



# Annual Budget

## FY 18-19



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



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# COUNTY OF PITT

**North Carolina**

## **ANNUAL BUDGET Fiscal Year 2018-19**



### **Board of Commissioners**

Mark W. Owens, Jr., Chairman	District 4
Glen Webb, Vice Chairman	District 6
Tom Coulson	District B (3 & 6)
Charles Farley	District 3
Jimmy Garris	District 5
Ann Floyd Huggins	District 1
Melvin C. McLawhorn	District A (1 & 2)
Mary Perkins-Williams	District 2
Beth B. Ward	District C (4 & 5)

### **County Manager**

D. Scott Elliott

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

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This publication can be accessed online at:  
[www.pittcountync.gov/AnnualBudgetArchive](http://www.pittcountync.gov/AnnualBudgetArchive)



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*Pitt County's Budget in Brief publication can be accessed online at [www.pittcountync.gov/ArchiveCenter/ViewFile/Item/188](http://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/188) . The Budget in Brief provides a quick review of budget highlights.*

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# BUDGET MESSAGE

June 5, 2018

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

The recommended Fiscal Year (FY) 2018-19 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 18-19 and attempts to build upon Pitt County's tradition of high quality services. The recommended FY 18-19 budget ensures that the County maintains an available fund balance within the County's stated goal of 18-20%.

The recommended budget for FY 18-19 totals \$235,651,070. This budget represents a decrease of 4.20% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$166,662,791 or a 4.54% decrease from the current year. The proposed tax rate to support the FY 18-19 budget remains constant at 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.

## BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 22, 2018 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 18-19 budget requests in mid-February. Budget conferences to review departmental budgets were conducted with individual department heads in March. 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 \$9.7 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on April 24, 2018. The Manager's preliminary balanced budget was the impetus for discussion at workshops held April 24<sup>th</sup> through April 26<sup>th</sup>.

## Highlights:

- Maintains the ad valorem tax rate at 69.60¢
- Increases funding to both Pitt County Schools & Pitt Community College
- Increases staffing for EMS & Human Services
- Includes employee Market Adjustment & Pay for Performance compensation
- Includes funding for Radio & Paging Project Motorola Maintenance
- Includes funding for Health Insurance Premium Increase

*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 22<sup>nd</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.



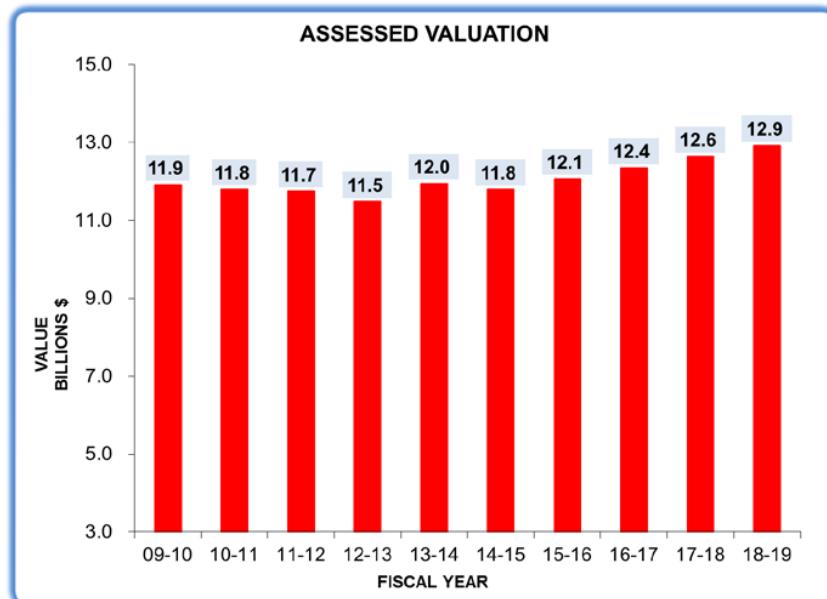
The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations included in the development of the coming year's program of work were:

- 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";
- Maintains the ad valorem tax rate of 69.60 cents to sustain service levels with limited expansion;
- Consideration of structural balance;
- Continues reliance on fund balance appropriation;

The recommended budget represents minimal increases in appropriations to accommodate service levels.

## REVENUE ASSUMPTIONS

**Ad Valorem Taxes** – Ad valorem property valuation is inclusive of real property, business personal property, motor vehicles, and public service. The County has witnessed a 7.83% overall growth in the tax base since 2013. This growth in the property base represents the highest amount on record and reflects the County's continued economic recovery. The chart below demonstrates the continuous growth in the valuation of the tax base of Pitt County over the past 10 years.



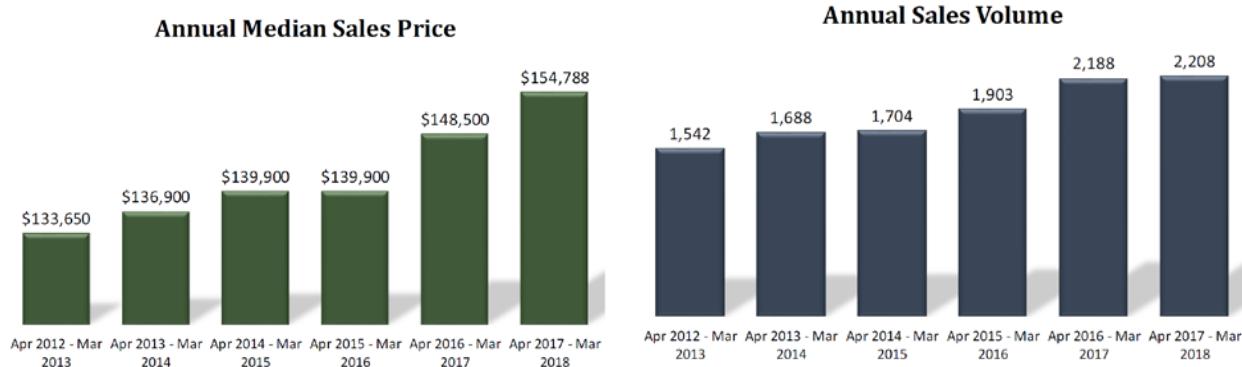
Note: FY 17-18 & FY 18-19 are projections



## BUDGET MESSAGE

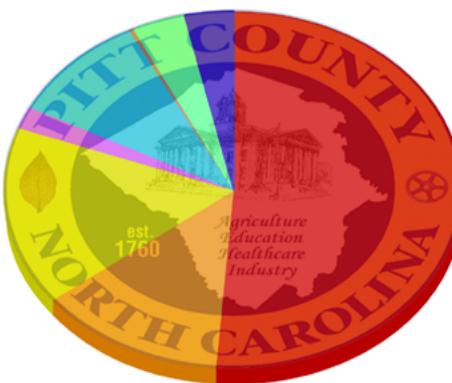
Additional indicators of the continued economic recovery in Pitt County include residential annual median home sales prices and annual residential sales volume. The charts below show 1<sup>st</sup> Quarter 2018 data as compared with the previous five years.

### Pitt County Residential Home Sales



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), over 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.



#### FY 2018-19 REVENUES

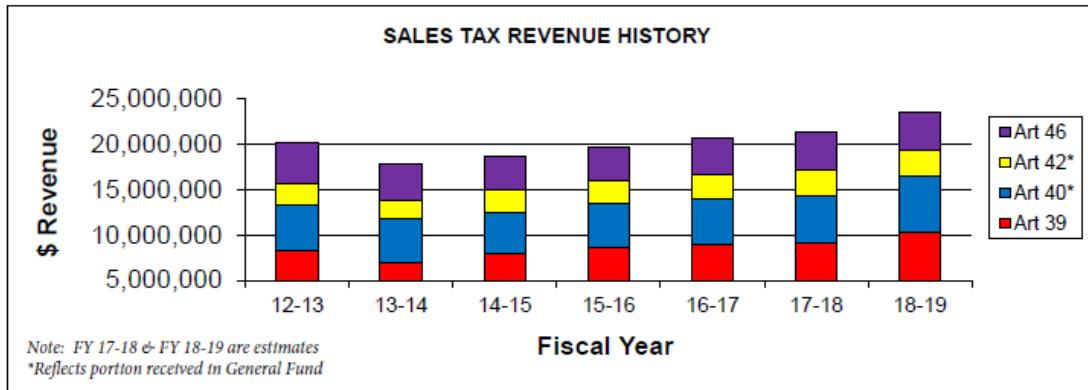
Ad Valorem - 50.64%
Other Taxes - 12.64%
Intergovernmental - 16.05%
Permits & Fees - 2.00%
Sales & Services - 9.76%
Interest Earnings - 0.32%
Miscellaneous - 3.85%
Fund Balances Appropriated - 4.74%

**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, for school capital, that is a ¼% tax enacted after an affirmative vote of the citizens in 2007.



## BUDGET MESSAGE



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 18-19 budget projects an 11.5% increase in sales tax revenues. Taxable sales in Pitt County have increased by over 20% over the past five years.

**Fees** – Fees have been reviewed and increases are proposed for two service areas of the County's operations. Environmental Health has increased the lot evaluation fee for septic tank permits which includes system design and inspection for conventional systems. Lot evaluation fees were adjusted based upon a manpower study of time involved. Lead water sample fees and coliform well water sample fees were increased due to an increase in the cost of the kits from the State. Restaurant Plan Reviews were also increased. Solid Waste and Recycling added three new disposal fees including shingles, concrete block brick and clean wood and pallets.

**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	0.0724	0.0799	.0075
Bell Arthur	0.0885	0.0885	N/A
Belvoir	0.0225	0.0250	.0025
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	0.0600	.0100
Fountain	0.0875	0.0875	N/A
Gardnerville	0.0940	0.0940	N/A
Grifton	0.0599	0.0649	.0050
Grimesland	0.0750	0.0750	N/A
Pactolus	0.0625	0.0925	.0300
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.



# BUDGET MESSAGE

**Emergency Medical Service (EMS) District Tax** – The EMS District has been in place for fifteen 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 18-19 is \$6,007,314. Funding amounts are listed in the chart below:

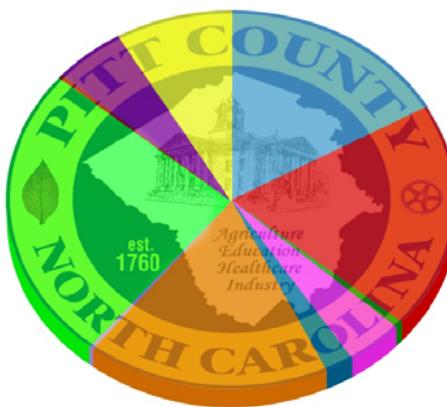
EMS Expenditures	FY 17-18 Adopted	FY 18-19 Recommended	Amount of Increase
County Operations	2,125,549	2,500,314	374,765
Non-Profit Squads			
Ayden	435,000	442,500	7,500
Bell Arthur	430,000	436,000	6,000
Eastern Pines	435,000	442,500	7,500
Falkland	435,000	442,500	7,500
Farmville	435,000	442,500	7,500
Fountain	409,300	416,000	6,700
Grifton	435,000	442,500	7,500
Winterville	435,000	442,500	7,500

**Fund Balance** – \$3,500,000 in Fund Balance is appropriated to balance the FY 18-19 operating budget within the General Fund. Although the County increased the fund balance appropriation by \$500,000, the County should continue to operate within its means. The fund balance forecast also 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, 2018, it is projected that the General Fund Available Fund Balance will be approximately 20.5% 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 27.66% of expenditures at June 30, 2017 while the average of fund balance for all 100 counties was 32.55%.

## 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 Public Safety closely following. Human Services, which includes Public Health and Social Services, is the third largest expenditure area.

The total County budget is projected to decrease from the current year original budget by 4.20%, with the General Fund,



## FY 2018-19 APPROPRIATIONS

General Government	- 16.72%
Public Safety	- 19.42%
Transportation	- 0.57%
Environmental Protection	- 4.13%
Econ & Physical Development	- 2.08%
Human Services	- 17.56%
Cultural & Recreation	- 0.31%
Education	- 25.34%
Other	- 0.41%
Internal Service	- 5.17%
Debt Service	- 8.31%



## BUDGET MESSAGE

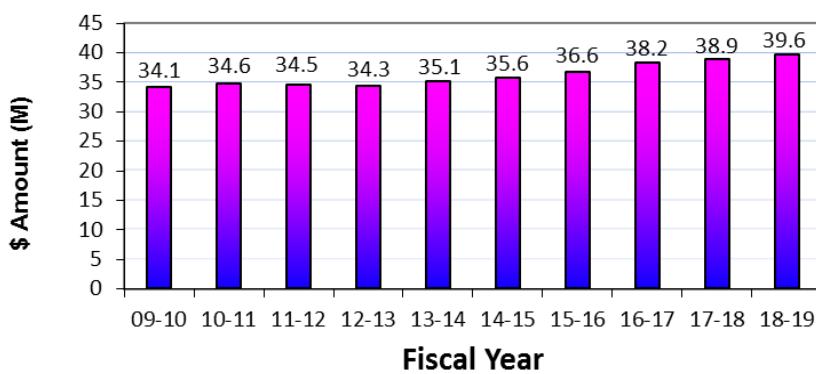
which is the controlling fund, decreasing by 4.54%. A large portion of this decrease is due to a \$7,000,000 reduction in the Social Services budget during FY 17-18 due to the implementation of NC Fast for day care and the state taking over payments for the program.

Noteworthy changes to expenditures include:

**Education** – Pitt County is providing a 1.5% increase, or \$579,462, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$40,550,269. Of that amount, \$39,210,269 million is appropriated for current expense while \$1,000,000 is appropriated for capital expense. It should be noted that the County made a

one time appropriation of Article 46 tax in the amount of \$988,368 for school security purposes in FY 17-18. The chart on the left shows the Board of Commissioners' current expense funding over the past 10 years.

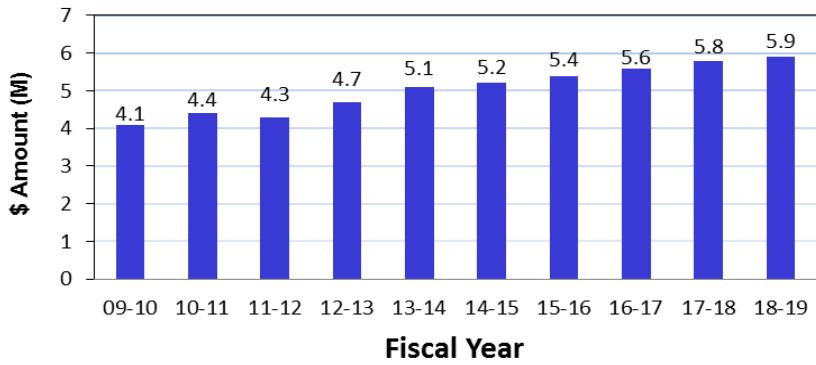
### Board of Education - Current Expense



It is also important to note that the recommended FY 18-19 current expense appropriation represents the County's highest level of funding on record for Pitt County, the County's highest priority area.

Pitt County is providing a 1.36% increase, or \$78,899, in current expense appropriation to Pitt Community College over the current year with a total appropriation of \$5,988,438. Of that amount, \$5,888,438 million is appropriated for current expense while \$100,000 is appropriated for capital expense. It should be noted that Pitt County repurposed \$794,230 in available project funds at the end of FY 17-18 to address PCC's deferred maintenance needs. Repurposing these funds fully met PCC's total budget request for FY 18-19.

### Pitt Community College - Current Expense



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 18-19 current expense appropriation represents the County's highest level of funding on record for Pitt Community College.

**Human Services** – The Social Services' overall budget decreased by 23.78% from a FY 17-18 amount of \$37,890,487 to \$28,878,239 for the new fiscal year. As stated earlier, a large portion of the decrease was due to a \$7,000,000 reduction in the Social Services budget during FY 17-18 due to the implementation of NC Fast for day care and the state taking over payments for the program. Six new positions, including one Social Work Supervisor in Child Placement, three Social Worker IIIs in Child Placement Foster Care, and two Social Worker IIIs for Child Placement Prevention Services, have been added to the budget. The Public Health Department's budget reflects an overall increase of 3.04% from a FY 17-18 amount of \$11,069,173 to \$11,406,202 for the new fiscal year. One quarter time position for a Nutritionist II/Diabetes Coordinator has been added to the budget with funding for the position coming from the Employee Medical Fund.



## BUDGET MESSAGE

**Public Safety** – The Sheriff's overall budget increased by 3.3% from a FY 17-18 amount of \$30,839,035 to \$31,857,142 for the new fiscal year. This increase allows for continuation of the certification incentive pay program and continuation of holiday pay (up to 12 holidays paid annually if worked). No new positions 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 fifteen years. This budget holds the EMS District tax rate constant at 4.6 cents. All of the eight non-profit EMS squads received an increased allocation in the recommended FY 18-19 budget. Four new Senior Paramedic positions have been added to the EMS District budget. This increased staffing level will reduce reliance on part-time staff, provide back-up to the paramedic supervisors and expand coverage 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 Rural Fire Protection 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 workers compensation insurance and maintenance costs directly related to the operations of the fire departments.

**Personnel** – A recommended market adjustment of 2% beginning January 1, 2019 for all employees is recommended for the FY 18-19 budget.

The County has a pay for performance system that has been in place for more than 19 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 18-19 budget.

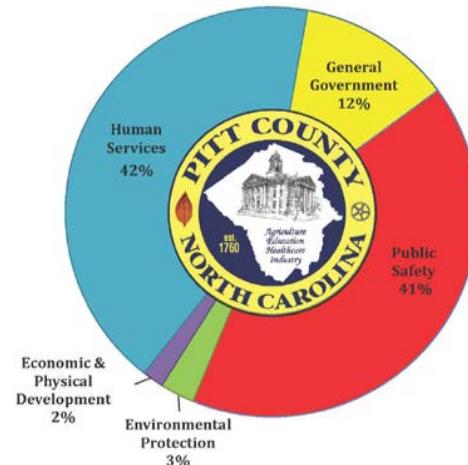
At the outset of the budget process, 31.90 new positions were requested by departments. A total of 10.25 have been recommended with 4.00 in Public Safety and 6.25 in Human Services. One position in Buildings and Grounds has been eliminated. The net increase in positions for the FY 18-19 recommended budget is 9.25. The chart on the right shows a percentage breakdown of positions by service area.

**Employee Medical Fund** – The Employee Medical Fund experienced an increase in claims over prior year. Additional services to promote consumer awareness and cost comparison choices will be implemented through the health plan administrator in FY 18-19. Although the employee participation fee will remain the same for FY 18-19, other rate increases are proposed in the recommended budget. Changes include increases in monthly premiums, copays, annual deductible for individuals and family and out of pocket maximum payment for individuals and family. A new deductible for prescriptions was also added for FY 18-19.

### CAPITAL IMPROVEMENT PLAN

An updated 10-Year Capital Improvement Plan (CIP) is presented each year as part of the annual budget process. At the Board's January 22<sup>nd</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 18-19, continuation funding is included for minimal recurring capital outlay.

### Positions by Service Area





## BUDGET MESSAGE

The recommended Capital Improvement Plan totals \$31,944,000 over the next ten years. Eight projects totaling \$2,390,000 have been programmed for FY 18-19. Of the \$2.39M, \$2.09M will be funded out of current funding (pay-as-you-go) and \$300,000 will be financed through a bank loan. The recommended projects are listed below:

	Project	Description	FY 2018-19 Recommended
General Government	Facilities Capital Maintenance	Maintenance improvements to be made to the County Buildings based on need and available funding	220,000
	Security Improvements	Security improvements throughout County Office Buildings	50,000
	MIS - Network Internet Security Upgrade	Upgrades needed to ensure security and high availability for phone service, computer system access, security cameras and door access controls for all county departments.	300,000
Public Safety	EMS Capital Replacements	Includes vehicles, infrastructure and equipment. EMS-OC will make future recommendations concerning these items	350,000
Education	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
Environmental Protection	Solid Waste - Rubber Tire Loader	Rubber tire loader to replace the oldest rubber loader at the recycling facility. The loader is used to load trash into the compactor, to load mulch and to load trash on the Construction & Demolition recycling pad.	250,000
	Solid Waste - Yard Jockey	Yard jockey to replace the oldest yard jockey at the recycling facility. The yard jockey is used to move trailers around the Solid Waste facility.	120,000
		<b>TOTAL</b>	<b>\$ 2,390,000</b>

### 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 Brian Barnett, 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,

A handwritten signature in blue ink that reads "D. Scott Elliott".

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 PITTSBURGH

### 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 2018-19

- 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, 2017**

*Christopher P. Morrell*

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, 2017.

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 just over 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 2018-19) 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 rapidly growing, well-diversified in employment and a service center for eastern North Carolina. As one of the fastest growing centers in the State, the population increased by 32.5% between 2000 and 2016 census reports. Pitt County ranks as the 27th 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 Dyneema, Hyster-Yale, ASMO, Grady White, and the Roberts Company 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 2017 (\$2.33 billion) shows Pitt County ranked at 10th in the state with a 8.6% 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. From 2000-2017, the civilian labor force expanded by 27% compared with the 12.9% for the state. Within the same period employment increased by 13.2% in Pitt County versus a 3.6% gain statewide.

### 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	1000
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	722
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



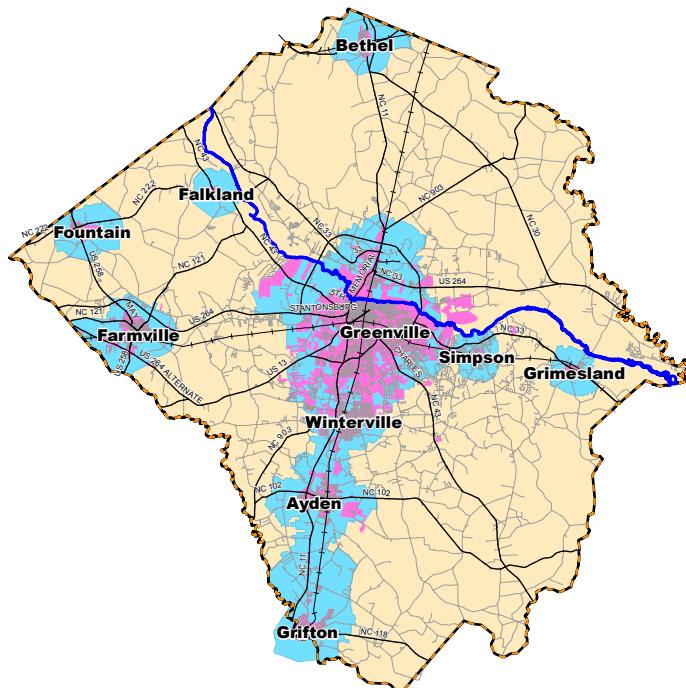
## COMMUNITY PROFILE

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	2016 Estimated	Growth Amount	Percent Growth	Percent of Total 2016 County Population
<b>Pitt County</b>	168,148	175,885	7,733	4.63%	
Municipalities in Pitt County					
<b>Ayden</b>	4,932	4,996	64	1.3%	2.84%
<b>Bethel</b>	1,577	1,560	-17	-1.08%	0.89%
<b>Falkland</b>	96	96	0	0%	0.05%
<b>Farmville</b>	4,654	4,670	16	.34%	2.66%
<b>Fountain</b>	427	427	0	0%	0.24%
<b>Greenville</b>	84,554	87,945	3,391	4.01%	50%
<b>Grifton*</b>	2,431	2,467	36	1.48%	1.40%
<b>Grimesland</b>	441	446	5	1.13%	0.25%
<b>Simpson</b>	416	427	11	2.64%	0.24%
<b>Winterville</b>	9,269	9,330	61	.66%	5.30%

Source: NC Office of State and Budget Management July 2016 Municipal Estimates by County

\* The Town of Grifton is located in Pitt County & Lenoir County





## 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. In 2017, the school system posted an 86.2% 4 year cohort graduation rate. The system serves in excess of 24,000 students and continues to see annual growth in its student population.

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

Other: Pitt County Pre-Kindergarten, Sadie Saulter



## 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 sixth 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 over 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. ECU holds the distinction of being classified among the Doctoral/Research Universities by the Carnegie Foundation. The institution offers 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.



### 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. In June 2018, DSS held the Community's first Floral Float to mark Elder Abuse Awareness Month.



### 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 at Pitt County Government's North of the River complex in the future.



## 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 2018-19, 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

Pitt County's improving economy and growing population has placed demands for efficiency in all public health services. The Pitt County Health Department implemented the EPIC Electronic Medical Records system in April 2018. The Health Department contracted with Vidant Medical Center to build this state of the art platform. Switching from paper medical records to this new electronic system has allowed the Health Department to quickly import data from other sources and to communicate more effectively with the healthcare community, thereby improving patient care.

A promotional flyer for the EPIC Electronic Medical Records system. It features a group photo of the Pitt County Health Department staff, a computer keyboard, and a stethoscope. The text on the flyer reads: "Get Ready for the EPIC Moment!", "It Will Amaze You! Change is Good!", and "PittCounty April 10, 2018".

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 the central location of Vidant Health System, with over 900 licensed beds. 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 1.4 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 Eddie and Jo Allison Smith 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 is adjacent to the East Carolina Heart Institute on the Vidant Medical Center campus. The 96-bed facility is designed so all inpatient beds can provide care at either intensive or intermediate care levels. The facility opened to patients March 26, 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 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 1974 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

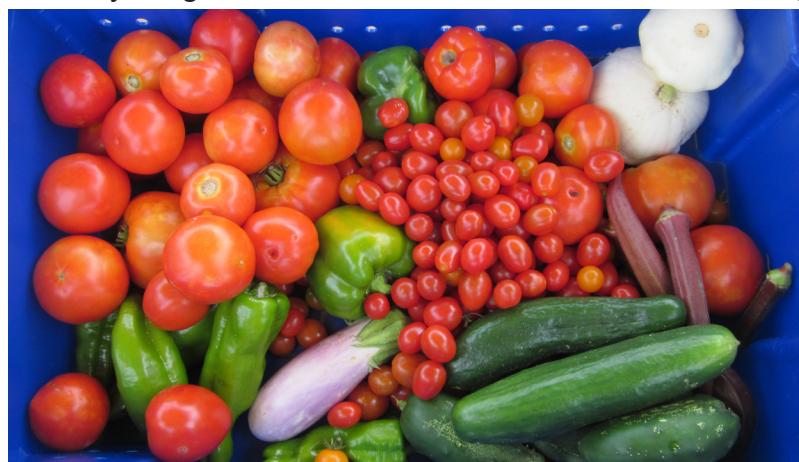
### PARKS & RECREATION

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 October 2017, Pitt County's County Home Complex was designated as one of five Great Public Spaces through the American Planning Association's 2017 Great Places in America Program. 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



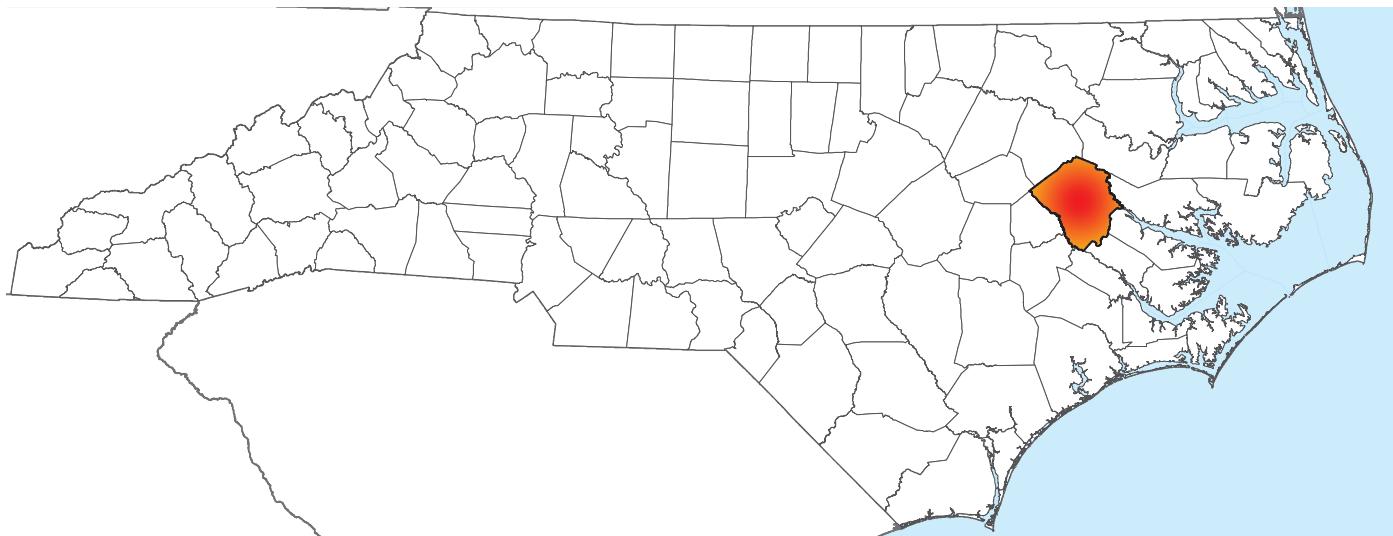
and hard work of the Community Garden Advisory Committee, strategies have been put in place to build a strong infrastructure and foundation that will ensure the quality of the community garden for years to come.



## STATISTICAL INFORMATION

### Pitt County North Carolina

Population	176,424
Area Square Miles	656.52
Established	1760
County Seat	Greenville



### Government

Form of Government  
Number of County Employees

Commission-Manager  
1,000.50

### Taxes

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



## STATISTICAL INFORMATION

### Climate

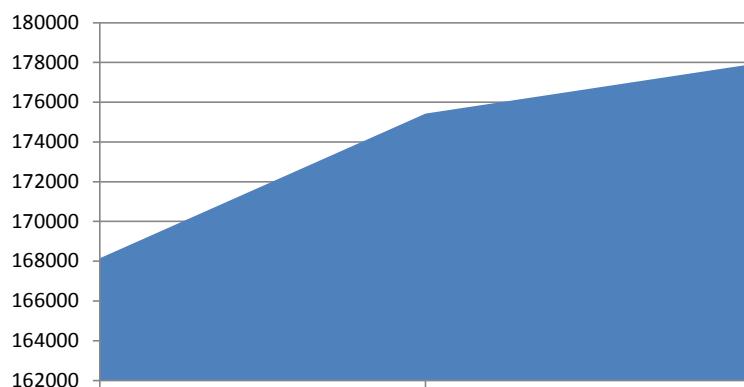
Average Maximum Temperature	72 F
Average Minimum Temperature	50 F
Average Annual Precipitation	49"

### Economic Indicators

Population Increase (2000-2016)	32.5%
Employment Increase (2000-2010)	13.2%
Civilian Labor Force Increase (2000-2017)	27.0%
Unemployment (2017)	4.1%
Median Family Income (2017)	\$46,093
Homeowners Population	53.42%
Median Household Expenditures (2017)	\$51,185
Taxable Sales (Fiscal Year Ended June 2017)	\$2.33 billion
Taxable Sales Increase (2017)	8.6%
Average Cost of Housing Sold (2013)	\$146,307
Percentage of population with a College Degree	42.21%

### Population

2010 Census	168,148
2015 Population (NC Office of State Budget & Management)	175,428
2020 Projected Total Population (NC Office of State Budget & Management)	177,909





## STATISTICAL INFORMATION

### Population - by Age (2010 Census)

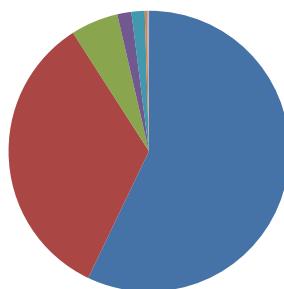
< 20	28.04%	47,144
20 - 24	12.83%	21,567
25 - 34	14.37%	24,165
35 - 49	18.41%	30,954
50 - 64	16.47%	27,699
65 & Over	9.88%	16,619

### 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



- White
- Black or African American
- Hispanic or Latino
- Identified by two or more
- Asian
- American Indian and Alaska Native
- Other
- Native Hawaiian and Pacific Islander



## STATISTICAL INFORMATION

### Culture & Recreation

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	457,281
Number of Books (Sheppard System Only)	238,762
Parks	55
Parks Acreage	1,053
Golf Courses - Public & Private	6
Swimming Pools	12
Tennis Courts	38

### Transportation

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

### 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)	835
Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal)	32,000
Number of Fire Inspections Conducted	400

### Law Enforcement (Sheriff & Detention)

Number of Stations	1
Number of Detention Centers	1
Number of Beds in the Detention Center	500
Number of Personnel and Officers - Sheriff	151
Number of Personnel and Officers - Detention	175
Number of Patrol Units (Deputies)	44
Number of Calls for Service (FY 2017-2018)	31,381



## STATISTICAL INFORMATION

### 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

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## COUNTY DATA COMPARISONS

	2017 Estimated Population	2017-18 Tax Rate	2017-18 Total Assessed Valuation*	2017-18 Total Valuation Per Capita	Proceeds of 1- Cent Tax Levy	Education Current Expense Per ADM**
<b>Comparable Size Counties</b>						
Gaston	218,527	0.8700	\$16.3	\$74,585	\$1,629,893	\$1,554
Cabarrus	205,473	0.7000	\$22.2	\$107,928	\$2,217,634	\$1,938
Onslow	195,621	0.6750	\$13.9	\$70,914	\$1,387,220	\$1,856
Johnston	194,705	0.7800	\$16.3	\$83,604	\$1,627,813	\$1,704
<b>Pitt</b>	<b>176,424</b>	<b>0.6960</b>	<b>\$12.6</b>	<b>\$71,688</b>	<b>\$1,264,755</b>	<b>\$1,653</b>
Iredell	176,563	0.5275	\$22.2	\$125,956	\$2,223,922	\$1,751
Davidson	167,105	0.5400	\$13.7	\$82,209	\$1,373,757	\$1,335
Alamance	161,076	0.5800	\$13.6	\$84,687	\$1,364,105	\$1,792
Catawba	156,949	0.5750	\$16.5	\$105,294	\$1,652,576	\$1,604
<b>Close Proximity Counties</b>						
Beaufort	47,547	0.5500	\$6.0	\$126,053	\$599,345	\$2,135
Edgecombe	52,856	0.9500	N/A	\$0	N/A	\$1,608
Lenoir	57,477	0.8350	\$4.0	\$69,123	\$397,300	\$1,143
Wilson	82,035	0.7300	\$6.6	\$80,963	\$664,178	\$1,697
Nash	94,365	0.6700	\$7.2	\$76,607	\$722,900	\$1,332

\*Measured in billions

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

Source: NC Association of County Commissioners 2017-18 Budget & Tax Survey





# COUNTY COMMISSIONERS



**Mark W. Owens, Jr.**



**Glen Webb**

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Chairman, District: 4

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Vice Chairman, District 6



**Ann Floyd Huggins**



**Mary Perkins-Williams**



**Charles Farley**

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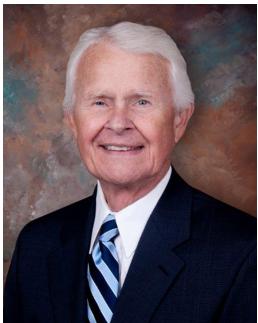
District 1

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District 2

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District 3



**Jimmy Garris**

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District 5



**Melvin McLawhorn**

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District A: 1 & 2



**Tom Coulson**

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District B: 3 & 6



**Beth B. Ward**

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District C: 4 & 5



**D. Scott Elliott**

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County Manager



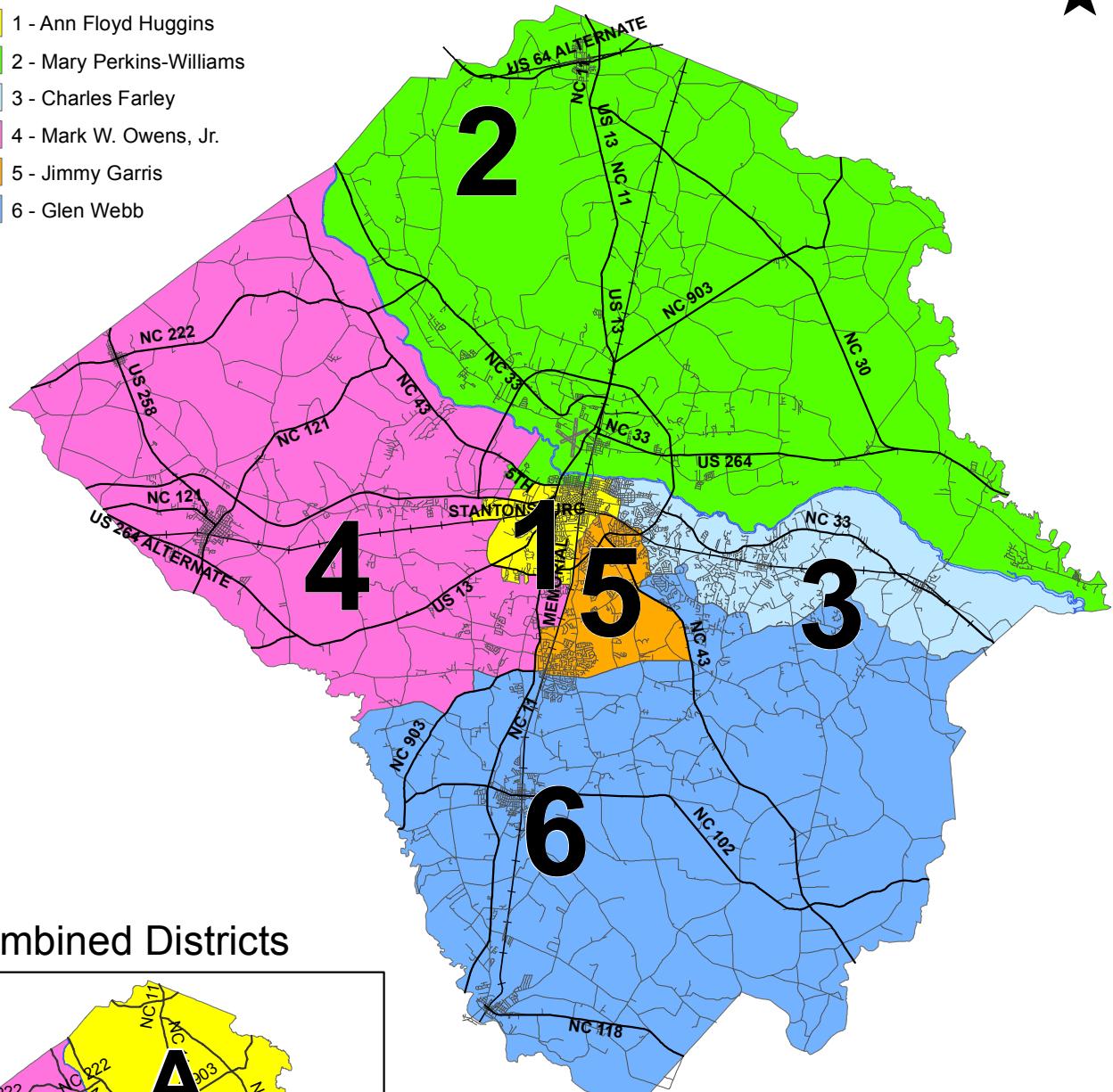
# Pitt County Commissioner Districts



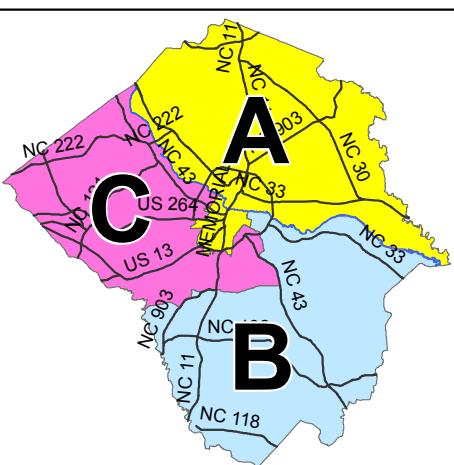
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## Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - Charles Farley
- 4 - Mark W. Owens, Jr.
- 5 - Jimmy Garrison
- 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 2018-19

**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, 2018 and ending June 30, 2019:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal	\$ 1,288,277
Finance, Tax Administration, Elections, Animal Services	4,942,367
Register of Deeds	618,212
Human Resources, Veteran Services	818,288
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	3,483,838
Buildings & Grounds, Engineering, Housekeeping	2,827,767
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	31,857,142
Emergency Management, Communications	3,031,007
Economic Development, Public Safety, Human Services, Cultural/Recreation Transportation, Medical Examiner	1,657,096
Inspections, Planning, Planning E911, Soil & Water Conservation	1,699,049
Cooperative Extension, Farmers' Market	370,678
Pitt County Schools	40,550,269
Pitt Community College	5,988,438
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	323,400
Transfer to Public Health	5,222,657
Transfer to Department of Social Services	9,724,811
Transfer to Court Facility	106,336
Transfer to Mental Health	483,500
Transfer to Debt Service Fund	6,872,124
Transfer to Worker's Compensation Fund	629,437
Transfer to Pitt Area Transit System Fund	65,281
Transfer to Retiree Medical Insurance Fund	910,000
Non-Departmental, Contingency	<u>1,931,540</u>
TOTAL	\$ 125,401,514

#### PUBLIC HEALTH

Administration	\$ 3,048,511
Environmental Health	1,460,103
Communicable Disease	1,198,518
Chronic Disease Prevention	932,873
Women's & Children's Health	<u>4,766,197</u>
TOTAL	\$ 11,406,202



# BUDGET ORDINANCE

## SOCIAL SERVICES

Administration	\$ 3,803,689
Services & Programs	16,783,963
Public Assistance	5,392,191
Child Support	<u>2,898,396</u>
 TOTAL	\$ 28,878,239

## COURT FACILITY

Court Facility Operating Expenses	\$ 328,336
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## MENTAL HEALTH

General Agency	\$ 648,500
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## TOTAL GENERAL FUND

\$ 166,662,791

## LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 323,400
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## SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 6,129,782
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## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 6,292,861
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## STATE GRANTS FUND

JCPC Teen Court	\$ 78,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	97,273
JCPC Champions for Life	64,139
JCPC Juvenile Crime Prevention	6,500
NC DHHS Triple P	<u>311,488</u>

 TOTAL	\$ 640,972
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## PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,339,088
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## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$ 1,548,678
Industrial Development Building	213,249
Economic Development Fund	<u>1,561,333</u>
 TOTAL	\$ 3,323,260



# BUDGET ORDINANCE

## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$ 182,258
Bell Arthur	177,928
Belvoir	34,022
Bethel	34,757
Black Jack	113,792
Clark's Neck	25,286
Eastern Pines	345,016
Falkland	135,219
Farmville	71,930
Fountain	44,634
Gardnerville	83,072
Grifton	85,147
Grimesland	75,845
Pactolus	126,772
Red Oak	123,522
Sharp Point	3,260
Simpson	251,727
Staton House	302,961
Stokes	56,176
Winterville	193,659
 TOTAL	 \$ 2,466,983

## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$ 6,007,314
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$ 539,084
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$ 19,571,893
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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	\$ 9,431,654
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## GARAGE FUND

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

Health Plan Expenses	\$ 9,960,413
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# BUDGET ORDINANCE

## RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$ 921,000
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## WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$ 650,000
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<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>	<b>\$ 235,651,070</b>
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**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2018-19 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

Ad Valorem Taxes	\$ 89,324,259
Other Taxes	19,773,999
Restricted & Unrestricted Revenues	836,250
Permits & Fees	2,137,694
Sales & Services	4,732,050
Investment Earnings	564,722
Loan	-
Miscellaneous Revenues	2,482,540
Debt & Non Revenue Receipts	2,050,000
Fund Balance Appropriated	3,500,000
Fund Balance - Backup PSAP	-
<b>TOTAL</b>	<b>\$ 125,401,514</b>

### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$ 3,311,631
Permits & Fees	1,643,389
Miscellaneous	493,944
Fund Balance Appropriated	734,581
Intrafund Transfer	5,222,657
<b>TOTAL</b>	<b>\$ 11,406,202</b>

### SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$ 18,933,381
Sales & Services	214,407
Miscellaneous	5,640
Other Debt & Non Revenue Receipts	-
Intrafund Transfer	9,724,811
<b>TOTAL</b>	<b>\$ 28,878,239</b>

### COURT FACILITY

Facilities Fees	\$ 220,000
Interest	2,000
Intrafund Transfer	106,336
<b>TOTAL</b>	<b>\$ 328,336</b>



# BUDGET ORDINANCE

## MENTAL HEALTH

Intrafund Transfer	\$ 483,500
Other	<u>165,000</u>
 TOTAL	 \$ 648,500
<b>TOTAL GENERAL FUND</b>	<b>\$ 166,662,791</b>

## LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$ 323,400
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## SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$ 4,529,782
Lottery	1,600,000
Fund Balance Appropriated	<u>-</u>
 TOTAL	 \$ 6,129,782

## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 4,120,000
Fund Balance Appropriated	<u>2,172,861</u>
 TOTAL	 \$ 6,292,861

## STATE GRANT FUNDS

JCPC Teen Court	\$ 78,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	97,273
JCPC Champions for Life	64,139
JCPC Juvenile Crime Prevention	6,500
NC DHHS Triple P	<u>311,488</u>
 TOTAL	 \$ 640,972

## PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$ 730,533
Sales & Services	531,274
Miscellaneous	12,000
Transfer from General Fund	<u>65,281</u>
 TOTAL	 \$ 1,339,088

## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Ad Valorem Taxes	\$ 876,475
Rental Income	165,500
Fund Balance Appropriated	<u>506,703</u>
 TOTAL	 \$ 1,548,678



# BUDGET ORDINANCE

## ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$ 1,561,333
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## INDUSTRIAL DEVELOP BUILDING

Fund Balance Appropriated	\$ 213,249
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## FIRE DISTRICTS FUND

Ad Valorem Taxes	\$ 2,466,983
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## EMS DISTRICT FUND

Ad Valorem Taxes	\$ 3,035,065
Sales & Services	2,715,940
Fund Balance Appropriated	<u>256,309</u>

TOTAL	\$ 6,007,314
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## EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$ 539,084
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## DEBT SERVICE FUND

Miscellaneous	\$ 1,006,148
Interest Income	\$ 2,000
Transfer from Article 46 Sales Tax	5,742,861
Transfer from School Capital Reserve	5,379,782
Transfer from General Fund	6,872,124
Transfer from Industrial Development	99,000
Solid Waste Transfer	<u>469,978</u>

TOTAL	\$ 19,571,893
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## SCHOOL CAPITAL PROJECT FUND

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

Fees & Charges	\$ 8,422,989
Interest Income	\$ 30,000
Other Revenues	<u>978,665</u>

TOTAL	\$ 9,431,654
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## GARAGE FUND

User Charges	\$ 640,575
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# BUDGET ORDINANCE

## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$ 638,584
Interest Income	1,000
Fund Transfer from County Departments	9,313,887
Fund Balance Appropriated	<u>6,942</u>
 TOTAL	\$ 9,960,413

## RETIREE MEDICAL INSURANCE FUND

User Charges	\$ 11,000
Transfer from General Fund	<u>910,000</u>
 TOTAL	\$ 921,000

## WORKERS' COMPENSATION FUND

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

<b>GRAND TOTAL - ALL FUNDS - APPROPRIATIONS</b>	<b>\$ 235,651,070</b>
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**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2018-19. The Fire 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	0.07990	\$ 238,855,953	\$ 182,258
Bell Arthur	0.08850	210,521,514	177,928
Belvoir	0.02500	142,499,398	34,022
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	0.06000	125,531,667	71,930
Fountain	0.08750	53,413,721	44,634
Gardnerville	0.09400	92,538,469	83,072
Grifton	0.06490	137,379,632	85,147
Grimesland	0.07500	105,892,319	75,845
Pactolus	0.09250	143,508,215	126,772
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	<u>193,659</u>
 Total Fire Districts			\$ 2,466,983

## EMS District

Pitt County (less City of Greenville)	0.04600	\$ 6,277,401,035	\$ 2,858,728
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# BUDGET ORDINANCE

**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:

- a. The Deputy County Manager - Chief Financial Officer or designee may transfer amounts between objects of expenditure within a department (operating line items only).
- b. 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.
- c. The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs.
- d. 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.
- e. 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.
- 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 \$1,051 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, 2018, 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 \$12,928,084.588 and an estimated collection rate of 99.27%.

**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

**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.



## BUDGET ORDINANCE

**SECTION XIII.** The discount rate for early ad valorem tax collection remains at 1/2% for the 2018-19 fiscal year.

**SECTION XIV.** The Office of the Pitt County Sheriff shall have 148 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, 2018, are hereby declared re-appropriated into the fiscal year beginning July 1, 2018, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 5th day of June, 2018.

A handwritten signature of Mark W. Clark in black ink.

Mark W.  
Pitt

A handwritten signature of Tanna Singleton in black ink.

Tanna Singleton  
Clerk





# 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 officer 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 officer'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 Officer 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 a Budget Kickoff Workshop and 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 January. 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 April. 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 5 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 5, 2018, 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 2018-19

Oct 2, 2017 9 am – 10 am Eugene James 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
Oct 2, 2017	Forward request for Capital Improvement Projects to department heads, PCS & PCC <u>continuing and new</u>
Oct 27, 2017 5 pm	All CIP requests due, <u>continuing and new</u>
Jan 2, 2018	Forward budget packages/requests to EMS Squads / FIRE Departments
Jan 16, 2018 9 am	Forward budget packages/requests to department heads and outside agencies MUNIS budget entry access available
Jan 22, 2018 8:30 am – 12:30 pm	Annual Budget Planning Workshop with Commissioners Review, update and affirm Board's goals for FY 2018-19
Feb 15, 2018 5 pm	All budget requests and documentation due from departments, EMS/FIRE, & outside agencies MUNIS budget entry no longer available to department heads
Feb 15, 2018 – Mar 15, 2018	Budget compilation & balancing
Mar 15, 2018 5 pm	Budget documents to County Manager for review
Mar 19-29, 2018	Department heads, outside agencies, PCS and PCC budget conferences with County Manager
Apr 2, 2018 – Apr 20, 2018	Recommended budget development by County Manager and select staff
Apr 23, 2018 5 pm	Revised budget requests submitted to departments for review
Apr 24, 2018 8:30 am	Manager's Recommended Budget and Budget Message presented to Board of Commissioners
Apr 24-27, 2018 8:30 am	Budget Workshops with Commissioners to present and review/amend recommended budget
Apr 30, 2018 – May 4, 2018	Open for additional workshops, if needed
June 5, 2018 7 pm	Public Hearing for citizen input Possible 2018-19 budget adoption
June 18, 2018 6 pm	Alternate date to adopt 2018-19 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 2018 for inclusion in the FY 2018-19 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 reports.

### 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.

All governmental funds will be reported in the fund financial statements on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized only to the extent that they are susceptible to accrual (when they become both measurable and available to finance expenditures of the fiscal period). Revenue is considered to be available when it is collectible within the current period or soon thereafter to be used to pay liabilities of the current period."

All proprietary funds will be reported in the fund financial statements on a full accrual basis. Under the full accrual basis of accounting, transactions are recognized when they occur, regardless of when cash is received or disbursed.

### 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 or 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



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

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 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.

The chart on the following page defines the relationship of each department within the County's fund structure.



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

Department	Governmental Funds			Proprietary Funds		Fiduciary Fund
	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Fund	Internal Service Funds	Law Enforcement Officers Pension
General Government, which includes:	X					
<i>Governing Board, County Manager, Financial Services, Tax Administration, Legal, Elections, Register of Deeds, Public Information, Human Resources, Imaging Services, Management Information Systems, Geographic Information Systems, Buildings &amp; Grounds, Housekeeping, Nondepartmental, Court Facilities</i>						
Cultural & Recreational, which includes:	X					
<i>Affiliate and Sustaining Non-Profit Organizations, Recreation</i>						
Public Safety, which includes:	X					
<i>Sheriff, Emergency Management, Communications, Animal Services, Inspections, Medical Examiner and Other Public Safety</i>						
Economic & Physical Development, which includes:	X					
<i>Transportation, Planning, Planning E911, Other Economic Development, Engineering, Cooperative Extension Services, Farmers Market</i>						
Human Services, which includes:	X					
<i>Other Human Services, Veteran Services, Public Health, Social Services, Mental Health</i>						
Environmental Protection, which includes:	X					
<i>Pitt Soil &amp; Water Conservation</i>						
Education	X					
Debt Service	X					
Other Programs, which includes:	X					
<i>Interfund Transfers, Contingency</i>						
State Grants		X				
Pitt Area Transit System		X				
Industrial Development Commission		X				
Fire District		X				
EMS District		X				
Emergency Telephone System Fund		X				
Solid Waste & Recycling				X		
Garage					X	
Employee Medical Insurance					X	
Retiree Medical Insurance					X	
Workers Compensation					X	
Law Enforcement Officers Pension						X
Schools Capital Reserve			X			
Article 46 Sales Tax Reserve			X			
School Improvement Projects			X			



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

## 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.

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 28 percent. At the end of Fiscal Year 2017-18, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$42 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, 2018 is anticipated to be approximately 20.5%. 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.



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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 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 Officer. 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 Officer, County Manager, and Board of County Commissioners approval before the amendment is valid.



## BUDGETARY ACCOUNTING SYSTEM & CONTROL

### 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 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 Electronic Benefit Transfer (EBT) card system at the Farmers' Market, allowing customers more ease and convenience when making transactions with market vendors. Financial Services also collaborated with the State to automate Department of Revenue payments resulting in more efficient payments.

The EMS billing system migrated from a server based system to a web based system (Rescue Net) to improve billing efficiency and 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 2018-19 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. Staff continue to monitor and adjust the budget and projections as the economy stabilizes in the 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 99.27% collection rate is anticipated and \$800,000 is included in the estimate for collection on delinquent accounts. The FY 19 property tax projection is an increase of 1.37% over the prior fiscal year budget. 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 has made a concerted effort over recent years to significantly reduce its reliance on appropriated fund balance to fund normal operating expenditures. While a conscious effort was made to utilize fund balance, an increase in fund balance was needed to balance the budget. For the current fiscal year, the Board approved an additional appropriation of available fund balance to fund health insurance premium increases, network security upgrades and Motorola maintenance costs for the radio and paging project.

### EXPENDITURES:

1. Salaries & Benefits: Salaries and benefits in both the General Government and Human Services categories reflect a Board-approved 2% cost of living allowance (COLA) increase in the current budget year, effective January 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 2018-2019 budget. 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



## FINANCIAL PLANNING

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.

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 \$220,000 for facilities capital maintenance, and \$350,000 for equipment and security improvements. Schools and Community College capital appropriations of \$1M and \$100K, respectively have also been included. Future year projections include approximately \$300,000 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)

	2016-17 Adopted	2017-18 Adopted	2018-19 Adopted	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	86.70	90.20	90.50	92.31	94.16	96.04	97.96
Sales Taxes	25.50	25.90	28.10	28.94	29.81	30.71	31.63
All Other Revenues	43.09	44.60	46.16	47.78	48.26	48.74	49.23
Transfers In	2.67	0.95	-3.97	-4.83	-4.42	-3.99	-3.54
Fund Balance Appropriated	5.60	3.00	3.50	3.33	3.16	3.00	2.85
<b>Totals</b>	<b>163.56</b>	<b>164.65</b>	<b>164.30</b>	<b>167.53</b>	<b>170.97</b>	<b>174.50</b>	<b>178.12</b>
<b><u>Expenditures:</u></b>							
General Government							
Salaries & Benefits	39.36	40.86	42.90	44.19	45.52	46.88	48.29
Operating	10.42	10.50	10.82	10.92	11.03	11.14	11.25
Human Services							
Salaries & Benefits	26.90	28.20	26.90	27.71	28.54	29.39	30.28
Operating	19.87	14.40	13.45	13.58	13.72	13.86	14.00
Education	43.91	44.74	46.31	47.46	48.65	49.87	51.11
Other Agencies	0.72	0.74	0.73	0.74	0.74	0.75	0.76
Debt Service							
County	6.96	8.18	7.88	7.68	7.48	7.28	7.08
Schools	5.43	6.11	6.17	5.97	5.97	5.97	5.97
1/4 % Sales Tax	5.15	5.01	5.01	4.92	4.92	4.92	4.92
Proposed multi-year CIP	0.68	0.68	0.68	0.68	0.68	0.68	0.68
Capital Outlay							
Capital Outlay - General Government	0.10	2.00	0.08	0.25	0.25	0.25	0.25
Capital Outlay - Human Services	0.00	0.00	0.04	0.05	0.05	0.05	0.05
Schools/PCC CIP	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Small Projects - Economic Development	0.13	0.00	0.00	0.00	0.00	0.00	0.00
Reserves & Contingency	0.29	0.28	0.31	0.32	0.33	0.34	0.34
Transfers Out	2.55	1.85	1.93	1.96	1.99	2.02	2.05
<b>Totals</b>	<b>163.56</b>	<b>164.65</b>	<b>164.30</b>	<b>167.53</b>	<b>170.97</b>	<b>174.50</b>	<b>178.12</b>
<b>Tax Rate</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>	<b>0.6960</b>
<hr/>							
Total Debt Service as % of Budget with proposed CIP	11.14%	12.14%	12.02%	11.49%	11.14%	10.80%	10.47%
Fund Balance Appropriated as % of Budget	3.42%	1.82%	2.13%	1.98%	1.85%	1.72%	1.60%
Assessed Property Valuation (revaluation)	\$12.3B	\$12.6B	\$12.8B	\$13.1B	\$14.0B	\$14.2B	\$14.2B
Total Debt	\$163.5M	\$187.1M	\$190.9M	\$189.9M	\$188.9M	\$188.0M	\$187.1M
Total Debt as % of Assessed Valuation	1.33%	1.48%	1.48%	1.45%	1.35%	1.32%	1.32%



## FINANCIAL PLANNING

2015-16 Adopted	2016-17 Adopted	2017-18 Adopted	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
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### Benchmark #1

Total Debt Service as % of Budget with proposed CIP	10.70%	11.14%	12.14%	12.02%	11.49%	11.14%
Moody's Benchmark	< 11.5% is considered low to moderate > 11.9% is considered high					

### Benchmark #2

Assessed Property Valuation	\$12.0B	\$12.3B	\$12.6B	\$12.8B	\$13.1B	\$14.0B
Total Debt	\$144.2M	\$163.5M	\$187.1M	\$190.9M	\$189.9M	\$188.9M
Total Debt as % of Assessed Valuation	1.20%	1.33%	1.48%	1.48%	1.45%	1.35%
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)	21.06%	20.01%	19.01%	20.23%	18.70%	18.70%
State Average for Peer Group (Counties > 100,000)	28.85%					
State Average - All Counties	32.55%					

Source - N.C. State Treasurer - 2017 latest available data



## FINANCIAL PLANNING

### FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County Ranking	Amount	State Average
Population (Estimated 2017)	15	176,424	102,727
Valuation per Capita	73	\$71,688	\$102,950
Assessed Valuation (in Billions)	24	\$12.6	\$11.1
Tax Levy per Capita	27	\$499	\$639
Tax Rate per \$100	47	\$0.6960	\$0.67
Effective Tax Rate per \$100	46	\$0.6879	\$0.66
Total School Resources/ADM	56	\$2,118	\$2,450
School Current Expense/ADM	50	\$1,653	\$1,737
School Capital Expense/ADM	67	\$464	\$708
School Debt Service/ADM	52	\$390	\$486

Source: 2017-18 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners

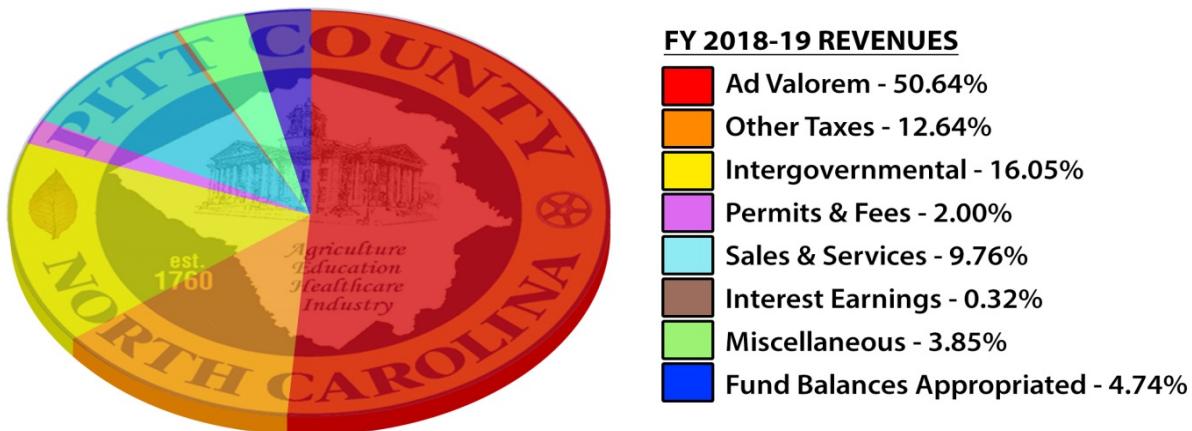


# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY COME FROM?

### ALL FUNDS

**\$235,651,070 Total (\$188,987,453 Unduplicated)**



FY 2018-19 REVENUE SOURCES		
Ad Valorem Taxes	\$	95,702,782
Other Taxes	\$	23,893,999
Intergovernmental	\$	30,326,577
Permits & Fees	\$	3,781,083
Sales & Services	\$	18,445,903
Interest Earnings	\$	599,722
Miscellaneous	\$	7,285,409
Fund Balances Appropriated	\$	8,951,978
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>188,987,453</b>
Interfund Transfers	\$	46,663,617
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>235,651,070</b>

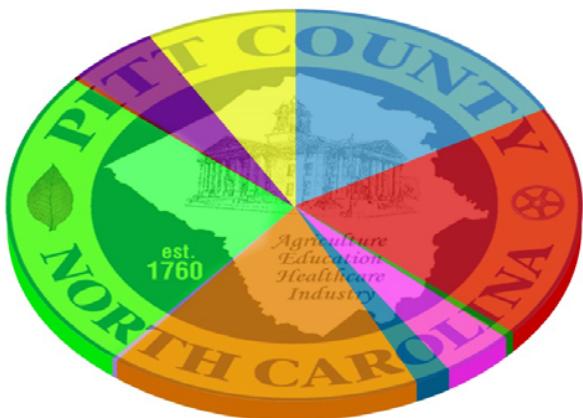


# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY GO?

### ALL FUNDS

**\$235,651,070 Total (\$188,987,453 Unduplicated)**



#### FY 2018-19 APPROPRIATIONS

General Government	- 16.72%
Public Safety	- 19.42%
Transportation	- 0.57%
Environmental Protection	- 4.13%
Econ & Physical Development	- 2.08%
Human Services	- 17.56%
Cultural & Recreation	- 0.31%
Education	- 25.34%
Other	- 0.41%
Internal Service	- 5.17%
Debt Service	- 8.31%

<b>FY 2018-19 APPROPRIATIONS</b>		
General Government	\$ 39,395,592	
Public Safety	\$ 45,754,911	
Transportation	\$ 1,343,588	
Environmental Protection	\$ 9,720,635	
Econ & Physical Development	\$ 4,908,289	
Human Services	\$ 41,381,334	
Cultural & Recreational	\$ 732,924	
Education	\$ 59,711,350	
Other	\$ 958,566	
Internal Service	\$ 12,171,988	
Debt Service	\$ 19,571,893	
<b>TOTAL BUDGET</b>	<b>\$ 235,651,070</b>	
LESS INTERFUND TRANSFER	\$ 46,663,617	
<b>UNDUPLICATED TOTAL</b>	<b>\$ 188,987,453</b>	



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	ACTUAL FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	PERCENT CHANGE FY 18 to 19
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	91,426,751	96,511,862	95,702,782	-0.84%
Other Taxes	24,424,727	21,615,322	23,893,999	10.54%
Intergovernmental	38,009,922	38,607,075	30,326,577	-21.45%
Permits and Fees	3,834,660	3,554,976	3,781,083	6.36%
Sales and Services	18,063,461	18,046,237	18,445,903	2.21%
Interest Earnings	7,400,851	232,000	599,722	158.50%
Miscellaneous	56,758,751	9,662,686	7,285,409	-24.60%
Fund Balances Appropriated	0	11,175,106	8,951,978	-19.89%
<b>Unduplicated Total</b>	<b>239,919,123</b>	<b>199,405,264</b>	<b>188,987,453</b>	<b>-5.22%</b>
Interfund Transfers	52,111,666	46,572,369	46,663,617	0.20%
<b>GRAND TOTAL</b>	<b>292,030,789</b>	<b>245,977,633</b>	<b>235,651,070</b>	<b>-4.20%</b>

## EXPENDITURES / USES

General Government	41,545,165	40,692,132	39,395,592	-3.19%
Public Safety	41,268,099	45,025,050	45,754,911	1.62%
Transportation	764,130	1,207,129	1,343,588	11.30%
Environmental Protection	10,375,813	9,451,995	9,720,635	2.84%
Economic & Physical Development	6,767,418	6,861,236	4,908,289	-28.46%
Human Services	46,210,862	50,045,236	41,381,334	-17.31%
Cultural & Recreational	822,133	736,256	732,924	-0.45%
Education	59,357,239	59,845,273	59,711,350	-0.22%
Other	2,844,607	280,998	958,566	241.13%
Internal Service	10,920,676	11,516,208	12,171,988	5.69%
Debt Service	73,175,658	20,316,120	19,571,893	-3.66%
<b>GRAND TOTAL</b>	<b>294,051,800</b>	<b>245,977,633</b>	<b>235,651,070</b>	<b>-4.20%</b>
Less Interfund Transfers	52,111,666	46,572,369	46,572,369	0.00%
<b>Unduplicated Total</b>	<b>241,940,134</b>	<b>199,405,264</b>	<b>189,078,701</b>	<b>-5.18%</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY

### ALL FUNDS - BY FUND TYPE

<b>FUND TYPE</b>	<b>FUND NUMBER</b>	<b>FUND TITLE</b>	<b>ADOPTED FY 2018-19</b>
<b>General Fund</b>			
	100	General Fund	125,401,514
	150	Public Health Fund	11,406,202
	160	Social Services Fund	28,878,239
	170	Court Facilities Fund	328,336
	190	Mental Health Fund	648,500
	300	Debt Service Fund	<u>19,571,893</u>
			186,234,684
<b>Special Revenue Funds</b>			
	240	State Grants Fund	640,972
	241	Pitt Area Transit Fund	1,339,088
	260	Industrial Development Fund	1,548,678
	265	Economic Development Fund	1,561,333
	270	Industrial Development Building Fund	213,249
	280	Fire Districts Fund	2,466,983
	281	EMS District Fund	6,007,314
	290	Emergency Telephone System Fund	<u>539,084</u>
			14,316,701
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	9,431,654
<b>Internal Service Funds</b>			
	820	County Garage Fund	640,575
	840	Employee Medical Insurance Fund	9,960,413
	841	Retiree Medical Insurance Fund	921,000
	850	Worker's Compensation Fund	<u>650,000</u>
			12,171,988
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	323,400
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	6,129,782
	210	Article 46 Sales Tax Reserve Fund	6,292,861
	510	School Improvement Projects Fund	<u>750,000</u>
			13,172,643
<b>TOTAL BUDGET</b>			<b>235,651,070</b>



## REVENUE & EXPENDITURE SUMMARY

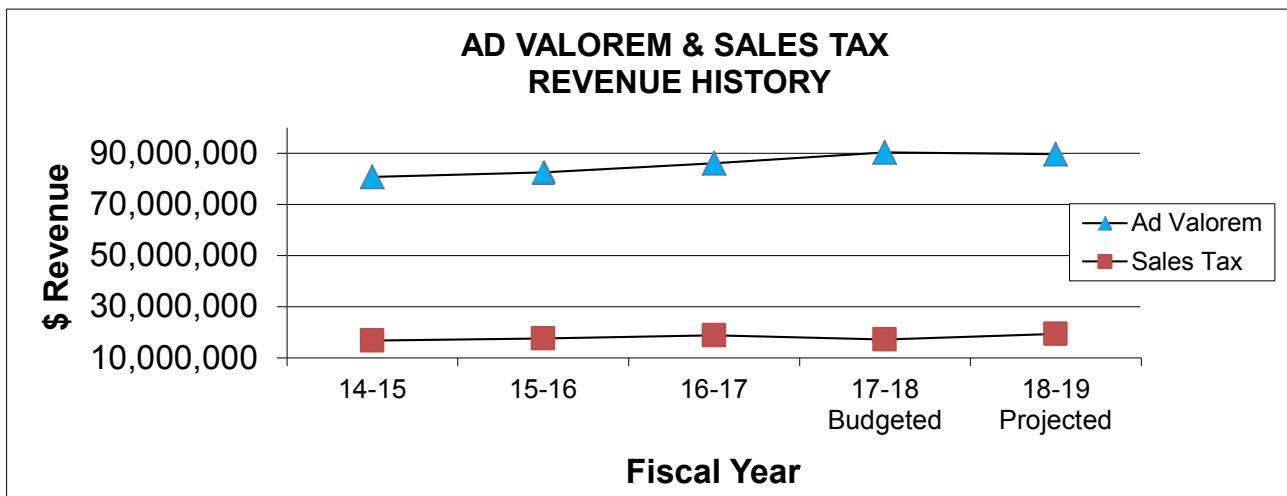
### MAJOR REVENUE SOURCE ANALYSIS

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 18-19 are projected to increase by 2.22%.





## REVENUE & EXPENDITURE SUMMARY

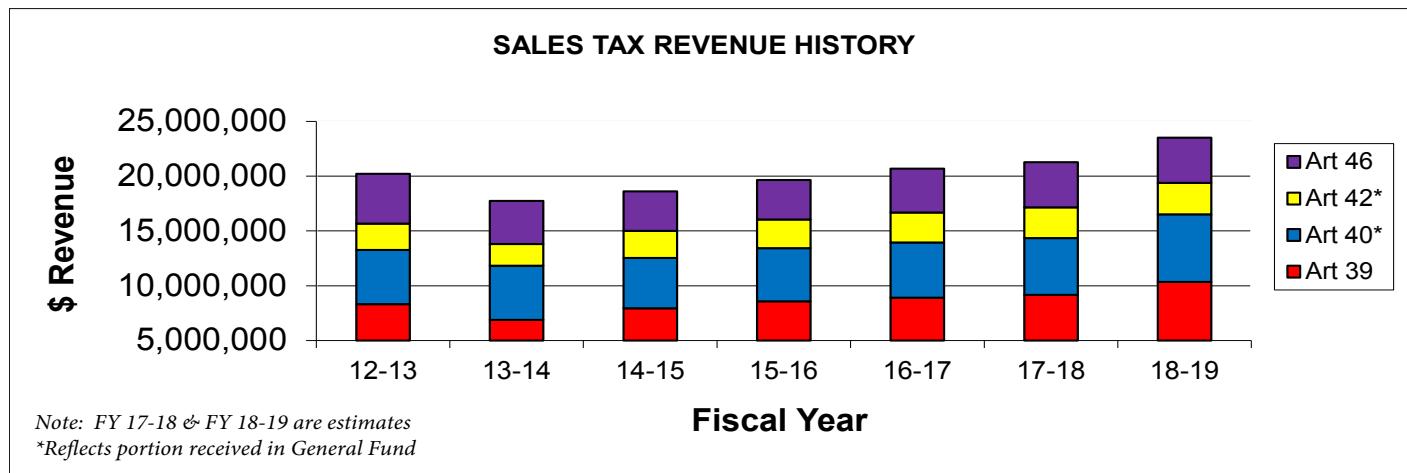
### AD VALOREM TAX

The budgeted current year net property tax estimates of \$89,322,619 are based on a \$12.9 billion estimated valuation. The tax rate for Fiscal Year 2018-19 is \$0.696 per \$100 of real and personal property. A collection rate of 99.27% 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 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





## REVENUE & EXPENDITURE SUMMARY

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.

### 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.



## REVENUE & EXPENDITURE SUMMARY

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 increased substantially in FY 18-19 and are expected to increase in FY 18-19.



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 16-17	BUDGET FY 2017-18	BUDGET FY 2018-19	% OF TOTAL FUND	% CHANGE FY 18 TO FY 19
<b>General - Fund 100</b>					
Ad Valorem Taxes	85,251,699	90,270,226	89,324,259	71.23%	-1.05%
Other Taxes	19,200,629	17,495,322	19,773,999	15.77%	13.02%
Unrestricted Intergovernmental	285,343	300,000	300,000	0.24%	0.00%
Restricted Intergovernmental	530,263	508,355	536,250	0.43%	5.49%
Permits & Fees	2,182,713	1,923,523	2,137,694	1.70%	11.13%
Sales & Services	5,121,246	4,775,414	4,732,050	3.77%	-0.91%
Investments	253,992	225,000	564,722	0.45%	150.99%
Miscellaneous	3,041,981	2,503,565	2,482,540	1.98%	-0.84%
Other Debt & NonRevenue	2,190,042	6,680,000	5,550,000	4.43%	-16.92%
<b>TOTAL</b>	<b>118,057,908</b>	<b>124,681,405</b>	<b>125,401,514</b>	<b>100.00%</b>	<b>0.58%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	285,153	302,726	323,400	100.00%	6.83%
<b>TOTAL</b>	<b>285,153</b>	<b>302,726</b>	<b>323,400</b>	<b>100.00%</b>	<b>6.83%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	4,056,806	4,805,442	5,222,657	45.79%	8.68%
Restricted & Unrestricted	5,663,555	5,141,150	5,448,964	47.77%	5.99%
Fund Balance Appropriated	-	1,122,581	734,581	6.44%	-34.56%
<b>TOTAL</b>	<b>9,720,361</b>	<b>11,069,173</b>	<b>11,406,202</b>	<b>100.00%</b>	<b>3.04%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	9,898,737	10,141,892	9,724,811	33.68%	-4.11%
Restricted & Unrestricted	25,322,633	27,748,595	19,153,428	66.32%	-30.98%
<b>TOTAL</b>	<b>35,221,370</b>	<b>37,890,487</b>	<b>28,878,239</b>	<b>100.00%</b>	<b>-23.78%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	208,652	240,000	220,000	67.00%	-8.33%
Interest Earnings	3,297	2,000	2,000	0.61%	0.00%
Transfer from General Fund	196,222	76,993	106,336	32.39%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>408,171</b>	<b>318,993</b>	<b>328,336</b>	<b>100.00%</b>	<b>2.93%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	487,500	487,500	483,500	74.56%	-0.82%
Restricted & Unrestricted	189,793	150,000	165,000	25.44%	10.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>677,293</b>	<b>637,500</b>	<b>648,500</b>	<b>100.00%</b>	<b>1.73%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	6,355,018	4,306,117	4,529,782	73.90%	5.19%
Lottery Funds	1,600,000	2,000,000	1,600,000	26.10%	-20.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>7,955,018</b>	<b>6,306,117</b>	<b>6,129,782</b>	<b>100.00%</b>	<b>-2.80%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 16-17	BUDGET FY 2017-18	BUDGET FY 2018-19	% OF TOTAL FUND	% CHANGE FY 18 TO FY 19
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	5,224,098	4,120,000	4,120,000	65.47%	0.00%
Interest Earnings	34,314	-	-	0.00%	0.00%
Transfer from Project Fund	2,600,000	-	-	0.00%	0.00%
Fund Balance Appropriated	-	2,788,810	2,172,861	34.53%	-22.09%
<b>TOTAL</b>	<b>7,858,412</b>	<b>6,908,810</b>	<b>6,292,861</b>	<b>100.00%</b>	<b>-8.92%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	36,323	-	-	0.00%	0.00%
<b>State Grants - Fund 240</b>					
	2,978,575	1,027,408	640,972	100.00%	-37.61%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	281,433	649,348	730,533	54.55%	12.50%
Sales & Services	498,280	480,500	531,274	39.67%	10.57%
Miscellaneous	8,059	7,500	12,000	0.90%	0.00%
Transfer from General Fund	34,111	65,281	65,281	4.88%	0.00%
<b>TOTAL</b>	<b>821,883</b>	<b>1,202,629</b>	<b>1,339,088</b>	<b>100.00%</b>	<b>11.35%</b>
<b>Industrial Development - Fund 260</b>					
Ad Valorem Taxes	800,557	876,475	876,475	56.60%	0.00%
Restricted Intergovernmental	49,675	-	-	0.00%	0.00%
Rental Income	315,871	153,550	165,500	10.69%	7.78%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	977,430	506,703	32.72%	0.00%
<b>TOTAL</b>	<b>1,166,103</b>	<b>2,007,455</b>	<b>1,548,678</b>	<b>100.00%</b>	<b>-22.85%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	62,423	-	-	0.00%	0.00%
Fund Balance Appropriated	-	990,115	1,561,333	100.00%	0.00%
<b>TOTAL</b>	<b>62,423</b>	<b>990,115</b>	<b>1,561,333</b>	<b>100.00%</b>	<b>57.69%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	5,502	-	-	0.00%	0.00%
Transfer from Ind Dev	1,700,000	-	-	100.00%	0.00%
Fund Balance Appropriated	-	2,355,732	213,249	100.00%	0.00%
<b>TOTAL</b>	<b>1,705,502</b>	<b>2,355,732</b>	<b>213,249</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	2,481,120	2,386,808	2,466,983	100.00%	3.36%
<b>TOTAL</b>	<b>2,481,120</b>	<b>2,386,808</b>	<b>2,466,983</b>	<b>100.00%</b>	<b>3.36%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	2,893,375	2,978,353	3,035,065	50.52%	1.90%
Sales & Service	2,524,499	2,425,000	2,715,940	45.21%	12.00%
Miscellaneous	42,810	-	-	0.00%	0.00%
Fund Balance Appropriated	-	171,496	256,309	4.27%	49.45%
<b>TOTAL</b>	<b>5,460,684</b>	<b>5,574,849</b>	<b>6,007,314</b>	<b>100.00%</b>	<b>7.76%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	561,004	562,457	539,084	100.00%	-4.16%
Interest Earnings	3,619	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	681,000	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>1,245,623</b>	<b>562,457</b>	<b>539,084</b>	<b>100.00%</b>	<b>-4.16%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 16-17	BUDGET FY 2017-18	BUDGET FY 2018-19	% OF TOTAL FUND	% CHANGE FY 18 TO FY 19
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	7,666,074	6,843,906	6,872,124	35.11%	0.00%
Transfer from School Capital Reserve	6,403,224	5,556,117	5,379,782	27.49%	-3.17%
Transfer from Article 46 Cap Reserve	6,214,141	6,358,810	5,742,861	29.34%	-9.69%
Transfer from Industrial Development		99,000	99,000		
Transfer from Solid Waste	117,441	320,229	469,978	2.40%	46.76%
Other Transfers		-		0.00%	0.00%
Investment Earnings	7,044,015	-	2,000	0.01%	0.00%
Debt Proceeds	45,895,000				
Miscellaneous	561,377	1,138,058	1,006,148	5.14%	-11.59%
<b>TOTAL</b>	<b>73,901,272</b>	<b>20,316,120</b>	<b>19,571,893</b>	<b>99.49%</b>	<b>-3.66%</b>
<b>School Capital Project - Fund 510</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	21,585	-	-	0.00%	0.00%
User Charges	8,030,474	8,280,641	8,422,989	89.31%	1.72%
Interest Earnings	43,652	-	30,000	0.32%	0.00%
Other Revenues	1,524,199	892,000	978,665	10.38%	9.72%
Loan	-	-		0.00%	0.00%
<b>TOTAL</b>	<b>9,619,910</b>	<b>9,172,641</b>	<b>9,431,654</b>	<b>100.00%</b>	<b>2.82%</b>
<b>County Garage - Fund 820</b>					
User Charges	553,087	640,575	640,575	100.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>553,087</b>	<b>640,575</b>	<b>640,575</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Hospitalization - Fund 840, 841</b>					
User Charges	527,770	649,218	649,584	5.97%	0.06%
Interest Earnings	9,144	5,000	1,000	0.01%	-80.00%
Refund Prior Year		-		0.00%	0.00%
Miscellaneous	-	-			
Interfund Transfers	9,799,846	9,564,473	10,223,887	93.96%	6.89%
Transfer from General Fund		-		0.00%	0.00%
Fund Balance Appropriated	-	6,942	6,942	0.06%	0.00%
<b>TOTAL</b>	<b>10,336,760</b>	<b>10,225,633</b>	<b>10,881,413</b>	<b>100.00%</b>	<b>6.41%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	1,906	-	-	0.00%	0.00%
Other Revenues	54,521	-	-	0.00%	0.00%
Transfer from General Fund	650,000	629,437	629,437	96.84%	0.00%
Transfer from Solid Waste Fund	15,250	15,250	15,250	2.35%	0.00%
Transfer from PATS	6,161	5,313	5,313	0.82%	0.00%
Transfer from Employee Medical				0.00%	0.00%
<b>TOTAL</b>	<b>727,838</b>	<b>650,000</b>	<b>650,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>292,030,789</b>	<b>245,977,633</b>	<b>235,651,070</b>	<b>100.00%</b>	<b>-4.20%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL BUDGET	REVISED	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE								
<b>GENERAL FUND</b>															
<b>GENERAL GOVERNMENT</b>															
Governing Board	232,780	230,667	235,547	248,767	242,332	5.06%	11,665								
County Manager	446,341	468,602	468,602	473,989	478,162	2.04%	9,560								
Financial Services	710,726	828,922	828,922	825,556	832,048	0.38%	3,126								
Tax Administration	2,260,014	2,568,862	2,568,862	2,597,530	2,534,134	-1.35%	(34,728)								
Legal	528,495	560,726	560,726	562,734	567,783	1.26%	7,057								
Elections	723,963	838,757	838,757	699,550	703,513	-16.12%	(135,244)								
Register of Deeds	629,316	617,011	617,011	675,949	618,212	0.19%	1,201								
Public Information	170,840	203,948	203,948	217,867	211,691	3.80%	7,743								
Human Resources	571,000	622,115	622,115	639,429	628,042	0.95%	5,927								
Imaging Services/Mailroom	148,731	143,729	143,729	148,687	149,955	4.33%	6,226								
Management Information Systems	2,550,687	2,485,621	2,488,121	2,606,399	2,709,022	8.99%	223,401								
Geographic Information Systems	354,282	376,192	376,192	412,301	413,170	9.83%	36,978								
Buildings & Grounds	2,246,644	2,394,541	2,568,316	2,410,598	2,338,300	-2.35%	(56,241)								
Housekeeping Services	366,539	366,000	366,000	366,000	366,000	0.00%	-								
Sheriff	12,666,272	13,496,348	13,645,774	14,732,811	14,018,988	3.87%	522,640								
Detention Center	13,807,849	14,616,490	14,913,383	15,833,147	15,023,938	2.79%	407,448								
Jail Health Services	2,033,146	2,082,217	2,082,217	2,264,217	2,161,717	3.82%	79,500								
Jail Inmate Coordinator	57,377	59,111	59,111	60,231	60,754	2.78%	1,643								
School Security	544,150	584,869	584,869	587,178	591,745	1.18%	6,876								
Emergency Management	861,386	941,589	941,589	962,543	957,464	1.69%	15,875								
Communications	1,361,739	1,867,623	1,867,623	2,185,487	2,073,543	11.03%	205,920								
Planning - E911	72,465	106,864	114,864	112,338	113,569	6.27%	6,705								
Animal Services	780,640	856,624	857,224	877,881	872,672	1.87%	16,048								
Inspections	417,975	436,093	436,093	433,330	436,690	0.14%	597								
Medical Examiner	175,500	125,700	125,700	125,200	125,200	-0.40%	(500)								
Other Public Safety	256,135	300,000	300,000	319,383	305,250	1.75%	5,250								
Transportation	5,357	4,500	4,500	4,500	4,500	0.00%	-								
Planning	718,972	791,943	799,786	882,813	859,809	8.57%	67,866								
Other Economic Development	226,790	231,075	231,075	231,075	231,075	0.00%	-								
Engineering	108,749	119,318	119,318	132,405	123,467	3.48%	4,149								
Cooperative Extension Service	289,383	318,409	319,634	359,916	322,077	1.15%	3,668								
Pitt Soil & Water	256,162	279,354	282,735	287,123	288,981	3.45%	9,627								
Farmers' Market	46,629	47,189	47,189	54,744	48,601	2.99%	1,412								
Non-Departmental	772,352	3,154,161	3,168,664	1,657,461	1,613,946	-48.83%	(1,540,215)								
Other Human Services	250,400	254,880	254,880	265,770	258,147	1.28%	3,267								
Veteran Services	188,823	193,196	193,196	197,268	190,246	-1.53%	(2,950)								
Pitt County Schools															
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	-								
Current Expense	37,873,340	38,630,807	38,630,807	43,245,325	39,210,269	1.50%	579,462								
Capital I, II, & III	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	-								
Pitt Community College															
Current Expense	5,695,626	5,809,539	5,809,539	6,643,238	5,888,438	1.36%	78,899								
Capital Outlay	100,000	100,000	100,000	100,000	100,000	0.00%	-								
Cultural & Recreational	743,096	655,718	660,718	713,979	664,194	1.29%	8,476								
Recreation	79,037	80,538	80,538	125,230	68,730	-14.66%	(11,808)								
Transfers to Other Funds	28,108,218	24,210,559	23,917,504	25,635,866	24,337,546	0.52%	126,987								
Contingency <sup>(1)</sup>	-	280,998	155,421	282,000	317,594	13.02%	36,596								
General Fund (Fund 100) Totals				133,537,815	125,401,514										
PUBLIC HEALTH	9,718,329	11,069,173	11,342,283	11,664,233	11,406,202	3.04%	337,029								
SOCIAL SERVICES <sup>(3)</sup>	35,375,087	37,890,487	30,733,851	30,156,633	28,878,239	-23.78%	(9,012,248)								
COURT FACILITIES	439,085	318,993	318,993	397,037	328,336	2.93%	9,343								
MENTAL HEALTH	678,223	637,500	637,500	648,500	648,500	1.73%	11,000								
<b>GENERAL FUND TOTAL</b>	<b>167,988,648</b>	<b>174,597,558</b>	<b>167,963,426</b>	<b>176,404,218</b>	<b>166,662,791</b>	<b>-4.54%</b>	<b>(7,934,767)</b>								

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

(2) % change FY 18 to FY 19 compares Recommended to Original Base FY 17-18

(3) 2018 DSS revised budget reflects a \$7M reduction due to NC Fast.



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL BUDGET	REVISED	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2016-17	FY 2017-18		FY 2018-19		FY 18 to 19 <sup>(2)</sup>	
<b>OTHER FUNDS</b>							
LAW ENFORCEMENT OFFICERS FUND	285,152	302,726	302,726	323,400	323,400	6.83%	20,674
SCHOOL CAPITAL RESERVE FUND	7,153,224	6,306,117	6,306,117	6,129,782	6,129,782	-2.80%	(176,335)
ARTICLE 46 SALES TAX RESERVE	6,736,877	6,908,810	6,908,810	6,292,861	6,292,861	-8.92%	(615,949)
STATE/FEDERAL FORFEITURE FUND	-	-	325,142	-	-	0.00%	-
STATE GRANTS FUND	2,844,607	1,027,408	4,304,205	373,995	640,972	-37.61%	311,680
PITT AREA TRANSIT SYSTEM FUND	758,773	1,202,629	1,241,643	1,335,704	1,339,088	11.35%	136,459
INDUSTRIAL DEVELOPMENT FUND	2,794,278	2,007,455	2,007,455	1,544,738	1,548,678	-22.85%	(458,777)
ECONOMIC DEVELOPMENT FUND	886,676	990,115	1,604,654	1,561,333	1,561,333	57.69%	571,218
INDUSTRIAL DEVELOPMENT SHELL BLD	1,695,941	2,355,732	2,355,732	213,249	213,249	0.00%	(2,142,483)
FIRE DISTRICTS FUND	2,468,176	2,386,808	2,386,808	2,466,983	2,466,983	3.36%	80,175
EMS DISTRICT FUND	5,096,716	5,574,849	5,842,609	5,992,644	6,007,314	7.76%	432,465
EMERGENCY TELEPHONE SYSTEM FUND	668,573	562,457	1,747,262	539,084	539,084	-4.16%	(23,373)
DEBT SERVICE FUND	73,175,658	20,316,120	19,803,820	19,496,987	19,571,893	-3.66%	(744,227)
SCHOOL IMPROVEMENT PROJECTS FUND	458,172	750,000	1,242,204	750,000	750,000	0.00%	-
SOLID WASTE & RECYCLING FUND	10,119,651	9,172,641	9,922,641	9,358,599	9,431,654	2.82%	259,013
COUNTY GARAGE FUND	553,087	640,575	640,575	640,575	640,575	0.00%	-
EMPLOYEE MEDICAL INSURANCE FUND	9,089,004	9,358,153	9,358,153	9,945,830	9,960,413	6.44%	602,260
RETIREE MEDICAL INSURANCE FUND	808,707	867,480	867,480	921,000	921,000	6.17%	53,520
WORKER'S COMPENSATION FUND	469,882	650,000	650,000	650,000	650,000	0.00%	-
<b>GRAND TOTAL</b>	<b>294,051,800</b>	<b>245,977,633</b>	<b>245,781,462</b>	<b>244,940,982</b>	<b>235,651,070</b>	<b>-4.20%</b>	<b>(9,628,447)</b>

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(2) % change FY 18 to FY 19 compares Recommended to Original Base FY 17-18

(3) 2018 DSS revised budget reflects a \$7M reduction due to NC Fast.



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2016-17	ADOPTED FY 2017-18	ADOPTED FY 2018-19	% CHANGE FY 18 to FY 19
<b>GENERAL GOVERNMENT</b>				
Governing Board	232,780	230,667	242,332	5.06%
County Manager	446,341	468,602	478,162	2.04%
Financial Services	710,726	828,922	832,048	0.38%
Tax Administration	2,260,014	2,568,862	2,534,134	-1.35%
Legal	528,495	560,726	567,783	1.26%
Elections	723,963	838,757	703,513	-16.12%
Register of Deeds	629,316	617,011	618,212	0.19%
Public Information	170,840	203,948	211,691	3.80%
Human Resources	571,000	622,115	628,042	0.95%
Imaging Services/Mail Room	148,731	143,729	149,955	4.33%
Management Information Systems	2,550,687	2,485,621	2,709,022	8.99%
Geographic Information Systems	354,282	376,192	413,170	9.83%
Buildings & Grounds	2,246,644	2,394,541	2,338,300	-2.35%
Housekeeping Services	366,539	366,000	366,000	0.00%
Nondepartmental	772,352	3,154,161	1,613,946	-48.83%
Retirement Funds-Law Enforcement	285,152	302,726	323,400	6.83%
Court Facilities	439,085	318,993	328,336	2.93%
General Fund Interfund Transfers	28,108,218	24,210,559	24,337,546	0.52%
<b>TOTAL</b>	<b>41,545,163</b>	<b>40,692,132</b>	<b>39,395,592</b>	<b>-3.19%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	12,666,272	13,496,348	14,018,988	3.87%
Detention Center	13,807,849	14,616,490	15,023,938	2.79%
Jail Health Services	2,033,146	2,082,217	2,161,717	3.82%
Jail Inmate Services	57,377	59,111	60,754	2.78%
School Security	544,150	584,869	591,745	1.18%
Emergency Management	861,386	941,589	957,464	1.69%
Communications	1,361,739	1,867,623	2,073,543	11.03%
Planning - E911	72,465	106,864	113,569	6.27%
Emergency Telephone System Fund	668,573	562,457	539,084	-4.16%
Animal Services	780,640	856,624	872,672	1.87%
Inspections	417,975	436,093	436,690	0.14%
Medical Examiner	175,500	125,700	125,200	-0.40%
State & Federal Grants	2,844,607	1,027,408	640,972	-37.61%
State & Federal Forfeiture Fund	-	-	-	0.00%
Fire Districts	2,468,176	2,386,808	2,466,983	3.36%
EMS District	5,096,716	5,574,849	6,007,314	7.76%
Other Public Safety	256,135	300,000	305,250	1.75%
<b>TOTAL</b>	<b>44,112,707</b>	<b>45,025,050</b>	<b>46,395,883</b>	<b>3.04%</b>
<b>TRANSPORTATION</b>				
Transportation	5,357	4,500	4,500	0.00%
Pitt Area Transit	758,773	1,202,629	1,339,088	11.35%
<b>TOTAL</b>	<b>764,130</b>	<b>1,207,129</b>	<b>1,343,588</b>	<b>11.30%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2016-17	ADOPTED FY 2017-18	ADOPTED FY 2018-19	% CHANGE FY 18 to FY 19
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	256,162	279,354	288,981	3.45%
Solid Waste & Recycling	10,119,651	9,172,641	9,431,654	2.82%
<b>TOTAL</b>	<b>10,375,813</b>	<b>9,451,995</b>	<b>9,720,635</b>	<b>2.84%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	718,972	791,943	859,809	8.57%
Engineering	108,749	119,318	123,467	3.48%
Industrial Development	2,794,278	2,007,455	1,548,678	-22.85%
Economic Development	886,676	990,115	1,561,333	0.00%
Industrial Development Shell Building	1,695,941	2,355,732	213,249	
Cooperative Extension Service	289,383	318,409	322,077	1.15%
Farmers' Market	46,629	47,189	48,601	2.99%
Other Economic Development	226,790	231,075	231,075	0.00%
<b>TOTAL</b>	<b>6,767,418</b>	<b>6,861,236</b>	<b>4,908,289</b>	<b>-28.46%</b>
<b>HUMAN SERVICES</b>				
Health	9,718,329	11,069,173	11,406,202	3.04%
Social Services	35,375,087	37,890,487	28,878,239	-23.78%
Mental Health	678,223	637,500	648,500	1.73%
Veterans Services	188,823	193,196	190,246	-1.53%
Other Human Services	250,400	254,880	258,147	1.28%
<b>TOTAL</b>	<b>46,210,862</b>	<b>50,045,236</b>	<b>41,381,334</b>	<b>-17.31%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	743,096	655,718	664,194	1.29%
Recreation	79,037	80,538	68,730	-14.66%
<b>TOTAL</b>	<b>822,133</b>	<b>736,256</b>	<b>732,924</b>	<b>-0.45%</b>
<b>EDUCATION</b>				
Pitt County Schools	39,213,340	39,970,807	40,550,269	1.45%
Pitt Community College	5,795,626	5,909,539	5,988,438	1.34%
Pitt Co. Schools Capital Reserve	7,153,224	6,306,117	6,129,782	-2.80%
Pitt County Schools Capital Projects	458,172	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	6,736,877	6,908,810	6,292,861	-8.92%
<b>TOTAL</b>	<b>59,357,239</b>	<b>59,845,273</b>	<b>59,711,350</b>	<b>-0.22%</b>
<b>OTHER</b>				
Contingency	-	280,998	317,594	13.02%
<b>TOTAL</b>	<b>-</b>	<b>280,998</b>	<b>317,594</b>	<b>13.02%</b>



## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2016-17	ADOPTED FY 2017-18	ADOPTED FY 2018-19	% CHANGE FY 18 to FY 19
<b>INTERNAL SERVICE</b>				
Employee Medical	9,089,004	9,358,153	9,960,413	6.44%
Retiree Medical Insurance	808,707	867,480	921,000	6.17%
Worker's Compensation	469,882	650,000	650,000	0.00%
County Garage	553,087	640,575	640,575	0.00%
<b>TOTAL</b>	<b>10,920,680</b>	<b>11,516,208</b>	<b>12,171,988</b>	<b>5.69%</b>
<b>DEBT SERVICE</b>				
Debt Service	73,175,658	20,316,120	19,571,893	-3.66%
<b>TOTAL</b>	<b>73,175,658</b>	<b>20,316,120</b>	<b>19,571,893</b>	<b>-3.66%</b>
<b>GRAND TOTAL</b>	<b>294,051,803</b>	<b>245,977,633</b>	<b>235,651,070</b>	<b>-4.20%</b>
Less Interfund Transfers	52,111,666	46,572,369	46,663,617	0.20%
<b>UNDUPLICATED TOTAL</b>	<b>241,940,137</b>	<b>199,405,264</b>	<b>188,987,453</b>	<b>-5.22%</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

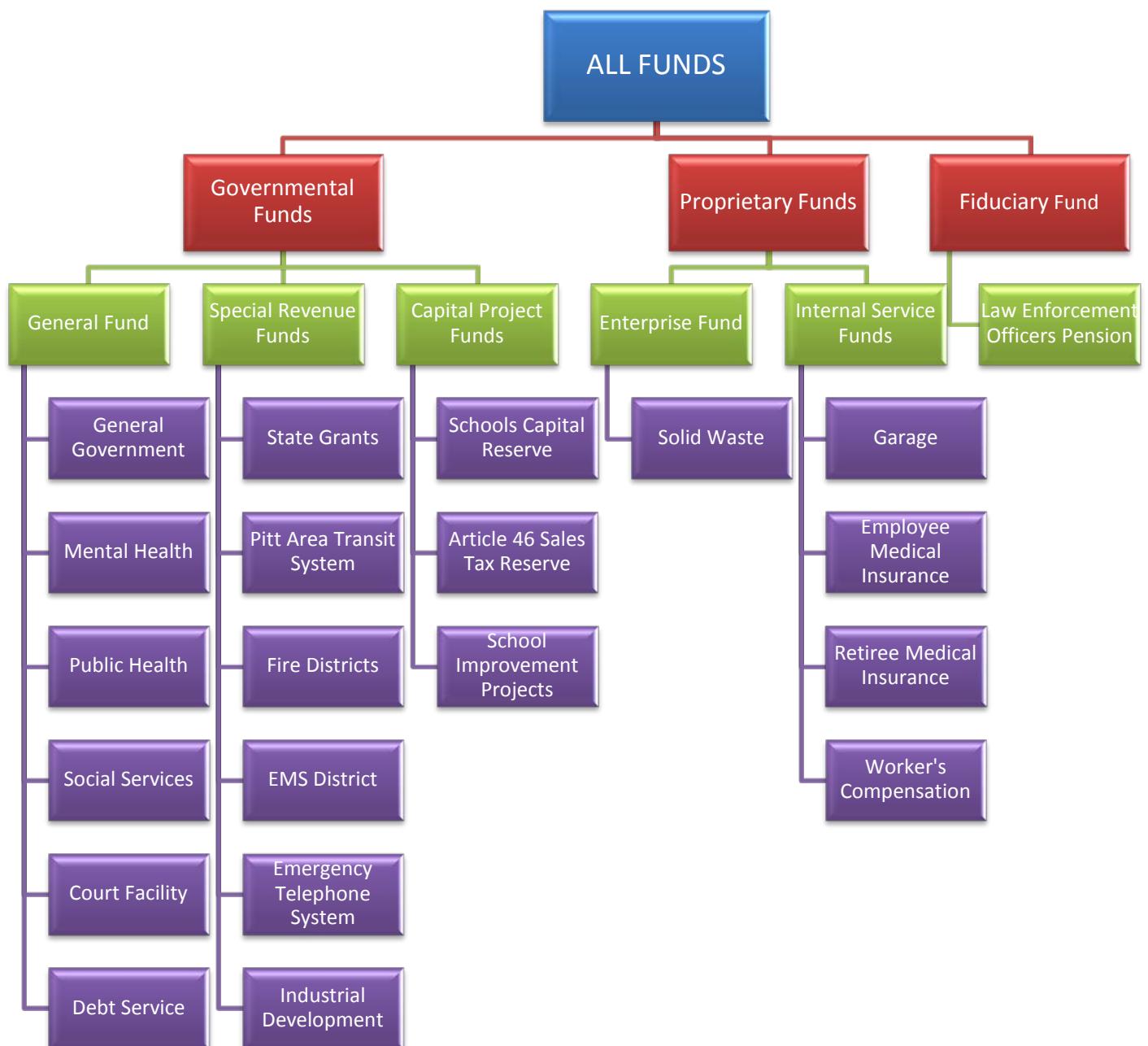
#### CAPITAL PROJECT FUNDS

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



# FUND SUMMARY

## Pitt County Fund Structure

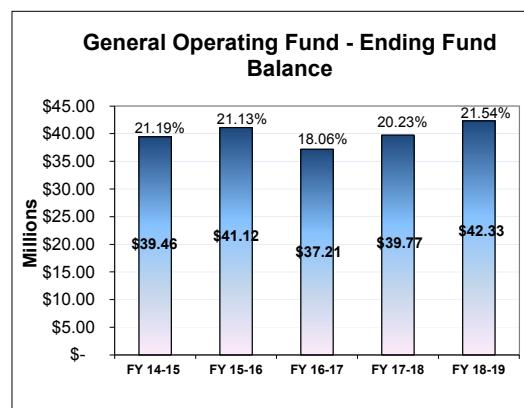




# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2014-2015	ACTUAL 2015-16	ACTUAL 2016-2017	PRELIMINARY 2017-2018	PROJECTED 2018-19
<b>BEGINNING FUND BALANCE</b>	35,849,770	39,746,582	41,117,338	37,213,684	39,770,220
<b>REVENUES</b>					
PROPERTY TAXES	79,932,758	81,784,234	85,251,700	87,580,932	87,580,932
OTHER TAXES & LICENSES	18,731,804	19,861,836	21,097,775	20,523,641	20,523,641
INTERGOVERNMENTAL	30,655,767	30,718,062	33,053,364	24,780,081	24,780,081
PERMITS AND FEES	2,031,647	2,222,649	2,318,497	2,351,857	2,351,857
SALES AND SERVICES	6,166,258	5,866,504	5,433,934	5,987,740	5,987,740
INVESTMENT EARNINGS	72,740	189,046	257,289	550,032	550,032
MISCELLANEOUS	632,547	1,514,768	1,143,242	584,994	584,994
<b>TOTAL REVENUE</b>	<b>138,223,521</b>	<b>142,157,099</b>	<b>148,555,801</b>	<b>142,359,277</b>	<b>142,359,277</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	412,500	412,500	550,000	550,000	550,000
OPERATING TRANSFERS OUT	(7,137,119)	(7,955,496)	(12,533,800)	(7,578,799)	(7,578,799)
PROCEEDS FROM LEASE PURCHASE	-	-	-	-	-
INSTALLMENT DEBT ISSUED	893,839	877,242	340,000	5,666,327	5,666,327
REVENUE ANTICIPATION NOTES ISSUED	-	-	-	-	-
PAYMENTS FROM ESCROW AGENT	-	-	-	-	-
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTE:	-	-	-	-	-
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(5,830,780)</b>	<b>(6,665,754)</b>	<b>(11,643,800)</b>	<b>(1,362,471)</b>	<b>(1,362,471)</b>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	12,914,843	12,398,418	13,151,636	15,334,380	15,334,380
PUBLIC SAFETY	30,843,859	32,179,348	33,856,656	35,293,424	35,293,424
ENVIRONMENTAL PROTECTION	248,599	260,578	256,163	271,431	271,431
ECONOMIC & PHYSICAL DEV	1,327,087	1,266,301	1,395,246	1,456,135	1,456,135
HUMAN SERVICES	40,505,222	43,744,551	46,210,880	38,729,712	38,729,712
CULTURAL & RECREATIONAL	679,571	664,949	822,133	745,972	745,972
EDUCATION	41,646,613	42,821,613	45,008,966	45,880,346	45,880,346
DEBT SERVICE	621,375	784,831	113,975	728,870	728,870
<b>TOTAL EXPENDITURES</b>	<b>128,787,169</b>	<b>134,120,589</b>	<b>140,815,655</b>	<b>138,440,270</b>	<b>138,440,270</b>
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	3,605,572	1,370,756	(3,903,654)	2,556,535	2,556,535
<b>FUND BALANCE, ENDING</b>	<b>39,455,342</b>	<b>41,117,338</b>	<b>37,213,684</b>	<b>39,770,220</b>	<b>42,326,755</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	10,652,942	11,101,681	9,514,977	10,232,555	10,871,689
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNA	28,802,400	30,015,657	27,698,706	29,537,665	31,455,067
GENERAL FUND EXPENDITURES	135,924,288	142,076,085	153,349,455	146,019,069	146,019,069
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>21.19%</b>	<b>21.13%</b>	<b>18.06%</b>	<b>20.23%</b>	<b>21.54%</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

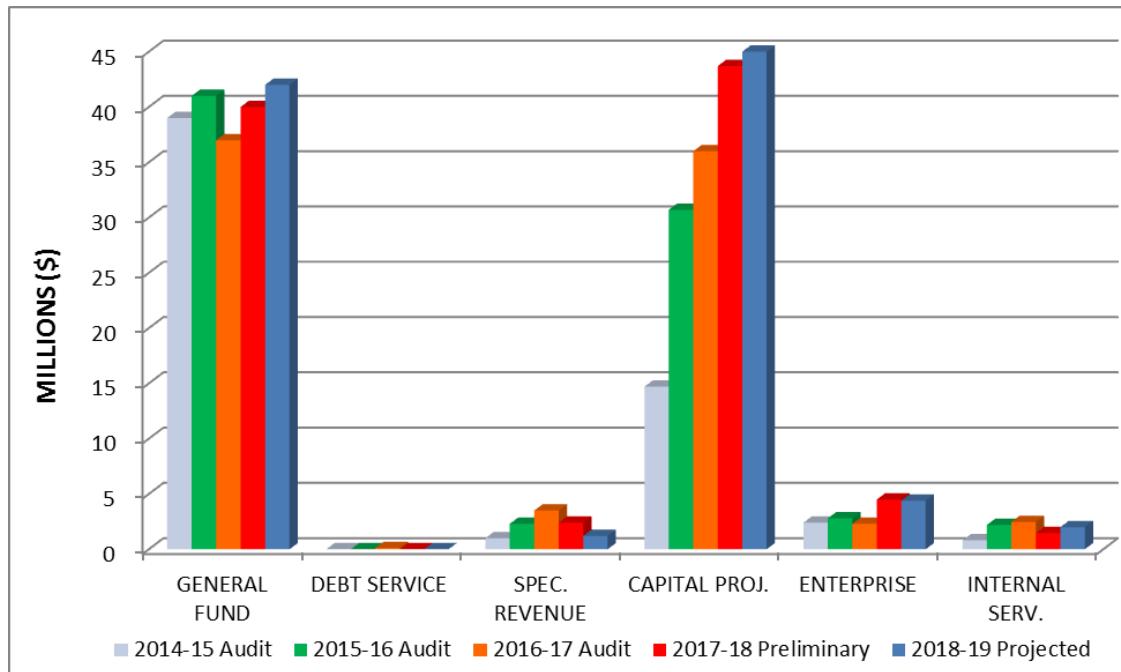
\*Preliminary Numbers as June 30, 2017 internal close; unaudited figures

(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 28.85%. Based on the June 30, 2018 draft audit report, the County has a preliminary available general fund fund balance of approximately 20.23%.

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, 2018, the County's statutory debt capacity was \$878,408,808. At that same point in time, the County's actual gross outstanding debt was \$155,837,959 which is comprised of \$17,220,000 in General Obligation Bonds, \$15,240,000 in Certificates of Participation, \$103,885,000 in Limited Obligation Bonds, \$3,501,471 in Qualified School Construction Bonds, and \$15,991,488 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 \$155,837,959 as of June 30, 2018, as indicated on the debt schedule following this summary. These issues include:

**2009 LOB, School Projects** – In December 2009, the County issued \$35,145,000 to finance additions, renovations, and parking lot configurations at D.H. Conley High School, Eastern Elementary, and Farmville Central High School as well as the construction of a new elementary school. In November 2016, the County issued 2016 LOB which partially refunded the 2009 LOB. This is the unrefunded portion in the amount of \$5,720,000.



## 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.

**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 NC Eastern Region Alliance, two loans from NCDENR, one loan from Siemens Financing and seven others from lending institutions referenced below. The balances are shown on the debt payable summary at the end of this section.



## DEBT SUMMARY

These loans include funds for the following:

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

**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 NC DENR.

**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 NC DENR 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.

**Animal Shelter Renovation and Expansion** – The County borrowed \$2,150,000 from First Bank in March 2018 to renovate and expand the existing Animal Shelter. This is a 10 year loan.

**2018 Vehicle Replacement Program** – The County borrowed \$1,730,000 from First Citizens Bank



## DEBT SUMMARY

in January 2018 to upgrade and improve the condition of the County fleet. Of the \$1,730,000 loan, \$1,110,000 was borrowed to replace vehicles in the Sheriff's Office and \$620,000 was borrowed as part of the county's systematic replacement plan for rolling stock. The rolling stock loans are 3 year loans.

**Horizontal Grinder** – In April 2018, the County entered into a 5 year \$750,000 loan with City National Bank for financing a horizontal grinder to grind yard waste at the Solid Waste & Recycling Center.

### 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	Affirmed
	COPS/LOBS	Aa2	Stable Outlook
Standard & Poor's	GO	AA	Affirmed
	COPS/LOBS	AA-	Stable Outlook
Fitch	GO	AA+	Affirmed
	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 2018-19 adopted operating budget is \$235,651,070.

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.



## DEBT SUMMARY

### 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 1/4% local option sales tax, and NC Educational Lottery proceeds. Revenues generated from these sources 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 \$300,000 will be needed for MIS Network Internet Security Upgrades. Financing for School Projects, Economic Development and Street Improvements will also be needed. The County's Financial Advisor is analyzing the needed borrowing and requests for proposals for financing will be sent to financial institutions in Spring 2019.



## DEBT SUMMARY

**PITT COUNTY**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**June 30, 2018**

Assessed Valuations:

Assessed Value	\$12,928,084,588
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Debt Limit - Eight Percent (8%) of  
Appraised Valuation

\$1,034,246,767
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Gross Debt:

General Obligation Bonds	\$17,220,000
Certificates of Participation	\$15,240,000
Limited Obligation Bonds	\$103,885,000
Qualified School Construction Bonds	\$3,501,471
	<hr/>
	\$139,846,471

Other:

Other Loans	<hr/>
	\$15,991,488

<b>Gross Debt</b>	\$155,837,959
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<b>Net Debt</b>	\$155,837,959
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<b>Legal Debt Margin</b>	\$878,408,808
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## DEBT SUMMARY

### SCHEDULE OF DEBT PAYABLE

June 30, 2018

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2018
<b>General Obligation Bond</b>					
2015 GO, PCC Series	September, 2015	FY 34-35	Variable	\$ 19,250,000	\$ 17,220,000
				\$ 19,250,000	\$ 17,220,000
<b>Certificates of Participation / Limited Obligation Bonds / Qualified School Construction Bond</b>					
2009 LOB, School Projects	December, 2009	FY 19-20	Variable	\$ 5,720,000	\$ 4,290,000
2010 QSCB, Sadie Saulter Project	December, 2010	FY 27-28	5.670%	\$ 5,952,500	\$ 3,501,471
2010A LOB, Pitt Community College Project	November, 2010	FY 34-35	Variable	\$ 7,335,000	\$ 4,740,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 28-29	Variable	\$ 23,615,000	\$ 15,240,000
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	\$ 20,175,000
2016 LOB, School Projects	July, 2016	FY 35-36	Variable	\$ 17,795,000	\$ 16,020,000
2016B LOB, Pitt Community College Projects, School Projects, C & D Recycling Center	November, 2016	FY 34-35	Variable	\$ 36,095,000	\$ 35,715,000
2017 LOB, School Projects	January, 2017	FY 24-25	Variable	\$ 13,515,000	\$ 11,760,000
				\$ 142,457,500	\$ 122,626,471
<b>Other Loans</b>					
Guaranteed Energy Phase 2, Siemens Financing	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 3,225,030
Stokes/Pactolus Sewer, NCDENR	May, 2011	FY 29-30	0.000%	\$ 866,720	\$ 517,738
Probation/Radios/Compactor, RBC	October, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 2,200,000
Chicod Sewer Project, NCDENR	April, 2013	FY 32-33	2.000%	\$ 1,775,459	\$ 1,331,594
NC Eastern Region Loan	May, 2014	FY 18-19	0.000%	\$ 495,000	\$ 99,000
DSS Northwoods Project	March, 2016	FY 18-19	1.560%	\$ 877,242	\$ 332,053
2016 Equipment	October, 2016	FY 21-22	1.240%	\$ 6,122,000	\$ 4,096,028
2017 Computer Equipment	February, 2017	FY 18-19	2.080%	\$ 340,000	\$ 137,640
Animal Shelter Renovation and Expansion	March, 2018	FY 27-28	2.990%	\$ 2,150,000	\$ 2,150,000
2018 Vehicle Replacement Program	January, 2018	FY 19-20	1.800%	\$ 1,730,000	\$ 1,152,405
Horizontal Grinder	April, 2018	FY 22-23	3.120%	\$ 750,000	\$ 750,000
				\$ 24,382,334	\$ 15,991,488
<b>Total Debt Payable</b>				\$ 186,089,834	\$ 155,837,959



# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN 2018-2028

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS)/2012 Refunded	P 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	1,365,000
	I 647,194	590,794	520,293	477,019	407,769	338,769	269,269	199,519	157,669	89,419
Detention (2007 COPS) - Unrefunded Portion	P -	-	-	-	-	-	-	-	-	-
	I -	-	-	-	-	-	-	-	-	-
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	1,380,000
	I 559,250	515,000	468,250	419,250	367,750	313,750	257,000	197,250	134,750	69,000
Public Facilities / 2001 Refunding (2010 LOBS)	P 385,000	380,000	375,000	370,000	365,000	360,000	355,000	350,000	-	-
	I 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 494,398	476,508	449,672	422,837	396,001	351,275	324,440	279,714	243,933	217,097
2018 Animal Shelter Renovation & Expansion	P 215,000	215,000	215,000	215,000	215,000	215,000	215,000	215,000	215,000	215,000
	I 56,428	57,857	51,428	45,000	38,571	32,143	25,714	19,286	12,857	6,429
Sub-total	5,652,240	5,568,578	5,442,863	5,325,137	5,198,636	5,071,707	4,959,142	4,814,288	4,338,728	4,236,464
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS)/2015 LOBS - Refunded Portion	P 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	1,600,000
	I 854,944	801,444	744,944	685,694	621,944	552,944	478,944	399,944	320,444	235,444
Schools (2016 LOBS)	P 623,000	623,000	623,000	623,000	623,000	623,000	623,000	623,000	623,000	623,000
	I 465,693	440,773	415,853	390,933	359,783	328,633	297,483	266,333	241,413	210,263
Schools (2017 LOBS)	P 1,735,000	1,715,000	1,700,000	1,685,000	1,665,000	1,640,000	1,620,000	-	-	-
	I 588,000	501,250	415,500	330,500	246,250	163,000	81,000	-	-	-
Sub-total	5,336,636	5,211,466	5,084,296	4,990,126	4,895,976	4,787,576	4,680,426	2,879,276	2,884,857	2,668,707
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2009 LOBS)	P 1,430,000	1,430,000	-	-	-	-	-	-	-	-
	I 114,400	57,200	-	-	-	-	-	-	-	-
Schools (2010 QSCB) - Interest partially reimbursable 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 900,000	900,000	-	-	-	-	-	-	-	-
	I 63,000	36,000	-	-	-	-	-	-	-	-
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 26,632	24,856	23,081	21,306	19,530	17,755	15,979	14,204	12,428	10,653
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 66,589	64,180	60,565	56,951	53,336	47,312	43,698	37,674	32,855	29,240
Schools (2016 LOBS)	P 267,000	267,000	267,000	267,000	267,000	267,000	267,000	267,000	267,000	267,000
	I 199,583	188,903	178,223	167,543	154,193	140,843	127,493	114,143	103,463	90,113
Schools, Pitt Community College - 2016B LOBS	P 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	2,285,000
	I 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	687,600
Sub-total	5,964,511	5,845,445	5,561,376	5,438,306	5,306,566	5,181,667	5,047,927	4,911,027	4,772,252	4,266,513
<b>Grand Total</b>	<b>16,953,387</b>	<b>16,625,490</b>	<b>16,088,535</b>	<b>15,753,569</b>	<b>15,401,178</b>	<b>15,040,950</b>	<b>14,687,495</b>	<b>12,604,591</b>	<b>11,995,837</b>	<b>11,171,683</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 - 2018-2028

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS)/2012 Refunded	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	1,454,419
Detention (2007 COPS) - Unrefunded Portion	-	-	-	-	-	-	-	-	-	-
Detention (2007 COPS)/2015 LOBS Refunded Portion	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	1,449,000
Public Facilities / 2001 Refunding (2010 LOBS)	490,450	473,900	453,700	436,512	419,025	401,250	383,200	364,000	-	-
Pitt Community College GO Bonds	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	1,111,617
2018 Animal Shelter Renovation & Expansion	271,428	272,857	266,428	260,000	253,571	247,143	240,714	234,286	227,857	221,429
Sub-total	5,652,240	5,568,578	5,442,863	5,325,137	5,198,636	5,071,707	4,959,142	4,814,288	4,338,729	4,236,465
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS)/2015 LOBS - Refunded Portion	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	1,835,444
Schools (2016 LOBS)	1,088,693	1,063,773	1,038,853	1,013,933	982,783	951,633	920,483	889,333	864,413	833,263
Schools (2017 LOBS)	2,323,000	2,216,250	2,115,500	2,015,500	1,911,250	1,803,000	1,701,000	-	-	-
Sub-total	5,336,637	5,211,467	5,084,297	4,990,127	4,895,977	4,787,577	4,680,427	2,879,277	2,884,857	2,668,707
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2009 LOBS)	1,544,400	1,487,200	-	-	-	-	-	-	-	-
Schools (2010 QSCB) - Interest partially reimbursable 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)	963,000	936,000	-	-	-	-	-	-	-	-
Chicod Sewer Project	115,405	113,629	111,854	110,079	108,303	106,528	104,752	102,977	101,201	99,426
Pitt Community College GO Bonds	187,069	184,660	181,045	177,431	173,816	167,792	164,178	158,154	153,335	149,720
Schools (2016B)	466,583	455,903	445,223	434,543	421,193	407,843	394,493	381,143	370,463	357,113
Schools, Pitt Community College - 2016B LOBS	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	2,972,600
Sub-total	5,964,511	5,845,446	5,561,376	5,438,307	5,306,566	5,181,667	5,047,927	4,911,028	4,772,253	4,266,513
<b>Grand Total</b>	16,953,388	16,625,491	16,088,536	15,753,571	15,401,179	15,040,951	14,687,496	12,604,593	11,995,839	11,171,685

\*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 2018-19  
Tax Rate per \$100 = \$0.696**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$12,928,084,588 @ .696/\$100	\$89,979,469
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 99.27%
<b>Total Ad Valorem Tax</b>		<b>\$89,322,619</b>

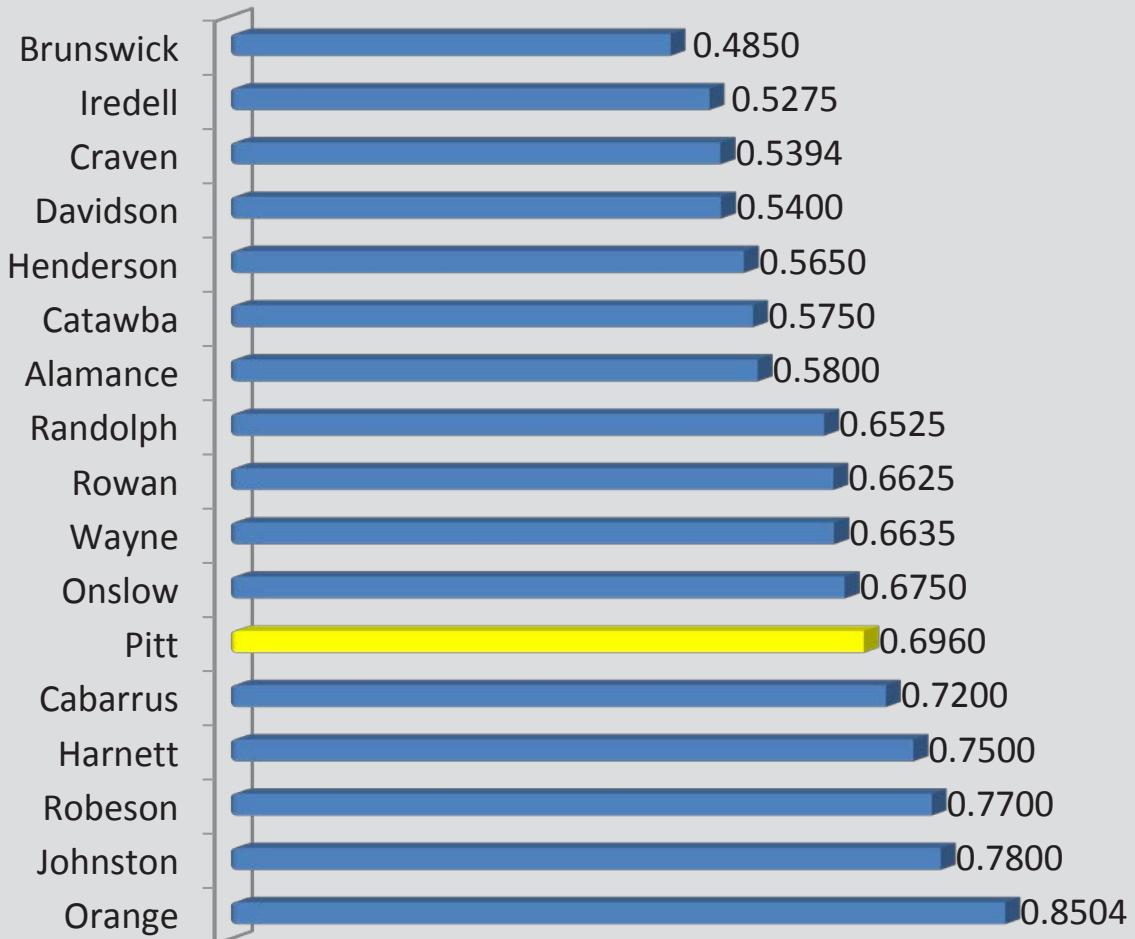
### DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS

General Fund	\$0.6890	\$88,424,259
Development Commission Fund	\$0.0070	\$898,360
		<b>\$89,322,619</b>



## TAX SUMMARY

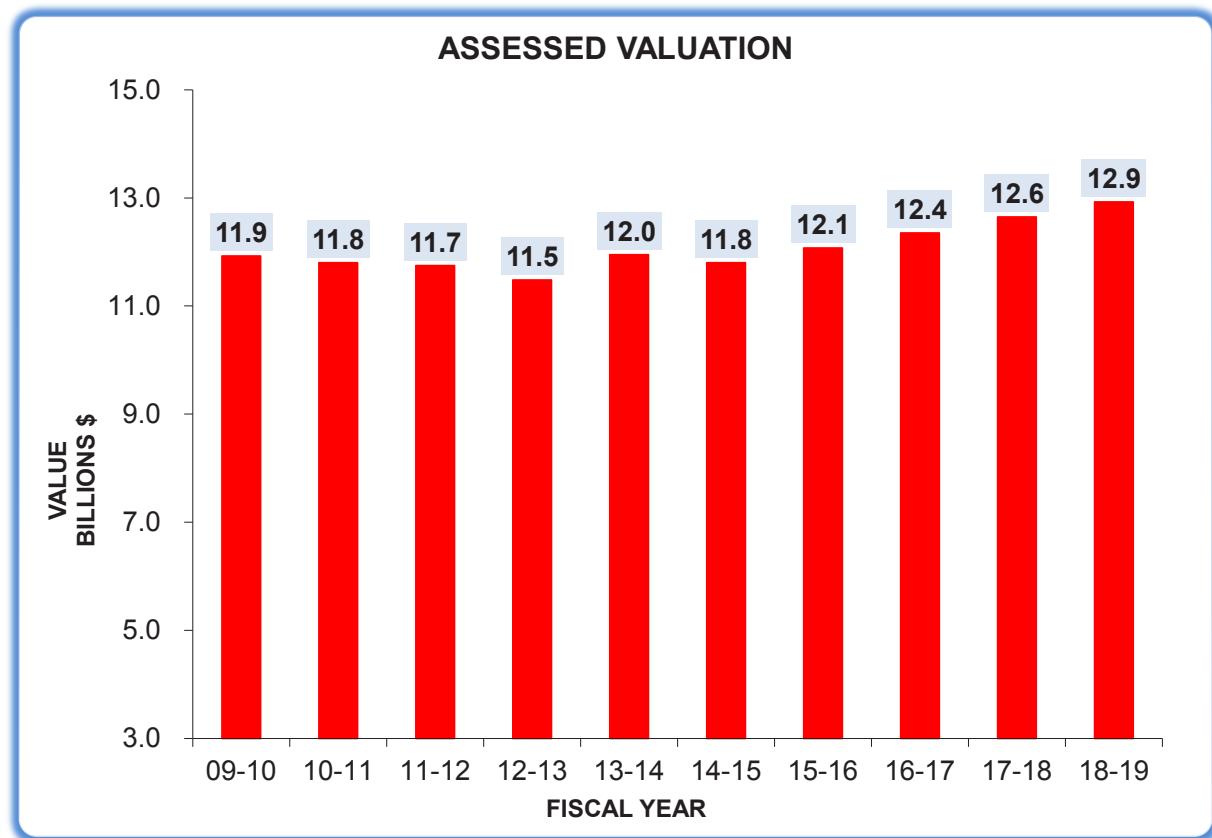
### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2018-19 ADOPTED LEVIES



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



## TAX SUMMARY



FY 2017-18 and FY 2018-19 are projections

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

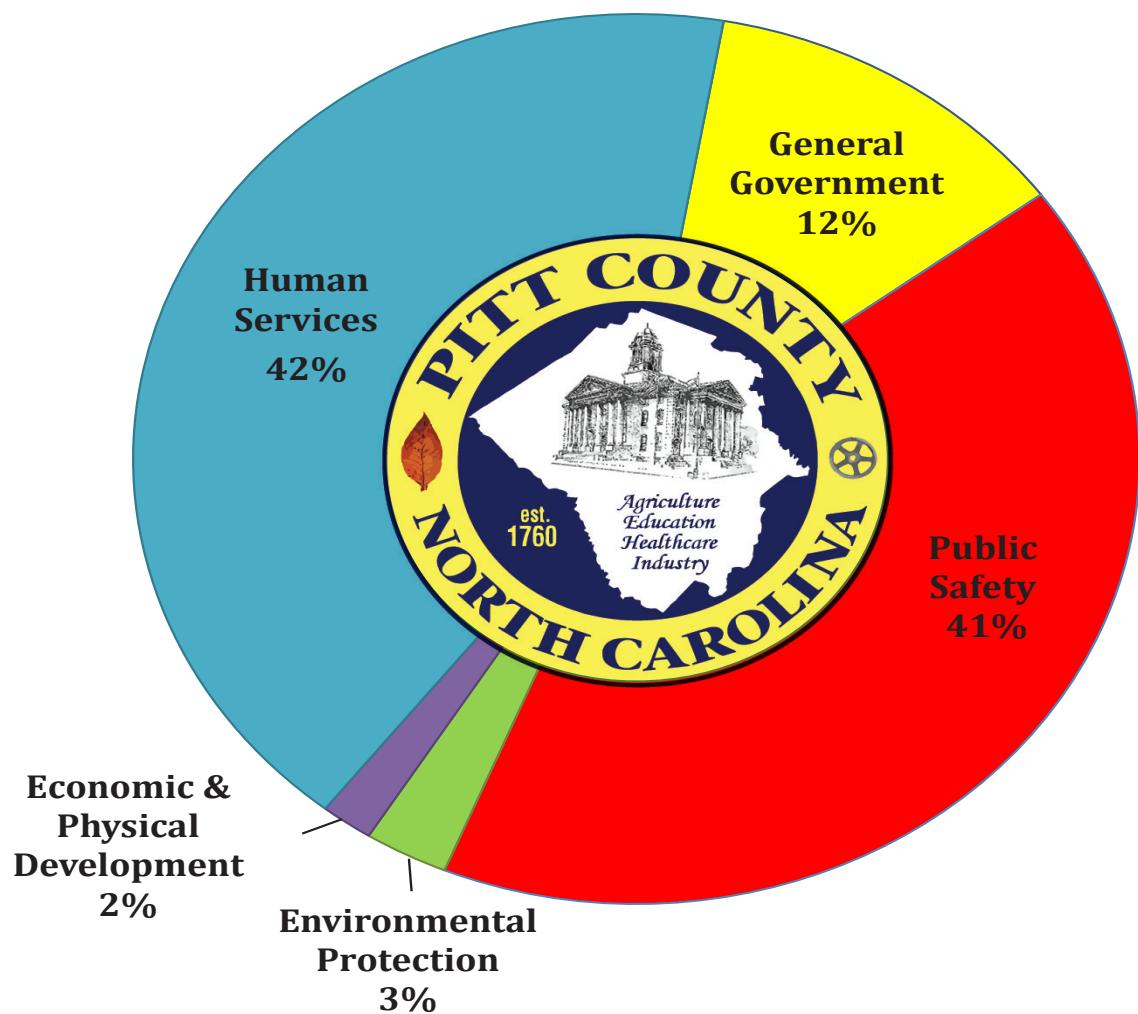
### 2018 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC/Thermo-Fisher	Manufacturer	\$ 281,066,878
DSM Dyneema LLC	Manufacturer	168,966,357
ASMO Greenville Of NC	Manufacturer	78,797,637
Attends Healthcare Products, Inc	Manufacturer	77,671,652
Metrics/Mayne Pharma	Manufacturer	74,228,030
Weyerhaeuser NR Company	Manufacturer	52,938,672
Wal Mart Real Estate Business Trust	Retail	46,565,229
RPI Greenville Mall LP	Mall	44,614,187
Copper Beech Townhome Communities Thirty Spe LLC	Student Housing	38,203,386
Pep ECU LLC	Student Housing	34,059,395
<b>Total</b>		<b>\$ 897,111,423</b>



## HUMAN RESOURCES SUMMARY

### PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2018-19



Service Area	FTEs
General Government	121.000
Public Safety	413.750
Environmental Protection	27.000
Economic & Physical Development	16.850
Human Services	421.900
<b>Total FTE Positions</b>	<b>1000.500</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2015-16	AMENDED FY 2016-17	AMENDED FY 2017-18	REQUESTED FY 2018-19	ADOPTED FY 2018-19	% CHANGE FY 18 to 19
<b>GENERAL GOVERNMENT</b>						
County Manager	4.000	4.000	4.000	4.000	4.000	0.00%
Financial Services	9.000	9.000	10.000	10.000	10.000	11.11%
Tax Administration	32.000	32.000	32.000	32.000	32.000	0.00%
Legal	5.000	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	8.000	8.000	8.000	9.000	8.000	0.00%
Public Information	2.000	2.500	3.000	3.000	3.000	50.00%
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	17.000	17.000	16.000	16.000	15.000	-11.76%
Court Facilities	1.000	1.000	1.000	1.000	1.000	0.00%
<b>TOTAL</b>	<b>121.000</b>	<b>121.500</b>	<b>122.000</b>	<b>123.000</b>	<b>121.000</b>	<b>0.00%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	145.000	149.000	151.000	153.000	151.000	4.14%
Detention Center	174.000	174.000	175.000	179.000	175.000	0.57%
School Security	9.000	7.000	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	6.000	6.000	0.00%
EMS District	17.000	17.000	21.000	25.000	25.000	47.06%
Communications	20.000	24.000	24.000	24.000	24.000	20.00%
Animal Services	15.500	13.500	13.500	13.500	13.500	-12.90%
E911 Emergency Telephone <sup>(2)</sup>	0.750	0.875	0.875	0.000	0.000	-100.00%
Inspections <sup>(1)</sup>	5.500	5.500	5.750	5.750	5.750	4.55%
State Grants	5.500	5.500	5.500	5.500	5.500	0.00%
<b>TOTAL</b>	<b>399.250</b>	<b>403.375</b>	<b>410.625</b>	<b>419.750</b>	<b>413.750</b>	<b>3.63%</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	23.000	23.000	23.000	23.000	3.37%
<b>TOTAL</b>	<b>26.250</b>	<b>27.000</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

	AMENDED FY 2015-16	AMENDED FY 2016-17	AMENDED FY 2017-18	REQUESTED FY 2018-19	ADOPTED FY 2018-19	% CHANGE FY 18 to 19
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning	8.375	8.375	9.375	9.875	9.375	11.94%
E911 Planning <sup>(2)</sup>	1.000	1.000	1.000	1.875	1.875	87.50%
Engineering	0.750	1.000	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	0.750	0.600	0.00%
<b>TOTAL</b>	<b>14.725</b>	<b>14.975</b>	<b>15.975</b>	<b>17.500</b>	<b>16.850</b>	<b>14.43%</b>
<b>HUMAN SERVICES</b>						
Health	121.650	126.400	127.150	128.400	127.400	4.73%
Pitt Area Transit	9.000	9.000	8.000	8.000	8.000	-11.11%
Social Services	263.000	273.500	277.500	296.500	283.500	7.79%
Veterans Services	3.000	3.000	3.000	3.000	3.000	0.00%
<b>TOTAL</b>	<b>396.650</b>	<b>411.900</b>	<b>415.650</b>	<b>435.900</b>	<b>421.900</b>	<b>6.37%</b>
<b>GRAND TOTAL</b>	<b>957.875</b>	<b>978.750</b>	<b>991.250</b>	<b>1023.150</b>	<b>1,000.500</b>	<b>4.45%</b>

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

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

(2) E911 Emergency Telephone positions were combined into E911 Planning in FY 18-19



# HUMAN RESOURCES SUMMARY

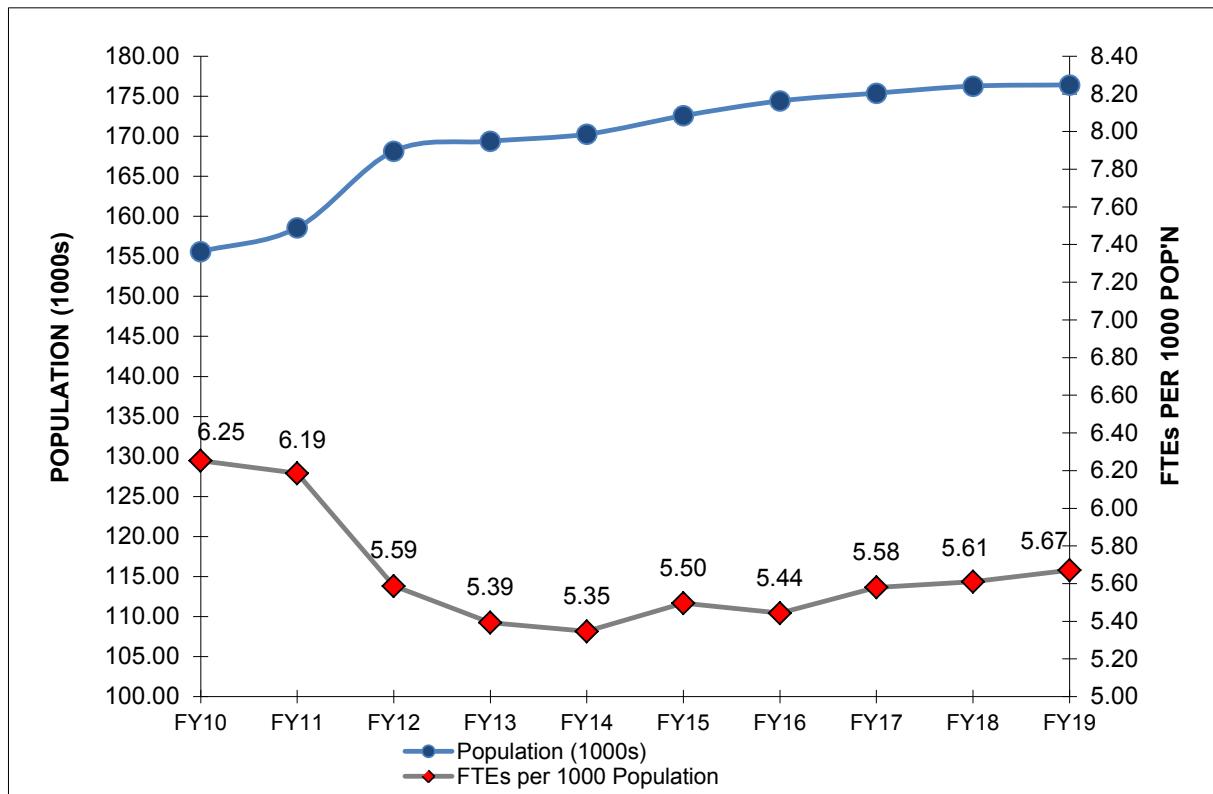
## POSITION REQUESTS FY 2018-19

Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended
Detention Center	Dentention Officer Basic	65-4	General Fund	4.00	
Emergency Management	Senior Paramedic - County Operated Squad	66-1	EMS Fund	4.00	4.00
Register of Deeds	Deputy II - Real Estate	59-1	General Fund	1.00	
Sheriff Department	Master Deputy	68-1	General Fund	2.00	
Public Health	Public Health Nurse III Nutritionist II/Diabetes Coordinator	73-1 66-1	General Fund 75% Grant / 25% Health Ins Fund	1.00 0.25	0.25
Social Services	Income Maintenance Caseworker III - Quality Control	65-1	75% Federal/State / 25% GF	4.00	
	Income Maintenance Caseworker II - NCFAST reports	63-1	75% Federal/State / 25% GF	2.00	
	Income Maintenance Supervisor II - Progam Intergrity	67-1	70% Federal/State / 30% GF	1.00	
	Income Maintenance Supervisor II - Outpost position	67-1	65% Federal/State / 35% GF	1.00	
	Income Maintenance Caseworker II - Intake	63-1	65% Federal/State / 35% GF	1.00	
	Social Worker III - Adult Services	69-1	50% Federal/State / 50% GF	1.00	
	Social Work Supervisor III - Child Placement	73-1	63% Federal/State / 37% GF	1.00	1.00
	Social Worker III - Child Placement - Foster Care	69-1	59% Federal/State / 41% GF	2.00	2.00
	Social Worker III - Child Placement - Foster Care-18-21	69-1	59% Federal/State / 41% GF	1.00	1.00
	Staff Development Specialist III - Child Welfare	71-1	65% Federal/State / 35% GF	1.00	
Planning	Social Worker III - Child Placement-Prevention Services	69-1	100% Maintenance of Effort funds	2.00	2.00
	Social Worker IAT - Child Protective Services	70-1	65% Federal/State / 35% GF	2.00	
Farmers' Market	Farmers' Market Manager	62-3	General Fund	0.15	
Total New Positions (FTE)				31.90	10.25



## HUMAN RESOURCES SUMMARY

### FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION

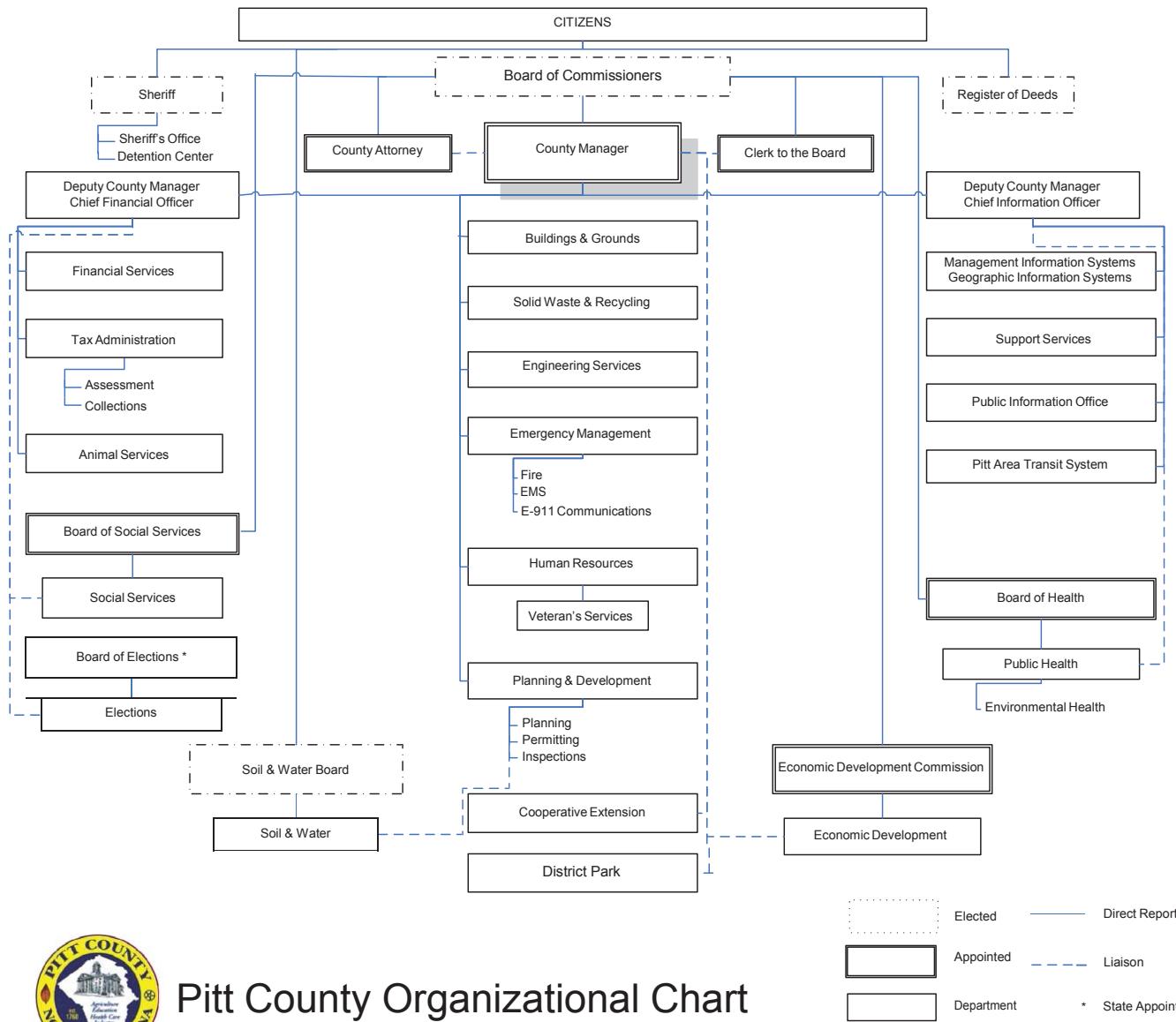


Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
FTE Positions	973.00	981.00	939.55	913.40	910.30	948.50	949.50	978.75	989.00	1000.50
Population	155,607	158,575	168,148	169,378	170,263	172,569	174,414	175,390	176,269	176,424

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

## Pitt County Appointed Boards & Committees

Jointly Appointed Boards	County Appointed Boards & Committees	Jointly Appointed Boards
City & County		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></ul>	<ul style="list-style-type: none"><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>

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



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

Office / Department	Location (in Greenville, NC)		
Contact	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> Jimmy Hodges, 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	201 E. 2nd 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> Brian Barnett, 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 pitthr@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	Location (in Greenville, NC)	Phone	Fax
Contact	Email		
<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> Samuel Croom, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
<b>Tax Administration - Collections Division</b> Samuel Croom, 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



# GOVERNING BOARD

104110

## 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 and CIP for organization

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	232,780	230,667	248,767	242,332
<b>Total Revenues</b>	<b>232,780</b>	<b>230,667</b>	<b>248,767</b>	<b>242,332</b>
<b>Expenditures</b>				
Personal Services	204,648	201,567	219,667	213,232
Operating Expenses	28,132	29,100	29,100	29,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>232,780</b>	<b>230,667</b>	<b>248,767</b>	<b>242,332</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To support improved educational opportunities and facilities				
• Maintain increased funding year over year		Yes	Yes	Yes
• Funding exceeds all other functional expenditures		No	No	Yes



## **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
- Continued practice of a healthy fund balance position (18-20%)
- Continued Comprehensive Performance Measurement reporting, including the organization's publication of a PAFR
- Continued planning & implementation of the Animal Shelter Expansion and Renovation
- Completed the following capital projects: Radio & Paging System Enhancements - Ph. II, Industrial Spec Shell Building at Indigreen Corporate Park and Solid Waste & Recycling Sorting Facility

## **BUDGET SUMMARY**

	<b>ACTUAL FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>REQUEST FY 2018-19</b>	<b>ADOPTED FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	446,341	468,602	473,989	478,162
<b>Total Revenues</b>	<b>446,341</b>	<b>468,602</b>	<b>473,989</b>	<b>478,162</b>
<b>Expenditures</b>				
Personal Services	422,887	443,552	448,939	453,112
Operating Expenses	23,453	25,050	25,050	25,050
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>446,341</b>	<b>468,602</b>	<b>473,989</b>	<b>478,162</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 21st consecutive year
- Received 28th Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Received GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 3rd consecutive year
- Worked with Cooperative Extension to implement Electronic Benefit Transfer (EBT) cards at the Farmers' Market
- Worked with the State to automate Department of Revenue payments
- EMS billing system migrated from a server based system to a web based system (Rescue Net) to improve billing efficiency
- Converted to an electronic notification to the various municipalities for distributing their tax collection reports

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	710,726	828,922	825,556	832,048
<b>Total Revenues</b>	<b>710,726</b>	<b>828,922</b>	<b>825,556</b>	<b>832,048</b>
<b>Expenditures</b>				
Personal Services	683,884	804,422	798,356	805,548
Operating Expenses	26,842	24,500	27,200	26,500
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>710,726</b>	<b>828,922</b>	<b>825,556</b>	<b>832,048</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.00	9.00	10.00	10.00



# FINANCIAL SERVICES

104130

## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To maintain unassigned fund balance of at least 20% of General Fund expenditures (year-end measurement)	• Fund balance as % of General Fund	TBD	TBD	20%
To maintain a G.O. bond rate of at least AA level with all rating agencies	• Moody's Rating • Standard & Poor's Rating • Fitch's Rating	Aa1 AA AA+	Aa1 AA AA+	Aa1 AA AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)	• Total Debt as % of Assessed Valuation* • Operations Ratio	1.24% 1.03	1.32% 1.00%	<= 1.1% <= 1.04

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments	• Avg # of accounts payable checks processed per month	1,803	1,718	1,700
To maintain the per county FTE cost of financial services (year-end measurements)	• Financial Services expenditures • # of County FTE • \$ per FTE Cost	710,726 978.75 \$726.16	703,226 991.25 \$709.43	NA NA \$772.30



## 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 Ayden, Town of Bethel, Town of Falkland, Town of Grimesland, 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

- 2017 end of year combined collection rate for real and personal property was 99.19 percent, which was the highest combined collection rate ever achieved by Tax Administration
- 2017 was the first full year that ECheck was available on the County website. Taxpayers' use of E-Check online payment processing (with no convenience fee or other processing fees) increased by \$2.4 million, which was an increase of 76.39%
- Successfully implemented SpatialEstat analytical software for use in real property appraisal
- Processed billing files in preparation of mailing annual bills in July 2017
- Completed all 2017 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
- Implemented the first online property record card for Pitt County



# TAX ADMINISTRATION

104140

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	2,260,014	2,568,862	2,597,530	2,534,134
<b>Total Revenues</b>	<b>2,260,014</b>	<b>2,568,862</b>	<b>2,597,530</b>	<b>2,534,134</b>
<b>Expenditures</b>				
Personal Services	1,954,641	2,119,670	2,105,862	2,123,236
Operating Expenses	305,373	449,192	491,668	410,898
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,260,014</b>	<b>2,568,862</b>	<b>2,597,530</b>	<b>2,534,134</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	32.00	32.00



# TAX ADMINISTRATION

104140

## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To Complete Individual Listings and Discoveries (Mobile Home & Boat)				
• Mobile Home Discoveries	3,681	2,059	2,500	
• Boat/Boat Motor Discoveries	2,229	738	750	
• Regular Listings Processed	12,504	7,435	7,500	
To Complete Business Personal Property Listings/Audits				
• External Audits	49	61	30	
• Internal Audits	704	461	450	
• Regular Listings Processed	5,238	4,575	4,000	
To Complete Vehicle Tax System (VTS) Files				
• VTS Accts Processed	128,068	129,167	75,000	
To Complete Real Property Process				
• Revaluation Parcels Reviewed	20,370	18,021	25,000	
• Deeds Processed	5,098	5,211	4,500	
• Real Parcels Reviewed	10,115	8,924	7,250	
• Permits Processed	1,873	1,781	1,800	
• Parcel Photos	3,863	3,916	3,500	
• Remeasure & List	11,872	10,135	7,000	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Increase Tax Collection Rate				
• Overall Real and Personal Property Collection Rate for Pitt County	99.19%	99.29%	98.7%	
Increase Productivity				
• Total Number of Bank Attachments Served	7,961	1,405	5,500	
• Debt Setoff dollars collected	\$152,191	\$137,599	50,000	
• Total number of garnishments	3,966	2,703	4,000	



## **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 Irene and Matthew rehabilitation programs
- 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
- Revised Animal Services ordinances, updated Planning ordinances, and established a drone ordinance



### **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	387,972	410,726	462,734	467,783
Sales & Services	140,523	150,000	100,000	100,000
<b>Total Revenues</b>	<b>528,495</b>	<b>560,726</b>	<b>562,734</b>	<b>567,783</b>
<b>Expenditures</b>				
Personal Services	512,751	542,816	544,474	549,523
Operating Expenses	15,743	17,910	18,260	18,260
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>528,495</b>	<b>560,726</b>	<b>562,734</b>	<b>567,783</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>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</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 as requested		100%	100%	100%
To minimize legal risk through proactive safety inspections and education.				
• Provide training on relevant legal and safety issues.		13	14	4
• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)		39	27	12



## **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 2017 Municipal Election
- Able to complete election with few issues
- Increased percentage of voter turnout in each election of the 2017-2018 fiscal year

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	723,958	738,757	699,550	703,513
Sales & Services	5	100,000	0	0
<b>Total Revenues</b>	<b>723,963</b>	<b>838,757</b>	<b>699,550</b>	<b>703,513</b>
<b>Expenditures</b>				
Personal Services	491,528	541,642	493,869	497,832
Operating Expenses	232,434	297,115	205,681	205,681
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>723,963</b>	<b>838,757</b>	<b>699,550</b>	<b>703,513</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



**ELECTIONS**

104170

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Increase the percentage of registered voters casting ballots				
• Percentage of registered voters casting ballots in all elections		66.05%	17.04%	20%
• Percentage of registered voters casting ballots in primary		NA	16.40%	25%
• Percentage of registered voters casting ballots in main election		66.05%	17.67%	20%
• Percentage of actual voters who utilize One-Stop Early Voting		44.28%	6.33%	10%
• Percentage of absentee ballot requests processed within 3 days		100%	100%	100%
• Percentage of database considered active status regular voters		83.3%	81.9%	85%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Maintain accurate voter registration list				
• Number of registered voters		119,038	123,048	120,000
• Number of voters removed		7,960	11,261	5,000
• Number of new registrations		8,767	5,845	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
- Have completed the preparation of all older marriage license to have preserved
- Continuing to have old marriages deacidified and preserved into books with acid free sleeves
- Beginning the process of having Birth Certificates from 1913 forward preserved into acid free sleeves to prevent more deterioration
- Negotiated with Software Vendor to reduce yearly software cost

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	-914,676	-707,436	-841,051	-859,677
Licenses	27,315	27,224	27,000	27,000
Permits & Fees	1,516,678	1,297,223	1,490,000	1,450,889
<b>Total Revenues</b>	<b>629,316</b>	<b>617,011</b>	<b>675,949</b>	<b>618,212</b>
<b>Expenditures</b>				
Personal Services	452,071	480,686	534,124	496,387
Operating Expenses	177,246	136,325	141,825	121,825
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>629,316</b>	<b>617,011</b>	<b>675,949</b>	<b>618,212</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Index real estate documents on permanent index within 24 hours of recordation				
• No. of real estate documents recorded per year		21,143	20,560	23,000
• Percent indexed within 24 hrs of recordation		100%	100%	100%
• No. indexed per employee per year (based on 4 employees)		5,286	5,140	5,570
Real estate document pages processed				
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)		108,134		89,000
• Percent of pages processed daily		100%	100%	100%
Issue certified copies of death certificates				
• No. of certified copies issued		12,702	13,350	10,000
• Approx. % issued within 15 minutes of applicant's arrival		98%	98%	98%
• No. issued per employee (based on 4 employees)		3,176	3,338	3,030
Issue marriage licenses per year				
• No. of marriage licenses issued		1,214	1,067	1,200
• Percent issued within 30 minutes of arrival of applicants		98%	98%	98%
• No. issued per employee (based on 4 employees)		304	267	296
Issue certified copies of birth certificates				
• No. of copies issued		9,579	10,537	9,389
• Approx. % issued within 15 minutes of applicant's arrival		98%	98%	98%
• No. issued per employee (based on 4 employees)		2,395	2,634	2,349



# PUBLIC INFORMATION

104200

## DEPARTMENT MISSION

The mission of the Public Information Office 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 media communication, including an Internet website, print publications, print advertisements, audio advertisements, video programs, video advertisements, and television - all designed to educate citizens in the programs and services offered by their County government.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Completely revised the Social Media Policy and created a Social Media Account Liaison training program, leading to the creation of 4 new social media accounts which effectively tripled our online audience to a total of 16,284
- Completed the digital transfer and archival of all Commissioners meetings currently stored on tape media, from 1999-2008 (approximately 350 tapes total)
- Established live online streaming capabilities for the meetings of all regularly televised boards, as well as on-location live streaming services for special events, such as the County Home Complex Great Public Spaces Award event in October 2017
- Transitioned the half-time Multimedia Specialist position to a full time position without incurring additional County expense, through a joint funding agreement with the Development Commission, effectively providing increased services for the IDC as well at a reduced overall cost from using private contractors

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	-207,082	-184,052	-162,133	-168,309
Permits & Fees	377,922	388,000	380,000	380,000
<b>Total Revenues</b>	<b>170,840</b>	<b>203,948</b>	<b>217,867</b>	<b>211,691</b>
<b>Expenditures</b>				
Personal Services	101,885	164,238	193,199	194,893
Operating Expenses	40,337	39,710	24,668	16,798
Capital Outlay	28,618	0	0	0
<b>Total Expenditures</b>	<b>170,840</b>	<b>203,948</b>	<b>217,867</b>	<b>211,691</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.50	2.50	3.00	3.00



# PUBLIC INFORMATION

104200

## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Increase exposure to Pitt County Government services, programs and information				
• Increase PittTv programming by scheduling new programs/meetings		108	114	100
• Produce Stay Connected Newspaper Ad		25	21	25

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Distribute News, Information and Services to the Press				
• Produce News Releases		94	54	20
• Establish a new social media policy and schedule initial trainings for administration		NA	Complete	June 30



## 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 \$147,813 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year one of the fifth round of the position classification review process, Clerical/Administrative/ParaProfessional positions were reviewed. This is an in-house process and avoids the cost of outside consultants.
- 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 431 hours of classroom training and administered on-line training resulting in employees participating and successfully passing 2,708 on-line classes.

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	571,000	622,115	639,429	628,042
<b>Total Revenues</b>	<b>571,000</b>	<b>622,115</b>	<b>639,429</b>	<b>628,042</b>
<b>Expenditures</b>				
Personal Services	539,312	586,141	597,955	592,068
Operating Expenses	31,688	35,974	41,474	35,974
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>571,000</b>	<b>622,115</b>	<b>639,429</b>	<b>628,042</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



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

Objective	Actual	Actual	Target
	Performance Indicators	FY 2016-17	FY 2017-18
Monitor volunteer activity in County agencies			
• Track volunteer usage by all departments - Hours	15,857	13,800	15,000
• Track volunteer usage by all departments - Value	\$193,768	\$184,758	\$175,000

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

Objective	Actual	Actual	Target
	Performance Indicators	FY 2016-17	FY 2017-18
Recruit and refer qualified candidates to departments in a timely manner.			
• Applicants referred to departments in a timely manner	1.59 Days	1.48 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	4,074	5,828	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	9.47 years	9.28 years	10 years
• Overall Retention Rate	89%	92%	88%
• % of exit interviews conducted	78%	95.25%	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 with the review of Technical/Law Enforcement positions. This will be the second round of the fifth rotational cycle of the classification study process that began in 2005 as an in-house project.



# 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	148,731	143,729	148,687	149,955
<b>Total Revenues</b>	<b>148,731</b>	<b>143,729</b>	<b>148,687</b>	<b>149,955</b>
<b>Expenditures</b>				
Personal Services	135,365	139,529	142,687	143,955
Operating Expenses	43,104	40,200	40,000	40,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>178,469</b>	<b>179,729</b>	<b>182,687</b>	<b>183,955</b>
Expense Allocation to Depts	-29,739	-36,000	-34,000	-34,000
<b>Net Expenditures</b>	<b>148,731</b>	<b>143,729</b>	<b>148,687</b>	<b>149,955</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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Timely processing of mail				
• # pieces of courier mail delivered	142,625	154,770	120,000	
• # pieces of metered mail processed	307,197	306,566	300,000	
• % of postal & courier mail delivered on time	99%	98%	95%	
• % of metered mail processed by end of day	99%	99%	90%	
Timely processing of print services				
• # of service requests completed	459	544	450	
• # of images processed	1,603,684	1,729,135	1,500,000	
• % of requests completed on time	99%	98%	95%	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Evaluate service offerings and modify as appropriate				
• % client satisfaction with service, good or better	98%	95%	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 electronic health records in Public Health improving secured accessibility to data for client care and compliance with federal standards
- Enhanced the Local Inspection of Food Establishments application to include comprehensive electronic tracking of establishment contacts
- Completed a three year Technology Strategic Plan to provide a framework to coordinate the fulfillment of operational requirements for the organization
- Completed an expense routing, review and approval application to improve efficiency and accountability
- Implemented an automated deed interface between the Register of Deeds and Tax offices improving efficiency and reducing potential for error
- Implemented PulsePoint in E 9-1-1 dispatch to alert CPR-trained bystanders of a Sudden Cardiac Arrest event improving survival rates

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	2,543,136	2,478,121	2,598,899	2,705,522
Sales & Services	7,551	7,500	7,500	3,500
<b>Total Revenues</b>	<b>2,550,687</b>	<b>2,485,621</b>	<b>2,606,399</b>	<b>2,709,022</b>
<b>Expenditures</b>				
Personal Services	2,410,994	2,503,972	2,559,034	2,576,343
Operating Expenses	917,518	1,067,060	1,133,110	1,218,424
Capital Outlay	387,114	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>3,715,626</b>	<b>3,596,032</b>	<b>3,717,144</b>	<b>3,819,767</b>
Expense Allocation to Depts	-1,164,939	-1,110,411	-1,110,745	-1,110,745
<b>Net Expenditures</b>	<b>2,550,687</b>	<b>2,485,621</b>	<b>2,606,399</b>	<b>2,709,022</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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Efficient client support				
• # of service requests completed		15,485	15,243	11,000
• % service requests completed by critical date		99%	99%	90%
• # computing/voice devices supported		5,710	5,784	54,000
• % client satisfaction with service, good or better		98%	98%	90%
• % of data recovery requests completed successfully		100%	100%	100%
Minimize reliance on general fund				
• % budget recovered using non-general funds		33.6%	31.5%	25%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
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

- Implemented MAPIT, a small form factor device version of the online parcel information system
- Implemented the Pitt Open Data portal allowing for GIS download options and improving usability of the self-service data portal
- Implemented TripMaster for Pitt Area Transit using real time mapping to improve scheduling and improve efficiency in trip routing

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	354,282	376,192	412,301	413,170
<b>Total Revenues</b>	<b>354,282</b>	<b>376,192</b>	<b>412,301</b>	<b>413,170</b>
<b>Expenditures</b>				
Personal Services	187,930	199,811	204,320	206,189
Operating Expenses	231,162	256,381	262,981	261,981
Capital Outlay	37,364	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>456,456</b>	<b>481,192</b>	<b>492,301</b>	<b>493,170</b>
Expense Allocation to Depts	-102,173	-105,000	-80,000	-80,000
<b>Net Expenditures</b>	<b>354,282</b>	<b>376,192</b>	<b>412,301</b>	<b>413,170</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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Efficient client support				
• # of service requests completed		294	271	100
• % service requests completed by critical date		99%	98.7%	90%
• % client satisfaction with service, good or better		98%	99%	90%
Minimize reliance on general fund				
• % budget recovered using non-general funds		22.2%	16.1%	12%



# 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, signage and parking lot striping are the responsibility of the department.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Installed new chiller at Human Services
- Completed upfit for 911 backup center
- Replaced all HVAC units at group homes with heat pumps
- Cleaned and repaired several building exteriors
- Sealed and striped more than 5 parking lots
- Worked on creating walking trail at Alice Keene Park
- Addressed security issues at several areas around Pitt County
- Continued upgrades and improvements on building interiors

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	2,246,644	2,394,541	2,410,598	2,338,300
<b>Total Revenues</b>	<b>2,246,644</b>	<b>2,394,541</b>	<b>2,410,598</b>	<b>2,338,300</b>
<b>Expenditures</b>				
Personal Services	805,228	900,091	912,148	878,843
Operating Expenses	1,441,416	1,494,450	1,498,450	1,459,457
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,246,644</b>	<b>2,394,541</b>	<b>2,410,598</b>	<b>2,338,300</b>
<b>Staffing</b>				
Full Time Equivalent Positions	18.00	16.00	16.00	15.00



## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Maintain safe and aesthetically pleasing facilities				
• Square footage of buildings maintained		741,450	751,450	741,450
• Square footage maintained/employee		43,615	46,966	40,000
• Number of maintenance work orders completed		1,947	1,736	1,500
• Number of miscellaneous work orders completed		910	971	700
To maximize resources in performing duties to economize cost				
• Dollar savings of community service labor in lieu of employee labor		\$24,524	\$17,436	\$20,000
• Dollar savings due to internet purchasing		\$22,502	\$24,140	\$20,000

### BUDGET HIGHLIGHTS

- Budget numbers same as last year with a 20 % increase in our elevator line item due to cost over runs.



# HOUSEKEEPING

104270

## 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	366,539	366,000	366,000	366,000
<b>Total Revenues</b>	<b>366,539</b>	<b>366,000</b>	<b>366,000</b>	<b>366,000</b>
<b>Expenditures</b>				
Operating Expenses	366,539	366,000	366,000	366,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>366,539</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.

Objective	Actual FY 2016-17	Actual FY 2017-18	Target FY 2018-19
Performance Indicators			
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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	772,352	3,154,161	1,657,461	1,613,946
<b>Total Revenues</b>	<b>772,352</b>	<b>3,154,161</b>	<b>1,657,461</b>	<b>1,613,946</b>
<b>Expenditures</b>				
Personal Services	194,691	140,200	137,043	137,043
Operating Expenses	577,661	1,283,961	1,520,418	1,476,903
Capital Outlay	0	1,730,000	0	0
<b>Total Expenditures</b>	<b>772,352</b>	<b>3,154,161</b>	<b>1,657,461</b>	<b>1,613,946</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	439,085	318,993	397,037	328,336
<b>Total Revenues</b>	<b>439,085</b>	<b>318,993</b>	<b>397,037</b>	<b>328,336</b>
<b>Expenditures</b>				
Personal Services	64,397	67,493	68,728	69,336
Operating Expenses	328,209	251,500	328,309	259,000
Capital Outlay	46,480	0	0	0
<b>Total Expenditures</b>	<b>439,085</b>	<b>318,993</b>	<b>397,037</b>	<b>328,336</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00



# CULTURAL & RECREATIONAL

106100

## DEPARTMENT MISSION

Cultural & Recreational enables 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	\$601,194
Winterville Public Library	\$ 10,000

Total \$664,194

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	743,096	655,718	713,979	664,194
<b>Total Revenues</b>	<b>743,096</b>	<b>655,718</b>	<b>713,979</b>	<b>664,194</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	743,096	655,718	713,979	664,194
<b>Total Expenditures</b>	<b>743,096</b>	<b>655,718</b>	<b>713,979</b>	<b>664,194</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **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 and 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**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	79,037	80,538	125,230	68,730
<b>Total Revenues</b>	<b>79,037</b>	<b>80,538</b>	<b>125,230</b>	<b>68,730</b>
<b>Expenditures</b>				
Personal Services	29,034	29,988	30,680	30,680
Operating Expenses	50,003	50,550	94,550	38,050
<b>Total Expenditures</b>	<b>79,037</b>	<b>80,538</b>	<b>125,230</b>	<b>68,730</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**SHERIFF**

104310,20,26,27,28

## **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**

- Significantly upgraded patrol and detention fleet
- With the help of many local businesses, continued the D.A.R.E program while other agencies had to end the program due to budgetary issues
- Completed the sixth S.U.M.M.E.R camp program through donations, while keeping costs low for both taxpayers and parents
- Detention Center Jail Navigator position identified and provided inmates in need of mental health services additional resources which reduces costs and recidivism for those inmates
- Completed major upgrades at the Detention Center including air handling units and generator repairs while keeping all areas working at full capacity ensuring a safe and secure environment for staff, inmates, and visitors
- Met and exceeded Detention Center revenue projections for FY17-18. Revenue totaled \$2,319,803 as the facility housed an average of 63 federal inmates over the 35 projected.
- Bid out commissary services, increasing commissions over 25%. Revenues totaled \$824,598 over projection for the year

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	25,595,291	27,868,482	30,410,796	28,740,998
Intergovernmental	400,163	390,795	415,250	420,250
Sales & Services	3,074,141	2,539,758	2,611,538	2,655,894
Miscellaneous	39,200	40,000	40,000	40,000
<b>Total Revenues</b>	<b>29,108,795</b>	<b>30,839,035</b>	<b>33,477,584</b>	<b>31,857,142</b>
<b>Expenditures</b>				
Personal Services	22,309,951	24,113,626	25,416,106	25,074,006
Operating Expenses	6,542,381	6,552,298	7,405,878	6,783,136
Capital Outlay	256,463	173,111	655,600	0
<b>Total Expenditures</b>	<b>29,108,795</b>	<b>30,839,035</b>	<b>33,477,584</b>	<b>31,857,142</b>
<b>Staffing</b>				
Full Time Equivalent Positions	331.00	334.00	340.00	334.00



### **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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To improve Child Support Enforcement Program				
• Child Support collections		\$15,204,638	\$15,438,315	\$13,905,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To improve the Domestic Violence Prevention Program				
• Domestic violence protective-orders served		289	285	300
• Domestic violence case clearance rate		85%	88%	93%
To improve the Victim Services Program				
• Cases Serviced		370	433	500
• Victim Contacts		2,630	2,267	3,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To improve paper service rates				
• Civil process rates		92%	90%	92%
To improve response times				
• Average agency-wide response times		17	18	19
• Deputy reaction time		12	13	12
• Responses to calls & follow-ups		30,507	31,381	32,000
• Part I Violent crimes reported		167	188	< 140
• Part I Property crimes reported		982	997	< 1,300
• Part 2 Offenses reported		2,077	2,078	< 2,600
To improve case clearance rates				
• Property Crimes clearance rate		30%	35%	> 30%
• Violent Crimes clearance rate		81%	60%	> 90%



**SHERIFF**

104310,20,26,27,28

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To maintain / increase jail revenue				
• Inmate man-hours worked		57,356	14,399	57,356
• Value of inmate labor @ \$7.25		\$415,832	\$103,958	\$415,000
• Total jail revenue		\$2,067,560	\$2,319,803	\$1,489,700
• Average daily cost per inmate		\$97.30	\$107.33	\$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

- Brightleaf Amateur Radio Exercise - August 2017
- LEPC HazMat Symposium - November 2017
- Completion of the Radio Enhancement Communication Project
- Member of the Disaster Recovery Partners of Pitt County - A long term recovery committee
- Continued partnership with Red Cross to identify alternate shelter facilities - 15 churches to date
- Participating in Statewide Hurricane Exercise - April 2018

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	775,343	854,589	875,543	865,464
Intergovernmental	52,959	52,000	52,000	52,000
Permits & Fees	33,085	35,000	35,000	40,000
<b>Total Revenues</b>	<b>861,386</b>	<b>941,589</b>	<b>962,543</b>	<b>957,464</b>
<b>Expenditures</b>				
Personal Services	387,599	468,689	511,643	515,814
Operating Expenses	456,457	472,900	450,900	441,650
Capital Outlay	17,330	0	0	0
<b>Total Expenditures</b>	<b>861,386</b>	<b>941,589</b>	<b>962,543</b>	<b>957,464</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	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	Performance Indicators	Actual	Actual	Target
		FY 2016-17	FY 2017-18	FY 2018-19
Conduct or participate in at least two exercises annually to measure the readiness of County agencies and emergency operations plan	• Exercises completed	2	3	2

## BUDGET HIGHLIGHTS

- Continuing a successful fire inspection program with 2 p/t inspectors
- Replacement of EOC chairs
- Contingency needed for maintenance & repairs of DPR equipment
- Potential workers comp rate increase of 7.5%



# COMMUNICATIONS

104335

## 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

- Completion of major radio equipment upgrade.
- New backup 911 center completed and operational.
- Rewrite of the 911 Standard Operating Procedures.
- Developed an Interoperability Plan.

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	1,361,739	1,867,623	2,185,487	2,073,543
<b>Total Revenues</b>	<b>1,361,739</b>	<b>1,867,623</b>	<b>2,185,487</b>	<b>2,073,543</b>
<b>Expenditures</b>				
Personal Services	1,327,053	1,586,187	1,532,262	1,542,418
Operating Expenses	34,685	281,436	653,225	531,125
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,361,739</b>	<b>1,867,623</b>	<b>2,185,487</b>	<b>2,073,543</b>
<b>Staffing</b>				
Full Time Equivalent Positions	20.00	20.00	24.00	24.00



# COMMUNICATIONS

104335

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide quality 9-1-1 services in a manner that meets/exceeds state standards.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To maintain an Emergency Medical Dispatch compliance above the national standard of 85%	• Center compliance %	98.4%	98.5%	80%

## BUDGET HIGHLIGHTS

- Motorola annual maintenance contract in effect 11/01/2018.
- Radio tower rental- 3% annual increase



## **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
- Received \$30,000 grant from Best Friends Animal Society to implement a TNR (Trap-Neuter-Return) program with goal to reduce cat euthanasia by 250 cats and provide a minimum of 575 TNR surgeries
- With Maddie's Fund "Unchain Me" grant, provided proper shelter and kennels for families in Pitt County
- Comprehensive animal ordinance passed by BOCC
- 5th year of partnering with East Carolina for Dog Walking Fitness Class
- Began orientation for volunteers at the shelter
- Added 2 new elementary schools to the pet responsibility program
- Director was awarded and attended the Maddie's Fund Apprenticeship at Charleston Animal Society



## ANIMAL SERVICES

104340

### BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	675,473	730,124	751,881	739,672
Intergovernmental	11,333	12,000	12,000	14,000
Permits & Fees	93,834	114,500	114,000	119,000
<b>Total Revenues</b>	<b>780,640</b>	<b>856,624</b>	<b>877,881</b>	<b>872,672</b>
<b>Expenditures</b>				
Personal Services	614,425	686,524	703,181	707,972
Operating Expenses	166,215	170,100	174,700	164,700
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>780,640</b>	<b>856,624</b>	<b>877,881</b>	<b>872,672</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.00	15.50	15.50	13.50



## ANIMAL SERVICES

104340

### 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Assist citizens with unwanted/dangerous/nuisance animals				
• # of calls answered		2,338	2,112	2,400
• # of animal bites investigated		283	295	300
• # of dangerous dog investigations		54	24	49
• # of canine control violations		388	360	400
Provide rabies control services				
• # of rabies clinics held		2	3	2
• # of positive rabies tests		0	1	1 or less
• # of educational presentations		7	24	15

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Encourage adoptions to decrease euthanasia				
• # of adoptions		1,073	1,017	800
• # of animals euthanized		1,272	1,052	1,500
• # of re-claimed animals		188	209	300
• Live Release Rate		53.77%	59%	50%
Utilize volunteers in order to economize costs				
• # of volunteer hours		2,929.75	2,864.00	6,000
• \$ of monetary value		\$35,155	\$34,368	\$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 3,727 building and trade permits
- Conducted public school inspections twice annually and performed an additional inspection for Pre-K classrooms
- Conducted 6,554 inspections
- Completed 547 plan reviews
- Continued monthly meetings with Legal and Planning staff to review current condemnation cases

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	-49,104	-11,907	-41,670	-61,865
Permits & Fees	467,079	448,000	475,000	498,555
<b>Total Revenues</b>	<b>417,975</b>	<b>436,093</b>	<b>433,330</b>	<b>436,690</b>
<b>Expenditures</b>				
Personal Services	398,122	409,983	407,220	410,580
Operating Expense	19,853	26,110	26,110	26,110
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>417,975</b>	<b>436,093</b>	<b>433,330</b>	<b>436,690</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.50	5.50	5.75	5.75



# INSPECTIONS

104350

## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Perform daily inspections and investigate complaint requests.				
• % of condemnation notices resolved within six months		55.6%	46%	75%
Complete inspections and plan reviews in a timely manner				
• # of inspections performed per inspector per day		9.9	8.7	<7
• % inspection costs offset by permit fees		106.3%	126%	95%
• % of residential plans reviewed within 4 working days		96.5%	99.5%	100%



## **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 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**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	175,500	125,700	125,200	125,200
<b>Total Revenues</b>	<b>175,500</b>	<b>125,700</b>	<b>125,200</b>	<b>125,200</b>
<b>Expenditures</b>				
Operating Expenses	175,500	125,700	125,200	125,200
<b>Total Expenditures</b>	<b>175,500</b>	<b>125,700</b>	<b>125,200</b>	<b>125,200</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	256,135	300,000	319,383	305,250
<b>Total Revenues</b>	<b>256,135</b>	<b>300,000</b>	<b>319,383</b>	<b>305,250</b>
<b>Expenditures</b>				
Operating Expenses	256,135	300,000	319,383	305,250
<b>Total Expenditures</b>	<b>256,135</b>	<b>300,000</b>	<b>319,383</b>	<b>305,250</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	5,357	4,500	4,500	4,500
<b>Total Revenues</b>	<b>5,357</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Expenditures</b>				
Operating Expenses	5,357	4,500	4,500	4,500
<b>Total Expenditures</b>	<b>5,357</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**

- The County Home Complex was designated as one of five Great Public Spaces through the American Planning Association's 2017 Great Places in America program
- Received Hazard Mitigation Grant funding approval for the acquisition of 5 repetitive loss structures (\$867,000), as well as three grants (\$2.15M) to assist with housing repairs related to Hurricane Matthew
- Started construction to extend sewer service to the Candlewick Area Sewer District
- Completed the repair of the streets within Woodmoor Subdivision for acceptance by the NCDOT
- Developed amendments to the Subdivision Ordinance and Zoning Ordinance to align with new state legislation and to address local concerns

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	675,377	749,893	848,813	823,309
Permits & Fees	18,297	17,000	17,000	17,000
Sales & Services	25,299	25,050	17,000	19,500
<b>Total Revenues</b>	<b>718,972</b>	<b>791,943</b>	<b>882,813</b>	<b>859,809</b>
<b>Expenditures</b>				
Personal Services	666,383	704,943	789,113	770,109
Operating Expenses	52,590	87,000	93,700	89,700
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>718,972</b>	<b>791,943</b>	<b>882,813</b>	<b>859,809</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.75	8.375	9.875	9.375



## **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>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Administration of Community Development Programs				
• Number of Homes Rehabilitated		12	15	15
• Number of Homes Replaced		0	0	0

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Administration of County-wide Zoning Ordinance				
• % of complaints investigated that equalled a zoning violation		75.5%	75%	50%
• # of rezoning, CUP & SUP requests		15	8	10

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
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 3 non-compliant road signs

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	72,465	106,864	112,338	113,569
<b>Total Revenues</b>	<b>72,465</b>	<b>106,864</b>	<b>112,338</b>	<b>113,569</b>
<b>Expenditures</b>				
Personal Services	55,518	68,864	163,963	165,194
Operating Expenses	16,947	38,000	-51,625	-51,625
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>72,465</b>	<b>106,864</b>	<b>112,338</b>	<b>113,569</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.875	1.875



# 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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Administer Road Sign Maintenance Program	<ul style="list-style-type: none"><li>• % of signs that needed repairs or adjustments</li></ul>	11.69%	7.08%	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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	226,790	231,075	231,075	231,075
<b>Total Revenues</b>	<b>226,790</b>	<b>231,075</b>	<b>231,075</b>	<b>231,075</b>
<b>Expenditures</b>				
Operating Expenses	226,790	231,075	231,075	231,075
<b>Total Expenditures</b>	<b>226,790</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 and 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 Farmers Market Expansion
- Continued work on the Radio and Paging Phase 2 Enhancements

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	108,749	119,318	132,405	123,467
<b>Total Revenues</b>	<b>108,749</b>	<b>119,318</b>	<b>132,405</b>	<b>123,467</b>
<b>Expenditures</b>				
Personal Services	102,612	111,018	114,105	115,167
Operating Expenses	6,137	8,300	18,300	8,300
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>108,749</b>	<b>119,318</b>	<b>132,405</b>	<b>123,467</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>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Monitor Energy savings related to Energy Savings Contract	• Monitor energy bills	Monthly	Monthly	Monthly



# COOPERATIVE EXTENSION

104950

## DEPARTMENT MISSION

NC Cooperative Extension helps create prosperity for North Carolina through programs and partnerships focused on agriculture and food, health and nutrition, and 4-H youth development.

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Commercial growers and livestock producers achieved \$671,845 in net income gains from adopting best practices taught through NC Cooperative Extension
- 1,374 Cooperative Extension volunteers served 19,930 hours at a value of \$481,110 to Pitt County
- Fifteen Pitt County teachers were trained in 4-H STEM curriculum, and 725 students increased their knowledge of STEM through 4-H curriculum
- Local residents and professional horticulture entrepreneurs saved approximately \$575,000 with best management practices in plant selection, pest and fertility management, and water conservation
- 2,003 youth and adults increased their knowledge about local food, agriculture systems, and fruit and vegetable production

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	289,383	318,409	359,916	322,077
<b>Total Revenues</b>	<b>289,383</b>	<b>318,409</b>	<b>359,916</b>	<b>322,077</b>
<b>Expenditures</b>				
Personal Services	221,623	243,253	283,525	245,686
Operating Expenses	67,760	75,156	76,391	76,391
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>289,383</b>	<b>318,409</b>	<b>359,916</b>	<b>322,077</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Increase youth participation				
• No. of youth participating in programs		11,267	14,322	6,000
Extension customers will learn proper skills related to healthy living.				
• No. of customers		8,095	5,891	4,000
Volunteers will be recruited to assist in the delivery of Extension education				
• Volunteer hours		7,448	7,629	8,000
Farmers and "Green Industry" professionals will adopt economically sound production practices				
• No. of farmers implementing practices		568	828	1,000
• Dollar value		\$439,000	\$1,875,000	\$1,000,000

### BUDGET HIGHLIGHTS

- Pitt County is 11th in NC for cash crop receipts at almost \$77 million. NC Cooperative Extension is part of that success by helping farmers learn and adopt best practices.



# 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

Area producers rent booth space from April through late December to sell fresh local produce, meats, value added products, bakery items, plants, cut flowers and crafts. Residents have access to purchase these products with cash or WIC and SNAP benefits.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Building expansion was completed and vendors occupied the new space
- The farmers market was updated with computer equipment and internet service to improve efficiency and communication with customers and marketing of local products
- The market received equipment to allow customers to purchase food using SNAP benefits, improving access to local food for low resource individuals

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	39,834	41,189	48,744	40,601
Sales & Services	6,795	6,000	6,000	8,000
<b>Total Revenues</b>	<b>46,629</b>	<b>47,189</b>	<b>54,744</b>	<b>48,601</b>
<b>Expenditures</b>				
Personal Services	37,286	31,489	39,919	33,776
Operating Expenses	9,342	15,700	14,825	14,825
Capital Outlay				
<b>Total Expenditures</b>	<b>46,629</b>	<b>47,189</b>	<b>54,744</b>	<b>48,601</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.75	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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To increase the number of vendors providing fresh produce for county citizens	• *Number of market vendors	1,513	826	700
To increase the use of the market by citizens for purchasing fresh produce	• No. of market customers	49,998	28,200	60,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To encourage use of WIC vouchers for food purchases at the market	• No. of WIC vouchers accepted	1,942	970	2,000
	• Dollar value of WIC vouchers accepted	\$7,772	\$3,880	8,000

## BUDGET HIGHLIGHTS

- Vendor spaces increase; access to fresh local food increases for low resource individuals



## 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	250,400	254,880	265,770	258,147
<b>Total Revenues</b>	<b>250,400</b>	<b>254,880</b>	<b>265,770</b>	<b>258,147</b>
<b>Expenditures</b>				
Operating Expenses	250,400	254,880	265,770	258,147
<b>Total Expenditures</b>	<b>250,400</b>	<b>254,880</b>	<b>265,770</b>	<b>258,147</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 2016, (last year available) the U.S. Veteran Affairs paid \$72,312,000 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 \$1,627,020 to Pitt County's revenue base.
- PCVSO serving as Board Member to Selective Service System, Region II, NC 042 Local Board
- Serving on Mid-East Commission, Regional Advisory Committee
- Made presentation of VA benefits to the Eastern District Funeral Directors & Morticians Association and to the VA Healthcare Center, COACH Team
- Assisted with delivering 40 Food Baskets including \$25.00 Gift Cards between Thanksgiving and Christmas

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	186,693	193,196	197,268	190,246
Miscellaneous	2,130	0	0	0
<b>Total Revenues</b>	<b>188,823</b>	<b>193,196</b>	<b>197,268</b>	<b>190,246</b>
<b>Expenditures</b>				
Personal Services	180,981	186,951	190,433	183,411
Operating Expenses	7,841	6,245	6,835	6,835
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>188,823</b>	<b>193,196</b>	<b>197,268</b>	<b>190,246</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To serve Pitt County veterans and their families				
• In-Person contacts	1,866	1,656	2,500	
• Written contacts	5,303	5,670	8,100	
• Telephone contacts	4,529	4,396	6,500	
• Month end claims waiting to be processed	30	17	5	
• Month end rating decisions waiting to be processed	301	159	20	
• Average number of phone messages waiting to be returned per day (measure/calculation method was changed in FY 17-18)	212	2.77	5	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Maximize receipt of available benefits to eligible veterans and their families				
• Number of new claims awarded	423	296	350	
• Annual benefit amount of new claims awarded	\$3,653,908	\$2,354,136	\$2,500,000	
• Amount of one-time benefit claims awarded	\$2,818,962	\$1,822,509	\$2,500,000	
• Total benefit amounts for new claims awarded	\$6,472,870	\$4,176,645	\$5,000,000	
• Total number of claims submitted	553	517	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

- The Nutrition Division partnered with the Region 10 NC Minority Diabetes Prevention Program (NCMDPP) to provide funding to hire a lifestyle coach and incentives for the yearlong program
- CDC funding was received from NC DHHS to support tobacco prevention and control activities, the program coordinator assisted four municipalities (Ayden, Winterville, Bethel and Grifton) with their adoption of tobacco free parks policies
- Infant mortality prevention funding was received from NC DHHS in support of the Cribs for Kids Program to provide safe sleep environments for infants
- NC DHHS Healthy Communities funding was received to conduct a study regarding the feasibility of creating a pedestrian trail to link Windsor subdivision to Wintergreen School

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	4,056,806	4,805,442	5,566,009	5,222,657
Intergovernmental	3,998,931	4,289,348	4,441,760	4,648,617
Sales & Services	303,965	284,900	265,403	306,403
Miscellaneous	534,594	804,902	506,480	493,944
Debt & NonRevenue	0	0	0	0
Fund Balance	0	884,581	884,581	734,581
<b>Total Revenues</b>	<b>8,894,296</b>	<b>11,069,173</b>	<b>11,664,233</b>	<b>11,406,202</b>
<b>Expenditures</b>				
Personal Services	7,463,935	8,818,667	9,010,128	8,854,961
Operating Expenses	1,869,754	2,250,506	2,618,555	2,515,691
Capital Outlay	36,830	0	35,550	35,550
<b>Total Expenditures</b>	<b>9,370,519</b>	<b>11,069,173</b>	<b>11,664,233</b>	<b>11,406,202</b>
<b>Staffing</b>				
Full Time Equivalent Positions	126.40	128.65	128.40	127.40



# 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

- A Hurricane Preparedness Event was held at Lowe's Home Improvement to help families plan for hurricane season

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	1,268,960	1,438,751	1,952,216	1,868,086
Intergovernmental	878,583	488,301	445,752	446,044
Sales & Services	120	200	-200	-200
Miscellaneous	15,177	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	884,581	884,581	734,581
<b>Total Revenues</b>	<b>2,162,840</b>	<b>2,811,833</b>	<b>3,282,349</b>	<b>3,048,511</b>
<b>Expenditures</b>				
Personal Services	1,768,912	1,958,721	2,165,507	2,032,077
Operating Expenses	850,512	853,112	1,109,842	1,009,434
Capital Outlay	0	0	7,000	7,000
<b>Total Expenditures</b>	<b>2,619,423</b>	<b>2,811,833</b>	<b>3,282,349</b>	<b>3,048,511</b>
<b>Staffing</b>				
Full Time Equivalent Positions	28.00	29.00	28.00	28.00



# 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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
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%	98.75%	100%
• % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses		100%	64.5%	100%
• % of staff who respond within 2 hours to quarterly call down drills		90%	87%	100%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Amount of clinic related client fees (medicare, client, 3rd party) collected				
• Increase client fees collected by 5% from previous fiscal year		\$90,028	\$73,485	\$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.		\$1,143,822	\$1,590,832	\$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

- Participated in the NC Invasive Mosquito Survey. In conjunction with NC DHHS and East Carolina University, this project continues surveillance for Aedes aegypti mosquitoes and aides municipalities and other counties through grant funds from NC DHHS.
- Vector Control's continued 2018 surveillance identified two new species of mosquitoes in Pitt County, Aedes dupreei and Aedes mitchellae.
- Food & Lodging section completed three FDA grants used towards meeting the FDA Retail Program Standards that defines what constitutes a highly effective and responsive program for the regulation of foodservice establishments. Pitt County was able to meet Standard 3, Inspection Program Based on HACCP Principles, for the first time.
- Worked with the MIS Department to create an electronic complaint database used for complaints received for the Food, Lodging & Institutions Program, as well as the Child Health Services Program.
- Food, Lodging & Institution Program created a cooling manual to assist facilities in the transition to the state's new 41° F cold holding temperature requirement which will be implemented in 2019. The information gathered for the cooling study has been used across the state to assist other departments in preparation for the new requirement.

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	1,097,998	1,274,638	1,237,722	1,248,603
Intergovernmental	65,973	22,000	45,500	45,500
Sales & Services	172,204	158,000	166,000	166,000
Miscellaneous	8,836	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,345,011</b>	<b>1,454,638</b>	<b>1,449,222</b>	<b>1,460,103</b>
<b>Expenditures</b>				
Personal Services	1,262,476	1,375,038	1,359,207	1,370,088
Operating Expenses	92,445	79,600	90,015	90,015
Capital Outlay	36,830	0	0	0
<b>Total Expenditures</b>	<b>1,391,751</b>	<b>1,454,638</b>	<b>1,449,222</b>	<b>1,460,103</b>
<b>Staffing</b>				
Full Time Equivalent Positions	18.00	18.00	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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
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><li>• Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li></ul>	10,936	15,228	9,150
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><li>• Inspections, consultations and permitting activities per FTE per day</li><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>	8.43	10.79	7.20
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><li>• Inspections, investigations, consultations and permitting activities per FTE per day</li></ul>	4.26 days	6.54 days	4.5 days
		1,727	1,354	1,500
		6.31	5.43	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, Vidian 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

- A Public Health Education Specialist was hired to implement evidence-based programs to help lower Pitt County's rate of sexually transmitted diseases

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	593,149	714,778	885,561	880,893
Intergovernmental	281,180	274,842	265,953	277,425
Sales & Services	46,209	40,200	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>920,538</b>	<b>1,029,820</b>	<b>1,191,714</b>	<b>1,198,518</b>
<b>Expenditures</b>				
Personal Services	595,685	876,292	976,925	983,329
Operating Expenses	124,263	153,528	201,189	201,589
Capital Outlay	0	0	13,600	13,600
<b>Total Expenditures</b>	<b>719,948</b>	<b>1,029,820</b>	<b>1,191,714</b>	<b>1,198,518</b>
<b>Staffing</b>				
Full Time Equivalent Positions	12.50	12.50	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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
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>	94%	98%	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>	3,869	3,567	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

- January 2018 the Pitt County Women, Infants and Children (WIC) Program transitioned to a new paperless NC eWIC card working like a debit card
- Received funding from Vidant Community Health Programs to support the Youth Development Program helping students to set goals and delay pregnancy
- Hosted the 26th Annual Maternity Fair linking families with resources designed to improve birth outcomes with the support of community partners
- The World Breastfeeding Celebration was held on August 19, 2017, the theme was "Sustaining Breastfeeding Together"
- Received Vidant Health funding to support the In-Home Breastfeeding Program for English and Spanish speaking clients

### BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	881,533	1,122,205	1,233,149	967,499
Intergovernmental	3,070,625	3,003,321	3,068,343	3,262,861
Sales & Services	84,802	85,800	41,700	81,700
Miscellaneous	452,556	748,536	468,244	454,137
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>4,489,516</b>	<b>4,959,862</b>	<b>4,811,436</b>	<b>4,766,197</b>
<b>Expenditures</b>				
Personal Services	3,498,066	4,179,998	4,073,288	4,030,497
Operating Expenses	686,398	779,864	723,198	720,750
Capital Outlay	0	0	14,950	14,950
<b>Total Expenditures</b>	<b>4,184,464</b>	<b>4,959,862</b>	<b>4,811,436</b>	<b>4,766,197</b>
<b>Staffing</b>				
Full Time Equivalent Positions	59.70	62.70	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	Performance Indicators	Actual	Actual	Target
		FY 2016-17	FY 2017-18	FY 2018-19
Provide technical assistance including health and safety trainings to childcare providers				
• Childcare centers who have received technical health assistance	165	148	145	
• Number of children impacted by technical assistance/provider training.	7,558	6,087	3,000	
Improve the health and spacing of pregnancies				
• Number of family planning clinic visits at the Pitt County Health Department.	3,552	3,037	4,200	
• Number of prenatal care clinic visits at the Pitt County Health Department.	3,167	2,327	3,050	
• Pitt County Infant Mortality Rate/State Rate (5 year average).	10.8/7.2	11.3/7.2	@ or below State Rate	
• Maintain an average monthly caseload of women receiving pregnancy care management services.	477	264	350	
• Number of postpartum home visits.	616	706	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.	61	78%	100	
• Pitt County adolescent pregnancy state ranking.	12th lowest of 75 reporting counties	38th lowest	w/in 3rd lowest in the 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	407	404	350	
Ensure WIC Program services are made available to all eligible participants in Pitt County				
• % of WIC mothers initiating breastfeeding (note fiscal year basis).	59.43%	59.32%	45%	
• \$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.	\$3,270,426	\$3,136,693	\$3,500,000	
• WIC average caseload.	4,408	4,217	4,430	



## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155117, 118, 120, 148, 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

- Awarded funding from NC DHHS Minority Diabetes Prevention Program supporting implementation of prevention programs at ECU Family Medicine and Pitt County Health Department
- CDC funding awarded through NC DHHS Obesity, Diabetes, Heart Disease and Stroke Prevention Program supporting the Wayfinding Project at Alice F. Keene District Park and placement of a blood pressure self-monitoring station at Carver Library
- Vidant Health funds were received to provide healthy cooking demonstrations at the Leroy James Farmers' Market and provided 2,911 food samples

### BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	215,165	200,869	239,604	257,576
Intergovernmental	506,416	211,030	217,329	609,197
Sales & Services	630	455	3,300	18,703
Miscellaneous	65,500	63,884	72,798	37,803
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>787,712</b>	<b>476,238</b>	<b>533,031</b>	<b>923,279</b>
<b>Expenditures</b>				
Personal Services	297,762	266,844	368,743	435,196
Operating Expenses	202,210	209,394	164,288	488,083
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>499,972</b>	<b>476,238</b>	<b>533,031</b>	<b>923,279</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.45	6.45	6.45	6.20



## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155117, 118, 120, 148, 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Improve early diagnosis of cancer in women				
• % 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		100%	100%	90%
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram		100%	100%	100%
Create an environment within Pitt County that supports healthy lifestyle choices				
• Number of local entities that have developed opportunities for physical activity during the year		0	3	6
• % of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units.		94%	92%	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. The programs provided through the Department of Social Services are mandated by either Federal or 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 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
State & Federal	23,991,005	27,510,460	19,271,113	18,931,349
General Fund	9,214,909	10,141,892	10,692,818	9,724,811
Fees & Charges	389,265	232,432	127,615	216,307
Miscellaneous	25,772	5,703	5,772	5,772
Debt & Non Revenue	877,642	0	0	0
<b>Total Revenues</b>	<b>34,498,593</b>	<b>37,890,487</b>	<b>30,097,318</b>	<b>28,878,239</b>
<b>Expenditures</b>				
Personal Services	15,677,939	17,801,495	19,195,764	18,610,722
Operating Expenses	18,820,654	20,053,992	10,701,554	10,267,517
Capital Outlay	0	35,000	200,000	0
<b>Total Expenditures</b>	<b>34,498,593</b>	<b>37,890,487</b>	<b>30,097,318</b>	<b>28,878,239</b>
<b>Staffing</b>				
Full Time Equivalent Positions	272.50	276.50	296.50	283.50



# 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 2017-2018

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
State & Federal	1,588,910	1,571,751	1,752,664	1,750,931
Transfer - General Fund	1,508,680	2,365,823	2,348,874	2,046,986
Fees & Charges	0	0	0	0
Miscellaneous	883,414	5,703	5,772	5,772
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>3,981,004</b>	<b>3,943,277</b>	<b>4,107,310</b>	<b>3,803,689</b>
<b>Expenditures</b>				
Personal Services	1,451,170	1,619,547	1,563,579	1,583,958
Operating Expenses	2,529,834	2,288,730	2,343,731	2,219,731
Capital Outlay	0	35,000	200,000	0
<b>Total Expenditures</b>	<b>3,981,004</b>	<b>3,943,277</b>	<b>4,107,310</b>	<b>3,803,689</b>
<b>Staffing</b>				
Full Time Equivalent Positions	23.00	22.00	22.00	21.00



## SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 73, 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
State & Federal	16,293,730	18,534,700	11,938,291	11,696,434
Transfer - General Fund	4,916,748	6,106,831	5,466,379	4,877,697
Fees & Charges	350,790	207,732	121,140	209,832
<b>Total Revenues</b>	<b>21,561,268</b>	<b>24,849,263</b>	<b>17,525,810</b>	<b>16,783,963</b>
<b>Expenditures</b>				
Personal Services	12,532,907	14,261,965	15,617,228	14,984,168
Operating Expenses	9,028,362	10,587,298	1,908,582	1,799,795
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>21,561,269</b>	<b>24,849,263</b>	<b>17,525,810</b>	<b>16,783,963</b>
<b>Staffing</b>				
Full Time Equivalent Positions	219.50	224.50	244.50	231.50



## SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 73, 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.

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2016-17</i>	<i>Actual</i> <i>FY 2017-18</i>	<i>Target</i> <i>FY 2018-19</i>
Ensure that children remain in safe, stable environments <ul style="list-style-type: none"><li>• Percentage of children who are not victims of repeat maltreatment</li><li>• Percentage of foster care youth who have only 1 or 2 placements within 12 months.</li><li>• Percentage of foster care youth who achieve permanent placement within 12 months</li><li>• Percentage of foster care youth age 18 or over who are in school or working.</li></ul>	91%	96%	95%
Enable vulnerable and disabled adults to live in least restrictive suitable environment <ul style="list-style-type: none"><li>• Number of individuals receiving at least 1 in home service</li></ul>	84%	77%	86%
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation <ul style="list-style-type: none"><li>• Number of Child Protective Services reports received.</li><li>• Percentage of Child Protective Services reports that result in investigation by the agency</li><li>• Number of Adult Protective Services reports received.</li><li>• Percentage of Adult Protective Services reports that result in evaluation by the agency</li><li>• Number of individuals requiring appointment of a guardian</li></ul>	73%	79%	75%
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs <ul style="list-style-type: none"><li>• Number of families receiving Crisis Services that allow them to obtain or maintain housing</li><li>• Number of families receiving heating or cooling assistance during the year</li></ul>	*NA	100%	100%
	204	654	204
	738	1,618	725
	75%	70%	75%
	374	538	350
	NA	81%	75%
	27	7	20
	30	68	120
	6,225	7,233	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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
State & Federal	4,368,469	5,478,670	3,426,352	3,380,178
Transfer - General Fund	2,142,880	909,588	2,074,089	2,012,013
Fees & Charges	32,000	0	0	0
Miscellaneous	20,000	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>6,563,349</b>	<b>6,388,258</b>	<b>5,500,441</b>	<b>5,392,191</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	6,563,349	6,388,258	5,500,441	5,392,191
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>6,563,349</b>	<b>6,388,258</b>	<b>5,500,441</b>	<b>5,392,191</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Ensure that the medical needs of Pitt County citizens are met promptly				
• Percentage of Medicaid Intakes processed timely		98%	98%	90%
• Percentage of Medicaid redeterminations processed timely.		99%	100%	97%
• Maximum number of days to process applications for Adult Disability Medicaid.		67	52	90
• Maximum number of days to process applications for non-Disability Medicaid		38	29	45
Ensure children in Pitt County have access to medical/dental services				
• Percentage of children covered by health insurance		> 95%	96%	>95%
Ensure Pitt County Citizens have timely access to Food and Nutrition services				
• Percentage of Food and Nutrition cases processed timely		96%	99%	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 \$15.4 million.

### BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
State & Federal	1,739,896	1,925,329	2,153,806	2,103,806
General Fund	646,600	759,680	803,476	788,115
Fees & Charges	6,475	24,700	6,475	6,475
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>2,392,971</b>	<b>2,709,709</b>	<b>2,963,757</b>	<b>2,898,396</b>
<b>Expenditures</b>				
Personal Services	1,693,862	1,919,983	2,014,957	2,042,596
Operating Expenses	699,109	789,706	948,800	855,800
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,392,971</b>	<b>2,709,689</b>	<b>2,963,757</b>	<b>2,898,396</b>
<b>Staffing</b>				
Full Time Equivalent Positions	29.00	30.00	32.00	31.00



## 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>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Ensure children of Pitt County are financially supported by both parents				
• Percentage of child support cases under order		89%	102%	86%
• Child Support Collections	\$15,203,000	\$4,026,000	\$14,800,000	
• Average of number of children receiving day care services each month to facilitate parents' employment	1,533	1,299	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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	487,500	487,500	487,500	483,500
Intergovernmental	189,793	150,000	100,000	165,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>677,293</b>	<b>637,500</b>	<b>587,500</b>	<b>648,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	678,223	637,500	587,500	648,500
<b>Total Expenditures</b>	<b>678,223</b>	<b>637,500</b>	<b>587,500</b>	<b>648,500</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 marketed and developed promotional materials along with enrollments in the program
- Awarded grant in the amount of \$561,162 for stream debris removal project in Little Contentnea Creek

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	228,453	255,134	258,123	262,981
Miscellaneous	27,710	24,220	29,000	26,000
<b>Total Revenues</b>	<b>256,162</b>	<b>279,354</b>	<b>287,123</b>	<b>288,981</b>
<b>Expenditures</b>				
Personal Services	235,140	260,404	267,473	269,831
Operating Expenses	21,022	18,950	19,650	19,150
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>256,162</b>	<b>279,354</b>	<b>287,123</b>	<b>288,981</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.

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2016-17</i>	<i>Actual</i> <i>FY 2017-18</i>	<i>Target</i> <i>FY 2018-19</i>
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	299	289	275
• Provide technical assistance to governmental agencies	364	431	250
• Technical assistance provided to agricultural customers	323	319	385

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2016-17</i>	<i>Actual</i> <i>FY 2017-18</i>	<i>Target</i> <i>FY 2018-19</i>
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	17	12	12
• Average \$ Amount Awarded	\$6,027	\$6,268	\$5,500

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2016-17</i>	<i>Actual</i> <i>FY 2017-18</i>	<i>Target</i> <i>FY 2018-19</i>
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	937	1,232	1,000
• Provide learning experiences/programs for adults	394	472	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 18-19 budget includes a \$39.5 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 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	39,213,340	39,970,807	44,585,325	40,550,269
<b>Total Revenues</b>	<b>39,213,340</b>	<b>39,970,807</b>	<b>44,585,325</b>	<b>40,550,269</b>
<b>Expenditures</b>				
Operating Expenses	38,213,340	38,970,807	43,585,325	39,550,269
Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>39,213,340</b>	<b>39,970,807</b>	<b>44,585,325</b>	<b>40,550,269</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 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	5,795,626	5,909,539	6,743,238	5,988,438
<b>Total Revenues</b>	<b>5,795,626</b>	<b>5,909,539</b>	<b>6,743,238</b>	<b>5,988,438</b>
<b>Expenditures</b>				
Operating Expenses	5,695,626	5,809,539	6,643,238	5,888,438
Capital Outlay	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>5,795,626</b>	<b>5,909,539</b>	<b>6,743,238</b>	<b>5,988,438</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 Fund 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	\$ 647,194
2009 LOBS	1,430,000	114,400
Stokes/Pactolus Sewer	43,145	-
2010A LOBS - PCC	1,285,000	168,450
Sadie Sautler Project	350,147	337,507
Radio Project	589,848	39,848
Energy Savings Phase II	156,987	92,177
Chicod Sewer Project	88,773	26,632
North Carolina Eastern Region	99,000	-
2015 LOBS	1,955,000	1,414,194
PCC GO Bonds	1,015,000	560,988
2016 Equipment	1,363,299	46,578
2016 LOBS	890,000	665,276
2016B LOBS	375,000	1,625,400
2017 LOBS	1,735,000	588,000
Animal Shelter Renovation & Expansion	215,000	56,250
Horizontal Grinder	142,258	20,542
Commission Fees	-	25,000
<b>TOTAL DEBT SERVICE</b>	<b>\$13,143,457</b>	<b>\$6,428,436</b>

## BUDGET SUMMARY

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>REQUEST</u> <u>FY 2018-19</u>	<u>ADOPTED</u> <u>FY 2018-19</u>
<b>Revenues</b>				
General Fund Appropriation	13,520,554	13,408,700	13,066,129	13,143,457
<b>Total Revenues</b>	<b>13,520,554</b>	<b>13,408,700</b>	<b>13,066,129</b>	<b>13,143,457</b>
<b>Expenditures</b>				
Operating Expenses	13,520,554	13,408,700	13,066,129	13,143,457
<b>Total Expenditures</b>	<b>13,520,554</b>	<b>13,408,700</b>	<b>13,066,129</b>	<b>13,143,457</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 Fund 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
Intrafund Transfers	6,759,875	6,907,420	6,430,858	6,428,436
<b>Total Revenues</b>	<b>6,759,875</b>	<b>6,907,420</b>	<b>6,430,858</b>	<b>6,428,436</b>
<b>Expenditures</b>				
Operating Expenses	6,759,875	6,907,420	6,430,858	6,428,436
<b>Total Expenditures</b>	<b>6,759,875</b>	<b>6,907,420</b>	<b>6,430,858</b>	<b>6,428,436</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	\$ 323,400
Health Fund	\$ 5,222,657
Social Services Fund	\$ 9,724,811
Court Facilities Fund	\$ 106,336
Mental Health Fund	\$ 483,500
Debt Service Fund	\$ 6,872,124
Workers Compensation Fund	\$ 629,437
Pitt Area Transit System Fund	\$ 65,281
Retiree Medical Insurance Fund	\$ 910,000
 TOTAL TRANSFERS	 \$ 24,337,546

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	28,108,218	24,210,559	25,635,866	24,337,546
<b>Total Revenues</b>	<b>28,108,218</b>	<b>24,210,559</b>	<b>25,635,866</b>	<b>24,337,546</b>
<b>Expenditures</b>				
Operating Expenses	28,108,218	24,210,559	25,635,866	24,337,546
<b>Total Expenditures</b>	<b>28,108,218</b>	<b>24,210,559</b>	<b>25,635,866</b>	<b>24,337,546</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **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**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Fund Appropriation	0	280,998	282,000	317,594
<b>Total Revenues</b>	<b>0</b>	<b>280,998</b>	<b>282,000</b>	<b>317,594</b>
<b>Expenditures</b>				
Operating Expenses	0	280,998	282,000	317,594
<b>Total Expenditures</b>	<b>0</b>	<b>280,998</b>	<b>282,000</b>	<b>317,594</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)



## **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	\$ 78,000
JCPC Methodist Home	\$ 83,572
JCPC Juvenile Restitution	\$ 97,273
JCPC Juvenile Crime Prevention Administration	\$ 6,500
JCPC Champions for Life	\$ 64,139
NC DHHS Triple P	\$ 311,488
 TOTAL STATE GRANTS	 \$ 640,972

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
General Funds	197,615	0	0	0
Grant Funds	2,868,271	1,027,408	373,995	640,972
<b>Total Revenues</b>	<b>3,065,886</b>	<b>1,027,408</b>	<b>373,995</b>	<b>640,972</b>
<b>Expenditures</b>				
Personal Services	505,077	346,127	200,483	230,062
Operating Expenses	2,019,010	681,281	173,512	410,910
Capital Outlay	218,293	0	0	0
<b>Total Expenditures</b>	<b>2,742,380</b>	<b>1,027,408</b>	<b>373,995</b>	<b>640,972</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.50	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
- Purchased new software to optimize efficiency/customer service
- Increased promotion of PATS at community events
- Brought PATS onto County Radio System with capital grant funding
- Gained Pitt Community College as client for disabled students
- 8 transit replacement vehicles applied for in addition to the current 5 (65% replacement over 2 FY) for Capital Purchases
- Drug Alcohol Plan revised in compliance with FTA
- Director approved by NCDOT and accepted into Disaster Management Program at UNC Chapel Hill
- Expanded service by 20-25% trip increase

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	758,773	1,202,629	1,335,704	1,339,088
<b>Total Revenues</b>	<b>758,773</b>	<b>1,202,629</b>	<b>1,335,704</b>	<b>1,339,088</b>
<b>Expenditures</b>				
Personal Services	554,325	569,539	591,770	595,154
Operating Expenses	204,448	227,670	237,458	237,458
Capital Outlay	0	405,420	506,476	506,476
<b>Total Expenditures</b>	<b>758,773</b>	<b>1,202,629</b>	<b>1,335,704</b>	<b>1,339,088</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.00	8.00	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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To operate the most cost effective transportation service				
• Achieve a total of 40,000 trips		40,789	46,232	45,000
Educate ADA clients on accessing public transportation				
• Provide six educational sessions on availability of service and how to access service		9	10	8
• Achieve 150 of first time passengers		270	325	225

**Goal:** To Operate a safe, efficient Transit system

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To have zero "no fault" accidents				
• Zero "no fault" Accidents		0	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

- Grady-White Boats has expanded adding 44 jobs and Carolina Poultry Power began construction in Farmville
- Indigreen Corporate Park Shell Building complete and marketed; Harper Brush building being refurbished and marketed to industrial clients
- NCPSN completed & training classes in progress
- Repair & upgrade of Sugg Parkway road construction and sewer line extension in progress
- Work has begun on preparation for recruitment in the pharma and value added food clusters

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
Ad Valorem Taxes	800,557	876,475	876,475	876,475
Intergovernmental	49,676	0	0	0
Investment Earnings				
Miscellaneous	327,151	153,550	165,500	165,500
Fund Balance	0	4,323,277	2,277,345	2,281,285
<b>Total Revenues</b>	<b>1,177,383</b>	<b>5,353,302</b>	<b>3,319,320</b>	<b>3,323,260</b>
<b>Expenditures</b>				
Personal Services	397,590	416,579	425,656	429,596
Operating Expenses	2,526,325	2,587,991	2,686,941	2,686,941
Capital Outlay	1,695,941	2,348,732	206,723	206,723
<b>Total Expenditures</b>	<b>4,619,856</b>	<b>5,353,302</b>	<b>3,319,320</b>	<b>3,323,260</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Secure new primary investment				
• Prospect contacts		249	273	200
• Visits with Commerce and other allies		504	533	400
• Increase occupancy percentage at Technology Enterprise Center		78.9%	70.58%	90%
• Announced investment by new industry		\$500K	0	\$10M
Encourage new investment by existing industry				
• Announced investment by existing industry		\$15M	\$5.65M	\$10M
• Existing industry contacts by staff		191	202	250

**Goal:** Create new job opportunities for Pitt County workers.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Secure jobs from new primary investment				
• Announced jobs created by new industry		15	5	100
Secure jobs from existing industry expansions				
• Announced jobs created by existing industry		60	44	100
Sustain and increase overall job growth				
• Total Pitt County employment (ESC data)		74,959	75,859	74,400
• Pitt County Employment Rate		94.8%	95.2%	95%



## **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**

- Participation of Fire Chiefs in radio coverage testing
- Deputy Fire Marshal obtained Level 2 standard certification and Level 3 probationary
- Developed warming station plan with fire departments for severe winter weather

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,481,120	2,386,808	2,466,983	2,466,983
<b>Total Revenues</b>	<b>2,481,120</b>	<b>2,386,808</b>	<b>2,466,983</b>	<b>2,466,983</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	2,468,176	2,386,808	2,466,983	2,466,983
Capital Outlay				
<b>Total Expenditures</b>	<b>2,468,176</b>	<b>2,386,808</b>	<b>2,466,983</b>	<b>2,466,983</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



### **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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
Percentage of revolving fire inspections completed in the quarter they are scheduled.	• % of inspections completed	97%	98%	80%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.	• % of inspections completed	74%	86.75%	80%
To monitor and report the combined average total response time for all county fire departments.	• Pitt County Fire Departments	8:05	7:71	<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**

- Full implementation of 24/7 Paramedic Supervisors
- Participation in local Opiod Symposium
- Fleet management acquisition of (5) remount ambulances
- Additional funding & full implementation of Community Paramedic Program
- Migration to web-based Zoll EPCR & Billing solution
- Acquisition & implementation of CPR program- PulsePoint

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,893,375	2,978,353	2,955,065	3,035,065
Sales & Services	2,524,499	2,425,000	2,715,940	2,715,940
Miscellaneous	42,811	0	0	0
Fund Balance Appropriated	0	171,496	321,639	256,309
<b>Total Revenues</b>	<b>5,460,686</b>	<b>5,574,849</b>	<b>5,992,644</b>	<b>6,007,314</b>
<b>Expenditures</b>				
Personal Services	1,152,346	1,394,799	1,694,994	1,709,664
Operating Expenses	3,882,570	3,830,050	3,947,650	3,947,650
Capital Outlay	61,800	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>5,096,716</b>	<b>5,574,849</b>	<b>5,992,644</b>	<b>6,007,314</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.00	21.00	25.00	25.00



### **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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
To determine operational dollars per dispatch for all county EMS squads.				
• Ayden		\$290	\$262	\$700
• Bell Arthur		\$766	\$767	\$700
• Bethel		\$593	\$530	\$700
• Eastern Pines		\$328	\$261	\$700
• Falkland		\$564	\$527	\$700
• Fountain		\$1,806	\$2334	\$700
• Grifton		\$495	\$502	\$700
• Pactolus		\$699	\$589	\$700
• Winterville		\$310	\$302	\$700
To monitor and report the combined average total response time for all county ems squads.				
• Pitt County EMS Squads		10:16	10:31	< 10:00

### **BUDGET HIGHLIGHTS**

- Requesting (4) new Senior Paramedic positions
- Equipping & operating of 2nd QRV
- Potential 7.5% rate increase in workers comp for EMS squads



# EMERGENCY TELEPHONE SYSTEM

294336

## 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
E-911 Comb	561,004	562,457	539,084	539,084
Investment Earnings	3,619	0	0	0
Fund Balance Appropriated	0	0	0	0
Miscellaneous				
General Fund Appropriation	-681,000	0	0	0
<b>Total Revenues</b>	<b>-116,377</b>	<b>562,457</b>	<b>539,084</b>	<b>539,084</b>
<b>Expenditures</b>				
Personal Services	77,085	98,932	0	0
Operating Expenses	476,292	463,525	539,084	539,084
Capital Outlay	115,195	0	0	0
<b>Total Expenditures</b>	<b>668,573</b>	<b>562,457</b>	<b>539,084</b>	<b>539,084</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## 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 30,430 tons of material
- Operated the new C&D Recycling facility reducing the tons sent to the landfill by 50%
- Recycled over 6,658 tons of shingles saving the County \$195,000 in tipping fees and provided \$99,800 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
- Received a grant to construct a Household Hazardous Waste Collection Facility
- Began replacing the site houses at the convenience centers, installing new signage and implementing other upgrades including painting

## BUDGET SUMMARY

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
Intergovernmental	21,585	0	0	0
User Charges	8,030,474	8,280,641	8,349,934	8,422,989
Investment Earnings	43,652	0	30,000	30,000
Other	1,524,199	892,000	978,665	978,665
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
<b>Total Revenues</b>	<b>9,619,909</b>	<b>9,172,641</b>	<b>9,358,599</b>	<b>9,431,654</b>
<b>Expenditures</b>				
Personal Services	1,528,091	1,480,418	1,533,597	1,596,652
Operating Expenses	8,239,804	7,307,223	7,280,002	7,225,002
Capital Outlay	351,756	385,000	545,000	610,000
<b>Total Expenditures</b>	<b>10,119,651</b>	<b>9,172,641</b>	<b>9,358,599</b>	<b>9,431,654</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.

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled				
• Tons of recycled material	62,724	50,058	44,758	
• Lbs. of recycled material per capita	656	569	513	
• Hours of public relations education	64	40	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	.95	.95	.87	
• Transportation & disposal fee	\$34	\$34	\$34	
• Tipping Fee - Municipal Solid Waste	\$45	\$45	\$45	
• Tipping Fee - Construction & Demolition	\$41	\$40	\$40	
• Annual household fee	\$71	\$71	\$71	
• Tons of garbage processed	168,956	168,768	153,246	

**Goal:** To operate a safe, efficient and cost effective transfer station.

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
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.
- Began Operation the C&D Recycling Facility. Reducing the amount of C&D sent to the landfill by 50%.
- 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**

	<b>ACTUAL</b> <b>FY 2016-17</b>	<b>BUDGET</b> <b>FY 2017-18</b>	<b>REQUEST</b> <b>FY 2018-19</b>	<b>ADOPTED</b> <b>FY 2018-19</b>
<b>Revenues</b>				
User Charges	553,087	640,575	640,575	640,575
<b>Total Revenues</b>	<b>553,087</b>	<b>640,575</b>	<b>640,575</b>	<b>640,575</b>
<b>Expenditures</b>				
Operating Expenses	553,087	640,575	640,575	640,575
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>553,087</b>	<b>640,575</b>	<b>640,575</b>	<b>640,575</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.50	0.00	0.00	0.00



**GARAGE**  
824290

### **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>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2016-17</i>	<i>FY 2017-18</i>	<i>FY 2018-19</i>
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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
User Charges	457,875	639,120	638,584	638,584
Investment Earnings	9,145	5,000	1,000	1,000
Transfers	8,899,846	8,707,091	9,299,304	9,313,887
Fund Balance	0	6,942	6,942	6,942
<b>Total Revenues</b>	<b>9,366,865</b>	<b>9,358,153</b>	<b>9,945,830</b>	<b>9,960,413</b>
<b>Expenditures</b>				
Personal Services	164,368	160,000	175,000	189,583
Operating Expenses	8,924,635	9,198,153	9,770,830	9,770,830
<b>Total Expenditures</b>	<b>9,089,004</b>	<b>9,358,153</b>	<b>9,945,830</b>	<b>9,960,413</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	0.00	0.00	0.25



# 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Fund Appropriation	900,000	857,382	910,000	910,000
Transfer	69,895	10,098	11,000	11,000
<b>Total Revenues</b>	<b>969,895</b>	<b>867,480</b>	<b>921,000</b>	<b>921,000</b>
<b>Expenditures</b>				
Operating Expenses	808,707	867,480	921,000	921,000
<b>Total Expenditures</b>	<b>808,707</b>	<b>867,480</b>	<b>921,000</b>	<b>921,000</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
Investment Earnings	1,906	0	0	0
General Funds	650,000	629,437	650,000	629,437
Solid Waste Funds	15,250	15,250	12,500	15,250
PATS Funds	6,161	5,313	14,200	5,313
<b>Total Revenues</b>	<b>673,317</b>	<b>650,000</b>	<b>676,700</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Services	469,882	650,000	676,700	650,000
<b>Total Expenditures</b>	<b>469,882</b>	<b>650,000</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 Fund



# 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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
General Funds	285,153	302,726	323,400	323,400
<b>Total Revenues</b>	<b>285,153</b>	<b>302,726</b>	<b>323,400</b>	<b>323,400</b>
<b>Expenditures</b>				
Personal Services	285,152	282,726	293,400	293,400
Operating Expenses	0	20,000	30,000	30,000
<b>Total Expenditures</b>	<b>285,152</b>	<b>302,726</b>	<b>323,400</b>	<b>323,400</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
Intergovernmental	7,955,018	6,306,117	6,129,782	6,129,782
<b>Total Revenues</b>	<b>7,955,018</b>	<b>6,306,117</b>	<b>6,129,782</b>	<b>6,129,782</b>
<b>Expenditures</b>				
Operating Expenses	7,153,224	6,306,117	6,129,782	6,129,782
<b>Total Expenditures</b>	<b>7,153,224</b>	<b>6,306,117</b>	<b>6,129,782</b>	<b>6,129,782</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<b>Revenues</b>				
Intergovernmental	5,224,098	4,120,000	4,120,000	4,120,000
Fund Balance	0	2,788,810	0	2,172,861
<b>Total Revenues</b>	<b>5,224,098</b>	<b>6,908,810</b>	<b>4,120,000</b>	<b>6,292,861</b>
<b>Expenditures</b>				
Operating Expenses	6,736,877	6,908,810	6,292,861	6,292,861
<b>Total Expenditures</b>	<b>6,736,877</b>	<b>6,908,810</b>	<b>6,292,861</b>	<b>6,292,861</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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	REQUEST FY 2018-19	ADOPTED FY 2018-19
<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	458,172	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>458,172</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 Officer, Deputy County Manager – Chief Information Officer, 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**

The County has an adopted Reserve Policy goal of maintaining an unassigned fund balance in the 18-20% range. 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 capital expenses.

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

PROJECT	Funding Source	FY 17-18 Approved	FY 18-19 Recommended	YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
				FY 19-20 Recommended	FY 20-21 Recommended	FY 21-22 Recommended	FY 22-23 Recommended	Future Years'	
<b>General Government</b>									
Annual Vehicle Replacement	BL/C	620,000	-	650,000	650,000	150,000	650,000	2,400,000	
Facilities Capital Maintenance	C	250,000	220,000	375,000	295,000	195,000	195,000	850,000	
Security Improvements	C	100,000	50,000	100,000	100,000	-	-	-	
County Storage Facility**	BL	-	640,000	-	-	-	-	-	
MIS - Network Internet Security Upgrade	BL	300,000	-	-	-	-	-	-	
<b>Subtotal</b>		<b>970,000</b>	<b>570,000</b>	<b>1,765,000</b>	<b>1,045,000</b>	<b>345,000</b>	<b>845,000</b>	<b>3,250,000</b>	
<b>Public Safety</b>									
EMS Capital Replacements	C	350,000	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Sheriff - Lab Equipment - GCMS	C	139,260	-	-	-	-	-	-	
Sheriff - Vehicle Replacement	BL	1,110,000	-	-	-	-	-	-	
Sheriff - Law Enforcement Center**	BL	-	-	-	4,750,000	-	-	-	
Courthouse Security - Digital Camera Recording System	C	-	-	100,000	-	-	-	-	
Detention Center - Air Handling Units***	FB	-	-	330,000	-	-	-	-	
Detention Center - Full Body Scanner	FB	-	-	-	189,000	-	-	-	
<b>Subtotal</b>		<b>1,599,260</b>	<b>350,000</b>	<b>780,000</b>	<b>5,289,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>1,750,000</b>
<b>Economic &amp; Physical Development</b>									
<b>Human Services</b>									
Social Services - Update DSS Motor Fleet	C/O	-	-	0	0	0	0	0	
<b>Education</b>									
Pitt County Schools - Recurring Projects	C	1,000,000	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	500,000	
Pitt County Schools - Future Projects *	TBD	-	-	-	-	-	-	-	
Pitt Community College - Future Projects *	TBD	-	-	-	-	-	-	-	
<b>Subtotal</b>		<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>5,500,000</b>	
<b>Cultural &amp; Recreational</b>									
<b>Environmental Protection</b>									
Solid Waste - Rubber Tire Loader	C	-	250,000	-	250,000	-	275,000	600,000	
Solid Waste - Yard Jockey	C	120,000	120,000	-	-	120,000	-	-	
Trash Compactor	BL	-	-	800,000	-	-	-	-	
Solid Waste - Horizontal Grinder	BL	750,000	-	-	-	-	-	-	
Solid Waste - Roll Off Truck	C	170,000	-	180,000	180,000	180,000	-	600,000	
Solid Waste - Track Loader	C	-	-	350,000	-	-	-	-	
Solid Waste - Dozer	C	-	-	-	-	-	350,000	-	
<b>Subtotal</b>		<b>1,040,000</b>	<b>370,000</b>	<b>1,330,000</b>	<b>430,000</b>	<b>300,000</b>	<b>625,000</b>	<b>1,200,000</b>	
<b>ANNUAL TOTALS</b>		<b>4,709,260</b>	<b>2,390,000</b>	<b>4,975,000</b>	<b>7,864,000</b>	<b>2,095,000</b>	<b>2,920,000</b>	<b>11,700,000</b>	

\* Recommendations for Education projects are based on capacity for funding and outstanding debt.

\*\* Storage Facility will move to Not Recommended if the Law Enforcement Center is funded.

\*\*\* A \$296,883 Budget Amendment was approved at the December 18, 2017 BOCC meeting to complete phase 2 of the Air Handling Units project.

#### 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 2018-19**

### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2018-19. 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:** 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 and available funding. The following projects are recommended to be completed in FY 18-19.  
- Roof Replacement Tax Assessor \$120K  
- Carpet Replacements \$100K

**Cost Estimate/Funding Information:**

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	210,000	220,000	250,000	220,000	120,000	120,000	600,000
Equipment	40,000		125,000	75,000	75,000	75,000	250,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	250,000	220,000	375,000	295,000	195,000	195,000	850,000
<b>FUNDING SOURCES</b>							
Current Revenues	250,000	220,000	375,000	195,000	195,000	195,000	850,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	250,000	220,000	375,000	195,000	195,000	195,000	850,000

**Operating Budget Impact:** Operational costs should not increase and could decrease with buildings being more energy efficient. No new staff would be required.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

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.

## Cost Estimate/Funding Information:

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	100,000	50,000	100,000	100,000			
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	100,000	50,000	100,000	100,000	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	100,000	50,000	100,000	100,000			
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	100,000	50,000	100,000	100,000	0	0	0

**Operating Budget Impact:** Budget impact to be determined once the final figures have been determined.

Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded.

Potential injuries to employees and/or citizens.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Management Information Systems  
**Division:** General Government  
**Project Title:** Network/Internet Security Equipment Upgrade

**Project Description:**  
(Include Location, History & Justification)  
In addition to equipment located in the County's primary & backup data centers, there are 59 network switches installed in 21 county buildings. These switches are required to provide phone service, computer system access, security cameras and door access controls for all county departments. Additionally, there's an internet application security and load balancing device installed in each data center to ensure high availability and protection for critical county functions.

**Cost Estimate/Funding Information:**

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software		300,000					
Vehicles							
Other							
<b>TOTAL COST</b>		300,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance		300,000					
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>		300,000	0	0	0	0	0

**Operating Budget Impact:** No additional personnel or operating costs will result from the network/internet security equipment upgrade.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded.

Equipment is dated and the vendor will no longer provide support or updates which may result in equipment failure, and more importantly increased risk of security breach. County departments have become increasingly dependent on technology to fulfill services. Internet access is critical for Public Safety, DSS, Health, Tax & others.



# 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 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 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>TOTAL COST</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>TOTAL FUNDING</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:** 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 in FY 16-17.

**Cost Estimate/Funding Information:**

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 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:**

(Include Location, History & Justification)

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 in FY 16-17.

**Cost Estimate/Funding Information:**

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 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 New Rubber Tire Loader  
  
**Project Description:**  
(Include Location, History & Justification)  
Replace the oldest rubber tire loader. The rubber tire loaders are the main pieces of equipment used at our facility. They are used to load trash into the compactor, on the C&D recycling pad and to load mulch.

#### Cost Estimate/Funding Information:

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		250,000		250,000		275,000	600,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>		250,000	0	250,000	0	275,000	600,000
<b>FUNDING SOURCES</b>							
Current Revenues		250,000		250,000		275,000	600,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>		250,000	0	250,000	0	275,000	600,000

**Operating Budget Impact:** There will be no additional expense. Newer equipment will save on maintenance and fuel cost.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded.

Potential for more down time, increased maintenance and fuel costs.



# 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 the facility. The fleet of yard jockeys are old.

## Cost Estimate/Funding Information:

	FY 17-18 Approved	FY 18-19 Planning Budget	FY 19-20 Planning Year	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 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>TOTAL COST</b>	120,000	120,000	0	0	120,000	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	120,000	120,000			120,000		
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	120,000	120,000	0	0	120,000	0	0

**Operating Budget Impact:** There will be no additional expense. Newer vehicle will save on maintenance and fuel cost.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded.

Potential for more down time, increased maintenance and fuel costs.



## 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.



## GLOSSARY

**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.

**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



## GLOSSARY

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.

**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.



## GLOSSARY

**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.



## GLOSSARY

**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.

**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.



## GLOSSARY

**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.

**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.



## GLOSSARY

**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.

**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.



## GLOSSARY

**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.



## GLOSSARY

**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.

**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.