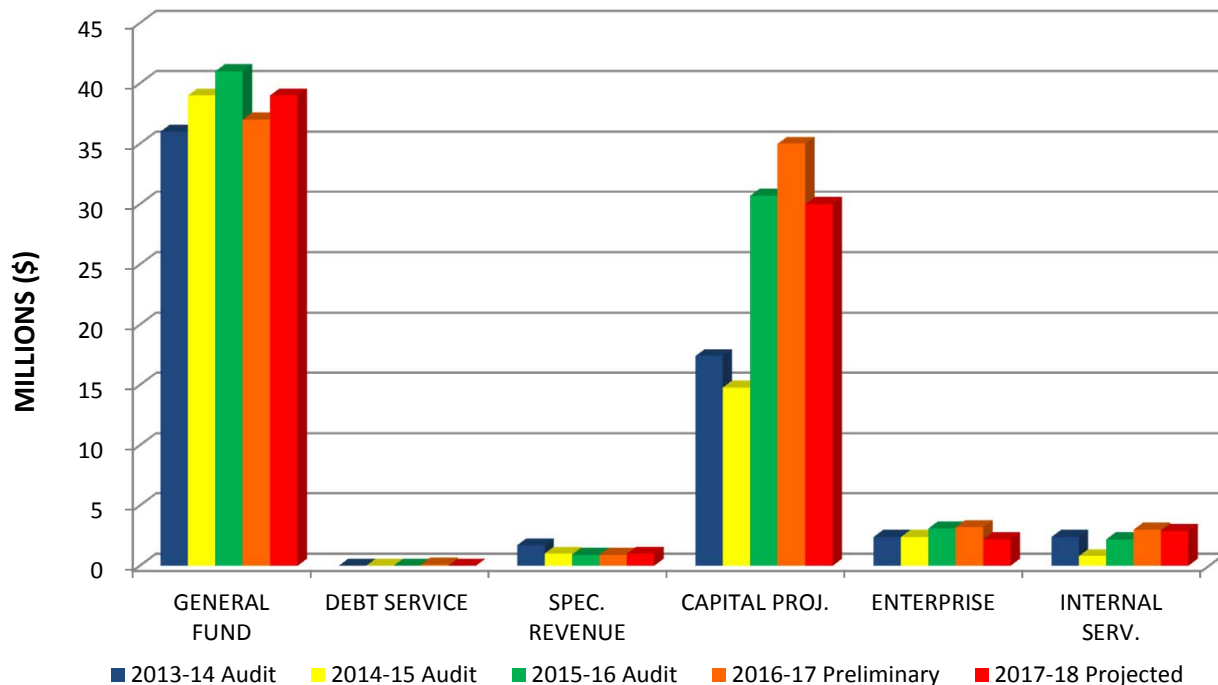
	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PRELIMINARY* 2016-17	PROJECTED 2017-18
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	23,390	46,240	107,456	154,942	880,554
Revenues	580,849	685,475	693,013	583,615	1,138,058
(Expenditures)	(17,618,646)	(17,442,278)	(17,414,292)	(20,280,431)	(20,316,120)
Transfers In/Out	17,060,647	(18,316,981)	16,768,765	(25,472,572)	19,178,062
Debt Obligation Issued	-	35,135,000	-	45,895,000	-
Ending Fund Balance	46,240	107,456	154,942	880,554	880,554
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	2,182,827	917,371	1,890,563	2,303,757	3,589,729
Revenues	11,374,517	6,258,194	11,578,397	12,303,526	10,378,659
(Expenditures)	(11,858,595)	(6,307,991)	(11,282,191)	(12,783,658)	(10,558,109)
Transfers In/Out	91,613	157,806	116,988	1,766,104	533,128
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	1,790,362	1,025,380	2,303,757	3,589,729	3,943,407
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	-	5,406,255	6,120,510	7,605,985	7,101,228
Revenues	-	7,285,481	7,905,589	1,208,572	-
(Expenditures)	(1,494,893)	-	-	(22,113,499)	-
Transfers In/Out	-	(6,571,226)	(6,420,114)	20,400,170	-
Ending Fund Balance	(1,494,893)	6,120,510	7,605,985	7,101,228	7,101,228
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	20,898,680	12,041,934	8,664,888	31,498,419	28,312,609
Revenues	11,211,719	5,461,545	6,024,078	14,396,473	9,273,454
(Expenditures)	(1,718,944)	(4,161,743)	(5,748,204)	(19,543,254)	(7,793,036)
Transfers In/Out	(11,623,215)	(4,816,083)	(5,000,243)	(8,502,365)	(7,485,477)
Premiums Received	20,489	139,235	-	626,336	196,515
Debt Obligation Issued	154,353	-	19,250,000	9,837,000	-
Ending Fund Balance	18,943,082	8,664,888	23,190,519	28,312,609	22,504,065
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	2,773,223	2,417,675	2,485,657	3,100,465	2,361,297
Revenues	8,502,911	8,604,250	9,615,100	9,148,494	8,714,009
(Expenditures)	(8,858,459)	(8,536,268)	(9,000,292)	(9,887,662)	(8,897,462)
Ending Fund Balance	2,417,675	2,485,657	3,100,465	2,361,297	2,177,844
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	3,112,259	2,499,125	796,273	2,240,254	2,937,261
Revenues	10,177,327	10,156,876	10,391,446	10,571,859	10,324,377
(Expenditures)	(11,827,412)	(13,106,028)	(11,128,045)	(10,796,263)	(11,714,437)
Transfers In/Out	1,036,951	1,246,300	2,180,580	921,411	1,346,311
Ending Fund Balance	2,499,125	796,273	2,240,254	2,937,261	2,893,512

\*Preliminary Numbers as June 30, 2017 internal close; unaudited figures

- (1) Capital Projects are adopted at the Project Ordinance level at the inception of the project. A project ordinance runs for the life of the project and annual reappropriation is not necessary. Therefore, there are no budgets for the capital projects fund included in this document. Deficit balance reflects county advancement of funds for A/E costs prior to debt issuance.
- (2) Funds aligned between major & non-major in the special revenue & capital projects shifted due to shifts in the categorization as the projects were consummated (established as major fund) or near completion (shifted to non-major fund status).



## FUND SUMMARY



As shown, all of the above fund types maintain their own fund balances each year. In some fund types, steady growth is a necessity. The County consciously works to increase the fund balance in the General Fund—a combination of the General Operating, Court Facilities, Mental Health, Public Health, and Social Services Funds. This presentation method is used to be consistent with the County’s audit format. The General Fund is the one in which the County has discretionary spending power and is also the fund observed by the Local Government Commission (LGC), a division of the North Carolina Treasurer’s Office. The LGC requires an available fund balance equivalent to a minimum of 8% of the prior year’s expenditures; and for units the size of Pitt County, recommends 15-16%. In actuality, counties of similar size to Pitt County average a fund balance of 26%. Based on the June 30, 2017 draft audit report, the County has a preliminary available general fund fund balance of approximately 17.7%.

Pitt County aggressively works to contain costs and maximize revenues with an eye toward keeping this financial indicator solid. The County has typically budgeted fund balance with no intention of using it. The over collection of revenues and the trend for departments to spend less than 100% of their budgets usually negates the need to actually spend fund balance appropriated. Until four years ago, fund balance was used to fund operational expenses in lieu of increasing the tax rate.

Annual changes in the Special Revenue Fund are indicative of active grant programs. Construction activity on County projects is reflected in the Capital Project Funds. Balances increase and decrease as projects are active and then completed. The proprietary fund types—Enterprise and Internal Service—are designed to hold constant from year to year. Rates (i.e. Solid Waste tipping fees; health insurance premiums) are reviewed annually and adjusted as needed to cover costs. The County monitors these funds and tries to maintain a healthy fund balance and setting reasonable user fees to support the operations.



## DEBT SUMMARY

### LEGAL DEBT LIMIT

The County is subject to the Municipal Finance Law of North Carolina which limits the amount of net debt the County may have outstanding to eight percent (8%) of the appraised value of property subject to taxation. At June 30, 2017, the County's statutory debt capacity was \$844,747,516. At that same point in time, the County's actual gross outstanding debt was \$167,056,183 which is comprised of \$18,235,000 in General Obligation Bonds, \$17,590,000 in Certificates of Participation, \$112,605,000 in Limited Obligation Bonds, \$3,851,618 in Qualified School Construction Bonds, and \$14,774,565 in outstanding installment financing.

In North Carolina, no bonds may be issued without the approval of the Department of the State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed the eight percent limitation on appraised property value.

General Obligation Bonds may be used in North Carolina to finance long term improvements. Pitt County sold General Obligation Bonds, not to exceed \$19.9 million, in August 2015 as detailed in the "General Obligation Bonds" section below.

Certificates of Participation, Limited Obligation Bonds, Qualified School Construction Bonds and lease-purchase financing do not pledge the "full faith and credit" of the County but rather offer the investors/lien holders the purchased property as security for the financing, and the repayment is subject to annual appropriation. In the event of default, repossession or foreclosure action could occur.

### GENERAL OBLIGATION BONDS

In November 2013, the voters of Pitt County passed, by voter referendum, a \$19.9 million General Obligation Bond for community college construction, building acquisition and renovation. The bonds were sold in August 2015 and the community college projects construction began in the fall of 2015.

### DEBT OTHER THAN GENERAL OBLIGATION BONDS

The County has outstanding public issues [Certificates of Participation (COP), Limited Obligation Bonds (LOB) or Qualified School Construction Bonds (QSCB)] with a total balance of \$167,056,183 as of June 30, 2017, as indicated on the debt schedule following this summary. These issues include:

**2007 COP, Detention Center Expansion** – In October 2007, the County issued \$19,855,000 to finance the construction of a 192-bed expansion to the Detention Center. In March 2015, this COP was partially refunded and the remaining amount of new bond started at \$3,545,000 and scheduled to be to be paid off in FY 2017-18.



## **DEBT SUMMARY**

**2010 QSCB, Sadie Salter Project** – In December 2010, the County issued \$5,952,500 to finance renovations and an addition to Sadie Saulter School. A large portion (92%) of the annual interest payment is currently covered by the federal government through ARRA Stimulus Program.

**2010 LOB, Partial Refunding of 2001** – In October 2010, the County issued \$5,470,000 to advance refund a portion of the Certificates known as 2001

**2010A LOB, Pitt Community College Project** – In November 2010, the County issued \$22,080,000 to finance the construction of three new facilities at the college. The facilities are a General Academic Building, a Construction and Industrial Technology Building and a Maintenance Shop. In November, 2016, the County issued Series 2016B which refunded a portion of 2010A LOB. This is the unrefunded portion in the amount of \$7,335,000.

**2012 COP, Public Facilities & Schools Refunding** - In May 2012, the County issued \$23,615,000 in Certificates of Participation to advance refund the 2004 COP issued for the construction of a new mental health and public health center.

**2015 LOB, Courthouse/Schools 2004 (Original 1997 COP) COPS Refunding & 2007 COP Detention Center Expansion/Schools Partial Refunding** – In March 2015, the County issued a total of \$35,135,000 in Limited Obligation Bonds to refund all of the original 1997A COP (refunded in 2004) and partially refund 2007 COP Detention Center expansion and Schools.

**2016 LOB, Pitt County Schools and Pitt Community College Improvement Projects** – In July 2016, the County issued a total of \$17,795,000 in Limited Obligation Bonds for various capital, capital maintenance and facility renovation projects.

**2016B LOB, Pitt County Schools Improvement Projects, Pitt Community College Projects, Everett Building Renovations & C & D Recycling Facility (Series 2009 LOB Refunding and Series 2010A LOB Refunding)** – In November 2016, the County issued a total of \$36,095,000 in Limited Obligation Bonds to partially refund Series 2009 LOB School Projects, Series 2010A LOB Pitt Community College Projects and to fund new projects including a Construction & Demolition Recycling Facility and Everett Building Renovations.

**2017 LOB, Series 2007 LOB Refunding** – In January 2017, the County issued \$13,515,000 to advance refund the Series 2007 LOB issued for the construction of a new school and completion of four school additions.

Other outstanding debt for the County consists of one loan from the Global Transpark Development Trust Fund (GTP), two loans from NCDENR, one loan from Siemens Financing and five others from



## DEBT SUMMARY

lending institutions referenced below. The balances are shown on the debt payable summary at the end of this section. These loans include funds for the following:

**Guaranteed Energy Savings Project** – In July 2005, the County entered into a 12 year \$2,697,002 financing to pay for energy improvements throughout County facilities. In September, 2012, the County entered into an 18 year \$3,775,913 financing for a second phase of energy improvements

**Stokes and Pactolus Sewer Project** – In May 2011, the County was a recipient of funding from the American Recovery and Reinvestment Act (ARRA – Stimulus) for the extension of sewer to the Stokes/Pactolus area. This is a joint project between the County, the School System and Greenville Utilities, whereby the County's total commitment is \$866,720 over 20 years due to NCDENR.

**Probation/Radios/Compactor** – The County borrowed \$5,500,000 from RBC Bank in October 2011 to cover the cost of upgrading various communications equipment; acquiring a new probation and parole building and acquiring a compactor for the County's solid waste transfer station. This financing is for the period of 10 years.

**Chicod Sewer Project** – In May 2012, the County received approval from the LGC for a federal revolving loan from NCDENR in the amount of \$1,775,459. Payments began in November 2013 to extend sewer service to the Chicod School. The financing for this loan is for a period of 20 years

**NC Eastern Region** – In May 2014, the County entered into a 5 year \$495,000 loan with the NC Eastern Region for the purpose of providing an economic development incentive loan.

**DSS Northwoods Project** – In March, 2016, the County entered into a 3 year \$877,242 loan with PNC Equipment Finance for financing a case/document management computer system to support Adult and Child Protective Services in the Social Services Department.

**2016 Equipment** – In October, 2016, the County entered into a 5 year \$6,122,000 installment financing agreement with Wells Fargo for financing various government vehicles and equipment including the following: Emergency Management radios/paging system, annual vehicle replacement, voting machines and a digital camera system.

**2017 Computer Equipment** – The County borrowed \$340,000 from PNC Equipment Finance in February, 2017 to continue a systematic upgrade plan for computers throughout county offices. This is a 3 year loan and due to mature in FY 18-19.





## DEBT SUMMARY

### BOND RATINGS

Rating agencies review Pitt County's financial position each time the county issues debt, analyzing our debt burden, proposed debt, general economy, infrastructure needs, and overall outlook for the future. Upon our most recent reviews (October 2016) the following ratings were received from these agencies:

<b>Rating Agency</b>	<b>Rating Type</b>	<b>Rating for Current Project</b>	<b>Opinion</b>
Moody's	GO	Aa1	Affirmative
	COPS/LOBS	Aa2	Stable Outlook
Standard & Poor's	GO	AA	Affirmative
	COPS/LOBS	AA-	Stable Outlook
Fitch	GO	AA+	Affirmative
	COPS/LOBS	AA	Stable Outlook

Pitt County takes pride in its AA ratings from all three agencies, considering less than 15 percent of debt issues taken to the public market by counties in general carry the AA rating. Following the June 2016 review, Pitt County received an upgrade from Moody's from Aa2 to Aa1 for the GO bond rating.

### IMPACT ON CURRENT & FUTURE BUDGET YEARS

Pitt County's fiscal year 2017-18 adopted operating budget is \$245,977,633

All existing capital projects of the County were established by Project Ordinances at the start of each project, and that authorization lasts until the project is completed. No annual appropriations or carryover budgets are required.

Capital items such as equipment are budgeted in each department's operating budget on either a pay-as-you-go basis or as a simple bank loan obligation. This is analyzed each year before the County adopts its budget.

### FUTURE ANTICIPATED OBLIGATION

The County continues to prepare a multi-year Capital Improvement Plan (CIP) with anticipated needs noted. Under North Carolina law, funding for public school and community college facilities is primarily the responsibility of the counties. As such, the lion share of capital needs identified are for educational facilities. Pitt County utilizes a combination of dedicated funding streams for educational capital construction. These streams include: restricted portions of local sales taxes, voter-implemented ¼% local option sales tax, and NC Educational Lottery proceeds. Revenues generated from these sources



## ***DEBT SUMMARY***

provide the means by which existing debt is serviced and new projects are considered for financing.

The County anticipates several projects which will require borrowing in the upcoming year. Financing in the amount of \$4,280,000 will be needed for the following identified projects: Animal Shelter Renovation and Expansion, Annual Vehicle Replacements, Sheriff's Vehicle Replacements, and a Horizontal Grinder for Solid Waste. The County's Financial Advisor is analyzing the needed borrowing and requests for proposals for financing will be sent to financial institutions in Fall 201



## **DEBT SUMMARY**

**PITT COUNTY  
COMPUTATION OF LEGAL DEBT MARGIN  
June 30, 2017**

Assessed Valuations:	
Assessed Value	\$12,647,546,985

Debt Limit - Eight Percent (8%) of Appraised Valuation	\$1,011,803,759
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Gross Debt:	
General Obligation Bonds	\$18,235,000
Certificates of Participation	\$17,590,000
Limited Obligation Bonds	\$112,605,000
Qualified School Construction Bonds	\$3,851,618
	<hr/> \$152,281,618

Other:	
Other Loans	<hr/> \$14,774,565

<b>Gross Debt</b>	<b>\$167,056,183</b>
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<b>Net Debt</b>	<b>\$167,056,183</b>
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<b>Legal Debt Margin</b>	<b>\$844,747,576</b>
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# DEBT SUMMARY

## SCHEDULE OF DEBT PAYABLE

June 30, 2017

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2017
<b>General Obligation Bond</b>					
2015 GO, PCC Series	September, 2015	FY 34-35	Variable	\$ 19,250,000	\$ 18,235,000
				\$ 19,250,000	\$ 18,235,000
<b>Certificates of Participation / Limited Obligation Bonds / Qualified School Construction Bond</b>					
2007 COP, Detention Center Expansion	October, 2007	FY 17-18	Variable	\$ 3,545,000	\$ 940,000
2009 LOB, School Projects	December, 2009	FY 19-20	Variable	\$ 5,720,000	\$ 4,290,000
2010 QSCB, Sadie Sautter Project	December, 2010	FY 27-28	5.670%	\$ 5,952,500	\$ 3,851,618
2010 LOB, Partial Refunding of 2001	October, 2010	FY 25-26	Variable	\$ 5,470,000	\$ 3,335,000
2010A LOB, Pitt Community College Project	November, 2010	FY 34-35	Variable	\$ 7,335,000	\$ 6,035,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 28-29	Variable	\$ 23,615,000	\$ 16,650,000
2015 LOB, Jail Refunding	March, 2015	FY 27-28	Variable	\$ 11,185,000	\$ 11,185,000
2015 LOB, Schools Refunding	March, 2015	FY 31-32	Variable	\$ 21,245,000	\$ 21,245,000
2016 LOB, School Projects	July, 2016	FY 35-36	Variable	\$ 17,795,000	\$ 16,905,000
2016B LOB, Pitt Community College Projects, School Projects, C & D Recycling Center	November, 2016	FY 34-35	Variable	\$ 36,095,000	\$ 36,095,000
2017 LOB, School Projects	January, 2017	FY 24-25	Variable	\$ 13,515,000	\$ 13,515,000
				\$ 151,472,500	\$ 134,046,618
<b>Other Loans</b>					
Guaranteed Energy, Wachovia	July, 2006	FY 17-18	3.560%	\$ 2,697,002	\$ 207,703
Guaranteed Energy Phase 2, Siemens Financing	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 3,373,413
Stokes/Pactolus Sewer, NCDENR	May, 2011	FY 29-30	0.000%	\$ 866,720	\$ 560,883
Probation/Radios/Compactor, RBC	October, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 2,750,000
Chicod Sewer Project, NCDENR	April, 2013	FY 32-33	2.000%	\$ 1,775,459	\$ 1,420,367
NC Eastern Region Loan	May, 2014	FY 18-19	0.000%	\$ 495,000	\$ 198,000
DSS Northwoods Project	March, 2016	FY 18-19	1.560%	\$ 877,242	\$ 549,160
2016 Equipment	October, 2016	FY 21-22	1.240%	\$ 6,122,000	\$ 5,442,577
2017 Computer Equipment	February, 2017	FY 18-19	2.080%	\$ 340,000	\$ 272,462
				\$ 22,449,336	\$ 14,774,565
<b>Total Debt Payable</b>				\$ 193,171,836	\$ 167,056,183



# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN 2017-2027

		FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<b>GENERAL GOVERNMENT DEBT</b>											
Schools (2004 COPS)/2012 Refunded	P	1,410,000	1,410,000	1,410,000	1,410,000	1,385,000	1,380,000	1,390,000	1,395,000	1,395,000	1,365,000
	I	717,694	647,194	590,794	520,293	477,019	407,769	338,769	269,269	199,519	157,669
Detention (2007 COPS) - Unrefunded Portion	P	940,000	-	-	-	-	-	-	-	-	-
	I	37,600	-	-	-	-	-	-	-	-	-
Detention (2007 COPS)/2015 LOBS Refunded Portion	P	-	885,000	935,000	980,000	1,030,000	1,080,000	1,135,000	1,195,000	1,250,000	1,315,000
	I	559,250	559,250	515,000	468,250	419,250	367,750	313,750	257,000	197,250	134,750
Public Facilities / 2001 Refunding (2010 LOBS)	P	395,000	385,000	380,000	375,000	370,000	365,000	360,000	355,000	350,000	-
	I	117,300	105,450	93,900	78,700	66,512	54,025	41,250	28,200	14,000	-
Pitt Community College GO Bonds	P	894,520	894,520	894,520	894,520	894,520	894,520	894,520	894,520	894,520	894,520
	I	512,289	494,398	476,508	449,672	422,837	396,001	351,275	324,440	279,714	243,933
Sub-total		5,583,652	5,380,812	5,295,721	5,176,435	5,065,137	4,945,065	4,824,564	4,718,428	4,580,002	4,110,871
<b>PUBLIC SCHOOL DEBT **</b>											
Schools (2007 COPS)/2015 LOBS - Refunded Portion	P	1,070,000	1,070,000	1,130,000	1,185,000	1,275,000	1,380,000	1,480,000	1,580,000	1,590,000	1,700,000
	I	908,444	854,944	801,444	744,944	685,694	621,944	552,944	478,944	399,944	320,444
Schools (2016 LOBS)	P	619,500	623,000	623,000	623,000	623,000	623,000	623,000	623,000	623,000	623,000
	I	484,278	465,693	440,773	415,853	390,933	359,783	328,633	297,483	266,333	241,413
Schools (2017 LOBS)	P	1,755,000	1,735,000	1,715,000	1,700,000	1,685,000	1,665,000	1,640,000	1,620,000	-	-
	I	675,750	588,000	501,250	415,500	330,500	246,250	163,000	81,000	-	-
Sub-total		1,978,444	1,924,944	1,931,444	1,929,944	1,960,694	2,001,944	2,032,944	2,058,944	1,989,944	2,020,444
<b>ARTICLE 46 SALES TAX***</b>											
Schools (2009 LOBS)	P	1,430,000	1,430,000	1,430,000	-	-	-	-	-	-	-
	I	171,600	114,400	57,200	-	-	-	-	-	-	-
Schools (2010 QSCB) - Interest partially reimburseable by Fed Government	P	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147
	I	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507
Pitt Community College (2010A LOBS)	P	1,295,000	1,285,000	1,280,000	375,000	370,000	365,000	360,000	355,000	350,000	-
	I	207,300	168,450	129,900	78,700	66,513	54,025	41,250	28,200	14,000	-
Chicod Sewer Project	P	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773
	I	28,407	26,632	24,856	23,081	21,306	19,530	17,755	15,979	14,204	12,428
Pitt Community College GO Bonds	P	120,480	120,480	120,480	120,480	120,480	120,480	120,480	120,480	120,480	120,480
	I	68,999	66,589	64,180	60,565	56,951	53,336	47,312	43,698	37,674	32,855
Schools (2016 LOBS)	P	265,500	267,000	267,000	267,000	267,000	267,000	267,000	267,000	267,000	267,000
	I	207,548	199,583	188,903	178,223	167,543	154,193	140,843	127,493	114,143	103,463
Schools, Pitt Community College - 2016B LOBS	P	380,000	375,000	370,000	2,540,000	2,560,000	2,575,000	2,600,000	2,615,000	2,630,000	2,640,000
	I	1,640,600	1,625,400	1,610,400	1,595,600	1,468,600	1,340,600	1,211,850	1,081,850	951,100	819,600
Sub-total		4,098,213	3,987,978	3,883,043	1,434,253	1,411,677	1,388,798	1,363,224	1,339,784	1,312,785	942,190
<b>Grand Total</b>		<b>11,660,309</b>	<b>11,293,734</b>	<b>11,110,208</b>	<b>8,540,632</b>	<b>8,437,508</b>	<b>8,335,807</b>	<b>8,220,732</b>	<b>8,117,156</b>	<b>7,882,730</b>	<b>7,073,505</b>

\*This chart represents loans with debt service greater than or equal to 20 years at issuance, typically Certificates of Participation and Limited Obligation Bonds.

\*\*Board of Education covers this debt service with restricted sales tax revenues and ADM Capital Building funds.

\*\*\*Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.





# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE SUMMARY - 2017-2027

	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS)/2012 Refunded	2,127,694	2,057,194	2,000,794	1,930,293	1,862,019	1,787,769	1,728,769	1,664,269	1,594,519	1,522,669
Detention (2007 COPS) - Unrefunded Portion	977,600	-	-	-	-	-	-	-	-	-
Detention (2007 COPS)/2015 LOBS Refunded Portion	559,250	1,444,250	1,450,000	1,448,250	1,449,250	1,447,750	1,448,750	1,452,000	1,447,250	1,449,750
Public Facilities / 2001 Refunding (2010 LOBS)	512,300	490,450	473,900	453,700	436,512	419,025	401,250	383,200	364,000	-
Pitt Community College GO Bonds	1,406,808	1,388,918	1,371,027	1,344,192	1,317,356	1,290,521	1,245,795	1,218,959	1,174,233	1,138,453
Sub-total	5,583,652	5,380,812	5,295,721	5,176,435	5,065,137	4,945,065	4,824,564	4,718,428	4,580,002	4,110,872
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS)/2015 LOBS - Refunded Portion	1,978,444	1,924,944	1,931,444	1,929,944	1,960,694	2,001,944	2,032,944	2,058,944	-	2,020,444
Schools (2016 LOBS)	1,103,778	1,088,693	1,063,773	1,038,853	1,013,933	1,282,783	951,633	920,483	889,333	864,413
Sub-total	1,978,444	1,924,944	1,931,444	1,929,944	1,960,694	2,001,944	2,032,944	2,058,944	-	2,020,444
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2009 LOBS)	1,601,600	1,544,400	1,487,200	-	-	-	-	-	-	-
Schools (2010 QSCB) - Interest partially reimburseable by Fed Gov't	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654
Pitt Community College (2010A LOBS)	1,502,300	1,453,450	1,409,900	453,700	436,513	419,025	401,250	383,200	364,000	-
Chicod Sewer Project	117,180	115,405	113,629	111,854	110,079	108,303	106,528	104,752	102,977	101,201
Pitt Community College GO Bonds	189,479	187,069	184,660	181,045	177,431	173,816	167,792	164,178	158,154	153,335
Schools (2016B)	2,020,600	2,000,400	1,980,400	4,135,600	4,028,600	3,915,600	3,811,850	3,696,850	3,581,100	3,459,600
Sub-total	4,098,213	3,987,978	3,883,043	1,434,253	1,411,677	1,388,798	1,363,224	1,339,784	1,312,785	942,190
<b>Grand Total</b>	11,660,309	11,293,734	11,110,208	8,540,632	8,437,508	8,335,807	8,220,732	8,117,156	5,892,787	7,073,506

\*This chart represents loans with debt service greater than or equal to 20 years at issuance, typically Certificates of Participation and Limited Obligation Bonds.

\*\*Board of Education covers this debt service with restricted sales tax revenues and ADM Capital Building funds.

\*\*\*Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.



## TAX SUMMARY

**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2017-18  
Tax Rate per \$100 = \$0.696**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$12,647,546,985 @ .696/\$100	\$88,026,927
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 99%
<b>Total Ad Valorem Tax</b>		<hr/> \$87,146,658

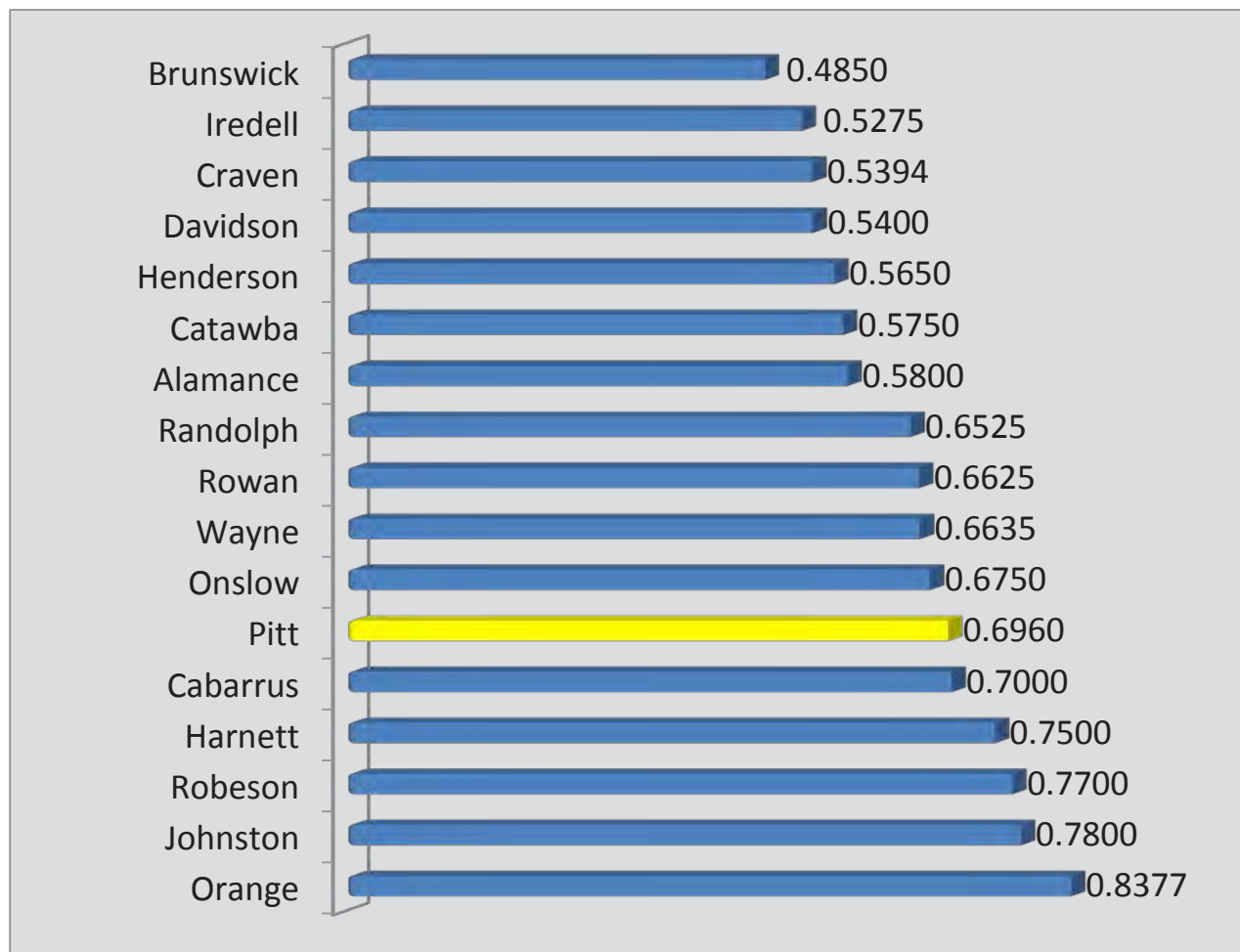
### DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS

General Fund	\$0.6890	\$86,270,183
Development Commission Fund	\$0.0070	<hr/> \$876,475
		\$87,146,658



## TAX SUMMARY

### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2017-18 ADOPTED LEVIES



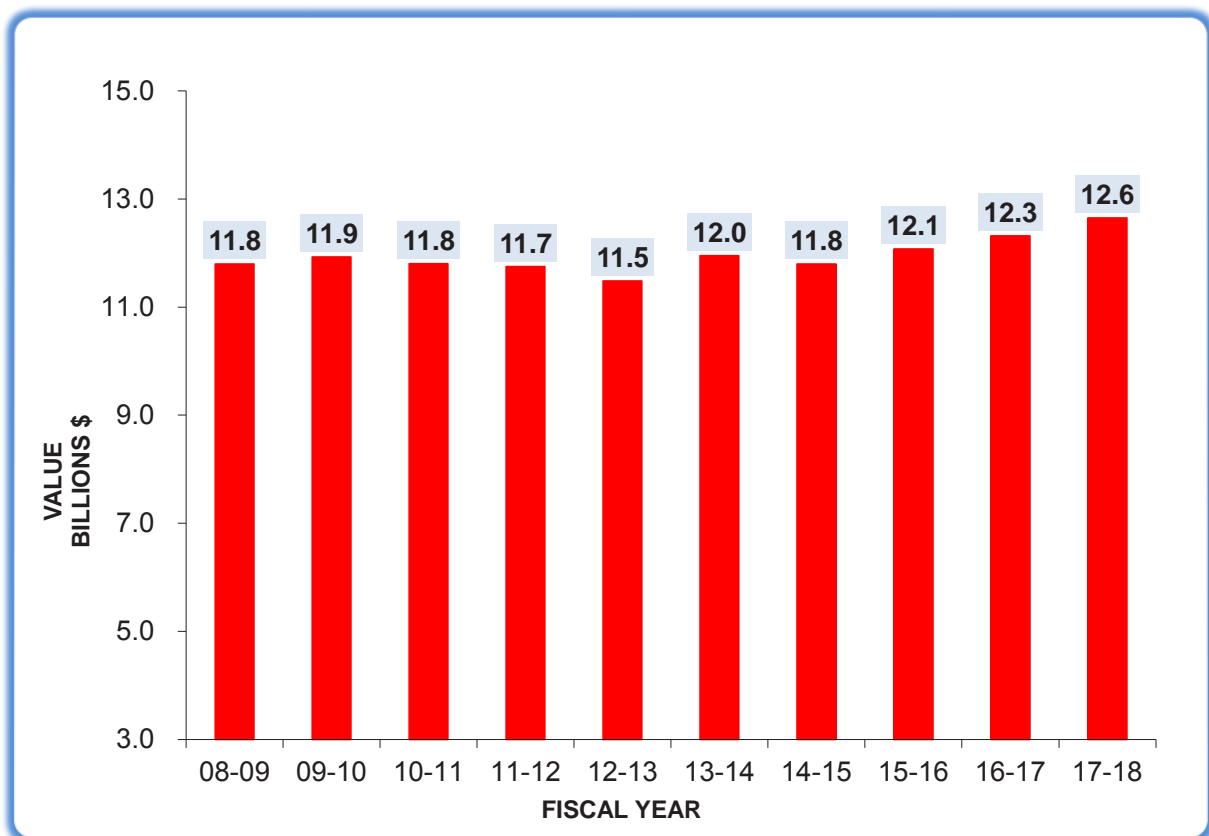
**Counties with populations 100,000 to 199,999  
Ad Valorem Tax Rate Per \$100 Valuation**



## TAX SUMMARY

### PITT COUNTY

#### ASSESSED PROPERTY VALUATION



Revaluation of real property is required by statute every eight (8) years. Pitt County Commissioners voted in 2004 to conduct property revaluation every four years. Pitt County completed a four-year revaluation effective January 1, 2016 for levy of taxes in Fiscal Year 2016-17 and will begin conducting another four-year revaluation with the next one effective January 1, 2020.



## TAX SUMMARY

### PITT COUNTY 2017 TOP TEN TAXPAYERS

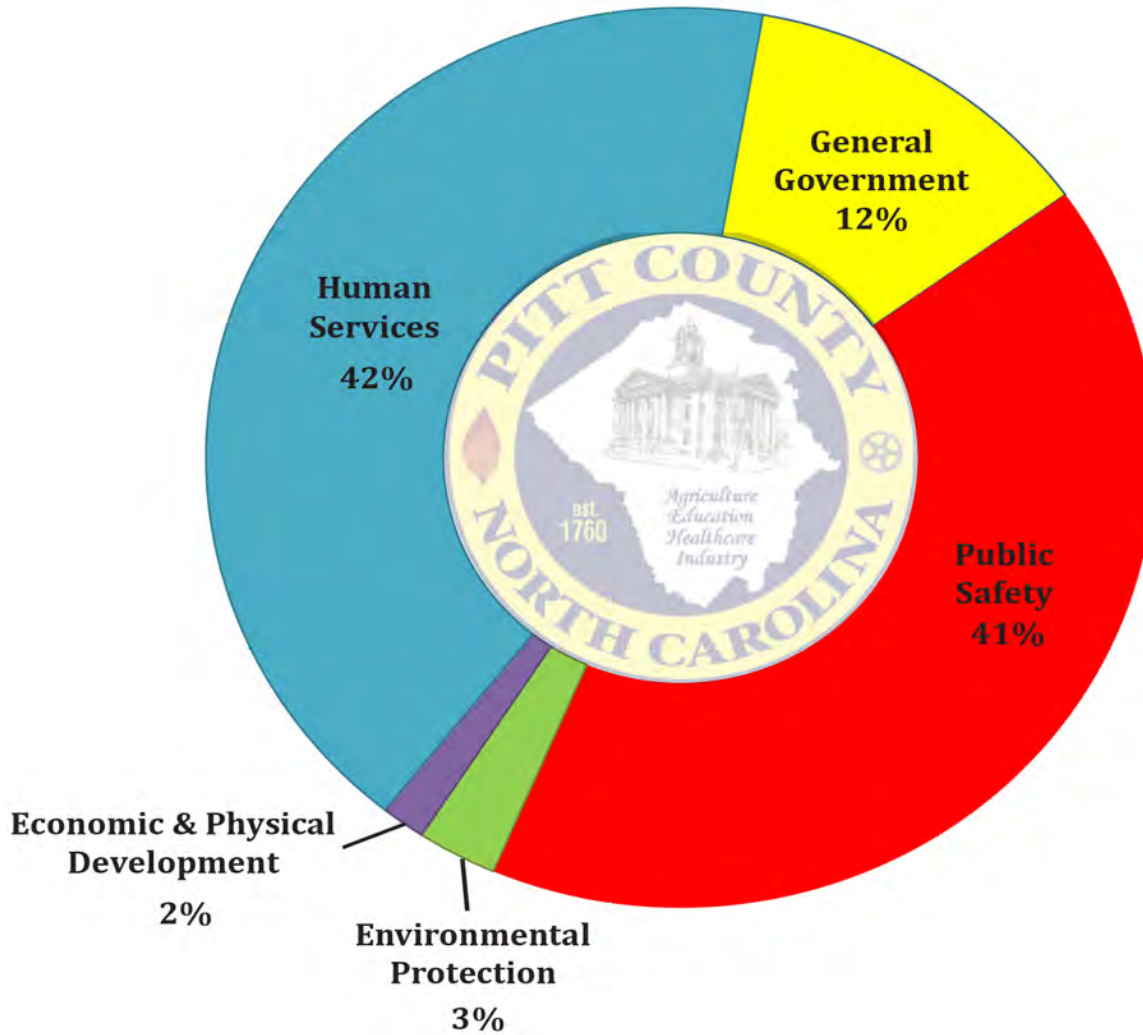
Taxpayer	Type	Value
Patheon Manufacturing Services LLC	Manufacturer	\$ 262,435,545
DSM Dyneema LLC	Manufacturer	175,263,183
Attends Healthcare Products, Inc	Manufacturer	85,746,840
ASMO Greenville Of NC	Manufacturer	81,378,706
Weyerhaeuser NR Company	Manufacturer	51,898,139
Wal Mart Real Estate Business Trust	Retail	46,951,953
RPI Greenville Mall LP	Mall	44,614,187
Copper Beech Townhome Communities Thirty Spe LLC	Student	37,505,180
Pep ECU LLC	Housing	34,038,022
401 Moye Boulevard Realty Dst	Builder	31,901,462
	Total	\$ 851,733,217





# HUMAN RESOURCES SUMMARY

## PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2017-18



<b>Service Area</b>	<b>FTEs</b>
General Government	121.500
Public Safety	409.375
Environmental Protection	27.000
Economic & Physical Development	14.975
Human Services	416.150
<b>Total FTE Positions</b>	<b>989.000</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2014-15</i>	<i>AMENDED FY 2015-16</i>	<i>AMENDED FY 2016-17</i>	<i>REQUESTED FY 2017-18</i>	<i>ADOPTED 2017-18</i>	<i>% CHANGE FY 17 to 18</i>
<b>GENERAL GOVERNMENT</b>						
County Manager	5.000	4.000	4.000	4.000	4.000	0.00%
Financial Services	9.000	9.000	9.000	10.000	10.000	11.11%
Tax Administration	32.000	32.000	32.000	32.000	32.000	0.00%
Legal	4.000	5.000	5.000	5.000	5.000	0.00%
Board of Elections	6.000	6.000	6.000	6.000	6.000	0.00%
Register of Deeds	9.000	8.000	8.000	9.000	8.000	0.00%
Public Information	2.000	2.000	2.500	2.500	2.500	25.00%
Human Resources	7.000	7.000	7.000	7.000	7.000	0.00%
Print Shop/Mailroom	2.000	2.000	2.000	2.000	2.000	0.00%
Management Info Systems	26.000	26.000	26.000	26.000	26.000	0.00%
Geographic Info Systems	2.000	2.000	2.000	2.000	2.000	0.00%
Buildings & Grounds	18.000	17.000	17.000	18.000	16.000	-5.88%
Court Facilities	1.000	1.000	1.000	1.000	1.000	0.00%
<b>TOTAL</b>	<b>123.000</b>	<b>121.000</b>	<b>121.500</b>	<b>124.500</b>	<b>121.500</b>	<b>0.41%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	142.000	145.000	149.000	156.000	150.000	3.45%
Detention Center	173.000	174.000	174.000	176.000	175.000	0.57%
School Security	9.000	9.000	7.000	7.000	7.000	-22.22%
Jail Inmate Coordinator	1.000	1.000	1.000	1.000	1.000	0.00%
Emergency Management	6.000	6.000	6.000	7.000	6.000	0.00%
EMS District	17.000	17.000	17.000	21.000	21.000	23.53%
Communications	20.000	20.000	24.000	24.000	24.000	20.00%
Animal Services	15.500	15.500	13.500	13.500	13.500	-12.90%
E911 Emergency Telephone	0.750	0.750	0.875	0.875	0.875	16.67%
Inspections <sup>(1)</sup>	3.000	5.500	5.500	5.500	5.500	0.00%
State Grants	3.000	5.500	5.500	5.500	5.500	0.00%
<b>TOTAL</b>	<b>390.250</b>	<b>399.250</b>	<b>403.375</b>	<b>417.375</b>	<b>409.375</b>	<b>2.54%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Pitt Soil & Water	4.000	4.000	4.000	4.000	4.000	0.00%
Solid Waste & Recycling	22.250	22.250	23.000	23.000	23.000	3.37%
<b>TOTAL</b>	<b>26.250</b>	<b>26.250</b>	<b>27.000</b>	<b>27.000</b>	<b>27.000</b>	<b>2.86%</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED</i> <i>FY 2014-15</i>	<i>AMENDED</i> <i>FY 2015-16</i>	<i>AMENDED</i> <i>FY 2016-17</i>	<i>REQUESTED</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>2017-18</i>	<i>% CHANGE</i> <i>FY 17 to 18</i>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning	7.750	8.375	8.375	8.375	8.375	0.00%
E911 Planning	1.000	1.000	1.000	1.500	1.000	0.00%
Permitting <sup>(1)</sup>	2.500	0.000	0.000	0.000	0.000	0.00%
Engineering	0.750	0.750	1.000	1.000	1.000	33.33%
Industrial Development	4.000	4.000	4.000	4.000	4.000	0.00%
Farmers Market	0.600	0.600	0.600	0.600	0.600	0.00%
<b>TOTAL</b>	16.600	14.725	14.975	15.475	14.975	1.70%
<b>HUMAN SERVICES</b>						
Health	124.650	121.650	126.400	129.650	128.650	5.75%
Pitt Area Transit	14.000	9.000	9.000	8.000	8.000	-11.11%
Social Services	257.000	263.000	273.500	279.500	276.500	5.13%
Veterans Services	2.000	3.000	3.000	3.000	3.000	0.00%
<b>TOTAL</b>	397.650	396.650	411.900	420.150	416.150	4.92%
<b>GRAND TOTAL</b>	953.750	957.875	978.750	1004.500	989.000	3.25%

Note: This chart is based on authorized Full Time Equivalent (FTE) positions.

(1) Permitting was combined with Inspections in FY 15-16



# HUMAN RESOURCES SUMMARY

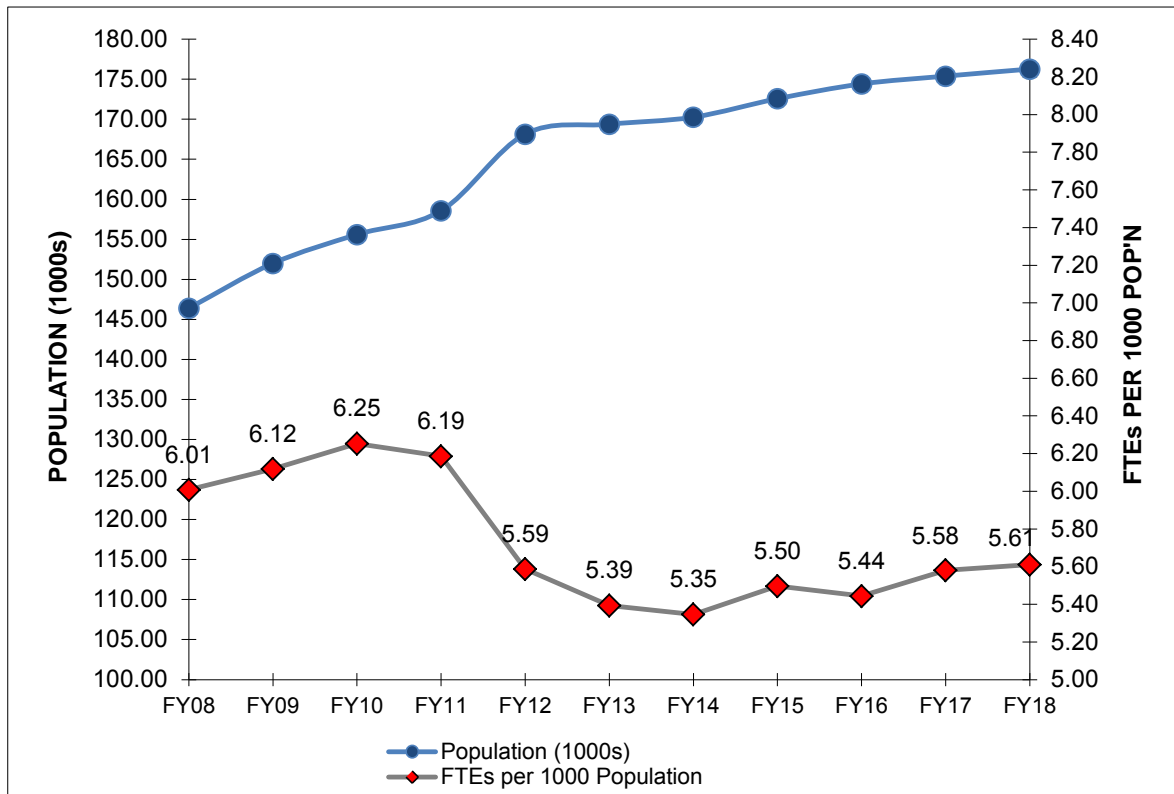
## POSITION REQUESTS FY 2017-18

Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommend
Buildings & Grounds	Maintenance Mechanic/Locksmith	61-1	General Fund	1.00	-
Detention Center	Kitchen Security Officer	65-4	General Fund	1.00	-
	Surveillance/Intelligence Detention Officer -	67-6	General Fund	1.00	1.00
Emergency Management	EM Specialist	64-1	General Fund	1.00	-
	EMT Paramedic - County Operated Squads	64-1	EMS Fund	4.00	4.00
Financial Services	Purchasing Specialist	68-1	General Fund	1.00	1.00
Planning	Sign Coordinator Assistant	58-1	75% GF/ 25% Solid Waste Enterprise Fund (.25 Planning, .25 Engineering, .25 Solid Waste, .25 Buildings & Grounds)	0.50	-
Public Health	Public Health Education Specialist	65-5	General Fund	1.00	1.00
	Public Health Nurse III/Disease Intervention Nurse Specialist	73-1	General Fund	1.00	-
	Social Worker II - Pregnancy Care Management	67-1	Federal/State	0.50	0.50
	Community Health Technician	56-1	95% Federal / 5% GF	1.00	1.00
Register of Deeds	Deputy II - Real Estate	59-1	General Fund	1.00	-
Sheriff Department	Clerk IV	59-5	General Fund	1.00	-
	Gang Intelligence Detective	68-5	General Fund	2.00	2.00
	Patrol Deputy	66-3	General Fund	4.00	-
Social Services	Social Worker Supervisor III	73-1	60% Federal/State / 40% GF	1.00	-
	Foreign Language Interpreter II	63-1	60% Federal/State / 40% GF	1.00	-
	Child Support Agent II	65-1	87% Federal/State / 13% GF	1.00	1.00
	Social Worker III	69-1	60% Federal/State / 40% GF	1.00	-
	Social Worker II	67-1	100% Federal/State	1.00	1.00
	Child Support Agent I	63-1	90.5% Federal/State / 9.5% GF	1.00	1.00
Total New Positions (FTE)				27.00	13.50



# HUMAN RESOURCES SUMMARY

**PITT COUNTY  
FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION**



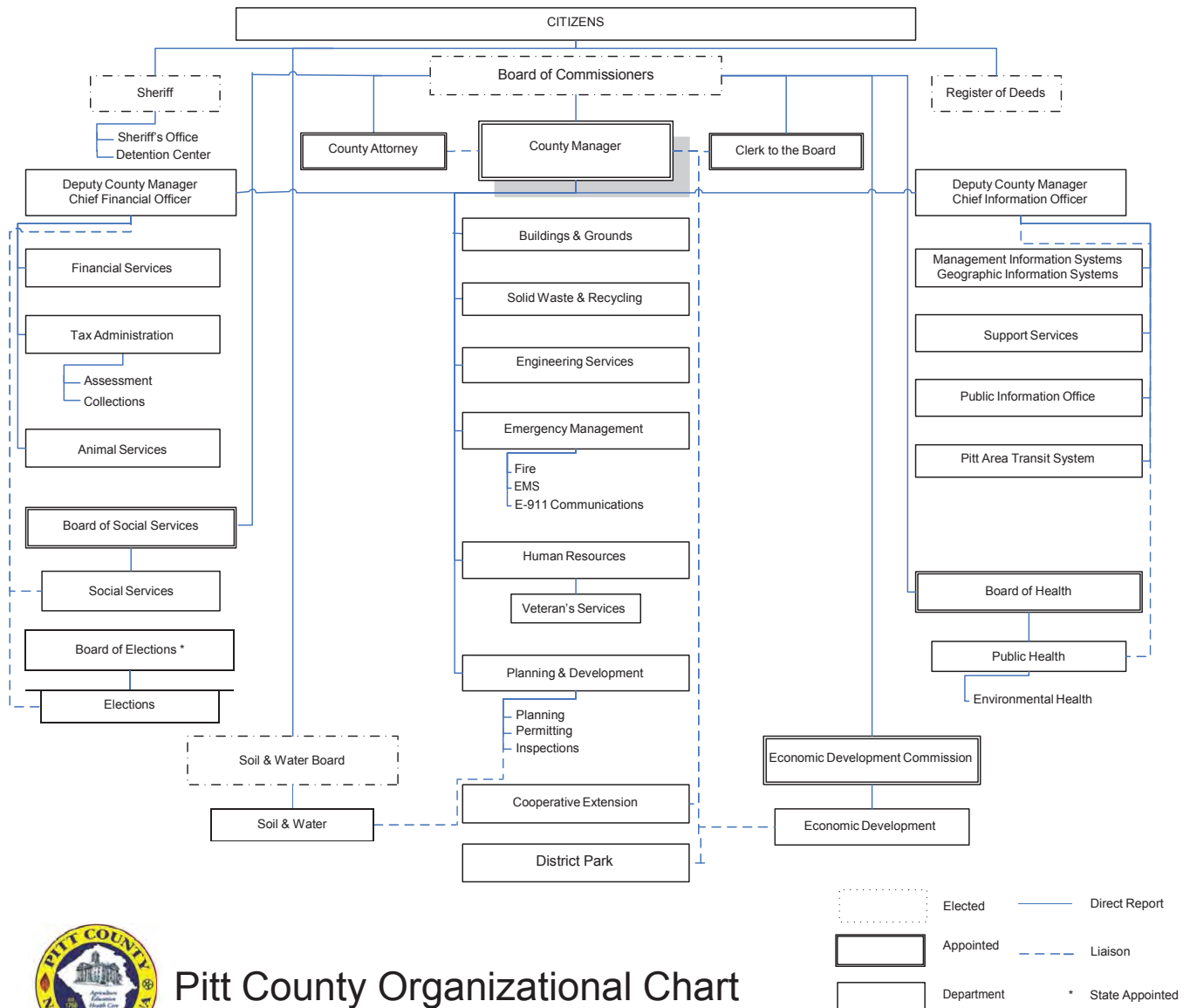
Fiscal Year	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
FTE Positions	930.00	973.00	981.00	939.55	913.40	910.30	948.50	949.50	978.75	989.00
Population	151,996	155,607	158,575	168,148	169,378	170,263	172,569	174,414	175,390	176,269

As the graph above indicates, the growth in County population has increased steadily. However, over the past several years the number of County positions (employees) per 1000 population has decreased due to FY 2007-08 divestiture of Mental Health services to the private sector. The more current decreases reflect changes in operational design and headcount - permanent changes to the size of the respective operations. These actions were taken in an effort to create long term sustainability and address current and future economic constraints.





# HUMAN RESOURCES SUMMARY



Pitt County Organizational Chart



# HUMAN RESOURCES SUMMARY

Jointly Appointed Boards City & County	County Appointed Boards & Committees	Jointly Appointed Boards State & County
<ul style="list-style-type: none"> <li>➤ Convention &amp; Visitors Authority</li> <li>➤ Pitt-Greenville Airport Authority</li> <li>➤ Sheppard Memorial Library</li> <li>➤ Ayden Planning Board</li> <li>➤ Bethel Board of Adjustment</li> <li>➤ Bethel Planning &amp; Zoning Board</li> <li>➤ East Carolina Village of Yesteryear</li> <li>➤ Farmville Planning &amp; Zoning</li> <li>➤ Greenville Board of Adjustment</li> <li>➤ Greenville Planning &amp; Zoning Commission</li> <li>➤ Greenville Utilities Commission</li> <li>➤ Grifton Planning &amp; Zoning Board</li> <li>➤ Grimesland Board of Adjustment</li> <li>➤ Grimesland Planning Board</li> <li>➤ Simpson Planning Board</li> <li>➤ Winterville Board of Adjustment</li> <li>➤ Winterville Planning &amp; Zoning Board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Animal Services Advisory</li> <li>➤ PC Board of Adjustment</li> <li>➤ Board of Equalization &amp; Review</li> <li>➤ Pitt County Farm &amp; Food Council</li> <li>➤ Committee for Employment of People with Disabilities</li> <li>➤ EMS Oversight Committee</li> <li>➤ Industrial Revenue &amp; Pollution Control Authority</li> <li>➤ Juvenile Criminal Prevention Council (JCPC)</li> <li>➤ Local Firemen's Relief Fund Board</li> <li>➤ Nursing Home/Advisory Adult Care Community Advisory</li> <li>➤ PC Child Fatality Prevention Team</li> <li>➤ Pitt Area Transit System (PATS) Advisory Board</li> <li>➤ Pitt Regional Infrastructure Development Effort (PRIDE)</li> <li>➤ PC Planning Board</li> <li>➤ Trillium Health Resources (ECBH – Local Mgmt Entity)</li> <li>➤ Agricultural Advisory Board</li> <li>➤ Board of Health</li> <li>➤ Development Commission</li> <li>➤ Domestic Violence Fatality Review Team</li> <li>➤ Farmer's Market Policy Committee</li> <li>➤ Fire District Commission</li> <li>➤ Home &amp; Community Care Block Grant Committee</li> </ul>	<ul style="list-style-type: none"> <li>➤ Alcoholic Beverage Control (ABC)</li> <li>➤ Jury Commission</li> <li>➤ Pitt Community College Board of Trustees</li> <li>➤ Vidant Medical Center Board of Trustees</li> <li>➤ NC Eastern Alliance</li> <li>➤ Social Services Board</li> </ul>

\*OTHER BOARDS: Mid-East Commission, Mid-East Regional Housing Authority, Region Q Workforce Development Board



# HUMAN RESOURCES SUMMARY

## PITT COUNTY OFFICES / DEPARTMENTS

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
<b>Animal Services</b> Michele Whaley, Director	4550 County Home Road	902-1729	355-6846
<b>Buildings and Grounds</b> Mike Rogers, Superintendent of Buildings & Grounds	1212 New Hope Road	902-2625	830-2596
<b>Clerk to the Board</b> Kimberly W. Hines, Clerk	1717 West Fifth Street pittboardclerk@pittcountync.gov	902-2950	830-6311
<b>Communications - E-911</b> Vacant, Deputy Director Communications	1717 West Fifth Street	902-2600	830-4630
<b>Cooperative Extension</b> Leigh Guth, Director	403 Government Circle	902-1700	757-1456
<b>County Attorney / Legal</b> Janis Gallagher, Attorney	1717 West Fifth Street pittlegal@pittcountync.gov	902-3100	830-2585
<b>County Manager</b> D. Scott Elliott, Manager	1717 West Fifth Street	902-2950	830-6311
<b>Detention Center</b> Jeff Phillips, Director	124 New Hope Road	902-2850	830-4628
<b>Elections, Board of</b> David Davis, Director	1717 West Fifth Street pittelections@pittcountync.gov	902-3300	830-1157
<b>Emergency Services</b> Allen Everette, Director	1717 West Fifth Street	902-3950	830-6348
<b>Engineering</b> Tim Corley, County Engineer	1717 West Fifth Street	902-3175	830-4974
<b>Financial Services</b> Duane Holder, Deputy County Manager - Chief Financial Officer	1717 West Fifth Street pittfinance@pittcountync.gov	902-3000	830-6380
<b>Human Resources</b> Florida D. Hardy, Director	1717 West Fifth Street pithr@pittcountync.gov	902-3050	830-2559
<b>Industrial Development Commission</b> Wanda Yuhas, Executive Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128



# HUMAN RESOURCES SUMMARY

## PITT COUNTY OFFICES / DEPARTMENTS

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
<b>Inspections</b> Reggie Satterfield, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
<b>Management Information Systems</b> Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
<b>Planning</b> James Rhodes, Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
<b>Public Health</b> Dr. John Morrow, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
<b>Public Information</b> Michael Emory, Public Information Officer	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
<b>Register of Deeds</b> Lisa Nichols, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
<b>Sheriff</b> Neil Elks, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
<b>Social Services</b> Jan Elliott, Director	1717 West Fifth Street	902-1110	413-1252
<b>Solid Waste &amp; Recycling</b> John Demary, Director	3025 Landfill Road	902-3350	830-4690
<b>Soil and Water Conservation</b> PJ Andrews, District Conservationist	203 Government Circle	752-2720	752-5595
<b>Tax Administration - Assessment Division</b> Cathy Booker, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
<b>Tax Administration - Collections Division</b> Cathy Booker, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935



## ***GENERAL FUND***

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds.

The General Operating Funds include:

- General
- Mental Health
- Public Health
- Social Services
- Court Facility
- Debt Service



## DEPARTMENT MISSION

The mission of the Governing Board - the Pitt County Board of Commissioners - is to provide leadership and direction for the County government in response to State and Federal mandates as well as the needs and desires of Pitt County citizens.

## SERVICE DESCRIPTION

The Board of Commissioners serves as the governing body for Pitt County; approves the annual budget, sets policies, goals and objectives to direct the County's growth and development; adopts and provides for ordinances, rules and regulations as necessary for the general welfare of County citizens; and enters into written contractual or legal obligations on behalf of the County.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Provided stalwart leadership to continue the needed and expected services to the citizens of Pitt County
- Adopted annual operating budget for organization
- Approved salary increase for law enforcement positions

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	238,092	236,820	232,398	230,667
<b>Total Revenues</b>	<b>238,092</b>	<b>236,820</b>	<b>232,398</b>	<b>230,667</b>
<b>Expenditures</b>				
Personal Services	202,634	206,720	202,298	201,567
Operating Expenses	35,458	30,100	30,100	29,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>238,092</b>	<b>236,820</b>	<b>232,398</b>	<b>230,667</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





## COUNTYWIDE GOAL(S) SUPPORTED

- To promote quality education
- To promote community safety through enhanced emergency service programs
- To advance economic development opportunities for Pitt County
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare
- To address the facility and space needs of all County government programs – general government, public schools and community college
- To champion infrastructure improvements throughout the County
- To promote the provision of and access to recreational activities for County citizens

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To promote and provide necessary services and funding (internal and external) for the benefit of all citizens.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To support improved educational opportunities and facilities			
• Maintain increased funding year over year	Yes	Yes	Yes
• Funding exceeds all other functional expenditures	Yes	Yes	Yes
• Funding within top 1/3 of Counties	48/100	51/100	33/100



## DEPARTMENT MISSION

The mission of the County Manager is to provide leadership, guidance and sound management of the administration and operation of County offices, departments, boards, commissions and agencies under the general direction of the Board of County Commissioners.

## SERVICE DESCRIPTION

Pitt County operates under the County Manager form of government under which the County Manager is charged with the responsibility of translating into action the policies and programs of the Board of Commissioners. The Manager is responsible for coordinating, supervising and recommending alternative solutions to growing problems and issues. As Chief Administrator of County Government, the Manager is responsible to the Board of Commissioners for administering all departments of County Government under the Board's general control; and to serve as liaison officer to the public and groups within the County, State and Federal agencies; and to plan, execute, and oversee all activities of the County in accordance with all applicable Federal, State, and local laws and regulations.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued practice of adopting a structurally balanced budget for FY 2017-18
- Continued practice of a healthy fund balance position (>20%)
- Continued Comprehensive Performance Measurement reporting, including the organization's publication of a PAFR
- Continued planning & implementation of various capital projects (i.e. Radio & Paging System Enhancements, Animal Shelter addition, Recycling Facility at Solid Waste & Spec Shell Building).

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	436,849	459,531	473,899	468,602
<b>Total Revenues</b>	<b>436,849</b>	<b>459,531</b>	<b>473,899</b>	<b>468,602</b>
<b>Expenditures</b>				
Personal Services	415,519	435,481	448,349	443,552
Operating Expenses	21,330	24,050	25,550	25,050
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>436,849</b>	<b>459,531</b>	<b>473,899</b>	<b>468,602</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00



## DEPARTMENT MISSION

The mission of Financial Services is to coordinate the financial activity of the County, ensuring effective and prudent management of the County's financial resources for the citizens of Pitt County, in accordance with generally accepted accounting principles, the North Carolina General Statutes and other state, local and federal regulations.

## SERVICE DESCRIPTION

Fiscal management duties include general accounting and financial reporting, budgeting, accounts payable, purchasing, payroll, accounts receivable, cash management, investments and debt management. The department also manages fixed asset inventory controls, the budgetary process, assists with strategic planning, cost/benefit analysis and evaluation of County policies and procedures.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Award for 20th consecutive year
- Received 27th Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Received GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 2nd consecutive year
- Worked with MIS to implement Systematically Tracking Account Receivable (STAR)
- Worked with the State to automate child support payments
- Implemented the Wells Fargo Payment Manager System resulting in quicker payments for vendors and revenue sharing for the County and Wells Fargo
- Worked with Cooperative Extension to implement an ATM system at the Farmers Market

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	703,069	756,632	836,430	828,922
<b>Total Revenues</b>	<b>703,069</b>	<b>756,632</b>	<b>836,430</b>	<b>828,922</b>
<b>Expenditures</b>				
Personal Services	676,281	730,242	809,980	804,422
Operating Expenses	26,789	26,390	26,450	24,500
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>703,069</b>	<b>756,632</b>	<b>836,430</b>	<b>828,922</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.00	9.00	10.00	10.00



## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To maintain a strong financial position and financial stability for Pitt County Government.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To maintain unassigned fund balance of at least 20% of General Fund expenditures (year-end measurement)			
• Fund balance as % of General Fund	21.4%	TBD	20%
To maintain a G.O. bond rate of at least AA level with all rating agencies			
• Moody's Rating	Aa1	Aa1	Aa1
• Standard & Poor's Rating	AA	AA	AA
• Fitch's Rating	AA+	AA+	AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)			
• Total Debt as % of Assessed Valuation*	1.21%	1.24%	<=1.1%
• Operations Ratio	1.00	1.03	<=1.04
• Fund Balance available as % of expenditures	21.36%	TBD	20%

**Goal:** To improve efficiency of operations and decrease costs.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	1,863	1,803	1,700
To maintain the per county FTE cost of financial services (year-end measurements)			
• Financial Services expenditures	703,069	710,726	NA
• # of County FTE	957.875	978.75	NA
• \$ per FTE Cost	733.98	726.16	772.30



# TAX ADMINISTRATION

104140

## DEPARTMENT MISSION

The mission of Pitt County Tax Administration is to list, map, and assess property and to bill and collect all ad valorem taxes in Pitt County, thereby ensuring all citizens are provided a fair and equitable ad valorem property tax process by administering the laws governing the process with integrity and professionalism while instilling the highest degree of public confidence by providing prompt, accurate, and courteous service.

## SERVICE DESCRIPTION

The primary responsibility of Pitt County Tax Administration is the assessment, listing, mapping, billing, and collection of ad valorem property taxes for the citizens of Pitt County. The joint collaboration of the Collection, Real Property, Personal Property, and GIS/Land Records divisions makes it all possible.

The Assessment division lists, maps, appraises, and bills all real and personal property each year and supplies a tax base amount to the County, Municipalities, Fire and EMS departments for budgetary needs in a timely manner. Ownership records and parcel boundaries for real property are maintained by the Assessor. Real and personal property are assessed with accepted pricing guides and schedules to insure consistency and compliance.

The Collection division collects real and personal property taxes for Pitt County, City of Greenville, Town of Bethel, Town of Grimesland, Town of Falkland, Town of Ayden, and Village of Simpson. Other duties include the collection of beer and wine licenses, monthly occupancy taxes from motels and hotels, and gross receipts taxes on short-term rental vehicles and heavy equipment. Delinquent taxes are actively pursued for all jurisdictions using legal enforcement remedies as governed by the NC General Statutes.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- 2016 end of year collection rate was 99 percent which was the highest collection rate ever achieved by Tax Administration
- Successfully completed E-Check online processing at no cost to the taxpayers of Pitt County in conjunction with Finance and MIS
- Successfully implemented Spatial Analyst analytical software for use in real property appraisal
- Processed billing files in preparation of mailing annual bills in July 2016
- Completed all 2016 informal real and personal property appeals in a timely manner, and completed all real and personal property appeals to the Board of Equalization and Review (BOER) in a timely manner
- Completed timely processing each month of motor vehicle billing files for the State to upload and issue invitations to renew for Tag and Tax
- In process of implementing the first online property record card for Pitt County

## BUDGET SUMMARY

	ACTUAL FY 2015-16	BUDGET FY 2016-17	REQUEST FY 2017-18	ADOPTED FY 2017-18
<b>Revenues</b>				
General Fund Appropriation	2,275,388	2,502,441	2,593,359	2,568,862
<b>Total Revenues</b>	<b>2,275,388</b>	<b>2,502,441</b>	<b>2,593,359</b>	<b>2,568,862</b>
<b>Expenditures</b>				
Personal Services	1,938,819	2,094,617	2,132,200	2,119,670
Operating Expenses	336,569	407,824	461,159	449,192
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,275,388</b>	<b>2,502,441</b>	<b>2,593,359</b>	<b>2,568,862</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	33.00	32.00



## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To complete all phases of the tax assessment process within appropriate time frame.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To Complete Individual Listings and Discoveries (Mobile Home & Boat)			
• Mobile Home Discoveries	4,802	3,681	2,350
• Boat/Boat Motor Discoveries	1,526	2,229	500
• Regular Listings Processed	13,384	12,504	5,200
To Complete Business Personal Property Listings/Audits			
• External Audits	51	49	30
• Internal Audits	648	704	450
• Regular Listings Processed	4,446	5,238	4,000
To Complete Vehicle Tax System (VTS) Files			
• VTS Accts Processed	120,190	128,068	58,317
To Complete Real Property Process			
• Revaluation Parcels Reviewed	43,000	20,370	18,500
• Deeds Processed	5,136	5,098	4,000
• Real Parcels Reviewed	7,619	10,115	6,000
• Permits Processed	1,580	1,873	1,700
• Parcel Photos	4,719	3,863	4,000
• Remeasure & List	4,065	11,872	6,000

**Goal:** Maximize revenue collection while ensuring quality customer service.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Increase Tax Collection Rate			
• Overall Real and Personal Property Collection Rate for Pitt County	99.00%	99.19%	98.5%
Increase Productivity			
• Total Number of Bank Attachments Served	7,753	7,961	4,000
• Debt Setoff dollars collected	\$82,506	\$152,191	\$75,000
• Total number of garnishments	4,346	3,966	3,000





### ***DEPARTMENT MISSION***

It is the mission of the Legal Department to serve the citizens of Pitt County by providing legal counsel and risk management services to the Board of County Commissioners and all county departments.

### ***SERVICE DESCRIPTION***

The Legal Department provides in-house legal counsel to the Board of County Commissioners, County Manager and all County Departments on a broad range of issues to ensure compliance with the law. The Legal Department represents the County in all legal matters asserted by or against the public body, and reviews all of the County's legal documents. The County Attorney serves as Legislative Liason between the County and State and Federal Legislative delegations. The Legal Department also provides risk management services.

### ***PRIOR YEAR MAJOR ACCOMPLISHMENTS***

- Rendered advice and counsel to all Pitt County Government departments and agencies on a multitude of issues, and served as counsel present at all Board meetings for the County Commissioners, Planning Board, Board of Adjustment, Animal Control Advisory Board, Board of Equalization and Review, Board of Health, Social Services Board and EMS Oversight Committee
- Pursued various collection matters on behalf of the County
- Provided in-house training to County employees on relevant legal and safety issues
- Provided legal assistance on County projects including economic development projects, sanitary sewer projects, complex financial transactions, property tax appeals, real estate matters, subdivision road maintenance and radio communications
- Reviewed all County contracts for legal sufficiency and implemented improvements to the contract review process
- Responded to all subpoenas and public service records requests served upon the County
- Successfully enforced Environmental Health regulations, Inspections orders and Planning/Zoning regulations
- Provided and/or monitored the defense of all matters in litigation and before administrative agencies
- Provided Legal guidance in complex procurement matters
- Assisted with various aspects of the Hurricane Matthew response and relief efforts
- Achieved success in legislative matters affecting the County
- Performed on-site safety inspections of County departments and implemented safety improvements
- Developed and updated County safety and security policies



**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	357,406	320,492	415,203	410,726
Sales & Services	147,977	225,000	150,000	150,000
<b>Total Revenues</b>	<b>505,383</b>	<b>545,492</b>	<b>565,203</b>	<b>560,726</b>
<b>Expenditures</b>				
Personal Services	491,642	526,171	545,293	542,816
Operating Expenses	13,741	19,321	19,910	17,910
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>505,383</b>	<b>545,492</b>	<b>565,203</b>	<b>560,726</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	5.00	5.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** To provide accurate, concise and timely legal advice upon which the Board of Commissioners and all County Departments may rely upon to take appropriate action.

<b>Objective</b>	<b>Actual</b> <b>FY 2015-16</b>	<b>Actual</b> <b>FY 2016-17</b>	<b>Target</b> <b>FY 2017-18</b>
<b>Performance Indicators</b>			
To increase efficiency in contract review.			
• Provide legal review of all contracts within 7 days.	100%	100%	100%
To attend and provide meaningful counsel to County Boards and Commissions.			
• Board of Commissioner meetings	100%	100%	100%
• Planning Board meetings	100%	100%	100%
• Board of Adjustment	100%	100%	100%
• Animal Control Advisory Board	100%	100%	100%
• Board of Equalization & Review	100%	100%	100%
• EMS Oversight Committee	100%	100%	100%
• All other Boards/Commissions/Committees	100%	100%	100%



## **DEPARTMENT MISSION**

The mission of the Pitt County Board of Elections is to ensure Pitt County and its citizens of accurate, reliable elections while providing voter friendly election processes in a cost efficient method.

## **SERVICE DESCRIPTION**

Pitt County Board of Elections is charged by the State of North Carolina to provide and conduct reliable and accurate elections for the citizens of the County while properly maintaining voter registration records, candidate filings, conducting One-Stop absentee voting, ballot preparation and maintaining security for sensitive election related material.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Successful planning and execution of 2016 Presidential Election
- Handled record turn out with very few problems
- Increased percentage of voter turnout in each election of the 2016-2017 fiscal year

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	707,760	679,398	949,400	738,757
Sales & Services	95,653	0	0	100,000
<b>Total Revenues</b>	<b>803,413</b>	<b>679,398</b>	<b>949,400</b>	<b>838,757</b>
<b>Expenditures</b>				
Personal Services	433,247	462,104	561,993	541,642
Operating Expenses	370,166	217,294	387,407	297,115
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>803,413</b>	<b>679,398</b>	<b>949,400</b>	<b>838,757</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To conduct fair and honest elections while giving voters confidence in the voting process by applying laws equally to all County citizens.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Increase the percentage of registered voters casting ballots			
• Percentage of registered voters casting ballots in all elections	19.16%	66.05%	20%
• Percentage of registered voters casting ballots in primary	19.16%	NA	25%
• Percentage of registered voters casting ballots in main election	19.16%	66.05%	20%
• Percentage of actual voters utilizing One-Stop Early Voting	6.03%	44.28%	10%
• Percentage of absentee ballot requests processed within 3 days	100%	100%	100%
• Percentage of database considered active status regular voters	76.5%	83.3%	85%

**Goal:** To maintain a sound voter registration system reflecting current and accurate voter information.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Maintain accurate voter registration list			
• Number of registered voters	116,032	119,038	120,000
• Number of voters removed	5,296	7,960	5,000
• Number of new registrations	5,579	8,767	2,000

### BUDGET HIGHLIGHTS

- 2017 is a Municipal Election Year, and 2018 is Federal Midterm (Primary and General)



# REGISTER OF DEEDS

104180

## DEPARTMENT MISSION

Register of Deeds mission is to file and maintain all vital and land records in the County and to issue those records to the citizens as needed in a knowledgeable, courteous and efficient manner and in accordance with the North Carolina General Statutes.

## SERVICE DESCRIPTION

This office serves as the custodian of all land records including deeds and deeds of trust and other real estate documents as well as personal records including certificates of births and deaths occurring in the County and all marriage licenses that are issued from this office. Veterans' military discharge records and notary public commissions are also kept and this office issues the oath of all notaries public. Operations are governed by North Carolina General Statutes regarding the care, maintenance and access to records. Fees are set by the North Carolina General Assembly.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued restoring and repairing old maps, deeds and vital record indexing and books
- Continued to index and scan all vital records into our database
- Continued sending staff to Register of Deeds School to receive certification from the North Carolina Association of Register of Deeds
- Continued training staff with our statewide web-based system ELECTRONIC BIRTH REGISTRATION SYSTEM (EBRS) - allowing our office to issue birth records from other counties within North Carolina (1971 to present)
- Maintaining the access to all Real Estate records available online for public access.
- Continued electronic recording of documents (e-record)
- Continued the online program for Vital Records where customers can order birth, death and marriage certificates online
- Continued online Marriage Application reducing wait time in office
- Completed the preparation of all older marriage licenses to have preserved.
- Continuing to have old marriage licenses deacidified and preserved into books with acid free sleeves.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	-870,409	-663,099	-788,051	-707,436
Licenses	25,020	34,050	34,050	27,224
Permits & Fees	1,396,086	1,233,000	1,416,000	1,297,223
<b>Total Revenues</b>	<b>550,697</b>	<b>603,951</b>	<b>661,999</b>	<b>617,011</b>
<b>Expenditures</b>				
Personal Services	426,472	465,461	521,509	480,686
Operating Expenses	124,225	138,490	140,490	136,325
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>550,697</b>	<b>603,951</b>	<b>661,999</b>	<b>617,011</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.00	8.00	8.00	8.00



# REGISTER OF DEEDS

104180

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide reliable accurate land/vital records for the citizens in a friendly timely manner while meeting the statutory requirements.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	19,581	21,143	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	4,895	5,286	5,570
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	97,476	108,134	89,000
• Percent of pages processed daily	100%	100%	100%
Issue certified copies of death certificates			
• No. of certified copies issued	11,883	12,702	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,971	3,176	3,030
Issue marriage licenses per year			
• No. of marriage licenses issued	1,112	1,214	1,200
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	278	304	296
Issue certified copies of birth certificates			
• No. of copies issued	9,339	9,579	9,389
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,335	2,395	2,349





## DEPARTMENT MISSION

Public Information Office mission is to empower the citizens of Pitt County by providing accurate, well-presented, detailed information concerning the activities, programs, services, and special events of Pitt County Government agencies, departments, and officials. To engage public interest and involvement in the current events, ongoing efforts, and decision-making processes affecting the creation and implementation of public policies in Pitt County. To increase departmental cohesion and customer service to these departments. To increase the use of technology to effectively connect with the Pitt County citizens and the media. To utilize available resources to inform and engage the citizens, including television, radio, print, web and social media.

## SERVICE DESCRIPTION

Coordination of mass communication media, including an Internet website, print publications, print advertisements, audio advertisements, video programs, and video advertisements. Other services provided by the department include oversight of existing cable franchise, and the implementation of programs designed to educate citizens in the methods and objectives of County government.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Designed and installed a complete revision of audio/visual equipment in the Eugene James Auditorium creating a full HD workflow through the use of lapsed salary and in-house installation labor with no new additional funds to the County budget
- Oversaw the transition to a completely new public facing website for the County, as well as a new internal website for County staff
- Oversaw rebuilding of departmental staff with new hires for every position, including a new Director of Public Information, new Public Information Specialist, and new Multimedia Specialist
- Coordinated with Financial Services to design/produce the County's second annual Popular Annual Financial Report (PAFR)

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	-193,158	-167,817	-143,357	-184,052
Permits & Fees	367,414	388,000	388,000	388,000
<b>Total Revenues</b>	<b>174,256</b>	<b>220,183</b>	<b>244,643</b>	<b>203,948</b>
<b>Expenditures</b>				
Personal Services	141,094	169,058	164,933	164,238
Operating Expenses	33,162	51,125	49,710	39,710
Capital Outlay	0	0	30,000	0
<b>Total Expenditures</b>	<b>174,256</b>	<b>220,183</b>	<b>244,643</b>	<b>203,948</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.50	2.50



## COUNTYWIDE GOAL(S) SUPPORTED

- To promote quality education
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare
- To promote the provision of and access to recreational activities for County citizens

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide timely, relevant County government information to the citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Increase exposure to Pitt County Government services, programs and information			
• Increase PittTv programming by scheduling new programs/meetings	120	108	100
• Produce Stay Connected Newspaper Ad	21	25	25

**Goal:** Build and Maintain a Strong Media Presence.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Distribute News, Information and Services to the Press			
• Produce News Releases	21	94	20



## DEPARTMENT MISSION

The mission of Human Resources is to recruit and retain competent employees through competitive salaries and benefits and to assist departments of the County with personnel issues and concerns in accordance with county, state and federal personnel policies and regulations and to assist with employee professional development and training.

## SERVICE DESCRIPTION

The Human Resources Department provides services in the areas of employee recruitment and screening; volunteer recruitment, screening and placement; classification, pay plan and benefits administration; performance management; employee relations; personnel records management; and employee development and training.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Conducted flex plan meetings with employees resulting in greater employee savings with an increase in tax-sheltered dollars through flexible spending accounts and pre-taxing. This resulted in a cost savings to the County of \$134,281 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year three of the fourth round of the Position Classification Review process, Administrative and Professional positions were reviewed.
- Through the Pitt Training Program, graduated 12 supervisors through the Supervisors Academy which is a 12- hour intensive in-house training program, offered live classes to county employees with employees completing 676 hours of classroom training and administered on-line training resulting in employees participating and successfully passing 2310 on-line classes.
- Transitioned to a new benefits broker for employee voluntary benefits. This required coordinated meetings for all employees eligible for benefits which resulted in a \$12,600 cost savings to the county.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	586,448	631,804	630,230	622,115
<b>Total Revenues</b>	<b>586,448</b>	<b>631,804</b>	<b>630,230</b>	<b>622,115</b>
<b>Expenditures</b>				
Personal Services	562,871	591,331	588,756	586,141
Operating Expenses	23,577	40,473	41,474	35,974
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>586,448</b>	<b>631,804</b>	<b>630,230</b>	<b>622,115</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



# HUMAN RESOURCES

104210

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Promote and oversee volunteerism in County agencies.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Monitor volunteer activity in County agencies			
• Track volunteer usage by all departments - Hours	19,712	15,857	15,000
• Track volunteer usage by all departments - Value	\$236,550	\$193,768	\$175,000

**Goal:** Recruit and retain competent employees.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
2 days			
• Applicants referred to departments in a timely manner	2.1 days	1.59 Days	2 days
Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation			
• Conduct 1/3 position classification study each fiscal year	100%	100%	100%
• Monitor and encourage employee participation in training and development classes	1524	4,074	2,000
• Provide training on benefits and policies through new employee orientation within 14 calendar days of first day of employment	100%	100%	100%
• Average tenure of workforce	9.48 years	9.47 years	10 years
• Overall Retention Rate	93%	89%	88%
• % of exit interviews conducted	68.5%	78%	90%
Educate employees and supervisors on the performance appraisal process			
• Train all new supervisors	100%	100%	100%

### BUDGET HIGHLIGHTS

- The Position Classification Study will continue and Clerical/Paraprofessional positions will be reviewed. This is the beginning of the fifth rotational cycle that began in-house in 2005.



# IMAGING / MAIL SERVICES

104230

## DEPARTMENT MISSION

The mission of Imaging/Mail Services is to coordinate and facilitate the delivery of cost-effective, high quality printing and mail services.

## SERVICE DESCRIPTION

Mail Services provides courier service, which facilitates the distribution of inter-office mail throughout all County departments. Mail Services is also responsible for distributing U.S. Postal mail and metering outgoing mail.

Imaging Services is responsible for the printing needs of all County departments. Examples of these are as follows: letterhead, brochures, annual reports, booklets and newsletters. Emerging services such as records imaging and badge production are continuing to mature. Imaging Services maintains records of each service request and departments are billed on a monthly basis.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued expansion of service to scan paper records into electronic format providing access to records while reducing physical storage requirements
- Completed all print service requests in a timely and cost effective manner

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	122,916	140,808	147,340	143,729
<b>Total Revenues</b>	<b>122,916</b>	<b>140,808</b>	<b>147,340</b>	<b>143,729</b>
<b>Expenditures</b>				
Personal Services	128,794	135,408	140,140	139,529
Operating Expenses	36,973	43,400	43,200	40,200
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>165,766</b>	<b>178,808</b>	<b>183,340</b>	<b>179,729</b>
Expense Allocation to Depts	-42,850	-38,000	-36,000	-36,000
<b>Net Expenditures</b>	<b>122,916</b>	<b>140,808</b>	<b>147,340</b>	<b>143,729</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



# IMAGING / MAIL SERVICES

104230

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Ensure services are delivered in an efficient and effective manner

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Timely processing of mail			
• # pieces of courier mail delivered	147,350	142,625	120,000
• # pieces of metered mail processed	346,834	307,197	300,000
• % of postal & courier mail delivered on time	98%	99%	95%
• % of metered mail processed by end of day	98%	99%	90%
Timely processing of print services			
• # of service requests completed	610	459	450
• # of images processed	1,334,159	1,603,684	1,500,000
• % of requests completed on time	99%	99%	95%

**Goal:** Transition Imaging Services to provide more contemporary service offerings

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Evaluate service offerings and modify as appropriate			
• % client satisfaction with service, good or better	98%	98%	90%





# MANAGEMENT INFORMATION SYSTEMS

104240

## DEPARTMENT MISSION

Management Information Systems' mission is to empower Pitt County through technology while serving the citizens with integrity, innovation, and initiative.

## SERVICE DESCRIPTION

Management Information Systems (MIS), an internal services department, is responsible for directing the information and data integrity of the County and its departments and for all information service functions of the organization, including the data center, technical support, production scheduling, help desk, training, communication networks (voice and data), computer program development and integration of systems at the local and state level. The department defines strategic direction and aligns the business processes with the implementation of technology. MIS oversees technology purchases and technical services to ensure compliance and compatibility. MIS establishes and manages strategic relationships with local and state agencies to enhance the timely and quality delivery of service.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Implementation of 911 Computer Aided Dispatch system to enhance capabilities and technological functionality
- Supported the establishment of a backup 911 center to ensure continuity of services, currently scheduled for production Fall 2017
- Piloted virtualization of certain applications and resources to securely and efficiently support remote access for staff and affiliated agencies
- Procured and implemented a converged server/storage infrastructure to simplify support and lower total cost of ownership
- Implemented Wi-Fi connectivity in most County facilities to support mobile devices and public access
- Implemented Connect, a new internal employee website, for easy access to policies, forms, information and technology resources

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	1,970,693	2,247,809	2,486,806	2,478,121
Sales & Services	9,175	8,500	7,500	7,500
<b>Total Revenues</b>	<b>1,979,868</b>	<b>2,256,309</b>	<b>2,494,306</b>	<b>2,485,621</b>
<b>Expenditures</b>				
Personal Services	2,188,837	2,402,036	2,517,215	2,503,972
Operating Expenses	898,151	1,036,302	1,062,502	1,067,060
Capital Outlay	52,200	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>3,139,188</b>	<b>3,463,338</b>	<b>3,604,717</b>	<b>3,596,032</b>
Expense Allocation to Depts	-1,159,320	-1,207,029	-1,110,411	-1,110,411
<b>Net Expenditures</b>	<b>1,979,868</b>	<b>2,256,309</b>	<b>2,494,306</b>	<b>2,485,621</b>
<b>Staffing</b>				
Full Time Equivalent Positions	26.00	26.00	26.00	26.00



# MANAGEMENT INFORMATION SYSTEMS

104240

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Ensure services are delivered in an efficient and effective manner

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Efficient client support			
• # of service requests completed	15,082	15,485	11,000
• % service requests completed by critical date	99%	99%	90%
• # computing/voice devices supported	5,688	5,710	5,400
• % client satisfaction with service, good or better	97.5%	98%	90%
• % of data recovery requests completed successfully	94%	100%	100%
Minimize reliance on general fund			
• % budget recovered using non-general funds	34.5%	33.6%	33%

**Goal:** Ensure public access to government through technology in a cost efficient manner

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Provide data to public via the internet			
• % of website availability	100%	100%	100%
Maintain centralized phone system			
• % phone system availability	100%	100%	100%



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## DEPARTMENT MISSION

The mission of Geographic Information Systems is to empower Pitt County through technology while serving the citizens with integrity, innovation, and initiative.

## SERVICE DESCRIPTION

Geographic Information Systems (GIS), an internal services division of Management Information Systems, coordinates the strategic direction of GIS with County agencies. The department is responsible for providing the technology and required support for related operations and system applications. A prime objective of GIS is to integrate the use of spatial data with traditional information systems to enhance the effectiveness of County staff and increase the quality of service. GIS coordinates the use of base map data with outside organizations such as the City of Greenville, Greenville Utilities Commission and ECU.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Finalized GIS coverages to support the implementation of a new 911 CAD System
- Completed upgrade to the Online Parcel Information System adding new features and functionality

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	287,145	344,818	374,709	376,192
<b>Total Revenues</b>	<b>287,145</b>	<b>344,818</b>	<b>374,709</b>	<b>376,192</b>
<b>Expenditures</b>				
Personal Services	136,463	193,118	200,709	199,811
Operating Expenses	235,402	241,700	254,000	256,381
Capital Outlay	26,376	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>398,241</b>	<b>459,818</b>	<b>479,709</b>	<b>481,192</b>
Expense Allocation to Depts	-111,096	-115,000	-105,000	-105,000
<b>Net Expenditures</b>	<b>287,145</b>	<b>344,818</b>	<b>374,709</b>	<b>376,192</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Ensure services are delivered in an efficient and effective manner

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Efficient client support			
• # of service requests completed	228	294	100
• % service requests completed by critical date	100%	99%	90%
• % client satisfaction with service, good or better	99%	98%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	23.9%	22.2%	25%



# BUILDINGS & GROUNDS

104260

## DEPARTMENT MISSION

The mission of Buildings and Grounds is to repair, replace, improve and maintain mechanical systems and buildings throughout Pitt County Government, keeping cost at a minimum to show good stewardship to the citizens of Pitt County while providing a pleasant work environment to the employees.

## SERVICE DESCRIPTION

Services include installation and upkeep of plumbing, electrical, heating and air conditioning, painting, carpeting, tile, locksmithing, signage, masonry, cabinetry, sheetrock, roofing, general construction, remodeling, moving services and yard maintenance. Other duties such as landscaping of flowers, trees, shrubbery and parking lot striping are the responsibility of the department.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Upfit space for Industrial Development Commission renovations
- Working on upfit for 911 backup center
- Replaced roof on courthouse area landing
- Cleaned and repaired several building exteriors
- Sealed and striped more than 6 parking lots last year
- Completed electrical upgrades in several buildings in conjunction with MIS
- Addressed security issues at several areas around Pitt County
- Continued upgrades and improvements on building interiors

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	2,125,993	2,557,376	2,652,906	2,394,541
<b>Total Revenues</b>	<b>2,125,993</b>	<b>2,557,376</b>	<b>2,652,906</b>	<b>2,394,541</b>
<b>Expenditures</b>				
Personal Services	773,724	929,626	1,010,418	900,091
Operating Expenses	1,352,269	1,443,750	1,642,488	1,494,450
Capital Outlay	0	184,000	0	0
<b>Total Expenditures</b>	<b>2,125,993</b>	<b>2,557,376</b>	<b>2,652,906</b>	<b>2,394,541</b>
<b>Staffing</b>				
Full Time Equivalent Positions	19.00	18.00	17.00	16.00



# BUILDINGS & GROUNDS

104260

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To address the facility and space needs of all County government programs – general government, public schools and community college

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To efficiently and effectively provide for the general maintenance, upkeep and renovations of all county buildings and grounds throughout Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Maintain safe and aesthetically pleasing facilities			
• Square footage of buildings maintained	741,450	741,450	741,450
• Square footage maintained/employee	43,615	43,615	40,000
• Number of maintenance work orders completed	1,689	1,947	1,500
• Number of miscellaneous work orders completed	798	910	700
To maximize resources in performing duties to economize cost			
• Dollar savings of community service labor in lieu of employee labor	\$20,252	\$24,524	\$20,000
• Dollar savings due to internet purchasing	\$23,802	\$22,502	\$20,000

### BUDGET HIGHLIGHTS

- Minimal increase with a request for one new position Maintenance Mechanic / locksmith.





## DEPARTMENT MISSION

Housekeeping maintains the cleanliness of County Facilities.

## SERVICE DESCRIPTION

The Housekeeping Contractors clean the County Buildings, remove trash and perform various housekeeping related services.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Inspected buildings on a monthly basis
- Received and compiled employee feedback on quality of Housekeeping services

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	358,706	366,000	366,000	366,000
<b>Total Revenues</b>	<b>358,706</b>	<b>366,000</b>	<b>366,000</b>	<b>366,000</b>
<b>Expenditures</b>				
Operating Expenses	358,706	366,000	366,000	366,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>358,706</b>	<b>366,000</b>	<b>366,000</b>	<b>366,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

## COUNTYWIDE GOAL(S) SUPPORTED

- To address the facility and space needs of all County government programs – general government, public schools and community college

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Improve quality of service.

<b>Objective</b>	<b>Actual</b> <b>FY 2015-16</b>	<b>Actual</b> <b>FY 2016-17</b>	<b>Target</b> <b>FY 2017-18</b>
<b>Performance Indicators</b>			
To ensure a high level of cleanliness of all County Buildings			
• Solicit feedback from County staff	Monthly	Monthly	Monthly



# NONDEPARTMENTAL

104999

## DEPARTMENT MISSION

The purpose of the nondepartmental is to serve as a budgetary cost center for general government expenditures that do not fall within functions of specific departments or are multi-departmental in nature.

## SERVICE DESCRIPTION

This cost center contains appropriations for various nondepartmental expenditures including consultants, rents, advertising, insurance, training, auditing, and other administrative expenses. Hospitalization for retirees and unemployment insurance is also included in this budget.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	1,479,010	2,042,220	2,092,452	3,154,161
<b>Total Revenues</b>	<b>1,479,010</b>	<b>2,042,220</b>	<b>2,092,452</b>	<b>3,154,161</b>
<b>Expenditures</b>				
Personal Services	176,321	231,739	140,200	140,200
Operating Expenses	1,302,690	935,481	1,332,252	1,283,961
Capital Outlay	0	875,000	620,000	1,730,000
<b>Total Expenditures</b>	<b>1,479,010</b>	<b>2,042,220</b>	<b>2,092,452</b>	<b>3,154,161</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COURT FACILITIES

174190

## DEPARTMENT MISSION

Court Facilities provide facilities for the courts of Pitt County.

## SERVICE DESCRIPTION

This cost center records the facility fees collected through the Pitt County court system and accounts for the expenditures necessary to support and maintain the courthouse, law library, and other court-related facilities. According to General Statutes, the County is responsible for providing facilities for the courts.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	426,545	295,478	319,287	318,993
<b>Total Revenues</b>	<b>426,545</b>	<b>295,478</b>	<b>319,287</b>	<b>318,993</b>
<b>Expenditures</b>				
Personal Services	62,188	64,978	67,787	67,493
Operating Expenses	364,357	230,500	251,500	251,500
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>426,545</b>	<b>295,478</b>	<b>319,287</b>	<b>318,993</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00



# CULTURAL & RECREATIONAL

106100

## DEPARTMENT MISSION

Cultural & Recreational funds enable external agencies to provide cultural and recreational opportunities for Pitt County citizens.

## SERVICE DESCRIPTION

Contributions to the operations of public and nonprofit organizations within Pitt County which provide cultural and/or recreational activities are included within this cost center. Organizations apply for funding on an annual basis. The level of funding is determined after careful review of all requests.

Sheppard Memorial Library, which is funded in partnership with the City of Greenville, is the largest agency funded in this category.

Contributions include:

Ayden Arts & Recreation	\$ 5,000
Ayden Public Library	\$ 5,000
Bethel Public Library	\$ 2,000
Farmville Community Arts Council	\$ 5,000
Farmville Public Library	\$ 10,000
Fountain Public Library	\$ 2,000
Greenville Museum of Art	\$ 6,000
Grifton Civic Center	\$ 5,000
Grifton Public Library	\$ 3,000
Pitt County Arts Council	\$ 10,000
Sheppard Memorial Library	\$592,718
Winterville Public Library	\$ 10,000

Total \$655,718

## BUDGET SUMMARY

	ACTUAL FY 2015-16	BUDGET FY 2016-17	REQUEST FY 2017-18	ADOPTED FY 2017-18
<b>Revenues</b>				
General Fund Appropriation	623,395	740,596	690,529	655,718
<b>Total Revenues</b>	<b>623,395</b>	<b>740,596</b>	<b>690,529</b>	<b>655,718</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	623,395	740,596	690,529	655,718
<b>Total Expenditures</b>	<b>623,395</b>	<b>740,596</b>	<b>690,529</b>	<b>655,718</b>



## DEPARTMENT MISSION

Recreation enables external agencies to provide recreational opportunities for Pitt County citizens.

## SERVICE DESCRIPTION

Funding provided to Pitt County Community Schools and Recreation Department of Pitt County Schools is dedicated to maximizing the utilization of human, physical, and financial resources with the cooperative efforts of other agencies and organizations in order to impact the quality of life for all citizens in Pitt County.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	41,553	80,538	131,538	80,538
<b>Total Revenues</b>	<b>41,553</b>	<b>80,538</b>	<b>131,538</b>	<b>80,538</b>
<b>Expenditures</b>				
Personal Services	28,834	29,988	29,988	29,988
Operating Expenses	12,720	50,550	101,550	50,550
<b>Total Expenditures</b>	<b>41,553</b>	<b>80,538</b>	<b>131,538</b>	<b>80,538</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEPARTMENT MISSION

The purpose of the Pitt County Sheriff's Office is to protect lives and property; to maintain public order; to repress and reduce criminal activity; to identify and apprehend offenders; to maintain order in the courts; to serve all legal processes which have been directed to the Sheriff by the courts in a proper and timely manner; to maintain the Pitt County Detention Center; and to protect the Constitutional rights of the people.

## SERVICE DESCRIPTION

Members of the Pitt County Sheriff's Office are to carry out the mission in a professional and timely manner and, in doing so, provide the most effective and efficient law enforcement service and protection possible to the citizens and visitors of Pitt County. This summary includes the Sheriff's Office, Detention Center, Jail Health Services, Jail Inmate Coordinator, and School Security cost centers.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- ID Lab Accreditation
- Exceeded Projected Federal Inmate Population from 35 to 52 increasing revenues by \$483,990
- Enhanced services during medical emergencies by administering 35 dosages of Naloxone to reverse opioid overdoses
- Reactivated our Special Response Team (SRT) to alleviate dependence on external agencies
- Received grant funding to create a planning team to examine diversion opportunities within the criminal justice system for mentally ill offenders

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	23,354,914	26,551,331	30,450,231	27,868,482
Intergovernmental	424,412	388,265	390,795	390,795
Sales & Services	3,516,499	2,582,363	2,524,758	2,539,758
Miscellaneous	47,200	50,000	40,000	40,000
<b>Total Revenues</b>	<b>27,343,024</b>	<b>29,571,959</b>	<b>33,405,784</b>	<b>30,839,035</b>
<b>Expenditures</b>				
Personal Services	20,945,538	22,934,162	24,803,399	24,113,626
Operating Expenses	6,122,310	6,593,097	7,738,744	6,552,298
Capital Outlay	275,176	44,700	863,641	173,111
<b>Total Expenditures</b>	<b>27,343,024</b>	<b>29,571,959</b>	<b>33,405,784</b>	<b>30,839,035</b>
<b>Staffing</b>				
Full Time Equivalent Positions	329.00	334.00	340.00	333.00





**COUNTYWIDE GOAL(S) SUPPORTED**

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To promote community safety through enhanced emergency service programs
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare
- To address the facility and space needs of all County government programs – general government, public schools and community college

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Increased productivity in the child support enforcement program.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To improve Child Support Enforcement Program			
• Child Support collections	\$14,816,243	\$15,204,638	\$13,500,000

**Goal:** To maintain a high level of services to crime victims.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To improve the Domestic Violence Prevention Program			
• Domestic violence protective-orders served	225	289	300
• Domestic violence case clearance rate	85%	85%	93%
To improve the Victim Services Program			
• Cases Serviced	356	370	500
• Victim Contacts	2,119	2,630	3,000

**Goal:** To reduce crime, prevent personal injury and loss of life, and protect property.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To improve paper service rates			
• Civil process rates	89%	92%	92%
To improve response times			
• Average agency-wide response times	17	17	19
• Deputy reaction time	12	12	12
• Responses to calls & follow-ups	29,756	30,507	32,000
• Part I Violent crimes reported	149	167	< 140
• Part I Property crimes reported	1,045	982	< 1,300
• Part 2 Offenses reported	2,049	2,077	< 2,600
To improve case clearance rates			
• Property Crimes clearance rate	32%	30%	> 30%
• Violent Crimes clearance rate	78%	81%	> 90%



**Goal:** Provide professional and cost effective jail services.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
To maintain / increase jail revenue			
• Inmate man-hours worked	57,356	57,356	57,356
• Value of inmate labor @ \$7.25	\$415,832	\$415,832	\$415,000
• Total jail revenue	\$2,199,603	\$2,067,560	\$2,502,565
• Average daily cost per inmate	\$91.43	\$97.30	\$80.00



# EMERGENCY MANAGEMENT

104330

## DEPARTMENT MISSION

The mission of Emergency Management is to enhance the quality of life by assisting citizens, visitors, and public safety agencies to effectively prepare for, respond to, recover from and mitigate against all hazards and disasters.

## SERVICE DESCRIPTION

The Emergency Management Office coordinates the E911, fire and emergency medical services of Pitt County; performs fire inspections as required by ordinance and as requested by Pitt County citizens; maintains and revises numerous plans and procedures such as the Emergency Operations Plan (EOP), the County's Continuity of Operations Plan (COOP) and the Special Medical Needs Disaster Plan; and maintains the operational readiness of the Emergency Operations Center (EOC).

The department responds to and directs, when necessary, emergency response activities within the County while utilizing response resources in a fiscally sound manner and ensures all hazardous material emergencies are responded to and cleaned up in an environmentally sensible manner with authorized personnel.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Effectively planned, responded and mitigated the Hurricane Matthew crisis in October 2016
- Facilitated implementation of the new 911 CAD system
- Continued facilitation of the on-going Radio Enhancement Communication Project
- Developing a county fuel contingency plan
- Partnering with Red Cross to identify alternate shelter facilities - approximately 12 churches have been identified to date
- Participated in statewide 120 to Landfall "The Big Move" full-scale exercise in February 2017

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	679,123	823,071	886,064	854,589
Intergovernmental	52,031	48,000	52,000	52,000
Permits & Fees	36,460	35,000	35,000	35,000
<b>Total Revenues</b>	<b>767,615</b>	<b>906,071</b>	<b>973,064</b>	<b>941,589</b>
<b>Expenditures</b>				
Personal Services	443,278	481,171	524,064	468,689
Operating Expenses	324,337	424,900	449,000	472,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>767,615</b>	<b>906,071</b>	<b>973,064</b>	<b>941,589</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	7.00	6.00



# EMERGENCY MANAGEMENT

104330

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To enhance the quality of life by assisting citizens, visitors and public safety agencies to effectively prepare for, respond to, recover from and mitigate against all hazards and disasters.

### Objective

**Actual**

**Actual**

**Target**

### Performance Indicators

**FY 2015-16**

**FY 2016-17**

**FY 2017-18**

Conduct or participate in at least two exercises annually to measure the readiness of County agencies and emergency operations plan

- |                     |   |   |   |
|---------------------|---|---|---|
| Exercises completed | 3 | 2 | 2 |
|---------------------|---|---|---|

### BUDGET HIGHLIGHTS

- Continuing a successful fire inspection program with 2 p/t inspectors
- Requesting new position- EM Specialist
- Transfer of utilities & tower rental costs to the 911 Budget
- Replacement of chairs in the EOC



## DEPARTMENT MISSION

The mission of Communications is to promote and enhance the quality of life in Pitt County by professionally dispatching the emergency rescue, fire, and law enforcement resources 24 hours-a-day by serving as Pitt County's Public Safety Answering Point.

## SERVICE DESCRIPTION

Respond to all 9-1-1 requests by directing the appropriate Rescue, Fire and Law Enforcement or other resources.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued to serve as the Public Safety Answering Point at current level of expertise
- Implementation of new CAD system
- Begin process of creating a Backup Center

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	1,318,800	1,714,383	1,881,449	1,867,623
<b>Total Revenues</b>	<b>1,318,800</b>	<b>1,714,383</b>	<b>1,881,449</b>	<b>1,867,623</b>
<b>Expenditures</b>				
Personal Services	1,157,290	1,545,251	1,595,363	1,586,187
Operating Expenses	161,510	169,132	286,086	281,436
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,318,800</b>	<b>1,714,383</b>	<b>1,881,449</b>	<b>1,867,623</b>
<b>Staffing</b>				
Full Time Equivalent Positions	20.00	20.00	24.00	24.00



## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To continue to provide quality 9-1-1 services in a timely manner which meet/exceed state standards.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To continue to maintain an Emergency Medical Dispatch compliance above National standard of 80%			
<ul style="list-style-type: none"> <li>To continue to maintain average dispatch below state/industry standards of 90 seconds</li> </ul>	98.2%	98.4%	90%
<ul style="list-style-type: none"> <li>Number of EMD calls processed</li> </ul>	23,565	24,261	23,000
To continue to maintain average dispatch below state/industry standards of 90 seconds			
<ul style="list-style-type: none"> <li>Number of calls per FTE Telecommunicator</li> </ul>	10,590	10,250	10,011
<ul style="list-style-type: none"> <li>Average dispatch time (95% of time &lt; 1 min.)</li> </ul>	49 sec	47 sec	< 1 min.
<ul style="list-style-type: none"> <li>Fire, EMS and Law emergency dispatches</li> </ul>	91,447	108,453	86,000

## BUDGET HIGHLIGHTS

- Integrated new CAD system in daily operations
- New Telecommunicators hired and trained





# ANIMAL SERVICES

104340

## DEPARTMENT MISSION

The primary mission of the Pitt County Animal Shelter is to provide services which safeguard public health and safety by supporting the education of our citizens on responsible pet ownership, the protection of our community's animals from cruelty and neglect, and the housing, care placement or humane resolution for the animals in its care. In addition, we are committed to work closely with local non-profits and community organizations to reduce pet overpopulation and provide humane education programs to our community.

## SERVICE DESCRIPTION

The Animal Services Department responds to citizens' requests for service relating to animal bites, stray and unwanted animals as well as conducts dangerous dog investigations, animal nuisance, neglect/cruelty complaints and responds to Canine Control Ordinance Violations. Officers rotate and loan out traps to citizens to try and catch unwanted animals in the community. The Animal Shelter is maintained to promote adoptions and the spaying/neutering of animals in the community. The Shelter also houses unwanted animals, quarantined animals and disposes of animals when necessary. This department also handles any animal suspected of carrying rabies, delivers rabies vaccine and supplies to local veterinarians participating in the program as well as host at least one low costs vaccination clinic as required by law per year.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Lowest intake and euthanasia rates since 2002 when County took over operations
- Sheltered over 200 animals for citizens during Hurricane Matthew
- Received \$5,000 grant from Maddies Fund for UnChain Me Program
- PCAS joined Best Friends as a No More Homeless Pets Network Partner
- 4th year of partnering with East Carolina for Dog Walking Fitness Class
- Continued to strengthen and work with partners- 691 animals transferred out in 2016

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	616,770	744,194	746,753	730,124
Intergovernmental	16,462	13,000	12,000	12,000
Permits & Fees	85,453	103,000	114,500	114,500
<b>Total Revenues</b>	<b>718,685</b>	<b>860,194</b>	<b>873,253</b>	<b>856,624</b>
<b>Expenditures</b>				
Personal Services	555,844	672,344	683,028	686,524
Operating Expenses	162,841	187,850	190,225	170,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>718,685</b>	<b>860,194</b>	<b>873,253</b>	<b>856,624</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.00	15.50	15.50	13.50



## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To increase community safety to the citizens of Pitt County through Animal Shelter operations.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Assist citizens with unwanted/dangerous/nuisance animals			
• # of calls answered	2,392	2,338	2,400
• # of animal bites investigated	317	283	300
• # of dangerous dog investigations	44	54	49
• # of nuisance complaints	10	9	15
• # of canine control violations	656	388	400
• Occupancy Rate for Shelter	N/A	N/A	N/A
Provide rabies control services			
• # of rabies clinics held	0	2	2
• # of positive rabies tests	0	0	1 or less
• # of educational presentations	9	7	15

**Goal:** To provide humane operation of the county animal shelter in an efficient and cost effective manner.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Encourage adoptions to decrease euthanasia			
• # of adoptions	1,209	1,073	800
• # of animals euthanized	1,422	1,272	1,500
• # of re-claimed animals	251	188	300
• Live Release Rate	53%	53.77%	50%
Utilize volunteers in order to economize costs			
• # of volunteer hours	4,266	2,929.75	6,000
• \$ of monetary value	\$51,191	\$35,155	\$72,000



## DEPARTMENT MISSION

The mission of Inspections is to protect the public health, safety and welfare by enforcing the North Carolina Building Code.

## SERVICE DESCRIPTION

The Inspections Department provides permitting services, Building Code enforcement and technical assistance to all of Pitt County, except the planning jurisdictions for Farmville, Greenville and Winterville.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Issued 3,425 building and trade permits
- Conducted public school inspections twice annually and performed an additional inspection for Pre-K classrooms
- Conducted 5,969 inspections
- Continued monthly meetings with Legal and Planning staff to review current condemnation cases

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	-2,603	52,413	18,776	-11,907
Permits & Fees	434,808	400,000	420,000	448,000
<b>Total Revenues</b>	<b>432,205</b>	<b>452,413</b>	<b>438,776</b>	<b>436,093</b>
<b>Expenditures</b>				
Personal Services	407,859	428,603	412,666	409,983
Operating Expenses	24,346	23,810	26,110	26,110
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>432,205</b>	<b>452,413</b>	<b>438,776</b>	<b>436,093</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	5.50	5.75	5.50



## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Ensure new and repaired structures meet building code requirements.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Perform daily inspections and investigate complaint requests.			
<ul style="list-style-type: none"> <li>% of condemnation notices resolved within six months</li> </ul>	75%	55.6%	75%
Complete inspections and plan reviews in a timely manner			
<ul style="list-style-type: none"> <li># of inspections performed per inspector per day</li> <li>% inspection costs offset by permit fees</li> <li>% of residential plans reviewed within 4 working days</li> <li>% of nonresidential plans reviewed within 7 working days</li> </ul>	8.3 102% 100% 100%	9.9 106.3% 96.5% 85.5%	< 7 95% 100% 100%



# MEDICAL EXAMINER

104360

## DEPARTMENT MISSION

The purpose of the Medical Examiner is to carry out essential duties with regard to deaths that occur in the County.

## SERVICE DESCRIPTION

The Medical Examiner operates under the general under the general direction of North Carolina General Statute 130A and investigates the cause and manner of death, completes or amends death certificates, directs autopsies, and performs other duties as assigned. This Statute establishes the County's responsibility to pay the fees related to the performance of these duties.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	131,890	100,000	109,700	125,700
<b>Total Revenues</b>	<b>131,890</b>	<b>100,000</b>	<b>109,700</b>	<b>125,700</b>
<b>Expenditures</b>				
Operating Expenses	131,890	100,000	109,700	125,700
<b>Total Expenditures</b>	<b>131,890</b>	<b>100,000</b>	<b>109,700</b>	<b>125,700</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# OTHER PUBLIC SAFETY

104379

## DEPARTMENT MISSION

The purpose of other public safety is to provide a means to make County funding available for public safety related functions that are not specific to any particular department.

## SERVICE DESCRIPTION

Other Public Safety accounts for any contributions to agencies which perform public safety functions within Pitt County. Included is funding on a prorated share for maintaining a Forest Ranger in the County through contract with the North Carolina Department of Environmental and Natural Resources.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	305,574	325,036	336,863	300,000
<b>Total Revenues</b>	<b>305,574</b>	<b>325,036</b>	<b>336,863</b>	<b>300,000</b>
<b>Expenditures</b>				
Operating Expenses	305,574	325,036	336,863	300,000
<b>Total Expenditures</b>	<b>305,574</b>	<b>325,036</b>	<b>336,863</b>	<b>300,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





# TRANSPORTATION

104520

## DEPARTMENT MISSION

The purpose of transportation is to provide funding to address the transportation needs of Pitt County citizens.

## SERVICE DESCRIPTION

The Transportation Department accounts for funding used to support the operations of countywide transportation providers. This year, appropriations are made to support the GREAT bus system operated by the City of Greenville.

Funding to the GREAT system offsets the City of Greenville's cost for serving locations outside the city limits including the Health, Human Services and Agricultural Center sites north of the Tar River. The County's allocation to PATS is generally used for local match purposes in acquiring new equipment.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	3,143	4,500	4,500	4,500
<b>Total Revenues</b>	<b>3,143</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Expenditures</b>				
Operating Expenses	3,143	4,500	4,500	4,500
<b>Total Expenditures</b>	<b>3,143</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEPARTMENT MISSION

The mission of Planning is to guide long-range development and address land use issues in Pitt County by preparing and implementing land use plans, and administering development regulations, planning initiatives and Community Development grant programs which improve the health, safety, and general welfare of Pitt County residents.

## SERVICE DESCRIPTION

The major services provided by the Planning Department include: Land Use Planning; Development Review Administration; Zoning Code Enforcement; Coordinated Permitting Administration; Community Development Program Administration; Implementation of the 10-Year Plan to End Chronic Homelessness, Soil Erosion and Sedimentation Control Administration; Floodplain Management Administration; Stormwater Management; Geographic Information System (GIS) Development; Mapping; Transportation, Recreation and Environmental Planning; and Clearinghouse for Census Data.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Developed amendments to the Subdivision Ordinance to place objective standards on the location of stub-roads and on the design of road networks within proposed subdivisions
- Developed amendments to the Zoning Ordinance that established new development standards for recreational vehicle parks and tiny homes, extended the expiration period for permits, and increased the distance for mailed notices for public hearings
- Secured approval from the Board of Commissioners to finance the repair of the streets within Woodmoor Subdivision for acceptance by the NCDOT
- Finalized design and started the bid process to extend sewer service to the Candlewick Area Sewer District
- Received Hazard Mitigation Grant funding approval for the acquisition of 5 repetitive loss structures (\$867,000)

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	656,372	726,868	764,968	749,893
Permits & Fees	16,523	17,000	17,000	17,000
Sales & Services	19,640	17,550	25,050	25,050
<b>Total Revenues</b>	<b>692,535</b>	<b>761,418</b>	<b>807,018</b>	<b>791,943</b>
<b>Expenditures</b>				
Personal Services	622,464	678,618	718,018	704,943
Operating Expenses	70,071	82,800	89,000	87,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>692,535</b>	<b>761,418</b>	<b>807,018</b>	<b>791,943</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.75	8.375	8.375	8.375



**COUNTYWIDE GOAL(S) SUPPORTED**

- To promote community safety through enhanced emergency service programs
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** To provide affordable housing grant programs to eligible Pitt County residents and maintain in-house administration of programs.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Administration of Community Development Programs			
• Number of Homes Rehabilitated	5	12	15
• Number of Homes Replaced	0	0	0

**Goal:** To effectively enforce adopted land development regulations.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Administration of County-wide Zoning Ordinance			
• % of complaints investigated that equalled a zoning violation	61%	75.5%	50%
• # of rezoning, CUP & SUP requests	12	15	10

**Goal:** To develop, coordinate and enforce local environmental regulations.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Administration of Tar-Pamlico Stormwater Regulations			
• % of sites with approved BMP's inspected annually	100%	100%	100%



# PLANNING - EMERGENCY TELEPHONE SYSTEM

104337

## DEPARTMENT MISSION

The purpose of Planning-Emergency Telephone System is to provide efficient E-911 addressing services to the citizens throughout Pitt County to facilitate fast and accurate emergency response.

## SERVICE DESCRIPTION

The Emergency Telephone System budget is budgeted in two different funds: the general fund and the emergency telephone system fund. This budget summary covers the general fund portion.

E-911 addressing services includes the, fabrication, installation and maintenance of street signs (approximately 3,000). The department is also responsible for locating and removing illegal road signs.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Maintained nearly 3,000 County street signs and assembled 50 new signs
- Performed county-wide inspection of road sign compliance and removed 2 non-compliant road signs

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	83,341	87,682	118,902	106,864
<b>Total Revenues</b>	<b>83,341</b>	<b>87,682</b>	<b>118,902</b>	<b>106,864</b>
<b>Expenditures</b>				
Personal Services	62,383	53,182	80,902	68,864
Operating Expenses	20,957	34,500	38,000	38,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>83,341</b>	<b>87,682</b>	<b>118,902</b>	<b>106,864</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.75	0.75	1.00	1.00



## PLANNING - EMERGENCY TELEPHONE SYSTEM

104337

### COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Ensure consistent E-911 addressing services through maintenance and enforcement activities for address display and road signage.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Administer Road Sign Maintenance Program			
• % of signs that needed repairs or adjustments	14.19%	11.69%	11%



# OTHER ECONOMIC DEVELOPMENT

104920

## DEPARTMENT MISSION

The purpose of Other Economic Development is to promote development and to improve the economy of Pitt County.

## SERVICE DESCRIPTION

Other Economic Development is a budgetary department maintained to account for funding of projects designed to promote development and to improve the economy of Pitt County.

Currently funded projects include:

County Water  
CMSD Sewer  
Boundary Student Housing  
Bethel Sewer  
Stokes Water

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	173,913	231,075	231,075	231,075
<b>Total Revenues</b>	<b>173,913</b>	<b>231,075</b>	<b>231,075</b>	<b>231,075</b>
<b>Expenditures</b>				
Operating Expenses	173,913	231,075	231,075	231,075
<b>Total Expenditures</b>	<b>173,913</b>	<b>231,075</b>	<b>231,075</b>	<b>231,075</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





## DEPARTMENT MISSION

The mission of Engineering is to provide engineering services required to accomplish the following:

- 1) Ensure that County projects are constructed properly.
- 2) Provide contract drafting, administration and consulting services to other County departments.
- 3) Provide engineering expertise to insure that development is done in accordance with County and State standards.

## SERVICE DESCRIPTION

The Engineering Department designs small projects, performs engineering studies, administers construction and equipment contracts, administers minority participation policies, works with special projects and assists in regulating land development.

This department is also responsible for the management of Housekeeping functions.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Designed and Managed the security of the Pitt County Office Building
- Completed the Construction and Demolition Facility at the Solid Waste Transfer Station

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	87,424	113,736	120,825	119,318
<b>Total Revenues</b>	<b>87,424</b>	<b>113,736</b>	<b>120,825</b>	<b>119,318</b>
<b>Expenditures</b>				
Personal Services	83,914	105,436	112,525	111,018
Operating Expenses	3,510	8,300	8,300	8,300
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>87,424</b>	<b>113,736</b>	<b>120,825</b>	<b>119,318</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.75	0.75	1.00	1.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To address the facility and space needs of all County government programs – general government, public schools and community college

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Improve facilities and recommend facility expansion/renovation to the Pitt County Board of Commissioners

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Monitor Energy savings related to Energy Savings Contract			
• Monitor energy bills	Monthly	Monthly	Monthly



# COOPERATIVE EXTENSION

104950

## DEPARTMENT MISSION

The North Carolina Cooperative Extension Service partners with communities to deliver education and technology that enrich the lives, land and economy of North Carolinians.

## SERVICE DESCRIPTION

NC Cooperative Extension provides programming to sustain agriculture; protect the environment; maintain viable communities; develop responsible youth and strong, healthy families.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- \$795,000 net income gains realized by farmers adopting best management practices such as nutrient management, pest management, conservation, production, marketing, and business practices
- 1,355 Cooperative Extension volunteers served 13,839 hours at a value of \$326,047 to Pitt County
- Twenty-one Pitt County teachers were trained in 4-H STEM curriculum and over 650 students increased their knowledge of STEM through 4-H curriculum
- Local residents and professional horticulture entrepreneurs saved approximately \$100,000 with best management practices in plant selection, pest and fertility management, and water conservation

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	269,842	314,561	323,194	318,409
<b>Total Revenues</b>	<b>269,842</b>	<b>314,561</b>	<b>323,194</b>	<b>318,409</b>
<b>Expenditures</b>				
Personal Services	189,801	237,305	243,253	243,253
Operating Expenses	80,041	77,256	79,941	75,156
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>269,842</b>	<b>314,561</b>	<b>323,194</b>	<b>318,409</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COOPERATIVE EXTENSION

104950

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To improve the quality of life as it relates to agriculture and natural resources, 4-H, and Family and Consumer Sciences.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Increase youth participation			
• No. of youth participating in programs	8,156	11,267	6,000
Extension customers will learn proper skills related to healthy living.			
• No. of customers	5,912	8,095	4,000
Volunteers will be recruited to assist in the delivery of Extension education			
• Volunteer hours	15,676	7,448	14,000
Farmers and "Green Industry" professionals will adopt economically sound production practices			
• No. of farmers implementing practices	2,456	568	1,500
• Dollar value	\$2,947,850	\$439,000	\$1,000,000

### BUDGET HIGHLIGHTS

- Pitt County Government and North Carolina Cooperative Extension's partnership is identified as exemplary in North Carolina.



# FARMERS MARKET

104970

## DEPARTMENT MISSION

The mission of the Leroy James Farmers Market is to provide an arena for area residents to purchase and area vendors to sell fresh local produce, meats, value added products, bakery items, plants, cut flowers and crafts.

## SERVICE DESCRIPTION

County vegetable producers are provided booth space from late April to late December to sell fresh produce to county residents. Residents have a location to purchase fresh, local, and healthy produce.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- New cooperation between Council on Aging and Farmers Market to serve seniors using Senior Citizen Farmers Market vouchers
- Building expansion possible through local foundation and County support
- Growing interest in local food and the local food system should provide a growing customer base

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	34,342	41,665	37,357	41,189
Sales & Services	7,830	6,000	6,000	6,000
<b>Total Revenues</b>	<b>42,172</b>	<b>47,665</b>	<b>43,357</b>	<b>47,189</b>
<b>Expenditures</b>				
Personal Services	32,895	38,465	31,607	31,489
Operating Expenses	9,277	9,200	11,750	15,700
Capital Outlay				
<b>Total Expenditures</b>	<b>42,172</b>	<b>47,665</b>	<b>43,357</b>	<b>47,189</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60



# FARMERS MARKET

104970

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare
- To champion infrastructure improvements throughout the County

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To increase utilization of the Pitt County Farmers Market.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To increase the number of vendors providing fresh produce for county citizens			
• *Number of market vendors	638	1,513	600
To increase the use of the market by citizens for purchasing fresh produce			
• No. of market customers	60,252	49,998	60,000

**Goal:** To encourage healthy eating habits.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To encourage use of WIC vouchers for food purchases at the market			
• No. of WIC vouchers accepted	2,142	1,942	2,000
• Dollar value of WIC vouchers accepted	\$8,199	\$7,772	9,000

## BUDGET HIGHLIGHTS

- Numbers of vendors participating increased which provided more fresh produce to local residents





# OTHER HUMAN SERVICES

105800

## DEPARTMENT MISSION

The purpose of Other Human Services is to serve as a budgetary accounting for funds appropriated to programs external to Pitt County Government which provide human services.

## SERVICE DESCRIPTION

Non-profit agencies which provide human service functions submit requests for funding to the County on an annual basis. Contributions to these agencies are included within this budget. While providing services to children, adults, and the elderly of Pitt County, most of these agencies also provide support to County departments. County funding extends and increases the network of services available to the citizens at a higher level than the County could provide on its own.

The following agencies are funded within this budget:

Community Crossroads Center  
 Little Willie Center  
 Pitt County Committee for Employment of People with Disabilities  
 Pitt County Council on Aging, Inc.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
General Fund Appropriation	228,924	250,400	312,617	254,880
<b>Total Revenues</b>	<b>228,924</b>	<b>250,400</b>	<b>312,617</b>	<b>254,880</b>
<b>Expenditures</b>				
Operating Expenses	228,924	250,400	312,617	254,880
<b>Total Expenditures</b>	<b>228,924</b>	<b>250,400</b>	<b>312,617</b>	<b>254,880</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# VETERANS SERVICES

105820

## DEPARTMENT MISSION

The mission of Veteran Services is to assist veterans and their dependents with applying for and coordinating benefits they are eligible to receive. These benefits include: burial, compensation, education, home improvements and loans, life and health insurance, medical, pension, rehabilitation, and others.

## SERVICE DESCRIPTION

The Veteran Service Office serves a Pitt County veteran population of 11,138, not including their dependents.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 2015, (last year available) the U.S. Veteran Affairs paid \$64,740,000 non-taxable benefits to Pitt County Veterans and their dependents. At a local sales tax rate of 2.25%, the benefits paid to Pitt County veterans have the potential to yield \$1,456,650 to Pitt County's revenue base.
- Third Pitt County Veteran Service Officer accredited with National Association of County Veteran Service Officers
- PCVSO appointed as Board Member to Selective Service System, Region II, NC 042 Local Board
- Assisted with USDVA Action Center, January 2017, serving over 400 veterans in three days
- Assisted with delivering 40 Food Baskets including \$25.00 Gift Cards, and four families adopted for Christmas Wish-List Gifts

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	163,515	188,150	194,002	193,196
Miscellaneous	1,907	0	0	0
<b>Total Revenues</b>	<b>165,421</b>	<b>188,150</b>	<b>194,002</b>	<b>193,196</b>
<b>Expenditures</b>				
Personal Services	157,624	182,015	187,757	186,951
Operating Expenses	7,797	6,135	6,245	6,245
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>165,421</b>	<b>188,150</b>	<b>194,002</b>	<b>193,196</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00



# VETERANS SERVICES

105820

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide local access to Pitt County citizens regarding USDVA benefits.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To serve Pitt County veterans and their families			
• In-Person contacts	2,504	1,866	2,500
• Written contacts	7,681	5,303	8,100
• Telephone contacts	4,736	4,529	6,500
• Month end claims waiting to be processed	180	30	5
• Month end rating decisions waiting to be processed	2,269	301	20
• Month end average number of phone messages waiting to be returned	532	212	5

**Goal:** To maximize receipt of available benefits to eligible veterans and their families.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Maximize receipt of available benefits to eligible veterans and their families			
• Number of new claims awarded	338	423	350
• Annual benefit amount of new claims awarded	\$3,210,720	\$3,653,908	2,000,000
• Amount of one-time benefit claims awarded	\$2,125,458	\$2,818,962	2,000,000
• Total benefit amounts for new claims awarded	\$5,336,178	\$6,472,870	4,000,000
• Total number of claims submitted	560	553	600

## BUDGET HIGHLIGHTS

- Provided service to Pitt County Veterans with minimal increases.



# PUBLIC HEALTH - SUMMARY OF PROGRAMS

## DEPARTMENT MISSION

The mission of Public Health is to protect, promote and assure the health of all people in Pitt County.

## SERVICE DESCRIPTION

Our mission is accomplished: (1) through the provision of a variety of preventive health services including maternity, family planning and child health services; diagnosis and treatment of communicable diseases; HIV testing and counseling; cancer screening; immunization; Women's Infants and Children's (WIC) supplemental nutrition; and a variety of health education/health promotion programs targeting schools, businesses and the community; and (2) through a variety of regulatory activities designed to prevent the spread of food borne, waterborne and other communicable diseases transmitted to people from other people or from animals; reduce the risk of environmental toxic exposures such as lead and asbestos; and reduce selected safety hazards.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- North Carolina Department of Health and Human Services conducted an Emergency Preparedness Site Visit of the Pitt County Health Department resulting in no deficiencies found
- Recipient of NC DHHS infant mortality prevention funding that supports Certified Tobacco Treatment Specialist training, the Cribs for Kids Program to promote safe sleep, promotion of Long Acting Reversible Contraceptives and monetary support for the department's Nurse Family Partnership
- Identified by NCDHHS as Lead Triple P county which allowed the Health Department to expand the Triple P program. Triple P is an evidenced based program with the goal of promoting positive parenting techniques.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	4,516,266	4,602,816	4,901,269	4,805,442
Intergovernmental	3,998,931	3,885,110	4,295,127	4,289,348
Sales & Services	276,616	278,550	284,900	284,900
Miscellaneous	748,625	767,072	807,976	804,902
Debt & NonRevenue	0	0	0	0
Fund Balance	0	884,581	884,581	884,581
<b>Total Revenues</b>	<b>9,540,438</b>	<b>10,418,129</b>	<b>11,173,853</b>	<b>11,069,173</b>
<b>Expenditures</b>				
Personal Services	7,206,701	8,373,749	8,923,347	8,818,667
Operating Expenses	1,869,754	2,026,380	2,250,506	2,250,506
Capital Outlay	0	18,000	0	0
<b>Total Expenditures</b>	<b>9,076,455</b>	<b>10,418,129</b>	<b>11,173,853</b>	<b>11,069,173</b>
<b>Staffing</b>				
Full Time Equivalent Positions	122.85	121.65	129.65	128.65



# PUBLIC HEALTH - ADMINISTRATION

155110,15

## DEPARTMENT MISSION

The mission of Public Health is to protect, promote and assure the health of all people in Pitt County.

## SERVICE DESCRIPTION

Administration maintains an adequate administrative infrastructure for the support of all agency services and activities necessary for the achievement of the agency's mission. The business office, medical records, vital statistics and personnel are housed within this division.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Health Department staff worked in evacuation shelters and Emergency Operations Center in response to Hurricane Matthew

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	1,785,019	1,439,751	1,453,273	1,438,751
Intergovernmental	414,134	486,930	488,635	488,301
Sales & Services	379	200	200	200
Miscellaneous	21,805	15,000	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	884,581	884,581	884,581
<b>Total Revenues</b>	<b>2,221,337</b>	<b>2,826,462</b>	<b>2,826,689</b>	<b>2,811,833</b>
<b>Expenditures</b>				
Personal Services	1,724,407	1,924,825	1,973,577	1,958,721
Operating Expenses	737,657	835,095	853,112	853,112
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,462,064</b>	<b>2,759,920</b>	<b>2,826,689</b>	<b>2,811,833</b>
<b>Staffing</b>				
Full Time Equivalent Positions	29.25	28.00	29.00	29.00



# PUBLIC HEALTH - ADMINISTRATION

155110,15

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Develop and maintain a public health workforce prepared to respond to public health emergencies

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Develop public health workforce to respond to public health emergencies			
• % of Health Department staff who have completed Incident Command System 100, 200 & 700 courses	100%	100%	100%
• % of Health Department Emergency Preparedness Team who have completed advanced Incident Command System courses	91%	100%	100%
• % of staff who respond within 2 hours to quarterly call down drills	82%	90%	100%

**Goal:** Increase efficiency, contain costs and increase accountability in financial management.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Amount of clinic related client fees (medicare, client, 3rd party) collected			
• Increase client fees collected by 5% from previous fiscal year	\$98,965	\$90,028	\$94,529
Submit state expenditure reports by state mandated guidelines			
• Number of months state expenditure report is submitted by required date	12	12	12
Control non-grant funded operating expenditures			
• Non-grant funded operating expenditure to increase by no more than 3% of previous fiscal year.	\$1,130,825	\$1,143,822	\$1,178,137





# PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

## DEPARTMENT MISSION

The mission of Environmental Health is to protect, promote and assure the health of all people in Pitt County.

## SERVICE DESCRIPTION

Environmental Health services provided to the County are comprised of the following programs: food, lodging and institutional sanitation; indoor air quality; swimming pool sanitation and safety; on site sewage disposal; childhood lead poisoning prevention; migrant labor housing sanitation; tattoo sanitation and other services required by state law, County ordinance and citizen's needs. Environmental Health also participates in the Epidemiology Team for communicable disease outbreak investigations and responds and assists in safeguarding the County against bioterrorism threats.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Environmental Health's Food & Lodging Section completed 100% of required inspections for the year. 1,813 inspections were performed at 658 facilities.
- Food and Lodging section obtained three FDA grants to support new compliance measures related to cooling temperatures of foods
- Received a DHHS grant to enable local governments to characterize the potential risk of transmission and control of Zika Virus

## BUDGET SUMMARY

	ACTUAL FY 2015-16	BUDGET FY 2016-17	REQUEST FY 2017-18	ADOPTED FY 2017-18
<b>Revenues</b>				
General Fund Appropriation	1,121,624	1,245,779	1,282,030	1,274,638
Intergovernmental	18,941	22,000	22,000	22,000
Sales & Services	150,709	137,500	158,000	158,000
Miscellaneous	8,836	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,300,110</b>	<b>1,405,279</b>	<b>1,462,030</b>	<b>1,454,638</b>
<b>Expenditures</b>				
Personal Services	1,117,785	1,318,006	1,382,430	1,375,038
Operating Expenses	75,465	83,165	79,600	79,600
Capital Outlay	0	18,000	0	0
<b>Total Expenditures</b>	<b>1,193,250</b>	<b>1,419,171</b>	<b>1,462,030</b>	<b>1,454,638</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.00	17.00	18.00	18.00



# PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To protect and improve the health and welfare of the citizens of Pitt County by preventing, minimizing and eliminating exposure to environmental conditions that could have adverse effects on individual health and safety as required by state law.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.			
<ul style="list-style-type: none"> <li>Number of Food and Lodging inspections, consultations and permitting activities</li> </ul>	8,639	10,936	9,150
<ul style="list-style-type: none"> <li>Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li> </ul>	7.78	7.93	6.80
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.			
<ul style="list-style-type: none"> <li>Number of inspections, permits and consultations</li> </ul>	9,150	11,220	9,388
<ul style="list-style-type: none"> <li>Inspections, consultations and permitting activities per FTE per day</li> </ul>	7.73	8.43	7.20
<ul style="list-style-type: none"> <li>Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li> </ul>	4.17 days	4.26 days	4.5 days
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.			
<ul style="list-style-type: none"> <li>Number of inspections, investigations and consultations and permits</li> </ul>	1,544	1,727	1,500
<ul style="list-style-type: none"> <li>Inspections, investigations, consultations and permitting activities per FTE per day</li> </ul>	5.67	6.31	5.00



# PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

## DEPARTMENT MISSION

The mission of Public Health - Communicable Disease is to protect, promote and assure the health of all people in Pitt County.

## SERVICE DESCRIPTION

Communicable Disease works primarily to reduce the incidence of reportable communicable disease through education, early detection and treatment. Health Department staff work closely with private physicians, Brody School of Medicine, Vidant Medical Center, other medical providers and service agencies to control the spread of reportable communicable diseases. The Health Department provides investigation of communicable diseases to prevent community outbreaks. Other services include provision of clinics for diagnosis and treatment of sexually transmitted diseases and tuberculosis, community education in a variety of settings such as homes and schools and immunization services for both adults and children. Bioterrorist planning is becoming an expanded role of the communicable disease area as well as education and planning with all public health workers in response to the role Public Health will play if a bioterrorist attack occurs.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Increase patient access to communicable disease screenings and treatment by expanding walk-in clinics
- Health Department hosted the Communicable Disease Enteric Training

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	606,368	672,982	776,329	714,778
Intergovernmental	177,317	256,722	274,842	274,842
Sales & Services	60,921	59,600	40,200	40,200
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>844,606</b>	<b>989,304</b>	<b>1,091,371</b>	<b>1,029,820</b>
<b>Expenditures</b>				
Personal Services	692,110	828,643	937,843	876,292
Operating Expenses	141,620	169,370	153,528	153,528
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>833,730</b>	<b>998,013</b>	<b>1,091,371</b>	<b>1,029,820</b>
<b>Staffing</b>				
Full Time Equivalent Positions	12.00	11.50	13.50	12.50



# PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Prevent and Control Communicable Disease in Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases			
<ul style="list-style-type: none"> <li>% of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%.</li> </ul>	98%	94%	90%
Provide HIV/Sexually Transmitted Disease (STD) risk reduction services and community outreach to high-risk individuals			
<ul style="list-style-type: none"> <li>Number of HIV tests performed by the Health Department.</li> </ul>	3,895	3,869	4,360



## PUBLIC HEALTH - WOMEN'S & CHILDREN'S HEALTH

155116, 40, 41, 47, 61-70, 79, 84, 85, 92

### DEPARTMENT MISSION

The mission of Public Health - Women's & Children's Health is to protect, promote and assure the health of all people in Pitt County.

### SERVICE DESCRIPTION

Preventive health services are provided to women and children in a variety of settings (e.g. clinics, homes, schools and other community settings). These services include the provision of clinical services such as physical exams, case management, community development initiatives which focus on women's and children's health issues, and community/school education. These services are provided by a team of skilled nurses, social workers, health educators and nutritionists working with parents and other family members. The Health Department collaborates with an array of other community professionals such as teachers, counselors, hospital staff, mental health, social services, private health providers and the ECU School of Medicine to develop appropriate community initiatives which impact on the health of women and children.

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The World Breastfeeding Celebration was held on August 20, 2016 with theme "Breastfeeding a Key to Sustainable Development"
- With monetary support from various community partners, conducted the 24th Annual Maternity Fair linking families with resources designed to improve birth outcomes
- Received funding from Vidant Medical Center Community Health Programs to help support the Youth Development Program, helping students develop life goals and delay pregnancy

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	810,274	1,005,422	1,133,407	1,122,205
Intergovernmental	2,705,786	2,900,629	3,008,290	3,003,321
Sales & Services	64,112	77,950	85,800	85,800
Miscellaneous	1,148,821	1,174,818	1,310,900	1,305,898
Debt & NonRevenue	-1,890	-5,242	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>4,727,103</b>	<b>5,153,577</b>	<b>5,538,397</b>	<b>5,517,224</b>
<b>Expenditures</b>				
Personal Services	3,398,164	3,992,498	4,269,418	4,250,071
Operating Expenses	828,381	772,962	779,864	779,864
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,226,546</b>	<b>4,765,460</b>	<b>5,049,282</b>	<b>5,029,935</b>
<b>Staffing</b>				
Full Time Equivalent Positions	60.40	59.70	62.70	62.70



## PUBLIC HEALTH - WOMEN'S & CHILDREN'S HEALTH

155116, 40, 41, 47, 61-70, 79, 84, 85, 92

### COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To sustain and improve the health of women of childbearing age and children in Pitt County.

Objective	Actual FY 2015-16	Actual FY 2016-17	Target FY 2017-18
<b>Performance Indicators</b>			
Provide technical assistance including health and safety trainings to childcare providers			
• Childcare centers who have received technical health assistance	126	165	145
• Number of children impacted by technical assistance/provider training.	5,002	7,558	3,000
Improve the health and spacing of pregnancies			
• Number of family planning clinic visits at the Pitt County Health Department.	4,230	3,552	4,200
• Number of prenatal care clinic visits at the Pitt County Health Department.	3,092	3,167	3,050
• Pitt County Infant Mortality Rate/State Rate (5 year average).	10.8/7.1	10.8/7.2	At or below state rate
• Maintain an average monthly caseload of women receiving pregnancy care management services.	460	477	350
• Number of postpartum home visits.	634	616	600
Reduce adolescent pregnancies			
• % of adolescents enrolled in the initiative who do not report a pregnancy.	100%	100%	100%
• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.	88	61	100
• Pitt County adolescent pregnancy state ranking.	12th lowest of 75 reporting counties	12th lowest of 75 reporting counties	within 3rd lowest in state
Promote optimal development during early childhood by assessing development and coordinating services			
• Maintain an average monthly caseload of children receiving at risk or developmental disability case management	286	407	350
Ensure WIC Program services are made available to all eligible participants in Pitt County			
• % of WIC mothers initiating breastfeeding (note fiscal year basis).	46.9%	59.43%	45%
• \$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.	\$1,714,157	\$3,270,426	\$3,500,000
• WIC average caseload.	4,525	4,408	4,430



## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155148, 51, 52, 56, 57, 86, 99

### DEPARTMENT MISSION

The mission of Public Health - Chronic Disease Prevention is to protect, promote and assure the health of all people in Pitt County.

### SERVICE DESCRIPTION

Chronic disease prevention services are aimed at reducing illness and death from cardiovascular diseases including heart disease, hypertension and stroke, as well as diabetes and breast cancer. The Health Department employs a variety of methods to address these health problems. Health screenings are utilized to identify health problems early before complications from undiagnosed diseases arise. Education and counseling services are provided to assist clients with making better choices about foods they eat, type and amount of exercise they participate in, and their decision to smoke.

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- With funding from Wake Forest University, implemented North Carolina Healthy Living Partnerships to Prevent Diabetes Program
- Enrolled 231 women in the Health Department's Breast and Cervical Cancer Control Program
- Awarded funding from NCDHHS to implement a Minority Diabetes Prevention Program

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	194,871	200,869	239,604	255,070
Intergovernmental	231,905	211,030	217,329	500,884
Sales & Services	494	455	3,300	700
Miscellaneous	82,254	63,884	72,798	56,366
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>509,524</b>	<b>476,238</b>	<b>533,031</b>	<b>813,020</b>
<b>Expenditures</b>				
Personal Services	297,762	266,844	368,743	428,618
Operating Expenses	202,210	209,394	164,288	384,402
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>499,972</b>	<b>476,238</b>	<b>533,031</b>	<b>813,020</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.20	5.45	6.45	6.45





## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155148, 51, 52, 56, 57, 86, 99

### COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Reduce premature morbidity and mortality due to chronic diseases such as diabetes, heart disease and cancer.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Improve early diagnosis of cancer in women			
<ul style="list-style-type: none"> <li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years</li> </ul>	100%	100%	90%
<ul style="list-style-type: none"> <li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram</li> </ul>	100%	100%	10%
Create an environment within Pitt County that supports healthy lifestyle choices			
<ul style="list-style-type: none"> <li>Number of local entities that have developed opportunities for physical activity during the year</li> </ul>	2	0	6
<ul style="list-style-type: none"> <li>% of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units.</li> </ul>	90%	94%	90%



# SOCIAL SERVICES - SUMMARY OF PROGRAMS

## DEPARTMENT MISSION

The mission of the Pitt County Department of Social Services is to provide Pitt County citizens the basic human resources and social services to enable the achievement of self-support and self-sufficiency. It is our aim to prevent abuse, neglect, and exploitation of vulnerable citizens, but if necessary, we intervene to provide protection. We will strive to help those families who are dependent on public assistance benefits to find employment and obtain child support.

## SERVICE DESCRIPTION

The Pitt County Department of Social Services is a multi-program human services organization which is mandated by Federal and State Law. Funding for these programs represents a mix of federal, state and local dollars, with the majority of the funding coming from the Federal Government.

In addition to the mandated programs, the Department participates through partnerships in some non-mandated programs utilizing grants and other endeavors with private non-profits in order to provide and/or enhance services. For example, in partnership with Vidant Medical Center, the Department of Social services provides on-site positions at Vidant Medical Center to ensure patients who are eligible for Medicaid apply for the benefit before discharge from the medical center, thereby reducing the the amount of non-reimbursed care for Vidant Medical Center. In return, Vidant Medical Center funds the positions. This helps to maintain quality health care for the community.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- DSS continues the partnership with the Community Crossroads Center to prevent homelessness by providing emergency rent assistance and financial Counseling.
- DSS formed a partnership with Easter Seals UCP for a Family Visitation Coach. This Coach provides families with guidance to help them achieve the goal of family reunification.

## BUDGET SUMMARY

	ACTUAL FY 2015-16	BUDGET FY 2016-17	REQUEST FY 2017-18	ADOPTED FY 2017-18
<b>Revenues</b>				
State & Federal	20,812,474	23,991,005	27,190,075	27,510,460
General Fund	8,951,966	9,214,909	10,319,772	10,141,892
Fees & Charges	272,199	389,265	232,492	232,432
Miscellaneous	310	25,772	5,772	5,703
Debt & Non Revenue	0	877,642	0	0
<b>Total Revenues</b>	<b>30,036,949</b>	<b>34,498,593</b>	<b>37,748,111</b>	<b>37,890,487</b>
<b>Expenditures</b>				
Personal Services	13,939,003	15,677,939	17,719,683	17,801,495
Operating Expenses	16,097,946	18,820,654	19,993,428	20,053,992
Capital Outlay	0	0	35,000	35,000
<b>Total Expenditures</b>	<b>30,036,949</b>	<b>34,498,593</b>	<b>37,748,111</b>	<b>37,890,487</b>
<b>Staffing</b>				
Full Time Equivalent Positions	263.00	271.50	279.50	276.50



# SOCIAL SERVICES - ADMINISTRATION

165410, 11

## DEPARTMENT MISSION

The mission of the Pitt County Department of Social Services is to provide Pitt County citizens the basic human resources and social services to enable the achievement of self-support and self-sufficiency. It is our aim to prevent abuse, neglect, and exploitation of vulnerable citizens, but if necessary, we intervene to provide protection. We will strive to help those families who are dependent on public assistance benefits to find employment and obtain child support.

## SERVICE DESCRIPTION

The Administrative Division strives to provide cost effective administration of all Social Services Programs to ensure total accountability of all funds spent while maximizing all revenues, grants, and resources of the Department and the services available to the client.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Maximized revenues for the Department.
- Pitt County DSS met the Maintenance of Effort requirement for Fiscal Year 2016-2017. This is the first time in 10 years that this requirement has been accomplished.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
State & Federal	414,517	1,588,910	1,291,282	1,571,751
Transfer - General Fund	2,495,522	1,508,680	2,631,224	2,365,823
Fees & Charges	0	0	0	0
Miscellaneous	310	883,414	5,772	5,703
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>2,910,349</b>	<b>3,981,004</b>	<b>3,928,278</b>	<b>3,943,277</b>
<b>Expenditures</b>				
Personal Services	1,422,088	1,451,170	1,619,547	1,619,547
Operating Expenses	1,172,475	2,529,834	2,273,731	2,288,730
Capital Outlay	0	0	35,000	35,000
<b>Total Expenditures</b>	<b>2,594,563</b>	<b>3,981,004</b>	<b>3,928,278</b>	<b>3,943,277</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	23.00	22.00	22.00



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 92

## DEPARTMENT MISSION

The mission of the Pitt County Department of Social Services is to provide Pitt County citizens the basic human resources and social services to enable the achievement of self-support and self-sufficiency. It is our aim to prevent abuse, neglect, and exploitation of vulnerable citizens, but if necessary, we intervene to provide protection. We will strive to help those families who are dependent on public assistance benefits to find employment and obtain child support.

## SERVICE DESCRIPTION

The Services & Programs Division consists of programs and services to ensure Pitt County citizens' safety, well-being and permanence. If necessary, the Department acts to intervene, according to NC General Statute, to protect both adults and children.

Adult Services ensure the safety and well-being of Pitt County's elderly, disabled and vulnerable adults through provision of Adult Protective Services and Adult Care Home Case Management and Supervision.

The highest priorities for Child and Family Social Work Services is to assure the safety, permanence, and well-being of all children in Pitt County. Staff partner with families to improve safety and prevent child welfare involvement. If a family cannot ensure safety, DSS provides In-Home services to work to keep the family unit intact. When a child cannot remain safely in the home, placement may be with a resource family or DSS custody.

Families are supported by other services that include prevention services, transportation, day care, CAP and In-Home Services.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Foster Care program continues to steadily improve the stability of recent placements and achieved a significantly higher level of stability than the state average.
- DSS has established and maintained an On-Call Child Welfare Unit of 4 positions. The goal for this unit is to ensure that the welfare of the children in Pitt County is maintained while decreasing the amount of overtime hours of regular schedule staff.
- DSS was again awarded Adoption Assistance funds for exceeding the baseline number of adoptions.

## BUDGET SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2017-18</b>
<b>Revenues</b>				
State & Federal	14,461,469	16,293,730	18,494,794	18,534,700
Transfer - General Fund	3,892,951	4,916,748	6,034,669	6,106,831
Fees & Charges	265,724	350,790	208,992	207,732
<b>Total Revenues</b>	<b>18,620,144</b>	<b>21,561,268</b>	<b>24,738,455</b>	<b>24,849,263</b>
<b>Expenditures</b>				
Personal Services	10,810,337	12,532,907	14,211,156	14,261,965
Operating Expenses	8,125,593	9,028,362	10,527,299	10,587,298
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>18,935,930</b>	<b>21,561,269</b>	<b>24,738,455</b>	<b>24,849,263</b>
<b>Staffing</b>				
Full Time Equivalent Positions	211.00	219.50	227.50	224.50



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 92

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare
- To address the facility and space needs of all County government programs – general government, public schools and community college

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To promote the long term well-being of Pitt County Citizens.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Ensure that children remain in safe, stable environments			
• Percentage of children who are not victims of repeat maltreatment	92.7%	91%	95%
• Percentage of foster care youth who have only 1 or 2 placements within 12 months.	92.3%	84%	86%
• Percentage of foster care youth who achieve permanent placement within 12 months	56%	73%	75%
• Percentage of foster care youth age 18 or over who are in school or working.	*NA	*NA	100%
Enable vulnerable and disabled adults to live in least restrictive suitable environment			
• Number of individuals receiving at least 1 in home service	181	204	204
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation			
• Number of Child Protective Services reports received.	NA	738	725
• Percentage of Child Protective Services reports that result in investigation by the agency	78.5%	75%	75%
• Number of Adult Protective Services reports received.	NA	374	350
• Number of individuals provided Adult Services	NA	22	40
• Number of individuals requiring appointment of a guardian	NA	27	20
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs			
• Number of families receiving Crisis Services that allow them to obtain or maintain housing	18	30	120
• Number of families receiving heating or cooling assistance during the year	7,338	6,225	7,000



# SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

## DEPARTMENT MISSION

The mission of the Pitt County Department of Social Services is to provide Pitt County citizens the basic human resources and social services to enable the achievement of self-support and self-sufficiency. It is our aim to prevent abuse, neglect, and exploitation of vulnerable citizens, but if necessary, we intervene to provide protection. We will strive to help those families who are dependent on public assistance benefits to find employment and obtain child support.

## SERVICE DESCRIPTION

This division of Pitt County Department of Social Services is a multi-program organization which is mandated by Federal and State Law to provide assistance and counseling to citizens of Pitt County who qualify for these services. Programs range from health care, food assistance, employment and training efforts and ensures that necessary supportive services are made available to all families.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Food and Nutrition Services Program continues with the expansion of its Employment and Training component, designed to help FNS recipients find stable and well paid employment.
- Food and Nutrition Services and Medicaid implemented a Quality Improvement Section to increase efficiency and further reduce fraud.
- Food and Nutrition Services and Medicaid exceeded the timeliness standards for applications processed.
- Averaged 95% accuracy in Food and Nutrition Services and Medicaid cases that were monitored.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
State & Federal	4,165,298	4,368,469	4,671,624	5,478,670
Transfer - General Fund	1,902,699	2,142,880	1,425,050	909,588
Fees & Charges	0	32,000	2,000	0
Miscellaneous	0	20,000	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>6,067,997</b>	<b>6,563,349</b>	<b>6,098,674</b>	<b>6,388,258</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	6,067,997	6,563,349	6,098,674	6,388,258
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>6,067,997</b>	<b>6,563,349</b>	<b>6,098,674</b>	<b>6,388,258</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To Promote the long term well being of Pitt County Citizens.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Ensure that the medical needs of Pitt County citizens are met promptly			
• Percentage of Medicaid Intakes processed timely	NA	98%	90%
• Percentage of Medicaid redeterminations processed timely.	NA	99%	97%
• Maximum number of days to process applications for Adult Disability Medicaid.	NA	67	90
• Maximum number of days to process applications for non-Disability Medicaid	NA	38	45
Ensure children in Pitt County have access to medical/dental services			
• Percentage of children covered by health insurance	NA	> 95%	>95%
Ensure individualized, quality medical care and reduced unnecessary Emergency Room utilization by enrolling Pitt County Medicaid recipients with a primary care physician			
• Annual % enrolled with primary care providers.	98%	Not available	> 98%
Ensure Pitt County Citizens have timely access to Food and Nutrition services			
• Percentage of Food and Nutrition cases processed timely	95%	96%	97%





## SOCIAL SERVICES - CHILD SUPPORT (TITLE IV-D)

165473

### DEPARTMENT MISSION

The mission of the Pitt County Department of Social Services is to provide Pitt County citizens the basic human resources and social services to enable the achievement of self-support and self-sufficiency. It is our aim to prevent abuse, neglect, and exploitation of vulnerable citizens, but if necessary, we intervene to provide protection. We will strive to help those families who are dependent on public assistance benefits to find employment and obtain child support.

### SERVICE DESCRIPTION

This unit seeks to locate absent parents, establish paternity for children born out of wedlock, establish court ordered support obligations and enforce these obligations. Child support dollars collected represent a non tax-based resource made available to single parent families, many of whom otherwise seek tax based public assistance resources.

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Child Support program collected \$15.2 million, which is 4% more than its target for the year.

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
State & Federal	1,771,190	1,739,896	1,925,329	1,925,329
General Fund	660,794	646,600	729,857	759,660
Fees & Charges	6,475	6,475	23,500	24,700
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>2,438,459</b>	<b>2,392,971</b>	<b>2,678,686</b>	<b>2,709,689</b>
<b>Expenditures</b>				
Personal Services	1,706,578	1,693,862	1,888,980	1,919,983
Operating Expenses	731,881	699,109	789,706	789,706
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,438,459</b>	<b>2,392,971</b>	<b>2,678,686</b>	<b>2,709,689</b>
<b>Staffing</b>				
Full Time Equivalent Positions	28.50	29.00	31.00	30.00



## **SOCIAL SERVICES - CHILD SUPPORT (TITLE IV-D)**

165473

### **COUNTYWIDE GOAL(S) SUPPORTED**

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

### **GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** To provide prompt service to clients to enhance the financial well-being of the family by aggressively seeking child support payments.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Ensure children of Pitt County are financially supported by both parents			
• Percentage of child support cases under order	86.38%	89%	86%
• Child Support Collections	\$14,816,243	\$15,203,0000	\$14,800,000
• Average of number of children receiving day care services each month to facilitate parents' employment	NA	1,533	1,800



# MENTAL HEALTH - LOCAL EFFORT

195209

## DEPARTMENT MISSION

The Mental Health - Local Effort empowers people to overcome life's challenges by ensuring the provision of quality, affordable mental health, developmental disabilities and substance abuse services and supports in our community.

## SERVICE DESCRIPTION

Pitt County, along with 24 other eastern North Carolina counties, is a part of Trillium Health Resources Network. Pitt County serves as part of 8 counties that make up Trillium's Central Region along with Beaufort, Craven, Dare, Hyde, Pamlico, Tyrrell and Washington counties serving a population of 399,374 citizens ensuring the volume needed to keep local mental health providers in business and taking care of Eastern North Carolina.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	487,500	487,500	487,500	487,500
Intergovernmental	139,319	100,000	100,000	150,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>626,819</b>	<b>587,500</b>	<b>587,500</b>	<b>637,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	627,720	587,500	587,500	637,500
<b>Total Expenditures</b>	<b>627,720</b>	<b>587,500</b>	<b>587,500</b>	<b>637,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# PITT SOIL & WATER CONSERVATION

104960

## DEPARTMENT MISSION

It is the mission of Pitt Soil and Water Conservation to provide the highest quality of service to all Pitt County citizens regarding the conservation of our natural resources through technical excellence, education, and teamwork.

## SERVICE DESCRIPTION

The Pitt County Soil and Water Conservation District board and staff have the responsibility of developing and carrying out a comprehensive natural resource conservation program in Pitt County. The district works closely with USDA and other agencies to assist and educate landowners in proper use of the land. By providing information and technical assistance to farmers, businesses and homeowners alike, the farmer gets the most from his land and homeowners and business owners may find a way to solve a drainage problem or other natural resource concern. Environmental education is another key component of the conservation program which promotes environmental literacy and awareness through programs and materials offered to the schools, clubs, community, and others.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Allocated over \$295,654 through cost share programs to install conservation practices on farm land in Pitt County affecting 259 acres which saved 2,065 tons of soil, 2,787 lbs. of Nitrogen, and 245 lbs. of Phosphorus from entering water courses
- Provided environmental education programs to over 1,126 Pitt County students and citizens
- Provided technical assistance to over 548 landowners and potential landowners
- Reviewed over 30 plans for development and sedimentation and erosion
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins
- Effectively promoted and implemented the County's Voluntary Agricultural Districts program
- Actively sought grant funding for addressing natural resources issues

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	230,239	261,437	258,263	255,134
Miscellaneous	30,339	27,072	24,220	24,220
<b>Total Revenues</b>	<b>260,578</b>	<b>288,509</b>	<b>282,483</b>	<b>279,354</b>
<b>Expenditures</b>				
Personal Services	249,314	264,164	261,533	260,404
Operating Expenses	11,264	18,345	20,950	18,950
Capital Outlay	0	6,000	0	0
<b>Total Expenditures</b>	<b>260,578</b>	<b>288,509</b>	<b>282,483</b>	<b>279,354</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00



# PITT SOIL & WATER CONSERVATION

104960

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To promote quality education
- To advance economic development opportunities for Pitt County
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Provide exceptional assistance to Pitt County Citizens to protect natural resources.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	266	299	275
• Provide technical assistance to governmental agencies	273	364	250
• Technical assistance provided to agricultural customers	414	323	385

**Goal:** Improve the quality of natural resources in Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Utilize federal, state, and grant funds for the installation of conservation practices on the land			
• Prioritize applications according to appropriate ranking system	100%	100%	100%
• Obligate available dollars to install conservation practices	100%	100%	100%
• # of Applications	15	17	12
• Average \$ Amount Awarded	\$7,322	\$6,027	\$5,500

**Goal:** Develop, coordinate, and sponsor various environmental education/awareness programs for schools, clubs, organizations, and citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	871	937	1,000
• Provide learning experiences/programs for adults	384	394	400

### BUDGET HIGHLIGHTS

- Applied, received and carried out cover crop grant
- Secured field equipment through grant
- Applied and received scholarships for employee training



## DEPARTMENT MISSION

The mission of this department is to provide local funding to the County's public school system in order to provide quality education to our children.

## SERVICE DESCRIPTION

The County has a consolidated school system governed by a Board of Education with 9 members elected on a non-partisan basis for staggered four-year terms. The Board of Education annually submits a budget request to the Board of Commissioners. State Statute mandates local funding for schools even though the actual expenditure of these funds is controlled by a separately elected Board of Education. Pitt County allows the Board of Education broad discretion in determining the best use of County dollars.

The Fiscal Year 17-18 budget includes a \$38.9 million current expense budget which includes \$340,000 allocated to the Board of Education to allow repayment to the County for rent and utilities for school administration offices. In addition to current expense funding, the Board of Commissioners annually appropriates an additional \$1,000,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	37,326,287	39,213,340	41,762,241	39,970,807
<b>Total Revenues</b>	<b>37,326,287</b>	<b>39,213,340</b>	<b>41,762,241</b>	<b>39,970,807</b>
<b>Expenditures</b>				
Operating Expenses	36,576,287	38,213,340	40,762,241	38,970,807
Capital Outlay	750,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>37,326,287</b>	<b>39,213,340</b>	<b>41,762,241</b>	<b>39,970,807</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEPARTMENT MISSION

The mission of this department is to provide local funding to the community college.

## SERVICE DESCRIPTION

Pitt Community College (PCC) is a comprehensive public, two-year educational institution serving adult citizens of Pitt County. As the seventh largest member of the North Carolina Community College System, the college's purpose is to provide high quality programs and services at minimum cost. It strives to enable students to achieve their potential, contribute to the economic development and quality of life of the community, and engage in lifelong learning.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	5,495,326	5,795,626	6,690,550	5,909,539
<b>Total Revenues</b>	<b>5,495,326</b>	<b>5,795,626</b>	<b>6,690,550</b>	<b>5,909,539</b>
<b>Expenditures</b>				
Operating Expenses	5,420,326	5,695,626	6,590,550	5,809,539
Capital Outlay	75,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>5,495,326</b>	<b>5,795,626</b>	<b>6,690,550</b>	<b>5,909,539</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





# DEBT SERVICE - PRINCIPAL

309115

## DEPARTMENT MISSION

The mission of the Debt Service is to account for debt payments associated with General Fund operations.

## SERVICE DESCRIPTION

This department accounts for principal and interest payments on general obligation bonded debt and other long-term debt associated with General Fund operations. All debt is approved by the Board of County Commissioners and the Local Government Commission, a division of the North Carolina Department of State Treasurer.

The Debt Service Fund includes payments for the following major projects:

	<u>Principal</u>	<u>Interest</u>
COPS 2004	\$ 1,410,000	\$ 717,694
Energy Savings	207,703	3,708
Jail 2007	940,000	37,600
2009 LOBS	1,430,000	171,600
Stokes/Pactolus Sewer	43,145	-
2010 LOBS - Refunding	395,000	117,300
2010A LOBS - PCC	1,295,000	207,300
Sadie Saulter Project	350,147	337,507
Radio Project	550,000	51,233
Energy Savings Phase II	148,383	96,587
Chicod Sewer Project	88,773	28,407
North Carolina Eastern Region	99,000	-
2015 LOBS	1,070,000	1,467,694
PCC GO Bonds	1,015,000	581,288
2016 Equipment	1,346,549	63,327
2016 LOBS	885,000	691,825
2016B LOBS	380,000	1,640,600
2017 LOBS	1,755,000	675,750
Commission Fees	-	18,000
<b>TOTAL DEBT SERVICE</b>	<b>\$13,408,700</b>	<b>\$6,907,420</b>

## BUDGET SUMMARY

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>ADOPTED</u>
	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2017-18</u>
<b>Revenues</b>				
General Fund Appropriation	10,914,120	11,892,443	13,408,700	13,408,700
<b>Total Revenues</b>	<b>10,914,120</b>	<b>11,892,443</b>	<b>13,408,700</b>	<b>13,408,700</b>
<b>Expenditures</b>				
Operating Expenses	10,914,120	11,892,443	13,408,700	13,408,700
<b>Total Expenditures</b>	<b>10,914,120</b>	<b>11,892,443</b>	<b>13,408,700</b>	<b>13,408,700</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# DEBT SERVICE - INTEREST & COMMISSIONS

309110

## DEPARTMENT MISSION

The mission of the Debt Service is to account for debt payments associated with General Fund operations.

## SERVICE DESCRIPTION

This department accounts for principal and interest payments on general obligation bonded debt and other long-term debt associated with General Fund operations. All debt is approved by the Board of County Commissioners and the Local Government Commission, a division of the North Carolina Department of State Treasurer.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
Intrafund Transfers	6,500,170	6,327,952	6,907,420	6,907,420
<b>Total Revenues</b>	<b>6,500,170</b>	<b>6,327,952</b>	<b>6,907,420</b>	<b>6,907,420</b>
<b>Expenditures</b>				
Operating Expenses	6,500,170	6,327,952	6,907,420	6,907,420
<b>Total Expenditures</b>	<b>6,500,170</b>	<b>6,327,952</b>	<b>6,907,420</b>	<b>6,907,420</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# INTERFUND TRANSFERS

109810

## DEPARTMENT MISSION

Interfund Transfers serves as a budgetary department to account for transfers from the General Fund to other County funds.

## SERVICE DESCRIPTION

This cost center budgets operating transfers between the General Fund and other funds of the County.

General Fund appropriations to other Funds include:

Law Enforcement Officer's Fund	\$	302,726
Health Fund	\$	4,805,442
Social Services Fund	\$	10,141,892
Court Facilities Fund	\$	76,993
Mental Health Fund	\$	487,500
Debt Service Fund	\$	6,843,906
Workers Compensation Fund	\$	629,437
Pitt Area Transit System Fund	\$	65,281
Retiree Medical Insurance Fund	\$	857,382
<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b>24,210,559</b>

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	22,767,989	24,461,441	24,542,682	24,210,559
<b>Total Revenues</b>	<b>22,767,989</b>	<b>24,461,441</b>	<b>24,542,682</b>	<b>24,210,559</b>
<b>Expenditures</b>				
Operating Expenses	22,767,989	24,461,441	24,542,682	24,210,559
<b>Total Expenditures</b>	<b>22,767,989</b>	<b>24,461,441</b>	<b>24,542,682</b>	<b>24,210,559</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# CONTINGENCY

109910

## DEPARTMENT MISSION

Contingency serves as a budgetary department for contingency funds appropriated.

## SERVICE DESCRIPTION

Pitt County established a contingency account to provide funding for unexpected expenditures that may arise. By General Statute, the County may not make expenditures directly from this account; and the reserve account may not exceed 5% of the budgeted expenditures of the fund in the current fiscal year. It takes formal action by the Board of County Commissioners to allocate this funding to a department for expenditure.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	0	288,622	279,998	280,998
<b>Total Revenues</b>	<b>0</b>	<b>288,622</b>	<b>279,998</b>	<b>280,998</b>
<b>Expenditures</b>				
Operating Expenses	0	288,622	279,998	280,998
<b>Total Expenditures</b>	<b>0</b>	<b>288,622</b>	<b>279,998</b>	<b>280,998</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***SPECIAL REVENUE FUNDS***

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes.

Special Revenue Funds of the County include:

- State Grants Fund
- Pitt Area Transit System Fund
- Industrial Development Fund
- Fire Districts Fund
- EMS District Fund
- Emergency Telephone System Fund (E-911 Surcharge)
- State & Federal Asset Forfeiture Fund (Appropriated when received, not budgeted)
- Community Development Block Grant Fund (Multi-year project budget created at inception)



# STATE GRANTS

245

## DEPARTMENT MISSION

State Grants account for specific revenues that are restricted for special purposes.

## SERVICE DESCRIPTION

Grants that carry over into the new fiscal year or that are approved and awarded prior to budget adoption are budgeted in this department. Other grants awarded throughout the year are then budgeted through the budget amendment process approved by the Board of Commissioners.

The County receives grant funding in various areas of government including public safety, crime prevention, soil erosion, etc. Programs, projects, and positions funded with grant funds exist for endurance of the grant only.

Known grants budgeted at this time include:

JCPC Teen Court	\$	75,000
JCPC Rise and Shine Program	\$	42,000
JCPC Methodist Home	\$	58,572
JCPC Juvenile Restitution	\$	97,273
JCPC Juvenile Crime Prevention Administration	\$	6,639
JCPC Champions for Life	\$	50,000
Obesity, Diabetes, Heart Disease and Stroke Prevention Grant #1	\$	52,800
Obesity, Diabetes, Heart Disease and Stroke Prevention Grant #2	\$	123,200
Obesity, Diabetes, Heart Disease and Stroke Prevention Grant #3	\$	123,200
Obesity, Diabetes, Heart Disease and Stroke Prevention Grant #4	\$	52,800
Safe Spaces Grant	\$	24,924
NC DHHS Triple P	\$	321,000

TOTAL STATE GRANTS \$ 1,027,408

## BUDGET SUMMARY

	ACTUAL FY 2015-16	BUDGET FY 2016-17	REQUEST FY 2017-18	ADOPTED FY 2017-18
<b>Revenues</b>				
General Funds	90,240	0	0	0
Grant Funds	1,973,176	542,467	697,924	1,027,408
<b>Total Revenues</b>	<b>2,063,416</b>	<b>542,467</b>	<b>697,924</b>	<b>1,027,408</b>
<b>Expenditures</b>				
Personal Services	403,698	216,573	277,541	346,127
Operating Expenses	1,601,901	325,894	420,383	681,281
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,005,599</b>	<b>542,467</b>	<b>697,924</b>	<b>1,027,408</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.50	5.50	5.50	5.50



# PITT AREA TRANSIT SYSTEM

2419402

## DEPARTMENT MISSION

The mission of Pitt Area Transit System is to provide safe, reliable and cost effective transportation in a coordinated manner that enable citizens of Pitt County access to necessary medical services and other essential resources that improve and enhance their quality of life.

## SERVICE DESCRIPTION

Pitt Area Transit System is a public transportation system open to all citizens of Pitt County living outside the City Limits of Greenville. Pitt Area Transit operates Monday through Friday from 5:30 am to 7:00 pm and on Saturdays from 6:00 am to 6:00 pm. Pitt Area Transit provides transportation services utilizing the use of specially equipped vehicles to transport the handicapped, elderly and the general public in a safe, efficient and timely manner.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Applied and received funding for Federal Transportation Administration grant funding
- Utilized 100% of Rural Operating Assistance Grant funds
- Updates to Billing and Scheduling software made to satisfy NC Dept of Transportation and FTA reporting requirements
- Increased promotion of PATS at community events
- Finished FY17 with Significant revenue for PATS/Pitt County
- Identified areas for future operational efficiency
- Increased training for employees
- System Safety Plan Revised
- Director completed UNC Chapel Hill School of Government's County Administration course
- Expanded workforce by approximately 50% (more jobs)

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Fund Appropriation	727,260	753,008	1,204,244	1,202,629
<b>Total Revenues</b>	<b>727,260</b>	<b>753,008</b>	<b>1,204,244</b>	<b>1,202,629</b>
<b>Expenditures</b>				
Personal Services	525,520	544,893	571,154	569,539
Operating Expenses	201,740	208,115	227,670	227,670
Capital Outlay	0	0	405,420	405,420
<b>Total Expenditures</b>	<b>727,260</b>	<b>753,008</b>	<b>1,204,244</b>	<b>1,202,629</b>
<b>Staffing</b>				
Full Time Equivalent Positions	10.00	9.00	8.00	8.00





# PITT AREA TRANSIT SYSTEM

2419402

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To enhance passenger accessibility in rural areas to health care, education, employment, public services, shopping and recreation

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To operate the most cost effective transportation service			
• Achieve a total of 40,000 trips	38,987	40,789	40,000
Educate ADA clients on accessing public transportation			
• Provide six educational sessions on availability of service and how to access service	2	9	6
• Achieve 150 of first time passengers	2%	270	150

**Goal:** To Operate a safe, efficient Transit system

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To have zero "no fault" accidents			
• Zero "no fault" Accidents	1	0	0



# INDUSTRIAL DEVELOPMENT

269200, 269300, 2659350, 279250

## DEPARTMENT MISSION

The mission of Industrial Development Commission is to promote job growth, diversify the County's economy, and expand the local tax base.

## SERVICE DESCRIPTION

The Development Commission recruits new industry and supports existing industry. The Commission works closely with the NC Department of Commerce, local colleges and universities, and many other government agencies and private organizations dedicated to business development.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Two companies announced over 100 jobs with over \$70 million in new investment in Pitt County including Mayne Pharma and the purchase of a building in Fountain by a South African manufacturer.
- Shell building at Indigreen Corporate Park is under construction and plans are being submitted for multiple RFI's. Harper Brush building is under contract and being refurbished and marketed to industrial clients.
- PharmaTraining center at the TEC has been completed and marketing materials prepared. Major launch to leading Pharma executives occurred on March 21 at Interphex.
- NC Commerce IDF grant funds have been secured to assist in repair and upgrade of Sugg Parkway road construction and sewer line extension to remaining lots.
- Work has begun on preparation for recruitment in the value added food cluster.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
Ad Valorem Taxes	768,381	817,931	868,683	876,475
Intergovernmental	200,325	0	0	0
Investment Earnings				
Miscellaneous	333,362	189,100	153,550	153,550
Fund Balance	0	2,642,048	4,356,964	4,323,277
<b>Total Revenues</b>	<b>1,302,068</b>	<b>3,649,079</b>	<b>5,379,197</b>	<b>5,353,302</b>
<b>Expenditures</b>				
Personal Services	380,105	402,088	418,474	416,579
Operating Expenses	973,178	2,463,861	2,611,991	2,587,991
Capital Outlay	106,343	783,130	2,348,732	2,348,732
<b>Total Expenditures</b>	<b>1,459,625</b>	<b>3,649,079</b>	<b>5,379,197</b>	<b>5,353,302</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00



# INDUSTRIAL DEVELOPMENT

269200, 269300, 2659350, 279250

## COUNTYWIDE GOAL(S) SUPPORTED

- To advance economic development opportunities for Pitt County

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Increase the tax base of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Secure new primary investment			
• Prospect contacts	313	249	200
• Visits with Commerce and other allies	593	504	400
• Increase occupancy percentage at Technology Enterprise Center	75%	78.9%	90%
• Announced investment by new industry	\$66.5 M	\$500K	\$10M
Encourage new investment by existing industry			
• Announced investment by existing industry	\$950 K	\$15M	\$10M
• Existing industry contacts by staff	169	191	250

**Goal:** Create new job opportunities for Pitt County workers.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Secure jobs from new primary investment			
• Announced jobs created by new industry	155	15	100
Secure jobs from existing industry expansions			
• Announced jobs created by existing industry	10	60	100
Sustain and increase overall job growth			
• Total Pitt County employment (ESC data)	74,374	74,959	74,400
• Pitt County Employment Rate	94.15%	94.8%	95%



# FIRE DISTRICTS

287000

## DEPARTMENT MISSION

Fire Districts serve and support the operational needs of the fire departments located in Pitt County. Fire Districts provide fire code enforcement for the business community and educational awareness campaigns to citizens of all ages to help safeguard against the dangers of fire.

## SERVICE DESCRIPTION

Since the departmental mission is multifaceted, the service description is designed to support the mission through a series of individual processes which are summarized using the acronym, "F.I.R.E.S."

F- Fire code enforcement of all new and existing businesses.

I - Investigation of fires to determine cause and origin.

R - Review of blueprints to ensure fire protection features are installed in accordance with all applicable standards.

E - Educational presentations to various businesses, civic groups and schools.

S - Supporting the county volunteer fire departments through various operational needs.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Eastern Pines, Farmville & Pactolus improved their ISO rating
- Ayden Fire Department sub-station was established
- Fire Departments assisted with the western North Carolina wildfires

## BUDGET SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2017-18</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,372,994	2,302,805	2,386,808	2,386,808
<b>Total Revenues</b>	<b>2,372,994</b>	<b>2,302,805</b>	<b>2,386,808</b>	<b>2,386,808</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	2,358,577	2,302,805	2,386,808	2,386,808
Capital Outlay				
<b>Total Expenditures</b>	<b>2,358,577</b>	<b>2,302,805</b>	<b>2,386,808</b>	<b>2,386,808</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# FIRE DISTRICTS

287000

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To serve and support the fire departments and citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Percentage of revolving fire inspections completed in the quarter they are scheduled.			
<ul style="list-style-type: none"> <li>% of inspections completed</li> </ul>	98%	97%	80%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.			
<ul style="list-style-type: none"> <li>% of inspections completed</li> </ul>	85%	74%	80%
To monitor and report the combined average total response time for all county fire departments.			
<ul style="list-style-type: none"> <li>Pitt County Fire Departments</li> </ul>	8.25	8:05	10:00



### **DEPARTMENT MISSION**

EMS District provides efficient, effective, reliable, comprehensive and equitable EMS services to all citizens of Pitt County.

### **SERVICE DESCRIPTION**

The Emergency Medical Services (EMS) division of the Emergency Management office continues to work with the Pitt County EMS Oversight Committee that handles oversight of the eight County nonprofit EMS providers and two county-operated EMS squads. The County provides in-house billing and collections for the EMS transports for the non-profit providers through the Financial Services Office.

### **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Implementing the Community Paramedic Program
- Acquired a medical UTV with DPPR grant funds
- Participating in the Active Shooter Tabletop planning committee

### **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,808,059	2,866,879	2,941,208	2,978,353
Sales & Services	2,954,321	2,425,000	2,425,000	2,425,000
Miscellaneous	19,341	0	0	0
Fund Balance Appropriated	0	187,388	202,702	171,496
<b>Total Revenues</b>	<b>5,781,721</b>	<b>5,479,267</b>	<b>5,568,910</b>	<b>5,574,849</b>
<b>Expenditures</b>				
Personal Services	1,133,929	1,228,794	1,400,460	1,394,799
Operating Expenses	3,805,662	3,900,473	3,818,450	3,830,050
Capital Outlay	358,502	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>5,298,093</b>	<b>5,479,267</b>	<b>5,568,910</b>	<b>5,574,849</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.00	17.00	21.00	21.00



## COUNTYWIDE GOAL(S) SUPPORTED

- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide reliable, comprehensive and equitable EMS services to all citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To determine operational dollars per dispatch for all county EMS squads.			
• Ayden	\$243	\$290	\$700
• Bell Arthur	\$607	\$766	\$700
• Bethel	\$477	\$593	\$700
• Eastern Pines	\$270	\$328	\$700
• Falkland	\$463	\$564	\$700
• Fountain	\$1,227	\$1,806	\$700
• Grifton	\$434	\$495	\$700
• Pactolus	\$543	\$699	\$700
• Winterville	\$227	\$310	\$700
To monitor and report the combined average total response time for all county ems squads.			
• Pitt County EMS Squads	10:14	10:16	10:00

### BUDGET HIGHLIGHTS

- Purchase of Pulsepoint (CPR App)
- Zoll Monitors Extended Warranty & Prev. Maintenance
- Moved paramedic supervisors fully to Billing & Supervision
- Requesting 4 full-time paramedic positions in County-Operated Budget





# EMERGENCY TELEPHONE SYSTEM

294336-37

## DEPARTMENT MISSION

Emergency Telephone System serves as a budgetary department for recording dedicated funds for E-911 public safety aid.

## SERVICE DESCRIPTION

In 1989, the General Assembly passed an act to establish statewide 911 service. It was the General Assembly's intent, in the public interest, to provide a toll free number through which an individual in the state could gain rapid, direct access to public safety aid. The number should be provided with the objective of reducing response time in situations requiring law enforcement, fire, medical, rescue or other public safety service.

Under the current structure, a 911 surcharge is placed on every wire and wireless phone line and collected by the service provider. These funds are then remitted to the State for distribution to PSAPs across the State that provide emergency 911 service.

The County's primary expenditure focus has been in the addressing area and in maintenance of the hardware and software used to run the system. Route and box style addressing has been replaced county-wide with urban style street addresses.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
E-911 Comb	503,370	1,181,808	562,808	562,457
Investment Earnings	3,456	0	0	0
Fund Balance Appropriated	0	188,669	0	0
Miscellaneous				
General Fund Appropriation	0	-681,000	0	0
<b>Total Revenues</b>	<b>506,826</b>	<b>689,477</b>	<b>562,808</b>	<b>562,457</b>
<b>Expenditures</b>				
Personal Services	63,180	96,187	99,283	98,932
Operating Expenses	575,315	655,290	463,525	463,525
Capital Outlay	0	1,300,000	0	0
<b>Total Expenditures</b>	<b>638,495</b>	<b>2,051,477</b>	<b>562,808</b>	<b>562,457</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# EMERGENCY TELEPHONE SYSTEM - COMMUNICATIONS

294336

## DEPARTMENT MISSION

Emergency Telephone System - Communications promotes and enhances the quality of life in Pitt County by professionally dispatching the emergency rescue, fire, and law enforcement resources 24 hours-a-day by serving as Pitt County's Public Safety Answering Point.

## SERVICE DESCRIPTION

Respond to all 9-1-1 requests by directing the appropriate Rescue, Fire and Law Enforcement or other resources.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
Miscellaneous	546,532	1,898,290	406,525	406,525
<b>Total Revenues</b>	<b>546,532</b>	<b>1,898,290</b>	<b>406,525</b>	<b>406,525</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	546,532	598,290	406,525	406,525
Capital Outlay	0	1,300,000	0	0
<b>Total Expenditures</b>	<b>546,532</b>	<b>1,898,290</b>	<b>406,525</b>	<b>406,525</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# EMERGENCY TELEPHONE SYSTEM - PLANNING

294337

## DEPARTMENT MISSION

Provide efficient E-911 addressing services to the citizens throughout Pitt County to facilitate fast and accurate emergency response.

## SERVICE DESCRIPTION

The Emergency Telephone System budget is budgeted in two different funds each year, the general fund and the emergency telephone system fund. This budget summary covers the latter.

E-911 addressing services include maintenance of address, street centerline, access and street signage databases. The department conducts county-wide inspections for address verification/assignment (approximately 37,000) and address ordinance enforcement procedures are implemented.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Assignment of 323 addresses for new subdivision lots, manufactured home park spaces, and new home and business sites.
- Inspection of three ESAVE area of 1,498 addressable structures for E-911 Addressing Ordinance compliance.
- Provided ESAVE assistance to municipalities within Pitt County.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
Miscellaneous	91,963	153,187	156,283	155,932
<b>Total Revenues</b>	<b>91,963</b>	<b>153,187</b>	<b>156,283</b>	<b>155,932</b>
<b>Expenditures</b>				
Personal Services	63,180	96,187	99,283	98,932
Operating Expenses	28,783	57,000	57,000	57,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>91,963</b>	<b>153,187</b>	<b>156,283</b>	<b>155,932</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.75	0.75	0.875	0.875



## ***ENTERPRISE FUND***

An Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income, is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The only Enterprise Fund for the County is:

- Solid Waste & Recycling Fund



# SOLID WASTE & RECYCLING

607200

## DEPARTMENT MISSION

The mission of Solid Waste & Recycling is to provide the community with waste disposal services and recycling services.

## SERVICE DESCRIPTION

The Solid Waste and Recycling Department operates a transfer station/waste handling facility and fourteen convenience centers. The department also coordinates recycling and educational activities throughout the County.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Recycled 32,615 tons of material
- Operated the C&D recycling pad and reduced the amount of C&D sent to the landfill by 15%
- Recycled over 4,760 tons of shingles saving the County \$129,000 in tipping fees and provided \$143,500 in revenue
- Conducted Big Sweep event where 2,180 lbs of garbage was collected along the Tar River
- Held a shred event for the public
- Built a new C&D Recycling Facility with a picking line - \$1.8 million investment.
- Began replacing the site houses at the convenience centers, installing new signage and implementing other upgrades including painting

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
Intergovernmental	0	0	0	0
User Charges	7,684,060	8,219,711	8,287,051	8,280,641
Investment Earnings	44,598	0	0	0
Other	1,886,444	826,500	892,000	892,000
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	1,800,000	0	0
<b>Total Revenues</b>	<b>9,615,101</b>	<b>10,846,211</b>	<b>9,179,051</b>	<b>9,172,641</b>
<b>Expenditures</b>				
Personal Services	1,326,210	1,449,733	1,501,828	1,480,418
Operating Expenses	7,152,687	7,171,478	7,292,223	7,307,223
Capital Outlay	788,739	2,225,000	385,000	385,000
<b>Total Expenditures</b>	<b>9,267,635</b>	<b>10,846,211</b>	<b>9,179,051</b>	<b>9,172,641</b>
<b>Staffing</b>				
Full Time Equivalent Positions	21.25	22.25	23.00	23.00



# SOLID WASTE & RECYCLING

607200

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To promote quality education

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide an environmentally sound waste & recycling program.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	44,758	62,724	44,758
• Lbs. of recycled material per capita	513	656	513
• Hours of public relations education	30	64	30
To maintain the long-term state benchmark of 40% diversion			
• Diversion rate	40%	40%	40%
To provide efficient waste processing at transfer station			
• Tons of garbage handled per capita	.87	.95	.87
• Transportation & disposal fee	\$34	\$34	\$34
• Tipping Fee - Municipal Solid Waste	\$45	\$45	\$45
• Tipping Fee - Construction & Demolition	\$40	\$41	\$40
• Annual household fee	\$71	\$71	\$71
• Tons of garbage processed	153,246	168,956	153,246

**Goal:** To operate a safe, efficient and cost effective transfer station.

Objective	Actual	Actual	Target
Performance Indicators	FY 2015-16	FY 2016-17	FY 2017-18
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum number of OSHA training sessions	12	12	12
Employ sound business practices			
• Accounts receivable collection rate	99%	99%	99%

## BUDGET HIGHLIGHTS

- Continued with resurfacing some of the container sites as well as upgrading the site attendant buildings.
- Designed and constructed a C&D Recycling Facility to reduce the amount of C&D sent to the landfill.
- Began to install new signage at the container sites



## ***INTERNAL SERVICE FUNDS***

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis.

Internal Service Funds for Pitt County include:

- Garage Fund
- Employee Medical Insurance Fund
- Retiree Medical Insurance Fund
- Worker's Compensation Fund





## DEPARTMENT MISSION

The mission of the County Garage is to ensure accurate, timely maintenance and service of the County's fleet of vehicles.

## SERVICE DESCRIPTION

The County Garage is responsible for scheduling/coordinating repairs with outside vendors. The department performs a limited amount of in-house servicing and oversees all work completed by vendors. The department maintains records on all vehicles and advises departments regarding annual vehicle replacements.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued to use software program which provides better reporting and maintenance record keeping
- Serviced more county vehicles saving county departments money

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
User Charges	494,518	715,575	640,575	640,575
<b>Total Revenues</b>	<b>494,518</b>	<b>715,575</b>	<b>640,575</b>	<b>640,575</b>
<b>Expenditures</b>				
Operating Expenses	494,518	700,575	640,575	640,575
Capital Outlay	0	15,000	0	0
<b>Total Expenditures</b>	<b>494,518</b>	<b>715,575</b>	<b>640,575</b>	<b>640,575</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.50	0.00	0.00	0.00

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To assure safe, reliable, and cost effective management for the County fleet.

<b>Objective</b>	<i>Actual</i> <i>FY 2015-16</i>	<i>Actual</i> <i>FY 2016-17</i>	<i>Target</i> <i>FY 2017-18</i>
<b>Performance Indicators</b>			
Assess status of County fleet			
• Number of fleet vehicles	<320	<320	< 320
• Average age of fleet	<10	<10	< 10
To perform vehicle maintenance more efficiently and cost effectively			
• Average cost for preventive maintenance	\$35	\$35	\$35
• Average down time for servicing	1 day	1 day	1 day



# EMPLOYEE MEDICAL INSURANCE

844000

## DEPARTMENT MISSION

Employee Medical Insurance provides medical insurance coverage and a dental and vision reimbursement plan for employees of Pitt County government.

## SERVICE DESCRIPTION

This internal service fund accounts for employee and family medical insurance. The county is self-insured for this program unlike private industry which purchases insurance policies for medical coverage. To provide for unusually large losses, the County purchases stop loss insurance coverage to protect itself against losses beyond \$50,000 per claim or incident. The County funds full coverage for the individual employee and retirees, and the employee is responsible for the additional cost of family coverage, if elected. The County also funds a dental and vision reimbursement plan for employees and dependents covered under the medical insurance program.

Departments pay premiums on behalf of their employees and employees with dependent coverage have premiums deducted from their paycheck. These premium payments constitute the majority of this fund's revenue.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
User Charges	514,298	466,072	639,120	639,120
Investment Earnings	14,183	5,000	5,000	5,000
Transfers	10,016,379	9,207,759	8,707,091	8,707,091
Fund Balance	0	275,669	54,133	6,942
<b>Total Revenues</b>	<b>10,544,860</b>	<b>9,954,500</b>	<b>9,405,344</b>	<b>9,358,153</b>
<b>Expenditures</b>				
Personal Services	176,819	160,000	160,000	160,000
Operating Expenses	9,305,588	9,794,500	9,245,344	9,198,153
<b>Total Expenditures</b>	<b>9,482,407</b>	<b>9,954,500</b>	<b>9,405,344</b>	<b>9,358,153</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# RETIREE MEDICAL INSURANCE

8414000

## DEPARTMENT MISSION

Retiree Medical Insurance provides medical insurance coverage for employees who have retired from Pitt County Government.

## SERVICE DESCRIPTION

Employees who are credited with at least thirty (30) years' service with the North Carolina Local Governmental Employees' Retirement System or the North Carolina Law Enforcement Officers' Local Governmental Employees' Retirement System; and /or employees who are credited with at least twenty (20) years' service with the North Carolina Local Governmental Employees' Retirement System or the North Carolina Law Enforcement Officers' Local Governmental Employees' Retirement System and have reached their sixtieth (60th) birthday in the service are eligible to participate in the county hospitalization plan to the extent listed below, if the employee's last five (5) years or last fifteen (15) years if hired on or after January 1, 2009, of continuous service has been with the county at the time of retirement.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2015-16</b>	<b>BUDGET</b> <b>FY 2016-17</b>	<b>REQUEST</b> <b>FY 2017-18</b>	<b>ADOPTED</b> <b>FY 2017-18</b>
<b>Revenues</b>				
General Fund Appropriation	858,480	900,000	857,382	857,382
Transfer	54,768	46,500	10,098	10,098
<b>Total Revenues</b>	<b>913,248</b>	<b>946,500</b>	<b>867,480</b>	<b>867,480</b>
<b>Expenditures</b>				
Operating Expenses	803,853	946,500	867,480	867,480
<b>Total Expenditures</b>	<b>803,853</b>	<b>946,500</b>	<b>867,480</b>	<b>867,480</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# WORKERS COMPENSATION

854020

## DEPARTMENT MISSION

The Workers' Compensation Fund exists to provide insurance coverage for workers' compensation claims for the County.

## SERVICE DESCRIPTION

This internal service fund accounts for expenditures related to workers' compensation claims made by County employees. The Workers' Compensation Fund is a self-insured program. The primary purpose is to provide a salary to an employee out of work due to injury on the job.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
Investment Earnings	2,068	0	0	0
General Funds	650,000	650,000	650,000	629,437
Solid Waste Funds	12,500	15,250	12,500	15,250
PATS Funds	9,600	6,161	14,200	5,313
<b>Total Revenues</b>	<b>674,168</b>	<b>671,411</b>	<b>676,700</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Services	466,665	671,411	676,700	650,000
<b>Total Expenditures</b>	<b>466,665</b>	<b>671,411</b>	<b>676,700</b>	<b>650,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***FIDUCIARY FUNDS***

A Fiduciary Fund is used to account for assets held by the County either in a trustee capacity or as an agent for individuals, private organization, other governments, and/or other funds.

The only Fiduciary Fund for the County is:

- Law Enforcement Officers Fun



# LAW ENFORCEMENT OFFICERS PENSION

114010

## DEPARTMENT MISSION

Law Enforcement Officers Pension provides adequate retirement benefits for sworn law enforcement officers.

## SERVICE DESCRIPTION

Pitt County, as required by North Carolina General Statutes, provides qualified sworn law enforcement officers with a single-employer, defined benefit retirement system. The County accounts for this in a separate fund established for law enforcement pensions. The County contributes to this fund each year based on an actuarial study. The fund contains sufficient assets to provide for future payments based on the study.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2015-16</i>	<i>BUDGET</i> <i>FY 2016-17</i>	<i>REQUEST</i> <i>FY 2017-18</i>	<i>ADOPTED</i> <i>FY 2017-18</i>
<b>Revenues</b>				
General Funds	290,128	282,493	302,726	302,726
<b>Total Revenues</b>	<b>290,128</b>	<b>282,493</b>	<b>302,726</b>	<b>302,726</b>
<b>Expenditures</b>				
Personal Services	264,809	262,493	282,726	282,726
Operating Expenses	0	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>264,809</b>	<b>282,493</b>	<b>302,726</b>	<b>302,726</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***CAPITAL PROJECT FUNDS***

Capital Project Funds are used to account for the acquisition and construction of major capital facilities. Funds included in the budgeting process for 2017-18 include:

- Pitt County Schools Capital Reserve Fund
- Article 46 Sales Tax Reserve Fund
- School Improvement Projects Fund





# PITT COUNTY SCHOOLS CAPITAL RESERVE

208600

## DEPARTMENT MISSION

Pitt County Schools Capital Reserve serves as a budgetary department for recording dedicated funds for school capital.

## SERVICE DESCRIPTION

The Pitt County Schools Capital Reserve Fund was created to record funds received from local sales tax proceeds and from the North Carolina School Facilities Finance Act.

According to G. S. 115G-546.1, funds from the School Facilities Finance Act are distributed to counties in North Carolina based on the average daily membership in public schools. The funds, commonly called "ADM" funds, are restricted for use to fund capital outlay by the schools or for school debt service. These funds must be matched by the County based on one dollar for every three dollars of state aid.

As established by G. S. 105 Article 40 and Article 42, the Local-Option Retail Sales and Use Taxes require that counties use a percentage of the Sales Tax revenues for school capital outlay or school debt service. Article 40 requires that 30% of the tax revenues be used for schools. Article 42 requires counties to use 60% of the revenues for school capital outlay or school debt service.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
Intergovernmental	7,905,588	6,175,609	6,306,117	6,306,117
<b>Total Revenues</b>	<b>7,905,588</b>	<b>6,175,609</b>	<b>6,306,117</b>	<b>6,306,117</b>
<b>Expenditures</b>				
Operating Expenses	6,420,114	6,175,609	6,306,117	6,306,117
<b>Total Expenditures</b>	<b>6,420,114</b>	<b>6,175,609</b>	<b>6,306,117</b>	<b>6,306,117</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# ARTICLE 46 SALES TAX RESERVE

218600

## DEPARTMENT MISSION

Article 46 Sales Tax Reserve serves as a budgetary department for recording dedicated funds for school capital.

## SERVICE DESCRIPTION

Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
Intergovernmental	4,897,019	4,000,000	4,120,000	4,120,000
Fund Balance	0	1,566,442	2,788,810	2,788,810
<b>Total Revenues</b>	<b>4,897,019</b>	<b>5,566,442</b>	<b>6,908,810</b>	<b>6,908,810</b>
<b>Expenditures</b>				
Operating Expenses	5,794,343	5,566,442	6,908,810	6,908,810
<b>Total Expenditures</b>	<b>5,794,343</b>	<b>5,566,442</b>	<b>6,908,810</b>	<b>6,908,810</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# PITT COUNTY SCHOOLS IMPROVEMENT PROJECTS

518000

## DEPARTMENT MISSION

Pitt County Schools Improvement Projects serves as an accounting function for school improvement projects.

## SERVICE DESCRIPTION

This budget consists of the annual funding for routine site improvements made by Pitt County Schools to their facilities. Improvements such as furniture, equipment, mobile units, roofing, paving, etc. are the types of small projects that may be funded here. Funding for the projects comes from the Schools Capital Reserve Fund which is made up of proceeds from the dedicated portion of sales tax for school capital outlay and the State School ADM capital funds.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2015-16</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2016-17</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2017-18</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2017-18</b></i>
<b>Revenues</b>				
Fund Transfer Schools	750,000	750,000	750,000	750,000
<b>Total Revenues</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Capital Outlay	895,799	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>895,799</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# CAPITAL IMPROVEMENT PLAN

## OVERVIEW

The Pitt County Capital Improvement Plan (CIP) is a multi-year plan that identifies the major capital needs of the County for the current year and the next nine years. The current year of the Plan includes two separate lists, one being “Recommended Projects” list and the other being “Requests - Not Recommended Projects” list. Capital projects are established by individual budget ordinance, therefore, inclusion in the forecasted plan does not initiate the project until the individual ordinance is adopted for official funding. All projects that have been identified as a need by departments are presented to the board. All projects on the “Not Recommended” list must be re-submitted each budget year, if the need is still valid.

## PROCESS

The Capital Improvement Plan is a continual process that begins with the assessment of community needs presented within departmental requests (December). All project requests are included in the plan in order to identify all current and future capital project needs. Each project is examined in depth to determine the project feasibility based on current funding sources and available resources. Funding decisions are made by the Management Team (early January), which reviews all requests before meeting with the Commissioners. The team consists of the County Manager, Deputy County Manager – Chief Financial Office, Deputy County Manager – Chief Information Office, and County Attorney. The team’s recommended plan is discussed with the Board of County Commissioners during a CIP & Budget Planning Workshop (late January). The plan is submitted to the Board of County Commissioners for inclusion in the annual operating budget.





## ***CAPITAL IMPROVEMENT PLAN***

At the January 29, 2015 Capital Improvement Plan (CIP) & Budget Planning Workshop a recommendation was made by the County Manager to add to the current language of the County's current Reserve Policy. The addition concluded that at the end of each fiscal year, the available General Fund fund balance will be evaluated and any available in excess of the board's 20% range will be considered for one-time expenses. Though this change was not adopted as a permanent change, the commissioners felt it was appropriate to continue the practice for the 2016-17 fiscal year. The audited fund balance for FY 2015-16 was over 20% and the staff, County Manager, Management Team and the Commissioners approved some one-time expenses with the excess fund balance in fiscal year 2016-17. However, the fund balance projection for the 2016-17 and 2017-18 fiscal years will be below the 20% Reserve Policy.

Pitt County has many pressing needs for capital improvements. Recommended Projects included in the CIP are detailed in the following pages. The County anticipates paying for these projects by using current revenues, long term financing and grants. Various funding options have been considered to finance the larger projects including General Obligation Bonds, Certificates of Participation (COPS) and lease purchase agreements. Many small projects will be funded either by current revenues ("pay as you go") or lease purchase agreements.

### ***RELATIONSHIP BETWEEN THE OPERATING BUDGET AND THE CAPITAL IMPROVEMENT PLAN***

The annual operating budget must provide funding to adequately meet the anticipated needs, obligations and commitments of the County, particularly those that align with the mission and goals adopted by the Pitt County Board of Commissioners annually. In addition, the operating budget must provide financing, staffing, operational, and maintenance funding for new facilities built or acquired as part of the CIP. Within our Capital Improvement Plan, any project that is approved is included in the annual operating budget.

Each project is examined in depth to determine the most appropriate financing vehicle. Debt financing can include general obligation bonds, certificates of participation, limited obligation bonds, and installment financing. Among considerations are flexibility to meet project needs, timing, tax equity, and lowest interest cost.



# CAPITAL IMPROVEMENT PLAN

## PITT COUNTY CAPITAL IMPROVEMENT PLAN

*Estimates for Fiscal Year 2017-18 through Fiscal Year 2026-27*

### RECOMMENDED PROJECTS

		YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
PROJECT	Funding Source	FY 17-18 Recommended	FY 18-19 Recommended	FY 19-20 Recommended	FY 20-21 Recommended	FY 21-22 Recommended	Future Years'
General Government							
Annual Vehicle Replacement	BL	620,000	100,000	650,000	650,000	150,000	2,800,000
Facilities Capital Maintenance	C	250,000	360,000	210,000	110,000	210,000	900,000
Security Improvements	C	100,000	100,000	100,000	TBD	TBD	TBD
Subtotal		970,000	560,000	960,000	760,000	360,000	3,700,000
Public Safety							
EMS Capital Replacements	C	350,000	350,000	350,000	350,000	350,000	1,750,000
Sheriff - Lab Equipment - GCMS	C	139,260	-	-	-	-	-
Courthouse Security - Digital Camera Recording System	C		100,000				
Detention Center - Air Handling Units	FB-GF		296,893	300,000			
Sheriff - Vehicle Replacement	BL	1,110,000					
Subtotal		1,599,260	746,893	650,000	350,000	350,000	1,750,000
Human Services **							
Education							
Pitt County Schools - Recurring Projects	C	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Pitt Community College - Recurring Projects	C	100,000	100,000	100,000	100,000	100,000	100,000
Pitt County Schools - Future Projects *	B/BL	-	933,500	6,066,334	-	4,343,845	38,343,253
Pitt Community College - Future Projects *	B	-	-	-	-	-	19,512,700
Subtotal		1,100,000	2,033,500	7,166,334	1,100,000	5,443,845	62,955,953
Environmental Protection							
Trash Compactor	BL	-	795,000	-	-	-	-
Solid Waste - Roll Off Truck	C	170,000	-	180,000	180,000	180,000	540,000
Solid Waste - Rubber Tire Loader	C	-	250,000	-	250,000	-	500,000
Solid Waste - Yard Jockey	C	120,000	120,000	-	-	120,000	-
Solid Waste - Horizontal Grinder	BL	750,000	-	-	-	-	-
Solid Waste - Track Loader	C	-	-	350,000	-	-	-
Subtotal		1,040,000	1,165,000	530,000	430,000	300,000	1,040,000
ANNUAL TOTALS		4,709,260	4,505,393	9,306,334	2,640,000	6,453,845	69,445,953

\* Recommendations for Education projects are based on capacity for funding and outstanding debt.

\*\* Public Health Electronic Health records were funded in current FY 16-17.

#### Funding Source Legend

B = Bonds BL = Bank Loan C = Current Revenues FB = Fund Balance G = Grant  
O = Other Funding Source SB = State Bond Funds TBD = To Be Determined



## ***CAPITAL IMPROVEMENT PROJECTS***

PITT COUNTY  
Multi-Year Capital Improvement Plan - Detail  
Fiscal Year 2017-18

### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2017-18. The projects that are recommended are considered priority projects for the county and may be funded by bonds, bank loan, current funding, general fund fund balance, or grants.

Bonds may include Certificates of Participation (COPs), Limited Obligation Bonds (LOBs), or General Obligation Bonds (GO Bonds).

Bank loans are typically taken out with local banks.

Current funding is the available cash within the operating budget.

General fund fund balance is the available savings within the general fund.





# CAPITAL IMPROVEMENT PROJECTS

**Department:** Nondepartmental

**Division:** General Government

**Project Title:** Annual Vehicle Replacements

**Project Description:**  
(Include Location, History  
& Justification)

Pitt County has adopted an annual vehicle replacement plan to systematically update the County's fleet. Since FY 2010-2011, the County has entered into short-term loans to finance the cost of vehicle replacements. Financing has accomplished the goals of budget neutrality and budget predictability. In an effort to further stimulate the vehicle replacement schedule, the County will cash fund some portion of the replacement plan. Capacity will build over time in an effort to eventually enable the County to cash fund new vehicle purchases in an amount equivalent to the number of vehicles purchased through short-term financing. See the following Vehicle Replacement Procedure.

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles	875,000	620,000	100,000	650,000	650,000	150,000	2,800,000
Other							
<b>TOTAL COST</b>	875,000	620,000	100,000	650,000	650,000	150,000	2,800,000
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance	875,000	620,000	100,000	650,000	650,000	150,000	2,800,000
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	875,000	620,000	100,000	650,000	650,000	150,000	2,800,000

**Operating Budget Impact:**  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

The replacement of vehicles creates debt service of approximately \$200k per year (3-year loan).

Anticipated impact if  
project is not funded.

Current fleet is aging and minimal replacement of vehicles took place during the recession.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds

**Division:** General Government

**Project Title:** Facilities Capital Maintenance

**Project Description:**

(Include Location, History & Justification)

Facilities Capital Maintenance improvements need to be made to the County Buildings in order to maintain a safe and clean working environment for our employees and citizens. Maintenance improvements will be based on need & available funding. The following projects are recommended to be completed in FY 17-18:

- Roof Replacements - \$60,000
- Water Proofing of Tech. Enterprise Center - \$25,000
- Carpet Ag Center/Human Services - \$125,000
- Port Buildings (HVAC) - \$40,000

**Cost Estimate/Funding Information:**

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	175,000	210,000	360,000	210,000	110,000	210,000	900,000
Equipment		40,000					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	175,000	250,000	360,000	210,000	110,000	210,000	900,000
<b>FUNDING SOURCES</b>							
Current Revenues	175,000	250,000	110,000	210,000	110,000	210,000	650,000
Fund Balance			250,000				250,000
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	175,000	250,000	360,000	210,000	110,000	210,000	900,000

**Operating Budget Impact:**

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Operational costs should not increase and could decrease with buildings being more energy efficient . No new staff would be required.

Anticipated impact if project is not funded.

Higher operational costs and potential additional staffing needs for increased repairs.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds

**Division:** General Government

**Project Title:** Security Improvements

**Project Description:**

(Include Location, History  
& Justification)

Security improvements began throughout the County Office Buildings in order to maintain a safe working environment for our employees and citizens. All County facilities underwent threat assessments by the Risk Manager. Recommendations are being implemented as feasible. These recommendations may include access control, security cameras and other building improvements. The next phase will include improvements to the Tax Administration buildings, Ag Center, Board of Elections and Human Services Building.

**Cost Estimate/Funding Information:**

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	-	100,000	TBD				
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b><u>TOTAL COST</u></b>	-	100,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues		100,000	TBD				
Fund Balance							
Debt							
Grants/Other							
<b><u>TOTAL FUNDING</u></b>	-	100,000	TBD	0	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

Budget impact to be determined once the final figures have been determined.

Anticipated impact if  
project is not funded.

Potential injuries to employees and/or citizens.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Emergency Management

**Division:** Public Safety

**Project Title:** EMS - Capital Replacements

**Project Description:**  
(Include Location, History  
& Justification)

The EMS-OC is working to develop the future needs for EMS in Pitt County. This will include vehicles, infrastructure, and equipment. The EMS-OC will be making future recommendations concerning these items. These funds will be budgeted using EMS tax dollars and collections from transports.

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b><u>TOTAL COST</u></b>	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt							
Grants/Other	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
<b><u>TOTAL FUNDING</u></b>	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000

**Operating Budget Impact:** Reduced vehicle and equipment maintenance costs.  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

Anticipated impact if  
project is not funded.

Not meeting the safety needs of Pitt County citizens.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff

**Division:** Public Safety

**Project Title:** Lab Equipment - GCMS

**Project Description:**

(Include Location, History  
& Justification)

The Gas Chromatograph/Mass Spectrometer is used to identify substances compared to a known sample. The GC-MS has many uses such as drug identification, fire investigations, explosives detection, and environmental analysis. Our GC-MS was originally purchased through a Grant well over 10 years ago. This year, due to the age and condition, the maintenance agreement is over \$10,000.

**Cost Estimate/Funding Information:**

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		139,260					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>		139,260	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues		139,260					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>		139,260	0	0	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

New equipment would save the cost of the maintenance agreement for 2 to 3 years as the maintenance agreement would only be put in place after the warranty has expired.

Cost savings projection - \$25,000

Anticipated impact if project is not funded.

Our lab will lose the capability to perform detailed drug tests and we will no longer be eligible for revenues (102600-433015) for these tests.

Loss of Revenues - \$60,000 per year



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff

**Division:** Public Safety

**Project Title:** Sheriff's Vehicles

**Project Description:**  
(Include Location, History & Justification)

The Sheriff's Office has 173 vehicles in its fleet. The average age of the vehicles is 13 years old and 85 of the vehicles have over 100,000 miles. Annual maintenance costs for the vehicles are \$360,000. Due to the age and condition of the fleet and the high maintenance costs, the county is planning to finance the purchase of 30 vehicles for the Sheriff's Office. Debt service for the new vehicles will be approximately \$385,000 annually.

**Cost Estimate/Funding Information:**

	FY 16-17 Approved Budget	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles		1,110,000					
Other							
<b>TOTAL COST</b>		1,110,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt		1,110,000					
Grants/Other							
<b>TOTAL FUNDING</b>		1,110,000	0	0	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Annual maintenance costs are \$360,000 and the debt service will be approximately \$385,000 annually for 3 years. For spending approximately the same amount of money, old vehicles will be replaced with new ones. Annual maintenance costs will be reduced.

Anticipated impact if project is not funded.

Without the new vehicles, public safety may be compromised. The Sheriff's office needs reliable vehicles and the age and condition of the current fleet is not adequate to provide reliable patrol vehicles to respond to public needs.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt County Board of Education

**Division:** Education

**Project Title:** Recurring Projects

**Project Description:**  
(Include Location, History & Justification)  
The Board of Commissioners historically appropriated \$750,000 for pay-as-you-go Category I, II, and III capital needs. Due to the increase of Public School's facility square footage and the amount of deferred maintenance, the Board increased the recurring capital appropriation by \$250,000 to \$1,000,000 for FY 16-17.

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles							
Other	1,000,000	1,000,000					
<b>TOTAL COST</b>	1,000,000	1,000,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	1,000,000	1,000,000					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	1,000,000	1,000,000	0	0	0	0	0

**Operating Budget Impact:** None.

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded.

Pitt County Board of Education would need to supplement funding from a different source.





# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt Community College

**Division:** Education

**Project Title:** Recurring Projects

**Project Description:** The Board of Commissioners historically appropriated \$75,000 for recurring annual capital needs for PCC. Due to the continued construction and expansion of PCC facilities, the Board increased the recurring capital appropriation by \$25,000 to \$100,000, for FY 16-17.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles							
Other	100,000	100,000					
<b>TOTAL COST</b>	100,000	100,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	100,000	100,000					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	100,000	100,000	0	0	0	0	0

**Operating Budget Impact:** None.

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded.

Pitt Community College would need to supplement funding from a different source.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase Roll off Truck

**Project Description:**  
(Include Location, History  
& Justification)

Purchase a Roll Off truck. We need to continue to keep the fleet of roll off trucks in good working order. The truck scheduled to be replaced is the oldest spare truck - a 1998 Ford. The C&D Recycling Facility will need a roll off truck full time. We provide a truck to ECVC and there is a need for a spare truck. Solid Waste & Recycling enterprise fund has sufficient current funding for capital replacements without increasing solid waste fees.

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles		170,000		180,000	180,000	180,000	540,000
Other							
<b>TOTAL COST</b>		170,000	0	180,000	180,000	180,000	540,000
<b>FUNDING SOURCES</b>							
Current Revenues		170,000		180,000	180,000	180,000	540,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>		170,000	0	180,000	180,000	180,000	540,000

### Operating Budget Impact:

Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

No additional expenses anticipated. There will be a savings to the maintenance line item.

Anticipated impact if  
project is not funded.

Maintenance line item will continue to increase.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase Yard Jockey

**Project Description:**  
(Include Location, History  
& Justification)

Replace the oldest yard jockey. The yard jockey is used to move trailers around. It has been a few years since a new yard jockey has been purchased. They are important in our operation. Solid Waste & Recycling enterprise fund has sufficient current funding for capital replacements without increasing solid waste fees.

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles		120,000	120,000			120,000	
Other							
<b><u>TOTAL COST</u></b>		120,000	120,000	0	0	120,000	0
<b>FUNDING SOURCES</b>							
Current Revenues		120,000	120,000			120,000	
Fund Balance							
Debt							
Grants/Other							
<b><u>TOTAL FUNDING</u></b>		120,000	120,000	0	0	120,000	0

### Operating Budget Impact:

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

There will be no additional expense. Newer vehicles save on maintenance and fuel cost.

Anticipated impact if project is not funded.

Potential for more downtime, increased fuel and maintenance costs.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase Horizontal Grinder

**Project Description:** (Include Location, History & Justification)

A horizontal grinder will be used to grind yard waste more frequently allowing the opportunity to implement a composting program, and diverting more material like food waste from the landfill. The mulch is becoming harder to get rid of and by grinding more often the amount of material to manage will be less. Currently we spend over \$250,000 per year to grind yard waste using a contractor.

## Cost Estimate/Funding Information:

	FY 16-17 Approved	FY 17-18 Planning Budget	FY 18-19 Planning Year	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		750,000					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>		750,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt		750,000					
Grants/Other							
<b>TOTAL FUNDING</b>		750,000	0	0	0	0	0

### Operating Budget Impact:

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

There will be a slight increase in the maintenance line item. By grinding more often and implementing a composting program, there will be the opportunity to divert more material from the landfill which means savings in landfill costs. No additional personnel will be required. With an anticipated annual savings of \$250,000, the horizontal grinder will pay for itself in three years.

Anticipated impact if project is not funded.

Grinding services will continue to increase. Having a large amount of the material at one time will impact the disposal which increases cost.



## GLOSSARY

**Account Number** - the accounting designation for revenue and expenditure line items. The account number consists of a two digit fund number, a three digit division and a five digit sub-account number.

**Accrual Basis** - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Taxes** - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Allocate** - to set apart budgeted funds for specific purposes (i.e., capital outlay).

**Annual Budget** - a budget covering a single fiscal year (e.g., July 1-June 30).

**Appropriation** - the amount of money earmarked for a projected expense legally authorized by the Board of Commissioners.

**Assessed Valuation** - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

**Assessment** - the process of determining value of real and personal property for taxation purposes.

**Assessment Role** - an official list of real and personal property containing legal descriptions, ownership, and assessed values.

**Asset** - a resource owned or held by a government which has monetary value.

**Authority** - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body, but may otherwise function independently.

**Authorized Bonds** - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

**Authorized Positions** - employee positions which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget** - current operating revenues will be sufficient to support current operating expenditures.

**Bond** - a written promise to pay a specific amount of money, plus interest, within a specific (usually long-term) time period. Bonds are primarily used to finance capital projects.

**Bond Refinancing** - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - financial plan containing projected expenditures and financial resources during a fiscal year.

**Budget Document** - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases - preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.



## GLOSSARY

**Budget Message** - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget items, and the County's present and expected financial condition.

**Budget Ordinance** - an ordinance enacted for the purpose of establishing an annual budget and establishing a tax rate.

**Budgetary Basis** - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**CERT** - Community Emergency Response Team. An organized community group that works together to aid the community in times of emergency.

**CY** - Calendar Year. The period starting January 1 and ending December 31 annually.

**Capital Budget** - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

**Capital Improvement Program (CIP)** - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

**Capital Outlay** - expenditures budgeted to purchase or add to fixed assets costing \$500 or more.

**Capital Project** - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

**Capital Reserve Fund** - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

**Certificates of Participation** - debt secured by capital project/ issued without voter authorization.

**Consumer Price Index (CPI)** - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - an appropriation to cover unanticipated events that may occur during the fiscal year. Transfers for this account must be approved by the Board of Commissioners.

**Continuation** - budget requests that indicate the spending level required to maintain service provision at its current level.

**Cost-of-living Adjustment (COLA)** - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

**County Appropriation** - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.



## GLOSSARY

**DMV** - Division of Motor Vehicles. A division of State government that handles licensing of motor vehicles.

**DSS** - Department of Social Services. The department of the County that handles social service issues.

**Debt Service** - payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

**Deficit** - the excess of expenditures or expenses over revenues during an accounting period.

**Department** - a basic organizational unit of the County which is functionally unique in its delivery of services with possibly one or more divisions.

**Depreciation** - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

**Disbursement** - expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - a voluntary, annual awards program administered by the Government Finance Offices Association to encourage governments to prepare effective budget documents.

**ECU** – East Carolina University. A public university located in Greenville offering undergraduate, graduate and doctorate degree programs.

**EOP** - Emergency Operations Plan. An internal plan that serves as a guide in event of emergency.

**Encumbrances** - a financial commitment for services, contracts, or goods which have not, as yet, been delivered or performed.

**Enterprise Fund** - a fund that accounts for operations that are financed from user charges and whose operation resembles a business (e.g., the Utility, Utility District and Landfill Funds).

**Expenditures** - the payment of cash for the purpose of acquiring an asset, service, or settling a loss.

**Expense** - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**FY** - Fiscal Year. A 12-month accounting period. For Pitt County, the fiscal year is July 1 - June 30.

**Fiduciary Funds** - are used for assets held in a trustee capacity.

**Fiscal Year** - a 12-month period (July 1 - June 30 for Pitt County) to which the annual operating budget applies, and at the end of which an assessment is made of the county's financial condition and the performance of its operations.

**Fixed Asset** - assets of long-term character than are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

**Forecast** - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

**Full-time Equivalent Position (FTE)** - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.





## GLOSSARY

**Fund** - an accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or to attain certain objectives in accordance with set laws or regulations.

**Fund Balance** – amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GIS** - Geographic Information Systems. A division of County government that integrates spatial data with information systems to provide useful mapping and data information.

**GUC** - Greenville Utilities Commission. The public utility company that serves Greenville and much of Pitt County with electric, water, sewer and gas services.

**General Fund** - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

**General Obligation Bonds** - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

**Goal** - a statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds** - are those used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary or agency funds).

**Grants** - contributions or gifts of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

**Interest & Penalties Receivable on Taxes** - uncollected interest/penalties on property taxes.

**Interfund Accounts** - accounts that reflect transfers between funds.

**Intergovernmental Revenues** - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

**Internal Service Fund** - a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

**LME** - Local Management Entity. Under State reform of Mental Health, this term describes the function of the Mental Health Departments to serve as managers of care rather than providers of the services.

**Lease-Purchase Agreement** - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

**Levy** - taxes, service charges and assessments imposed to support government activities.

**Limited Obligation Bond** - debt secured by capital project/ issued without voter authorization.



## GLOSSARY

**Line Items** - units of budgeted expense set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item.

**Long-term Debt** - debt with a maturity of more than one year after the date of issuance.

**MIS** - Management Information Systems. The department of County government in charge of technology support systems such as computers, applications, and telephones

**Modified Accrual** - the accounting basis used by the County. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

**Municipal Bond** - a bond issued by a state or local government.

**NCACC** - North Carolina Association of County Commissioners. A professional organization serving county governments across North Carolina.

**Nonoperating Revenues** - revenues that are generated from other sources (e.g., interest) and that are not directly related to service activities.

**OSHA** - Occupational Safety and Health Administration. A governmental agency that focuses on the health and safety of American workers by setting and enforcing standards, educating, and training.

**Objective** - something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

**Operating Budget** - a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

**Ordinance** - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

**PC** - Personal computer. Microcomputer. A computer that uses a microprocessor to handle information.

**PCC** - Pitt Community College. A comprehensive two-year college located on NC 11 South in Greenville.

**PCMH** - Pitt County Memorial Hospital. A 740-bed private, not-for-profit acute care hospital located in Greenville.

**PEP** - Partners for Effective Performance. Refers to Pitt County's evaluation process and performance measurement tool.

**Performance Indicators** - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services** - expenditures for salaries, wages, and fringe benefits of a government's employees.

**Productivity** - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.



## GLOSSARY

**Program** - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

**Program Changes** - budget requests that reflect funding requirements for a change in programs or service levels.

**Proprietary Funds** - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

**Qualified School Construction Bond** - debt secured by capital project/ issued without voter authorization. This type of bond is a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009.

**Referendum** - presenting an issue to the voters of the County where a majority of voters decide on the issue.

**Reserve** - an account designated for a portion of the fund balance to be used for a specific purpose.

**Resources** - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**Revenue** - income received by the County from various sources used to finance its operations.

**Revenue Bonds** - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

**Revenue Estimates** - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

**Shared Revenues** - revenues levied and collected by one government and shared with another on a pre-determined basis.

**Service Area** - a title for the grouping of departments according to common areas of service.

**Special Assessment** - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

**Special Revenue Funds** - to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

**Structurally Balanced Budget** - is a budget in which budgeted appropriations are supported by available revenues without reliance upon increases in appropriated fund balance; increases in appropriations only occur as corresponding increases in revenue are available or identified.

**Sub-Account** - a level of budgeting which identifies a specific line of work performed in carrying out a budgeted activity.

**Tax Base** - the total assessed valuation of real property within the County.

**Tax Levy** - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

**Tax Rate** - the amount of tax levied per \$100 assessed valuation.



## GLOSSARY

**Taxes** - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**Transfers In/Out** - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Funds** - to account for cash set aside in a trustee capacity such as donations for certain programs.

**Two-Thirds Bond** - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

**Unencumbered Balance** - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

**Unreserved Fund Balance** - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.