



North Carolina

# Annual Budget

## FY 19 -20



Pitt County Collage

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# COUNTY OF PITT

**North Carolina**

## **ANNUAL BUDGET Fiscal Year 2019-20**



### **Board of Commissioners**

Beth B. Ward, Chairman	District C (4 & 5)
Melvin C. McLawhorn, Vice Chairman	District A (1 & 2)
Alex Albright	District 4
Tom Coulson	District B (3 & 6)
Mike Fitzpatrick	District 5
Ann Floyd Huggins	District 1
Christopher Nunnally	District 3
Mary Perkins-Williams	District 2
Lauren White	District 6

### **County Manager**

D. Scott Elliott

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The Annual Budget is published by the  
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Pitt County's *Budget in Brief* publication can be accessed online at [www.pittcountync.gov/ArchiveCenter/ViewFile/Item/197](http://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/197). The *Budget in Brief* provides a quick review of budget highlights.

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## MANAGER'S BUDGET MESSAGE

June 2019

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

The Fiscal Year 2019-20 Annual Budget for Pitt County is presented herewith. A preliminary balanced budget was submitted May 6, 2019 and budget workshops were held on May 7, May 9, May 10 and May 20 for review and discussion. The Recommended Budget was presented on June 4 and a public hearing was opened following the review.

The Manager's Budget Message on the pages that follow is as presented with the Manager's Proposed Budget on June 4, 2019. Changes made to the budget by the Board of Commissioners before adoption of the final budget on June 17, 2019 are not contained in this message. The changes made by the Commissioners prior to adoption include an additional \$260,006 for Pitt County Schools. The Board opted to increase the Ad Valorem tax rate by .2 cents to fund the additional amount for Pitt County Schools. The remainder of the original message reflects the final provisions of the budget. The Budget Ordinance totaling \$251,385,900 was adopted on June 17, 2019.

The Budget represents hundreds of hours of deliberation on the part of many people—staff, departments, and the Board—and we extend our appreciation to all of them.

Sincerely,

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

D. Scott Elliott, ICMA-CM  
County Manager



# MANAGER'S BUDGET MESSAGE

June 4, 2019

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

The recommended Fiscal Year (FY) 2019-20 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 19-20 and attempts to build upon Pitt County's tradition of high quality services. The recommended FY 19-20 budget ensures that the County maintains an available fund balance within the County's stated goal of 18-20%.

The recommended budget for FY 19-20 totals \$251,125,894. This budget represents an increase of 6.57% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$178,022,944 or a 6.82% increase from the current year. The proposed tax rate to support the FY 19-20 budget includes a rate adjustment of 3.3 cents, an adjustment of .3 cent to the General Fund and .3 cent to the Industrial Development Fund. The distribution of these funds is 71.90 cents to support the General Fund and 1 cent designated to support the Industrial Development Fund. Beginning FY 19-20, the Industrial Development tax rate will be a standalone tax, separate from the General Fund ad valorem tax rate.

## BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 28, 2019 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 19-20 budget requests in early March. Budget conferences to review departmental budgets were conducted with individual department heads in April. From revenue projections and the information gained from departments, the preliminary budget reductions taken from the requests included reducing new position requests, reducing department requests for increased appropriations, capital and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$10.9 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 6, 2019. The Manager's preliminary balanced budget was the impetus for discussion at workshops held May 7<sup>th</sup>, May 9<sup>th</sup>, May 10<sup>th</sup> and May 20<sup>th</sup>.

## Highlights:

- Adjusts the ad valorem tax rate to 71.9¢
- Establishes a separate standalone tax of 1 cent for the Industrial Development Fund
- Increases funding to both Pitt County Schools & Pitt Community College
- Increases staffing for Human Services, Public Safety, Industrial Development & Solid Waste & Recycling
- Includes funding for Radio Communications Costs
- Includes employee Market Adjustment & Pay for Performance compensation
- Includes funding for Mandated Retirement Rate Increase
- 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.*



# MANAGER'S BUDGET MESSAGE

## BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's January 28<sup>th</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.

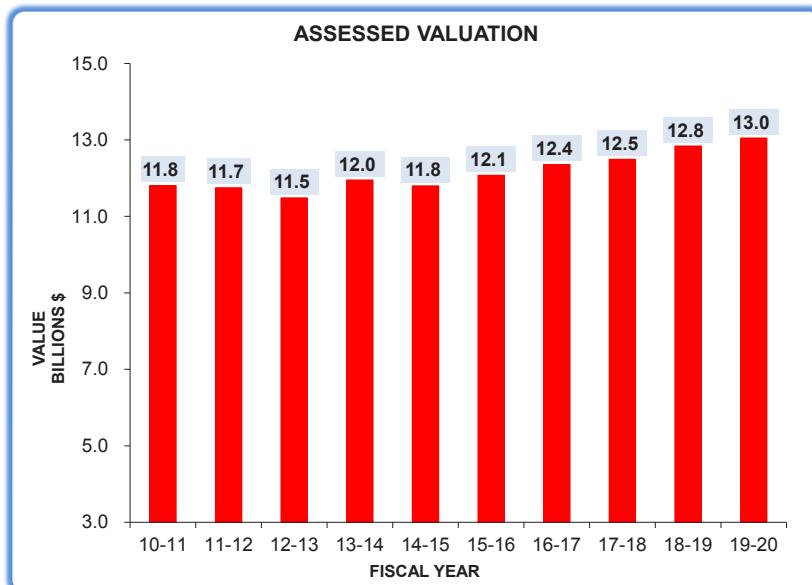


The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations included in the development of the coming year's program of work were:

- Addresses the stated priorities of the Board of Commissioners – education, public safety, economic development, health and welfare by adding positions and additional funding;
- Continues concept of "base budgeting";
- Adjusts the General Fund ad valorem tax rate to 71.90 cents to retain service levels with increased costs to maintain base;
- Adjusts the Industrial Development ad valorem tax rate to 1 cent to accommodate the Industrial Park expansion;
- Continues reliance on fund balance appropriation;

## 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 13.62% 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.



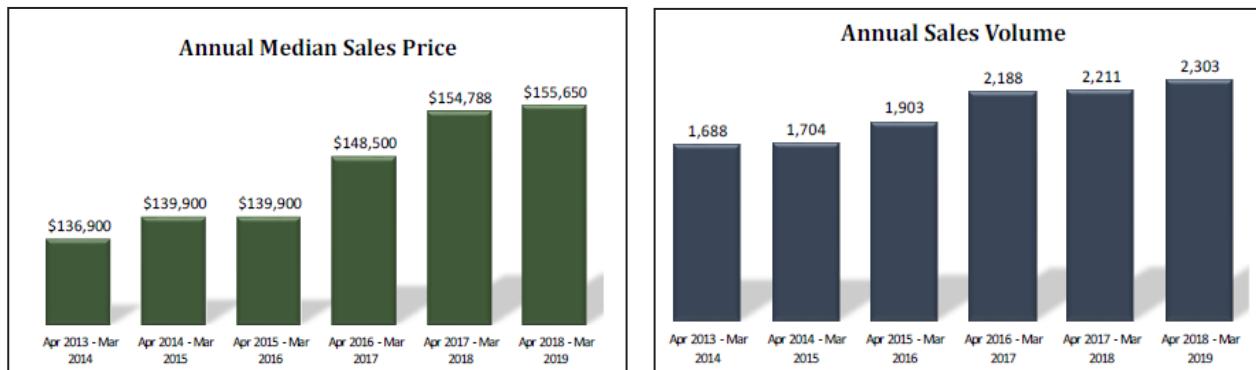
*Note: FY 18-19 & FY 19-20 are projections*



## MANAGER'S BUDGET MESSAGE

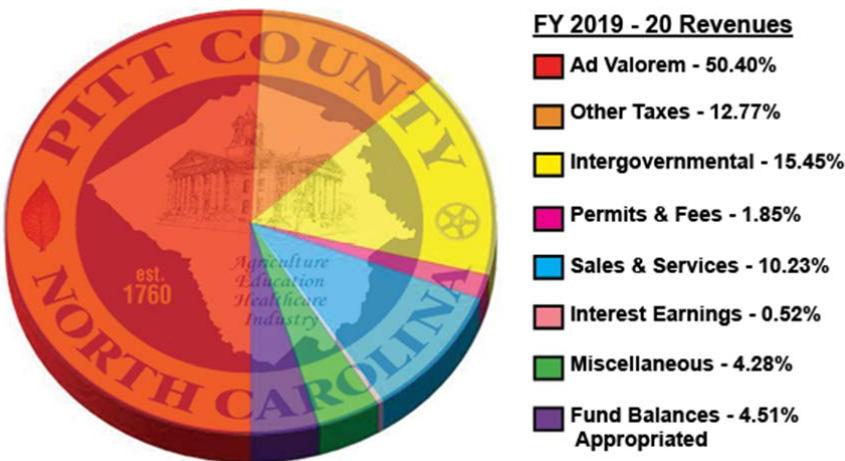
Additional indicators of the continued economic recovery in Pitt County include residential annual median home sales prices and annual residential sales volume. The charts below show 1<sup>st</sup> Quarter 2019 data as compared with the previous five years.

### Pitt County Residential Home Sales



Beginning FY 19-20, the Industrial Development tax rate is a standalone rate and is allocated 1 cent from Pitt County's tax levy for FY 19-20. A rate adjustment of .3 cent for the Industrial Development Fund is included to accommodate the Industrial Park Expansion. 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 70 percent of the projected revenue is represented by local ad valorem property taxes.

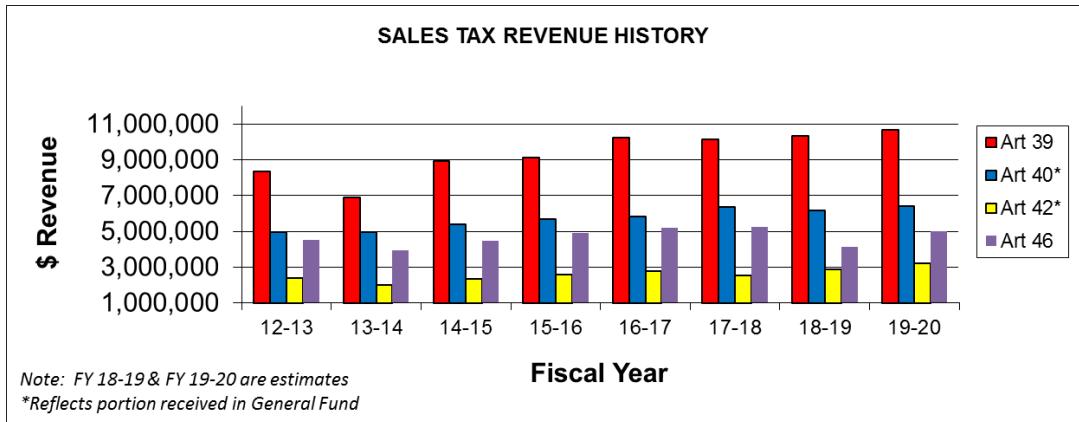


**Intergovernmental Revenues** – Pitt County intergovernmental revenues are received from other governments in the form of block grants or as a reimbursement for services provided by Public Health and Social Services. This category also includes court facility fees, mental health allocation (ABC 5 cent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

**Sales Taxes** – Pitt County's total sales tax rate is 7 percent – a combination of 4.75 percent of which is retained by the State and 2.25 percent that is returned to the County. At the present time, the Article 39 tax is a 1% tax while Articles 40 and 42 are both 1/2% taxes. In addition, the County also has a local option Article 46 tax, for school capital, that is a 1/4% tax enacted after an affirmative vote of the citizens in 2007.



## MANAGER'S 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 19-20 budget projects an 4.68% increase in sales tax revenues. Taxable sales in Pitt County have increased by over 13% in the past five years.

**Fees** – Fees have been reviewed and increases are proposed for three service areas of the County's operations. Animal Services will increase the dog adoption fee, owner requested euthanasia fee and municipal special hold request fees. Inspections will add several new fees relating to residential and non-residential camper service and generators, as well as fees for solar farms. Lastly, three Solid Waste & Recycling fees are proposed to change. The household fee will increase as well as the commercial tipping fee and the construction and demolition tipping fee.

**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	0.0799	0.0799	N/A
Bell Arthur	0.0885	0.0885	N/A
Belvoir	0.0250	0.0250	N/A
Bethel	0.0675	0.0675	N/A
Black Jack	0.0740	0.0790	.0050
Clark's Neck	0.0450	0.0450	N/A
Eastern Pines	0.0500	0.0775	.0275
Falkland	0.0800	0.0800	N/A
Farmville	0.0600	0.0600	N/A
Fountain	0.0875	0.0875	N/A
Gardnerville	0.0940	0.0940	N/A
Grifton	0.0649	0.0649	N/A
Grimesland	0.0750	0.0750	N/A
Pactolus	0.0925	0.0925	N/A
Red Oak	0.0700	0.0700	N/A
Sharp Point	0.0600	0.0600	N/A
Simpson	0.0650	0.0650	N/A
Staton House	0.0290	0.0290	N/A
Stokes	0.0700	0.0700	N/A
Winterville	0.0440	0.0624	.0184

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



## MANAGER'S BUDGET MESSAGE

**Emergency Medical Service (EMS) District Tax** – The EMS District has been in place for sixteen 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 19-20 is \$6,157,048. Funding amounts are listed in the chart below:

EMS Expenditures	FY 18-19 Adopted	FY 19-20 Recommended	Amount of Increase
County Operations	2,500,314	2,646,048	162,171
Non-Profit Squads			
Ayden	442,500	442,500	-
Bell Arthur	436,000	440,000	4,000
Eastern Pines	442,500	442,500	-
Falkland	442,500	442,500	-
Farmville	442,500	442,500	-
Fountain	416,000	416,000	-
Grifton	442,500	442,500	-
Winterville	442,500	442,500	-

**Fund Balance** – \$4,000,000 in Fund Balance is appropriated to balance the FY 19-20 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, 2019, it is projected that the General Fund Available Fund Balance will be approximately 18.54% 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 29.47% of expenditures at June 30, 2018 while the average of fund balance for all 100 counties was 30.43%.

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

The total County budget is projected to increase from the current year original budget by 6.57%, with the General Fund, which is the controlling fund, increasing by 6.82%.



### FY 2019 - 20 Expenditures

General Government	- 17.52%
Public Safety	- 19.46%
Transportation	- 0.44%
Environmental Protection	- 4.40%
Econ & Physical Development	- 2.27%
Human Services	- 17.73%
Cultural & Recreational	- 0.31%
Education	- 24.48%
Other	- 0.41%
Internal Service	- 5.44%
Debt Service	- 7.53%



## MANAGER'S BUDGET MESSAGE

Noteworthy changes to expenditures include:

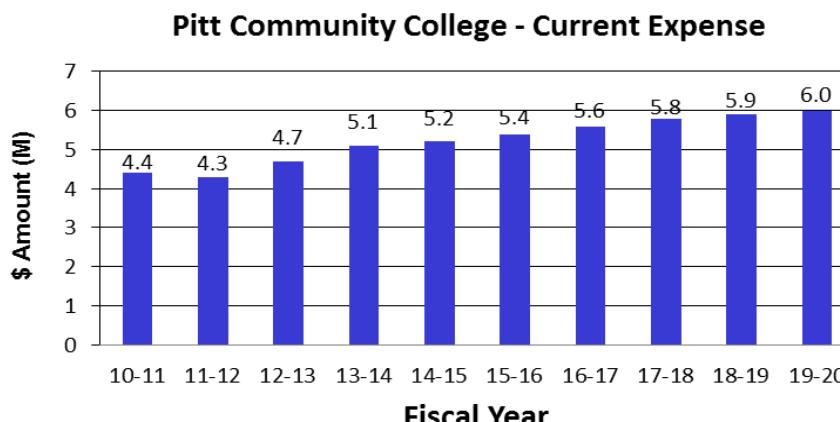
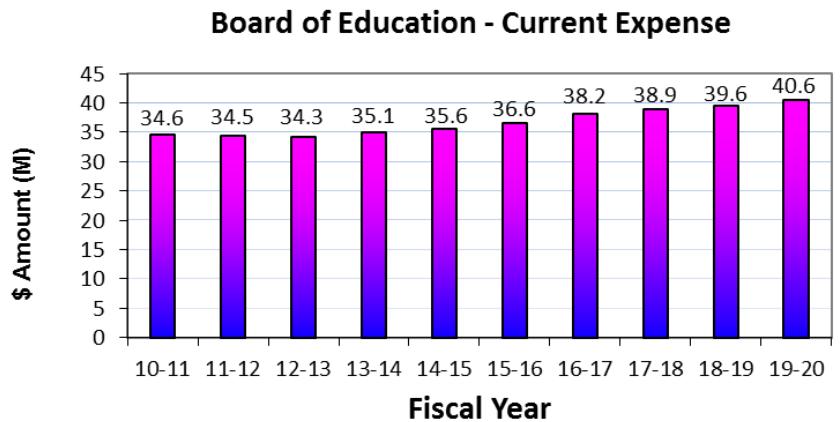
**Education** – Pitt County is providing a 2.79% increase, or \$1,095,645, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$41,645,914. Of that amount, \$40,305,914 million is appropriated for current expense while \$1,000,000 is appropriated for capital expense. The chart below shows the Board of Commissioners' current expense funding over the past 10 years.

It is also important to note that the recommended FY 19-20 current expense appropriation represents the County's highest level of funding on record for Pitt County, the County's highest priority area. The increasing number of federal and state mandates being passed down to the local level continues to be a major concern to the Board. Pitt County Schools requested additional funding to increase teacher supplements to 7%. Teacher supplements are currently at 3.5% for beginning teachers and 5.25% for seasoned teachers. Accommodating the supplement increase would have required an additional 1.6 cent tax rate adjustment. Rather than a rate adjustment, the Board chose to wait on the outcome of NC House Bill 667 which would modify the existing Article 46 local option sales tax so that it could be levied at a rate of  $\frac{1}{4}$  cent or  $\frac{1}{2}$  cent. The proceeds could be used for teacher supplements and/or other uses.

Pitt County is providing a 1.81% increase, or \$106,300, in current expense appropriation to Pitt Community College over the current year with a total appropriation of \$6,094,738. Of that amount, \$5,994,738 million is appropriated for current expense while \$100,000 is appropriated for capital expense.

The chart on the right 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 19-20 current expense appropriation represents the County's highest level of funding on record for Pitt Community College.

**Human Services** – The Social Services' overall budget increased by 9.89% from a FY 18-19 amount of \$28,878,239 to \$31,735,413 for the new fiscal year. Eight new positions, including three Income Maintenance Caseworker IIs in Economic Services, one Foreign Language Interpreter II in Services, one Staff Development Specialist I in Child Welfare, one Social Worker III in Adult Services, one Social Worker III in Guardianship and one Child Support Agent II in Family Support, have been added to the budget. The Public Health Department's budget reflects an overall increase of 2.09% from a FY 18-19 amount of \$11,406,202 to \$11,644,644 for the new fiscal year. One .80 FTE position for a Dental Assistant II for the Smile Safari Unit has been added to the budget.





## MANAGER'S BUDGET MESSAGE

**Public Safety** – The Sheriff's overall budget increased by 6.7% from a FY 18-19 amount of \$31,857,142 to \$33,991,994 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). One position, a Quality Assurance Administrative Technician, has 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 sixteen years. This budget holds the EMS District tax rate constant at 4.6 cents. In FY 18-19, four new Senior Paramedic positions were added to the EMS District budget. The increased staffing level has reduced reliance on part-time staff, provided back-up to the paramedic supervisors and expanded 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, 2020 for all employees is recommended for the FY 19-20 budget.

The County has a pay for performance system that has been in place for more than 20 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 19-20 budget.

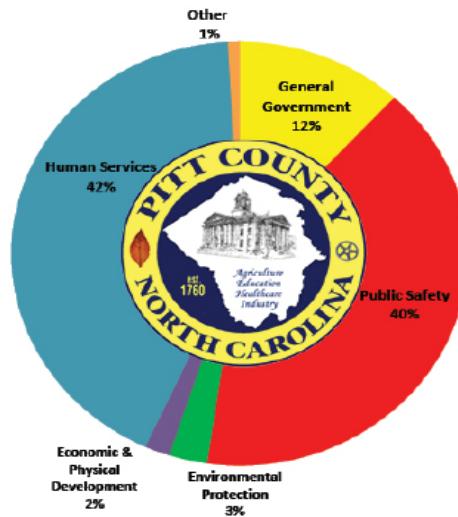
At the outset of the budget process, 45.49 new positions were requested by departments. A total of 11.80 have been recommended with 1.00 in Public Safety, 8.80 in Human Services, 1.00 in the Development Commission and 1.00 in Solid Waste and Recycling. The chart on the right shows a percentage breakdown of positions by service area.

**Employee Medical Fund** – The Employee Medical Fund experienced an increase in claims over prior year. Due to the increase, several rate and benefit changes are proposed in the recommended budget. Rate changes include increases in employee participation fees and monthly premiums. Benefit changes include increases in the annual deductible for individuals and family and out of pocket maximum payment for individuals and family. A modification was also made in the Dental/Vision Reimbursement Plan. Vision claims were changed from "not to exceed \$200 per plan year" to "not to exceed \$300 per plan year".

### 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 28<sup>th</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 19-20, continuation funding is included for minimal recurring capital outlay.

### Positions by Service Area





## MANAGER'S BUDGET MESSAGE

The recommended Capital Improvement Plan totals \$71,783,728 over the next ten years. Thirteen projects totaling \$4,457,500 have been programmed for FY 19-20. Of the \$4.5M, \$2.3M will be funded out of current funding (pay-as-you-go) and \$2.2M will be financed through a bank loan. The recommended projects are listed below:

	Project	Description	FY 2019-20 Recommended
<b>General Government</b>	Annual Vehicle Replacement	Annual plan to systematically update the county's fleet	\$ 720,000
	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
<b>Public Safety</b>	EMS Capital Replacements	Includes vehicles, infrastructure and equipment. EMS-OC will make future recommendations concerning these items	350,000
	Sheriff - Courthouse Security - Digital Camera Recording System*	Audio and video surveillance system throughout the courthouse	50,000
<b>Education</b>	Detention Center - Facility Improvements	Maintenance improvements to be made to the Detention Center based on need and available funding	137,500
	PCS - Recurring Projects	Capital expense for Category I, II and III capital needs for PCS	1,000,000
<b>Environmental Protection</b>	PCC - Recurring Projects	Capital expense for Category I, II and III capital needs for PCC	100,000
	Solid Waste - Trash Compactor	New trash compactor in the transfer station. This will provide additional compactor backup when the other compactor is scheduled for maintenance.	850,000
	Solid Waste - Dozer	Dozer to replace the current dozer which is a 1992 model	350,000
	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.	275,000
	Solid Waste - Repairs to Transfer Station Floor	Repairs to the Transfer Station floor that was replaced in 2008	180,000
	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.	175,000
		<b>TOTAL</b>	<b>\$ 4,457,500</b>

\* Projects were over \$100K CIP threshold when recommended during CIP Workshops, but were reduced due to budget constraints.

### 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: 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 2019-20

- 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 AT A GLANCE

The total budget for FY 2019-20 is \$251,385,900. This budget represents an increase of 6.68% when compared to the previous year's budget. The General Fund, the County's main control fund, is projected at \$178,282,950 or a 6.97% increase from last year.

The adopted tax rate to support the General Fund budget is 72.1 cents per \$100 of valuation, an adjustment of 3.2 cents over the previous year. The Industrial Development tax rate is established as a standalone rate of 1 cent per \$100 of valuation, an adjustment of .30 cent. The total rate adjustment is 3.5 cents.

The recommended budget seeks to maintain the Board of Commissioner's stated priorities listed below. In addition to these stated priorities, the budget includes a number of employee benefits including a 2% market adjustment (COLA) taking effect January 1, 2020, Pay for Performance compensation, funding for mandated retirement rate increases and funding for a health insurance premium increase.

### Education



- Provides increased current expense funding for Pitt County Schools by \$1.1 million over the prior year bringing the County's combined operating and capital funding to over \$41.6 million for Pitt County Schools
- Provides increased current expense funding for Pitt Community College by \$106,000 over the prior year bringing the County's combined operating and capital funding to over \$6 million for Pitt Community College
- Provides over \$61 million to Pitt County Schools and Pitt Community College including debt service, current expense and capital funding

### Public Safety



- Maintains Emergency Medical Services (EMS) tax rate at 4.6 cents per \$100 valuation
- Includes minimal fire district tax increases to the following fire departments:

District	Current Rate	New Rate
Black Jack	.0740	.0790
Eastern Pines	.0500	.0775
Winterville	.0440	.0624

- Increases staffing for the Sheriff's Department by adding a Quality Assurance Administrative Technician to manage and maintain lab accreditation for the Forensic Laboratory
- Includes funding for Radio Communications costs



## BUDGET AT A GLANCE



### Economic Development

- Establishes a separate standalone tax of 1 cent for the Industrial Development Fund. A rate adjustment of .3 cent is included to accommodate the Industrial Park Expansion.
- Increases staffing for the Development Commission by adding an Industrial Marketing Coordinator position to promote industrial development in the County



### Human Services

- Increases staffing for Public Health and Social Services by providing a Dental Assistant II position to Public Health and eight positions to Social Services. Social Services positions include three Income Maintenance Caseworker IIs, one Foreign Language Interpreter II, one Staff Development Specialist, two Social Worker IIIs and one Child Support Agent II.
- Increases funding for outside affiliate agency, Pitt County Council on Aging, to provide services to the elderly of Pitt County
- Increases funding for outside sustaining agencies including Little Willie Center and Community Crossroads Center to provide specialized services to children and adults



### Facility and Space Needs

- Provides funding for additional space at Port Human Services for Social Services employees



### Infrastructure Improvements

- Provides \$220,000 in funding for Facilities Capital Maintenance needs for improvements to County Buildings
- Provides over \$137,000 for Detention Center Facility Improvements
- Provides \$850,000 for a backup trash compactor at the Solid Waste & Recycling Facility
- Provides \$180,000 for repairs to the Transfer Station floor at the Solid Waste & Recycling Facility



### Recreational Activities

- Continues support for Community Schools & Recreation
- Continues funding for outside sustaining agencies that provide Cultural & Recreational opportunities to citizens. Agencies funded include Ayden Cultural Arts and Recreation, Farmville Community Arts Council, Grifton Civic Center, Greenville Museum of Art, Pitt County Arts Council and all public libraries within Pitt County.



## DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Pitt County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2018**

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, 2018.

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 under 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 (\$0.731 per \$100 valuation for fiscal year 2019-20) 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 33.8% between 2000 and 2018 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 2018 (\$2.356 billion) shows Pitt County ranked at 12th in the state with a 6.96% 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	Product	Established	# of Employees
Vidant Medical Center	Health Care	1951	6,760
East Carolina University	Education	1907	5,672
Pitt County Schools	Education	1885	3,699
City of Greenville	Government	1956	1,132
Pitt Community College	Education	1961	1,100
County of Pitt	Government	1760	1,020
Walmart*	Department Store	1989/2013	673
Physicians East	Health Care	1965	615
Convergys	Customer Service Center	1999	530
Greenville Utilities Commission	Public Utilities	1905	467

\*Two separate locations in the County.

Major Manufacturing	Product	Established	# of Employees
Patheon, part of Thermo Fisher Scientific	Pharmaceuticals	2000	1,261
Hyster-Yale	Lift Trucks	1974	1,226
Alliance One International	Tobacco Processing	1907	850
DENSO Manufacturing of North Carolina	Small Electric Motors	1995	722
Mayne Pharma, Inc.	Pharmaceuticals	1994	629
TRC, Inc. (The Roberts Company)	Metal Fabrication	1978	485
DSM Dyneema, LLC	Chemicals	2001	425
Attends Healthcare Products	Paper Products	1999	400
Grady-White Boats	Fiberglass Boats	1959	349
Eastern Carolina Vocational Center	Picture Frames & Battery Terminals	1965	220



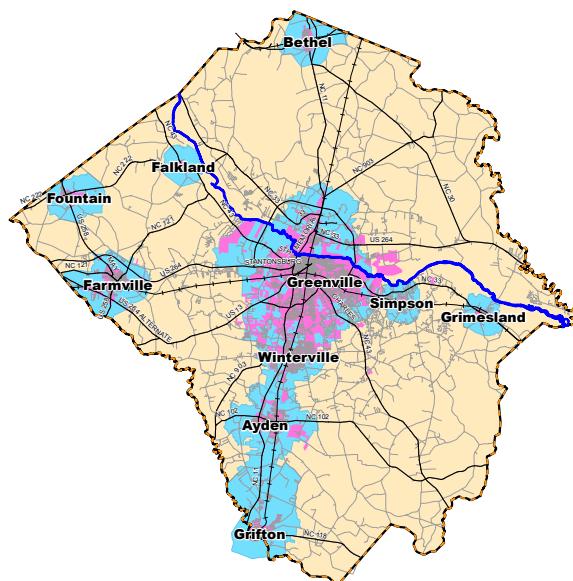
## COMMUNITY PROFILE

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.

<b>Municipal Population</b>					
	<b>2010 Census</b>	<b>2017 Estimated</b>	<b>Growth Amount</b>	<b>Percent Growth</b>	<b>Percent of Total 2017 County Population</b>
<b>Pitt County</b>	168,166	178,017	9,851	5.97%	
<b>Municipalities in Pitt County</b>					
<b>Ayden</b>	4,932	4,976	44	0.89%	2.80%
<b>Bethel</b>	1,577	1,551	-26	-1.65%	0.87%
<b>Falkland</b>	96	97	1	1.04%	0.05%
<b>Farmville</b>	4,654	4,645	-9	-0.19%	2.61%
<b>Fountain</b>	427	427	0	0.00%	0.24%
<b>Greenville</b>	84,554	89,226	4,672	5.53%	50.12%
<b>Grifton*</b>	2,431	2,505	74	3.04%	1.41%
<b>Grimesland</b>	441	449	8	1.81%	0.25%
<b>Simpson</b>	416	441	25	6.01%	0.25%
<b>Winterville</b>	9,269	9,445	176	1.90%	5.31%

Source: NC Office of State and Budget Management July 2017 Municipal Estimates by County

\*The Town of Grifton is located in Pitt County and Lenior 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 38 schools which serve Pitt County and its municipalities. The public school system receives extensive local support, reflected in modern classroom facilities, a wide range of extracurricular activities, and student performance above state and national averages on standardized achievement tests. The graduating class of 2018 was offered \$33,088,154 in scholarships, the highest total ever for the district. 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 School (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 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 Early College High School (2)
Lakeforest Elementary			
Northwest Elementary			
Ridgewood Elementary			
Sam D. Bundy Elementary			
South Greenville 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 April 2019, DSS organized the first ever Child Abuse Awareness Festival at the Town Common in Greenville.



### 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 2019-20, 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

During fiscal year 2018-19 the Leroy James Farmers' Market extended its boundaries and set up vendor stands on Wednesdays at the government circle complex. The Market is known as the *G-Circle Market*. This has given local farmers the opportunity to sell fresh produce and goods at another location and reach citizens North of the River.



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, Leroy 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 bocce basketball and pickleball courts and a concession stand with restrooms. A ceremony was held on November 2, 2018 to dedicate the newly constructed basketball and pickleball courts in honor of former County Engineer Phillip G. Dickerson, Sr.



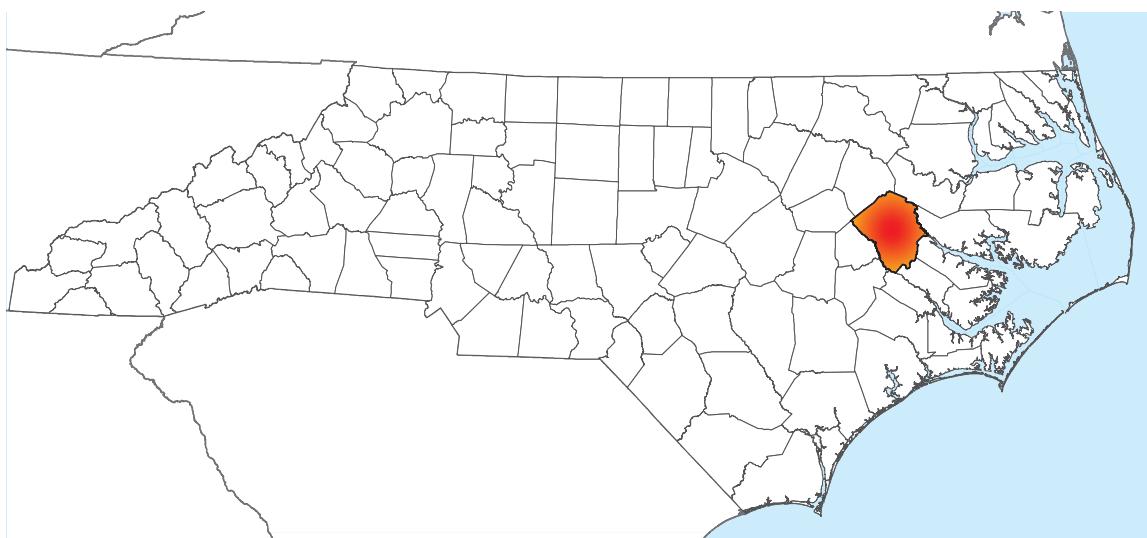
The *Making Pitt Fit Community Garden* began operating in 2012. Located adjacent to the Farmer's Market, two elementary schools, Alice F. Keene District Park, the Council on Aging, the Community College Greenhouse and near several underserved neighborhoods, the garden is accessible to a cross section 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	176,920
Area Square Miles	656.52
Established	1760
County Seat	Greenville



### Government

Form of Government	Commission-Manager
Number of County Employees	1,020.05

### Taxes

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value	0.731
(0.010 of the total County tax rate is dedicated to the Industrial Development Commission)	



## STATISTICAL INFORMATION

### Climate

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

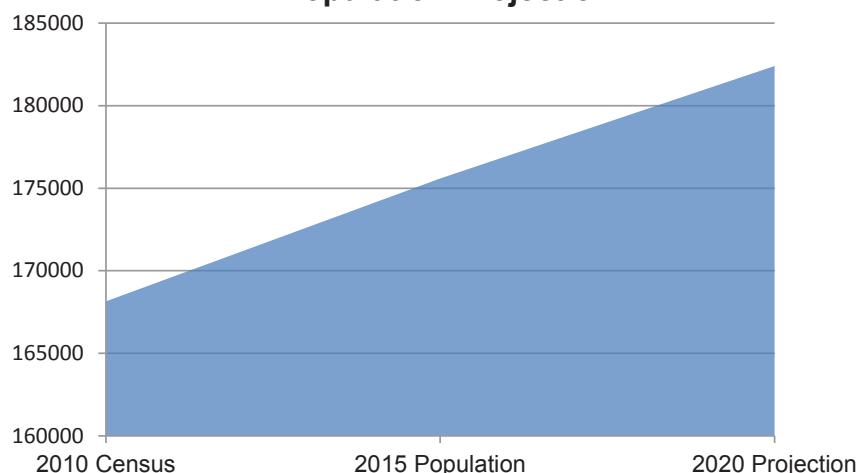
### Economic Indicators

Population Increase (2000-2018)	33.8%
Employment Increase (2000-2017)	13.2%
Civilian Labor Force Increase (2000-2017)	27.0%
Unemployment (2018)	4.4%
Median Family Income (2018)	\$49,380
Homeowners Population	53.7%
Median Household Expenditures (2018)	\$51,725
Taxable Sales (Fiscal Year Ended June 2018)	\$2.356 billion
Taxable Sales Increase (2018)	6.96%
Average Cost of Housing Sold (2013)	\$146,307
Percentage of population with a College Degree	44.83%

### Population

2010 Census	168,148
2015 Population (NC Office of State Budget & Management)	175,590
2020 Projected Total Population (NC Office of State Budget & Management)	182,401

Population Projection





## 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

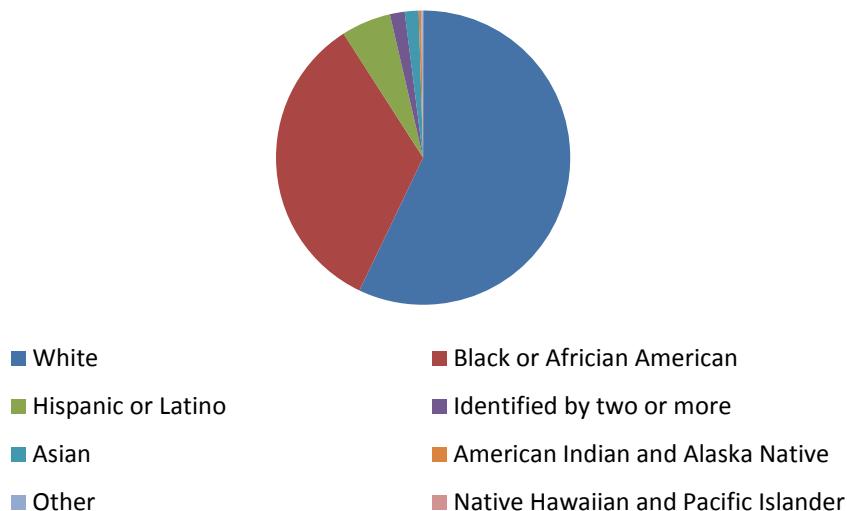
### Population - by Gender (2010 Census)

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

### Population by Race





## STATISTICAL INFORMATION

### Culture & Recreation

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	488,174
Number of Books (Sheppard System Only)	239,744
Parks	56
Parks Acreage	1,058
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)	830
Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal)	34,000
Number of Fire Inspections Conducted	450

### 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	152
Number of Personnel and Officers - Detention	175
Number of Patrol Units (Deputies)	83
Number of Calls for Service (FY 2017-2018)	33,415



## 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

\*\*\*\*\*

In November 2018, the Pitt County Agricultural Center Auditorium was renamed in honor of outgoing commissioner Mark W. Owens, Jr. After giving more than 50 years of service as an elected official, Mr. Owens retired after serving 26 years on the Pitt County Board of Commissioners and had previously served 25 years on the Pitt County Board of Education.





## COUNTY DATA COMPARISONS

### North Carolina County Comparisons Benchmarks for Comparative Purposes

	2018 Estimated Population	2018-19 Tax Rate	2018-19 Total Assessed Valuation**	Proceeds of 1-Cent Tax Levy	Education Current Expense Per ADM***
<b>Comparable Size Counties</b>					
Alamance	163,041	\$0.5900	\$13.6	\$1,400,645	\$1,845
Cabarrus	209,736	\$0.7200	\$22.2	\$2,287,500	\$2,023
Catawba	157,424	\$0.5750	\$16.5	\$1,681,326	\$2,403
Davidson	168,107	\$0.5400	\$13.7	\$1,387,494	\$1,216
Gaston	221,112	\$0.8700	\$16.3	\$1,308,600	\$1,520
Iredell	179,740	\$0.5275	\$22.2	\$2,323,820	\$2,341
Johnston	200,102	\$0.7800	\$16.3	\$1,689,955	\$1,710
Onslow	197,455	\$0.7050	\$13.9	\$1,421,050	\$1,890
<b>Pitt</b>	<b>176,920</b>	<b>\$0.6960*</b>	<b>\$12.6</b>	<b>\$1,292,808</b>	<b>\$1,662</b>
<b>Close Proximity Counties</b>					
Beaufort	47,444	\$0.6150	\$6.0	\$573,062	\$2,276
Craven	103,800	\$0.5394	\$9.3	\$942,000	\$1,545
Edgecombe	52,149	\$0.9500	N/A	\$300,157	\$1,629
Lenoir	57,366	\$0.8300	\$4.0	\$407,761	\$1,160
Nash	94,420	\$0.6700	\$7.2	\$733,000	\$1,361
Wilson	82,408	\$0.7300	\$6.6	\$464,791	\$1,824

\* Note: FY 2019-20 Tax Rate for Pitt County is \$0.731

\*\* Measured in billions

\*\*\* Average Daily Membership (ADM) as determined by Board of Education

Source: FY 2018-19 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners (Counties selected for comparison were either in close proximity or similar in population to Pitt County)



## COUNTY COMMISSIONERS



**Beth B. Ward**



**Melvin McLawhorn**

Chairman, District C: 4 & 5

Vice Chairman, District A: 1 & 2



**Ann Floyd Huggins**



**Mary Perkins-Williams**



**Christopher Nunnally**

District 1

District 2

District 3



**Alex Albright**

District 4



**Mike Fitzpatrick**

District 5



**Lauren White**

District 6



**Tom Coulson**

District B: 3 & 6



**D. Scott Elliott**

County Manager



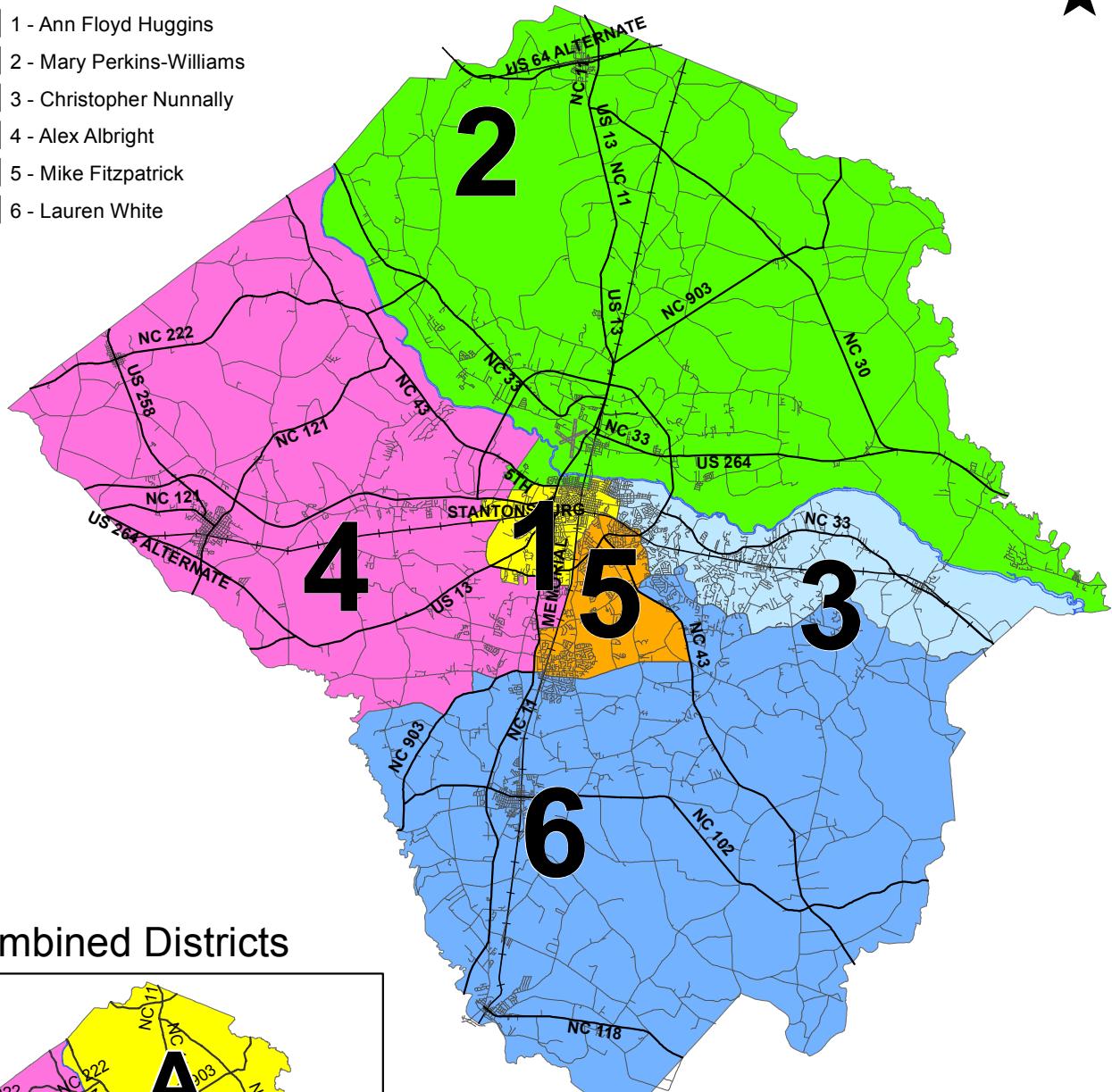
# Pitt County Commissioner Districts

PittCounty  
Management Information Systems

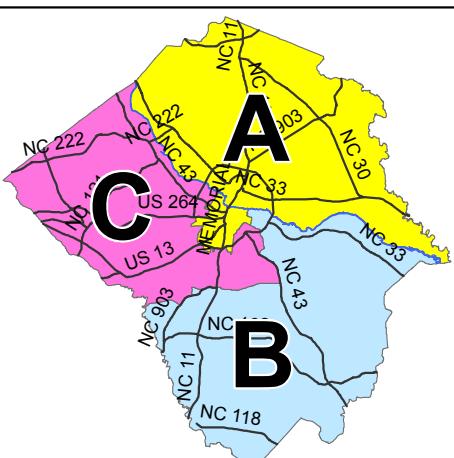
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## Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - Christopher Nunnally
- 4 - Alex Albright
- 5 - Mike Fitzpatrick
- 6 - Lauren White



## Combined Districts



## Combined Districts

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

Map Produced by  
Pitt County GIS  
May 23, 2019



# BUDGET ORDINANCE

## COUNTY OF PITTSBURGH, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2019-20

**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, 2019 and ending June 30, 2020:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal	\$ 1,362,785
Finance, Tax Administration, Elections, Animal Services	5,567,611
Register of Deeds	613,506
Human Resources, Veteran Services	874,767
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	3,583,959
Buildings & Grounds, Engineering, Housekeeping	2,856,424
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	33,991,994
Emergency Management, Communications	3,072,195
Economic Development, Public Safety, Human Services, Cultural/Recreation Transportation, Medical Examiner	1,783,066
Inspections, Planning, Planning E911, Soil & Water Conservation	1,808,754
Cooperative Extension, Farmers' Market	370,544
Pitt County Schools	41,905,920
Pitt Community College	6,094,738
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	378,407
Transfer to Public Health	5,863,255
Transfer to Department of Social Services	11,670,802
Transfer to Court Facility	162,076
Transfer to Mental Health	493,500
Transfer to Debt Service Fund	6,442,670
Transfer to Worker's Compensation Fund	629,860
Transfer to Pitt Area Transit System Fund	9,365
Transfer to Retiree Medical Insurance Fund	1,046,000
Non-Departmental, Contingency	<u>3,272,619</u>
TOTAL	\$ 133,854,817

#### PUBLIC HEALTH

Administration	\$ 3,141,108
Environmental Health	1,586,586
Communicable Disease	1,113,026
Chronic Disease Prevention	798,556
Women's & Children's Health	<u>5,005,368</u>
TOTAL	\$ 11,644,644



# BUDGET ORDINANCE

## SOCIAL SERVICES

Administration	\$ 4,227,360
Services & Programs	17,882,094
Public Assistance	6,691,177
Child Support	<u>2,934,782</u>
 TOTAL	\$ 31,735,413

## COURT FACILITY

Court Facility Operating Expenses	\$ 384,576
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## MENTAL HEALTH

General Agency	\$ 663,500
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## TOTAL GENERAL FUND

\$ 178,282,950

## LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 378,407
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## SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 6,404,612
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## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 6,179,997
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## GRANTS FUND

JCPC Teen Court	\$ 96,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	103,073
JCPC Antioch Impact Youth Program	40,000
JCPC Juvenile Crime Prevention	6,839
NC DHHS Triple P	<u>411,948</u>

 TOTAL	\$ 741,432
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## PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,105,479
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## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$ 2,265,434
Industrial Development Building	209,352
Economic Development Fund	<u>1,560,615</u>
 TOTAL	\$ 4,035,401



# BUDGET ORDINANCE

## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$ 195,701
Bell Arthur	187,293
Belvoir	36,305
Bethel	35,478
Black Jack	130,000
Clark's Neck	27,000
Eastern Pines	563,239
Falkland	142,656
Farmville	74,950
Fountain	46,445
Gardnerville	86,261
Grifton	93,538
Grimesland	79,414
Pactolus	130,667
Red Oak	127,225
Sharp Point	3,417
Simpson	267,463
Staton House	331,937
Stokes	58,588
Winterville	286,656
 TOTAL	 \$ 2,904,233

## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$ 6,157,048
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$ 707,678
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$ 18,914,664
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## SCHOOL CAPITAL PROJECT FUND

Capital Outlay Expenses	\$ 1,150,000
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## SOLID WASTE & RECYCLING FUND

Solid Waste Operating Expenses	\$ 10,750,842
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## GARAGE FUND

Garage Operating Expenses	\$ 725,575
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## EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses	\$ 11,247,582
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# BUDGET ORDINANCE

## RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$ 1,050,000
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## WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$ 650,000
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<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>	<b>\$ 251,385,900</b>
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**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2019-20 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

Ad Valorem Taxes	\$ 94,430,317
Other Taxes	20,681,822
Restricted & Unrestricted Revenues	874,200
Permits & Fees	2,142,750
Sales & Services	5,315,287
Investment Earnings	990,073
Loan	650,000
Miscellaneous Revenues	2,620,368
Debt & Non Revenue Receipts	2,150,000
Fund Balance Appropriated	4,000,000
Fund Balance - Backup PSAP	-
 TOTAL	\$ 133,854,817

### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$ 3,167,082
Permits & Fees	1,571,742
Miscellaneous	432,373
Fund Balance Appropriated	610,192
Intrafund Transfer	5,863,255
 TOTAL	\$ 11,644,644

### SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$ 19,815,714
Sales & Services	241,975
Miscellaneous	6,922
Other Debt & Non Revenue Receipts	-
Intrafund Transfer	11,670,802
 TOTAL	\$ 31,735,413

### COURT FACILITY

Facilities Fees	\$ 220,000
Interest	2,500
Intrafund Transfer	162,076
 TOTAL	\$ 384,576



# BUDGET ORDINANCE

## MENTAL HEALTH

Intrafund Transfer	\$ 493,500
Other	<u>170,000</u>
<b>TOTAL</b>	<b>\$ 663,500</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 178,282,950</b>

## LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$ 378,407
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## SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$ 4,404,612
Lottery	2,000,000
Fund Balance Appropriated	<u>-</u>
<b>TOTAL</b>	<b>\$ 6,404,612</b>

## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 5,000,000
Fund Balance Appropriated	<u>1,179,997</u>
<b>TOTAL</b>	<b>\$ 6,179,997</b>

## STATE GRANT FUNDS

JCPC Teen Court	\$ 96,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	103,073
JCPC Antioch Impact Youth Program	40,000
JCPC Juvenile Crime Prevention	6,839
NC DHHS Triple P	<u>411,948</u>

<b>TOTAL</b>	<b>\$ 741,432</b>
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## PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$ 418,845
Sales & Services	642,098
Miscellaneous	3,000
Transfer from General Fund	9,365
Fund Balance Appropriated	<u>32,171</u>
<b>TOTAL</b>	<b>\$ 1,105,479</b>

## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Ad Valorem Taxes	\$ 1,296,055
Rental Income	194,000
Fund Balance Appropriated	<u>775,379</u>
<b>TOTAL</b>	<b>\$ 2,265,434</b>



# BUDGET ORDINANCE

## ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$ 1,560,615
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## INDUSTRIAL DEVELOPMENT BUILDING

Fund Balance Appropriated	\$ 209,352
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## FIRE DISTRICTS FUND

Ad Valorem Taxes	\$ 2,904,233
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## EMS DISTRICT FUND

Ad Valorem Taxes	\$ 3,013,766
Sales & Services	2,525,000
Fund Balance Appropriated	<u>618,282</u>

TOTAL	\$ 6,157,048
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## EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$ 707,678
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## DEBT SERVICE FUND

Miscellaneous	\$ 1,025,258
Interest Income	1,000
Transfer from Article 46 Sales Tax	5,629,997
Transfer from School Capital Reserve	5,254,612
Transfer from General Fund	6,442,670
Transfer from Industrial Development	99,000
Solid Waste Transfer	<u>462,127</u>

TOTAL	\$ 18,914,664
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## SCHOOL CAPITAL PROJECT FUND

Transfer from School Capital Reserve	\$ 1,150,000
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## SOLID WASTE & RECYCLING FUND

Fees & Charges	\$ 9,358,069
Interest Income	50,000
Other Revenues	<u>1,342,773</u>

TOTAL	\$ 10,750,842
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## GARAGE FUND

User Charges	\$ 725,575
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# BUDGET ORDINANCE

## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$ 1,056,620
Interest Income	10,000
Fund Transfer from County Departments	10,104,144
Fund Balance Appropriated	<u>76,818</u>
<b>TOTAL</b>	<b>\$ 11,247,582</b>

## RETIREE MEDICAL INSURANCE FUND

User Charges	\$ 4,000
Transfer from General Fund	<u>1,046,000</u>
<b>TOTAL</b>	<b>\$ 1,050,000</b>

## WORKERS' COMPENSATION FUND

Transfer from General Fund	\$ 629,860
Transfer from Solid Waste & Recycling Fund	14,943
Transfer from Pitt Area Transit System Fund	<u>5,197</u>
<b>TOTAL</b>	<b>\$ 650,000</b>

## GRAND TOTAL - ALL FUNDS - APPROPRIATIONS

**\$ 251,385,900**

**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2019-20. The Fire District rates are based upon collections of 99% and the EMS District is based upon collections of 99%.

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	0.07990	\$ 247,406,404	\$ 195,701
Bell Arthur	0.08850	\$ 213,767,950	\$ 187,293
Belvoir	0.02500	\$ 146,688,434	\$ 36,305
Bethel	0.06750	\$ 53,091,598	\$ 35,478
Black Jack	0.07900	\$ 166,083,792	\$ 130,000
Clark's Neck	0.04500	\$ 58,526,977	\$ 27,000
Eastern Pines	0.07750	\$ 734,100,340	\$ 563,238
Falkland	0.08000	\$ 180,121,569	\$ 142,656
Farmville	0.06000	\$ 126,178,019	\$ 74,950
Fountain	0.08750	\$ 53,616,542	\$ 46,445
Gardnerville	0.09400	\$ 92,693,712	\$ 86,261
Grifton	0.06490	\$ 145,582,397	\$ 93,538
Grimesland	0.07500	\$ 106,954,869	\$ 79,414
Pactolus	0.09250	\$ 142,688,664	\$ 130,667
Red Oak	0.07000	\$ 183,589,716	\$ 127,225
Sharp Point	0.06000	\$ 5,695,849	\$ 3,417
Simpson	0.06500	\$ 415,637,300	\$ 267,463
Staton House	0.02900	\$ 1,156,170,625	\$ 331,937
Stokes	0.07000	\$ 84,542,004	\$ 58,588
Winterville	0.06240	\$ 464,024,870	\$ 286,656
<b>Total Fire Districts</b>			<b>\$ 2,904,232</b>
EMS District			
Pitt County (less City of Greenville)	0.04600	\$ 6,415,555,656	\$ 2,921,644



# 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 \$1,061 per month for regular service from July through December 2019 and at a rate of \$1,082 per month for regular service from January 2020 through June 2020. 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, 2019, 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 seventy-two and one tenth cents (.721) per one hundred dollars (\$100.00) of valuation on property for the County General Fund, and one cent (.01) per one hundred dollars (\$100.00) of valuation on property listed for taxes for the Industrial Development Commission Fund for a total levy of seventy-three and one tenth cents (.731) 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 \$13,047,967,948 and an estimated collection rate of 99.33%.

**SECTION X.** The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$74 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 \$43 per ton tipping fee is adopted for construction and demolition waste and \$48 per ton tipping fees is adopted for commercial and industrial waste.

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

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



## BUDGET ORDINANCE

**SECTION XIII.** The discount rate for early ad valorem tax collection remains at 1/2% for the 2019-20 fiscal year.

**SECTION XIV.** The Office of the Pitt County Sheriff shall not exceed 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, 2019, are hereby declared re-appropriated into the fiscal year beginning July 1, 2019, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 17th day of June, 2019.



Beth B. Ward  
Beth B. Ward, Chairman  
Pitt County Board of Commissioners

Jenna Singleton  
Jenna Singleton, Deputy Clerk to the Board  
Pitt County Board of Commissioners



# BUDGET PROCESS

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

## LEGAL BUDGET REQUIREMENTS

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

### Budget Preparation Calendar

- Departmental requests, other than the public schools, must be submitted to the budget 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 May. Afterward, several workshop sessions were held to review requests and receive input. Based on input received, the Manager finalized his proposal and presented a Proposed Budget. The Manager's Budget Message, included in a previous section of this document, accompanied the proposed budget and outlines the recommendations and highlights major policy changes. A public hearing was held on June 4 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 17, 2019, 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 2019-20

Oct 2, 2018 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, 2018	Forward request for Capital Improvement Projects to department heads, PCS & PCC <b><u>continuing and new</u></b>
Oct 26, 2018 5 pm	All CIP requests due, <b><u>continuing and new</u></b>
Jan 2, 2019	Forward budget packages/requests to EMS Squads / FIRE Departments
Jan 22, 2019 9 am	Forward budget packages/requests to department heads and outside agencies MUNIS budget entry access available
Jan 28, 2019 8:30 am – 12:30 pm	Annual Budget Planning Workshop with Commissioners Review, update and affirm Board's goals for FY 2019-20
Mar 1, 2019 5 pm	All budget requests and documentation due from departments, EMS/FIRE, & outside agencies MUNIS budget entry no longer available to department heads
Mar 1, 2019 – Mar 29, 2019	Budget compilation & balancing
Mar 29, 2019 5 pm	Budget documents to County Manager for review
Apr 1-12, 2019	Department heads, outside agencies, PCS and PCC budget conferences with County Manager
Apr 15, 2019 – Apr 26, 2019	Recommended budget development by County Manager and select staff
May 3, 2019 5 pm	Revised budget requests submitted to departments for review
May 7, 2019 8:30 am	Manager's Recommended Budget and Budget Message presented to Board of Commissioners
May 7-10, 2019 8:30 am	Budget Workshops with Commissioners to present and review/amend recommended budget
May 13, 2019 – May 17, 2019	Open for additional workshops, if needed
June 4, 2019 7 pm	Public Hearing for citizen input Possible 2019-20 budget adoption
June 17, 2019 6 pm	Alternate date to adopt 2019-20 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 2019 for inclusion in the FY 2019-20 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, 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. The Fund Structure Responsibility Chart further clarifies which department manage funds outside the General Fund.



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

	Governmental Funds			Proprietary Funds		Fiduciary Fund
	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Fund	Internal Service Funds	Law Enforcement Officers Pension
<b>Department</b>						
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>						
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 STRUCTURE RESPONSIBILITY CHART

	General Operating Funds					Special Revenue Funds					Internal Service Funds			Capital Project Funds								
	General	Health	Social Services	Court Facility	Mental Health	Debt Service	Grants	Pitt Area Transit System	Industrial Development	Economic Develop.	Industrial Develop. Bldg	Fire Districts	EMS District	Emergency Tel. System	Solid Waste & Recycling	Garage	Employee Medical Ins.	Retiree Medical Ins.	Worker's Comp	LEO Pension	Capital Reserve	Article 46 Sales Tax Res.
<b>GENERAL GOVERNMENT</b>																						
Governing Board	G																					
County Manager	G																					
Financial Services	G	M	M	M	M						M	M				M	M	M	M	M	M	M
Tax Administration	G																					
Legal	G																					
Elections	G																					
Register of Deeds	G																					
Public Information	G																					
Human Resources	G																					
Imaging Services/Mailroom	G																					
Management Info. Systems	G																					
Geographic Info. Systems	G																					
Buildings & Grounds	G																					
Sheriff	G						P															
Detention Center	G																					
Jail Health Services	G																					
Jail Inmate Coordinator	G																					
School Security	G																					
Emergency Management	G						P		M	M	M											
Communications	G											P										
Planning – E911	G											M										
Animal Services	G						P															
Inspections	G																					
Medical Examiner	G																					
Other Public Safety	G																					
Transportation	G																					
Planning	G						P															
Other Economic Development	G																					
Engineering/Housekeeping	G																					
Cooperative Extension	G						P															
Pitt Soil & Water	G						P															



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

## FUND STRUCTURE RESPONSIBILITY CHART

	General Operating Funds	Special Revenue Funds	Internal Service Funds	Capital Project Funds
Farmers Market	G			
Non-Departmental	G			
Other Human Services	G			
Veterans Services	G			
Pitt County Schools	G			M M M
Pitt Community College	G			M
Cultural & Recreational	G			
Recreation	G			
PUBLIC HEALTH	G	P		
SOCIAL SERVICES	G	P		
COURT FACILITIES	G			
MENTAL HEALTH	G			
<b>PITT AREA TRANSIT SYSTEM</b>		M		
<b>INDUSTRIAL DEVELOPMENT</b>		M M M		
<b>SOLID WASTE &amp; RECYCLING</b>			M M	

Key:

G: All, or most, operating funds for this unit is budgeted in the General Fund

P: Unit manages selected projects within this fund

M: Unit has either primary, or shared, responsibility for managing this fund



# 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 29.47 percent. At the end of Fiscal Year 2018-19, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$43.8 million, of which \$32.7 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2019 is anticipated to be approximately 22.24%. 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 assisted Public Health with the implementation of EPIC, an Electronic Medical Records System. EPIC 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. MIS implemented a new third party payment system on the public website to streamline and simplify payment options for citizens.

Remote access was added to the EMS billing system which allows the EMS Collections Officer the ability to work off-site outside of normal business hours. EMS also continued the Community Paramedic Program. This grant-funded program successfully connects patient care to prevent ER visits and repeat hospital stays. Solid Waste developed a "FreeCycle Fridays" program. Each Friday at noon, items that have been discarded at the Pitt County Transfer Station as waste, but can be recycled/reused into usable items, are posted to the County Facebook page where County residents can claim for the purpose of upcycling. Upcycling reduces strain on the environment and adds value to the waste materials. Citizens are encouraged to share before and after pictures of the claimed items.

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.



## LONG-RANGE 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 2019-20 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 99.33% collection rate is anticipated and \$617,776 is included in the estimate for collection on delinquent accounts. The FY 19-20 property tax projection is an increase of 1.62% 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.



## LONG-RANGE 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. However, 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, mandated retirement rate increases and radio communications costs. Although an increase in fund balance was needed to balance the budget, the fund balance forecast remains within the County's stated Fund Balance goal of 18-20% for the next two years.

### **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 an incremental 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 2019-2020 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.



## LONG-RANGE FINANCIAL PLANNING

5. Debt Service: The largest increase in the amount of "County" debt service is attributable to the 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 \$720,000 for annual vehicle replacement. 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.



# LONG-RANGE FINANCIAL PLANNING

## SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

### Pitt County, North Carolina

(in millions)

	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	90.20	90.50	94.43	96.32	98.24	100.21	102.21
Sales Taxes	25.90	28.10	29.70	30.59	31.51	32.45	33.43
All Other Revenues	44.60	46.16	48.99	49.48	49.97	50.47	50.98
Transfers In	0.95	3.30	0.55	0.55	0.60	0.60	0.65
Fund Balance Appropriated	3.00	3.50	4.61	4.44	4.86	4.20	4.20
<b>Totals</b>	<b>164.65</b>	<b>171.57</b>	<b>178.28</b>	<b>181.38</b>	<b>185.19</b>	<b>187.94</b>	<b>191.47</b>
<b><u>Expenditures:</u></b>							
<b>General Government</b>							
Salaries & Benefits	40.86	42.90	45.17	46.52	47.92	49.35	50.83
Operating	10.50	10.82	11.81	11.93	12.05	12.17	12.29
<b>Human Services</b>							
Salaries & Benefits	28.20	30.20	31.24	32.18	33.14	34.14	35.16
Operating	14.40	17.42	16.97	17.14	17.31	17.48	17.66
<b>Education</b>	<b>44.74</b>	<b>46.31</b>	<b>48.00</b>	<b>49.20</b>	<b>50.43</b>	<b>51.69</b>	<b>52.98</b>
<b>Other Agencies</b>	<b>0.74</b>	<b>0.73</b>	<b>0.68</b>	<b>0.69</b>	<b>0.70</b>	<b>0.70</b>	<b>0.71</b>
<b>Debt Service</b>							
County	8.18	7.88	8.53	8.33	8.13	7.93	7.73
Schools	6.11	6.17	5.25	5.05	4.85	4.65	4.45
1/4 % Sales Tax	5.01	5.01	5.63	5.43	5.23	5.03	4.83
Proposed multi-year CIP	0.68	0.68	0.56	0.55	0.54	0.53	0.52
<b>Capital Outlay</b>							
Capital Outlay - General Government	2.00	0.08	0.82	0.58	0.92	0.51	0.51
Capital Outlay - Human Services	0.00	0.04	0.00	0.10	0.25	0.00	0.00
Schools/PCC CIP	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Small Projects - Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Reserves &amp; Contingency</b>	<b>0.28</b>	<b>0.31</b>	<b>0.30</b>	<b>0.33</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>
<b>Transfers Out</b>	<b>1.85</b>	<b>1.93</b>	<b>2.22</b>	<b>2.25</b>	<b>2.28</b>	<b>2.32</b>	<b>2.35</b>
<b>Totals</b>	<b>164.65</b>	<b>171.57</b>	<b>178.28</b>	<b>181.38</b>	<b>185.19</b>	<b>187.94</b>	<b>191.47</b>
<b>Tax Rate</b>	<b>0.6960</b>	<b>0.6960</b>	<b>0.7210</b>	<b>0.7210</b>	<b>0.7210</b>	<b>0.7210</b>	<b>0.7210</b>

<b>Total Debt Service as % of Budget with proposed CIP</b>	12.14%	11.51%	11.21%	10.68%	10.13%	9.66%	9.16%
<b>Fund Balance Appropriated as % of Budget</b>	1.82%	2.04%	2.59%	2.45%	2.62%	2.23%	2.19%
<b>Assessed Property Valuation (*revaluation)</b>	\$12.6B	\$12.8B	\$13.1B	\$14.0B	\$14.2B	\$14.2B	\$14.2B
<b>Total Debt</b>	\$187.1M	\$190.9M	\$189.9M	\$188.9M	\$188.0M	\$187.1M	\$187.1M
<b>Total Debt as % of Assessed Valuation</b>	1.48%	1.48%	1.45%	1.35%	1.32%	1.32%	1.32%



# LONG-RANGE FINANCIAL PLANNING

2016-17 Adopted	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast
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## Benchmark #1

Total Debt Service as % of Budget with proposed CIP	11.14%	12.14%	11.51%	11.21%	10.68%	10.13%
Moody's Benchmark	< 11.5% is considered low to moderate > 11.9% is considered high					

## Benchmark #2

Assessed Property Valuation	\$12.3B	\$12.6B	\$12.8B	\$13.1B	\$14.0B	\$14.2B
Total Debt	\$163.5M	\$187.1M	\$190.9M	\$189.9M	\$188.9M	\$188.0M
Total Debt as % of Assessed Valuation	1.33%	1.48%	1.48%	1.45%	1.35%	1.32%
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)	18.10%*	21.10%*	**	-	-	-
State Average for Peer Group (Counties > 100,000)	29.47%					
State Average - All Counties	30.43%					

Source - N.C. State Treasurer - 2018 latest available data



## LONG-RANGE FINANCIAL PLANNING

### FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

<b>Benchmark</b>	<b>Pitt County</b>		<b>State</b>
	<b>Ranking</b>	<b>Amount</b>	<b>Average</b>
Population (Estimated 2018)	15	176,920	103,888
Valuation per Capita	74	\$73,073	\$111,578
Assessed Valuation (in Billions)	24	\$12.6	\$11.1
Tax Levy Per Capita	23	\$509	\$707
Tax Rate per \$100	49	*\$0.696	\$0.6735
Effective Tax Rate per \$100	45	\$0.6727	\$0.6418
Total School Recources/ADM	52	\$2,391	\$2,536
School Current Expense/ADM	53	\$1,662	\$1,798
School Capital Expense/ADM	43	\$729	\$732
School Debt Service/ADM	48	\$429	\$484

**\*Note:** FY 2019-20 Tax Rate for Pitt County is \$0.731

**Source:** 2018-19 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners



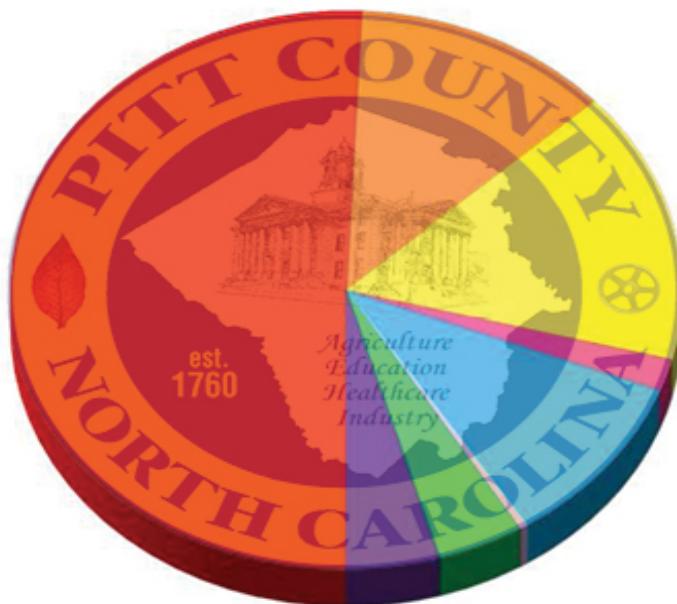


## REVENUE & EXPENDITURE SUMMARY

### WHERE DOES THE MONEY COME FROM?

#### ALL FUNDS

**\$251,385,900 Total (\$201,419,945 Unduplicated)**



#### FY 2019 - 20 Revenues

- █ Ad Valorem - 50.46%
- █ Other Taxes - 12.75%
- █ Intergovernmental - 15.43%
- █ Permits & Fees - 1.84%
- █ Sales & Services - 10.22%
- █ Interest Earnings - 0.52%
- █ Miscellaneous - 4.28%
- █ Fund Balances - 4.50%

Appropriated

<b>FY 2019-20 REVENUE SOURCES</b>		
Ad Valorem Taxes	\$	101,644,371
Other Taxes	\$	25,681,822
Intergovernmental	\$	31,070,453
Permits & Fees	\$	3,714,492
Sales & Services	\$	20,576,302
Interest Earnings	\$	1,053,573
Miscellaneous	\$	8,616,126
Fund Balances Appropriated	\$	9,062,806
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>201,419,945</b>
Interfund Transfers	\$	49,965,955
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>251,385,900</b>



## REVENUE & EXPENDITURE SUMMARY

### WHERE DOES THE MONEY GO?

#### ALL FUNDS

**\$251,385,900 Total (\$201,419,945 Unduplicated)**



#### FY 2019 - 20 Expenditures

- General Government - 17.50%
- Public Safety - 19.44%
- Transportation - 0.44%
- Environmental Protection - 4.40%
- Econ & Physical Development - 2.27%
- Human Services - 17.71%
- Cultural & Recreational - 0.31%
- Education - 24.56%
- Other - 0.41%
- Internal Service - 5.44%
- Debt Service - 7.52%

<b>FY 2019-20 EXPENDITURES</b>		
General Government	\$	43,991,505
Public Safety	\$	48,880,368
Transportation	\$	1,109,979
Environmental Protection	\$	11,050,900
Econ & Physical Development	\$	5,694,151
Human Services	\$	44,517,735
Cultural & Recreational	\$	781,324
Education	\$	61,735,267
Other	\$	1,036,850
Internal Service	\$	13,673,157
Debt Service	\$	18,914,664
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>251,385,900</b>
LESS INTERFUND TRANSFER	\$	49,965,955
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>201,419,945</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	ACTUAL FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	PERCENT CHANGE FY 19 to 20
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	93,980,819	95,702,782	101,644,371	6.21%
Other Taxes	24,662,633	23,893,999	25,681,822	7.48%
Intergovernmental	31,186,537	30,326,577	31,070,453	2.45%
Permits and Fees	4,067,778	3,781,083	3,714,492	-1.76%
Sales and Services	19,515,750	18,445,903	20,576,302	11.55%
Interest Earnings	713,961	599,722	1,053,573	75.68%
Miscellaneous	13,984,370	7,285,409	8,616,126	18.27%
Fund Balances Appropriated	0	8,951,978	9,062,806	1.24%
<b>Unduplicated Total</b>	<b>188,111,848</b>	<b>188,987,453</b>	<b>201,419,945</b>	<b>6.58%</b>
Interfund Transfers	51,660,304	46,663,617	49,965,955	7.08%
<b>GRAND TOTAL</b>	<b>239,772,152</b>	<b>235,651,070</b>	<b>251,385,900</b>	<b>6.68%</b>
<b>EXPENDITURES / USES</b>				
General Government	39,850,091	39,395,592	43,991,505	11.67%
Public Safety	44,817,475	45,754,911	48,880,368	6.83%
Transportation	1,295,675	1,343,588	1,109,979	-17.39%
Environmental Protection	11,429,863	9,720,635	11,050,900	13.68%
Economic & Physical Development	3,484,882	4,908,289	5,694,151	16.01%
Human Services	38,967,158	41,381,334	44,517,735	7.58%
Cultural & Recreational	745,972	732,924	781,324	6.60%
Education	61,447,121	59,711,350	61,735,267	3.39%
Other	2,839,209	958,566	1,036,850	8.17%
Internal Service	12,688,938	12,171,988	13,673,157	12.33%
Debt Service	19,730,709	19,571,893	18,914,664	-3.36%
<b>GRAND TOTAL</b>	<b>237,297,093</b>	<b>235,651,070</b>	<b>251,385,900</b>	<b>6.68%</b>
Less Interfund Transfers	51,660,304	46,572,369	49,965,955	7.29%
<b>Unduplicated Total</b>	<b>185,636,789</b>	<b>189,078,701</b>	<b>201,419,945</b>	<b>6.53%</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY

### ALL FUNDS - BY FUND TYPE

FUND TYPE	FUND NUMBER	FUND TITLE	ADOPTED FY 2019-20
<b>General Fund</b>			
	100	General Fund	133,854,817
	150	Public Health Fund	11,644,644
	160	Social Services Fund	31,735,413
	170	Court Facilities Fund	384,576
	190	Mental Health Fund	663,500
	300	Debt Service Fund	18,914,664
			<hr/>
			197,197,614
<b>Special Revenue Funds</b>			
	240	Grants Fund	741,432
	241	Pitt Area Transit Fund	1,105,479
	260	Industrial Development Fund	2,265,434
	265	Economic Development Fund	1,560,615
	270	Industrial Development Building Fund	209,352
	280	Fire Districts Fund	2,904,233
	281	EMS District Fund	6,157,048
	290	Emergency Telephone System Fund	707,678
			<hr/>
			15,651,271
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	10,750,842
<b>Internal Service Funds</b>			
	820	County Garage Fund	725,575
	840	Employee Medical Insurance Fund	11,247,582
	841	Retiree Medical Insurance Fund	1,050,000
	850	Worker's Compensation Fund	650,000
			<hr/>
			13,673,157
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	378,407
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	6,404,612
	210	Article 46 Sales Tax Reserve Fund	6,179,997
	510	School Improvement Projects Fund	1,150,000
			<hr/>
			13,734,609
<b>TOTAL BUDGET</b>			<b>251,385,900</b>
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## REVENUE & EXPENDITURE SUMMARY

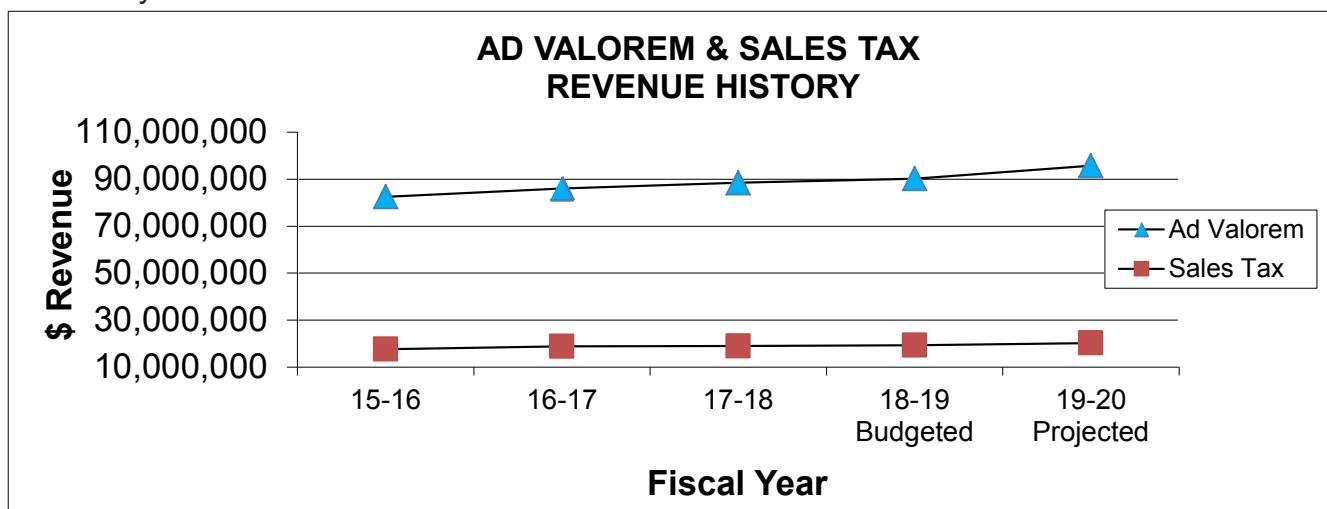
### MAJOR REVENUE SOURCE ANALYSIS

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 19-20 are projected to increase by 1.62%.





## REVENUE & EXPENDITURE SUMMARY

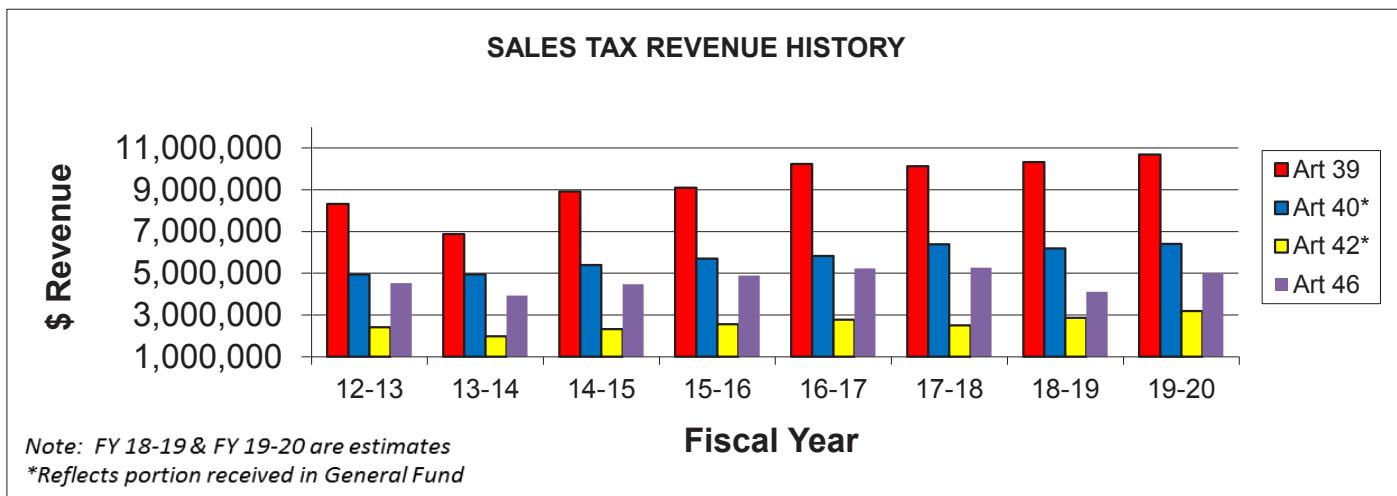
### AD VALOREM TAX

The budgeted current year net property tax estimates of \$94,741,595 are based on a \$13.0 billion estimated valuation. The tax rate for Fiscal Year 2019-20 is \$0.731 per \$100 of real and personal property. A collection rate of 99.33% is projected. Of the \$.731 tax rate, \$.721 is budgeted in the General Fund to support general government operations and \$.01 is budgeted in the Industrial Development Fund to offset economic development costs. Beginning FY 19-20, the Industrial Development tax rate was established as a separate standalone tax.

### 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.





## REVENUE & EXPENDITURE SUMMARY

These funds from the State had been replacement for revenues such as inventory taxes (repealed in 1987-88) and intangibles taxes (repealed in 1997). The reimbursements had provided little growth in revenue over the years they had been in place. Therefore, the one-half cent sales tax has proven to be beneficial to the County, as growth in retail sales has been steady over the years due to a strong economic base. Article 44 tax ceded to the State in Fall 2009 as part of the Medicaid relief bill passed by the General Assembly in 2007 whereby counties are being relieved of the responsibility of funding any share of Medicaid costs. The Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.

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

### 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



## REVENUE & EXPENDITURE SUMMARY

Center, the E911 Surcharge, and user charges from the Solid Waste and Recycling programs. Miscellaneous rents, concessions, and other fees are derived from the operations of various county departments. These sources are expected to decline slightly.

### INVESTMENT EARNINGS

The County invests its available cash primarily in agency securities, 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 rebounded increased substantially in FY 18-19 and have been budgeted to increase in FY 19-20.



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 17-18	BUDGET FY 2018-19	BUDGET FY 2019-20	% OF TOTAL FUND	% CHANGE FY 19 TO FY 20
<b>General - Fund 100</b>					
Ad Valorem Taxes	87,689,223	89,324,259	94,430,317	70.55%	5.72%
Other Taxes	19,400,810	19,773,999	20,681,822	15.45%	4.59%
Unrestricted Intergovernmental	274,771	300,000	300,000	0.22%	0.00%
Restricted Intergovernmental	547,513	536,250	574,200	0.43%	7.08%
Permits & Fees	2,217,842	2,137,694	2,142,750	1.60%	0.24%
Sales & Services	5,705,020	4,732,050	5,315,287	3.97%	12.33%
Investments	548,098	564,722	990,073	0.74%	75.32%
Miscellaneous	2,515,682	2,482,540	2,620,368	1.96%	5.55%
Other Debt & NonRevenue	7,615,979	5,550,000	6,800,000	5.08%	22.52%
<b>TOTAL</b>	<b>126,514,938</b>	<b>125,401,514</b>	<b>133,854,817</b>	<b>100.00%</b>	<b>6.74%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	317,726	323,400	378,407	100.00%	17.01%
<b>TOTAL</b>	<b>317,726</b>	<b>323,400</b>	<b>378,407</b>	<b>100.00%</b>	<b>17.01%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	4,204,763	5,222,657	5,863,255	50.35%	12.27%
Restricted & Unrestricted	5,682,649	5,448,964	5,171,197	44.41%	-5.10%
Fund Balance Appropriated	-	734,581	610,192	5.24%	-16.93%
<b>TOTAL</b>	<b>9,887,412</b>	<b>11,406,202</b>	<b>11,644,644</b>	<b>100.00%</b>	<b>2.09%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	9,986,009	9,724,811	11,670,802	36.78%	20.01%
Restricted & Unrestricted	17,328,330	19,153,428	20,064,611	63.22%	4.76%
<b>TOTAL</b>	<b>27,314,339</b>	<b>28,878,239</b>	<b>31,735,413</b>	<b>100.00%</b>	<b>9.89%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	203,776	220,000	220,000	57.21%	0.00%
Interest Earnings	2,282	2,000	2,500	0.65%	0.00%
Transfer from General Fund	132,219	106,336	162,076	42.14%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>338,277</b>	<b>328,336</b>	<b>384,576</b>	<b>100.00%</b>	<b>17.13%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	487,500	483,500	493,500	74.38%	2.07%
Restricted & Unrestricted	158,544	165,000	170,000	25.62%	3.03%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>646,044</b>	<b>648,500</b>	<b>663,500</b>	<b>100.00%</b>	<b>2.31%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	7,006,792	4,529,782	4,404,612	68.77%	-2.76%
Lottery Funds	2,000,000	1,600,000	2,000,000	31.23%	25.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>9,006,792</b>	<b>6,129,782</b>	<b>6,404,612</b>	<b>100.00%</b>	<b>4.48%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 17-18	BUDGET FY 2018-19	BUDGET FY 2019-20	% OF TOTAL FUND	% CHANGE FY 19 TO FY 20
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	5,261,823	4,120,000	5,000,000	80.91%	21.36%
Interest Earnings	72,406	-	-	0.00%	0.00%
Transfer from Project Fund	92,168	-	-	0.00%	0.00%
Fund Balance Appropriated	-	2,172,861	1,179,997	19.09%	-45.69%
<b>TOTAL</b>	<b>5,426,397</b>	<b>6,292,861</b>	<b>6,179,997</b>	<b>100.00%</b>	<b>-1.79%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	72,214	-	-	0.00%	0.00%
<b>Grants - Fund 240</b>					
	2,812,419	640,972	741,432	100.00%	15.67%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	616,950	730,533	418,845	37.89%	-42.67%
Sales & Services	605,500	531,274	642,098	58.08%	20.86%
Miscellaneous	9,365	12,000	3,000	0.27%	0.00%
Transfer from General Fund	65,281	65,281	9,365	0.85%	-85.65%
Fund Balance Appropriated	-	-	32,171	2.91%	
<b>TOTAL</b>	<b>1,297,096</b>	<b>1,339,088</b>	<b>1,105,479</b>	<b>100.00%</b>	<b>-17.45%</b>
<b>Industrial Development - Fund 260</b>					
Ad Valorem Taxes	820,488	876,475	1,296,055	57.21%	47.87%
Restricted Intergovernmental	-	-	-	0.00%	0.00%
Rental Income	285,263	165,500	194,000	8.56%	17.22%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	506,703	775,379	34.23%	0.00%
<b>TOTAL</b>	<b>1,105,751</b>	<b>1,548,678</b>	<b>2,265,434</b>	<b>100.00%</b>	<b>46.28%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	614,580	1,561,333	1,560,615	100.00%	0.00%
<b>TOTAL</b>	<b>614,580</b>	<b>1,561,333</b>	<b>1,560,615</b>	<b>100.00%</b>	<b>-0.05%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	9,742	-	-	0.00%	0.00%
Miscellaneous	1,704	-	-	0.00%	0.00%
Transfer from Ind Dev	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	213,249	209,352	100.00%	0.00%
<b>TOTAL</b>	<b>11,445</b>	<b>213,249</b>	<b>209,352</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	2,551,254	2,466,983	2,904,233	100.00%	17.72%
<b>TOTAL</b>	<b>2,551,254</b>	<b>2,466,983</b>	<b>2,904,233</b>	<b>100.00%</b>	<b>17.72%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	2,919,855	3,035,065	3,013,766	48.95%	-0.70%
Sales & Service	2,562,387	2,715,940	2,525,000	41.01%	-7.03%
Miscellaneous	13,142	-	-	0.00%	0.00%
Fund Balance Appropriated	-	256,309	618,282	10.04%	141.23%
<b>TOTAL</b>	<b>5,495,384</b>	<b>6,007,314</b>	<b>6,157,048</b>	<b>100.00%</b>	<b>2.49%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	941,835	539,084	707,678	100.00%	31.27%
Interest Earnings	12,784	-	-	0.00%	0.00%
Miscellaneous	39,976	-	-	0.00%	0.00%
Transfer from General Fund	24,202	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>1,018,797</b>	<b>539,084</b>	<b>707,678</b>	<b>100.00%</b>	<b>31.27%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 17-18	BUDGET FY 2018-19	BUDGET FY 2019-20	% OF TOTAL FUND	% CHANGE FY 19 TO FY 20
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	6,223,906	6,872,124	6,442,670	34.06%	0.00%
Transfer from School Capital Reserve	5,556,117	5,379,782	5,254,612	27.78%	-2.33%
Transfer from Article 46 Cap Reserve	6,358,810	5,742,861	5,629,997	29.77%	-1.97%
Transfer from Industrial Development	99,000	99,000	99,000	0.52%	0.00%
Transfer from Solid Waste	320,229	469,978	462,127	2.44%	-1.67%
Other Transfers	-	-	-	0.00%	0.00%
Investment Earnings	1,969	2,000	1,000	0.01%	0.00%
Debt Proceeds	-	-	-	0.00%	0.00%
Miscellaneous	551,748	1,006,148	1,025,258	5.42%	1.90%
<b>TOTAL</b>	<b>19,111,779</b>	<b>19,571,893</b>	<b>18,914,664</b>	<b>100.00%</b>	<b>-3.36%</b>
<b>School Capital Project - Fund 510</b>					
Transfer from Article 46 Cap Reserve	988,368	-	-	0.00%	0.00%
Transfer from School Capital Reserve	750,000	750,000	1,150,000	6.08%	53.33%
<b>TOTAL</b>	<b>1,738,368</b>	<b>750,000</b>	<b>1,150,000</b>	<b>6.08%</b>	<b>53.33%</b>
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	5,396	-	-	0.00%	0.00%
User Charges	8,183,394	8,422,989	9,358,069	87.04%	11.10%
Interest Earnings	42,552	30,000	50,000	0.47%	0.00%
Other Revenues	3,963,981	978,665	1,342,773	12.49%	37.20%
Loan	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>12,195,323</b>	<b>9,431,654</b>	<b>10,750,842</b>	<b>100.00%</b>	<b>13.99%</b>
<b>County Garage - Fund 820</b>					
User Charges	675,153	640,575	725,575	100.00%	13.27%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
Transfer from General Fund	17,653	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>692,806</b>	<b>640,575</b>	<b>725,575</b>	<b>100.00%</b>	<b>13.27%</b>
<b>Hospitalization - Fund 840, 841</b>					
User Charges	627,910	649,584	1,060,620	8.62%	63.28%
Interest Earnings	13,728	1,000	10,000	0.08%	900.00%
Refund Prior Year	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Interfund Transfers	10,245,859	10,223,887	11,150,144	90.67%	9.06%
Fund Balance Appropriated	-	6,942	76,818	0.62%	1006.57%
<b>TOTAL</b>	<b>10,887,497</b>	<b>10,881,413</b>	<b>12,297,582</b>	<b>100.00%</b>	<b>13.01%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	6,423	-	-	0.00%	0.00%
Other Revenues	59,091	-	-	0.00%	0.00%
Transfer from General Fund	629,437	629,437	629,860	96.90%	0.07%
Transfer from Solid Waste Fund	15,250	15,250	14,943	2.30%	-2.01%
Transfer from PATS	5,313	5,313	5,197	0.80%	-2.18%
Transfer from Employee Medical	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>715,515</b>	<b>650,000</b>	<b>650,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>239,772,152</b>	<b>235,651,070</b>	<b>251,385,900</b>	<b>100.00%</b>	<b>6.68%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL BUDGET	REVISED	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2017-18	FY 2018-19		FY 2019-20		FY 19 to 20 <sup>(2)</sup>	
<b>GENERAL FUND</b>							
GENERAL GOVERNMENT							
Governing Board	235,819	242,332	246,832	257,758	248,040	2.36%	5,708
County Manager	471,154	478,162	486,504	528,966	525,213	9.84%	47,051
Financial Services	704,092	832,048	825,309	880,295	869,702	4.53%	37,654
Tax Administration	2,290,769	2,534,134	2,534,134	2,775,561	2,704,498	6.72%	170,364
Legal	520,139	567,783	571,603	595,924	589,532	3.83%	21,749
Elections	729,562	703,513	773,513	1,004,992	1,025,912	45.83%	322,399
Register of Deeds	565,937	618,212	700,435	676,724	613,506	-0.76%	(4,706)
Public Information	199,731	211,691	212,891	225,148	220,925	4.36%	9,234
Human Resources	594,267	628,042	628,042	678,765	668,506	6.44%	40,464
Imaging Services/Mailroom	143,425	149,955	149,955	162,607	160,993	7.36%	11,038
Management Information Systems	2,443,304	2,709,022	3,009,022	2,797,777	2,780,258	2.63%	71,236
Geographic Information Systems	389,370	413,170	413,170	426,516	421,783	2.08%	8,613
Buildings & Grounds	2,434,219	2,338,300	2,381,597	2,513,783	2,353,198	0.64%	14,898
Housekeeping Services	367,398	366,000	366,000	368,000	373,320	2.00%	7,320
Sheriff	13,452,724	14,018,988	14,123,236	17,048,307	14,897,985	6.27%	878,997
Detention Center	14,412,709	15,023,938	15,082,963	16,421,756	15,913,745	5.92%	889,807
Jail Health Services	2,138,965	2,161,717	2,161,717	2,200,732	2,200,732	1.80%	39,015
Jail Inmate Coordinator	59,080	60,754	60,754	63,545	63,366	4.30%	2,612
School Security	472,497	591,745	930,850	919,503	916,166	54.82%	324,421
Emergency Management	843,650	957,464	967,264	977,537	898,714	-6.14%	(58,750)
Communications	1,651,866	2,073,543	2,046,153	2,226,927	2,173,481	4.82%	99,938
Planning - E911	94,118	113,569	113,569	134,901	128,073	12.77%	14,504
Animal Services	792,982	872,672	884,028	1,119,005	967,499	10.87%	94,827
Inspections	401,936	436,690	436,690	462,550	453,398	3.83%	16,708
Medical Examiner	175,750	125,200	175,000	195,000	195,000	55.75%	69,800
Other Public Safety	260,760	305,250	305,250	303,250	303,250	-0.66%	(2,000)
Transportation	4,241	4,500	4,500	4,500	4,500	0.00%	-
Planning	785,988	859,809	863,599	949,846	927,225	7.84%	67,416
Other Economic Development	227,219	231,075	231,075	231,075	231,075	0.00%	-
Engineering	117,538	123,467	123,467	130,792	129,906	5.22%	6,439
Cooperative Extension Service	285,151	322,077	326,191	341,767	324,021	0.60%	1,944
Pitt Soil & Water	271,431	288,981	292,024	302,682	300,058	3.83%	11,077
Farmers' Market	40,238	48,601	48,601	50,346	46,523	-4.28%	(2,078)
Non-Departmental	3,760,794	1,613,946	1,896,135	3,247,201	2,977,201	84.47%	1,363,255
Other Human Services	254,880	258,147	272,013	269,667	267,917	3.78%	9,770
Veteran Services	179,859	190,246	194,062	207,000	206,261	8.42%	16,015
Pitt County Schools							
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	-
Current Expense	38,630,807	39,210,269	39,210,269	43,346,862	40,565,920	3.46%	1,355,651
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	5,809,539	5,888,438	5,888,438	5,994,738	5,994,738	1.81%	106,300
Capital Outlay	100,000	100,000	100,000	100,000	100,000	0.00%	-
Cultural & Recreational	660,718	664,194	669,194	757,028	681,819	2.65%	17,625
Recreation	85,254	68,730	68,730	133,739	99,505	44.78%	30,775
Transfers to Other Funds	23,336,453	24,337,546	24,921,441	27,935,946	26,695,935	9.69%	2,358,389
Contingency <sup>(1)</sup>	-	317,594	144,258	295,418	295,418	-6.98%	(22,176)
General Fund (Fund 100) Totals		125,401,514		141,604,436	133,854,817	6.74%	
PUBLIC HEALTH	10,549,832	11,406,202	11,796,907	12,104,689	11,644,644	2.09%	238,442
SOCIAL SERVICES <sup>(3)</sup>	27,336,201	28,878,239	29,436,637	33,723,711	31,735,413	9.89%	2,857,174
COURT FACILITIES	339,110	328,336	328,336	381,747	384,576	17.13%	56,240
MENTAL HEALTH	646,386	648,500	648,500	663,500	663,500	2.31%	15,000
<b>GENERAL FUND TOTAL</b>	<b>161,607,865</b>	<b>166,662,791</b>	<b>169,390,858</b>	<b>188,478,083</b>	<b>178,282,950</b>	<b>6.97%</b>	<b>11,620,159</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 2017-18	FY 2018-19		FY 2019-20		FY 19 to 20 <sup>(2)</sup>	
<b>OTHER FUNDS</b>							
LAW ENFORCEMENT OFFICERS FUND	324,548	323,400	323,400	378,673	378,407	17.01%	55,007
SCHOOL CAPITAL RESERVE FUND	6,306,117	6,129,782	6,129,782	6,004,612	6,404,612	4.48%	274,830
ARTICLE 46 SALES TAX RESERVE STATE/	7,897,178	6,292,861	6,292,861	6,179,997	6,179,997	-1.79%	(112,864)
FEDERAL FORFEITURE FUND	20,927	-	397,193	-	-	0.00%	-
GRANTS FUND	2,818,282	640,972	4,025,424	411,948	741,432	15.67%	464,507
PITT AREA TRANSIT SYSTEM FUND	1,291,434	1,339,088	1,342,146	1,105,747	1,105,479	-17.45%	(233,609)
INDUSTRIAL DEVELOPMENT FUND	1,379,242	1,548,678	2,181,969	2,268,737	2,265,434	46.28%	716,756
ECONOMIC DEVELOPMENT FUND	77,588	1,561,333	1,811,333	1,560,615	1,560,615	-0.05%	(718)
INDUSTRIAL DEVELOPMENT SHELL BLD	571,918	213,249	213,249	209,352	209,352	0.00%	(3,897)
FIRE DISTRICTS FUND	2,551,151	2,466,983	2,466,983	2,904,233	2,904,233	17.72%	437,250
EMS DISTRICT FUND	5,539,574	6,007,314	6,329,506	6,162,985	6,157,048	2.49%	149,734
EMERGENCY TELEPHONE SYSTEM FUND	1,969,713	539,084	600,533	707,678	707,678	31.27%	168,594
DEBT SERVICE FUND	19,730,709	19,571,893	19,532,045	18,914,664	18,914,664	-3.36%	(657,229)
SCHOOL IMPROVEMENT PROJECTS FUND	1,363,480	750,000	1,617,092	750,000	1,150,000	53.33%	400,000
SOLID WASTE & RECYCLING FUND	11,158,432	9,431,654	9,481,654	10,700,842	10,750,842	13.99%	1,319,188
COUNTY GARAGE FUND	675,358	640,575	640,575	725,575	725,575	13.27%	85,000
EMPLOYEE MEDICAL INSURANCE FUND	10,278,971	9,960,413	9,960,413	11,038,610	11,247,582	12.92%	1,287,169
RETIREE MEDICAL INSURANCE FUND	1,019,091	921,000	921,000	1,050,000	1,050,000	14.01%	129,000
WORKER'S COMPENSATION FUND	715,514	650,000	650,000	650,000	650,000	0.00%	-
<b>GRAND TOTAL</b>	<b>237,297,093</b>	<b>235,651,070</b>	<b>244,308,016</b>	<b>260,202,351</b>	<b>251,385,900</b>	<b>6.68%</b>	<b>16,098,877</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 - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2017-18	ADOPTED FY 2018-19	ADOPTED FY 2019-20	% CHANGE FY 19 to FY 20
<b>GENERAL GOVERNMENT</b>				
Governing Board	235,819	242,332	248,040	2.36%
County Manager	471,154	478,162	525,213	9.84%
Financial Services	704,092	832,048	869,702	4.53%
Tax Administration	2,290,769	2,534,134	2,704,498	6.72%
Legal	520,139	567,783	589,532	3.83%
Elections	729,562	703,513	1,025,912	45.83%
Register of Deeds	565,937	618,212	613,506	-0.76%
Public Information	199,731	211,691	220,925	4.36%
Human Resources	594,267	628,042	668,506	6.44%
Imaging Services/Mail Room	143,425	149,955	160,993	7.36%
Management Information Systems	2,443,304	2,709,022	2,780,258	2.63%
Geographic Information Systems	389,370	413,170	421,783	2.08%
Buildings & Grounds	2,434,219	2,338,300	2,353,198	0.64%
Housekeeping Services	367,398	366,000	373,320	2.00%
Nondepartmental	3,760,794	1,613,946	2,977,201	84.47%
Retirement Funds-Law Enforcement	324,548	323,400	378,407	17.01%
Court Facilities	339,110	328,336	384,576	17.13%
General Fund Interfund Transfers		24,337,546	26,695,935	9.69%
<b>TOTAL</b>	<b>16,513,638</b>	<b>39,395,592</b>	<b>43,991,505</b>	<b>11.67%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	13,452,724	14,018,988	14,897,985	6.27%
Detention Center	14,412,709	15,023,938	15,913,745	5.92%
Jail Health Services	2,138,965	2,161,717	2,200,732	1.80%
Jail Inmate Services	59,080	60,754	63,366	4.30%
School Security	472,497	591,745	916,166	54.82%
Emergency Management	843,650	957,464	898,714	-6.14%
Communications	1,651,866	2,073,543	2,173,481	4.82%
Planning - E911	94,118	113,569	128,073	12.77%
Emergency Telephone System Fund	1,969,713	539,084	707,678	31.27%
Animal Services	792,982	872,672	967,499	10.87%
Inspections	401,936	436,690	453,398	3.83%
Medical Examiner	175,750	125,200	195,000	55.75%
State & Federal Grants	2,818,282	640,972	741,432	15.67%
State & Federal Forfeiture Fund	20,927	-	-	0.00%
Fire Districts	2,551,151	2,466,983	2,904,233	17.72%
EMS District	5,539,574	6,007,314	6,157,048	2.49%
Other Public Safety	260,763	305,250	303,250	-0.66%
<b>TOTAL</b>	<b>47,656,687</b>	<b>46,395,883</b>	<b>49,621,800</b>	<b>6.95%</b>
<b>TRANSPORTATION</b>				
Transportation	4,241	4,500	4,500	0.00%
Pitt Area Transit	1,291,434	1,339,088	1,105,479	-17.45%
<b>TOTAL</b>	<b>1,295,675</b>	<b>1,343,588</b>	<b>1,109,979</b>	<b>-17.39%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2017-18	ADOPTED FY 2018-19	ADOPTED FY 2019-20	% CHANGE FY 19 to FY 20
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	271,431	288,981	300,058	3.83%
Solid Waste & Recycling	11,158,432	9,431,654	10,750,842	13.99%
<b>TOTAL</b>	<b>11,429,863</b>	<b>9,720,635</b>	<b>11,050,900</b>	<b>13.68%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	785,988	859,809	927,225	7.84%
Engineering	117,538	123,467	129,906	5.22%
Industrial Development	1,379,242	1,548,678	2,265,434	46.28%
Economic Development	77,588	1,561,333	1,560,615	0.00%
Industrial Development Shell Building	571,918	213,249	209,352	
Cooperative Extension Service	285,151	322,077	324,021	0.60%
Farmers' Market	40,238	48,601	46,523	-4.28%
Other Economic Development	227,219	231,075	231,075	0.00%
<b>TOTAL</b>	<b>3,484,882</b>	<b>4,908,289</b>	<b>5,694,151</b>	<b>16.01%</b>
<b>HUMAN SERVICES</b>				
Health	10,549,832	11,406,202	11,644,644	2.09%
Social Services	27,336,201	28,878,239	31,735,413	9.89%
Mental Health	646,386	648,500	663,500	2.31%
Veterans Services	179,859	190,246	206,261	8.42%
Other Human Services	254,880	258,147	267,917	3.78%
<b>TOTAL</b>	<b>38,967,158</b>	<b>41,381,334</b>	<b>44,517,735</b>	<b>7.58%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	660,718	664,194	681,819	2.65%
Recreation	85,254	68,730	99,505	44.78%
<b>TOTAL</b>	<b>745,972</b>	<b>732,924</b>	<b>781,324</b>	<b>6.60%</b>
<b>EDUCATION</b>				
Pitt County Schools	39,970,807	40,550,269	41,905,920	3.34%
Pitt Community College	5,909,539	5,988,438	6,094,738	1.78%
Pitt Co. Schools Capital Reserve	6,306,117	6,129,782	6,404,612	4.48%
Pitt County Schools Capital Projects	1,363,480	750,000	1,150,000	53.33%
Article 46 Sales Tax Reserve	7,897,178	6,292,861	6,179,997	-1.79%
<b>TOTAL</b>	<b>61,447,121</b>	<b>59,711,350</b>	<b>61,735,267</b>	<b>3.39%</b>
<b>OTHER</b>				
Contingency	23,336,453	317,594	295,418	-6.98%
<b>TOTAL</b>	<b>23,336,453</b>	<b>317,594</b>	<b>295,418</b>	<b>-6.98%</b>



## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2017-18	ADOPTED FY 2018-19	ADOPTED FY 2019-20	% CHANGE FY 19 to FY 20
<b>INTERNAL SERVICE</b>				
Employee Medical	10,278,971	9,960,413	11,247,582	12.92%
Retiree Medical Insurance	1,019,091	921,000	1,050,000	14.01%
Worker's Compensation	715,514	650,000	650,000	0.00%
County Garage	675,358	640,575	725,575	13.27%
<b>TOTAL</b>	<b>12,688,934</b>	<b>12,171,988</b>	<b>13,673,157</b>	<b>12.33%</b>
<b>DEBT SERVICE</b>				
Debt Service	19,730,709	19,571,893	18,914,664	-3.36%
<b>TOTAL</b>	<b>19,730,709</b>	<b>19,571,893</b>	<b>18,914,664</b>	<b>-3.36%</b>
<b>GRAND TOTAL</b>	<b>237,297,092</b>	<b>235,651,070</b>	<b>251,385,900</b>	<b>6.68%</b>
Less Interfund Transfers	51,660,304	46,663,617	49,965,955	7.08%
<b>UNDUPLICATED TOTAL</b>	<b>185,636,788</b>	<b>188,987,453</b>	<b>201,419,945</b>	<b>6.58%</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

#### SPECIAL REVENUE FUNDS

- 240 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

#### ENTERPRISE FUND

- 600 Solid Waste & Recycling

#### INTERNAL SERVICE FUNDS

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

#### FIDUCIARY FUNDS

- 110 LEO Pension

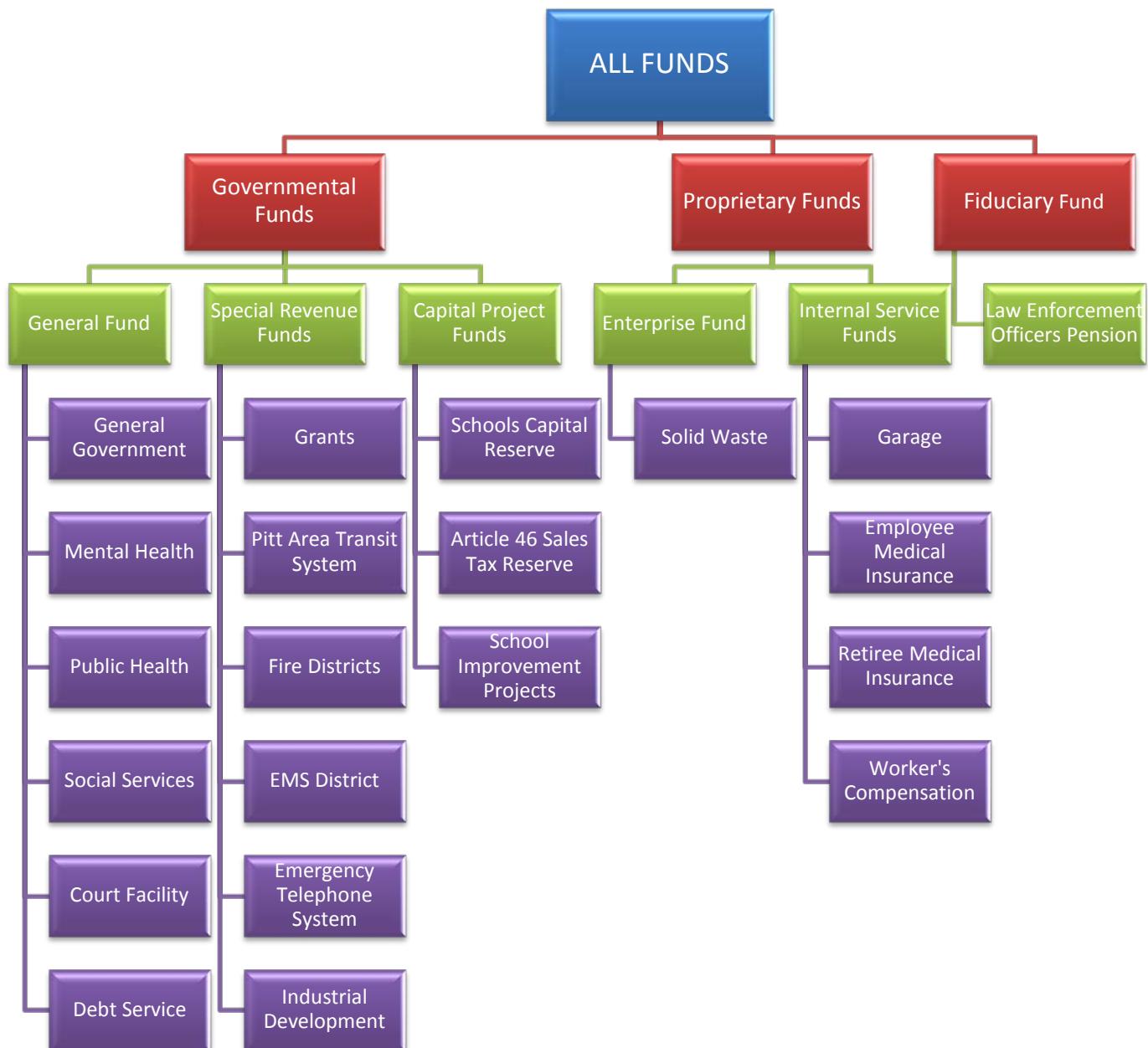
#### CAPITAL PROJECT FUNDS

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



## FUND SUMMARY

### Pitt County Fund Structure

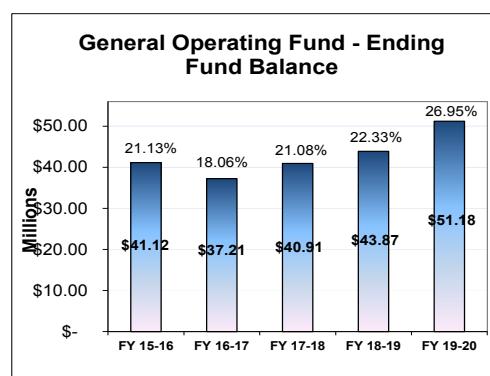




# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2015-16	ACTUAL 2016-2017	ACTUAL 2017-2018	PRELIMINARY 2018-19	PROJECTED 2019-2020
<b>BEGINNING FUND BALANCE</b>	39,746,582	41,117,338	37,213,683	40,914,560	43,866,109
<b>REVENUES</b>					
PROPERTY TAXES	81,784,234	85,251,700	87,689,222	89,696,527	94,696,527
OTHER TAXES & LICENSES	19,861,836	21,097,775	22,150,694	23,469,612	24,672,203
INTERGOVERNMENTAL	30,718,062	33,053,364	25,163,851	25,743,041	26,443,041
PERMITS AND FEES	2,222,649	2,318,497	2,352,845	2,520,592	2,619,906
SALES AND SERVICES	5,866,504	5,433,934	5,878,158	5,608,131	5,808,131
INVESTMENT EARNINGS	189,046	257,289	550,380	1,127,556	1,227,556
MISCELLANEOUS	1,514,768	1,143,242	709,882	621,757	671,757
<b>TOTAL REVENUE</b>	<b>142,157,099</b>	<b>148,555,801</b>	<b>144,495,032</b>	<b>148,787,215</b>	<b>156,139,122</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	412,500	550,000	5,095,517	550,000	550,000
OPERATING TRANSFERS OUT	(7,955,496)	(12,533,800)	(7,578,798)	(9,099,478)	(7,549,713)
PROCEEDS FROM LEASE PURCHASE	-	-	-	-	-
INSTALLMENT DEBT ISSUED	877,242	340,000	1,730,000	300,000	650,000
REVENUE ANTICIPATION NOTES ISSUED	-	-	-	-	-
PAYMENTS FROM ESCROW AGENT	-	-	-	-	-
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTES	-	-	-	-	-
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(6,665,754)</b>	<b>(11,643,800)</b>	<b>(753,281)</b>	<b>(8,249,478)</b>	<b>(6,349,713)</b>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	12,398,418	13,151,637	15,541,812	14,001,891	14,536,382
PUBLIC SAFETY	32,179,348	33,856,656	35,457,139	34,909,375	36,409,375
ENVIRONMENTAL PROTECTION	260,578	256,163	271,431	284,116	298,116
ECONOMIC & PHYSICAL DEV	1,266,301	1,395,246	2,453,151	1,480,631	1,552,075
HUMAN SERVICES	43,744,551	46,210,880	38,962,154	38,845,444	40,345,444
CULTURAL & RECREATIONAL	664,949	822,133	745,971	735,016	758,372
EDUCATION	42,821,613	45,008,966	45,880,346	46,538,707	47,777,738
DEBT SERVICE	784,831	113,975	728,870	791,007	793,065
<b>TOTAL EXPENDITURES</b>	<b>134,120,589</b>	<b>140,815,656</b>	<b>140,040,874</b>	<b>137,586,188</b>	<b>142,470,568</b>
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,370,756	(3,903,655)	3,700,877	2,951,549	7,318,840
<b>FUND BALANCE, ENDING</b>	<b>41,117,338</b>	<b>37,213,683</b>	<b>40,914,560</b>	<b>43,866,109</b>	<b>51,184,950</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	11,101,681	9,514,977	9,800,569	10,565,240	11,346,524
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNA	30,015,657	27,698,706	31,113,991	32,750,868	40,434,570
GENERAL FUND EXPENDITURES	142,076,085	153,349,456	147,619,672	146,685,666	150,020,281
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>21.13%</b>	<b>18.06%</b>	<b>21.08%</b>	<b>22.33%</b>	<b>26.95%</b>





# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY* 2018-19	PROJECTED 2019-2020
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	107,456	154,942	880,554	224,387	242,723
Revenues	693,013	583,615	652,717	19,544,983	18,914,664
(Expenditures)	(17,414,292)	(20,280,431)	(19,730,710)	(19,526,647)	(18,914,664)
Transfers In/Out	16,768,765	(25,472,572)	18,459,062	-	-
Debt Obligation Issued	-	45,895,000	-	-	-
Ending Fund Balance	154,942	880,554	261,623	242,723	242,723
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	1,890,563	2,303,757	3,589,729	2,689,941	2,054,323
Revenues	11,578,397	12,303,526	16,233,016	15,039,899	15,566,476
(Expenditures)	(11,282,191)	(12,783,658)	(16,194,355)	(15,675,518)	(15,734,284)
Transfers In/Out	116,988	1,766,104	(938,449)	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	2,303,757	3,589,729	2,689,941	2,054,323	1,886,515
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	6,120,510	7,605,985	8,407,779	11,108,453	14,382,149
Revenues	7,905,589	7,955,018	9,006,791	9,403,478	6,404,612
(Expenditures)	-	-	-	-	-
Transfers In/Out	(6,420,114)	(7,153,224)	(6,306,117)	(6,129,782)	(6,404,612)
Ending Fund Balance	7,605,985	8,407,779	11,108,453	14,382,149	14,382,149
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	14,238,427	31,498,419	19,904,830	10,975,068	8,433,666
Revenues	12,914,780	16,223,610	7,350,104	6,243,834	6,021,470
(Expenditures)	(1,099,496)	(19,543,254)	(9,138,531)	(3,475,911)	(6,204,662)
Transfers In/Out	(8,420,357)	133,834	(7,141,335)	(5,309,325)	(4,793,461)
Premiums Received	-	-	-	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	17,633,354	28,312,609	10,975,068	8,433,666	3,457,014
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	6,095,548	6,579,140	5,968,193	4,718,996	3,558,717
Revenues	8,826,363	9,268,152	10,873,931	9,952,623	10,750,842
(Expenditures)	(8,342,771)	(9,879,099)	(12,123,128)	(11,112,903)	(10,653,092)
Ending Fund Balance	6,579,140	5,968,193	4,718,996	3,558,717	3,656,467
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	796,273	2,240,254	2,471,313	2,078,196	761,690
Revenues	10,391,446	10,571,859	11,025,951	10,925,770	11,876,719
(Expenditures)	(11,128,045)	(11,262,211)	(12,314,667)	(13,855,187)	(13,623,157)
Transfers In/Out	2,180,580	921,411	895,599	1,612,911	1,046,000
Ending Fund Balance	2,240,254	2,471,313	2,078,196	761,690	61,252

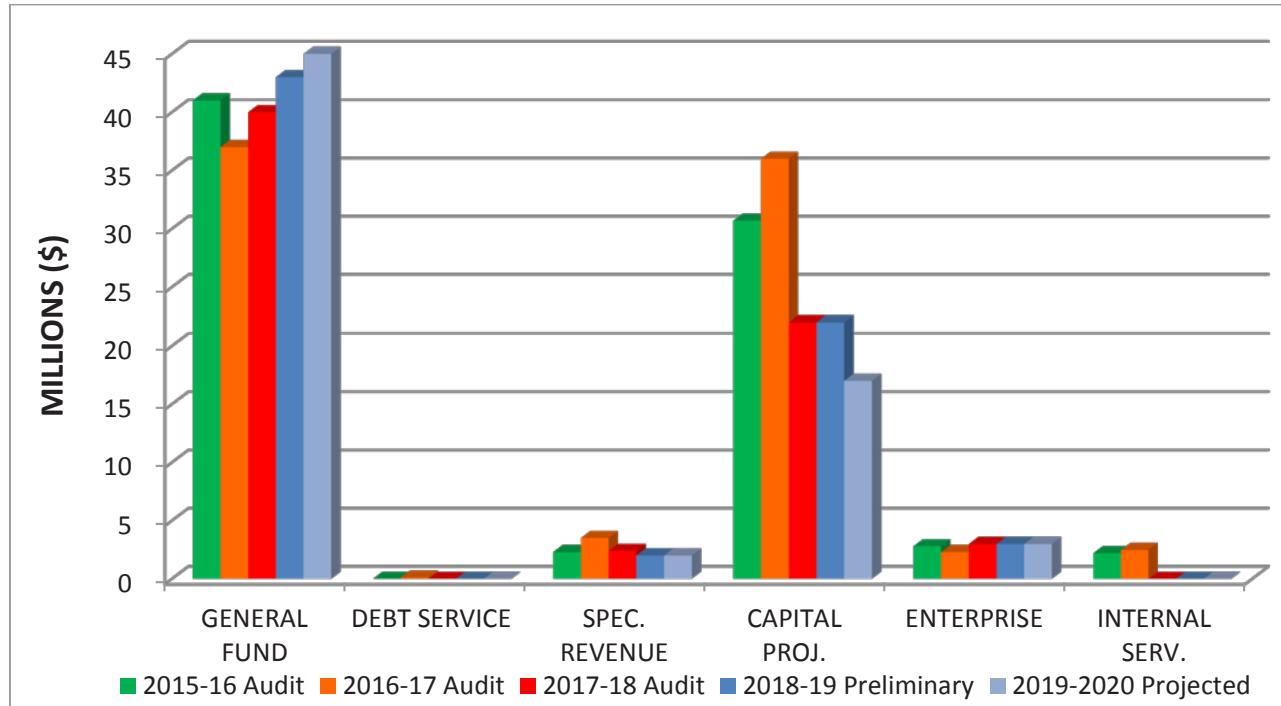
\*Preliminary Numbers as June 30, 2018 internal close; unaudited figures

(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 29.47%. Based on the June 30, 2019 draft audit report, the County has a preliminary available general fund fund balance of approximately 22.24%.

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, 2019, the County's statutory debt capacity was \$903,333,819. At that same point in time, the County's actual gross outstanding debt was \$140,503,617 which is comprised of \$16,205,000 in General Obligation Bonds, \$13,830,000 in Certificates of Participation, \$94,785,000 in Limited Obligation Bonds, \$3,151,324 in Qualified School Construction Bonds, and \$12,532,293 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 \$140,503,617 as of June 30, 2019, 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 two loans from NCDENR, one loan from Siemens Financing and six 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 NCDENR.

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

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

**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.

**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 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.

**2019 Computer Equipment** – The County borrowed \$300,000 from Southern Bank to continue a systematic upgrade plan for computers throughout county offices. This is a 3 year loan and due to mature in FY 20-21.



## DEBT SUMMARY

### BOND RATINGS

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

<b>Rating Agency</b>	<b>Rating Type</b>	<b>Rating for Current Project</b>	<b>Opinion</b>
Moody's	GO	Aa1	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 2019-20 adopted operating budget is \$251,385,900.

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

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

### FUTURE ANTICIPATED OBLIGATION

The County continues to prepare a multi-year Capital Improvement Plan (CIP) with anticipated needs noted. Under North Carolina law, funding for public school and community college facilities is primarily the responsibility of the counties. As such, the lion share of capital needs identified are for educational facilities. Pitt County utilizes a combination of dedicated funding streams for educational capital construction. These streams include: restricted portions of local sales taxes, voter-implemented 1/4% local option sales tax, and NC Educational Lottery proceeds. Revenues generated from these sources



## DEBT SUMMARY

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

The County anticipates several projects which will require borrowing in the upcoming year. Financing in the amount of \$720,000 will be needed for Annual Vehicle Replacements. Financing for School Projects and Solid Waste equipment 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 2020.



## DEBT SUMMARY

**PITT COUNTY**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**June 30, 2019**

Assessed Valuations:

Assessed Value	\$13,047,967,948
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Debt Limit - Eight Percent (8%) of

Appraised Valuation	\$1,043,837,436
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Gross Debt:

General Obligation Bonds	\$16,205,000
Certificates of Participation	\$13,830,000
Limited Obligation Bonds	\$94,785,000
Qualified School Construction Bonds	\$3,151,324
	<hr/>
	\$127,971,324

Other:

Other Loans	<hr/> <u>\$12,532,293</u>
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<b>Gross Debt</b>	\$140,503,617
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<b>Net Debt</b>	\$140,503,617
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<b>Legal Debt Margin</b>	\$903,333,819
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## DEBT SUMMARY

### SCHEDULE OF DEBT PAYABLE

June 30, 2019

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2019
<b>General Obligation Bond</b>					
2015 GO, PCC Series	September, 2015	FY 34-35	Variable	\$ 19,250,000	\$ 16,205,000
				\$ 19,250,000	\$ 16,205,000
<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	\$ 1,430,000
2010 QSCB, Sadie Saulter Project	December, 2010	FY 27-28	5.670%	\$ 5,952,500	\$ 3,151,324
2010A LOB, Pitt Community College Project	November, 2010	FY 34-35	Variable	\$ 7,335,000	\$ 3,455,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 28-29	Variable	\$ 23,615,000	\$ 13,830,000
2015 LOB, Jail Refunding	March, 2015	FY 27-28	Variable	\$ 11,185,000	\$ 10,300,000
2015 LOB, Schools Refunding	March, 2015	FY 31-32	Variable	\$ 21,245,000	\$ 19,105,000
2016 LOB, School Projects	July, 2016	FY 35-36	Variable	\$ 17,795,000	\$ 15,130,000
2016B LOB, Pitt Community College Projects, School Projects, C & D Recycling Center	November, 2016	FY 34-35	Variable	\$ 36,095,000	\$ 35,340,000
2017 LOB, School Projects	January, 2017	FY 24-25	Variable	\$ 13,515,000	\$ 10,025,000
				\$ 142,457,500	\$ 111,766,324
<b>Other Loans</b>					
Guaranteed Energy Phase 2, Siemens Financing	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 3,068,043
Stokes/Pactolus Sewer, NCDENR	May, 2011	FY 29-30	0.000%	\$ 866,720	\$ 474,593
Probation/Radios/Compactor, RBC	October, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 1,650,000
Chicod Sewer Project, NCDENR	April, 2013	FY 32-33	2.000%	\$ 1,775,459	\$ 1,242,821
2016 Equipment	October, 2016	FY 21-22	1.240%	\$ 6,122,000	\$ 2,732,729
Animal Shelter Renovation and Expansion	March, 2018	FY 27-28	2.990%	\$ 2,150,000	\$ 1,935,000
2018 Vehicle Replacement Program	January, 2018	FY 19-20	1.800%	\$ 1,730,000	\$ 581,365
Horizontal Grinder	April, 2018	FY 22-23	3.120%	\$ 750,000	\$ 607,742
2019 Computer Equipment	June, 2021	FY 20-21	2.350%	\$ 300,000	\$ 240,000
				\$ 22,970,092	\$ 12,532,293
<b>Total Debt Payable</b>				\$ 184,677,592	\$ 140,503,617



# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN 2019-2029

		FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
<b>GENERAL GOVERNMENT DEBT</b>											
Schools (2004 COPS) / 2012 Refunded	P	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	1,335,000
	I	590,794	520,293	477,019	407,769	338,769	269,269	199,519	157,669	89,419	45,056
Detention (2007 COPS) / 2015 LOBS Refunded Portion P	P	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	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	380,000	375,000	370,000	365,000	360,000	355,000	350,000	-	-	-
	I	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	890,113
	I	476,508	449,672	422,837	396,001	351,275	324,440	279,714	243,933	217,097	190,262
2018 Animal Shelter Renovation & Expansion	P	215,000	215,000	215,000	215,000	215,000	215,000	215,000	215,000	215,000	-
	I	57,857	51,428	45,000	38,571	32,143	25,714	19,286	12,857	6,429	-
Sub-total		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	2,460,431
<b>PUBLIC SCHOOL DEBT **</b>											
Schools (2007 COPS) / 2015 LOBS - Refunded Portion P	P	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	1,580,000
	I	801,444	744,944	685,694	621,944	552,944	478,944	399,944	320,444	235,444	187,444
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	440,773	415,853	390,933	359,783	328,633	297,483	266,333	241,413	210,263	179,113
Schools (2017 LOBS)	P	1,715,000	1,700,000	1,685,000	1,665,000	1,640,000	1,620,000	-	-	-	-
	I	501,250	415,500	330,500	246,250	163,000	81,000	-	-	-	-
Sub-total		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	2,569,556
<b>ARTICLE 46 SALES TAX***</b>											
Schools (2009 LOBS)	P	1,430,000	-	-	-	-	-	-	-	-	-
	I	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	-
	I	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	-	-	-	-	-	-	-	-	-
	I	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	24,856	23,081	21,306	19,530	17,755	15,979	14,204	12,428	10,653	8,877
Pitt Community College GO Bonds	P	120,480	120,480	120,480	120,480	120,480	120,480	120,480	120,480	120,480	119,887
	I	64,180	60,565	56,951	53,336	47,312	43,698	37,674	32,855	29,240	25,626
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	188,903	178,223	167,543	154,193	140,843	127,493	114,143	103,463	90,113	76,763
Schools, Pitt Community College (2016B LOBS)	P	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	2,300,000
	I	1,610,400	1,595,600	1,468,600	1,340,600	1,211,850	1,081,850	951,100	819,600	687,600	573,350
Sub-total		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	3,460,276
<b>Grand Total</b>		16,625,490	16,088,535	15,753,569	15,401,178	15,040,950	14,687,495	12,604,591	11,995,837	11,171,683	8,490,263

\*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 - 2019-2029

	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS) / 2012 Refunded	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	1,380,056
Detention (2007 COPS) / 2015 LOBS Refunded Portion	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)	473,900	453,700	436,512	419,025	401,250	383,200	364,000	-	-	-
Pitt Community College GO Bonds	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	1,080,375
2018 Animal Shelter Renovation & Expansion	272,857	266,428	260,000	253,571	247,143	240,714	234,286	227,857	221,429	-
Sub-total	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	2,460,431
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS) / 2015 LOBS - Refunded Portion	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	1,767,444
Schools (2016 LOBS)	1,063,773	1,038,853	1,013,933	982,783	951,633	920,483	889,333	864,413	833,263	802,113
Schools (2017 LOBS)	2,216,250	2,115,500	2,015,500	1,911,250	1,803,000	1,701,000	-	-	-	-
Sub-total	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	2,569,556
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2009 LOBS)	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	-
Pitt Community College (2010A LOBS)	936,000	-	-	-	-	-	-	-	-	-
Chicod Sewer Project	113,629	111,854	110,079	108,303	106,528	104,752	102,977	101,201	99,426	97,650
Pitt Community College GO Bonds	184,660	181,045	177,431	173,816	167,792	164,178	158,154	153,335	149,721	145,513
Schools 2016 LOBS	455,903	445,223	434,543	421,193	407,843	394,493	381,143	370,463	357,113	343,763
Schools, Pitt Community College (2016B LOBS)	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	2,873,350
Sub-total	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	3,460,276
<b>Grand Total</b>	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	8,490,263

\*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 2019-20  
Tax Rate per \$100 = \$0.731**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$13,047,967,948 @ .731/\$100	\$95,380,646
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 99.33%
<b>Total Ad Valorem Tax</b>		<b>\$94,741,595</b>

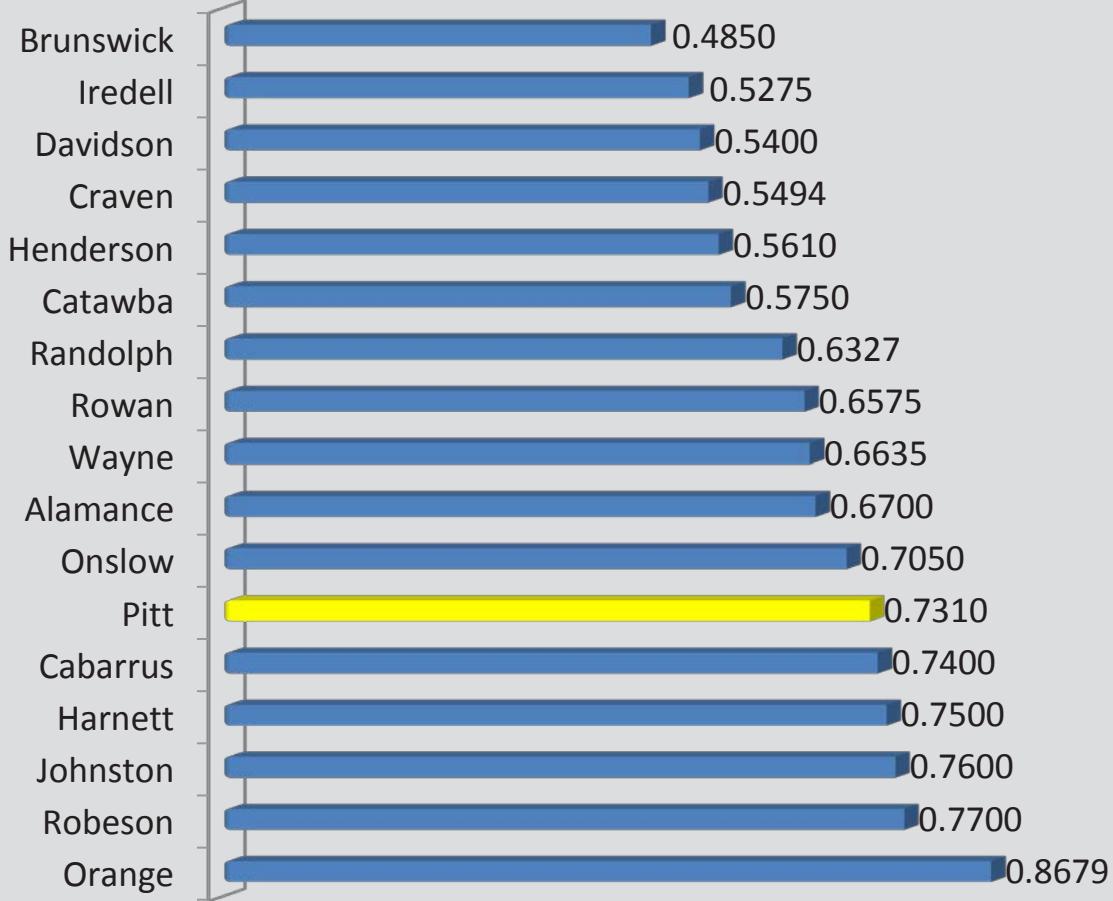
### DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS

General Fund	\$0.7210	\$93,445,541
Development Commission Fund	\$0.0100	<u>\$1,296,055</u>
		<b>\$94,741,595</b>



## TAX SUMMARY

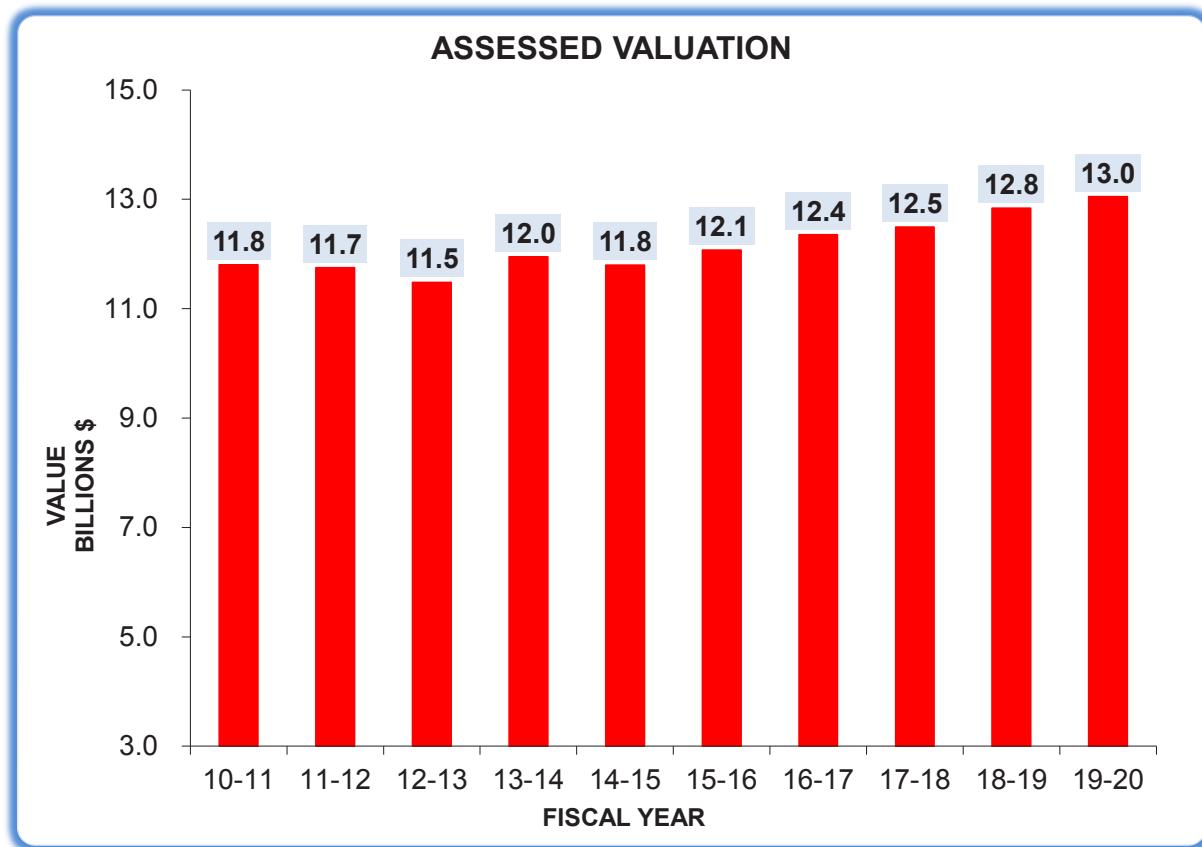
### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2019-20 ADOPTED LEVIES



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



## TAX SUMMARY



FY 2018-19 and FY 2019-20 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

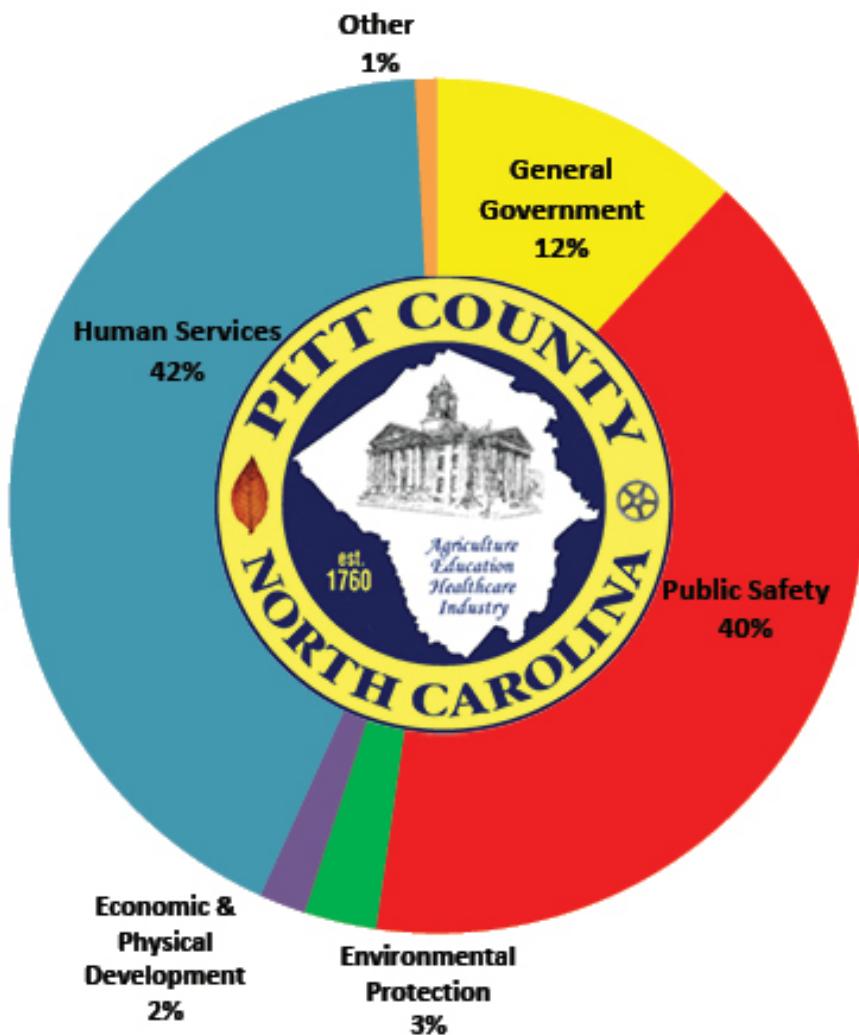
### 2019 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC/Thermo-Fisher	Manufacturer	\$ 438,841,687
DSM Dyneema LLC	Manufacturer	159,204,045
ASMO Greenville Of NC	Manufacturer	83,029,035
Metrics/Mayne Pharma	Manufacturer	76,048,960
Attends Healthcare Products, Inc	Manufacturer	75,890,952
Weyerhaeuser NR Company	Manufacturer	69,207,040
Wal Mart Real Estate Business Trust	Retail	45,728,077
RPI Greenville Mall LP	Mall	45,601,022
Taft Ward ECU Campus Edge Apts LLC	Student Housing	41,937,241
Copper Beech Townhome Communities Thirty Spe LLC	Student Housing	38,466,338
<b>Total</b>		<b>\$ 1,073,954,397</b>



## HUMAN RESOURCES SUMMARY

### PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2019-20



Service Area	FTEs
General Government	121.000
Public Safety	412.250
Environmental Protection	28.000
Economic & Physical Development	17.850
Human Services	432.700
Other	8.250
<b>Total FTE Positions</b>	<b>1020.050</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2016-17	AMENDED FY 2017-18	AMENDED FY 18-19	REQUESTED FY 2019-20	ADOPTED FY 2019-20	% CHANGE FY 19 to 20
<b>GENERAL GOVERNMENT</b>						
County Manager	4.000	4.000	4.000	4.000	4.000	0.00%
Financial Services	9.000	10.000	10.000	10.000	10.000	0.00%
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	2.500	3.000	3.000	3.000	3.000	0.00%
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	16.000	15.000	16.000	15.000	0.00%
Court Facilities	1.000	1.000	1.000	1.000	1.000	0.00%
<b>TOTAL</b>	<b>121.500</b>	<b>122.000</b>	<b>121.000</b>	<b>123.000</b>	<b>121.000</b>	<b>0.00%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	149.000	151.000	151.000	158.000	152.000	0.66%
Detention Center	174.000	175.000	175.000	178.000	175.000	0.00%
School Security	7.000	7.000	10.000	10.000	10.000	0.00%
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	21.000	25.000	25.000	25.000	0.00%
Communications	24.000	24.000	24.000	24.000	24.000	0.00%
Animal Services	13.500	13.500	13.500	13.500	13.500	0.00%
E911 Emergency Telephone <sup>(1)</sup>	0.875	0.875	0.000	0.000	0.000	0.00%
Inspections	5.500	5.750	5.750	5.750	5.750	0.00%
<b>TOTAL</b>	<b>397.875</b>	<b>405.125</b>	<b>411.250</b>	<b>421.250</b>	<b>412.250</b>	<b>0.24%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Pitt Soil & Water	4.000	4.000	4.000	4.000	4.000	0.00%
Solid Waste & Recycling	23.000	23.000	23.000	24.000	24.000	4.35%
<b>TOTAL</b>	<b>27.000</b>	<b>27.000</b>	<b>27.000</b>	<b>28.000</b>	<b>28.000</b>	<b>3.70%</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2016-17	AMENDED FY 2017-18	AMENDED FY 18-19	REQUESTED FY 2019-20	ADOPTED FY 2019-20	% CHANGE FY 19 to 20
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning	8.375	9.375	9.375	9.375	9.375	0.00%
E911 Planning <sup>(1)</sup>	1.000	1.000	1.875	2.375	1.875	0.00%
Engineering	1.000	1.000	1.000	1.000	1.000	0.00%
Industrial Development	4.000	4.000	4.000	5.000	5.000	25.00%
Farmers Market	0.600	0.600	0.600	0.600	0.600	0.00%
<b>TOTAL</b>	<b>14.975</b>	<b>15.975</b>	<b>16.850</b>	<b>18.350</b>	<b>17.850</b>	<b>5.93%</b>
<b>HUMAN SERVICES</b>						
Health	126.400	127.150	129.400	132.200	130.200	0.62%
Pitt Area Transit	9.000	8.000	8.000	8.000	8.000	0.00%
Social Services	273.500	277.500	283.500	307.500	291.500	2.82%
Veterans Services	3.000	3.000	3.000	3.000	3.000	0.00%
<b>TOTAL</b>	<b>411.900</b>	<b>415.650</b>	<b>423.900</b>	<b>450.700</b>	<b>432.700</b>	<b>2.08%</b>
<b>OTHER</b>						
Grants <sup>(2)</sup>	5.500	5.500	5.500	8.250	8.250	50.00%
<b>TOTAL</b>	<b>5.500</b>	<b>5.500</b>	<b>5.500</b>	<b>8.250</b>	<b>8.250</b>	<b>50.00%</b>
<b>GRAND TOTAL</b>	<b>978.750</b>	<b>991.250</b>	<b>1,005.500</b>	<b>1,049.550</b>	<b>1,020.050</b>	<b>1.45%</b>

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

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

(2) Grants were moved from Public Safety to Other in FY 19-20

(3) 1 FTE position was requested to be split .50 in E911 Planning & .50 in Recreation



# HUMAN RESOURCES SUMMARY

## POSITION REQUESTS FY 2019-20

Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended
Animal Services	Shelter Attendant Shelter Attendant Office Assistant IV	58-1 58-1 59-1	General Fund General Fund General Fund	2.00 0.50 1.00	
Buildings and Grounds	Maintenance Mech. I / Locksmith	61-1	General Fund	1.00	
Cooperative Ext.	Community Garden Coordinator (.75 FTE currently paid 100% by Vidant)	63-18	81.25% Vidant Grant, 18.75% GF (position will remain a .75 FTE)	0.1875	
Detention	Detention Officer Basic/Kitchen Program Coordinator - (SHARP)	65-4 67-10	General Fund General Fund	2.00 1.00	
Development Commission	Industrial Marketing Coordinator	69-1	Development Commission Fund	1.00	1.00
Planning E-911	Sign Coordinator Assistant/Park Attendant	58-1	General Fund	0.50	
Recreation	Sign Coordinator Assistant/Park Attendant	58-1	General Fund	0.50	
Public Health	Public Health Nurse I Dental Assistant II (DAII)	70-1 63-1	100% County (until trained) Medicaid/County	2.00 0.80	0.80
Register of Deeds	Deputy II - Real Estate	59-1	General Fund	1.00	
Sheriff	Attorney 1 Quality Assurance Administrative Tech. Master Deputy Clerk IV	78-1 65-1 68-1 59-1	General Fund General Fund General Fund General Fund	1.00 1.00 4.00 1.00	1.00
Social Services	<i>Economic Services</i> Income Maintenance Caseworker II Income Maintenance Supervisor II Income Maintenance Caseworker II Income Maintenance Caseworker III Income Maintenance Caseworker I				2.00 1.00 4.00 2.00 1.00
	<i>Services Staff</i> Social Worker Program Manager I - Child Welfare Foreign Language Interpreter II Social Worker III - Child Welfare Social Worker IAT - Child Welfare Staff Development Specialist I - Child Welfare Social Worker II - Child Welfare				1.00 1.00 1.00 1.00 1.00
					1.00
					1.00
					1.00
					1.00
					1.00
					1.00
					1.00
					1.00



# HUMAN RESOURCES SUMMARY

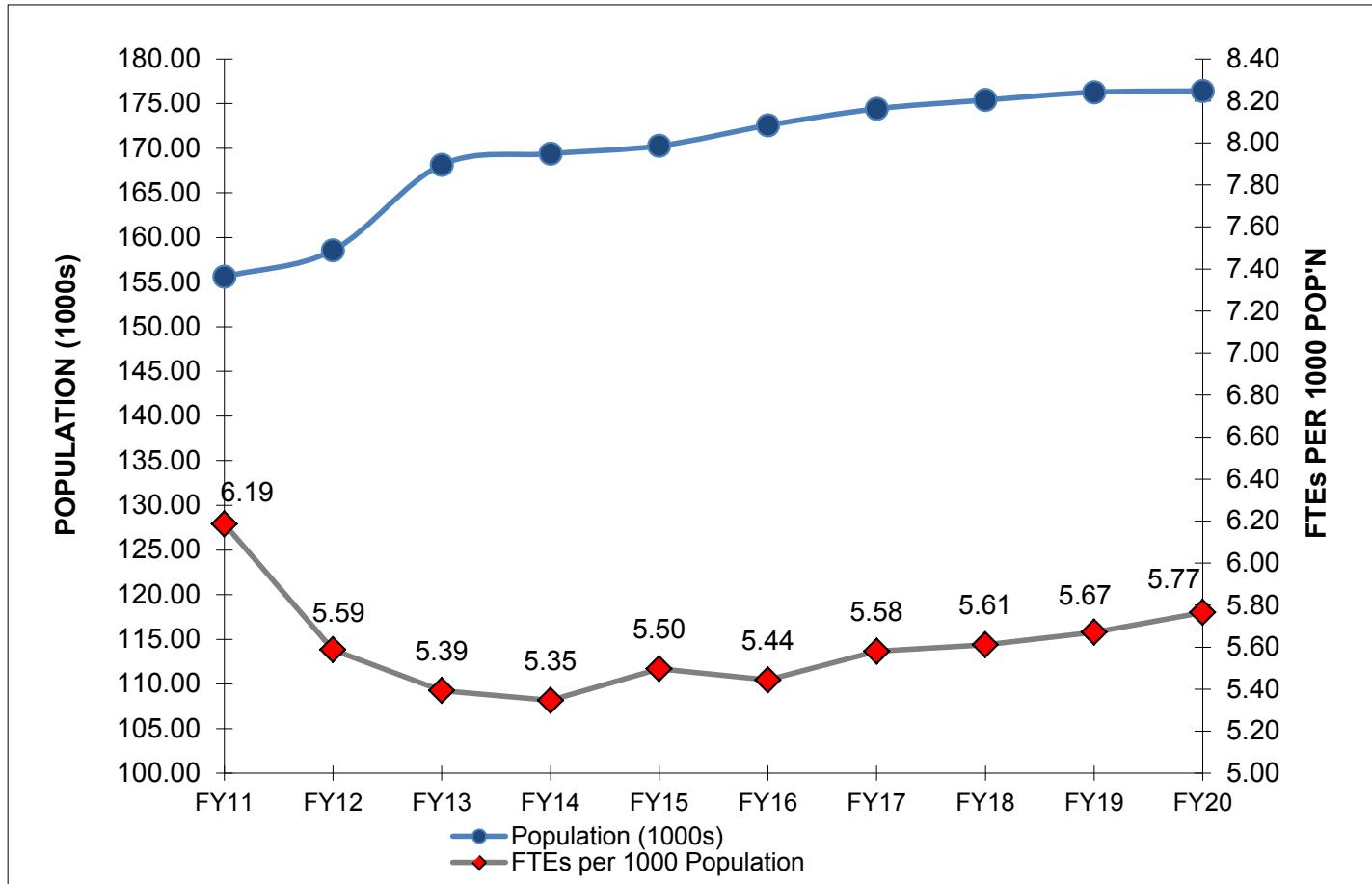
## POSITION REQUESTS FY 2019-20

Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended
	Social Worker II - Adult Services	67-1	50% Federal/State, 50% County	1.00	
	Social Worker III - Adult Services	69-1	50% Federal/State, 50% County	2.00	1.00
	Social Worker Supervisor III - APS	73-1	65% Federal/State, 35% County	1.00	
	Social Worker III - Guardianship	69-1	50% Federal/State, 50% County	1.00	1.00
	<i>Family Support Staff</i>				
	Child Support Agent II	65-1	66% Federal/State, 24% County	1.00	1.00
	<i>Legal Services Staff</i>				
	Attorney I	78-1	52% Federal/State, 48% County	1.00	
	Paralegal	67-1	66% Federal/State, 24% County	1.00	
<b>Solid Waste &amp; Recycling</b>	Truck Driver	61-1	Enterprise Fund	1.00	1.00
<b>Total New Positions (FTE)</b>				<b>45.49</b>	<b>11.8000</b>



## HUMAN RESOURCES SUMMARY

### FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION

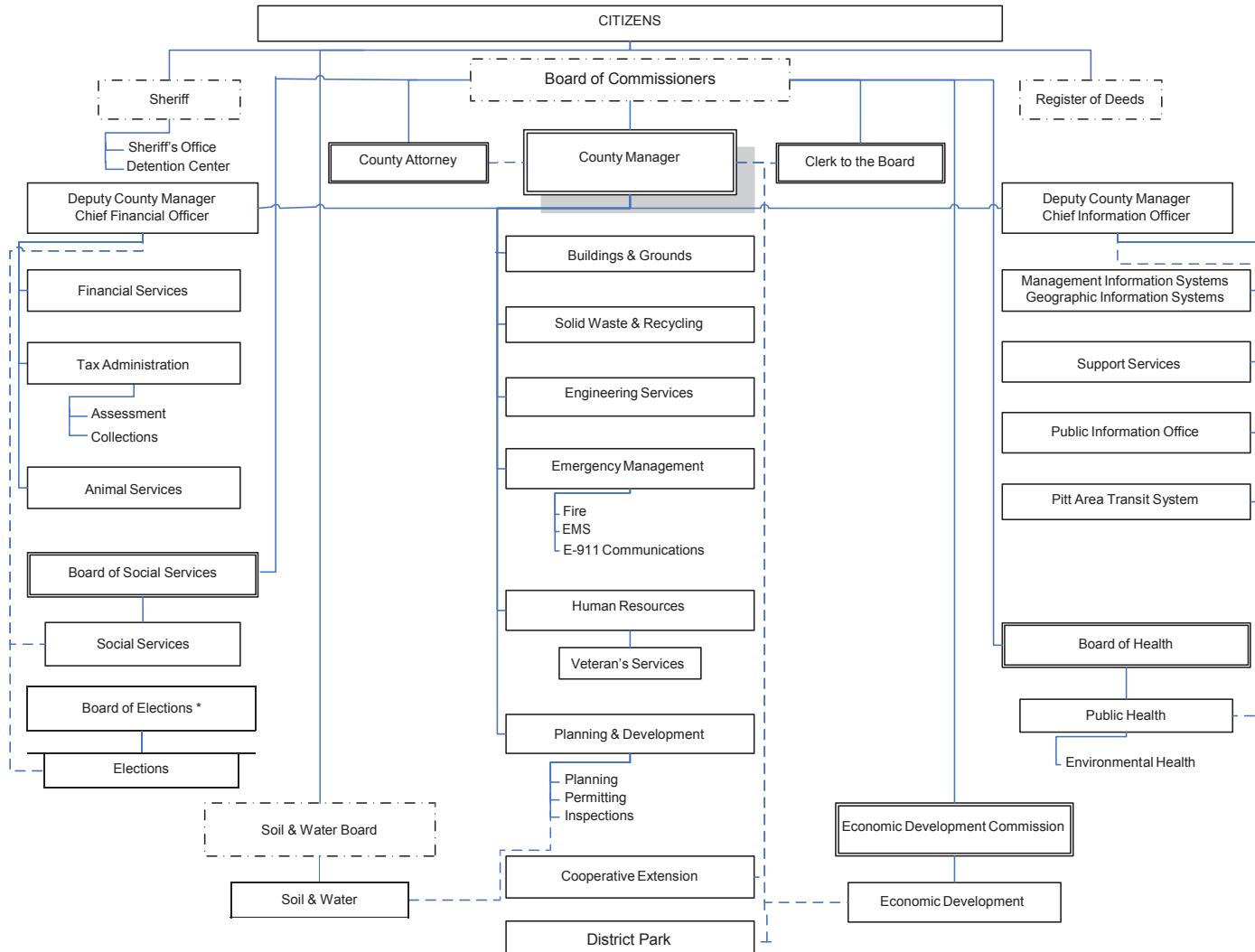


Fiscal Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
FTE Positions	981.00	939.55	913.40	910.30	948.50	949.50	978.75	989.00	1000.50	1020.05
Population	158,575	168,148	169,378	170,263	172,569	174,414	175,390	176,269	176,424	176,920

As the graph above indicates, the growth in County population has increased steadily. However, from FY 2010-11 to FY 2013-14, the number of County positions (employees) per 1000 population decreased due to 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 constraint. Since 2016, there has been a gradual increase in the number of County positions as the economy has slowly improved.



# HUMAN RESOURCES SUMMARY



Elected Direct Report   
 Appointed Liaison   
 Department \* State Appointed



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

### PITT COUNTY OFFICES / DEPARTMENTS

Office / Department Contact	Location (in Greenville, NC)	Email	Phone	Fax
<b>Animal Services</b> Michele Whaley, Director	4550 County Home Road		902-1729	355-6846
<b>Buildings and Grounds</b> Mike Rogers, Superintendent of Buildings & Grounds	1212 New Hope Road		902-2625	830-2596
<b>Clerk to the Board</b> Kimberly W. Hines, Clerk	1717 West Fifth Street pittboardclerk@pittcountync.gov		902-2950	830-6311
<b>Communications - E-911</b> 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> Randy Gentry, 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> Scott Darnell, Executive Director	111 S. Washington Street pittedc@pittcountync.gov		758-1989	758-0128



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

### PITT COUNTY OFFICES / DEPARTMENTS

Office / Department	Contact	Location (in Greenville, NC)	Email	Phone	Fax
<b>Inspections</b> Reggie Satterfield, Chief Code Inspector		1717 West Fifth Street	pittinspections@pittcountync.gov	902-3150	830-4974
<b>Management Information Systems</b> Michael Taylor, Deputy County Manager - Chief Information Officer		1717 West Fifth Street	pittmis@pittcountync.gov	902-3800	830-6361
<b>Planning</b> James Rhodes, Director		1717 West Fifth Street	pittplanning@pittcountync.gov	902-3250	830-2576
<b>Public Health</b> Dr. John Silvernail, 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> Paula Dance, 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	235,819	242,332	257,758	248,040
<b>Total Revenues</b>	<b>235,819</b>	<b>242,332</b>	<b>257,758</b>	<b>248,040</b>
<b>Expenditures</b>				
Personal Services	200,251	213,232	225,158	218,940
Operating Expenses	35,568	29,100	32,600	29,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>235,819</b>	<b>242,332</b>	<b>257,758</b>	<b>248,040</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>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To support improved educational opportunities and facilities	<ul style="list-style-type: none"><li>• Maintain increased funding year over year</li><li>• Funding exceeds all other functional expenditures</li></ul>	Yes No	Yes Yes	Yes 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 Animal Shelter Expansion and Renovation Project

## **BUDGET SUMMARY**

	<b>ACTUAL FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>REQUEST FY 2019-20</b>	<b>ADOPTED FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	471,154	478,162	528,966	525,213
<b>Total Revenues</b>	<b>471,154</b>	<b>478,162</b>	<b>528,966</b>	<b>525,213</b>
<b>Expenditures</b>				
Personal Services	446,872	453,112	503,416	500,013
Operating Expenses	24,282	25,050	25,550	25,200
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>471,154</b>	<b>478,162</b>	<b>528,966</b>	<b>525,213</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 22nd consecutive year
- Implemented a new detailed budget entry process in Munis to improve the information provided to the County Manager during budget review
- Added logistical duties during Hurricane Florence
- Selected new bank and started the process of switching banks
- Added remote access for EMS billing
- Surpassed \$750,000 in surplus sales on GovDeals
- Assisted Public Health with implementation of EPIC (new health information system)

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	704,092	832,048	880,295	869,702
<b>Total Revenues</b>	<b>704,092</b>	<b>832,048</b>	<b>880,295</b>	<b>869,702</b>
<b>Expenditures</b>				
Personal Services	669,658	805,548	847,049	842,977
Operating Expenses	34,434	26,500	33,246	26,725
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>704,092</b>	<b>832,048</b>	<b>880,295</b>	<b>869,702</b>
<b>Staffing</b>				
Full Time Equivalent Positions	10.00	10.00	10.00	10.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To maintain unassigned fund balance of at least 20% of General Fund expenditures (year-end measurement)			
• Fund balance as % of General Fund	21.1%	TBD	20%
To maintain a G.O. bond rate of at least AA level with all rating agencies			
• Moody's Rating	Aa1	Aa1	Aa1
• Standard & Poor's Rating	AA	AA	AA
• Fitch's Rating	AA+	AA+	AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)			
• Total Debt as % of Assessed Valuation	1.32%	1.21%	<= 1.1%
• Operations Ratio	1.00%	1.00%	<= 1.04

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	1,718	4,588	1,700
To maintain the per county FTE cost of financial services (year-end measurements)			
• Financial Services expenditures	703,226	753,469	NA
• # of County FTE	991.25	1000.5	NA
• \$ per FTE Cost	\$709.43	\$753.09	< \$772.30

## BUDGET HIGHLIGHTS

- Migrated to new release of Munis Financial System (11.3)
- Implemented new design/format of checks and purchase orders



## 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

- 2018 end of year combined collection rate for real and personal property was 99.29 percent, which was the highest combined collection rate ever achieved by Tax Administration
- For FY 17-18, an additional \$2,155,676 was collected in tax revenue compared to FY 16-17
- Successfully implemented Spatialest Comper for Citizens on OPIS
- Processed billing files in preparation of mailing annual bills in July 2018
- Completed all 2018 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
- Audited one-fourth of parcels in Present-Use program and one-fourth of parcels that have exclusions



# TAX ADMINISTRATION

104140

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	2,290,769	2,534,134	2,775,561	2,704,498
<b>Total Revenues</b>	<b>2,290,769</b>	<b>2,534,134</b>	<b>2,775,561</b>	<b>2,704,498</b>
<b>Expenditures</b>				
Personal Services	1,940,310	2,123,236	2,240,088	2,237,550
Operating Expenses	350,459	410,898	535,473	466,948
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,290,769</b>	<b>2,534,134</b>	<b>2,775,561</b>	<b>2,704,498</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	32.00	32.00

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
	Performance Indicators	FY 2017-18	FY 2018-19
Increase Tax Collection Rate			
• Overall Real and Personal Property Collection Rate for Pitt County	99.29%	99.37%	99.38%
Increase Productivity			
• Total Number of Bank Attachments Served	1,405	1,236	1,200
• Debt Setoff dollars collected	\$137,599	\$108,947	\$75,000
• Total number of garnishments	2,703	4,257	3,000



## 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>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
To Complete Individual Listings and Discoveries (Mobile Home & Boat)				
• Mobile Home Discoveries	2,059	4,835	4,500	
• Boat/Boat Motor Discoveries	738	2,132	1,200	
• Regular Listings Processed	7,435	8,156	7,500	
To Complete Business Personal Property Listings/Audits				
• External Audits	61	36	30	
• Internal Audits	461	566	450	
• Regular Listings Processed	4,575	4,447	4,000	
To Complete Real Property Process				
• Revaluation Parcels Reviewed	18,021	48,788	28,000	
• Deeds Processed	5,211	4,653	4,500	
• Real Parcels Reviewed	8,924	8,777	8,800	
• Permits Processed	1,781	1,729	1,900	
• Parcel Photos	3,916	4,134	4,000	
• Remeasure & List	10,135	10,783	8,000	



## **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 Liaison 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, sanitary sewer, complex financial transactions, property tax appeals, real estate matters, subdivision road maintenance, radio communications, and animal shelter expansion
- Reviewed all County contracts for legal sufficiency
- Responded to all subpoenas and public 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, Matthew, and Florence 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



## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	423,828	467,783	495,924	489,532
Sales & Services	96,311	100,000	100,000	100,000
<b>Total Revenues</b>	<b>520,139</b>	<b>567,783</b>	<b>595,924</b>	<b>589,532</b>
<b>Expenditures</b>				
Personal Services	505,167	549,523	577,214	573,522
Operating Expenses	14,972	18,260	18,710	16,010
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>520,139</b>	<b>567,783</b>	<b>595,924</b>	<b>589,532</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.00	5.00	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 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</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.		14	15	4
• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)		27	24	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**

- Successfully planned and executed 2018 Municipal Election
- Conducted Congressional District 3 Primary and planned for Second Primary in short period of time
- Began issuance of Voter Photo ID as required by new NC law

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	618,441	703,513	882,283	903,203
Sales & Services	111,121	0	122,709	122,709
<b>Total Revenues</b>	<b>729,562</b>	<b>703,513</b>	<b>1,004,992</b>	<b>1,025,912</b>
<b>Expenditures</b>				
Personal Services	478,612	497,832	633,693	638,562
Operating Expenses	250,950	205,681	371,299	387,350
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>729,562</b>	<b>703,513</b>	<b>1,004,992</b>	<b>1,025,912</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Increase the percentage of registered voters casting ballots				
• Percentage of registered voters casting ballots in all elections		17.04%	32.45%	20%
• Percentage of registered voters casting ballots in primary		16.40%	16.96%	25%
• Percentage of registered voters casting ballots in main election		17.67%	19.03%	20%
• Percentage of actual voters who utilize One-Stop Early Voting		6.33%	16.22%	10%
• Percentage of absentee ballot requests processed within 3 days		100%	85.50%	100%
• Percentage of database considered active status regular voters		81.9%	84.20%	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Maintain accurate voter registration list				
• Number of registered voters		123,048	114,445	120,000
• Number of voters removed		11,261	17,525	> 5,000
• Number of new registrations		5,845	9,544	2,000

### **BUDGET HIGHLIGHTS**

- Municipal Elections will be held in November 2019 and the Presidential Primary will be held in March 2020



# 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	-927,086	-859,677	-858,276	-921,494
Licenses	24,008	27,000	30,000	30,000
Permits & Fees	1,469,015	1,450,889	1,505,000	1,505,000
<b>Total Revenues</b>	<b>565,937</b>	<b>618,212</b>	<b>676,724</b>	<b>613,506</b>
<b>Expenditures</b>				
Personal Services	464,943	496,387	561,399	535,581
Operating Expenses	100,993	121,825	115,325	77,925
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>565,937</b>	<b>618,212</b>	<b>676,724</b>	<b>613,506</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	8.00	9.00	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Index real estate documents on permanent index within 24 hours of recordation				
• No. of real estate documents recorded per year	20,560	19,932	23,000	
• Percent indexed within 24 hrs of recordation	100%	100%	100%	
• No. indexed per employee per year (based on 4 employees)	5,140	4,983	5,570	
Real estate document pages processed				
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	105,213	101,015	89,000	
• Percent of pages processed daily	100%	100%	100%	
Issue certified copies of death certificates				
• No. of certified copies issued	13,350	14,054	10,000	
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%	
• No. issued per employee (based on 4 employees)	3,338	3,514	3,030	
Issue marriage licenses per year				
• No. of marriage licenses issued	1,067	1,085	1,200	
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%	
• No. issued per employee (based on 4 employees)	267	271	296	
Issue certified copies of birth certificates				
• No. of copies issued	10,537	10,800	9,389	
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%	
• No. issued per employee (based on 4 employees)	2,634	2,700	2,349	



# PUBLIC INFORMATION

104200

## DEPARTMENT MISSION

The primary 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, social media, and environmental design.

## SERVICE DESCRIPTION

Coordination of mass media communication, including an Internet website, print publications, print advertisements, audio advertisements, video programs, video advertisements, television, public displays, and environmental design - all aimed at educating citizens in the programs and services offered by their County government.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Successfully planned, organized, and oversaw the first Pitt County Joint Information System press conference ahead of Hurricane Florence, creating a system which has been partially utilized two times since.
- Created and successfully used (multiple times) a "mobile production studio" for live streaming Commissioner meetings and other events, such as the Supreme Court visit.
- Successfully hosted a "Creative Services Open House" to showcase low-cost advertising and marketing options to all departments. This has already directly led to at least 3 projects.
- Successfully planned, organized, and hosted 7 public media events (since June 2018), and assisted in the organization and hosting of several more.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	-169,487	-168,309	-154,852	-159,075
Permits & Fees	369,218	380,000	380,000	380,000
<b>Total Revenues</b>	<b>199,731</b>	<b>211,691</b>	<b>225,148</b>	<b>220,925</b>
<b>Expenditures</b>				
Personal Services	172,339	194,893	205,516	204,818
Operating Expenses	27,393	16,798	19,632	16,107
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>199,731</b>	<b>211,691</b>	<b>225,148</b>	<b>220,925</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00



## 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> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Increase exposure to Pitt County Government services, programs and information			
• Increase public awareness by producing new video content for PittTv and online	114	110	100
• Produce Stay Connected Newspaper Ad	21	20	25

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Distribute News, Information and Services to the Press			
• Produce News Releases	54	55	50
• Establish a new social media policy and schedule initial trainings for administration	Complete	June 30	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 \$242,827 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year two of the fifth round of the position classification review process, Technical/Law Enforcement positions were reviewed. This is an in-house process and avoids the cost of outside consultants.
- Through the Pitt Training Program, graduated 8 supervisors through the Supervisors Academy which is a 12-hour intensive in-house training program, offered live classes to county employees with employees completing 673 hours of classroom training and administered on-line training resulting in employees participating and successfully passing 1,833 on-line classes. All supervisors received live training on Unlawful Workplace Harassment.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	594,267	628,042	678,765	668,506
<b>Total Revenues</b>	<b>594,267</b>	<b>628,042</b>	<b>678,765</b>	<b>668,506</b>
<b>Expenditures</b>				
Personal Services	563,051	592,068	630,791	627,532
Operating Expenses	31,216	35,974	47,974	40,974
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>594,267</b>	<b>628,042</b>	<b>678,765</b>	<b>668,506</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Monitor volunteer activity in County agencies				
• Track volunteer usage by all departments - Hours		13,800	12,521	15,000
• Track volunteer usage by all departments - Value		\$184,758	\$153,040	\$175,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Recruit and refer qualified candidates to departments in a timely manner.				
• Applicants referred to departments in a timely manner		1.48 days	1.37 days	2 days or less
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		5,828	3,774	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		9.28 years	9.41 years	10 years
• Overall Retention Rate		92%	89%	88%
• % of exit interviews conducted		95.25%	93.5%	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 Management/Professional positions. This will be the third 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	143,425	149,955	162,607	160,993
<b>Total Revenues</b>	<b>143,425</b>	<b>149,955</b>	<b>162,607</b>	<b>160,993</b>
<b>Expenditures</b>				
Personal Services	139,457	143,955	150,807	150,193
Operating Expenses	34,209	40,000	43,800	42,800
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>173,666</b>	<b>183,955</b>	<b>194,607</b>	<b>192,993</b>
Expense Allocation to Depts	-30,241	-34,000	-32,000	-32,000
<b>Net Expenditures</b>	<b>143,425</b>	<b>149,955</b>	<b>162,607</b>	<b>160,993</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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Timely processing of mail				
• # pieces of courier mail delivered	154,770	122,050	120,000	
• # pieces of metered mail processed	306,566	300,804	300,000	
• % of postal & courier mail delivered on time	98%	99%	95%	
• % of metered mail processed by end of day	99%	99%	90%	
Timely processing of print services				
• # of service requests completed	544	420	450	
• # of images processed	1,729,135	784,303	1,500,000	
• % of requests completed on time	98%	99%	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Evaluate service offerings and modify as appropriate				
• % client satisfaction with service, good or better	95%	98%	90%	



# MANAGEMENT INFORMATION SYSTEMS

104240

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Implementation of a new modern enterprise document management solution to better meet the evolving needs of the county.
- Developed and began execution of workstation operating system, desktop Office products and email upgrade strategy to remain current with technology and provide additional features..
- After contracting with a security vendor for a comprehensive cyber security audit, Pitt County implemented Security Management, which includes 24X7X365 event monitoring, configuration monitoring, vulnerability scans, intrusion prevention system and real time identification of cyber security threats.
- Assessed requirements for data analytic tools/software and licensing needs, documented recommendations, with implementation in FY19/20.
- Audio/visual equipment strategy and standardization documented, and implementation begun in facilities according to needs and funding.
- Improved electronic payment options: A new third party payment system was implemented on the public-facing website to streamline and simplify payment options for citizens.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	2,435,375	2,705,522	2,794,277	2,776,758
Sales & Services	7,929	3,500	3,500	3,500
<b>Total Revenues</b>	<b>2,443,304</b>	<b>2,709,022</b>	<b>2,797,777</b>	<b>2,780,258</b>
<b>Expenditures</b>				
Personal Services	2,493,388	2,576,343	2,652,658	2,637,389
Operating Expenses	1,063,035	1,218,424	1,272,909	1,270,659
Capital Outlay	19,949	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>3,576,372</b>	<b>3,819,767</b>	<b>3,950,567</b>	<b>3,933,048</b>
Expense Allocation to Depts	-1,133,068	-1,110,745	-1,152,790	-1,152,790
<b>Net Expenditures</b>	<b>2,443,304</b>	<b>2,709,022</b>	<b>2,797,777</b>	<b>2,780,258</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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Efficient client support				
• # of service requests completed		15,243	13,442	11,000
• % service requests completed by critical date		99%	99%	90%
• # computing/voice devices supported		5,784	5,885	5,400
• % client satisfaction with service, good or better		98%	97%	90%
• % of data recovery requests completed successfully		100%	100%	100%
Minimize reliance on general fund				
• % budget recovered using non-general funds		31.5%	29.5%	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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

- A comprehensive GIS Strategic Assessment was conducted, with input from key users of GIS technology throughout the county resulting in recommendations and a roadmap for moving forward.
- Worked with Board of Elections staff to automate cross referencing voter addressing with the State SEIMS system to minimize registration error.
- Finalized transition of new E911 CAD mapping environment.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	389,370	413,170	426,516	421,783
<b>Total Revenues</b>	<b>389,370</b>	<b>413,170</b>	<b>426,516</b>	<b>421,783</b>
<b>Expenditures</b>				
Personal Services	196,538	206,189	218,535	216,702
Operating Expenses	257,181	261,981	272,981	270,081
Capital Outlay	12,971	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>466,689</b>	<b>493,170</b>	<b>516,516</b>	<b>511,783</b>
Expense Allocation to Depts	-77,320	-80,000	-90,000	-90,000
<b>Net Expenditures</b>	<b>389,370</b>	<b>413,170</b>	<b>426,516</b>	<b>421,783</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>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Efficient client support				
• # of service requests completed		271	239	100
• % service requests completed by critical date		98.7%	99%	90%
• % client satisfaction with service, good or better		99%	99%	90%
Minimize reliance on general fund				
• % budget recovered using non-general funds		16.1%	14.1%	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 and safe work environment to the employees and citizens.

## 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

- Painted the exterior of the following buildings: Pitt Area Transit, Development Services, Board of Elections, Agricultural Center, three group homes on North campus, Taft Building and Probation/Parole Building
- Replaced the roof over Tax Collectors building
- Recarpeted and tiled Agricultural Center and Public Health
- Painted interior of County office building and part of the exterior windows and doors
- Replaced failed windows at Agricultural Center, Courthouse and Board of Elections
- Replaced carpeting with tile on 4th floor A-Wing of County Office Building
- Renewed and monitored grass cutting contracts for main campus, downtown campus and North campus
- Continued upgrades and improvements on building interiors

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	2,434,219	2,338,300	2,513,783	2,353,198
<b>Total Revenues</b>	<b>2,434,219</b>	<b>2,338,300</b>	<b>2,513,783</b>	<b>2,353,198</b>
<b>Expenditures</b>				
Personal Services	812,238	878,843	972,176	921,941
Operating Expenses	1,458,024	1,459,457	1,541,607	1,431,257
Capital Outlay	163,957	0	0	0
<b>Total Expenditures</b>	<b>2,434,219</b>	<b>2,338,300</b>	<b>2,513,783</b>	<b>2,353,198</b>
<b>Staffing</b>				
Full Time Equivalent Positions	16.00	15.00	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Maintain safe and aesthetically pleasing facilities				
• Square footage maintained/employee	46,966	50,096	40,000	
• Number of maintenance work orders completed	1,736	1,963	1,500	
• Number of miscellaneous work orders completed	971	924	700	
To maximize resources in performing duties to economize cost				
• Dollar savings of community service labor in lieu of employee labor	\$17,436	\$10,692	\$20,000	
• Dollar savings due to internet purchasing	\$24,140	\$19,137	\$20,000	

### BUDGET HIGHLIGHTS

- Requested one Maintenance Mechanic I/ Locksmith position to insure security measures are up to date and outsourcing is minimized



## 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	367,398	366,000	368,000	373,320
<b>Total Revenues</b>	<b>367,398</b>	<b>366,000</b>	<b>368,000</b>	<b>373,320</b>
<b>Expenditures</b>				
Operating Expenses	367,398	366,000	368,000	373,320
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>367,398</b>	<b>366,000</b>	<b>368,000</b>	<b>373,320</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	Actual	Target	
	Performance Indicators	FY 2017-18	FY 2018-19	FY 2019-20
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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	3,760,794	1,613,946	3,247,201	2,977,201
<b>Total Revenues</b>	<b>3,760,794</b>	<b>1,613,946</b>	<b>3,247,201</b>	<b>2,977,201</b>
<b>Expenditures</b>				
Personal Services	496,246	137,043	490,978	490,978
Operating Expenses	1,544,370	1,476,903	2,106,223	1,836,223
Capital Outlay	1,720,178	0	650,000	650,000
<b>Total Expenditures</b>	<b>3,760,794</b>	<b>1,613,946</b>	<b>3,247,201</b>	<b>2,977,201</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	339,110	328,336	381,747	384,576
<b>Total Revenues</b>	<b>339,110</b>	<b>328,336</b>	<b>381,747</b>	<b>384,576</b>
<b>Expenditures</b>				
Personal Services	67,525	69,336	72,747	72,476
Operating Expenses	271,586	259,000	309,000	312,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>339,110</b>	<b>328,336</b>	<b>381,747</b>	<b>384,576</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	\$ 15,000
Sheppard Memorial Library	\$613,819
Winterville Public Library	\$ 10,000
Total	\$681,819

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	660,718	664,194	757,028	681,819
<b>Total Revenues</b>	<b>660,718</b>	<b>664,194</b>	<b>757,028</b>	<b>681,819</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	660,718	664,194	757,028	681,819
<b>Total Expenditures</b>	<b>660,718</b>	<b>664,194</b>	<b>757,028</b>	<b>681,819</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 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	85,254	68,730	133,739	99,505
<b>Total Revenues</b>	<b>85,254</b>	<b>68,730</b>	<b>133,739</b>	<b>99,505</b>
<b>Expenditures</b>				
Personal Services	30,141	30,680	52,289	30,680
Operating Expenses	55,113	38,050	81,450	68,825
<b>Total Expenditures</b>	<b>85,254</b>	<b>68,730</b>	<b>133,739</b>	<b>99,505</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Forensic services laboratory earned ANAB accreditation becoming the only Sheriff's Office accredited laboratory in NC
- 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 seventh 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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	26,495,129	28,740,998	33,095,079	30,397,230
Intergovernmental	428,073	420,250	452,200	452,200
Sales & Services	3,582,773	2,655,894	3,076,564	3,102,564
Miscellaneous	30,000	40,000	30,000	40,000
<b>Total Revenues</b>	<b>30,535,975</b>	<b>31,857,142</b>	<b>36,653,843</b>	<b>33,991,994</b>
<b>Expenditures</b>				
Personal Services	23,478,618	25,074,006	27,578,936	26,862,196
Operating Expenses	6,577,533	6,783,136	7,572,907	7,007,798
Capital Outlay	479,825	0	1,502,000	122,000
<b>Total Expenditures</b>	<b>30,535,975</b>	<b>31,857,142</b>	<b>36,653,843</b>	<b>33,991,994</b>
<b>Staffing</b>				
Full Time Equivalent Positions	334.00	334.00	347.00	338.00



### **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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To improve Child Support Enforcement Program	• Child Support collections	\$15,438,315	\$15,708,426	\$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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To improve the Domestic Violence Prevention Program	• Domestic violence protective-orders served	285	291	300
	• Domestic violence case clearance rate	88%	52%	93%
To improve the Victim Services Program	• Cases Serviced	433	380	500
	• Victim Contacts	2,267	2,298	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To improve paper service rates	• Civil process rates	90%	90%	92%
To improve response times	• Average agency-wide response times (minutes)	18	18	19 or less
	• Deputy reaction time (minutes)	13	12	12 or less
	• Responses to calls & follow-ups	31,381	33,415	32,000
	• Part I Violent crimes reported	188	187	< 140
	• Part I Property crimes reported	997	804	< 1,300
	• Part 2 Offenses reported	2,078	1,806	< 2,600
To improve case clearance rates	• Property Crimes clearance rate	35%	28%	> 30%
	• Violent Crimes clearance rate	60%	78%	> 90%



**SHERIFF**  
104310,20,26,27,28

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To maintain / increase jail revenue			
• Inmate man-hours worked	57,356	57,416	57,356
• Value of inmate labor @ \$7.25	\$415,000	\$415,832	\$415,000
• Total jail revenue	\$2,319,803	\$1,581,897	\$1,489,700
• Average daily cost per inmate	\$107.33	\$117.92	\$80



# 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

- Hurricane Florence recovery efforts
- Continued efforts towards completion of the Radio Enhancement Communication Project
- Acquired DLX Shelter from State thru Homeland Security Grant
- Continued partnership with Red Cross to identify alternate shelter facilities - 18 churches to date
- Participated in ECU Active Shooter Full-scale Exercise - December 2018
- Received State grant to partner with Pitt County Schools on an active shooter exercise- June 2019
- Governor's visit after Hurricane Florence
- Hosted the regional after action meeting for the State for Hurricane Florence

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	760,024	865,464	890,537	811,714
Intergovernmental	52,131	52,000	52,000	52,000
Permits & Fees	31,495	40,000	35,000	35,000
<b>Total Revenues</b>	<b>843,650</b>	<b>957,464</b>	<b>977,537</b>	<b>898,714</b>
<b>Expenditures</b>				
Personal Services	434,742	515,814	504,037	501,714
Operating Expenses	408,678	441,650	473,500	397,000
Capital Outlay	230	0	0	0
<b>Total Expenditures</b>	<b>843,650</b>	<b>957,464</b>	<b>977,537</b>	<b>898,714</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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Conduct or participate in at least two exercises or incidents involving an EOC activation annually to measure the readiness of County agencies and emergency operations plan	• Exercises or Incidents	3	3	2

## BUDGET HIGHLIGHTS

- Continuing a successful fire inspection program with 2 p/t inspectors
- Audit of rural fire departments starting this year



# 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

- Implementation of Emergency Fire Dispatch (EFD)
- Back-up Center successfully utilized for trainings and operational use
- Implementation of Freedom Application
- Grimesland radio tower site
- Jimmy Hodges completed PSAP Manager's Training with 911 Board

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	1,651,866	2,073,543	2,226,927	2,173,481
<b>Total Revenues</b>	<b>1,651,866</b>	<b>2,073,543</b>	<b>2,226,927</b>	<b>2,173,481</b>
<b>Expenditures</b>				
Personal Services	1,428,874	1,542,418	1,617,237	1,611,991
Operating Expenses	222,992	531,125	609,690	561,490
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,651,866</b>	<b>2,073,543</b>	<b>2,226,927</b>	<b>2,173,481</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	24.00	24.00



### **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>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To maintain an Emergency Medical Dispatch compliance above the national standard of 85%	• Center compliance %	98.5%	94%	85%
To maintain average fire/ ems received to dispatch time below state/industry standards of 90 seconds	• % of calls dispatched under 90 seconds	93.7%	92.1%	85%

### **BUDGET HIGHLIGHTS**

- Addition of Grimesland radio tower.
- Motorola annual services agreement.



## **DEPARTMENT MISSION**

The primary mission of the Pitt County Animal Services (PCAS) is to provide services which safeguard public health and safety by:

- o Educational Support: supporting the education of our citizens on responsible pet ownership;
- o Community Protection: the protection of our community's animals from cruelty and neglect;
- o Animal Care: the housing care placement, or humane resolution for the animals in its care

In addition, shelter staff is committed to working closely with local, regional and national non-profits and community organizations to reduce pet overpopulation and provide humane educational programs to our community.

### **Vision Statement**

Promoting a culture of professionalism, compassion and service to create an environment of responsible pet ownership through progressive animal welfare initiatives, community outreach and humane education.

### **Core Values**

We believe the character of our organization is exemplified through a strong dedication to meet the highest standards of performance and compassion on behalf of the animals and community we serve.

We recognize society has entrusted us with a great responsibility. Our community's expectations and trust give us the courage to perform our duties with transparency, honor, empathy and compassion.

We meet the vision by our commitment to our Core Values:

#### **P- Professional**

- o Promote competence, excellence, open communication and
- o Decision making that is deliberate, conscientious and based on fact

#### **C- Compassionate**

- o Demonstrate respect, sensitivity and understanding toward people and animals

#### **A- Action**

- o Improving Pitt County through education, humane sheltering, responsible pet placement, progressive enforcement and reduction of pet overpopulation

#### **S- Service**

- o Maintain open policies and operations that are good steward of public resources, while striving for excellence constantly improving the customer service experience.

## **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.



## ANIMAL SERVICES

104340

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Lowest euthanasia rate since 2002, 909 adoptions in calendar year 2018, Overall Live Release Rate up 14% to 64.5%
- Received grants from Community Partnership for Pets, Two Mauds, Petco, Maddies Fund and Neuse Golden Retriever Rescue
- Participated in National Clear the Shelter Event
- Sheltered over 200 animals during Hurricane Florence
- Launched successful fundraising campaigns - received \$30,000 in naming opportunities and sold over 200 bricks
- Staff member attended Shelter Medicine Course in Charleston on a Maddies Fund Apprenticeship
- Continued Pet Responsibility Program for 4th graders in 5 schools
- Director attended both the Best Friends National Conference in LA and Lifesaving Academy in Austin, Texas on full scholarships
- ECU Dog Walking Class was presented on a National level by ECU Graduate Student working with the program
- Secured grant funding to keep the Trap-Neuter-Release programs for community cats resulting in live release rate increasing by 29%

### BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	660,904	739,672	982,005	830,499
Intergovernmental	14,681	14,000	15,000	15,000
Permits & Fees	117,398	119,000	122,000	122,000
<b>Total Revenues</b>	<b>792,982</b>	<b>872,672</b>	<b>1,119,005</b>	<b>967,499</b>
<b>Expenditures</b>				
Personal Services	624,585	707,972	827,005	763,599
Operating Expenses	168,397	164,700	276,000	203,900
Capital Outlay	0	0	16,000	0
<b>Total Expenditures</b>	<b>792,982</b>	<b>872,672</b>	<b>1,119,005</b>	<b>967,499</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.50	13.50	13.50	13.50

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Assist citizens with unwanted/dangerous/nuisance animals				
• # of calls answered		2,112	1,723	2,400
• # of animal bites investigated		295	328	300
• # of dangerous dog investigations		24	26	49
• # of canine control violations		360	339	400
Provide rabies control services				
• # of rabies clinics held		3	0	2
• # of positive rabies tests		1	1	1 or less
• # of educational presentations		24	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Encourage adoptions to decrease euthanasia				
• # of adoptions		1,017	1,051	800
• # of animals euthanized		1,052	809	1,500
• # of re-claimed animals		209	162	300
• Live Release Rate		59%	64.87%	50%
Utilize volunteers in order to economize costs				
• # of volunteer hours		2,864.00	3,151.50	6,000
• \$ of monetary value		\$34,368	\$37,818	\$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 4,336 building and trade permits
- Conducted public school inspections and performed additional inspections for Pre-K classrooms
- Conducted 7,075 inspections
- Completed 586 plan reviews

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	-168,667	-61,865	12,550	3,398
Permits & Fees	570,603	498,555	450,000	450,000
<b>Total Revenues</b>	<b>401,936</b>	<b>436,690</b>	<b>462,550</b>	<b>453,398</b>
<b>Expenditures</b>				
Personal Services	375,730	410,580	430,640	429,288
Operating Expense	26,206	26,110	31,910	24,110
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>401,936</b>	<b>436,690</b>	<b>462,550</b>	<b>453,398</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.75	5.75	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Perform daily inspections and investigate complaint requests.	<ul style="list-style-type: none"><li>% of condemnation notices resolved within six months</li></ul>	46%	66%	75%
Complete inspections and plan reviews in a timely manner	<ul style="list-style-type: none"><li># of inspections performed per inspector per day</li><li>% inspection costs offset by permit fees</li><li>% of residential plans reviewed within 4 working days</li><li>% of nonresidential plans reviewed within 7 working days</li></ul>	8.7	11.95	< 7



# MEDICAL EXAMINER

104360

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

The Medical Examiner operates under the general 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

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	175,750	125,200	195,000	195,000
<b>Total Revenues</b>	<b>175,750</b>	<b>125,200</b>	<b>195,000</b>	<b>195,000</b>
<b>Expenditures</b>				
Operating Expenses	175,750	125,200	195,000	195,000
<b>Total Expenditures</b>	<b>175,750</b>	<b>125,200</b>	<b>195,000</b>	<b>195,000</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	260,760	305,250	303,250	303,250
<b>Total Revenues</b>	<b>260,760</b>	<b>305,250</b>	<b>303,250</b>	<b>303,250</b>
<b>Expenditures</b>				
Operating Expenses	260,760	305,250	303,250	303,250
<b>Total Expenditures</b>	<b>260,760</b>	<b>305,250</b>	<b>303,250</b>	<b>303,250</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	4,241	4,500	4,500	4,500
<b>Total Revenues</b>	<b>4,241</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Expenditures</b>				
Operating Expenses	4,241	4,500	4,500	4,500
<b>Total Expenditures</b>	<b>4,241</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**

- Adopted the Southwest Bypass Land Use Plan to guide future growth and development within the Bypass study area
- Completed construction of the sanitary sewer system to serve the Candlewick Area Sewer District and successfully closed out Community Development Block Grant used to fund the project
- Purchased one repetitive loss property with Hazard Mitigation Grant funding and received funding to purchase 11 more impacted by Hurricane Matthew (\$1.04M)
- Held two Hazard Mitigation Program application intake sessions for property owners impacted by Hurricane Florence
- Coordinated the petition process and involved with construction contract for Woodmoor Farms Subdivision street improvement project

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	754,236	823,309	912,346	889,725
Permits & Fees	16,952	17,000	17,500	17,500
Sales & Services	14,800	19,500	20,000	20,000
<b>Total Revenues</b>	<b>785,988</b>	<b>859,809</b>	<b>949,846</b>	<b>927,225</b>
<b>Expenditures</b>				
Personal Services	696,682	770,109	815,146	806,525
Operating Expenses	89,307	89,700	134,700	120,700
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>785,988</b>	<b>859,809</b>	<b>949,846</b>	<b>927,225</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.375	9.375	9.375	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Administration of Community Development Programs				
• Number of Homes Rehabilitated		15	18	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Administration of County-wide Zoning Ordinance				
• % of complaints investigated that equalled a zoning violation		75%	88%	50%
• # of rezoning, CUP & SUP requests		8	11	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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

E-911 addressing services include maintenance of address, street centerline, access and street signage database. The department is responsible for installation and/or maintenance of street signs (approximately 3,100) and address assignment/verification (approximately 41,463) within the county's addressing jurisdiction.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Maintained nearly 3,100 County street signs, and assembled 50 new signs
- Performed county-wide inspection for road sign compliance, and removed 1 non-compliant road sign
- Repaired approximately 370 street signs

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	94,118	113,569	134,901	128,073
<b>Total Revenues</b>	<b>94,118</b>	<b>113,569</b>	<b>134,901</b>	<b>128,073</b>
<b>Expenditures</b>				
Personal Services	59,255	165,194	180,901	159,073
Operating Expenses	34,863	-51,625	-46,000	-31,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>94,118</b>	<b>113,569</b>	<b>134,901</b>	<b>128,073</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.875	2.375	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>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Administer Road Sign Maintenance Program	• % of signs that needed repairs or adjustments	7.08%	12.88%	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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	227,219	231,075	231,075	231,075
<b>Total Revenues</b>	<b>227,219</b>	<b>231,075</b>	<b>231,075</b>	<b>231,075</b>
<b>Expenditures</b>				
Operating Expenses	227,219	231,075	231,075	231,075
<b>Total Expenditures</b>	<b>227,219</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**

- Managed the installation of a new transfer station floor for Solid Waste
- Continued work on the Radio and Paging Phase 2 Enhancements
- Managed the Woodmoor Farms Subdivision project for acceptance from NCDOT
- Completed several capital improvement projects including roofs, HVAC and carpet throughout the County

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	117,538	123,467	130,792	129,906
<b>Total Revenues</b>	<b>117,538</b>	<b>123,467</b>	<b>130,792</b>	<b>129,906</b>
<b>Expenditures</b>				
Personal Services	110,400	115,167	121,742	121,356
Operating Expenses	7,139	8,300	9,050	8,550
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>117,538</b>	<b>123,467</b>	<b>130,792</b>	<b>129,906</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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

- \$795,000 was saved by residents and horticulture professionals who adopted Extension recommended best practices in landscape, turf, garden, and pest management
- Animal producers had net income gains of \$671,090 by adopting Extension recommended best practices in husbandry, forages, and the use of organic livestock by-products as fertilizer
- 3,029 Cooperative Extension volunteers served 25,565 hours at a value of \$631,200 to Pitt County.
- 4,256 youth and adults increased their knowledge about local food, agriculture systems, and fruit and vegetable production
- 912 students increased their knowledge of STEM through 4-H curriculum including embryology, robotics, soil science, and electricity
- 80 people grew produce in community gardens, with 37 youth doing so in school gardens

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	285,151	322,077	341,767	324,021
<b>Total Revenues</b>	<b>285,151</b>	<b>322,077</b>	<b>341,767</b>	<b>324,021</b>
<b>Expenditures</b>				
Personal Services	212,728	245,686	262,626	252,393
Operating Expenses	72,423	76,391	79,141	71,628
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>285,151</b>	<b>322,077</b>	<b>341,767</b>	<b>324,021</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## COUNTYWIDE GOAL(S) SUPPORTED

- 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:** 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Increase youth participation	• No. of youth participating in programs	14,322	7,440	6,000
Extension customers will learn proper skills related to healthy living.	• No. of customers	5,891	4,495	4,000
Volunteers will be recruited to assist in the delivery of Extension education	• Volunteer hours	7,629	9,391	8,000
Farmers and "Green Industry" professionals will adopt economically sound production practices	• No. of farmers implementing practices	828	994	1,000
	• Dollar value	\$1,875,000	\$394,009	1,000,000

## BUDGET HIGHLIGHTS

- Pitt County is 12th in NC for the value of its agricultural products at over \$202 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 March 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

- The market expanded its selling season by being open on Saturdays from late March through the end of December.
- The market added service to the Pitt County Health Department, Human Services, and Agriculture Center by opening the G-Circle market on Wednesdays during the summer.
- The market was able to accept SNAP benefits at both locations.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	30,498	40,601	42,346	38,523
Sales & Services	9,740	8,000	8,000	8,000
<b>Total Revenues</b>	<b>40,238</b>	<b>48,601</b>	<b>50,346</b>	<b>46,523</b>
<b>Expenditures</b>				
Personal Services	28,611	33,776	35,161	35,288
Operating Expenses	11,627	14,825	15,185	11,235
Capital Outlay				
<b>Total Expenditures</b>	<b>40,238</b>	<b>48,601</b>	<b>50,346</b>	<b>46,523</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60



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

- 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:** 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To increase the number of vendors providing fresh produce for county citizens	• *Number of market vendors	826	875	900
To increase the use of the market by citizens for purchasing fresh produce	• No. of market customers	28,200	27,115	50,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To encourage use of WIC vouchers for food purchases at the market	• No. of WIC vouchers accepted	970	1,855	2,000
	• Dollar value of WIC vouchers accepted	\$3,880	5,911	7,000

### **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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	254,880	258,147	269,667	267,917
<b>Total Revenues</b>	<b>254,880</b>	<b>258,147</b>	<b>269,667</b>	<b>267,917</b>
<b>Expenditures</b>				
Operating Expenses	254,880	258,147	269,667	267,917
<b>Total Expenditures</b>	<b>254,880</b>	<b>258,147</b>	<b>269,667</b>	<b>267,917</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 10,723, not including their dependents.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 2017, (last year available) the U.S. Veteran Affairs paid \$71,289,000 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 \$1,604,002 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
- Third VSO accredited with North Carolina Division of Veteran Affairs, October 15, 2018.
- Assisted with USDVA Veterans Experience Action Center, Dunn, NC July 2018.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	177,684	190,246	207,000	206,261
Miscellaneous	2,175	0	0	0
<b>Total Revenues</b>	<b>179,859</b>	<b>190,246</b>	<b>207,000</b>	<b>206,261</b>
<b>Expenditures</b>				
Personal Services	172,282	183,411	200,065	199,426
Operating Expenses	7,577	6,835	6,935	6,835
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>179,859</b>	<b>190,246</b>	<b>207,000</b>	<b>206,261</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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To serve Pitt County veterans and their families				
• In-Person contacts	1,656	1,412	1,700	
• Written contacts	5,670	7,195	5,000	
• Telephone contacts	4,396	4,034	4,200	
• Month end claims waiting to be processed	17	3	< 5	
• Month end diary dates waiting to be processed	159	82	< 40	
• Average number of phone messages waiting to be returned per day*	2.77	0.89	< 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Maximize receipt of available benefits to eligible veterans and their families				
• Number of new claims awarded	296	207	200	
• Annual benefit amount of new claims awarded	\$2,354,136	\$1,778,373	\$2,000,000	
• Amount of one-time benefit claims awarded	\$1,822,509	\$1,379,755	\$2,000,000	
• Total benefit amounts for new claims awarded	\$4,176,645	\$3,158,128	\$4,000,000	
• Total number of claims submitted	517	446	400	

### 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

- Pitt County Health Department was re-accredited with honors by the NC Local Health Department Accreditation Board, meeting all of the 147 re-accreditation activities demonstrating that the department provides quality public health services
- Partnered with Pitt County Emergency Management, Pitt County DSS and American Red Cross to participate in a joint shelter simulation exercise to prepare for hurricane response
- Employee Wellness Team provided health screenings for 785 county employees enrolled in the health insurance fee minimization program

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	4,204,763	5,222,657	6,172,014	5,863,255
Intergovernmental	4,891,143	4,648,617	4,476,318	4,455,577
Sales & Services	298,530	306,403	270,022	270,022
Miscellaneous	492,976	493,944	438,529	432,373
Debt & NonRevenue	0	0	0	0
Fund Balance	0	734,581	734,581	610,192
<b>Total Revenues</b>	<b>9,887,412</b>	<b>11,406,202</b>	<b>12,091,464</b>	<b>11,631,419</b>
<b>Expenditures</b>				
Personal Services	7,780,969	8,854,961	9,700,200	9,471,715
Operating Expenses	2,768,290	2,515,691	2,383,264	2,159,704
Capital Outlay	0	35,550	8,000	0
<b>Total Expenditures</b>	<b>10,549,259</b>	<b>11,406,202</b>	<b>12,091,464</b>	<b>11,631,419</b>
<b>Staffing</b>				
Full Time Equivalent Positions	127.15	127.40	132.20	130.20



# 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

- Received funding from the Smith Family Foundation to make needed repairs to the Smile Safari Mobile Dental Unit and partnered with the Bernstein Dental Clinic to serve more children
- Hired a full-time dentist for the Smile Safari Mobile Dental Unit who is seeing children at Pitt County schools

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	1,258,905	1,868,086	2,070,045	2,060,200
Intergovernmental	475,770	446,044	469,182	470,716
Sales & Services	5	-200	0	0
Miscellaneous	10,542	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	734,581	734,581	610,192
<b>Total Revenues</b>	<b>1,745,222</b>	<b>3,048,511</b>	<b>3,273,808</b>	<b>3,141,108</b>
<b>Expenditures</b>				
Personal Services	1,938,540	2,032,077	2,233,836	2,212,964
Operating Expenses	1,494,662	1,009,434	1,031,972	928,144
Capital Outlay	0	7,000	8,000	0
<b>Total Expenditures</b>	<b>3,433,202</b>	<b>3,048,511</b>	<b>3,273,808</b>	<b>3,141,108</b>
<b>Staffing</b>				
Full Time Equivalent Positions	27.00	27.00	27.00	27.00



# 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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		98.75%	98%	100%
• % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses		64.5%	87.5%	100%
• % of staff who respond within 2 hours to quarterly call down drills		87%	90%	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Amount of clinic related client fees (medicare, client, 3rd party) collected				
• Increase client fees collected by 5% from previous fiscal year		\$73,485	\$545,169	\$94,529
Submit state expenditure reports by state mandated guidelines				
• Number of months state expenditure report is submitted by required date		12	12	12



# 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

- Vector Control Program treated 26,000 acres for mosquito control and coordinated FEMA reimbursements for municipalities in the county following Hurricane Florence
- Received a \$3,000 grant through the FDA's Voluntary Retail Standards Program for improvements to the Food & Lodging program
- Expanded the LIFE program, an electronic data management program for environmental health inspections, to include inspections for residential care facilities

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	1,115,308	1,248,603	1,416,321	1,392,986
Intergovernmental	54,345	45,500	61,500	45,600
Sales & Services	181,781	166,000	148,000	148,000
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,351,434</b>	<b>1,460,103</b>	<b>1,625,821</b>	<b>1,586,586</b>
<b>Expenditures</b>				
Personal Services	1,195,112	1,370,088	1,503,108	1,488,535
Operating Expenses	87,529	90,015	122,713	98,051
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,282,642</b>	<b>1,460,103</b>	<b>1,625,821</b>	<b>1,586,586</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>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
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>	15,228 12.61	21,504 13.95	9,150 6.80
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.	<ul style="list-style-type: none"><li>Number of inspections, permits and consultations</li><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>	13,064 10.79 6.54	12,928 9.38 7.17	9,388 7.20 8 days
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.	<ul style="list-style-type: none"><li>Number of inspections, investigations and consultations and permits</li><li>Inspections, investigations, consultations and permitting activities per FTE per day</li></ul>	1,354 5.43	5,265 19.3	1,500 5.0



# 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

- Two CDC evidence based programs (Sister to Sister and VOICES) were implemented to help lower Pitt County's rate of sexually transmitted diseases

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	625,432	880,893	889,331	835,356
Intergovernmental	273,346	277,425	236,399	236,399
Sales & Services	46,023	40,200	41,271	41,271
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>944,801</b>	<b>1,198,518</b>	<b>1,167,001</b>	<b>1,113,026</b>
<b>Expenditures</b>				
Personal Services	676,751	983,329	938,298	929,257
Operating Expenses	155,853	201,589	228,703	183,769
Capital Outlay	0	13,600	0	0
<b>Total Expenditures</b>	<b>832,604</b>	<b>1,198,518</b>	<b>1,167,001</b>	<b>1,113,026</b>
<b>Staffing</b>				
Full Time Equivalent Positions	12.50	12.50	12.50	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> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2017-18</i>	<i>Actual</i> <i>FY 2018-19</i>	<i>Target</i> <i>FY 2019-20</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>	98%	97%	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>	3,567	2,960	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**

- Hosted the 27th Annual Maternity Fair at Greenville Convention Center linking families with resources designed to improve birth outcomes with financial support from the Triple P-Positive Parenting Program, Target of Greenville and Vidant Medical Community Center
- Received funding from NC DHHS in support of the Cribs for Kids Program to help provide safe sleep environments for infants
- Received funding from Vidant Health to support the In-Home Breastfeeding Program for English and Spanish speaking clients
- Participated in the World Breastfeeding Celebration on August 21, 2018, the theme was "Breastfeeding: Foundation of Life". 118 participants including women, children, support partners, exhibitors, volunteers and county employees attended the event
- Women, Infants and Children (WIC) Program received over \$25,500 in special funding to add a breastfeeding room and furnishings at the health department
- The Better Beginnings Breastfeeding Program participated in a World Breastfeeding Week Art Contest which challenged local WIC agencies to turn breastfeeding supplies into creative works of art. The display that was created included a visual representation of how breastmilk nourishes babies for life long growth and development



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

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

### BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	981,930	967,499	1,496,096	1,285,993
Intergovernmental	3,494,038	3,262,861	3,234,565	3,228,190
Sales & Services	54,878	81,700	74,900	74,900
Miscellaneous	448,630	454,137	409,216	403,060
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>4,979,476</b>	<b>4,766,197</b>	<b>5,214,777</b>	<b>4,992,143</b>
<b>Expenditures</b>				
Personal Services	3,583,145	4,030,497	4,548,899	4,369,458
Operating Expenses	532,873	720,750	665,878	622,685
Capital Outlay	0	14,950	0	0
<b>Total Expenditures</b>	<b>4,116,018</b>	<b>4,766,197</b>	<b>5,214,777</b>	<b>4,992,143</b>
<b>Staffing</b>				
Full Time Equivalent Positions	62.70	61.20	64.00	64.00



## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Provide technical assistance including health and safety trainings to childcare providers	<ul style="list-style-type: none"><li>Childcare centers who have received technical health assistance</li><li>Number of children impacted by technical assistance/provider training.</li></ul>	148 6,087	174 7,160	145 3,000
Improve the health and spacing of pregnancies	<ul style="list-style-type: none"><li>Number of family planning clinic visits at the Pitt County Health Department.</li><li>Number of prenatal care clinic visits at the Pitt County Health Department.</li><li>Pitt County Infant Mortality Rate/State Rate (5 year average).</li><li>Maintain an average monthly caseload of women receiving pregnancy care management services.</li><li>Number of postpartum home visits.</li></ul>	3,037 2,327 11.3/7.2 264 706	4,149 1,135 10.9/7.1 259 596	4,200 3,050 @ or below State Rate 350 600
Reduce adolescent pregnancies	<ul style="list-style-type: none"><li>% of adolescents enrolled in the initiative who do not report a pregnancy.</li><li>Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.</li><li>Pitt County adolescent pregnancy state ranking.</li></ul>	100% 78 38th lowest	100% 73 34th lowest	100% 100 within 3rd lowest in the State
Promote optimal development during early childhood by assessing development and coordinating services	<ul style="list-style-type: none"><li>Maintain an average monthly caseload of children receiving at risk or developmental disability case management</li></ul>	404	262	350
Ensure WIC Program services are made available to all eligible participants in Pitt County	<ul style="list-style-type: none"><li>% of WIC mothers initiating breastfeeding (note fiscal year basis).</li><li>\$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.</li><li>WIC average caseload.</li></ul>	59.32% \$3,136,693 4,217	55.5% \$3,024,448 4,102	45% \$3,500,000 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

- Received funding from Vidant Health to support the Diabetes Self-Management Education Program
- Partnered with the Employee Wellness Team during National Diabetes Month to educate about diabetes prevention and management. The event, "A Recipe for Success", featured a healthy black bean soup for participants to sample
- Provided healthy cooking demonstrations at the Leroy James Farmers' Market on Saturdays from May through August distributing 2,137 food samples
- Nutrition Division continues to partner with the Region 10 NC Minority Diabetes Prevention Program (NCMDPP) to provide funding to hire a lifestyle coach and provide incentives for the yearlong program
- Nutrition Division hosted three ECU student interns
- Received CDC funding from the NC DHHS to support tobacco prevention and control activities. Through a partnership between ECU's Department of Health Education and Promotion and the School of Dental Medicine, implemented recommended tobacco prevention and cessation systems in dental practices targeting youth
- Awarded CDC funding from the NC DHHS Obesity, Diabetes, Heart Disease and Stroke Prevention Program and from Vidant Health to support the placement of blood pressure self-monitoring stations within community venues. Funding also supported the increases in the number of community stores that include fresh produce as a healthy eating option
- Received funding from NC DHHS Healthy Communities Program to support a partnership with the Pitt County Planning Department and Pitt Community Colleges' Early College to develop a Pitt County/City of Greenville Bike and Pedestrian Wayfinding App
- Awarded funding from NC DHHS Minority Diabetes Prevention Program to support the implementation of prevention programs at ECU Family Medicine, Pitt County Health Department and other eastern NC local health departments



## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155117, 118, 120, 148, 51, 52, 56, 57, 86, 99

### BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	223,188	257,576	300,119	288,720
Intergovernmental	593,643	609,197	467,082	467,082
Sales & Services	15,843	18,703	5,851	5,851
Miscellaneous	33,044	37,803	29,313	29,313
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>865,718</b>	<b>923,279</b>	<b>802,365</b>	<b>790,966</b>
<b>Expenditures</b>				
Personal Services	387,421	435,196	471,107	466,602
Operating Expenses	495,958	488,083	331,258	324,364
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>883,379</b>	<b>923,279</b>	<b>802,365</b>	<b>790,966</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.45	7.70	6.70	6.70



## 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Improve early diagnosis of cancer in women	<ul style="list-style-type: none"><li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years</li><li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram</li></ul>	100% 100%	100% 100%	90% 100%
Create an environment within Pitt County that supports healthy lifestyle choices	<ul style="list-style-type: none"><li>Number of local entities that have developed opportunities for physical activity during the year</li><li>% of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units.</li></ul>	3	5	6



# 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 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

- All vacant DSS Management and Supervisory positions were filled by internal employees.
- DSS increased community awareness by holding a Child Abuse Prevention Festival on the Town Commons in Greenville, NC. There was over 500 attendees and significant media coverage of the event.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
State & Federal	17,054,920	18,933,381	20,806,186	19,815,714
General Fund	9,986,009	9,724,811	12,668,728	11,670,802
Fees & Charges	214,550	214,407	241,875	241,975
Miscellaneous	80,722	5,640	6,922	6,922
Debt & Non Revenue				
<b>Total Revenues</b>	<b>27,336,201</b>	<b>28,878,239</b>	<b>33,723,711</b>	<b>31,735,413</b>
<b>Expenditures</b>				
Personal Services	16,576,842	18,610,722	21,126,675	20,191,501
Operating Expenses	10,730,294	10,267,517	12,547,683	11,473,912
Capital Outlay	29,066	0	49,353	70,000
<b>Total Expenditures</b>	<b>27,336,201</b>	<b>28,878,239</b>	<b>33,723,711</b>	<b>31,735,413</b>
<b>Staffing</b>				
Full Time Equivalent Positions	276.50	283.50	309.50	291.50



# 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

- DSS, in partnership with MIS, developed and implemented the 'Routing Review Approval of Data" application which significantly increased efficiency in the Fiscal Department.
- Pitt County DSS met the Maintenance of Effort requirement for Fiscal Year 2018-2019.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
State & Federal	1,571,751	1,750,931	1,789,619	1,767,584
Transfer - General Fund	2,031,848	2,047,118	2,752,905	2,452,854
Fees & Charges				
Miscellaneous	80,722	5,640	6,922	6,922
Fund Balance				
<b>Total Revenues</b>	<b>3,684,321</b>	<b>3,803,689</b>	<b>4,549,446</b>	<b>4,227,360</b>
<b>Expenditures</b>				
Personal Services	1,647,204	1,583,958	1,998,093	1,994,007
Operating Expenses	2,008,051	2,219,731	2,502,000	2,163,353
Capital Outlay	29,066	0	49,353	70,000
<b>Total Expenditures</b>	<b>3,684,321</b>	<b>3,803,689</b>	<b>4,549,446</b>	<b>4,227,360</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	21.00	24.00	24.00



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 92

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

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

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- DSS sponsored its 2nd Annual High Graduation event for foster children at the DSS Board meeting in May 2019.
- DSS has restructured and reorganized the Foster Care licensing unit.
- DSS was again awarded Adoption Assistance funds for exceeding the baseline number of adoptions.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
State & Federal	10,443,052	11,696,434	11,918,383	10,202,563
Transfer - General Fund	4,116,831	4,877,697	6,685,504	7,444,031
Fees & Charges	207,732	209,832	235,400	235,500
<b>Total Revenues</b>	<b>14,767,615</b>	<b>16,783,963</b>	<b>18,839,287</b>	<b>17,882,094</b>
<b>Expenditures</b>				
Personal Services	13,010,088	14,984,168	16,868,705	15,996,512
Operating Expenses	1,747,527	1,799,795	1,970,582	1,885,582
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>14,757,615</b>	<b>16,783,963</b>	<b>18,839,287</b>	<b>17,882,094</b>
<b>Staffing</b>				
Full Time Equivalent Positions	224.50	231.50	252.50	235.50



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 92

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
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></ul>	96% 77% 79%	90% 87% 10%	95% or more 86% or less 75% or more
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>	654	176	204
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>	1,618 70% 538 81% 7	446 74% 611 66% 44	725 75% 500 75% 40
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>	68 7,233	19 8,252	60 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 Employment and Training Program averaged 89 participants per month.
- The Food and Nutrition Services Employment and Training Prevention helped 22 people secure employment between February & June, 2019 with a starting wage of \$10 per hour.
- 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
State & Federal	5,478,670	3,380,178	4,848,731	5,710,885
Transfer - General Fund	915,424	2,012,013	2,377,570	980,292
Fees & Charges				
Miscellaneous				
Fund Balance				
<b>Total Revenues</b>	<b>6,394,094</b>	<b>5,392,191</b>	<b>7,226,301</b>	<b>6,691,177</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	6,394,094	5,392,191	7,226,301	6,691,177
Capital Outlay				
<b>Total Expenditures</b>	<b>6,394,094</b>	<b>5,392,191</b>	<b>7,226,301</b>	<b>6,691,177</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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Ensure that the medical needs of Pitt County citizens are met promptly	<ul style="list-style-type: none"><li>Percentage of Medicaid Intakes processed timely</li><li>Percentage of Medicaid redeterminations processed timely.</li><li>Maximum number of days to process applications for Adult Disability Medicaid.</li><li>Maximum number of days to process applications for non-Disability Medicaid</li></ul>	98% 100% 52 29	97% 96% 52 36	90% 97% 90 45
Ensure Pitt County Citizens have timely access to Food and Nutrition services	<ul style="list-style-type: none"><li>Percentage of Food and Nutrition cases processed timely</li></ul>	99%	97%	95%



## 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 \$15.6 million.

### BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
State & Federal	1,725,329	2,103,806	2,249,453	2,134,682
General Fund	774,842	788,115	852,749	793,625
Fees & Charges	6,475	6,475	6,475	6,475
Fund Balance				
<b>Total Revenues</b>	<b>2,506,646</b>	<b>2,898,396</b>	<b>3,108,677</b>	<b>2,934,782</b>
<b>Expenditures</b>				
Personal Services	1,919,549	2,042,596	2,259,877	2,200,982
Operating Expenses	580,621	855,800	848,800	733,800
Capital Outlay				
<b>Total Expenditures</b>	<b>2,500,171</b>	<b>2,898,396</b>	<b>3,108,677</b>	<b>2,934,782</b>
<b>Staffing</b>				
Full Time Equivalent Positions	30.00	31.00	33.00	32.00



## 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Ensure children of Pitt County are financially supported by both parents				
• Percentage of child support cases under order		102%	106%	89%
• Child Support Collections		\$4,026,000	\$15.644,000	\$14,800,000



# 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 approximately 400,000 citizens ensuring the volume needed to keep local mental health providers in business and taking care of Eastern North Carolina.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	487,500	483,500	493,500	493,500
Intergovernmental	158,544	165,000	170,000	170,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>646,044</b>	<b>648,500</b>	<b>663,500</b>	<b>663,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	646,386	648,500	663,500	663,500
<b>Total Expenditures</b>	<b>646,386</b>	<b>648,500</b>	<b>663,500</b>	<b>663,500</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
- Completed first segment of the Little Contentnea Creek Clearing and Snagging Project
- 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
- Enrolled 13 new members into the Voluntary Ag District program adding 6,567 acres to the program, making a total of 9,733 acres enrolled
- Awarded grant in the amount of \$561,162 for stream debris removal project in Little Contentnea Creek

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	242,143	262,981	276,682	274,058
Miscellaneous	29,288	26,000	26,000	26,000
<b>Total Revenues</b>	<b>271,431</b>	<b>288,981</b>	<b>302,682</b>	<b>300,058</b>
<b>Expenditures</b>				
Personal Services	253,621	269,831	282,645	281,621
Operating Expenses	17,810	19,150	20,037	18,437
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>271,431</b>	<b>288,981</b>	<b>302,682</b>	<b>300,058</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>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Provide technical assistance to customers				
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns		289	444	350
• Provide technical assistance to governmental agencies		431	566	300
• Technical assistance provided to agricultural customers		319	432	385

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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		12	9	10
• Average \$ Amount Awarded		\$6,268	\$12,568	\$5,500

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Provide hands-on learning programs				
• Provide classroom and outdoor presentations/programs for students		1,232	424	500
• Provide learning experiences/programs for adults		472	128	100



## PITT SOIL & WATER CONSERVATION

104960

### BUDGET HIGHLIGHTS

- Completed first segment of the Little Contentnea Creek Clearing & Snagging project.
- Sponsored 10 teams to compete at the Coastal Envirothon. JH Rose HS won 1st Place and The Oakwood Middle School took second place.
- 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 19-20 budget includes a \$40.9 million current expense budget which includes \$340,000 allocated to the Board of Education to allow repayment to the County for rent and utilities for school administration offices. In addition to current expense funding, the Board of Commissioners annually appropriates an additional \$1,000,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	39,970,807	40,550,269	44,686,862	41,905,920
<b>Total Revenues</b>	<b>39,970,807</b>	<b>40,550,269</b>	<b>44,686,862</b>	<b>41,905,920</b>
<b>Expenditures</b>				
Operating Expenses	38,970,807	39,550,269	43,686,862	40,905,920
Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>39,970,807</b>	<b>40,550,269</b>	<b>44,686,862</b>	<b>41,905,920</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 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	5,909,539	5,988,438	6,094,738	6,094,738
<b>Total Revenues</b>	<b>5,909,539</b>	<b>5,988,438</b>	<b>6,094,738</b>	<b>6,094,738</b>
<b>Expenditures</b>				
Operating Expenses	5,809,539	5,888,438	5,994,738	5,994,738
Capital Outlay	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>5,909,539</b>	<b>5,988,438</b>	<b>6,094,738</b>	<b>6,094,738</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# DEBT SERVICE - PRINCIPAL

309115

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

	<u>Principle</u>	<u>Interest</u>
COPS 2004	\$ 1,410,000	\$ 590,794
2009 LOBS	1,430,000	57,200
Stokes/Pactolus Sewer	43,145	-
2010A LOBS - PCC	1,280,000	129,900
Sadie Saulter Project	350,147	337,507
Radio Project	550,000	28,463
Energy Savings Phase II	168,200	87,494
Chicod Sewer Project	88,773	24,857
2015 LOBS	2,065,000	1,316,444
PCC GO Bonds	1,015,000	540,688
2016 Equipment	1,194,449	29,621
2016 LOBS	890,000	629,675
2016B LOBS	370,000	1,610,400
2017 LOBS	1,715,000	501,250
Animal Shelter Renovation & Expansion	215,000	57,857
Horizontal Grinder	144,950	17,850
Commission Fees	-	25,000
<b>TOTAL DEBT SERVICE</b>	<b>\$12,929,664</b>	<b>\$5,985,000</b>

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2017-18</i>	<i>BUDGET</i> <i>FY 2018-19</i>	<i>REQUEST</i> <i>FY 2019-20</i>	<i>ADOPTED</i> <i>FY 2019-20</i>
<b>Revenues</b>				
General Fund Appropriation	13,013,701	13,143,457	12,929,664	12,929,664
<b>Total Revenues</b>	<b>13,013,701</b>	<b>13,143,457</b>	<b>12,929,664</b>	<b>12,929,664</b>
<b>Expenditures</b>				
Operating Expenses	13,013,701	13,143,457	12,929,664	12,929,664
<b>Total Expenditures</b>	<b>13,013,701</b>	<b>13,143,457</b>	<b>12,929,664</b>	<b>12,929,664</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEBT SERVICE - INTEREST & COMMISSIONS

309110

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

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

### BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Intrafund Transfers	6,717,009	6,428,436	5,985,000	5,985,000
<b>Total Revenues</b>	<b>6,717,009</b>	<b>6,428,436</b>	<b>5,985,000</b>	<b>5,985,000</b>
<b>Expenditures</b>				
Operating Expenses	6,717,009	6,428,436	5,985,000	5,985,000
<b>Total Expenditures</b>	<b>6,717,009</b>	<b>6,428,436</b>	<b>5,985,000</b>	<b>5,985,000</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	\$ 378,407
Health Fund	\$ 5,863,255
Social Services Fund	\$ 11,670,802
Court Facilities Fund	\$ 162,076
Mental Health Fund	\$ 493,500
Debt Service Fund	\$ 6,442,670
Workers Compensation Fund	\$ 629,860
Pitt Area Transit System Fund	\$ 9,365
Retiree Medical Insurance Fund	\$ 1,046,000
<b>TOTAL TRANSFERS</b>	<b>\$ 26,695,935</b>

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	23,336,453	24,337,546	27,935,946	26,695,935
<b>Total Revenues</b>	<b>23,336,453</b>	<b>24,337,546</b>	<b>27,935,946</b>	<b>26,695,935</b>
<b>Expenditures</b>				
Operating Expenses	23,336,453	24,337,546	27,935,946	26,695,935
<b>Total Expenditures</b>	<b>23,336,453</b>	<b>24,337,546</b>	<b>27,935,946</b>	<b>26,695,935</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 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Fund Appropriation	0	317,594	295,418	295,418
<b>Total Revenues</b>	<b>0</b>	<b>317,594</b>	<b>295,418</b>	<b>295,418</b>
<b>Expenditures</b>				
Operating Expenses	0	317,594	295,418	295,418
<b>Total Expenditures</b>	<b>0</b>	<b>317,594</b>	<b>295,418</b>	<b>295,418</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:

- 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**

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	\$ 96,000
JCPC Family Preservation	\$ 83,572
JCPC Juvenile Restitution	\$ 103,073
JCPC Juvenile Crime Prevention Administration	\$ 6,839
JCPC Antioch Impact Youth	\$ 40,000
NC DHHS Triple P	\$ 411,948
 TOTAL GRANTS	 \$ 741,432

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
General Funds	57,952	0	0	0
Grant Funds	2,475,447	640,972	411,948	701,432
<b>Total Revenues</b>	<b>2,533,399</b>	<b>640,972</b>	<b>411,948</b>	<b>701,432</b>
<b>Expenditures</b>				
Personal Services	547,827	230,062	222,839	292,361
Operating Expenses	1,957,537	410,910	189,109	409,071
Capital Outlay	11,189	0	0	0
<b>Total Expenditures</b>	<b>2,516,553</b>	<b>640,972</b>	<b>411,948</b>	<b>701,432</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.50	5.50	8.25	8.25



# 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
- 2 transit replacement vehicles applied for in addition to the current 13 replaced for FY18 and FYY19
- System Safety Compliance Reviews found with 0 deficiencies (one of a few statewide)
- Director approved by NCDOT and due to graduate from Disaster Management Program at UNC-CH
- Expanded service by 28% trip increase last 3 fiscal cycles

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	1,291,434	1,339,088	1,105,747	1,105,479
<b>Total Revenues</b>	<b>1,291,434</b>	<b>1,339,088</b>	<b>1,105,747</b>	<b>1,105,479</b>
<b>Expenditures</b>				
Personal Services	613,517	595,154	705,093	704,825
Operating Expenses	285,852	237,458	275,104	275,104
Capital Outlay	392,065	506,476	125,550	125,550
<b>Total Expenditures</b>	<b>1,291,434</b>	<b>1,339,088</b>	<b>1,105,747</b>	<b>1,105,479</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	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>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To operate the most cost effective transportation service	• Achieve a total of 40,000 trips	46,232	49,908	45,000
Educate ADA clients on accessing public transportation	<ul style="list-style-type: none"><li>Provide six educational sessions on availability of service and how to access service</li><li>Achieve 150 of first time passengers</li></ul>	10	10	8
		325	447	225

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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

- County has partnered with the Chamber of Commerce for the Grow Local campaign to expose school children to career possibilities with local employers.
- Grover Gaming received a \$125K Building Reuse Grant to support the renovation of their existing building and the creation of 13 high-tech jobs with a company investment of \$250K
- Warren Property (127 acres) due diligence and signed option on the property for expansion of Indigreen Corporate Park and/or large industrial projects.
- BioPharma Crescent targeted marketing campaign underway with Wilson, Nash, Edgecombe, and Johnston Counties.
- Entrepreneurial investments in the Pitch Competition afforded Simple and Sentimental the opportunity to lease space at the TEC and expand.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Ad Valorem Taxes	820,488	876,475	816,918	1,296,055
Intergovernmental	0	0	0	0
Investment Earnings				
Miscellaneous	285,304	165,500	194,000	194,000
Fund Balance	0	2,281,285	3,027,786	2,545,346
<b>Total Revenues</b>	<b>1,105,792</b>	<b>3,323,260</b>	<b>4,038,704</b>	<b>4,035,401</b>
<b>Expenditures</b>				
Personal Services	420,901	429,596	506,152	502,849
Operating Expenses	1,036,615	2,686,941	3,325,829	3,325,829
Capital Outlay	571,233	206,723	206,723	206,723
<b>Total Expenditures</b>	<b>2,028,749</b>	<b>3,323,260</b>	<b>4,038,704</b>	<b>4,035,401</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	5.00	5.00



# 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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Secure new primary investment				
• Prospect contacts		273	174	200
• Visits with Commerce and other allies		533	546	400
• Increase occupancy percentage at Technology Enterprise Center		70.58%	65.15%	80%
• Announced investment by new industry		0	0	\$10M
Encourage new investment by existing industry				
• Announced investment by existing industry		\$5.65M	\$214K	\$5M
• Existing industry contacts by staff		202	167	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Secure jobs from new primary investment				
• Announced jobs created by new industry		5	0	100
Secure jobs from existing industry expansions				
• Announced jobs created by existing industry		44	10	50
Sustain and increase overall job growth				
• Total Pitt County employment (ESC data)		75,859	77,108	74,400
• Pitt County Employment Rate		95.2%	95.7%	95%

## BUDGET HIGHLIGHTS

- Industrial Marketing Coordinator Position is being requested



## **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**

- Bell Arthur FD ISO rating lowered
- Winterville Community FD certified as 9s compliant

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,551,254	2,466,983	2,904,233	2,904,233
<b>Total Revenues</b>	<b>2,551,254</b>	<b>2,466,983</b>	<b>2,904,233</b>	<b>2,904,233</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	2,551,151	2,466,983	2,904,233	2,904,233
Capital Outlay				
<b>Total Expenditures</b>	<b>2,551,151</b>	<b>2,466,983</b>	<b>2,904,233</b>	<b>2,904,233</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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Percentage of revolving fire inspections completed in the quarter they are scheduled.	• % of inspections completed	98%	96%	80%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.	• % of inspections completed	86.75%	86%	80%
To monitor and report the combined average total response time for all county fire departments.	• Pitt County Fire Departments	7:71	7.20	< 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**

- Southside peak-time unit
- 2nd QRV implemented in southern Pitt County/ Winterville area
- Continued success of the Community Paramedic Program
- Supported State shelter operations during Hurricane Florence
- Received AHA Gold Plus award that recognizes treatment and care of cardiac patients across EMS systems,

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,919,855	3,035,065	3,013,766	3,013,766
Sales & Services	2,562,387	2,715,940	2,525,000	2,525,000
Miscellaneous	13,142	0	0	0
Fund Balance Appropriated	0	256,309	624,219	618,282
<b>Total Revenues</b>	<b>5,495,384</b>	<b>6,007,314</b>	<b>6,162,985</b>	<b>6,157,048</b>
<b>Expenditures</b>				
Personal Services	1,385,420	1,709,664	1,829,385	1,823,448
Operating Expenses	3,832,955	3,947,650	3,983,600	3,983,600
Capital Outlay	321,200	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>5,539,574</b>	<b>6,007,314</b>	<b>6,162,985</b>	<b>6,157,048</b>
<b>Staffing</b>				
Full Time Equivalent Positions	21.00	25.00	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 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To determine operational dollars per dispatch for all county EMS squads.				
• Ayden		\$262	\$266	\$700
• Bell Arthur		\$767	\$822	\$700
• Bethel		\$530	\$507	\$700
• Eastern Pines		\$261	\$279	\$700
• Falkland		\$527	\$525	\$700
• Fountain		\$2,334	\$2,215	\$700
• Grifton		\$502	\$523	\$700
• Pactolus		\$589	\$592	\$700
• Winterville		\$302	\$286	\$700
To monitor and report the combined average total response time for all county ems squads.				
• Pitt County EMS Squads		10:31	10:15	< 10:00

### **BUDGET HIGHLIGHTS**

- Staffing of Southside peak time unit
- Geotab vehicle tracking of speed on all county-owned ambulances



# 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
E-911 Comb	941,835	539,084	707,678	707,678
Investment Earnings	12,784	0	0	0
Fund Balance Appropriated	0	0	0	0
Miscellaneous				
General Fund Appropriation	-24,202	0	0	0
<b>Total Revenues</b>	<b>930,416</b>	<b>539,084</b>	<b>707,678</b>	<b>707,678</b>
<b>Expenditures</b>				
Personal Services	85,691	0	0	0
Operating Expenses	355,057	539,084	707,678	707,678
Capital Outlay	847,965	0	0	0
<b>Total Expenditures</b>	<b>1,288,713</b>	<b>539,084</b>	<b>707,678</b>	<b>707,678</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# EMERGENCY TELEPHONE SYSTEM

294336

## 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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Conduct or participate in at least two exercises or incidents involving an EOC activation annually to measure the readiness of County agencies and emergency operations plan	• Exercises or Incidents	3	3	2



## 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 53,846 tons of material
- Operated the new C&D Recycling facility reducing the tons sent to the landfill by 50%
- Recycled over 8,061 tons of shingles saving the County \$266,013 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
- Operated a grinder and sold the mulch to Craven Wood Energy for additional \$463,070
- 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
- Repaired half of the transfer station floor

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Intergovernmental	5,396	0	0	0
User Charges	8,183,394	8,422,989	9,358,069	9,358,069
Investment Earnings	42,552	30,000	0	50,000
Other	3,963,981	978,665	1,342,773	1,342,773
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
<b>Total Revenues</b>	<b>12,195,323</b>	<b>9,431,654</b>	<b>10,700,842</b>	<b>10,750,842</b>
<b>Expenditures</b>				
Personal Services	1,564,457	1,596,652	1,710,841	1,704,710
Operating Expenses	8,449,501	7,225,002	8,360,001	8,416,132
Capital Outlay	1,144,474	610,000	630,000	630,000
<b>Total Expenditures</b>	<b>11,158,432</b>	<b>9,431,654</b>	<b>10,700,842</b>	<b>10,750,842</b>
<b>Staffing</b>				
Full Time Equivalent Positions	23.00	23.00	24.00	24.00



# 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>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled	<ul style="list-style-type: none"><li>Tons of recycled material</li><li>Lbs. of recycled material per capita</li><li>Hours of public relations education</li></ul>	50,058 569 40	53,846 601 30	44,758 513 30
To maintain the long-term state benchmark of 40% diversion	<ul style="list-style-type: none"><li>Diversion rate</li></ul>	40%	40%	40%
To provide efficient waste processing at transfer station	<ul style="list-style-type: none"><li>Tons of garbage handled per capita</li><li>Transportation &amp; disposal fee</li><li>Tipping Fee - Municipal Solid Waste</li><li>Tipping Fee - Construction &amp; Demolition</li><li>Annual household fee</li><li>Tons of garbage processed</li></ul>	.95 \$34 \$45 \$40 \$71 168,768	.98 \$34 \$45 \$40 \$71 175,603	.87 \$34 \$48 \$43 \$74 153,246

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</i>
Ensure safe working environment	<ul style="list-style-type: none"><li>Lost time accidents in fiscal year</li><li>Provide a minimum number of OSHA training sessions</li></ul>	0 12	0 9	0 12
Employ sound business practices	<ul style="list-style-type: none"><li>Accounts receivable collection rate</li></ul>	99%	99%	99%

## BUDGET HIGHLIGHTS

- Continued with resurfacing container sites as well as upgrading the site attendant buildings.
- Started C&D Recycling Facility operation reducing the amount of C&D sent to the landfill by 50%
- Installed new signage at the container sites
- Sold mulch and chips for a new revenue stream



## **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 2017-18</b>	<b>BUDGET</b> <b>FY 2018-19</b>	<b>REQUEST</b> <b>FY 2019-20</b>	<b>ADOPTED</b> <b>FY 2019-20</b>
<b>Revenues</b>				
User Charges	675,153	640,575	725,575	725,575
<b>Total Revenues</b>	<b>675,153</b>	<b>640,575</b>	<b>725,575</b>	<b>725,575</b>
<b>Expenditures</b>				
Operating Expenses	675,358	640,575	677,450	677,450
Capital Outlay	0	0	48,125	48,125
<b>Total Expenditures</b>	<b>675,358</b>	<b>640,575</b>	<b>725,575</b>	<b>725,575</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.50	0.00	0.00	0.00



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

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

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

**Goal:** To assure safe, reliable, and cost effective management for the County fleet.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2017-18</i>	<i>FY 2018-19</i>	<i>FY 2019-20</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
User Charges	618,234	638,584	639,620	1,056,620
Investment Earnings	13,728	1,000	10,000	10,000
Transfers	9,082,977	9,313,887	10,388,990	10,104,144
Fund Balance	0	6,942	0	76,818
<b>Total Revenues</b>	<b>9,714,939</b>	<b>9,960,413</b>	<b>11,038,610</b>	<b>11,247,582</b>
<b>Expenditures</b>				
Personal Services	165,261	189,583	175,000	200,000
Operating Expenses	10,113,710	9,770,830	10,863,610	11,047,582
<b>Total Expenditures</b>	<b>10,278,971</b>	<b>9,960,413</b>	<b>11,038,610</b>	<b>11,247,582</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	0.00	0.00	0.00



# RETIREE MEDICAL INSURANCE

8414000

## DEPARTMENT MISSION

Retiree Medical Insurance provides medical insurance coverage for employees who have retired from Pitt County Government.

## SERVICE DESCRIPTION

Employees who are credited with at least thirty (30) years' service with the North Carolina Local Governmental Employees' Retirement System or the North Carolina Law Enforcement Officers' Local Governmental Employees' Retirement System; and /or employees who are credited with at least twenty (20) years' service with the North Carolina Local Governmental Employees' Retirement System or the North Carolina Law Enforcement Officers' Local Governmental Employees' Retirement System and have reached their sixtieth (60th) birthday in the service are eligible to participate in the county hospitalization plan to the extent listed below, if the employee's last five (5) years or last fifteen (15) years if hired on or after January 1, 2009, of continuous service has been with the county at the time of retirement.

## BUDGET SUMMARY

	ACTUAL FY 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Fund Appropriation	857,382	910,000	1,046,000	1,046,000
Transfer	9,676	11,000	4,000	4,000
<b>Total Revenues</b>	<b>867,058</b>	<b>921,000</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>Expenditures</b>				
Operating Expenses	1,019,091	921,000	1,050,000	1,050,000
<b>Total Expenditures</b>	<b>1,019,091</b>	<b>921,000</b>	<b>1,050,000</b>	<b>1,050,000</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Investment Earnings	6,423	0	0	0
General Funds	629,437	629,437	629,860	629,860
Solid Waste Funds	15,250	15,250	14,943	14,943
PATS Funds	5,313	5,313	5,197	5,197
<b>Total Revenues</b>	<b>656,423</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Services	410,014	650,000	650,000	650,000
<b>Total Expenditures</b>	<b>410,014</b>	<b>650,000</b>	<b>650,000</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
General Funds	317,726	323,400	378,673	378,407
<b>Total Revenues</b>	<b>317,726</b>	<b>323,400</b>	<b>378,673</b>	<b>378,407</b>
<b>Expenditures</b>				
Personal Services	324,548	293,400	348,673	348,407
Operating Expenses	0	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>324,548</b>	<b>323,400</b>	<b>378,673</b>	<b>378,407</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 2019-20 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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Intergovernmental	9,006,792	6,129,782	6,004,612	6,404,612
<b>Total Revenues</b>	<b>9,006,792</b>	<b>6,129,782</b>	<b>6,004,612</b>	<b>6,404,612</b>
<b>Expenditures</b>				
Operating Expenses	6,306,117	6,129,782	6,004,612	6,404,612
<b>Total Expenditures</b>	<b>6,306,117</b>	<b>6,129,782</b>	<b>6,004,612</b>	<b>6,404,612</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Intergovernmental	5,261,823	4,120,000	5,000,000	5,000,000
Fund Balance	0	2,172,861	1,179,997	1,179,997
<b>Total Revenues</b>	<b>5,261,823</b>	<b>6,292,861</b>	<b>6,179,997</b>	<b>6,179,997</b>
<b>Expenditures</b>				
Operating Expenses	7,897,178	6,292,861	6,179,997	6,179,997
<b>Total Expenditures</b>	<b>7,897,178</b>	<b>6,292,861</b>	<b>6,179,997</b>	<b>6,179,997</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 2017-18	BUDGET FY 2018-19	REQUEST FY 2019-20	ADOPTED FY 2019-20
<b>Revenues</b>				
Fund Transfer Schools	750,000	750,000	750,000	1,150,000
<b>Total Revenues</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>1,150,000</b>
<b>Expenditures</b>				
Capital Outlay	1,363,480	750,000	750,000	1,150,000
<b>Total Expenditures</b>	<b>1,363,480</b>	<b>750,000</b>	<b>750,000</b>	<b>1,150,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



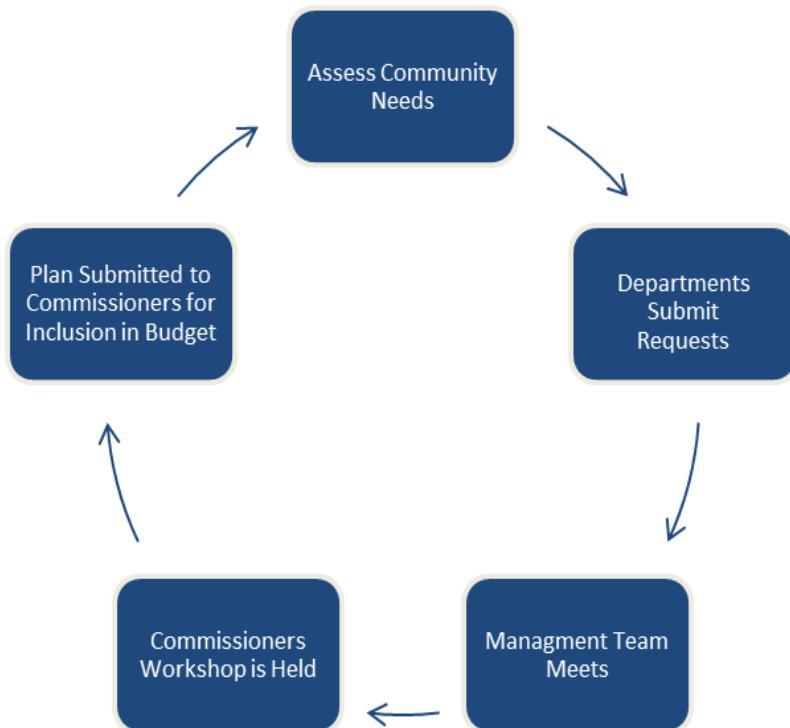
# CAPITAL IMPROVEMENT PLAN

## 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 18-19 Approved	FY 19-20 Recommended	YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
				FY 20-21 Recommended	FY 21-22 Recommended	FY 22-23 Recommended	FY 23-24 Recommended	Future Years'	
<b>General Government</b>									
Annual Vehicle Replacement *	BL/C/O	-	720,000	720,000	150,000	650,000	650,000	2,400,000	
Facilities Capital Maintenance	C	220,000	220,000	270,000	295,000	275,000	275,000	850,000	
Security Improvements	C	-	-	100,000	100,000	-	-	-	
County Storage Facility***	BL	-	-	640,000	-	-	-	-	
Pitt County Office Building***	BL	-	-	-	1,300,000	36,500,000	-	-	
MIS - Network Internet Security Upgrade	BL	300,000	-	-	-	-	-	-	
	<b>Subtotal</b>		<b>520,000</b>	<b>940,000</b>	<b>1,730,000</b>	<b>1,845,000</b>	<b>37,425,000</b>	<b>925,000</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	1,750,000	
Sheriff - Law Enforcement Center & Design***	BL	-	-	250,000	5,000,000	-	-	-	
Sheriff - Courthouse Security - Digital Camera Recording System****	C	-	50,000	51,508	-	-	-	-	
Detention Center - Facility Improvement	FB	-	137,500	210,000	374,000	230,000	235,000	-	
	<b>Subtotal</b>		<b>350,000</b>	<b>537,500</b>	<b>861,508</b>	<b>5,724,000</b>	<b>580,000</b>	<b>585,000</b>	<b>1,750,000</b>
<b>Economic &amp; Physical Development</b>									
<b>Human Services</b>									
Social Services - Updated DSS Motor Fleet*	BL/O	-	-	-	-	-	-	-	
Social Services - Human Services Center Expansion****	C/FB/BL	-	-	-	100,000	250,000	5,500,000	-	
	<b>Subtotal</b>				<b>100,000</b>	<b>250,000</b>	<b>5,500,000</b>		
<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	100,000	
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>5,100,000</b>
<b>Cultural &amp; Recreational</b>									
<b>Environmental Protection</b>									
Trash Compactor	BL	-	850,000	-	-	-	-	-	
Solid Waste - Dozer	BL	-	350,000	-	-	-	-	-	
Solid Waste - Rubber Tire Loader	BL	250,000	275,000	275,000	-	275,000	-	-	
Solid Waste - Roll Off Truck	C	-	180,000	180,000	180,000	-	180,000	-	
Solid Waste - Repair to the Transfer Station Floor	C	-	175,000	-	-	-	-	-	
Solid Waste - Yard Jockey	C	120,000	-	110,000	110,000	-	110,000	-	
Solid Waste - Rubber Tire Excavator	C	-	-	-	-	-	250,000	-	
Solid Waste - Track Loader	C	-	-	-	350,000	-	-	-	
Solid Waste - Office Building	BL	-	-	-	-	-	900,000	-	
Solid Waste - Future CIPs	C	-	-	-	-	-	-	950,000	
	<b>Subtotal</b>		<b>370,000</b>	<b>1,830,000</b>	<b>565,000</b>	<b>640,000</b>	<b>275,000</b>	<b>1,440,000</b>	<b>950,000</b>
<b>ANNUAL TOTALS</b>		<b>2,340,000</b>	<b>4,407,500</b>	<b>4,256,508</b>	<b>9,309,000</b>	<b>39,380,000</b>	<b>4,050,000</b>	<b>11,050,000</b>	

\* The DSS Motor Fleet FY 19-20 request for \$281,840 was incorporated into the Annual Vehicle Replacement plan request for FY 19-20 (\$70,000) and FY 20-21 (\$70,000).

\*\* 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.

\*\*\*\* If the County Office Building is funded the Human Services Center Expansion will need to be funded concurrently.

\*\*\*\*\* Courthouse Security Camera request is split between fiscal year 19-20 and 20-21.

#### 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 2019-20**

### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2019-20. 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.

Grants are funds that are provided from another source.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Nondepartmental  
**Division:** General Government  
**Project Title:** Annual Vehicle Replacement (Includes DSS Motor Fleet/See DSS Request)

**Project Description:**  
(Include Location, History & Justification)  
Pitt County adopted an annual vehicle replacement plan to systematically update the County's fleet. Since FY 10-11, the County has entered into short-term loans to finance the cost of vehicle replacements. Financing has accomplished the goals of budget neutrality and budget predictability. To further stimulate the vehicle replacement schedule, the County will cash fund some portion of the replacement plan. Capacity will build over time in an effort to enable the County to cash fund new vehicles in an amount equivalent to the number of vehicles purchased through short-term financing. In FY 16-17, the plan was adjusted to issue a bank loan 2 consecutive years and cash fund every third year increasing this amount by \$50K every third year.

**Cost Estimate/Funding Information:**

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles	0	720,000	720,000	150,000	650,000	650,000	2,400,000
Other							
<b>TOTAL COST</b>	0	720,000	720,000	150,000	650,000	650,000	2,400,000
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance	0			150,000			450,000
Debt		682,900	682,900		650,000	650,000	1,950,000
Grants/Other		37,100	37,100				
<b>TOTAL FUNDING</b>	0	720,000	720,000	150,000	650,000	650,000	2,400,000

**Operating Budget Impact:**

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

Operational costs should decrease due to less maintenance and upkeep costs for new vehicles.

Anticipated impact if project is not funded.

Continued higher maintenance costs.



# 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 19-20.

- Roof Repairs
- HVAC Tax Assessor, Detox Center, Board of Elections, B&G, 911 Radio Room
- Carpet Replacements

**Cost Estimate/Funding Information:**

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	220,000	220,000	220,000	220,000	200,000	200,000	600,000
Equipment			50,000	75,000	75,000	75,000	250,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	220,000	220,000	270,000	295,000	275,000	275,000	850,000
<b>FUNDING SOURCES</b>							
Current Revenues	220,000	220,000	270,000	295,000	275,000	275,000	850,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	220,000	220,000	270,000	295,000	275,000	275,000	850,000

**Operating Budget Impact:**

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

Operational costs should not increase and could decrease with buildings being more energy efficient. No new staff would be required.

Anticipated impact if project is not funded.

Higher operational costs and potential additional staffing needs for increased repairs.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Emergency Management

**Division:** Public Safety

**Project Title:** EMS - Capital Replacements

**Project Description:**  
(Include Location, History & Justification)  
The EMS-Oversight Committee 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 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 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:**

Sheriff

**Division:**

Public Safety

**Project Title:**

Courthouse Security - Digital Camera Recording System

**Project Description:**

(Include Location, History & Justification)

The Sheriff is requesting expansion of the current Digital Camera Recording System at the Courthouse. The current system surveys the entry points of the Courthouse. The presence of an audio and video surveillance system throughout the Pitt County Courthouse would serve as both a protection and monitoring tool to assist the Pitt County Sheriff's Office in keeping our citizens safe from acts of violence. The visual existence of accurately positioned surveillance cameras in all areas of the courthouse would discourage criminal acts before they began and provide live video of criminal activity which will decrease our response times.

**Cost Estimate/Funding Information:**

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		50,000	51,508				
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	50,000	51,508	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues		50,000	51,508				
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	0	50,000	51,508	0	0	0	0

**Operating Budget Impact:**

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

Anticipated impact if project is not funded.

Many areas of the Pitt County Courthouse have outdated cameras that cannot be upgraded with new technology. We are also in need of surveillance cameras in new locations to provide adequate security for the citizens of Pitt County.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Detention Center

**Division:** Public Safety

**Project Title:** Facility Improvement

**Project Description:**

(Include Location, History & Justification)

Improvements to the facility are needed to maintain a safe and secure environment that constantly houses over 500 people. The 1993 facility is showing signs of on-going necessary facility repairs. The following projects are recommended for repair work:  
Skylights = \$127,000 and Roof Areas 4, 5 & 6 = \$3,700  
Back-up Generators = \$150,000 FY 21-22  
Replacement of a 10 year old dishwasher that has already had much repair work is also recommended. The dishwasher cost is \$72,000.  
(NOTE: Skylights and roof area repairs were reduced to \$65,500 for FY 19-20.)

**Cost Estimate/Funding Information:**

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction		65,500	10,000	12,000	14,000	15,000	
Equipment		72,000	200,000	362,000	216,000	220,000	
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	137,500	210,000	374,000	230,000	235,000	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance		137,500	210,000	374,000	230,000	235,000	
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	0	137,500	210,000	374,000	230,000	235,000	0

**Operating Budget Impact:**

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

Cost savings for general repair to walls, floors, and electrical components within the facility. Increased productivity as staff would not have to clean/mop wet floors, etc. Call out during nights/weekends for maintenance staff could reduce.

Anticipated impact if project is not funded.

Deferring repairs to roof could increase liability and safety hazards, while increasing repair costs for moisture damage to walls and floors. Not replacing 10 year old dishwasher could result in having to use foam trays and paper products, increasing large volume of trash.



# 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 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 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 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 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 and Install New Trash Compactor  
  
**Project Description:**  
(Include Location, History & Justification)  
Purchase and install a new trash compactor in the transfer station. This will provide additional compactor backup

#### Cost Estimate/Funding Information:

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction		100,000					
Equipment		750,000					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	850,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt		850,000					
Grants/Other							
<b>TOTAL FUNDING</b>	0	850,000	0	0	0	0	0

#### Operating Budget Impact:

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

There will be no additional expense. A second compactor will provide back up when the other compactor is schedule for maintenance or unscheduled maintenance. The compactors provide a better way to load trailers. Compactors allow maximum loads to be hauled to the landfill.

Anticipated impact if project is not funded.

The current compactor was installed in May 2011. The compactor is beginning to have some mechanical issues. The existing compactor's control panel had to be replaced at cost of \$35,000. The compactor is going through it's second metal refurbishment. When the compactor is down additional temporary staff has to be brought in.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase of New Dozer

**Project Description:**  
(Include Location, History & Justification)  
Replace the current dozer which is a 1992 Dresser. We are using a dozer more and we are having major issues with the current dozer.

#### Cost Estimate/Funding Information:

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		350,000					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	350,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt		350,000					
Grants/Other							
<b>TOTAL FUNDING</b>	0	350,000	0	0	0	0	0

**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 cost.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase of 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 the transfer station. They are used to push trash into the compactor and used on the C&D recycling pad.

## Cost Estimate/Funding Information:

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		275,000	275,000		275,000		
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	275,000	275,000	0	275,000	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt		275,000	275,000		275,000		
Grants/Other							
<b>TOTAL FUNDING</b>	0	275,000	275,000	0	275,000	0	0

**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 cost.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling  
**Division:** Environmental Protection  
**Project Title:** Purchase of New Roll Off Truck

**Project Description:**  
(Include Location, History & Justification)  
Replace the oldest roll off truck. The roll of trucks are used to service our convenience sites.

**Cost Estimate/Funding Information:**

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles		180,000	180,000	180,000		180,000	
Other							
<b>TOTAL COST</b>	0	180,000	180,000	180,000	0	180,000	0
<b>FUNDING SOURCES</b>							
Current Revenues		180,000	180,000	180,000		180,000	
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	0	180,000	180,000	180,000	0	180,000	0

**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 cost.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling  
**Division:** Environmental Protection  
**Project Title:** Repair to the Transfer Station Floor

**Project Description:**  
(Include Location, History & Justification)

The Transfer Station floor at Solid Waste & Recycling is in need of repairs as the last time it was replaced was in 2008. The project was bid in 3 phases. The first phase was optional and the County choose to eliminate phase 1. Phase 2 is under construction and will be completed in FY 18-19. Phase 3 is recommended to begin construction in FY 19-20.

**Cost Estimate/Funding Information:**

	FY 18-19 Approved	FY 19-20 Planning Budget	FY 20-21 Planning Year	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction		175,000					
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	175,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues		175,000					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	0	175,000	0	0	0	0	0

**Operating Budget Impact:** There will be no additional expense.

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

Anticipated impact if project is not funded.

The floor will continue wear and holes and cracks will get bigger.



## 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 Accrual** - the accounting basis for proprietary funds in the County. Under this basis, transactions are recognized when they occur, regardless of when cash is received or disbursed.

**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.



## GLOSSARY

**Interest & Penalties Receivable on Taxes** - uncollected interest/penalties on property taxes.

**Interfund Accounts** - accounts that reflect transfers between funds.

**Intergovernmental Revenues** - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

**Internal Service Fund** - a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

**LME** - Local Management Entity. Under State reform of Mental Health, this term describes the function of the Mental Health Departments to serve as managers of care rather than providers of the services.

**Lease-Purchase Agreement** - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

**Levy** - taxes, service charges and assessments imposed to support government activities.

**Limited Obligation Bond** - debt secured by capital project/ issued without voter authorization.

**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.



## GLOSSARY

**OSHA** - Occupational Safety and Health Administration. A governmental agency that focuses on the health and safety of American workers by setting and enforcing standards, educating, and training.

**Objective** - something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

**Operating Budget** - a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

**Ordinance** - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

**PC** - Personal computer. Microcomputer. A computer that uses a microprocessor to handle information.

**PCC** - Pitt Community College. A comprehensive two-year college located on NC 11 South in Greenville.

**PCMH** - Pitt County Memorial Hospital. A 740-bed private, not-for-profit acute care hospital located in Greenville.

**PEP** - Partners for Effective Performance. Refers to Pitt County's evaluation process and performance measurement tool.

**Performance Indicators** - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services** - expenditures for salaries, wages, and fringe benefits of a government's employees.

**Productivity** - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

**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.



## GLOSSARY

**Proprietary Funds** - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

**Qualified School Construction Bond** - debt secured by capital project/ issued without voter authorization. This type of bond is a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009.

**Referendum** - presenting an issue to the voters of the County where a majority of voters decide on the issue.

**Reserve** - an account designated for a portion of the fund balance to be used for a specific purpose.

**Resources** - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**Revenue** - income received by the County from various sources used to finance its operations.

**Revenue Bonds** - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

**Revenue Estimates** - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

**Shared Revenues** - revenues levied and collected by one government and shared with another on a pre-determined basis.

**Service Area** - a title for the grouping of departments according to common areas of service.

**Special Assessment** - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

**Special Revenue Funds** - to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

**Structurally Balanced Budget** – is a budget in which budgeted appropriations are supported by available revenues without reliance upon increases in appropriated fund balance; increases in appropriations only occur as corresponding increases in revenue are available or identified.

**Sub-Account** - a level of budgeting which identifies a specific line of work performed in carrying



## GLOSSARY

out a budgeted activity.

**Tax Base** - the total assessed valuation of real property within the County.

**Tax Levy** - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

**Tax Rate** - the amount of tax levied per \$100 assessed valuation.

**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.