



# Annual Budget FY 20-21



NC 11 Southwest Bypass



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# COUNTY OF PITT

## North Carolina

### **ANNUAL BUDGET** **Fiscal Year 2020-21**



#### **Board of Commissioners**

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

#### **County Manager**

D. Scott Elliott

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

Brian M. Barnett, Deputy County Manager – Chief Financial Officer

Denise C. Urban, Budget Administrator

Kelly G. Dixon, Budget & Grants Analyst

**Contact Information:**

**County of Pitt**

1717 West Fifth Street  
Greenville, NC 27834

252-902-1000

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

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

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



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*Pitt County's Budget in Brief publication can be accessed online at [www.pittcountync.gov/ArchiveCenter/ViewFile/Item/204](http://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/204) . The Budget in Brief provides a quick review of budget highlights.*

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# MANAGER'S BUDGET MESSAGE

June 16, 2020

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

The recommended Fiscal Year (FY) 2020-21 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 20-21 and attempts to build upon Pitt County's tradition of high quality services. The recommended FY 20-21 budget ensures that the County maintains an adjusted available fund balance within the County's stated goal of 18-20%.

Due to the COVID-19 pandemic, this has been a unique and challenging budget process. As of June 10th, Pitt County had experienced more than 400 confirmed COVID-19 positive cases and two COVID-19 related deaths. Prior to COVID-19, Pitt County's economy was growing at a moderate pace and experiencing substantial increases in sales tax revenue and growth in the tax base due to revaluation. Reduced consumer spending and the uncertain negative financial impact of COVID-19 required the County to take several measures to maintain a strong financial foundation while continuing to provide vital services needed to help the community get back on its feet. Measures include reducing the expected sales tax revenues, lowering the property tax collection rate, eliminating a market adjustment for the workforce, eliminating the majority of position expansion requests, deferring capital project needs and eliminating or deferring several fee increase requests.

To help offset the financial impacts of the pandemic, federal funding from the CARES Act will provide assistance to Pitt County for expenses incurred from COVID-19 from the time period from March 2020 to December 30, 2020. While this helps fund COVID-19 containment and recovery, it cannot replace lost revenues or fund traditional operations.

The recommended budget for FY 20-21 totals \$259,705,077. This budget represents an increase of 3.31% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$182,358,067 or a 2.29% increase from the current year. The proposed tax rate to support the FY 20-21 budget includes a rate adjustment to revenue neutral due to reappraisal/revaluation for 2020. The distribution of these funds is 67.97 cents to support the General Fund and .94 cent designated to support the Industrial Development Fund. The proposed rate is a total reduction of 4.19 cents, a reduction of 4.13 cents to the General Fund and a reduction of .06 cent to the Industrial Development Fund. Beginning FY 19-20, the Industrial Development tax rate became a standalone tax, separate from the General Fund ad valorem tax rate.

### Highlights:

- Adjusts the ad valorem tax rate to 67.97¢
- Adjusts the EMS District tax rate to 5.95¢
- Addresses COVID-19 impacts
- Increases funding to both Pitt County Schools & Pitt Community College
- Increases staffing for Human Services and Public Safety
- Includes employee Pay for Performance compensation pending revenue analysis at mid-year
- Includes funding for Mandated Retirement Rate Increase



# MANAGER'S BUDGET MESSAGE

## BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 27, 2020 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 20-21 budget requests in early March. Departments submitted requests before Pitt County began to experience the impact of COVID-19. Requests had to be reduced in response to the anticipated reduction in revenues from COVID-19. 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, eliminating a market adjustment for the workforce, reducing department requests for increased appropriations, capital and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$12 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on June 1, 2020. The Manager's preliminary balanced budget was the impetus for discussion at workshops held June 2<sup>nd</sup>, June 3<sup>rd</sup>, June 4<sup>th</sup> and June 10<sup>th</sup>.

## BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's January 27<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;
- Balanced budget with revenues meeting expenditures;
- Adjusts the General Fund ad valorem tax rate to 67.97 cents to maintain service levels;
- Adjusts the Industrial Development ad valorem tax rate to .94 cent;
- Continues reliance on fund balance appropriation;

## REVENUE ASSUMPTIONS

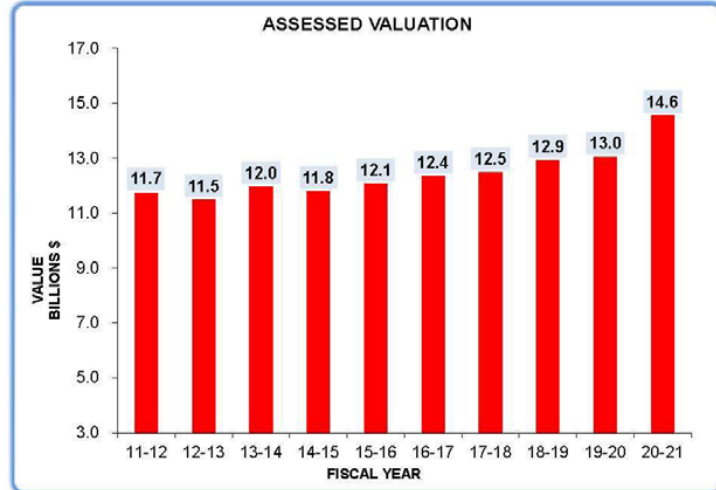
**Ad Valorem Taxes** – Ad valorem property valuation is inclusive of real property, business personal property, motor vehicles, and public service. The County's base property valuation is estimated to be \$14.558 billion, reflecting an 11.58% increase in the base as of the 2020 property reappraisal/revaluation cycle. However, the budget does assume a decrease in property tax collection rate from 99.4% to 98.5% due to COVID-19 impacts.



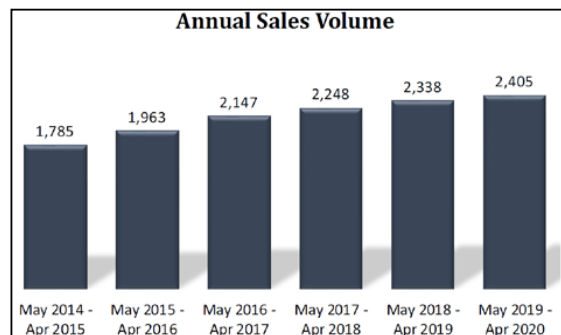
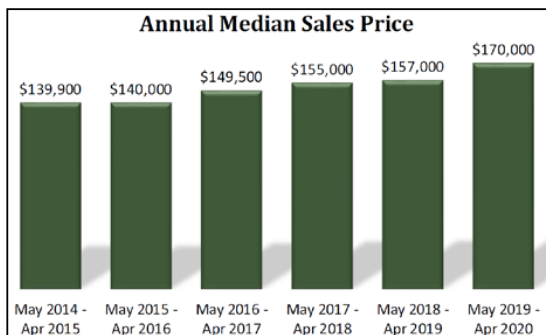
# MANAGER'S BUDGET MESSAGE

The growth in the property base represents the highest amount on record and reflects the County's continued economic recovery, prior to COVID-19. The chart on the right demonstrates the continuous growth in the valuation of the tax base of Pitt County over the past 10 years.

Additional indicators of the economy in Pitt County include residential annual median home sales prices and annual residential sales volume. The COVID-19 pandemic is impacting real estate markets across the country. Although the majority of counties experienced a decline in market activity from mid-March through April, Pitt County experienced an increase. The effect on the market is only partially reflected in this month's data as a portion of the transactions that closed in April went under contract prior to mid-March. The charts below show April 2020 data as compared with the previous five years.



## Pitt County Residential Home Sales



Beginning FY 19-20, the Industrial Development tax rate was established as a standalone rate and is allocated .94 cent, revenue neutral rate, from Pitt County's tax levy for FY 20-21. A rate reduction of .06 cent for the Industrial Development Fund is included. 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 51 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.



### FY 2020 - 21 Revenues

- **Ad Valorem - 51.19%**
- **Other Taxes - 11.81%**
- **Intergovernmental - 15.11%**
- **Permits & Fees - 1.87%**
- **Sales & Services - 11.42%**
- **Interest Earnings - 0.17%**
- **Miscellaneous - 4.26%**
- **Fund Balances - 4.17% Appropriated**

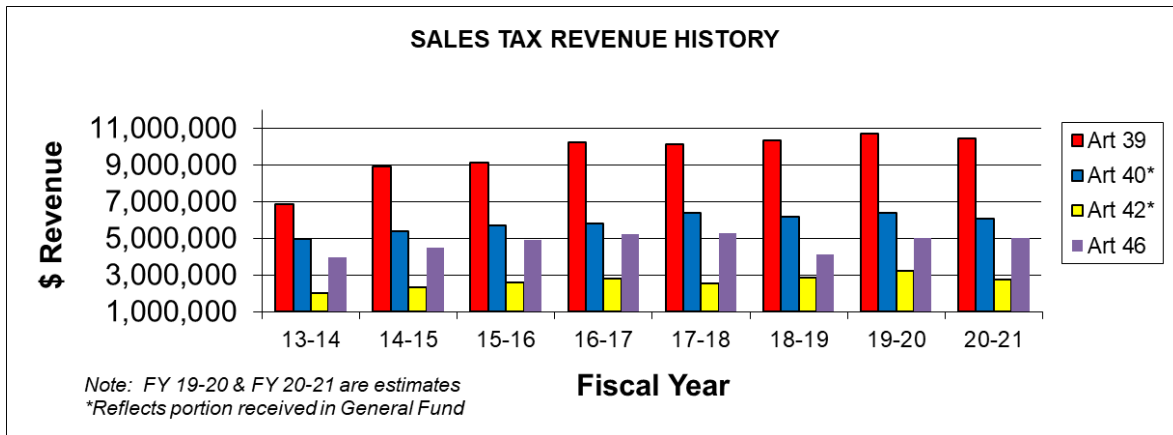


# MANAGER'S BUDGET MESSAGE

Within the General Fund, over 72 percent of the projected revenue is represented by local ad valorem property taxes.

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

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



As a regional retail, service and entertainment hub, Pitt County experienced growth as total taxable sales within the County remained stable from FY 14-15 to FY 19-20. Prior to COVID-19, sales tax revenues were projected to be at a 13.09% increase. However, due to the anticipated impact of COVID-19, the FY 20-21 budget projects a 5.49% decrease in sales tax revenues.

**Fees** – Fees have been reviewed and increases are proposed for one service area of the County's operations and new fees are recommended for one service area. Six Solid Waste & Recycling fees are proposed to change. The household fee will increase as well as the commercial tipping fee, the construction and demolition tipping fee, the clean wood and pallets fee, the concrete block brick fee and the shingles fee. New fees for six types of physical exams are proposed for Public Health.

**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	0.0790	0.0890	.0100
Clark's Neck	0.0450	0.0450	N/A
Eastern Pines	0.0775	0.0775	N/A
Falkland	0.0800	0.0800	N/A



## MANAGER'S BUDGET MESSAGE

Fire Districts (Continued)	Current Rate	Recommended Rate	Amount of Rate Increase
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	0.0950	.0250
Sharp Point	0.0600	0.0600	N/A
Simpson	0.0650	0.0665	.0015
Staton House	0.0290	0.0290	N/A
Stokes	0.0700	0.0700	N/A
Winterville	0.0624	0.0624	N/A

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

**Emergency Medical Service (EMS) District Tax** – The EMS District has been in place for seventeen years with the EMS District rate at 4.60 cents since FY 2012-13. This budget adjusts the EMS District tax rate to 5.95 cents. Reduction in transport billing revenues, addition of a peak time service ambulance and the addition of Paramedic positions in previous years are drivers for the rate increase. 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 20-21 is \$6,566,857. Funding amounts are listed in the chart below:

EMS Expenditures	FY 19-20 Adopted	FY 20-21 Recommended	Amount of Increase
County Operations	2,646,048	3,055,857	409,809
Non-Profit Squads			
Ayden	442,500	442,500	-
Bell Arthur	440,000	440,000	-
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** – \$3,000,000 in Fund Balance is appropriated to balance the FY 20-21 operating budget within the General Fund. The County made a reduction in the fund balance appropriation to ensure that the County operates within its means and to ensure that the fund balance forecast remains within the County's stated Fund Balance goal of 18-20% for the next two years. This amount is inclusive of funding for several capital items and support for operations. As of June 30, 2020, it is projected that the General Fund Available Fund Balance will be approximately 17.68% of annual expenditures. Due to the purchase of the Warren Farm Property for economic development, the County's projected adjusted Fund Balance would be 20.09%. This expenditure is anticipated to be reimbursed in the County's next LOBS borrowing. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 28.95% of expenditures at June 30, 2019 while the average of fund balance for all 100 counties was 33.06%.





# MANAGER'S BUDGET MESSAGE

## 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.

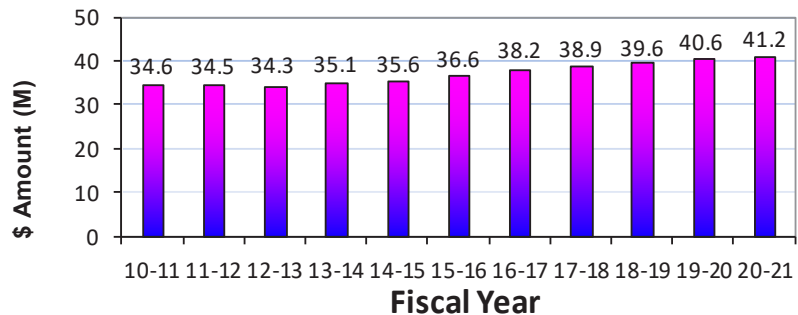
The total County budget is projected to increase from the current year original budget by 3.31%, with the General Fund, which is the controlling fund, increasing by 2.29%.

Noteworthy changes to expenditures include:

**Education** – Like the county, Pitt County Schools is experiencing unprecedented challenges caused by COVID-19. Pitt County is providing a 1.46% increase, or \$591,891, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$42,497,811. Of that amount, \$41,157,811 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.



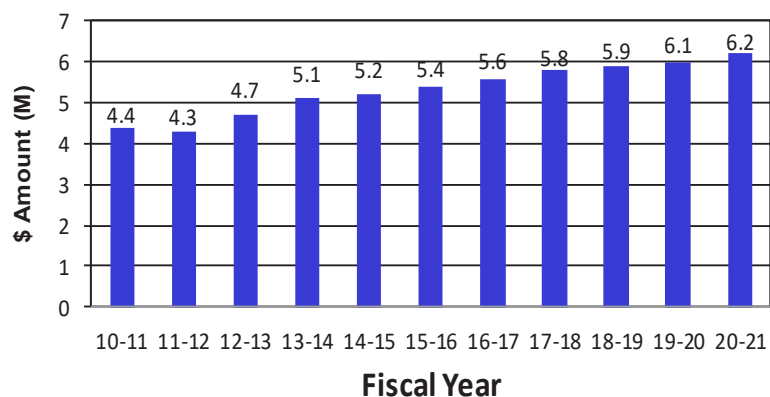
## Board of Education - Current Expense



It is also important to note that the recommended FY 20-21 current expense appropriation represents the County's highest level of funding on record for Pitt County Schools, the County's highest priority area

Like the County and Pitt County Schools, Pitt Community College is also facing challenges caused by COVID-19. Pitt County is providing a 2.91% increase, or \$174,173, in current expense appropriation to Pitt Community College over the current year with a total appropriation of \$6,268,911. Of that amount, \$6,168,911 million is appropriated for current expense while

## Pitt Community College - Current Expense





# MANAGER'S BUDGET MESSAGE

\$100,000 is appropriated for capital expense.

The chart on the previous page 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 20-21 current expense appropriation represents the County's highest level of funding on record for Pitt Community College and fully funds their request.

**Human Services** – The Social Services' overall budget increased by 2.81% from a FY 19-20 amount of \$31,735,413 to \$32,627,164 for the new fiscal year. One new position, an Income Maintenance Technician for the DSS Annex in the Economic Services division, has been added to the budget. The Public Health Department's budget reflects an overall increase of 6.09% from a FY 19-20 amount of \$11,644,644 to \$12,353,612 for the new fiscal year. One Public Health Nurse II in the Infant Post-Partum program and one .75 FTE Physician Extender III in the Maternal Health program has been added to the budget.

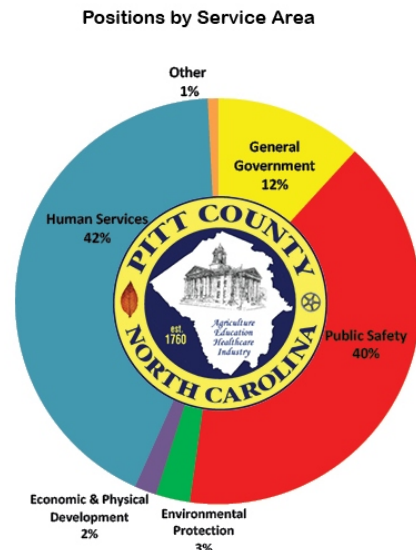
**Public Safety** – The Sheriff's overall budget increased by 1.78% from a FY 19-20 amount of \$33,991,994 to \$34,594,097 for the new fiscal year. This increase allows for continuation of the certification incentive pay program and continuation of holiday pay (up to 12 holidays paid annually if worked). However, compensation for certification incentive pay programs will be delayed until mid-year to evaluate how revenues have been impacted due to COVID-19. One position, a Deputy Sheriff, has been added to the budget. It should be noted that \$150,000 in Court Security costs were transferred from the Sheriff's budget to the Court Facility budget which lowered the percent of increase in the Sheriff's budget from the prior year.

The Emergency Medical Service Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for seventeen years. This budget adjusts the EMS District tax rate from 4.60 cents to 5.95 cents. A rate adjustment was needed to continue the current level of service. Reduction in transport billing revenues, addition of a peak time service ambulance and the addition of Paramedic positions in previous years are drivers for the rate increase.

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 market adjustment for employees is not being recommended for the FY 20-21 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 20-21 budget. However, pay compensation for pay for performance and progression programs to employees will be delayed until mid-year to evaluate how revenues have been impacted due to COVID-19.

At the outset of the budget process, 32 new positions were requested by departments. A total of 3.75 positions have been recommended with 1.75 in Public Health, 1.00 in Social Services and 1.00 in Public Safety. The chart on the left shows a percentage breakdown of positions by service area.





# MANAGER'S BUDGET MESSAGE

**Employee Medical Fund** – Although the Employee Medical Fund experienced an increase in claims over prior year, no increases are proposed. Monthly premiums, employee participation fees and benefit fees remain unchanged.

## 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 27<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 20-21, continuation funding is included for minimal recurring capital outlay. Multiple projects were deferred due to financial impacts of COVID-19.

The recommended Capital Improvement Plan totals \$50,893,468 over the next ten years. Fourteen projects totaling \$4,899,802 have been programmed for FY 20-21. Of the \$4.9M, \$2.2M will be funded out of current funding (pay-as-you-go) and \$2.7M will be financed through a bank loan. The recommended projects are listed below:

	Project	Description	FY 2020-21 Recommended
<b>General Government</b>	Annual Vehicle Replacement Plan	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	209,402
	Security Improvements*	Security improvements throughout County Office Buildings	50,000
<b>Public Safety</b>	EMS Capital Replacement Plan	Includes vehicles, infrastructure and equipment. EMS-OC will make future recommendations concerning these items	225,000
	Detention Center - Generators	Replacement of two 300kw generators with larger 500kw generators.	1,380,500
	Detention Center - Facility Improvements	Maintenance improvements to be made to the Detention Center based on need and available funding	125,900
<b>Human Services</b>	Social Services - Migration from Northwoods to Traverse Software	Migration from the current Northwoods software to the Traverse software. Traverse is more user friendly and will eliminate the need for individual user licenses.	154,000
<b>Education</b>	PCS - Recurring Projects	Capital expense for Category I, II and III capital needs for PCS	1,000,000
	PCC - Recurring Projects	Capital expense for Category I, II and III capital needs for PCC	100,000
<b>Environmental Protection</b>	Solid Waste - Asphalt Repairs - Sites & Transfer Station	Asphalt and grading repairs to six convenience sites and the transfer station	150,000
	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.	285,000
	Solid Waste - Roll Off Truck	Replace the oldest roll off truck. The roll off trucks are used to service the convenience sites.	190,000
	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.	110,000
	Solid Waste - Rubber Tire Excavator	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.	200,000
		<b>TOTAL</b>	<b>\$ 4,899,802</b>

\* Project was over \$100K CIP threshold when recommended during CIP Workshops, but was 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,



## ***MANAGER'S BUDGET MESSAGE***

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. Even in light of the challenges we face with COVID-19, Pitt County is poised to be resilient and flexible. Our adaptability as an organization will continue to facilitate our recovery. 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,

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 PITT

### MISSION STATEMENT

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

### VISION

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

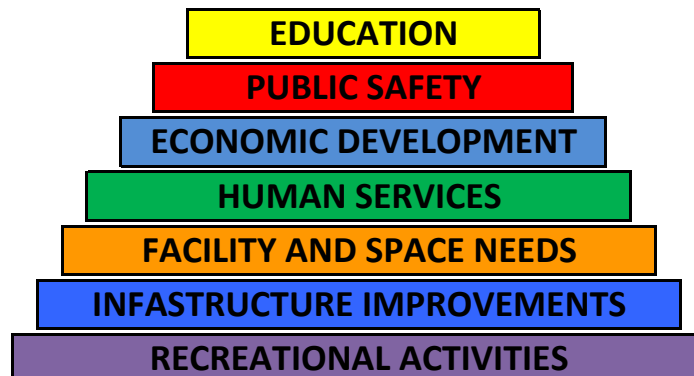
### VALUES

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

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

### GOALS FOR FY 2020-21

- *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, welfare and environmental concerns;*
- *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 2020-21 is \$259,705,077. This budget represents an increase of 3.31% when compared to the previous year's budget. The General Fund, the County's main control fund, is projected at \$182,358,067 or a 2.29% increase from last year.

The adopted tax rate to support the General Fund budget is 67.97 cents per \$100 of valuation, an adjustment of 4.13 cents reduction from the previous year. The Industrial Development tax rate is a standalone rate of .94 cents per \$100 of valuation, a reduction of .06 cents. The total rate adjustment is 4.19 cents reduction. The EMS district tax rate was adjusted to 5.95 cents from 4.6 cents.

The recommended budget seeks to maintain the Board of Commissioner's stated priorities listed below. In addition to these stated priorities, employee Pay for Performance compensation pending a revenue analysis at mid-year, funding for mandated retirement rate increases and increases in staffing for Human Services & Public Safety. The budget also includes the effects of the 2020 Property Revaluation and the COVID-19 pandemic.



### Education

- Provides increased current expense funding for Pitt County Schools by \$591,891 over the prior year bringing the County's combined operating and capital funding to over \$42.4 million for Pitt County Schools
- Provides increased current expense funding for Pitt Community College by \$174,173 over the prior year bringing the County's combined operating and capital funding to over \$6.2 million for Pitt Community College
- Provides over \$62.2 million to Pitt County Schools and Pitt Community College including debt service, current expense and capital funding



### Public Safety

- Adjusts Emergency Medical Services (EMS) tax rate from 4.6 cents to 5.95 cents per \$100 valuation. A rate adjustment was needed to continue the current level of service. Drivers for the rate increase include reduction in transport billing revenue, addition of peak time service ambulance and addition of Paramedic positions in previous years.
- Includes minimal fire district tax increases to the following fire departments:

District	Current Rate	New Rate
Black Jack	.0790	.0890
Red Oak	.0700	.0950
Simpson	.0650	.0665

- Increases staffing for the Sheriff's Office by adding a deputy.



## **BUDGET AT A GLANCE**



### **Economic Development**

- Beginning FY 19-20 the Industrial Development tax rate became a standalone tax, separate from the General Fund ad valorem tax rate. The tax rate is .94 cent, a reduction of .06 cent.



### **Human Services**

- Increases staffing for Public Health and Social Services by providing a Public Health Nurse II in the Infant Post-Partum Program to Public Health that is 100% Medicaid reimbursement funding, a Physician Extender III in the Maternal Health Program, and an Income Maintenance Technician for the DSS Annex in the Economic Services division to Social Services.
- Maintains funding for outside affiliate agency, Pitt County Council on Aging, to provide services to the elderly of Pitt County
- Maintains 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**

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



### **Infrastructure Improvements**

- Provides \$209,402 in funding for Facilities Capital Maintenance needs for improvements to County Buildings
- Provides over \$125,900 for Detention Center Facility Improvements
- Provides \$785,000 for various equipment needs at the Solid Waste & Recycling Facility
- Provides \$150,000 for asphalt and grading to six convenience sites and the Transfer Station



### **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, 2019**

*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Pitt, North Carolina, for its annual budget for the fiscal year beginning July 1, 2019.

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



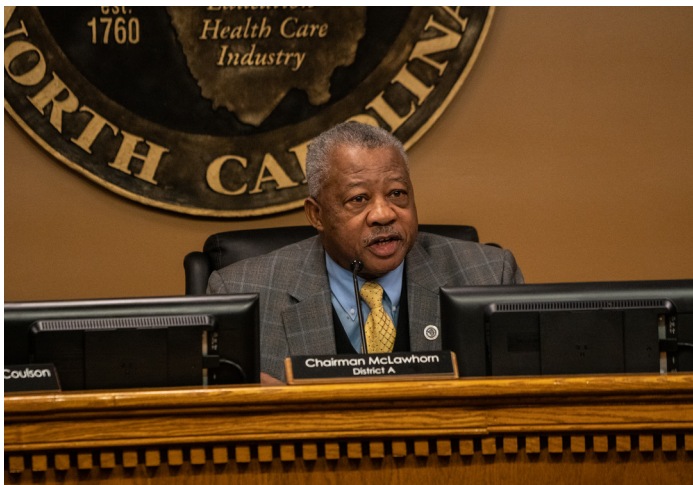


## COMMUNITY PROFILE

(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 (\$0.6891 per \$100 valuation for fiscal year 2020-21) 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, also known as the Greenville, NC MSA is located halfway between Raleigh and the Outer Banks of North Carolina. With assets such as East Carolina University, Pitt Community College, the NC Pharmaceutical Services Network, and expanding industries such as Grady-White Boats, DSM Dyneema, Thermo Fisher Scientific, and Mayne Pharma, Pitt County boasts a well-diversified, growing and thriving economy. We have communities large and small that contribute to our distinction as the retail, educational, healthcare, recreational, and cultural hub of eastern NC.

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.

The Pitt County economy remains strong thanks to a growing and well-diversified advanced manufacturing sector. 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.

### 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
Physicians East	Health Care	1965	615
Greenville Utilities Commission	Public Utilities	1905	467
Walmart	Department Store	1989	348
Walmart	Department Store	2013	325

Major Manufacturing	Product	Established	# of Employees
Patheon, part of Thermo Fisher Scientific	Pharmaceuticals	2000	1,261
Hyster-Yale	Lift Trucks	1974	1,226
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
Weyerhaeuser Company	Pine Lumber	1989	171



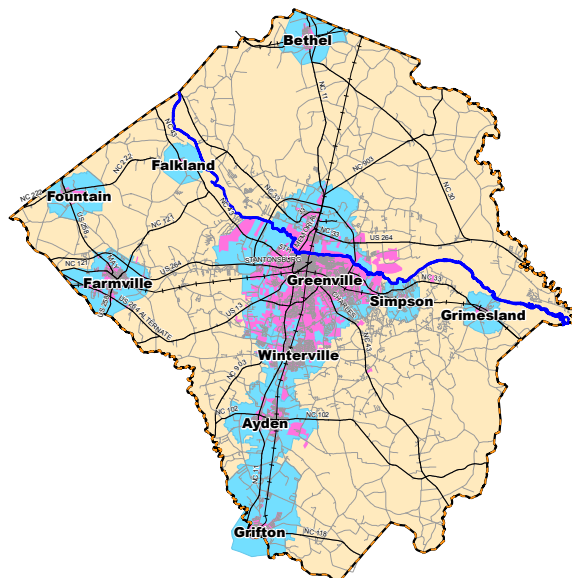
## COMMUNITY PROFILE

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

Municipal Population					
	2010 Census	2018 Estimated	Growth Amount	Percent Growth	Percent of Total 2018 County Population
<b>Pitt County</b>	168,166	178,440	9,851	6.23%	
Municipalities in Pitt County					
<b>Ayden</b>	4,932	4,942	10	0.20%	2.77%
<b>Bethel</b>	1,577	1,540	-37	-2.35%	0.90%
<b>Falkland</b>	96	95	-1	-1.04%	0.05%
<b>Farmville</b>	4,654	4,611	-43	-0.92%	2.58%
<b>Fountain</b>	427	424	-3	-0.70%	0.24%
<b>Greenville</b>	84,554	89,660	5,106	6.04%	50.25%
<b>Grifton*</b>	2,431	2,496	65	2.67%	1.40%
<b>Grimesland</b>	441	445	4	0.91%	0.25%
<b>Simpson</b>	416	436	20	4.81%	0.24%
<b>Winterville</b>	9,269	9,456	187	2.02%	5.30%

Source: NC Office of State and Budget Management July 2018 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 Pitt County School System, accredited by AdvancED as a Quality School System, receives extensive local support, reflected in modern classroom facilities, a wide range of extra-curricular activities, and student performance above state and national averages on standardized achievement tests. PCS currently serves more than 24,000 students in 38 schools and is continuing to see annual growth in both its student population and programming such as the Health Sciences Academy, a high school curriculum program designed to expose and prepare students who wish to pursue healthcare related careers upon graduation, Middle School STEM Labs and the Pitt County Schools Early College High School, an AVID School with a STEM focus located on the campus of Pitt Community College.

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. Aycok 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. Based on a recent economic impact study, Pitt Community College and its students provided a total of \$277.2 million in income to Pitt County.

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



## COMMUNITY PROFILE

### East Carolina University

East Carolina University (ECU), the third largest of North Carolina's 53 private and public four-year colleges and universities, has an enrollment of nearly 29,000. East Carolina's Graduate School enrolls over 5,000 students in more than 99 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. In June 2020, the ECU School of Dental Medicine received a \$3.1 million grant to enhance resident training in the care of patients with special needs in eastern North Carolina and across the state.





## 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.

The new Southwest Greenville Bypass ribbon cutting ceremony was held November 21, 2019 marking the completion of the 3 year project. The \$250 million project began August 2016. The bypass has long been Pitt County's highest priority transportation project in the North Carolina Transportation Improvement Program (TIP). The four-lane, 12.6 mile highway begins at the U.S. 264 bypass west of Greenville wraps around the western side of Winterville, and ends approximately two miles south of Ayden on NC 11. The bypass relieves congestion and improves traffic safety, particularly on Memorial Drive and Stantonsburg Road, while also providing improved access to Vidant Medical Center in Greenville by improving the regional travel time along the US 264/NC 11 corridor. The local economy will also benefit from the highway's five interchanges, which have the potential to spur commercial and residential development.





# COMMUNITY PROFILE

## HEALTH & WELFARE

### Social Services

The Department of Social Services administers the following Public Assistance or Income Maintenance Programs: Medicaid, Work First Cash Assistance, Special Assistance to Adults, Food Stamps, and Energy Assistance. In addition to the public assistance programs, the Department of Social Service operates the child support enforcement program. The Department of Social Services provides protective services for abused and neglected children and adults, foster care for children and adults, adoption services, day care services for children, family planning, employment counseling services, in-home services, and individual and family adjustment services. The Department also assists persons in securing health care consumer education and other informational services. In June 2020, DSS sponsored its 3rd Annual High School Graduation Parade event for foster children at the Pitt County Government Office Park.



### 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 2020-21, 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

The COVID-19 pandemic has had a tremendous impact on Pitt County, especially on the Public Health Department. As of June 10th, Pitt County had experienced more than 400 confirmed COVID-19 positive cases and two COVID-19 related deaths.



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. Pitt County has the third highest per capita ratio of physicians to population in the state of North Carolina.

#### 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.

Brody ranks in the **top 10%** of U.S. medical schools for graduating physicians who:

Practice in the state

Practice primary care

Practice in rural and underserved areas

### 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



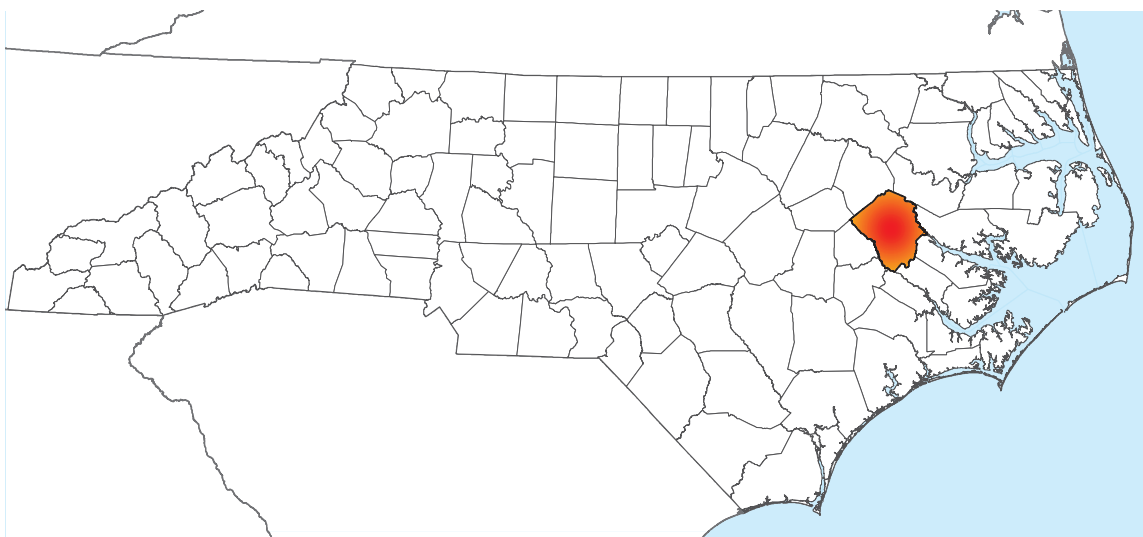
includes an intergenerational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies 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	179,731
Area Square Miles	656.52
Established	1760
County Seat	Greenville



### Government

Form of Government	Commission-Manager
Number of County Employees	1,025.05

### Taxes

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value	0.6891
(0.0094 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"

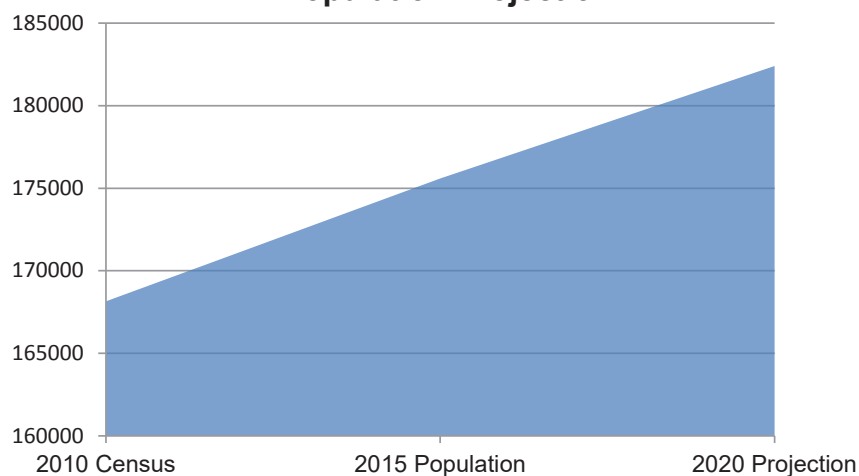
## Economic Indicators

Population Increase (2010-2020)	6.9%
Cost of Living	13.8% below the national average
Unemployment (December 2019)	4.1%
Median Family Income (2019)	\$49,380
Homeowners Population	53.7%
Median Household Expenditures (2019)	\$51,725
Taxable Sales (Fiscal Year Ended June 2018)	\$2.356 billion
Taxable Sales Increase (2018)	6.96%
Average Cost of Housing Sold (March 2020)	\$170,000
Percentage of population with a College Degree	44.83%

## Population

2010 Census	168,148
2015 Population (NC Office of State Budget & Management)	175,475
2020 Projected Total Population (NC Office of State Budget & Management)	181,005

**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

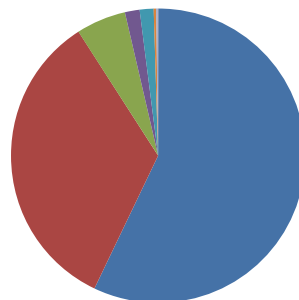
### Population - by Gender (2010 Census)

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



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



## STATISTICAL INFORMATION

### Culture & Recreation

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	414,662
Number of Books (Sheppard System Only)	236,880
Parks	59
Parks Acreage	1,315
Golf Courses - Public & Private	6
Swimming Pools	11
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)	820
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	153
Number of Personnel and Officers - Detention	175
Number of Patrol Units (Deputies)	84
Number of Calls for Service (FY 2019-2020)	34,833



## 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  
The Shackelford Report April 2020

\*\*\*\*\*

National Census Day was held April 1, 2020. The U.S. Census Bureau is the federal government's largest statistical agency. The U.S. Constitution requires that each decade we take a count – or census – of America's population. The census determines how many representatives each state gets in Congress and is used to redraw district boundaries.

Communities rely on census statistics to plan for a variety of resident needs including new roads, schools, and emergency services. On April 8, 2019 the Pitt County Board of Commissioners voted to establish a Complete County Committee (CCC). CCCs utilized local knowledge, influence, and resources to educate communities and promote the census through locally based, targeted outreach efforts. CCCs help the Census Bureau get a complete count in 2020 through partnerships with local governments and community organizations.

Organizations invited to participate in Pitt County's Complete Count Committee include: Community & Civic Groups, Faith Based Groups, Education Groups, Municipalities, Media Outlets, and Governmental Departments.





## COUNTY DATA COMPARISONS

### North Carolina County Comparisons Benchmarks for Comparative Purposes

	2019 Estimated Population	2019-20 Tax Rate	2019-20 Total Assessed Valuation**	Proceeds of 1-Cent Tax Levy	Education Current Expense Per ADM***
<b>Comparable Size Counties</b>					
Alamance	170,483	\$0.6700	\$14.6	\$1,459,046	\$1,862
Cabarrus	212,917	\$0.7400	\$23.8	\$2,381,150	\$2,020
Catawba	159,494	\$0.5750	\$17.9	\$1,793,733	\$1,723
Davidson	169,468	\$0.5400	\$14.0	\$1,401,369	\$1,301
Gaston	222,744	\$0.8400	\$19.6	\$1,960,500	\$1,680
Iredell	181,380	\$0.5275	\$25.7	\$2,567,868	\$1,891
Johnston	205,951	\$0.7600	\$18.2	\$1,824,647	\$1,821
Onslow	201,548	\$0.7050	\$14.3	\$1,428,650	\$1,940
<b>Pitt</b>	<b>179,731</b>	<b>\$0.7310*</b>	<b>\$13.5</b>	<b>\$1,304,797</b>	<b>\$1,737</b>
<b>Close Proximity Counties</b>					
Beaufort	47,480	\$0.6268	\$5.8	\$577,292	\$2,276
Craven	103,779	\$0.5494	\$9.4	\$936,000	\$1,624
Edgecombe	52,586	\$0.9500	\$3.2	\$321,895	NA
Lenoir	56,372	\$0.8450	\$4.1	\$410,700	\$1,176
Nash	95,647	\$0.6700	\$7.5	\$752,700	\$1,382
Wilson	82,282	\$0.7300	\$4.8	\$480,838	\$1,944

\* Note: FY 2020-21 Tax Rate for Pitt County is \$0.6891

\*\* Measured in billions

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

Source: FY 2019-20 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



***Melvin McLawhorn***

Chairman, District A: 1 & 2



***Tom Coulson***

Vice Chairman District B: 3 & 6



***Ann Floyd Huggins***

District 1



***Mary Perkins-Williams***

District 2



***Christopher Nunnally***

District 3



***Alex Albright***

District 4



***Mike Fitzpatrick***

District 5



***Lauren White***

District 6



***Beth B. Ward***

District C: 4 & 5

***D. Scott Elliott***

County Manager





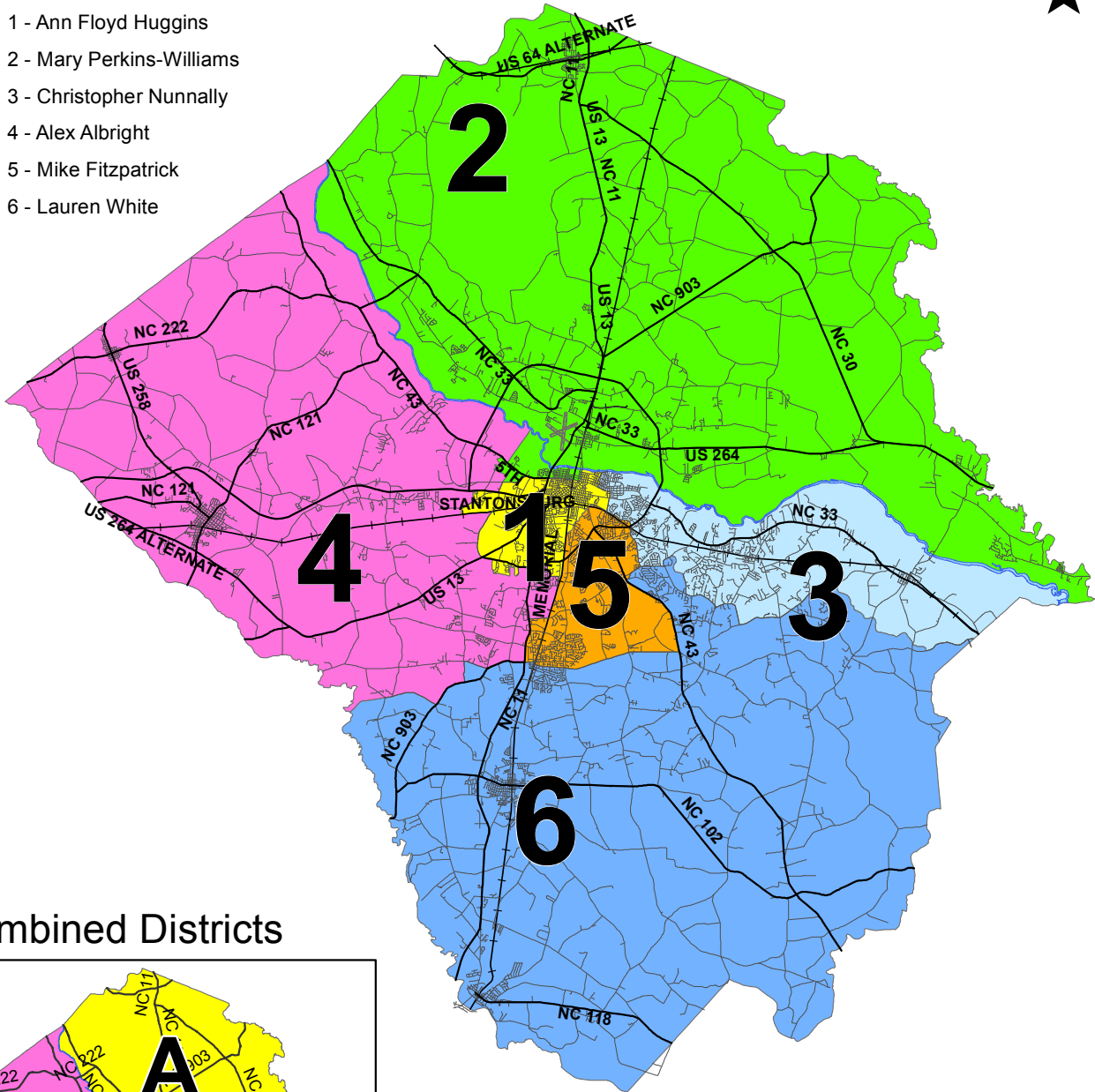


# Pitt County Commissioner Districts

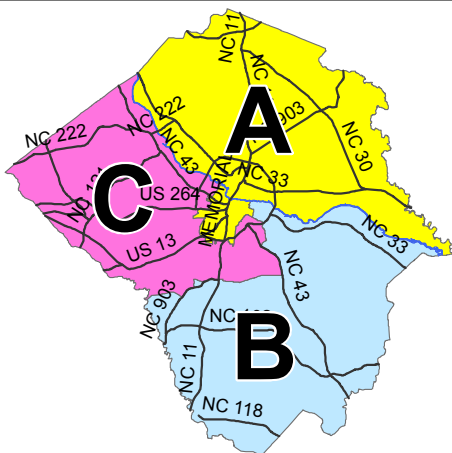


## Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - 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 PITT, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2020-21

**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, 2020 and ending June 30, 2021:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal	\$ 1,396,262
Finance, Tax Administration, Elections, Animal Services	5,601,442
Register of Deeds	643,559
Human Resources, Veteran Services	897,618
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	3,741,516
Buildings & Grounds, Engineering, Housekeeping	2,914,095
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	34,594,097
Emergency Management, Communications	3,188,643
Economic Development, Public Safety, Human Services, Cultural/Recreation Transportation, Medical Examiner	1,873,534
Inspections, Planning, Planning E911, Soil & Water Conservation	1,919,431
Cooperative Extension, Farmers' Market	426,863
Pitt County Schools	42,497,811
Pitt Community College	6,268,911
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	376,730
Transfer to Public Health	6,134,150
Transfer to Department of Social Services	11,685,147
Transfer to Court Facility	264,649
Transfer to Mental Health	488,500
Transfer to Debt Service Fund	6,282,821
Transfer to Worker's Compensation Fund	629,609
Transfer to Pitt Area Transit System Fund	7,653
Transfer to Retiree Medical Insurance Fund	1,247,121
Non-Departmental, Contingency	3,135,480
<b>TOTAL</b>	<b>\$ 136,215,642</b>

#### PUBLIC HEALTH

Administration	\$ 3,202,632
Environmental Health	1,601,502
Communicable Disease	1,258,333
Chronic Disease Prevention	858,907
Women's & Children's Health	5,432,238
<b>TOTAL</b>	<b>\$ 12,353,612</b>



# BUDGET ORDINANCE

## SOCIAL SERVICES

Administration	\$ 4,397,739
Services & Programs	17,689,337
Public Assistance	7,524,810
Child Support	3,015,278

TOTAL	\$ 32,627,164
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## COURT FACILITY

Court Facility Operating Expenses	\$ 518,149
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## MENTAL HEALTH

General Agency	\$ 643,500
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<b>TOTAL GENERAL FUND</b>	<b>182,358,067</b>
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## LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 376,730
--------------------------------	------------

## SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 6,877,442
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## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 5,902,126
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## STATE GRANTS FUND

JCPC Teen Court	\$ 100,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	103,073
JCPC Antioch Impact Youth Program	44,139
JCPC Juvenile Crime Prevention	6,500
JCPC Therapeutic Foster Care	53,032
JCPC Crossing The Bridge	39,834
NC DHHS Triple P	411,948
Pitt County Committee for the Employment of People with Disabilities	900
HIV Pre-Exposure Program	111,659

TOTAL	\$ 954,657
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## PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,279,326
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## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$ 3,537,016
Industrial Development Building	217,405
Economic Development Fund	536,921

TOTAL	\$ 4,291,342
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# BUDGET ORDINANCE

## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$	247,661
Bell Arthur		207,657
Belvoir		41,049
Bethel		40,243
Black Jack		174,058
Clark's Neck		31,388
Eastern Pines		618,089
Falkland		153,315
Farmville		81,689
Fountain		55,092
Gardnerville		100,424
Grifton		109,973
Grimesland		90,785
Pactolus		137,004
Red Oak		187,395
Sharp Point		3,604
Simpson		311,185
Staton House		363,264
Stokes		67,791
Winterville		300,175

TOTAL	\$	3,321,841
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## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$	6,566,857
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$	729,291
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$	18,187,933
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## SCHOOL CAPITAL PROJECT FUND

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

Solid Waste Operating Expenses	\$	14,225,368
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## GARAGE FUND

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

Health Plan Expenses	\$	11,343,522
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# BUDGET ORDINANCE

## RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$ 1,250,000
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## WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$ 650,000
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<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>	<b>\$ 259,705,077</b>
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**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2020-21 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

Ad Valorem Taxes	\$ 98,210,179
Other Taxes	19,708,662
Restricted & Unrestricted Revenues	1,035,200
Permits & Fees	2,100,250
Sales & Services	5,366,178
Investment Earnings	289,567
Loan	650,000
Miscellaneous Revenues	2,655,606
Debt & Non Revenue Receipts	3,200,000
Fund Balance Appropriated	3,000,000

TOTAL	\$ 136,215,642
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### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$ 3,342,345
Permits & Fees	1,804,638
Miscellaneous	457,445
Fund Balance Appropriated	612,043
Intrafund Transfer	6,137,141

TOTAL	\$ 12,353,612
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### SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$ 20,733,120
Sales & Services	201,975
Miscellaneous	6,922
Other Debt & Non Revenue Receipts	-
Intrafund Transfer	11,685,147

TOTAL	\$ 32,627,164
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### COURT FACILITY

Facilities Fees	\$ 250,000
Interest	3,500
Intrafund Transfer	264,649

TOTAL	\$ 518,149
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# BUDGET ORDINANCE

## MENTAL HEALTH

Intrafund Transfer	\$ 488,500
Other	155,000
TOTAL	\$ 643,500

<b>TOTAL GENERAL FUND</b>	<b>\$ 182,358,067</b>
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## LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$ 376,730
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## SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$ 3,877,442
Lottery	1,700,000
Fund Balance Appropriated	1,300,000
TOTAL	\$ 6,877,442

## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 5,000,000
Fund Balance Appropriated	902,126
TOTAL	\$ 5,902,126

## GRANT FUNDS

JCPC Teen Court	\$ 100,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	103,073
JCPC Antioch Impact Youth Program	44,139
JCPC Juvenile Crime Prevention	6,500
JCPC Therapeutic Foster Care	53,032
JCPC Crossing The Bridge	39,834
NC DHHS Triple P	411,948
Pitt County Committee for the Employment of People with Disabilities	900
HIV Pre-Exposure Program	111,659
TOTAL	\$ 954,657

## PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$ 521,276
Sales & Services	693,736
Miscellaneous	4,075
Transfer from General Fund	7,653
Fund Balance Appropriated	52,586
TOTAL	\$ 1,279,326

## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Ad Valorem Taxes	\$ 1,362,977
Rental Income	241,050
Fund Balance Appropriated	1,932,989
TOTAL	\$ 3,537,016



## BUDGET ORDINANCE

### ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$ 536,921
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### INDUSTRIAL DEVELOPMENT BUILDING

Fund Balance Appropriated	\$ 217,405
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### FIRE DISTRICTS FUND

Ad Valorem Taxes	\$ 3,321,841
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### EMS DISTRICT FUND

Ad Valorem Taxes	\$ 4,216,857
Sales & Services	2,300,000
Miscellaneous	50,000
Fund Balance Appropriated	-

TOTAL	\$ 6,566,857
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### EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$ 729,291
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### DEBT SERVICE FUND

Miscellaneous	\$ 1,032,584
Interest Income	2,000
Transfer from Article 46 Sales Tax	5,352,126
Transfer from School Capital Reserve	5,127,442
Transfer from General Fund	6,219,505
Transfer from Industrial Development	-
Solid Waste Transfer	454,276

TOTAL	\$ 18,187,933
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### SCHOOL CAPITAL PROJECT FUND

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

Fees & Charges	\$ 12,912,980
Interest Income	50,000
Other Revenues	1,262,388

TOTAL	\$ 14,225,368
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### GARAGE FUND

User Charges	\$ 640,575
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# BUDGET ORDINANCE

## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$ 1,056,780
Interest Income	5,000
Fund Transfer from County Departments	10,104,144
Fund Balance Appropriated	177,598
<b>TOTAL</b>	<b>\$ 11,343,522</b>

## RETIREE MEDICAL INSURANCE FUND

User Charges	\$ 2,879
Transfer from General Fund	1,247,121
<b>TOTAL</b>	<b>\$ 1,250,000</b>

## WORKERS' COMPENSATION FUND

Transfer from General Fund	\$ 629,609
Transfer from Solid Waste & Recycling Fund	15,293
Transfer from Pitt Area Transit System Fund	5,098
<b>TOTAL</b>	<b>\$ 650,000</b>

**GRAND TOTAL - ALL FUNDS - APPROPRIATIONS \$ 259,705,077**

**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2020-21. 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 \$	313,094,740	247,661
Bell Arthur	0.08850	237,010,860	207,657
Belvoir	0.02500	165,855,204	41,049
Bethel	0.06750	60,221,071	40,243
Black Jack	0.08900	197,546,634	174,058
Clark's Neck	0.04500	70,454,754	31,388
Eastern Pines	0.07750	805,589,774	618,089
Falkland	0.08000	193,579,109	153,315
Farmville	0.06000	137,523,029	81,689
Fountain	0.08750	63,597,695	55,092
Gardnerville	0.09400	107,913,192	100,424
Grifton	0.06490	171,161,935	109,973
Grimesland	0.07500	122,269,515	90,785
Pactolus	0.09250	149,608,800	137,004
Red Oak	0.09500	199,249,188	187,395
Sharp Point	0.06000	6,066,607	3,604
Simpson	0.06650	472,674,461	311,185
Staton House	0.02900	1,265,286,637	363,264
Stokes	0.07000	97,822,751	67,791
Winterville	0.06240	485,908,311	300,175

Total Fire Districts \$ 3,321,841

## EMS District

Pitt County (less City of Greenville) 0.05950 \$ 7,179,186,435 \$ 4,228,900



# 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 \$1,082 per month for regular service. Additionally, County Commissioners are compensated to cover mileage and expenses incurred in their service to Pitt County in the amount of \$200 per month for regular members, \$300 for the Vice Chair, and \$400 for the Chair.

**SECTION VIII.** Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2020, and incorporated into the Pitt County Manual of Fees. It is the practice of Pitt County to adopt at July 1, the IRS mileage reimbursement rate that was effective the prior January.

**SECTION IX.** The Board of County Commissioners hereby levies a tax rate of sixty-seven and ninety-seven hundredths cents (.6797) per one hundred dollars (\$100.00) of valuation on property for the County General Fund, and ninety-four hundredths cents (.094) per one hundred dollars (\$100.00) of valuation on property listed for taxes for the Industrial Development Commission Fund for a total levy of sixty-eight and ninety-one hundredths cents (.6891) 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 \$14,558,554,662 and an estimated collection rate of 98.50%.

**SECTION X.** The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$120 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.

**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 2020-21 fiscal year.

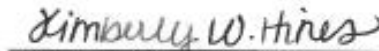
**SECTION XIV.** The Office of the Pitt County Sheriff shall not exceed 148 sworn law enforcement positions. Law Enforcement Officer Separation Allowance is only available to those sworn positions who meet eligibility requirements.

**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, 2020, are hereby declared re-appropriated into the fiscal year beginning July 1, 2020, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 18th day of June, 2020.



  
Melvin McLawhorn, Chairman  
Pitt County Board of Commissioners

  
Kimberly Hines, 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 on June 1. 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 16 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 18, 2020, 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 2020-21

Oct 2, 2019 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, 2019	Forward request for Capital Improvement Projects to department heads, PCS & PCC <u><b>continuing and new</b></u>
Oct 25, 2019 5 pm	All CIP requests due, <u><b>continuing and new</b></u>
Jan 2, 2020	Forward budget packages/requests to EMS Squads / FIRE Departments
Jan 21, 2020 9 am	Forward budget packages/requests to department heads and outside agencies MUNIS budget entry access available
Jan 27, 2020 8:00 am – 12 noon	Annual Budget Planning Workshop with Commissioners Review, update and affirm Board's goals for FY 2020-21
March 6, 2020 5 pm	All budget requests and documentation due from departments, EMS/FIRE, & outside agencies MUNIS budget entry no longer available to department heads
Mar 6, 2020 – Mar 27, 2020	Budget compilation & balancing
Mar 27, 2020 5 pm	Budget documents to County Manager for review
Mar 30, 2020 – April 9, 2020	Department heads, outside agencies, PCS and PCC budget conferences with County Manager
Apr 9, 2020 – Apr 24, 2020	Recommended budget development by County Manager and select staff
May 1, 2020 5 pm	Revised budget requests submitted to departments for review
<del>May 4, 2020</del> <b>June 1, 2020</b> <del>8:30 am</del> <b>9 am</b>	Manager's Recommended Budget and Budget Message presented to Board of Commissioners <b>(Scheduled Board Meeting)</b>
<del>May 5-7, 2020</del> <b>June 2-4, 2020</b> <del>8:30 am</del> <b>8 am-noon</b>	Budget Workshops with Commissioners to present and review/amend recommended budget
<del>May 11, 2020</del> <b>June 8-12, 2020</b> <del>May 15, 2020</del>	Open for additional workshops, if needed
<del>June 2, 2020</del> <b>June 16, 2020</b> 7 pm	Public Hearing for citizen input Possible 2020-21 budget adoption
<del>June 15, 2020</del> <b>June 23, 2020</b> <del>6 pm</del>	Alternate date to adopt 2020-21 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 2020 for inclusion in the FY 2020-21 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, welfare and environmental concerns;
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 on balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County operates its various funds under three broad categories with six fund types. The following fund types are included in the Annual Operating Budget:

### **GOVERNMENTAL FUNDS**

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



# **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>						
<b>General Government, which includes:</b>	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>						
<b>Cultural &amp; Recreational, which includes:</b>	X					
<i>Affiliate and Sustaining Non-Profit Organizations, Recreation</i>						
<b>Public Safety, which includes:</b>	X					
<i>Sheriff, Emergency Management, Communications, Animal Services, Inspections, Medical Examiner and Other Public Safety</i>						
<b>Economic &amp; Physical Development, which includes:</b>	X					
<i>Transportation, Planning, Planning E911, Other Economic Development, Engineering, Cooperative Extension Services, Farmers Market</i>						
<b>Human Services, which includes:</b>	X					
<i>Other Human Services, Veteran Services, Public Health, Social Services, Mental Health</i>						
<b>Environmental Protection, which includes:</b>	X					
<i>Pitt Soil &amp; Water Conservation</i>						
<b>Education</b>	X					
<b>Debt Service</b>	X					
<b>Other Programs, which includes:</b>	X					
<i>Interfund Transfers, Contingency</i>						
<b>Grants</b>		X				
<b>Pitt Area Transit System</b>		X				
<b>Industrial Development Commission</b>		X				
<b>Fire District</b>		X				
<b>EMS District</b>		X				
<b>Emergency Telephone System Fund</b>		X				
<b>Solid Waste &amp; Recycling</b>				X		
<b>Garage</b>					X	
<b>Employee Medical Insurance</b>					X	
<b>Retiree Medical Insurance</b>					X	
<b>Workers Compensation</b>					X	
<b>Law Enforcement Officers Pension</b>						X
<b>Schools Capital Reserve</b>			X			
<b>Article 46 Sales Tax Reserve</b>			X			
<b>School Improvement Projects</b>			X			



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

## FUND STRUCTURE RESPONSIBILITY CHART

FUND STRUCTURE RESPONSIBILITY CHART	General Operating Funds						Special Revenue Funds							Enterprise	Internal Service Funds				Fiduciary	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	School Capital Reserve	Article 46 Sales Tax Res.	School Improvement s
GENERAL GOVERNMENT																							
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															M	M	M					
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

FUND STRUCTURE RESPONSIBILITY CHART	General Operating Funds						Special Revenue Funds						Enterprise	Internal Service Funds			Fiduciary	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	School Capital Reserve	Article 46 Sales Tax Res.	School Improvement s
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																		
PITT AREA TRANSIT SYSTEM							M																
INDUSTRIAL DEVELOPMENT								M	M	M													
SOLID WASTE & RECYCLING														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 28.95% percent. At the end of Fiscal Year 2019-20, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$39.7 million, of which \$27.9 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2020 is anticipated to be approximately 17.68%. However, due to the purchase of the Warren Farm Property for economic development, the county's projected adjusted Fund Balance would be 20.09%. This expenditure is anticipated to be reimbursed in the County's next LOBS borrowing. 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



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

for under-collateralization, and the risk may increase in periods of high cash flow. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each Option 2 depository. The County utilizes one official depository that collateralizes public deposits in excess of the allowable federal insurance coverage by the Option 2 method.

## **INVESTMENTS**

G.S. 159-309(c) authorizes the County to invest in obligations of the United States or obligations fully 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. In collaboration with Public Health, MIS implemented a new modern dental software, Dentrix, in support of the mobile dental unit that is periodically located at schools to meet the dental needs of underserved children. Geographic Information Systems partnered with E911 to implement GPS technology to assist EMS dispatch of the closest emergency response vehicle to improve efficiency and increase the likelihood of positive outcomes. The Detention Center implemented HomeWAV, an inmate video visitation solution, at no cost to county tax payers, which will also generate revenue.

In an effort to provide citizens with accurate and timely information, the Public Information Office coordinated and hosted a joint press conference ahead of Hurricane Dorian and managed a joint information system with community partners throughout the event. Public Health and Public Information partnered to establish and implement a proactive media response plan to the Coronavirus outbreak in March.

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 2020-21 budget planning continued the practice of utilizing a base budget baseline and building upon it based on available supporting resources that support the mission, vision, values and goals of the county. 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 98.5% collection rate is anticipated and \$450,000 is included in the estimate for collection on delinquent accounts. The FY 20-21 property tax projection is an increase of 11.58% 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 2021. 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. For the current fiscal year, the Board approved a reduction in the fund balance appropriation to ensure that the fund balance forecast remains with 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, 2020, it is projected that the fund balance will be approximately 17.68% of annual expenditures. Due to the purchase of the Warren Farm Property for economic development, the County's projected adjusted fund balance would be 20.09%. This expenditure is anticipated to be reimbursed in the County's next LOBS borrowing.

### **EXPENDITURES:**

1. Salaries & Benefits: 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 2020-2021 budget. However, pay compensation will be delayed until mid-year to evaluate how revenues have been impacted due to COVID-19. 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 four



## LONG-RANGE FINANCIAL PLANNING

fiscal years.

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 \$209,402 for facilities capital maintenance, \$720,000 for annual vehicle replacement and \$154,000 for software for Social Services. 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)

	2018-19 Adopted	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	90.50	94.43	96.32	98.24	100.21	102.21	104.26
Sales Taxes	28.10	29.70	30.15	30.60	31.52	32.46	33.43
All Other Revenues	46.16	48.99	49.48	49.97	50.47	50.98	51.49
Transfers In	3.30	0.55	0.55	0.60	0.60	0.65	0.65
Fund Balance Appropriated	3.50	4.61	4.20	4.10	4.00	3.90	3.90
<b>Totals</b>	<b>171.57</b>	<b>178.28</b>	<b>180.69</b>	<b>183.52</b>	<b>186.80</b>	<b>190.20</b>	<b>193.73</b>
<b><u>Expenditures:</u></b>							
<b>General Government</b>							
Salaries & Benefits	42.90	45.17	46.07	46.99	47.93	48.89	49.87
Operating	10.82	11.81	11.93	12.05	12.17	12.29	12.41
<b>Human Services</b>							
Salaries & Benefits	30.20	31.24	32.18	32.82	33.48	34.15	34.83
Operating	17.42	16.97	17.14	17.31	17.48	17.66	17.84
<b>Education</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>54.31</b>
<b>Other Agencies</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>0.72</b>
<b>Debt Service</b>							
County	7.88	8.53	8.33	8.13	7.93	7.73	7.53
Schools	6.17	5.25	5.05	5.25	5.45	5.25	5.05
1/4 % Sales Tax	5.01	5.63	5.43	5.63	5.83	5.63	5.43
Proposed multi-year CIP	0.68	0.56	0.55	0.54	0.53	0.52	0.52
<b>Capital Outlay</b>							
Capital Outlay - General Government	0.08	0.82	0.58	0.92	0.51	0.51	0.51
Capital Outlay - Human Services	0.04	0.00	0.10	0.25	0.00	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>0.31</b>	<b>0.30</b>	<b>0.33</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>
<b>Transfers Out</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>2.39</b>
<b>Totals</b>	<b>171.57</b>	<b>178.28</b>	<b>180.93</b>	<b>184.74</b>	<b>187.46</b>	<b>190.12</b>	<b>192.84</b>
<b>Tax Rate</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>0.7210</b>
<hr/>							
<b>Total Debt Service as % of Budget with proposed CIP</b>	<b>11.51%</b>	<b>11.21%</b>	<b>10.72%</b>	<b>10.66%</b>	<b>10.57%</b>	<b>10.06%</b>	<b>9.57%</b>
<b>Fund Balance Appropriated as % of Budget</b>	<b>2.04%</b>	<b>2.59%</b>	<b>2.32%</b>	<b>2.23%</b>	<b>2.14%</b>	<b>2.05%</b>	<b>2.01%</b>
<hr/>							
<b>Assessed Property Valuation (*revaluation)</b>	<b>\$12.8B</b>	<b>\$13.1B</b>	<b>\$14.6B</b>	<b>\$14.9B</b>	<b>\$15.2B</b>	<b>\$15.5B</b>	<b>\$15.5B</b>
<b>Total Debt</b>	<b>\$190.9M</b>	<b>\$189.9M</b>	<b>\$188.9M</b>	<b>\$188.0M</b>	<b>\$187.1M</b>	<b>\$187.1M</b>	<b>\$187.1M</b>
<b>Total Debt as % of Assessed Valuation</b>	<b>1.48%</b>	<b>1.45%</b>	<b>1.29%</b>	<b>1.26%</b>	<b>1.23%</b>	<b>1.21%</b>	<b>1.21%</b>





# LONG-RANGE FINANCIAL PLANNING

2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
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## Benchmark #1

Total Debt Service as % of Budget  
with proposed CIP

12.14% 11.51% 11.21% 10.72% 10.66% 10.57%

Moody's Benchmark

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

## Benchmark #2

Assessed Property Valuation

\$12.6B \$12.8B \$13.1B \$14.6B \$14.9B \$15.2B

Total Debt

\$187.1M \$190.9M \$189.9M \$188.9M \$188.0M \$187.1M

Total Debt as % of Assessed Valuation

1.48% 1.48% 1.45% 1.29% 1.26% 1.23%

Moody's Benchmark

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

## Benchmark #3

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

21.10%\* 19.60%\* 19.00%\*\* 19.00% 19.00% 19.00%

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

- 28.95% - - - -

State Average - All Counties

- 33.06% - - - -

Source - N.C. State Treasurer - 2019 latest available data



# LONG-RANGE FINANCIAL PLANNING

## FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County		State
	Ranking	Amount	Average
Population (Estimated 2019)	15	179,731	105,083
Valuation per Capita	82	\$72,597	\$106,612
Assessed Valuation (in Billions)	24	\$13.10	\$11.8
Tax Levy Per Capita	21	\$531	\$680
Tax Rate per \$100	41	*\$0.731	\$0.6786
Effective Tax Rate per \$100	43	\$0.67	\$0.64
Total School Recources/ADM	55	\$2,365	\$2,818
School Current Expense/ADM	52	\$1,737	\$1,847
School Capital Expense/ADM	51	\$652	\$954
School Debt Service/ADM	55	\$338	\$561

**\*Note:** FY 2020-21 Tax Rate for Pitt County is \$0.6891

**Source:** 2019-20 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners





# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY COME FROM?

### ALL FUNDS

**\$259,705,077 Total (\$209,240,643 Unduplicated)**



### FY 2020 - 21 Revenues

- **Ad Valorem - 51.19%**
- **Other Taxes - 11.81%**
- **Intergovernmental - 15.11%**
- **Permits & Fees - 1.87%**
- **Sales & Services - 11.42%**
- **Interest Earnings - 0.17%**
- **Miscellaneous - 4.26%**
- **Fund Balances - 4.17%**  
**Appropriated**

FY 2020-21 REVENUE SOURCES		
Ad Valorem Taxes	\$	107,111,854
Other Taxes	\$	24,708,662
Intergovernmental	\$	31,614,383
Permits & Fees	\$	3,904,888
Sales & Services	\$	23,904,394
Interest Earnings	\$	350,067
Miscellaneous	\$	8,914,727
Fund Balances Appropriated	\$	8,731,668
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>209,240,643</b>
Interfund Transfers	\$	50,464,434
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>259,705,077</b>



# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY GO?

### ALL FUNDS

**\$259,705,077 Total (\$209,240,643 Unduplicated)**



#### FY 2020 - 21 Expenditures

- Education - 23.99%
- Public Safety - 19.43%
- Human Services - 17.75%
- General Government - 17.21%
- Debt Service - 7.00%
- Environmental Protection - 5.60%
- Internal Service - 5.35%
- Econ & Physical Development - 2.40%
- Transportation - 0.49%
- Other - 0.47%
- Cultural & Recreational - 0.31%

FY 2020-21 EXPENDITURES		
Education	\$	62,296,290
Public Safety	\$	50,461,349
Human Services	\$	46,104,102
General Government	\$	44,687,223
Debt Service	\$	18,187,933
Environmental Protection	\$	14,535,201
Internal Service	\$	13,884,097
Econ & Physical Development	\$	6,232,727
Transportation	\$	1,283,826
Other	\$	1,232,564
Cultural & Recreational	\$	799,765
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>259,705,077</b>
LESS INTERFUND TRANSFER	\$	50,464,434
<b>UNDULICATED TOTAL</b>	<b>\$</b>	<b>209,240,643</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	<b>ACTUAL FY 2018-19</b>	<b>BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>PERCENT CHANGE FY 20 to 21</b>
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	96,344,006	101,644,371	107,111,854	5.38%
Other Taxes	27,459,822	25,681,822	24,708,662	-3.79%
Intergovernmental	32,370,870	31,070,453	31,614,383	1.75%
Permits and Fees	4,336,630	3,714,492	3,904,888	5.13%
Sales and Services	18,950,937	20,576,302	23,904,394	16.17%
Interest Earnings	1,414,041	1,053,573	350,067	-66.77%
Miscellaneous	11,052,761	8,616,126	8,914,727	3.47%
Fund Balances Appropriated	483,500	9,062,806	8,731,668	-3.65%
<b>Unduplicated Total</b>	<b>192,412,567</b>	<b>201,419,945</b>	<b>209,240,643</b>	<b>3.88%</b>
Interfund Transfers	47,222,397	49,965,955	50,464,434	1.00%
<b>GRAND TOTAL</b>	<b>239,634,964</b>	<b>251,385,900</b>	<b>259,705,077</b>	<b>3.31%</b>

## EXPENDITURES / USES

General Government	41,141,387	43,991,505	44,687,223	1.58%
Public Safety	43,818,041	48,880,368	50,461,349	3.23%
Transportation	1,470,933	1,109,979	1,283,826	15.66%
Environmental Protection	11,786,295	11,050,900	14,535,201	31.53%
Economic & Physical Development	3,566,995	5,694,151	6,232,727	9.46%
Human Services	38,846,181	44,517,735	46,104,102	3.56%
Cultural & Recreational	735,016	781,324	799,765	2.36%
Education	60,180,647	61,735,267	62,296,290	0.91%
Other	3,123,341	1,036,850	1,232,564	18.88%
Internal Service	17,060,592	13,673,157	13,884,097	1.54%
Debt Service	19,384,389	18,914,664	18,187,933	-3.84%
<b>GRAND TOTAL</b>	<b>241,113,817</b>	<b>251,385,900</b>	<b>259,705,077</b>	<b>3.31%</b>
Less Interfund Transfers	47,222,397	49,965,955	50,464,434	1.00%
<b>Unduplicated Total</b>	<b>193,891,420</b>	<b>201,419,945</b>	<b>209,240,643</b>	<b>3.88%</b>





# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

<i><b>FUND TYPE</b></i>	<i><b>FUND NUMBER</b></i>	<i><b>FUND TITLE</b></i>	<i><b>ADOPTED FY 2020-21</b></i>
<b>General Fund</b>			
	100	General Fund	136,215,642
	150	Public Health Fund	12,353,612
	160	Social Services Fund	32,627,164
	170	Court Facilities Fund	518,149
	190	Mental Health Fund	643,500
	300	Debt Service Fund	18,187,933
			<u>200,546,000</u>
<b>Special Revenue Funds</b>			
	240	Grants Fund	954,657
	241	Pitt Area Transit Fund	1,279,326
	260	Industrial Development Fund	3,537,016
	265	Economic Development Fund	536,921
	270	Industrial Development Building Fund	217,405
	280	Fire Districts Fund	3,321,841
	281	EMS District Fund	6,566,857
	290	Emergency Telephone System Fund	729,291
			<u>17,143,314</u>
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	14,225,368
<b>Internal Service Funds</b>			
	820	County Garage Fund	640,575
	840	Employee Medical Insurance Fund	11,343,522
	841	Retiree Medical Insurance Fund	1,250,000
	850	Worker's Compensation Fund	650,000
			<u>13,884,097</u>
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	376,730
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	6,877,442
	210	Article 46 Sales Tax Reserve Fund	5,902,126
	510	School Improvement Projects Fund	750,000
			<u>13,529,568</u>
<b>TOTAL BUDGET</b>			<u><u>259,705,077</u></u>



# REVENUE & EXPENDITURE SUMMARY

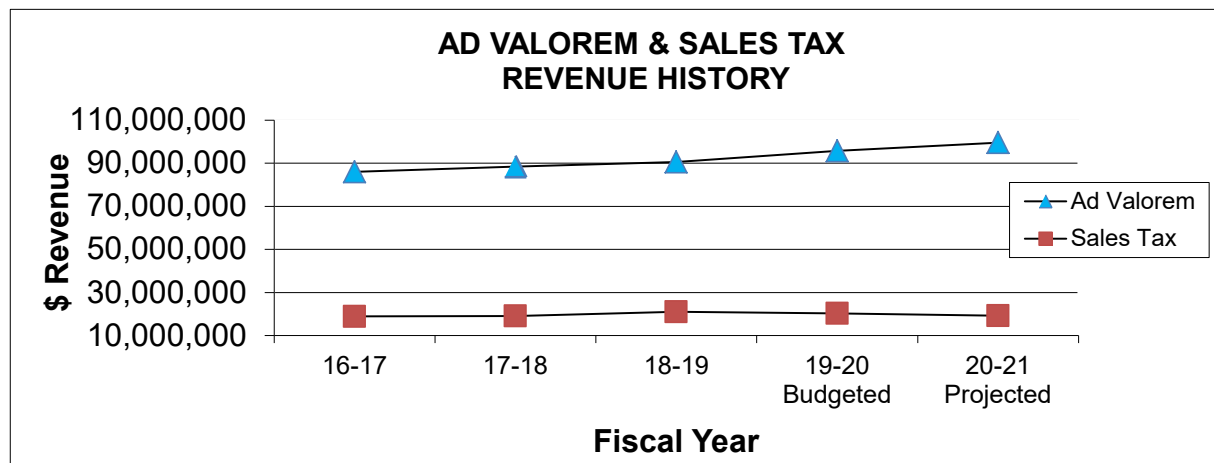
## MAJOR REVENUE SOURCE ANALYSIS

Pitt County government has many sources of revenue. The revenue sources support the County's General Fund and the County's only enterprise fund, the Solid Waste and Recycling Fund. Revenues are affected by an array of outside forces. Fortunately, even when the nation and state economies were struggling with an economic downturn, Pitt County continued to experience economic growth which has led to increases in sales taxes, property taxes, and other sources. State and Federal sources are also a significant source of revenue. Prior to COVID-19, Pitt County's economy was growing at a moderate pace and experiencing substantial increases in sales tax revenue and growth in the tax base due to revaluation.

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. The effects of COVID-19 were also considered. Due to reduced consumer spending and the uncertain negative financial impact of COVID-19, expected sales tax revenues were reduced and the property tax collection rate was lowered for FY 20-21.

## 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, 2020 and are scheduled for review again in 2024. This change allows the County to recognize the revenue from our continued growth and help address the demands created by this growth. For the 2020 revaluation, property values throughout the county increased by 11.58%. Pitt County has maintained modest continuous growth in its tax base through economic development activities and revaluation. However, the budget does assume a decrease in the property tax collection rate for FY 20-21 from 99.4% to 98.5% due to COVID-19 impacts.





# REVENUE & EXPENDITURE SUMMARY

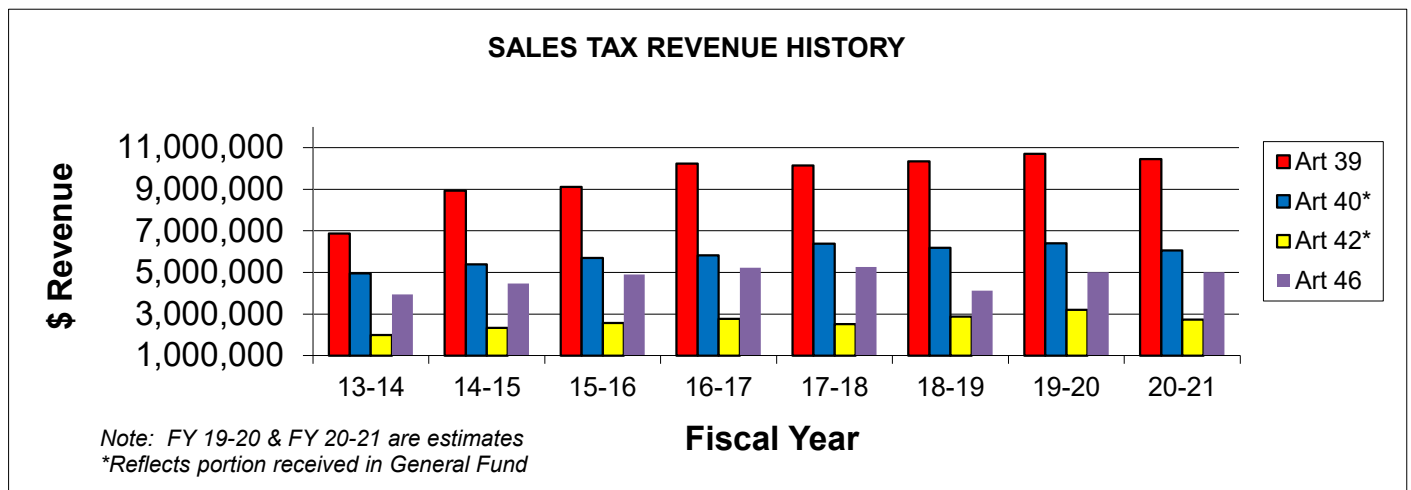
## AD VALOREM TAX

The budgeted current year net property tax estimates of \$98,818,156 are based on a \$14.6 billion estimated valuation. The tax rate for Fiscal Year 2020-21 is \$0.6891 per \$100 of real and personal property. A collection rate of 98.5% is projected. Of the \$.6891 tax rate, \$.6797 is budgeted in the General Fund to support general government operations and \$.0094 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 and increased substantially in FY 18-19 and FY 19-20. However, due to COVID-19 impacts, investment earnings are budgeted to decrease by more than 70% for FY 20-21.





# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 18-19	BUDGET FY 2019-20	BUDGET FY 2020-21	% OF TOTAL FUND	% CHANGE FY 20 TO FY 21
<b>General - Fund 100</b>					
Ad Valorem Taxes	89,696,527	94,430,317	98,210,179	70.55%	4.00%
Other Taxes	21,488,121	20,681,822	19,708,662	15.45%	-4.71%
Unrestricted Intergovernmental	277,630	300,000	275,000	0.22%	-8.33%
Restricted Intergovernmental	726,057	574,200	760,200	0.43%	32.39%
Permits & Fees	2,341,121	2,142,750	2,100,250	1.60%	-1.98%
Sales & Services	5,291,160	5,315,287	5,366,178	3.97%	0.96%
Investments	1,123,486	990,073	289,567	0.74%	-70.75%
Miscellaneous	2,603,248	2,620,368	2,655,606	1.96%	1.34%
Other Debt & NonRevenue	2,250,000	6,800,000	6,850,000	5.08%	0.74%
<b>TOTAL</b>	<b>125,797,349</b>	<b>133,854,817</b>	<b>136,215,642</b>	<b>100.00%</b>	<b>1.76%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	334,400	378,407	376,730	100.00%	-0.44%
<b>TOTAL</b>	<b>334,400</b>	<b>378,407</b>	<b>376,730</b>	<b>100.00%</b>	<b>-0.44%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	5,262,309	5,863,255	6,137,141	50.35%	4.67%
Restricted & Unrestricted	5,928,229	5,171,197	5,604,428	44.41%	8.38%
Fund Balance Appropriated	-	610,192	612,043	5.24%	0.30%
<b>TOTAL</b>	<b>11,190,538</b>	<b>11,644,644</b>	<b>12,353,612</b>	<b>100.00%</b>	<b>6.09%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	9,724,812	11,670,802	11,685,147	36.78%	0.12%
Restricted & Unrestricted	17,494,212	20,064,611	20,942,017	63.22%	4.37%
<b>TOTAL</b>	<b>27,219,024</b>	<b>31,735,413</b>	<b>32,627,164</b>	<b>100.00%</b>	<b>2.81%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	240,323	220,000	250,000	57.21%	13.64%
Interest Earnings	4,071	2,500	3,500	0.65%	40.00%
Transfer from General Fund	136,336	162,076	264,649	42.14%	63.29%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>380,730</b>	<b>384,576</b>	<b>518,149</b>	<b>100.00%</b>	<b>34.73%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	483,500	493,500	488,500	74.38%	-1.01%
Restricted & Unrestricted	176,163	170,000	155,000	25.62%	-8.82%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>659,663</b>	<b>663,500</b>	<b>643,500</b>	<b>100.00%</b>	<b>-3.01%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	7,292,817	4,404,612	3,877,442	68.77%	-11.97%
Lottery Funds	2,110,661	2,000,000	1,700,000	31.23%	-15.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	1,300,000	0.00%	0.00%
<b>TOTAL</b>	<b>9,403,478</b>	<b>6,404,612</b>	<b>6,877,442</b>	<b>100.00%</b>	<b>7.38%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 18-19	BUDGET FY 2019-20	BUDGET FY 2020-21	% OF TOTAL FUND	% CHANGE FY 20 TO FY 21
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	5,971,701	5,000,000	5,000,000	80.91%	0.00%
Interest Earnings	115,857	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,179,997	902,126	19.09%	-23.55%
<b>TOTAL</b>	<b>6,087,558</b>	<b>6,179,997</b>	<b>5,902,126</b>	<b>100.00%</b>	<b>-4.50%</b>
<b>State/Federal Forfeiture - Fund 220</b>	65,766	-	-	0.00%	0.00%
<b>Grants - Fund 240</b>	2,848,862	741,432	954,657	100.00%	28.76%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	726,997	418,845	521,276	37.89%	24.46%
Sales & Services	718,608	642,098	693,736	58.08%	8.04%
Miscellaneous	47,664	3,000	4,075	0.27%	35.83%
Transfer from General Fund	65,281	9,365	7,653	0.85%	-18.28%
Fund Balance Appropriated	-	32,171	52,586	2.91%	63.46%
<b>TOTAL</b>	<b>1,558,550</b>	<b>1,105,479</b>	<b>1,279,326</b>	<b>100.00%</b>	<b>15.73%</b>
<b>Industrial Development - Fund 260</b>					
Ad Valorem Taxes	920,752	1,296,055	1,362,977	57.21%	5.16%
Restricted Intergovernmental	-	-	-	0.00%	0.00%
Rental Income	275,654	194,000	241,050	8.56%	24.25%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	775,379	1,932,989	34.23%	149.30%
<b>TOTAL</b>	<b>1,196,406</b>	<b>2,265,434</b>	<b>3,537,016</b>	<b>100.00%</b>	<b>56.13%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	250,000	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,560,615	536,921	100.00%	-65.60%
<b>TOTAL</b>	<b>250,000</b>	<b>1,560,615</b>	<b>536,921</b>	<b>100.00%</b>	<b>-65.60%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	10,198	-	-	0.00%	0.00%
Miscellaneous	-	-	-	-	-
Transfer from Ind Dev	-	-	-	-	-
Fund Balance Appropriated	-	209,352	217,405	100.00%	3.85%
<b>TOTAL</b>	<b>10,198</b>	<b>209,352</b>	<b>217,405</b>	<b>100.00%</b>	<b>3.85%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	2,715,294	2,904,233	3,321,841	100.00%	14.38%
<b>TOTAL</b>	<b>2,715,294</b>	<b>2,904,233</b>	<b>3,321,841</b>	<b>100.00%</b>	<b>14.38%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	3,011,434	3,013,766	4,216,857	48.95%	39.92%
Sales & Service	2,385,608	2,525,000	2,300,000	41.01%	-8.91%
Miscellaneous	26,878	-	50,000	0.00%	0.00%
Fund Balance Appropriated	-	618,282	-	10.04%	-100.00%
<b>TOTAL</b>	<b>5,423,920</b>	<b>6,157,048</b>	<b>6,566,857</b>	<b>100.00%</b>	<b>6.66%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	527,143	707,678	729,291	100.00%	3.05%
Interest Earnings	14,077	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>541,220</b>	<b>707,678</b>	<b>729,291</b>	<b>100.00%</b>	<b>3.05%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL 18-19	BUDGET FY 2019-20	BUDGET FY 2020-21	% OF TOTAL FUND	% CHANGE FY 20 TO FY 21
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	6,832,276	6,442,670	6,219,505	34.06%	-3.46%
Transfer from School Capital Reserve	5,379,782	5,254,612	5,127,442	27.78%	-2.42%
Transfer from Article 46 Cap Reserve	5,742,861	5,629,997	5,352,126	29.77%	-4.94%
Transfer from Industrial Development	99,000	99,000	-	0.52%	-100.00%
Transfer from Solid Waste	469,978	462,127	454,276	2.44%	-1.70%
Other Transfers	-	-	-	0.00%	0.00%
Investment Earnings	3,301	1,000	2,000	0.01%	100.00%
Debt Proceeds	-	-	-	0.00%	0.00%
Miscellaneous	1,017,784	1,025,258	1,032,584	5.42%	0.71%
<b>TOTAL</b>	<b>19,544,983</b>	<b>18,914,664</b>	<b>18,187,933</b>	<b>100.00%</b>	<b>-3.84%</b>
<b>School Capital Project - Fund 510</b>					
Transfer from Article 46 Cap Reserve	-	-	-	0.00%	0.00%
Transfer from School Capital Reserve	750,000	1,150,000	750,000	6.08%	-34.78%
<b>TOTAL</b>	<b>750,000</b>	<b>1,150,000</b>	<b>750,000</b>	<b>6.08%</b>	<b>-34.78%</b>
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	-	-	-	0.00%	0.00%
User Charges	8,486,812	9,358,069	12,912,980	87.04%	37.99%
Interest Earnings	104,857	50,000	50,000	0.47%	0.00%
Other Revenues	1,321,052	1,342,773	1,262,388	12.49%	-5.99%
Loan	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>9,912,721</b>	<b>10,750,842</b>	<b>14,225,368</b>	<b>100.00%</b>	<b>32.32%</b>
<b>County Garage - Fund 820</b>					
User Charges	697,205	725,575	640,575	100.00%	-11.71%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>697,205</b>	<b>725,575</b>	<b>640,575</b>	<b>100.00%</b>	<b>-11.71%</b>
<b>Hospitalization - Fund 840, 841</b>					
User Charges	623,581	1,060,620	1,059,659	8.62%	-0.09%
Interest Earnings	22,543	10,000	5,000	0.08%	-50.00%
Refund Prior Year	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Interfund Transfers	11,225,418	11,150,144	11,351,265	90.67%	1.80%
Fund Balance Appropriated	-	76,818	177,598	0.62%	131.19%
<b>TOTAL</b>	<b>11,871,541</b>	<b>12,297,582</b>	<b>12,593,522</b>	<b>100.00%</b>	<b>2.41%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	15,652	-	-	0.00%	0.00%
Other Revenues	509,960	-	-	0.00%	0.00%
Transfer from General Fund	629,437	629,860	629,609	96.90%	-0.04%
Transfer from Solid Waste Fund	15,250	14,943	15,293	2.30%	2.34%
Transfer from PATS	5,258	5,197	5,098	0.80%	-1.90%
Transfer from Employee Medical	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>1,175,557</b>	<b>650,000</b>	<b>650,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>239,634,963</b>	<b>251,385,900</b>	<b>259,705,077</b>	<b>100.00%</b>	<b>3.31%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL BUDGET	REVISED (as of 5-26-20)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2018-19	FY 2019-20		FY 2020-21			FY 20 to 21
<b>GENERAL FUND</b>							
GENERAL GOVERNMENT							
Governing Board	254,322	248,040	250,040	261,141	248,978	0.38%	938
County Manager	490,401	525,213	525,213	608,731	537,671	2.37%	12,458
Financial Services	753,369	869,702	869,702	1,024,787	921,065	5.91%	51,363
Tax Administration	2,266,581	2,704,498	2,704,498	2,826,079	2,766,653	2.30%	62,155
Legal	559,624	589,532	589,532	624,396	609,613	3.41%	20,081
Elections	761,856	1,025,912	1,025,912	899,283	887,893	-13.45%	(138,019)
Register of Deeds	664,319	613,506	665,306	707,393	643,559	4.90%	30,053
Public Information	211,031	220,925	236,296	258,700	253,979	14.96%	33,053
Human Resources	609,804	668,506	668,506	707,633	684,809	2.44%	16,303
Imaging Services/Mailroom	150,118	160,993	160,993	172,343	168,885	4.90%	7,892
Management Information Systems	2,803,591	2,780,258	3,120,258	2,921,884	2,875,638	3.43%	95,380
Geographic Information Systems	421,902	421,783	421,783	447,818	443,015	5.03%	21,232
Buildings & Grounds	2,178,657	2,353,198	2,440,782	2,588,774	2,390,741	1.60%	37,543
Housekeeping Services	368,234	373,320	372,038	378,427	385,893	3.37%	12,573
Sheriff <sup>(3)</sup>	13,123,778	14,897,985	14,919,556	15,964,404	14,943,863	0.31%	45,878
Detention Center	14,468,747	15,913,745	15,963,745	18,976,648	16,505,087	3.72%	591,342
Jail Health Services	1,929,552	2,200,732	2,200,732	2,240,526	2,165,526	-1.60%	(35,206)
Jail Inmate Coordinator	60,702	63,366	63,366	66,547	65,127	2.78%	1,761
School Security	579,255	916,166	916,166	931,132	914,494	-0.18%	(1,672)
Emergency Management	836,973	898,714	898,714	994,673	980,694	9.12%	81,980
Communications	1,959,485	2,173,481	2,173,481	2,266,028	2,207,949	1.59%	34,468
Planning - E911 <sup>(2)</sup>	113,577	128,073	128,673	-	-	-100.00%	(128,073)
Animal Services	777,342	967,499	971,964	1,194,807	1,025,831	6.03%	58,332
Inspections	423,565	453,398	453,398	548,909	465,343	2.63%	11,945
Medical Examiner	187,640	195,000	195,000	195,000	195,000	0.00%	-
Other Public Safety	200,014	303,250	303,250	374,446	374,446	23.48%	71,196
Transportation	4,241	4,500	4,500	4,500	4,500	0.00%	-
Planning <sup>(2)</sup>	816,963	927,225	927,225	1,171,123	1,144,255	23.41%	217,030
Other Economic Development	226,717	231,075	231,075	232,806	232,806	0.75%	1,731
Engineering	121,578	129,906	129,906	140,467	137,461	5.82%	7,555
Cooperative Extension Service	271,240	324,021	361,911	346,246	378,046	16.67%	54,025
Pitt Soil & Water	284,116	300,058	314,663	316,259	309,833	3.26%	9,775
Farmers' Market	44,133	46,523	46,523	49,520	48,817	4.93%	2,294
Non-Departmental	2,300,625	2,977,201	6,821,739	3,046,812	2,857,573	-4.02%	(119,628)
Other Human Services	272,013	267,917	267,017	281,068	267,017	-0.34%	(900)
Veteran Services	197,055	206,261	208,443	218,677	212,809	3.17%	6,548
<b>Pitt County Schools</b>							
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	-
Current Expense	39,210,269	40,565,920	40,565,920	42,408,174	41,157,811	1.46%	591,891
Capital I, II, & III	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	-
<b>Pitt Community College</b>							
Current Expense	5,888,438	5,994,738	5,994,738	6,168,911	6,168,911	2.91%	174,173
Capital Outlay	100,000	100,000	100,000	100,000	100,000	0.00%	-
Cultural & Recreational	667,194	681,819	721,819	796,649	681,819	0.00%	-
Recreation	67,822	99,505	99,505	373,446	117,946	18.53%	18,441
Transfers to Other Funds	25,642,882	26,695,935	27,937,928	29,522,322	27,116,380	1.57%	420,445
Contingency <sup>(1)</sup>	-	295,418	109,100	277,907	277,907	-5.93%	(17,511)
General Fund (Fund 100) Totals		133,854,817	139,420,916	144,975,396	136,215,642	1.76%	
PUBLIC HEALTH	10,493,979	11,644,644	12,075,961	12,710,765	12,353,612	6.09%	708,968
SOCIAL SERVICES	27,219,039	31,735,413	31,771,399	35,459,893	32,627,164	2.81%	891,751
COURT FACILITIES <sup>(3)</sup>	355,906	384,576	388,926	519,800	518,149	34.73%	133,573
MENTAL HEALTH	664,095	663,500	663,500	643,500	643,500	-3.01%	(20,000)
<b>GENERAL FUND TOTAL</b>	163,342,742	178,282,950	184,320,702	194,309,354	182,358,067	2.29%	4,075,117

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

(2) Planning E911 budget was moved into Planning budget

(3) Courthouse Security \$150,000 was moved out of the Sheriff to Court Facility budget



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ACTUAL	ORIGINAL BUDGET	REVISED (as of 5-26-20)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2018-19	FY 2019-20		FY 2020-21			FY 20 to 21
<b>OTHER FUNDS</b>							
LAW ENFORCEMENT OFFICERS FUND	348,165	378,407	378,407	376,730	376,730	-0.44%	(1,677)
SCHOOL CAPITAL RESERVE FUND	6,129,782	6,404,612	6,404,612	10,725,016	6,877,442	7.38%	472,830
ARTICLE 46 SALES TAX RESERVE	6,292,861	6,179,997	6,179,997	5,952,126	5,902,126	-4.50%	(277,871)
STATE/FEDERAL FORFEITURE FUND	355,014	-	84,361	-	-	0.00%	-
GRANTS FUND	2,768,331	741,432	5,044,313	524,507	954,657	28.76%	537,894
PITT AREA TRANSIT SYSTEM FUND	1,466,692	1,105,479	1,139,593	1,287,390	1,279,326	15.73%	173,847
INDUSTRIAL DEVELOPMENT FUND	1,954,190	2,265,434	2,265,434	3,158,881	3,537,016	56.13%	1,271,582
ECONOMIC DEVELOPMENT FUND	14,504	1,560,615	1,560,615	1,536,921	536,921	-65.60%	(1,023,694)
INDUSTRIAL DEVELOPMENT SHELL BLD	4,093	209,352	219,402	217,405	217,405	0.00%	8,053
FIRE DISTRICTS FUND	2,687,120	2,904,233	2,904,233	3,321,841	3,321,841	14.38%	417,608
EMS DISTRICT FUND	6,028,601	6,157,048	6,470,287	6,726,585	6,566,857	6.66%	409,809
EMERGENCY TELEPHONE SYSTEM FUND	555,267	707,678	707,678	729,291	729,291	3.05%	21,613
DEBT SERVICE FUND	19,384,389	18,914,664	18,914,664	18,187,933	18,187,933	-3.84%	(726,731)
SCHOOL IMPROVEMENT PROJECTS FUND	1,219,297	1,150,000	1,547,795	750,000	750,000	-34.78%	(400,000)
SOLID WASTE & RECYCLING FUND	11,502,179	10,750,842	10,750,842	14,345,368	14,225,368	32.32%	3,474,526
COUNTY GARAGE FUND	697,205	725,575	725,575	640,575	640,575	-11.71%	(85,000)
EMPLOYEE MEDICAL INSURANCE FUND	14,436,909	11,247,582	11,247,582	11,343,522	11,343,522	0.85%	95,940
RETIREE MEDICAL INSURANCE FUND	991,461	1,050,000	1,050,000	1,250,000	1,250,000	19.05%	200,000
WORKER'S COMPENSATION FUND	935,017	650,000	650,000	650,000	650,000	0.00%	-
<b>GRAND TOTAL</b>	<b>241,113,817</b>	<b>251,385,900</b>	<b>262,566,092</b>	<b>276,033,445</b>	<b>259,705,077</b>	<b>3.31%</b>	<b>8,643,846</b>

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

(2) Planning E911 budget was moved into Planning budget

(3) Courthouse Security \$150,000 was moved out of the Sheriff to Court Facility budget





# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL FY 2018-19</i>	<i>ADOPTED FY 2019-20</i>	<i>ADOPTED FY 2020-21</i>	<i>% CHANGE FY 20 to FY 21</i>
<b>GENERAL GOVERNMENT</b>				
Governing Board	254,322	248,040	248,978	0.38%
County Manager	490,401	525,213	537,671	2.37%
Financial Services	753,369	869,702	921,065	5.91%
Tax Administration	2,266,581	2,704,498	2,766,653	2.30%
Legal	559,624	589,532	609,613	3.41%
Elections	761,856	1,025,912	887,893	-13.45%
Register of Deeds	664,319	613,506	643,559	4.90%
Public Information	211,031	220,925	253,978	14.96%
Human Resources	609,804	668,506	684,809	2.44%
Imaging Services/Mail Room	150,118	160,993	168,885	4.90%
Management Information Systems	2,803,591	2,780,258	2,875,638	3.43%
Geographic Information Systems	421,902	421,783	443,015	5.03%
Buildings & Grounds	2,178,657	2,353,198	2,390,741	1.60%
Housekeeping Services	368,234	373,320	385,893	3.37%
Nondepartmental	2,300,625	2,977,201	2,857,573	-4.02%
Retirement Funds-Law Enforcement	348,165	378,407	376,730	-0.44%
Court Facilities	355,906	384,576	518,149	34.73%
General Fund Interfund Transfers	25,642,882	26,695,935	27,116,380	1.57%
<b>TOTAL</b>	<b>41,141,386</b>	<b>43,991,505</b>	<b>44,687,223</b>	<b>1.58%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	13,123,778	14,897,985	14,943,863	0.31%
Detention Center	14,468,747	15,913,745	16,505,087	3.72%
Jail Health Services	1,929,552	2,200,732	2,165,526	-1.60%
Jail Inmate Services	60,702	63,366	65,127	2.78%
School Security	579,255	916,166	914,494	-0.18%
Emergency Management	836,973	898,714	980,694	9.12%
Communications	1,959,485	2,173,481	2,207,949	1.59%
Planning - E911	113,577	128,073	-	-100.00%
Emergency Telephone System Fund	555,267	707,678	729,291	3.05%
Animal Services	777,342	967,499	1,025,831	6.03%
Inspections	423,565	453,398	465,343	2.63%
Medical Examiner	187,640	195,000	195,000	0.00%
State & Federal Grants	2,768,331	741,432	954,657	28.76%
State & Federal Forfeiture Fund	355,014	-	-	0.00%
Fire Districts	2,687,120	2,904,233	3,321,841	14.38%
EMS District	6,028,601	6,157,048	6,566,857	6.66%
Other Public Safety	200,014	303,250	374,446	23.48%
<b>TOTAL</b>	<b>47,054,961</b>	<b>49,621,800</b>	<b>51,416,006</b>	<b>3.62%</b>
<b>TRANSPORTATION</b>				
Transportation	4,241	4,500	4,500	0.00%
Pitt Area Transit	1,466,692	1,105,479	1,279,326	15.73%
<b>TOTAL</b>	<b>1,470,933</b>	<b>1,109,979</b>	<b>1,283,826</b>	<b>15.66%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<b>ACTUAL FY 2018-19</b>	<b>ADOPTED FY 2019-20</b>	<b>ADOPTED FY 2020-21</b>	<b>% CHANGE FY 20 to FY 21</b>
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	284,116	300,058	309,833	3.26%
Solid Waste & Recycling	11,502,179	10,750,842	14,225,368	32.32%
<b>TOTAL</b>	<b>11,786,295</b>	<b>11,050,900</b>	<b>14,535,201</b>	<b>31.53%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	816,963	927,225	1,144,255	23.41%
Engineering	121,578	129,906	137,461	5.82%
Industrial Development	1,954,190	2,265,434	3,537,016	56.13%
Economic Development	14,504	1,560,615	536,921	0.00%
Industrial Development Shell Building	4,093	209,352	217,405	
Cooperative Extension Service	271,240	324,021	378,046	16.67%
Farmers' Market	44,133	46,523	48,817	4.93%
Other Economic Development	226,717	231,075	232,806	0.75%
<b>TOTAL</b>	<b>3,453,418</b>	<b>5,694,151</b>	<b>6,232,727</b>	<b>9.46%</b>
<b>HUMAN SERVICES</b>				
Health	10,493,979	11,644,644	12,353,612	6.09%
Social Services	27,219,039	31,735,413	32,627,164	2.81%
Mental Health	664,095	663,500	643,500	-3.01%
Veterans Services	197,055	206,261	212,809	3.17%
Other Human Services	272,013	267,917	267,017	-0.34%
<b>TOTAL</b>	<b>38,846,180</b>	<b>44,517,735</b>	<b>46,104,102</b>	<b>3.56%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	667,194	681,819	681,819	0.00%
Recreation	67,822	99,505	117,946	18.53%
<b>TOTAL</b>	<b>735,016</b>	<b>781,324</b>	<b>799,765</b>	<b>2.36%</b>
<b>EDUCATION</b>				
Pitt County Schools	40,550,269	41,905,920	42,497,811	1.41%
Pitt Community College	5,988,438	6,094,738	6,268,911	2.86%
Pitt Co. Schools Capital Reserve	6,129,782	6,404,612	6,877,442	7.38%
Pitt County Schools Capital Projects	1,219,297	1,150,000	750,000	-34.78%
Article 46 Sales Tax Reserve	6,292,861	6,179,997	5,902,126	-4.50%
<b>TOTAL</b>	<b>60,180,647</b>	<b>61,735,267</b>	<b>62,296,290</b>	<b>0.91%</b>
<b>OTHER</b>				
Contingency	-	295,418	277,907	-5.93%
<b>TOTAL</b>	<b>-</b>	<b>295,418</b>	<b>277,907</b>	<b>-5.93%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i><b>ACTUAL FY 2018-19</b></i>	<i><b>ADOPTED FY 2019-20</b></i>	<i><b>ADOPTED FY 2020-21</b></i>	<i><b>% CHANGE FY 20 to FY 21</b></i>
<b>INTERNAL SERVICE</b>				
Employee Medical	14,436,909	11,247,582	11,343,522	0.85%
Retiree Medical Insurance	991,461	1,050,000	1,250,000	19.05%
Worker's Compensation	935,017	650,000	650,000	0.00%
County Garage	697,205	725,575	640,575	-11.71%
<b>TOTAL</b>	<b>17,060,592</b>	<b>13,673,157</b>	<b>13,884,097</b>	<b>1.54%</b>
<b>DEBT SERVICE</b>				
Debt Service	19,384,389	18,914,664	18,187,933	-3.84%
<b>TOTAL</b>	<b>19,384,389</b>	<b>18,914,664</b>	<b>18,187,933</b>	<b>-3.84%</b>
<b>GRAND TOTAL</b>	<b>241,113,817</b>	<b>251,385,900</b>	<b>259,705,077</b>	<b>3.31%</b>
Less Interfund Transfers	46,663,617	49,965,955	50,464,434	1.00%
<b>UNDULICATED TOTAL</b>	<b>194,450,200</b>	<b>201,419,945</b>	<b>209,240,643</b>	<b>3.88%</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

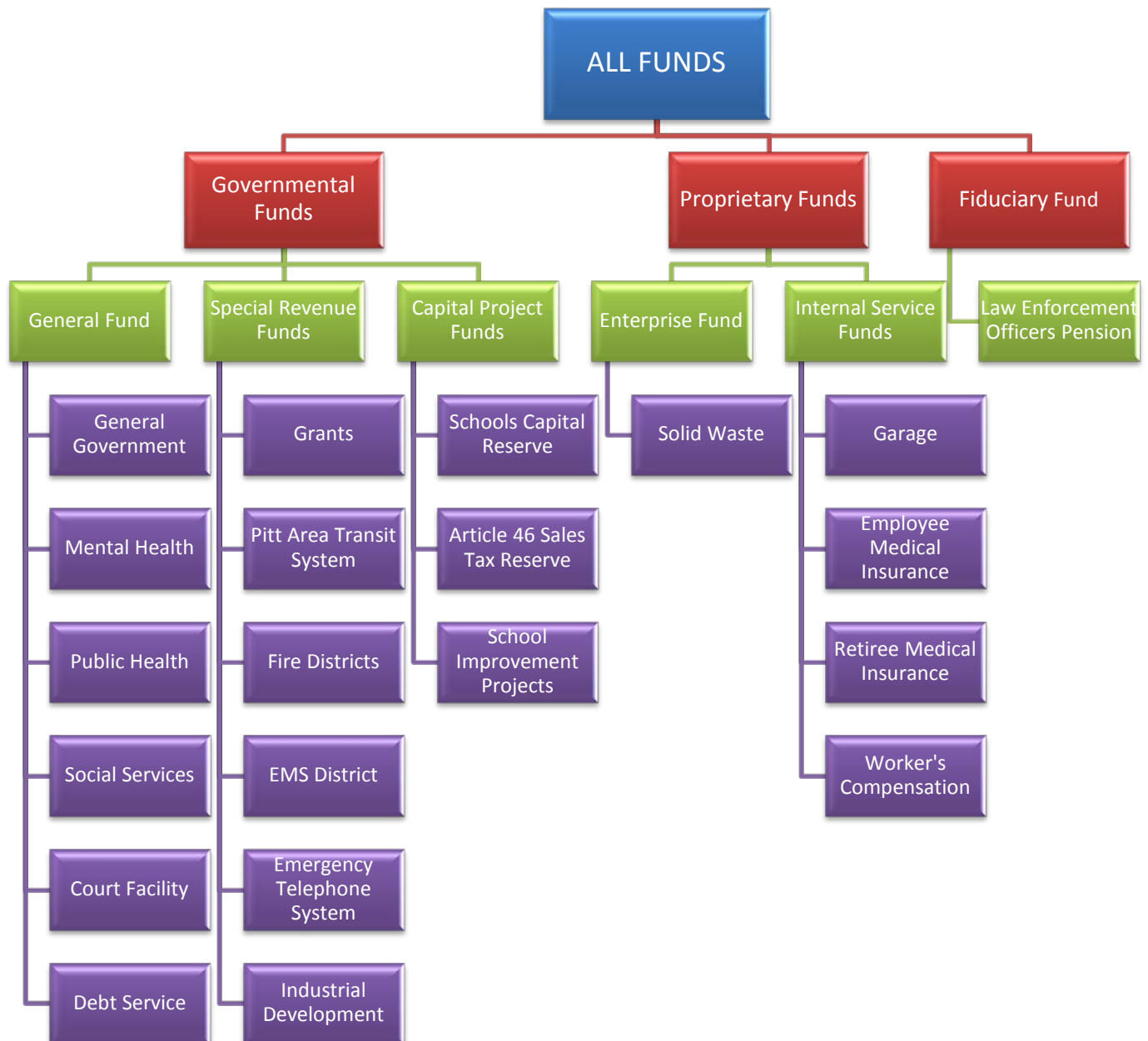
#### **CAPITAL PROJECT FUNDS**

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



# FUND SUMMARY

## Pitt County Fund Structure



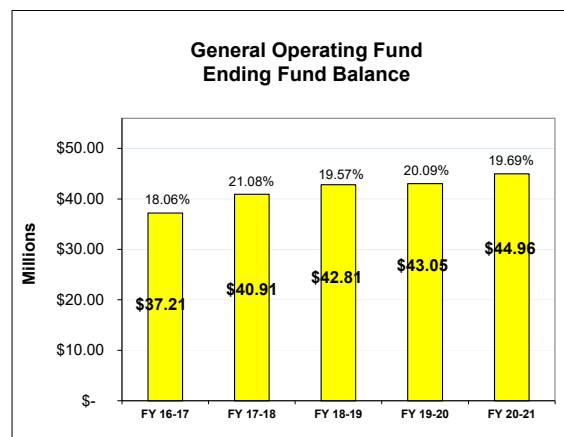




# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-19	PRELIMINARY 2019-2020	PROJECTED 2020-2021
<b>BEGINNING FUND BALANCE</b>	41,117,338	37,213,683	40,914,560	42,805,182	43,045,814
<b>REVENUES</b>					
PROPERTY TAXES	85,251,700	87,689,222	89,696,527	95,741,237	96,698,650
OTHER TAXES & LICENSES	21,097,775	22,150,694	23,469,611	21,486,871	21,594,305
INTERGOVERNMENTAL	33,053,364	25,163,851	25,746,636	26,542,076	26,807,497
PERMITS AND FEES	2,318,497	2,352,845	2,521,291	2,510,069	2,535,170
SALES AND SERVICES	5,433,934	5,878,158	5,584,538	5,907,992	6,026,152
INVESTMENT EARNINGS	257,289	550,380	1,127,557	966,089	241,522
MISCELLANEOUS	1,143,242	709,882	644,210	645,000	650,000
<b>TOTAL REVENUE</b>	<b>148,555,801</b>	<b>144,495,032</b>	<b>148,790,370</b>	<b>153,799,334</b>	<b>154,553,296</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	550,000	5,095,517	550,000	701,397	550,000
OPERATING TRANSFERS OUT	(12,533,800)	(7,578,798)	(9,072,089)	(9,046,804)	(9,000,000)
PROCEEDS FROM LEASE PURCHASE	-	-	-	-	-
INSTALLMENT DEBT ISSUED	340,000	1,730,000	300,000	1,054,663	720,000
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>(11,643,800)</b>	<b>(753,281)</b>	<b>(8,222,089)</b>	<b>(7,290,744)</b>	<b>(7,730,000)</b>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	13,151,637	15,541,812	14,132,925	18,499,346	15,069,332
PUBLIC SAFETY	33,856,656	35,457,139	35,399,010	36,486,525	37,216,255
ENVIRONMENTAL PROTECTION	256,163	271,431	284,118	297,252	303,197
ECONOMIC & PHYSICAL DEV	1,395,246	2,453,151	1,950,682	1,585,198	1,616,902
HUMAN SERVICES	46,210,880	38,962,154	38,846,194	39,473,327	40,262,794
CULTURAL & RECREATIONAL	822,133	745,971	735,016	819,600	835,992
EDUCATION	45,008,966	45,880,346	46,538,707	48,000,658	48,480,665
DEBT SERVICE	113,975	728,870	791,007	1,106,054	1,128,175
<b>TOTAL EXPENDITURES</b>	<b>140,815,656</b>	<b>140,040,874</b>	<b>138,677,659</b>	<b>146,267,959</b>	<b>144,913,311</b>
<b>REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(3,903,655)</b>	<b>3,700,877</b>	<b>1,890,622</b>	<b>240,632</b>	<b>1,909,985</b>
<b>FUND BALANCE, ENDING</b>	<b>37,213,683</b>	<b>40,914,560</b>	<b>42,805,182</b>	<b>43,045,814</b>	<b>44,955,798</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	9,514,977	9,800,569	13,893,599	11,849,251	11,120,000
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNA	27,698,706	31,113,991	28,911,683	31,195,330	30,300,000
GENERAL FUND EXPENDITURES	153,349,456	147,619,672	147,749,748	155,314,763	153,913,311
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>18.06%</b>	<b>21.08%</b>	<b>19.57%</b>	<b>20.09%</b>	<b>19.69%</b>





# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

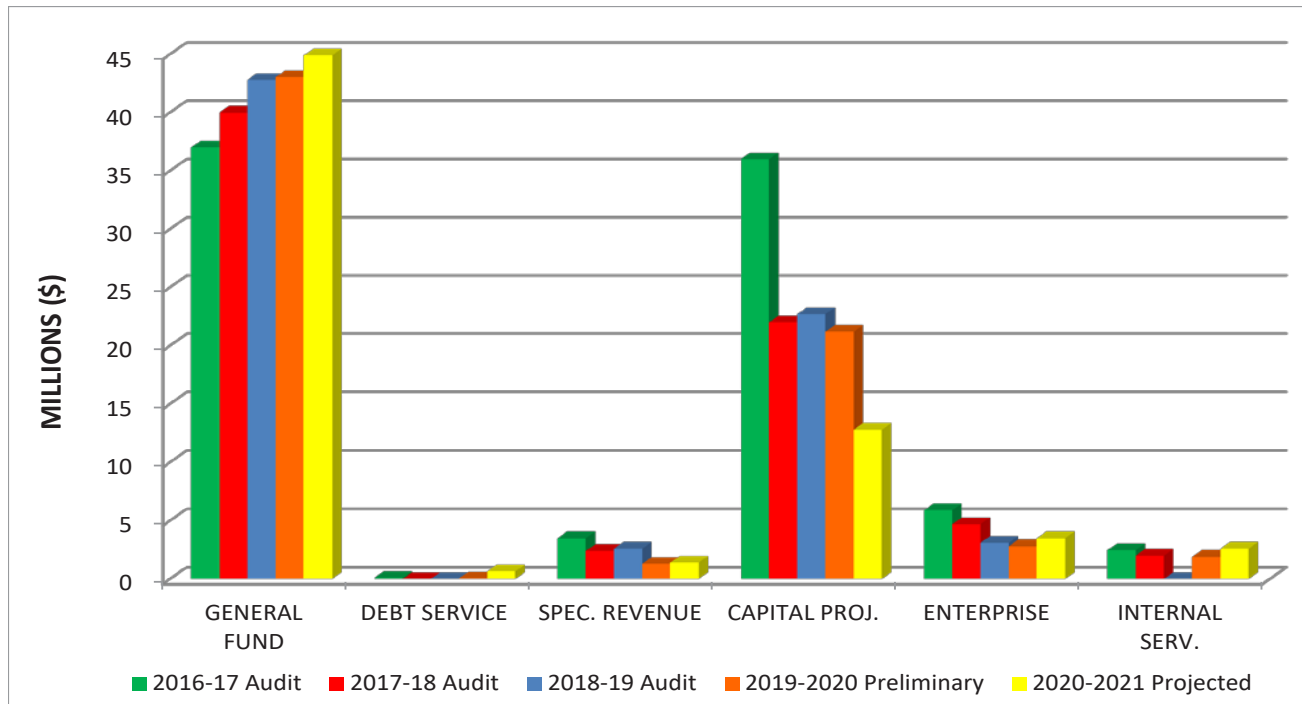
	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	PRELIMINARY* 2019-2020	PROJECTED 2020-2021
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	154,942	880,554	261,623	422,216	432,656
Revenues	583,615	652,717	1,120,086	18,920,226	18,000,000
(Expenditures)	(20,280,431)	(19,730,710)	(19,384,390)	(18,909,787)	(17,777,472)
Transfers In/Out	(25,472,572)	18,459,062	18,424,897	-	-
Debt Obligation Issued	45,895,000	-	-	-	-
Ending Fund Balance	880,554	261,623	422,216	432,656	655,184
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	2,303,757	3,589,729	2,689,941	2,176,809	1,395,424
Revenues	12,918,065	16,233,016	15,053,372	14,749,179	22,465,254
(Expenditures)	(12,783,658)	(16,194,355)	(16,188,148)	(15,530,564)	(22,416,753)
Transfers In/Out	1,151,565	(938,449)	621,644	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	3,589,729	2,689,941	2,176,809	1,395,424	1,443,925
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	7,605,985	8,407,779	11,108,453	14,382,149	16,471,705
Revenues	7,955,018	9,006,791	9,403,478	8,494,168	5,647,442
(Expenditures)	-	-	-	-	-
Transfers In/Out	(7,153,224)	(6,306,117)	(6,129,782)	(6,404,612)	(11,725,016)
Ending Fund Balance	8,407,779	11,108,453	14,382,149	16,471,705	10,394,131
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	31,498,419	19,904,830	10,975,068	8,436,893	4,858,696
Revenues	16,223,610	7,350,104	6,398,458	4,262,216	4,007,730
(Expenditures)	(19,543,254)	(9,138,531)	(3,393,772)	(2,813,416)	(1,203,960)
Transfers In/Out	133,834	(7,141,335)	(5,542,861)	(5,026,997)	(5,152,126)
Premiums Received	-	-	-	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	28,312,609	10,975,068	8,436,893	4,858,696	2,510,340
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	6,579,140	5,968,193	4,718,996	3,129,300	2,881,971
Revenues	9,268,152	10,873,931	9,912,722	9,961,432	13,852,000
(Expenditures)	(9,879,099)	(12,123,128)	(11,502,418)	(10,208,761)	(13,165,325)
Ending Fund Balance	5,968,193	4,718,996	3,129,300	2,881,971	3,568,646
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	2,240,254	2,471,313	2,078,196	(1,755,119)	1,958,079
Revenues	10,571,859	11,025,951	11,593,857	12,600,430	12,212,609
(Expenditures)	(11,262,211)	(12,314,667)	(17,060,592)	(9,953,371)	(12,822,742)
Transfers In/Out	921,411	895,599	1,633,419	1,066,140	1,267,512
Ending Fund Balance	2,471,313	2,078,196	(1,755,119)	1,958,079	2,615,457

\*Preliminary Numbers as June 30, 2019 internal close; unaudited figures

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



## FUND SUMMARY



As shown, all of the above fund types maintain their own fund balances each year. In some fund types, steady growth is a necessity. The County consciously works to increase the fund balance in the General Fund—a combination of the General Operating, Court Facilities, Mental Health, Public Health, and Social Services Funds. This presentation method is used to be consistent with the County's audit format. The General Fund is the one in which the County has discretionary spending power and is also the fund observed by the Local Government Commission (LGC), a division of the North Carolina Treasurer's Office. The LGC requires an available fund balance equivalent to a minimum of 8% of the prior year's expenditures; and for units the size of Pitt County, recommends 15-16%. In actuality, counties of similar size to Pitt County average a fund balance of 28.95%. Based on the June 30, 2020 draft audit report, the County has a preliminary available general fund fund balance of approximately 20.09%.

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.

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, 2020, the County's statutory debt capacity was \$1,037,329,443. At that same point in time, the County's actual gross outstanding debt was \$127,354,930 which is comprised of \$15,190,000 in General Obligation Bonds, \$12,420,000 in Certificates of Participation, \$87,035,000 in Limited Obligation Bonds, \$2,801,176 in Qualified School Construction Bonds, and \$9,908,754 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 \$124,298,617 as of June 30, 2020, as indicated on the debt schedule following this summary. These issues include:

**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.



## DEBT SUMMARY

**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 seven others from lending institutions referenced below. The balances are shown on the debt payable summary at the end of this section.

These loans include funds for the following:

**Guaranteed Energy Savings Project 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.





## **DEBT SUMMARY**

**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.

**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.

**2020 Vehicle Replacement Program** – The County borrowed \$720,000 from BB&T in September 2019 to upgrade and improve the condition of the County fleet as part of the county's systematic replacement plan for rolling stock. The rolling stock loans are 3 year loans.



## 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:

<i><b>Rating Agency</b></i>	<i><b>Rating Type</b></i>	<i><b>Rating for Current Project</b></i>	<i><b>Opinion</b></i>
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 2020-21 adopted operating budget is \$259,705,077.

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

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

### FUTURE ANTICIPATED OBLIGATION

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



## ***DEBT SUMMARY***

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

The County anticipates several projects which will require borrowing in the upcoming year. Financing in the amount of \$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 2021.



## DEBT SUMMARY

### PITT COUNTY COMPUTATION OF LEGAL DEBT MARGIN June 30, 2020

Assessed Valuations:	
Assessed Value	\$14,558,554,662

Debt Limit - Eight Percent (8%) of Appraised Valuation	\$1,164,684,373
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Gross Debt:	
General Obligation Bonds	\$15,190,000
Certificates of Participation	\$12,420,000
Limited Obligation Bonds	\$87,035,000
Qualified School Construction Bonds	\$2,801,176
	<hr/>
	\$117,446,176

Other:	
Other Loans	<hr/>
	\$9,908,754

<b>Gross Debt</b>	<b>\$127,354,930</b>
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<b>Net Debt</b>	<b>\$127,354,930</b>
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<b>Legal Debt Margin</b>	<b>\$1,037,329,443</b>
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# DEBT SUMMARY

## SCHEDULE OF DEBT PAYABLE June 30, 2020

	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	\$ 15,190,000
				\$ 19,250,000	\$ 15,190,000
<b>Certificates of Participation / Limited Obligation Bonds / Qualified School Construction Bond</b>					
2010 QSCB, Sadie Saulter Project	December, 2010	FY 27-28	5.670%	\$ 5,952,500	\$ 2,801,176
2010A LOB, Pitt Community College Project	November, 2010	FY 34-35	Variable	\$ 7,335,000	\$ 2,175,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 28-29	Variable	\$ 23,615,000	\$ 12,420,000
2015 LOB, Jail Refunding	March, 2015	FY 27-28	Variable	\$ 11,185,000	\$ 9,365,000
2015 LOB, Schools Refunding	March, 2015	FY 31-32	Variable	\$ 21,245,000	\$ 17,975,000
2016 LOB, School Projects	July, 2016	FY 35-36	Variable	\$ 17,795,000	\$ 14,240,000
2016B LOB, Pitt Community College Projects, School Projects, C & D Recycling Center	November, 2016	FY 34-35	Variable	\$ 36,095,000	\$ 34,970,000
2017 LOB, School Projects	January, 2017	FY 24-25	Variable	\$ 13,515,000	\$ 8,310,000
				\$ 136,737,500	\$ 102,256,176
<b>Other Loans</b>					
Guaranteed Energy Phase 2, Siemens Financing	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 2,899,843
Stokes/Pactolus Sewer, NCDENR	May, 2011	FY 29-30	0.000%	\$ 866,720	\$ 431,448
Probation/Radios/Compactor, RBC	October, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 1,100,000
Chicod Sewer Project, NCDENR	April, 2013	FY 32-33	2.000%	\$ 1,775,459	\$ 1,154,048
2016 Equipment	October, 2016	FY 21-22	1.240%	\$ 6,122,000	\$ 1,538,280
Animal Shelter Renovation and Expansion	March, 2018	FY 27-28	2.990%	\$ 2,150,000	\$ 1,720,000
2020 Vehicle Replacement Program	September, 2019	FY 21-22	2.190%	\$ 720,000	\$ 482,344
Horizontal Grinder	April, 2018	FY 22-23	3.120%	\$ 750,000	\$ 462,791
2019 Computer Equipment	June, 2021	FY 20-21	2.350%	\$ 300,000	\$ 120,000
				\$ 21,960,092	\$ 9,908,754
<b>Total Debt Payable</b>				\$ 177,947,592	\$ 127,354,930





# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN FY 2020-21 to FY 2029-30

		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<b>GENERAL GOVERNMENT DEBT</b>											
Schools (2004 COPS) / 2012 Refunded	P	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	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	980,000	1,030,000	1,080,000	1,135,000	1,195,000	1,250,000	1,315,000	1,380,000	-	-
	I	468,250	419,250	367,750	313,750	257,000	197,250	134,750	69,000	-	-
Public Facilities / 2001 Refunding (2010A LOBS)	P	375,000	370,000	365,000	360,000	355,000	350,000	-	-	-	-
	I	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	890,113	890,113
	I	449,672	422,837	396,001	351,275	324,440	279,714	243,933	217,097	190,262	163,558
2018 Animal Shelter Renovation & Expansion	P	215,000	215,000	215,000	215,000	215,000	215,000	215,000	215,000	-	-
	I	51,428	45,000	38,571	32,143	25,714	19,286	12,857	6,429	-	-
Sub-total		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	1,053,671
<b>PUBLIC SCHOOL DEBT **</b>											
Schools (2007 COPS) / 2015 LOBS - Refunded Portion	P	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	1,555,000
	I	744,944	685,694	621,944	552,944	478,944	399,944	320,444	235,444	187,444	140,044
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	415,853	390,933	359,783	328,633	297,483	266,333	241,413	210,263	179,113	166,653
Schools (2017 LOBS)	P	1,700,000	1,685,000	1,665,000	1,640,000	1,620,000	-	-	-	-	-
	I	415,500	330,500	246,250	163,000	81,000	-	-	-	-	-
Sub-total		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	2,484,696
<b>ARTICLE 46 SALES TAX***</b>											
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	-	-
	I	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	-	-
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	23,081	21,306	19,530	17,755	15,979	14,204	12,428	10,653	8,877	7,102
Pitt Community College GO Bonds	P	120,480	120,480	120,480	120,480	120,480	120,480	120,480	120,480	119,887	119,887
	I	60,565	56,951	53,336	47,312	43,698	37,674	32,855	29,240	25,626	22,029
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	178,223	167,543	154,193	140,843	127,493	114,143	103,463	90,113	76,763	71,423
Schools, Pitt Community College (2016B LOBS)	P	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	2,320,000
	I	1,595,600	1,468,600	1,340,600	1,211,850	1,081,850	951,100	819,600	687,600	573,350	458,350
Sub-total		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	3,354,564
<b>Grand Total</b>		<b>16,088,535</b>	<b>15,753,569</b>	<b>15,401,178</b>	<b>15,040,950</b>	<b>14,687,495</b>	<b>12,604,591</b>	<b>11,995,837</b>	<b>11,171,683</b>	<b>8,490,263</b>	<b>6,892,931</b>

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

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

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



# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE SUMMARY - FY 2020-21 to FY 2029-30

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS) / 2012 Refunded	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	1,448,250	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 (2010A LOBS)	453,700	436,512	419,025	401,250	383,200	364,000	-	-	-	-
Pitt Community College GO Bonds	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	1,053,671
2018 Animal Shelter Renovation & Expansion	266,428	260,000	253,571	247,143	240,714	234,286	227,857	221,429	-	-
Sub-total	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	1,053,671
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS) / 2015 LOBS - Refunded Portion	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	1,695,044
Schools (2016 LOBS)	1,038,853	1,013,933	982,783	951,633	920,483	889,333	864,413	833,263	802,113	789,653
Schools (2017 LOBS)	2,115,500	2,015,500	1,911,250	1,803,000	1,701,000	-	-	-	-	-
Sub-total	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	2,484,696
<b>ARTICLE 46 SALES TAX***</b>										
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	-	-
Chicod Sewer Project	111,854	110,079	108,303	106,528	104,752	102,977	101,201	99,426	97,650	95,875
Pitt Community College GO Bonds	181,045	177,431	173,816	167,792	164,178	158,154	153,335	149,721	145,513	141,916
Schools 2016 LOBS	445,223	434,543	421,193	407,843	394,493	381,143	370,463	357,113	343,763	338,423
Schools, Pitt Community College (2016B LOBS)	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	2,778,350
Sub-total	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	3,354,564
<b>Grand Total</b>	<b>16,088,536</b>	<b>15,753,571</b>	<b>15,401,179</b>	<b>15,040,951</b>	<b>14,687,496</b>	<b>12,604,593</b>	<b>11,995,839</b>	<b>11,171,685</b>	<b>8,490,263</b>	<b>6,892,931</b>

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

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

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



## TAX SUMMARY

**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2020-21  
Tax Rate per \$100 = \$0.6891**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$14,558,554,662 @ .6891/\$100	\$100,323,000
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 98.50%
<b>Total Ad Valorem Tax</b>		<hr/> \$98,818,155

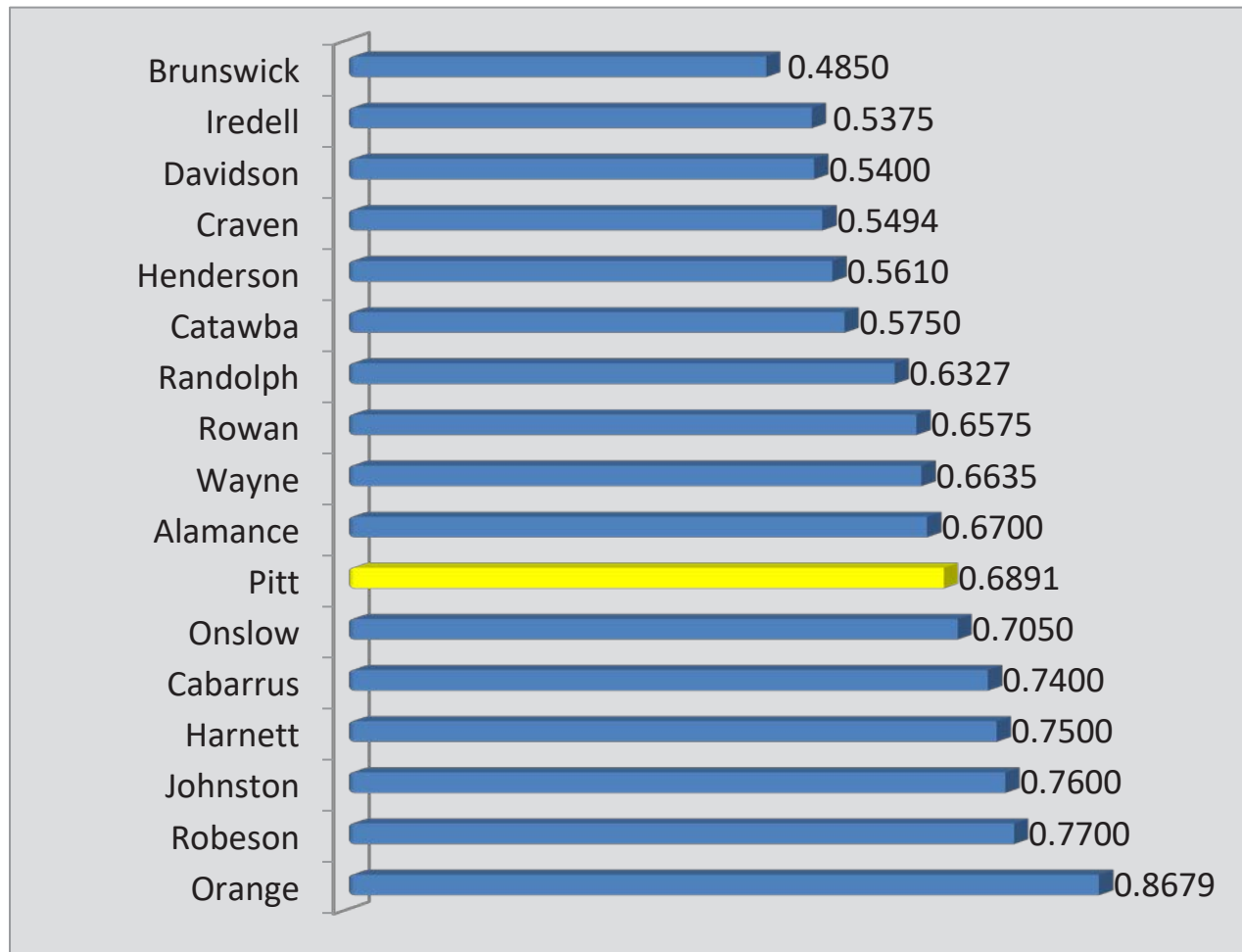
### DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS

General Fund	\$0.6797	\$97,470,179
Development Commission Fund	\$0.0094	<hr/> \$1,347,977
		\$98,818,155



## TAX SUMMARY

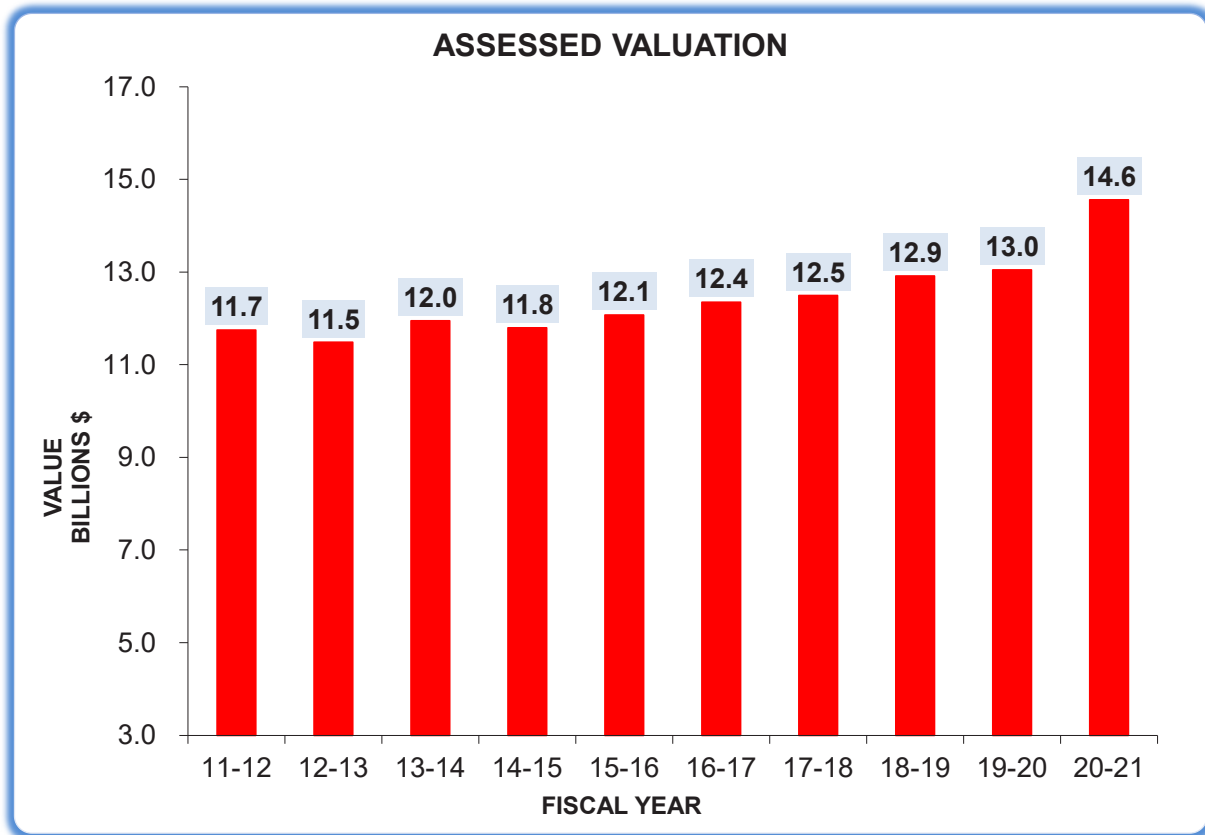
### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2020-21 ADOPTED LEVIES



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



## TAX SUMMARY



FY 2019-20 and FY 2020-21 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, 2020 for levy of taxes in Fiscal Year 2020-21 and will begin conducting another four-year revaluation with the next one effective January 1, 2024.





## TAX SUMMARY

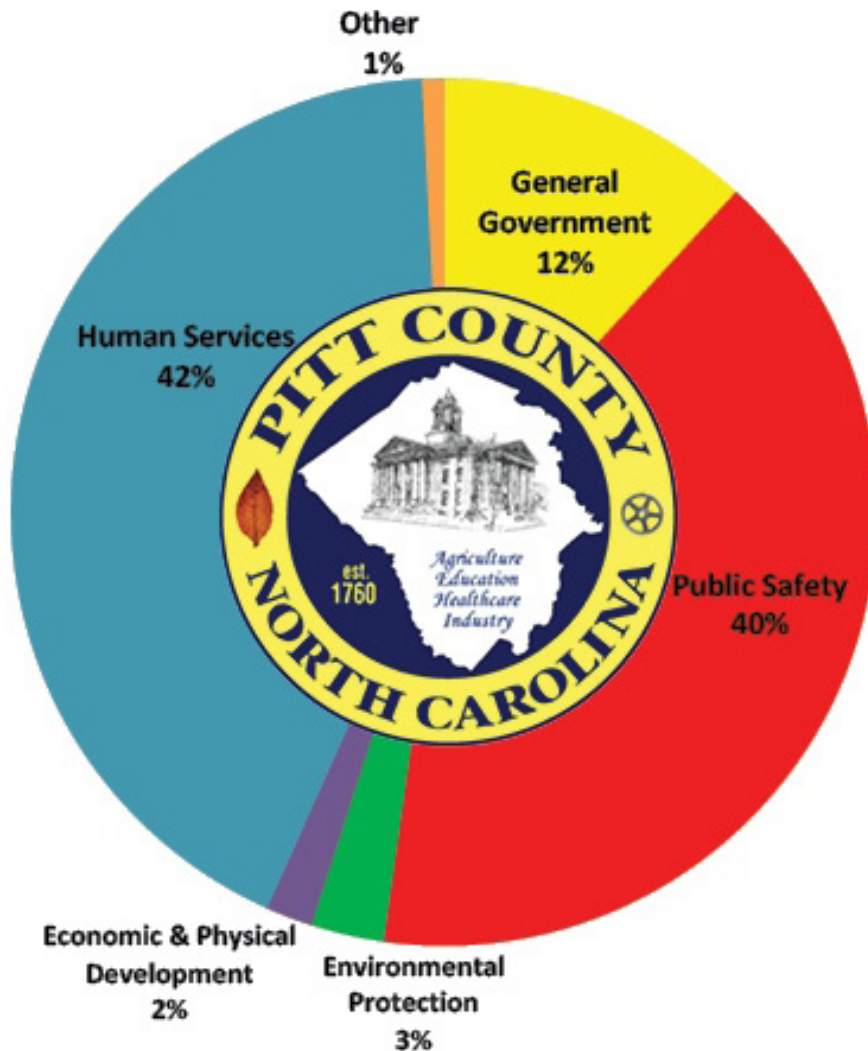
### PITT COUNTY 2020 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC/Thermo-Fisher	Manufacturer	\$ 367,987,484
DSM Dyneema LLC	Manufacturer	184,313,498
Attends Healthcare Products, Inc	Manufacturer	90,257,207
Denso Manufacturing North Carolina, Inc.	Manufacturer	87,423,893
Mayne Pharma, Inc	Manufacturer	81,329,606
Weyerhaeuser NR Company	Land Owner	58,591,141
RPI Greenville Mall LP	Retail	43,741,374
Wal Mart Real Estate Business Trust	Retail	38,469,708
401 Moye Boulevard Realty Dst.	Builder	37,357,114
Copper Beech Townhome Communities Thirty Spe LLC	Student Housing	37,150,841
<b>Total</b>		<b>\$ 1,026,621,866</b>



# HUMAN RESOURCES SUMMARY

## PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2020-21



Service Area	FTEs
General Government	121.000
Public Safety	414.250
Enviromental Protection	28.000
Economic & Physical Development	17.850
Human Services	435.700
Other	8.250
<b>Total FTE Positions</b>	<b>1025.050</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2017-18</i>	<i>AMENDED FY 18-19</i>	<i>AMENDED FY 2019-20</i>	<i>REQUESTED FY 2020-21</i>	<i>ADOPTED FY 2020-21</i>	<i>% CHANGE FY 20 to 21</i>
<b>GENERAL GOVERNMENT</b>						
County Manager	4.000	4.000	4.000	5.000	4.000	0.00%
Financial Services	10.000	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	3.000	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	16.000	15.000	15.000	15.000	15.000	0.00%
Court Facilities	1.000	1.000	1.000	1.000	1.000	0.00%
<b>TOTAL</b>	122.000	121.000	121.000	123.000	121.000	0.00%
<b>PUBLIC SAFETY</b>						
Sheriff	151.000	151.000	152.000	157.000	153.000	0.66%
Detention Center	175.000	175.000	175.000	175.000	175.000	0.00%
School Security	7.000	10.000	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	21.000	25.000	25.000	26.000	26.000	4.00%
Communications	24.000	24.000	24.000	24.000	24.000	0.00%
Animal Services	13.500	13.500	13.500	14.500	13.500	0.00%
E911 Emergency Telephone <sup>(1)</sup>	0.875	0.000	0.000	0.000	0.000	0.00%
Inspections	5.750	5.750	5.750	5.750	5.750	0.00%
<b>TOTAL</b>	405.125	411.250	412.250	419.250	414.250	0.49%
<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	24.000	24.000	24.000	0.00%
<b>TOTAL</b>	27.000	27.000	28.000	28.000	28.000	0.00%



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2017-18</i>	<i>AMENDED FY 18-19</i>	<i>AMENDED FY 2019-20</i>	<i>REQUESTED FY 2020-21</i>	<i>ADOPTED FY 2020-21</i>	<i>% CHANGE FY 20 to 21</i>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning <sup>(3)</sup>	9.375	9.375	9.375	11.250	11.250	20.00%
E911 Planning <sup>(1)</sup>	1.000	1.875	1.875	0.000	0.000	-100.00%
Engineering	1.000	1.000	1.000	1.000	1.000	0.00%
Industrial Development	4.000	4.000	5.000	5.000	5.000	0.00%
Farmers Market	0.600	0.600	0.600	0.600	0.600	0.00%
<b>TOTAL</b>	15.975	16.850	17.850	17.850	17.850	0.00%
<b>HUMAN SERVICES</b>						
Health	127.150	129.400	130.200	132.200	132.200	1.54%
Pitt Area Transit	8.000	8.000	8.000	8.000	8.000	0.00%
Social Services	277.500	283.500	291.500	312.500	292.500	0.34%
Veterans Services	3.000	3.000	3.000	3.000	3.000	0.00%
<b>TOTAL</b>	415.650	423.900	432.700	455.700	435.700	0.69%
<b>OTHER</b>						
Grants <sup>(2)</sup>	5.500	5.500	9.250	9.250	8.250	-10.81%
<b>TOTAL</b>	5.500	5.500	9.250	9.250	8.250	-10.81%
<b>GRAND TOTAL</b>	991.250	1,005.500	1,021.050	1,053.050	1,025.050	0.39%

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) 1.875 FTE positions were combined into Planning from E911 Planning FY 20-21



# HUMAN RESOURCES SUMMARY

## POSITION REQUESTS FY 2020-21

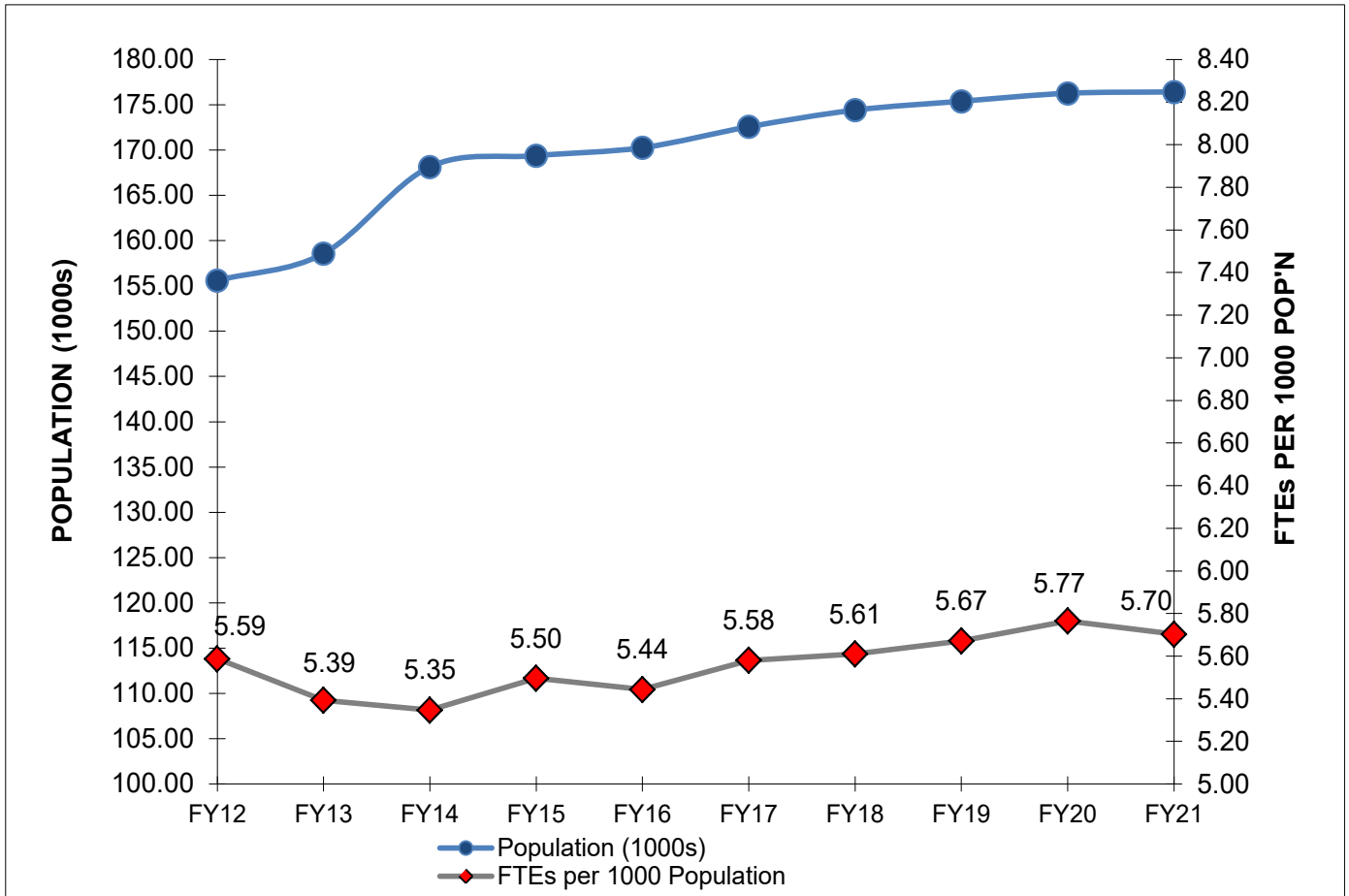
Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended
Animal Services	Lead Shelter Attendant	59-1	General Fund	1.00	0.00
County Manager	ICMA Fellow/Project Specialist (NCACC will fund up to \$35K per year)	-	NCACC/General Fund	1.00	0.00
EMS District	Community Paramedic Program Manager	70-1	50% EMS Fund, 50% Grant Fund	1.00	1.00
Public Health	Public Health Nurse II (Infant Post-Partum)	73-1	100% Medicaid Reimbursement	1.00	1.00
	Physician Extender III	83-1	31% Medicaid, 16% DHHS, 5% Client Fees, 48% County	1.00	1.00
Register of Deeds	Deputy II - Vital Records	59-1	General Fund	1.00	0.00
Sheriff	Deputy Sheriff (Basic)	66-1	General Fund	3.00	1.00
	Workstation Support Specialist I	69-1	General Fund	1.00	0.00
	Clerk IV	59-1	General Fund	1.00	0.00
Social Services	<i>Economic Services</i>				
	Income Maintenance Caseworker II (Family & Children Redetermination)	63-1	75% Federal/State, 25% County	2.00	0.00
	Income Maintenance Caseworker III (Second Party Reviews)	63-1	75% Federal/State, 25% County	3.00	0.00
	Income Maintenance Caseworker II (Crisis Intervention)	63-1	50% Federal/State, 50% County	2.00	0.00
	Income Maintenance Technician (DSS Annex)	59-1	55% Federal/State, 45% County	1.00	1.00
	Income Maintenance Caseworker I (Customer Care)	61-1	50% Federal/State, 50% County	2.00	0.00
	Processing Assistant IV-Crisis Intervention	59-1	55% Federal/State, 45% County	1.00	0.00
	<i>Services Staff</i>				
	Accounting Technician II - Floater	61-1	50% Federal/State, 50% County	1.00	0.00
	Social Worker IAT - Floater	70-1	52% Federal/State, 48% County	1.00	0.00
	Social Worker Program Manager I - Child Welfare	74-1	60% Federal/State, 40% County	1.00	0.00
	Social Worker II - Adult Services - Floater	67-1	50% Federal/State, 50% County	1.00	0.00
	Social Worker II - Adult Services - Intake	67-1	50% Federal/State, 50% County	1.00	0.00
	Social Worker III - Adult Services	69-1	50% Federal/State, 50% County	1.00	0.00
	Social Worker Supervisor III - APS	73-1	65% Federal/State, 35% County	1.00	0.00
	Social Worker III - Guardianship	69-1	50% Federal/State, 50% County	1.00	0.00
	<i>Legal Services Staff</i>				
	Attorney I - Child Welfare	78-1	52% Federal/State, 48% County	1.00	0.00
	Paralegal - Child Support	67-1	66% Federal/State, 34% County	1.00	0.00
Total New Positions (FTE)				32.00	5.00





# HUMAN RESOURCES SUMMARY

## FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION

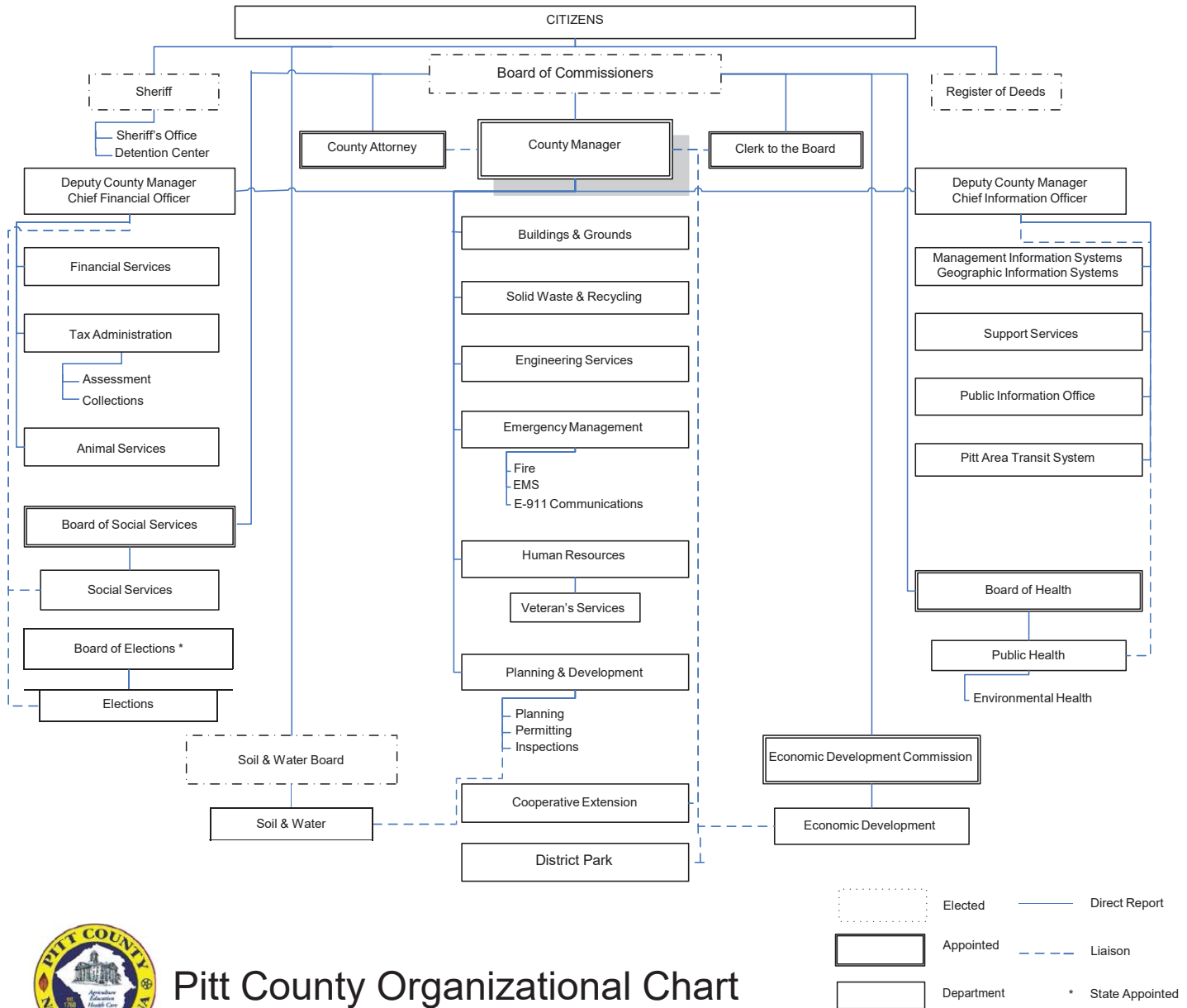


Fiscal Year	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
FTE Positions	939.55	913.40	910.30	948.50	949.50	978.75	989.00	1000.50	1020.05	1025.05
Population	168,148	169,378	170,263	172,569	174,414	175,390	176,269	176,424	176,920	179,731

As the graph above indicates, the growth in County population has increased steadily through FY 2019-20. From FY 2011-12 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. From FY 2015-16 to FY 2019-20, there was a gradual increase in the number of County positions as the economy slowly improved. However, FY 2020-21 indicates a slight reduction in head count per population due to the uncertain negative financial impact of COVID-19.



# HUMAN RESOURCES SUMMARY



Pitt County Organizational Chart



# HUMAN RESOURCES SUMMARY

## Pitt County Appointed Boards & Committees

Jointly Appointed Boards City & County	County Appointed Boards & Committees		Jointly Appointed Boards State & County
<ul style="list-style-type: none"> <li>➤ Convention &amp; Visitors Authority</li> <li>➤ Pitt-Greenville Airport Authority</li> <li>➤ Sheppard Memorial Library</li> <li>➤ Ayden Planning Board</li> <li>➤ Bethel Board of Adjustment</li> <li>➤ Bethel Planning &amp; Zoning Board</li> <li>➤ East Carolina Village of Yesteryear</li> <li>➤ Farmville Planning &amp; Zoning</li> <li>➤ Greenville Board of Adjustment</li> <li>➤ Greenville Planning &amp; Zoning Commission</li> <li>➤ Greenville Utilities Commission</li> <li>➤ Grifton Planning &amp; Zoning Board</li> <li>➤ Grimesland Board of Adjustment</li> <li>➤ Grimesland Planning Board</li> <li>➤ Simpson Planning Board</li> <li>➤ Winterville Board of Adjustment</li> <li>➤ Winterville Planning &amp; Zoning Board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Animal Services Advisory</li> <li>➤ PC Board of Adjustment</li> <li>➤ Board of Equalization &amp; Review</li> <li>➤ Pitt County Farm &amp; Food Council</li> <li>➤ Committee for Employment of People with Disabilities</li> <li>➤ EMS Oversight Committee</li> <li>➤ Industrial Revenue &amp; Pollution Control Authority</li> <li>➤ Juvenile Criminal Prevention Council (JCPC)</li> <li>➤ Local Firemen's Relief Fund Board</li> <li>➤ Nursing Home/Advisory Adult Care Community Advisory</li> </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>	<ul style="list-style-type: none"> <li>➤ Alcoholic Beverage Control (ABC)</li> <li>➤ Jury Commission</li> <li>➤ Pitt Community College Board of Trustees</li> <li>➤ Vidant Medical Center Board of Trustees</li> <li>➤ NC Eastern Alliance</li> <li>➤ Social Services Board</li> </ul>

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



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

### 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





## 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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	254,322	248,040	261,141	248,978
<b>Total Revenues</b>	<b>254,322</b>	<b>248,040</b>	<b>261,141</b>	<b>248,978</b>
<b>Expenditures</b>				
Personal Services	216,185	218,940	232,041	219,878
Operating Expenses	38,138	29,100	29,100	29,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>254,322</b>	<b>248,040</b>	<b>261,141</b>	<b>248,978</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	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 promote and provide necessary services and funding (internal and external) for the benefit of all citizens

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To support improved educational opportunities and facilities			
• Maintain increased funding year over year	Yes	Yes	Yes
• Funding exceeds all other functional expenditures	Yes	Yes	Yes



## 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
- Embarked upon the architect selection for the Sheriff's Administration Building

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	490,401	525,213	608,731	537,671
<b>Total Revenues</b>	<b>490,401</b>	<b>525,213</b>	<b>608,731</b>	<b>537,671</b>
<b>Expenditures</b>				
Personal Services	466,143	500,013	583,531	512,471
Operating Expenses	24,257	25,200	25,200	25,200
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>490,401</b>	<b>525,213</b>	<b>608,731</b>	<b>537,671</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	5.00	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 23rd consecutive year
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for 30th consecutive year
- Received GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) Award for 5th consecutive year
- Completed the process of switching banks
- Added a Purchasing Coordinator position
- Assumed Contract Routing process from Legal Department
- Added receipt capability to the Systematically Tracking Accounts Receivable system (STAR)
- Implemented Amazon Business Account for county purchasing

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Fund Appropriation	753,369	869,702	1,024,787	921,065
<b>Total Revenues</b>	<b>753,369</b>	<b>869,702</b>	<b>1,024,787</b>	<b>921,065</b>
<b>Expenditures</b>				
Personal Services	727,001	842,977	903,180	883,185
Operating Expenses	26,367	26,725	51,607	37,880
Capital Outlay	0	0	70,000	0
<b>Total Expenditures</b>	<b>753,369</b>	<b>869,702</b>	<b>1,024,787</b>	<b>921,065</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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To maintain unassigned fund balance of 18% to 20% of General Fund expenditures (year-end measurement)			
• Fund balance as % of General Fund	19.6%	TBD	18% to 20%
To maintain a G.O. bond rate of at least AA level with all rating agencies			
• Moody's Rating	Aa1	Aa1	Aa1
• Standard & Poor's Rating	AA	AA	AA
• Fitch's Rating	AA+	AA+	AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)			
• Total Debt as % of Assessed Valuation	1.21%	.965%	<= 1.1%
• Operations Ratio	1.00%	.993%	<= 1.4%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	4,588	1,383	1,700
To maintain the per county FTE cost of financial services (year-end measurements)			
• Financial Services expenditures	753,469	844,230	NA
• # of County FTE	1000.5	1025.05	NA
• \$ per FTE Cost	\$753.09	\$823.59	< \$772.30

### BUDGET HIGHLIGHTS

- Implemented Truist Bank virtual card payments
- Implemented FEMA portal
- Implemented Truist Bank Commerce Gateway payables



## **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**

- 2019 end of year combined collection rate for real and personal property was 99.40 percent, which was the highest combined collection rate ever achieved by Tax Administration
- An additional \$2,445,674 was collected or credited in tax revenue for FY 18-19, compared to FY 17-18
- Processed billing files in preparation of mailing annual bills in July 2019
- Completed all 2019 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
- Audited one-fourth of parcels in Present-Use program and one-fourth of parcels that have exclusions
- Completed timely processing each month of motor vehicle billing files for the State to upload and issue invitations to renew for Tag and Tax
- Tax Administration completed reorganization of job duties and roles to better serve the Citizens of Pitt County





## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Fund Appropriation	2,266,581	2,704,498	2,826,079	2,766,653
<b>Total Revenues</b>	<b>2,266,581</b>	<b>2,704,498</b>	<b>2,826,079</b>	<b>2,766,653</b>
<b>Expenditures</b>				
Personal Services	1,966,019	2,237,550	2,369,084	2,318,658
Operating Expenses	300,562	466,948	456,995	447,995
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,266,581</b>	<b>2,704,498</b>	<b>2,826,079</b>	<b>2,766,653</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.

<b>Objective</b>	<i>Actual</i> <i>FY 2018-19</i>	<i>Actual</i> <i>FY 2019-20</i>	<i>Target</i> <i>FY 2020-21</i>
<b>Performance Indicators</b>			
Increase Tax Collection Rate			
• Overall Real and Personal Property Collection Rate for Pitt County	99.40%	99.41%	99.43%
Increase Productivity			
• Total Number of Bank Attachments Served	1,236	1,222	1,000
• Debt Setoff dollars collected	\$108,947	109,654	\$50,000
• Total number of garnishments	4,257	2,804	2,200



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To Complete Individual Listings and Discoveries (Mobile Home & Boat)			
• Mobile Home Discoveries	4,835	6,822	4,500
• Boat/Boat Motor Discoveries	2,132	46	1,000
• Regular Listings Processed	8,156	8,103	7,500
To Complete Business Personal Property Listings/Audits			
• External Audits	36	61	30
• Internal Audits	566	811	450
• Regular Listings Processed	4,447	4,801	4,000
To Complete Real Property Process			
• Revaluation Parcels Reviewed	48,788	38,357	28,000
• Deeds Processed	4,653	6,933	4,500
• Real Parcels Reviewed	8,777	17,714	10,800
• Permits Processed	1,729	1,790	2,200
• Parcel Photos	4,134	7,369	5,000
• Remeasure & List	10,783	22,261	10,000



## **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, EMS Oversight Committee and Industrial Development Commission
- 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, construction matters and environmental issues
- 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, Planning/Zoning regulations and Solid Waste laws
- 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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	490,978	489,532	574,396	559,613
Sales & Services	68,646	100,000	50,000	50,000
<b>Total Revenues</b>	<b>559,624</b>	<b>589,532</b>	<b>624,396</b>	<b>609,613</b>
<b>Expenditures</b>				
Personal Services	538,993	573,522	606,786	593,003
Operating Expenses	20,631	16,010	17,610	16,610
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>559,624</b>	<b>589,532</b>	<b>624,396</b>	<b>609,613</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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To increase efficiency in contract review.			
<ul style="list-style-type: none"> <li>• Provide legal review of all contracts within 7 days.</li> </ul>	100%	100%	100%
To attend and provide meaningful counsel to County Boards and Commissions.			
<ul style="list-style-type: none"> <li>• Board of Commissioner meetings</li> <li>• Planning Board meetings</li> <li>• Board of Adjustment</li> <li>• Animal Control Advisory Board</li> <li>• Board of Equalization &amp; Review</li> <li>• EMS Oversight Committee</li> <li>• All other Boards/Commissions/Committees as requested</li> </ul>	100%	100%	100%
To minimize legal risk through proactive safety inspections and education.			
<ul style="list-style-type: none"> <li>• Provide training on relevant legal and safety issues.</li> <li>• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)</li> </ul>	15	11	4
	24	9	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 2019 Municipal Election
- Conducted Congressional District 3 Primary and planned for Second Primary in short period of time
- Created a plan to deal/confront operations for 2020 Election amid Corona-19 virus

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	761,856	903,203	776,574	887,893
Sales & Services	0	122,709	122,709	0
<b>Total Revenues</b>	<b>761,856</b>	<b>1,025,912</b>	<b>899,283</b>	<b>887,893</b>
<b>Expenditures</b>				
Personal Services	508,402	638,562	608,231	598,182
Operating Expenses	253,453	387,350	291,052	289,711
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>761,856</b>	<b>1,025,912</b>	<b>899,283</b>	<b>887,893</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Increase the percentage of registered voters casting ballots			
• Percentage of registered voters casting ballots in all elections	32.45%	27.15%	20%
• Percentage of registered voters casting ballots in primary	16.96%	27.15%	25%
• Percentage of registered voters casting ballots in main election	19.03%	27.15%	20%
• Percentage of actual voters who utilize One-Stop Early Voting	16.22%	10.38%	10%
• Percentage of absentee ballot requests processed within 3 days	85.50%	100%	100%
• Percentage of database considered active status regular voters	84.20%	88.33%	85%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Maintain accurate voter registration list			
• Number of registered voters	114,445	121,544	120,000
• Number of voters removed	17,525	11,422	> 5,000
• Number of new registrations	9,544	27,146	2,000

## BUDGET HIGHLIGHTS

- Presidential Election will be held in November 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
- Completed the process of preserving all older marriage licenses
- Beginning the process of having Birth Certificates from 1913 forward preserved into acid free sleeves to prevent more deterioration

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	-1,007,843	-921,494	-849,607	-861,441
Licenses	24,920	30,000	27,000	25,000
Permits & Fees	1,647,242	1,505,000	1,530,000	1,480,000
<b>Total Revenues</b>	<b>664,319</b>	<b>613,506</b>	<b>707,393</b>	<b>643,559</b>
<b>Expenditures</b>				
Personal Services	482,989	535,581	592,768	535,434
Operating Expenses	181,330	77,925	114,625	108,125
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>664,319</b>	<b>613,506</b>	<b>707,393</b>	<b>643,559</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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	19,932	22,440	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	4,983	5,610	5,570
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	101,015	120,896	89,000
• Percent of pages processed daily	100%	100%	100%
Issue certified copies of death certificates			
• No. of certified copies issued	14,054	14,387	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	3,514	3,597	3,030
Issue marriage licenses per year			
• No. of marriage licenses issued	1,085	895	1,200
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	271	224	296
Issue certified copies of birth certificates			
• No. of copies issued	10,800	12,184	9,389
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,700	3,046	2,349



## 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 formed Website Redesign Committee, which worked to form and submit design concepts to CivicPlus for the website redesign
- Successfully coordinated and hosted a joint press conference ahead of Hurricane Dorian and managed a Joint Information System with community partners throughout the duration of the event
- Worked with Public Health Department to establish and implement a proactive media response plan to the Coronavirus outbreak in March
- Worked with Emergency Management to coordinate and host the first ever Holiday Safety Fair, which even given an extremely short planning time frame, was a great success and gained national attention

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	-145,060	-159,075	-121,300	-66,022
Permits & Fees	356,091	380,000	380,000	320,000
<b>Total Revenues</b>	<b>211,031</b>	<b>220,925</b>	<b>258,700</b>	<b>253,978</b>
<b>Expenditures</b>				
Personal Services	194,065	204,818	218,615	213,893
Operating Expenses	16,966	16,107	40,085	40,085
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>211,031</b>	<b>220,925</b>	<b>258,700</b>	<b>253,978</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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Increase exposure to Pitt County Government services, programs and information			
• Increase public awareness by producing new video content for PittTv and online	110	132	100
• Produce Stay Connected Newspaper Ad	20	21	25

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Distribute News, Information and Services to the Press			
• Produce News Releases	55	75	50
• Establish a new social media policy and schedule initial trainings for administration	June 30	Complete	June 30



## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Conducted flex plan meetings with employees resulting in greater employee savings with an increase in tax-sheltered dollars through flexible spending accounts and pre-taxing. This resulted in a cost savings to the County of \$270,143 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year three of the fifth round of the position classification review process, Administrative and professional positions were reviewed. This is an in-house process and saves on the cost of outside consultants.
- Through the Pitt Training Program, graduated 12 supervisors through the Supervisors Academy which is a 12- hour intensive in-house training program, offered live classes to county employees with employees completing 1,079 hours of classroom training and administered on-line training resulting in employees participating and successfully passing 1,659 on-line courses.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	609,804	668,506	707,633	684,809
<b>Total Revenues</b>	<b>609,804</b>	<b>668,506</b>	<b>707,633</b>	<b>684,809</b>
<b>Expenditures</b>				
Personal Services	576,876	627,532	657,983	643,359
Operating Expenses	32,928	40,974	49,650	41,450
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>609,804</b>	<b>668,506</b>	<b>707,633</b>	<b>684,809</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



# HUMAN RESOURCES

104210

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Monitor volunteer activity in County agencies			
• Track volunteer usage by all departments - Hours	12,521	10,383	15,000
• Track volunteer usage by all departments - Value	\$153,040	\$136,056	\$175,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Recruit and refer qualified candidates to departments in a timely manner.			
• Applicants referred to departments in a timely manner	1.37 days	1.15 days	1.3 days
Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation			
• Conduct 1/3 position classification study each fiscal year	100%	100%	100%
• Monitor and encourage employee participation in training and development classes	3,774	3,926	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	9.41 years	9.33 years	10 years
• Overall Retention Rate	89%	91%	88%
• % of exit interviews conducted	93.5%	93%	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 the Clerical/Administrative positions. This will be the first round of the sixth 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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	150,118	160,993	172,343	168,885
<b>Total Revenues</b>	<b>150,118</b>	<b>160,993</b>	<b>172,343</b>	<b>168,885</b>
<b>Expenditures</b>				
Personal Services	143,759	150,193	158,443	154,985
Operating Expenses	35,823	42,800	43,900	43,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>179,582</b>	<b>192,993</b>	<b>202,343</b>	<b>198,885</b>
Expense Allocation to Depts	-29,464	-32,000	-30,000	-30,000
<b>Net Expenditures</b>	<b>150,118</b>	<b>160,993</b>	<b>172,343</b>	<b>168,885</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Timely processing of mail			
• # pieces of courier mail delivered	122,050	119,200	120,000
• # pieces of metered mail processed	300,804	271,897	300,000
• % of postal & courier mail delivered on time	99%	100%	95%
• % of metered mail processed by end of day	99%	100%	90%
Timely processing of print services			
• # of service requests completed	420	376	450
• # of images processed	784,303	1,286,617	1,500,000
• % of requests completed on time	99%	99%	95%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Evaluate service offerings and modify as appropriate			
• % client satisfaction with service, good or better	98%	95%	90%



# MANAGEMENT INFORMATION SYSTEMS

104240

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Implementation of a new modern dental software Dentrix in support of the mobile dental unit periodically located at schools to meet the dental needs of underserved children
- Contracted with security consultant to develop an Incident Response Plan for Cyber Security
- Upgraded the backup solution using the cloud as a secondary recovery site, providing more resilience and less localized dependence in the event of a large disaster
- Conversion of the case management system to a cloud based solution, providing real-time information about clients to case managers and supervisors
- Upgraded the hyperconverged platform expanding capacity and improving system performance
- Expanded capacity in virtual environment to support increased remote access, and further developing a more robust environment for business continuity/workforce capability

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	2,795,661	2,776,758	2,918,384	2,872,138
Sales & Services	7,930	3,500	3,500	3,500
<b>Total Revenues</b>	<b>2,803,591</b>	<b>2,780,258</b>	<b>2,921,884</b>	<b>2,875,638</b>
<b>Expenditures</b>				
Personal Services	2,435,112	2,637,389	2,721,990	2,661,309
Operating Expenses	1,409,382	1,270,659	1,337,559	1,351,994
Capital Outlay	85,608	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>3,930,102</b>	<b>3,933,048</b>	<b>4,084,549</b>	<b>4,038,303</b>
Expense Allocation to Depts	-1,126,511	-1,152,790	-1,162,665	-1,162,665
<b>Net Expenditures</b>	<b>2,803,591</b>	<b>2,780,258</b>	<b>2,921,884</b>	<b>2,875,638</b>
<b>Staffing</b>				
Full Time Equivalent Positions	26.00	26.00	26.00	26.00



# MANAGEMENT INFORMATION SYSTEMS

104240

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Efficient client support			
• # of service requests completed	13,442	15,403	11,000
• % service requests completed by critical date	99%	99%	90%
• # computing/voice devices supported	5,885	6,043	5,400
• % client satisfaction with service, good or better	97%	98%	90%
• % of data recovery requests completed successfully	100%	100%	100%
Minimize reliance on general fund			
• % budget recovered using non-general funds	29.5%	30.0%	25%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
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 GIS steering committee was revamped, including key custodians of data across the organization beginning to brainstorm and prioritize projects and GIS technologies of benefit
- Partnered with E911 to implement GPS technology to assist EMS dispatch the closest emergency response vehicle, not just improving efficiency, but thereby increasing the likelihood of positive outcomes
- Upgraded ArcGIS Enterprise software providing greater functionality and capabilities in GIS technology

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	421,902	421,783	447,818	443,015
<b>Total Revenues</b>	<b>421,902</b>	<b>421,783</b>	<b>447,818</b>	<b>443,015</b>
<b>Expenditures</b>				
Personal Services	203,984	216,702	214,137	209,334
Operating Expenses	262,494	270,081	283,681	283,681
Capital Outlay	25,000	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>491,478</b>	<b>511,783</b>	<b>522,818</b>	<b>518,015</b>
Expense Allocation to Depts	-69,576	-90,000	-75,000	-75,000
<b>Net Expenditures</b>	<b>421,902</b>	<b>421,783</b>	<b>447,818</b>	<b>443,015</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Efficient client support			
• # of service requests completed	239	260	100
• % service requests completed by critical date	99%	97.5%	90%
• % client satisfaction with service, good or better	99%	98%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	14.1%	13%	12%





## 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

- Repainted 2nd floor of Human Services Building and replaced carpet and tile
- Replaced the roof at the Tax Assessor's building
- Replaced roof at Probation & Parole
- Painted interior sections of County Office Building
- Repainted interiors of three group homes on north campus
- Repainted several areas of Courthouse due to wear
- Renewed and monitored grass cutting contracts for main campus, downtown campus and north campus
- Replaced cooling tower at Courthouse and several HVAC units throughout the county

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	2,178,657	2,353,198	2,588,774	2,390,741
<b>Total Revenues</b>	<b>2,178,657</b>	<b>2,353,198</b>	<b>2,588,774</b>	<b>2,390,741</b>
<b>Expenditures</b>				
Personal Services	856,895	921,941	969,867	949,734
Operating Expenses	1,321,762	1,431,257	1,618,907	1,441,007
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,178,657</b>	<b>2,353,198</b>	<b>2,588,774</b>	<b>2,390,741</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.00	15.00	15.00	15.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Maintain safe and aesthetically pleasing facilities			
• Square footage maintained/employee	50,096	53,832	40,000
• Number of maintenance work orders completed	1,963	1,637	1,500
• Number of miscellaneous work orders completed	924	980	700
To maximize resources in performing duties to economize cost			
• Dollar savings of community service labor in lieu of employee labor	\$10,692	\$8,133	\$15,000
• Dollar savings due to internet purchasing	\$19,137	\$16,306	\$18,000



## DEPARTMENT MISSION

Housekeeping maintains the cleanliness of County Facilities.

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

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

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Fund Appropriation	368,234	373,320	378,427	385,893
<b>Total Revenues</b>	<b>368,234</b>	<b>373,320</b>	<b>378,427</b>	<b>385,893</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	368,234	373,320	378,427	385,893
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>368,234</b>	<b>373,320</b>	<b>378,427</b>	<b>385,893</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Improve quality of service.

<b>Objective</b>	<i>Actual</i> <i>FY 2018-19</i>	<i>Actual</i> <i>FY 2019-20</i>	<i>Target</i> <i>FY 2020-21</i>
<b>Performance Indicators</b>			
To ensure a high level of cleanliness of all County Buildings			
• Solicit feedback from County staff	Monthly	Monthly	Monthly



# NONDEPARTMENTAL

104999

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2018-19</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2019-20</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2020-21</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2020-21</b></i>
<b>Revenues</b>				
General Fund Appropriation	2,300,625	2,977,201	3,046,812	2,857,573
<b>Total Revenues</b>	<b>2,300,625</b>	<b>2,977,201</b>	<b>3,046,812</b>	<b>2,857,573</b>
<b>Expenditures</b>				
Personal Services	463,648	490,978	491,178	493,609
Operating Expenses	1,836,977	1,836,223	1,905,634	1,713,964
Capital Outlay	0	650,000	650,000	650,000
<b>Total Expenditures</b>	<b>2,300,625</b>	<b>2,977,201</b>	<b>3,046,812</b>	<b>2,857,573</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COURT FACILITIES

174190

## DEPARTMENT MISSION

Court Facilities provide facilities for the courts of Pitt County.

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	355,906	384,576	519,800	518,149
<b>Total Revenues</b>	<b>355,906</b>	<b>384,576</b>	<b>519,800</b>	<b>518,149</b>
<b>Expenditures</b>				
Personal Services	69,431	72,476	76,700	75,049
Operating Expenses	286,475	312,100	443,100	443,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>355,906</b>	<b>384,576</b>	<b>519,800</b>	<b>518,149</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 2018-19	BUDGET FY 2019-20	REQUEST FY 2020-21	ADOPTED FY 2020-21
<b>Revenues</b>				
General Fund Appropriation	667,194	681,819	796,649	681,819
<b>Total Revenues</b>	<b>667,194</b>	<b>681,819</b>	<b>796,649</b>	<b>681,819</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	667,194	681,819	796,649	681,819
<b>Total Expenditures</b>	<b>667,194</b>	<b>681,819</b>	<b>796,649</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 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	67,822	99,505	373,446	117,946
<b>Total Revenues</b>	<b>67,822</b>	<b>99,505</b>	<b>373,446</b>	<b>117,946</b>
<b>Expenditures</b>				
Personal Services	30,160	30,680	49,196	49,196
Operating Expenses	37,662	68,825	324,250	68,750
<b>Total Expenditures</b>	<b>67,822</b>	<b>99,505</b>	<b>373,446</b>	<b>117,946</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

- Collaborated with the Pitt County Finance Office to renegotiate the federal inmate contract which resulted in an increase to annual revenue by more than \$281,000 for 35 federal inmates
- HomeWAV, an inmate video visitation solution, was implemented at no cost to county tax payers and will generate more than \$35,000 in revenue per year
- Implemented the Sheriff's Heroin Addiction Recovery program and the Women's Empowerment and Recovery program at the Pitt County Detention Center
- Increased training budget, as recommended by the County Manager and approved by the Pitt County Board of Commissioners, which allowed our employees to attend essential law enforcement training such as Police Law Institute

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	26,316,871	30,397,230	34,283,443	30,593,283
Intergovernmental	532,902	452,200	473,200	543,200
Sales & Services	3,273,260	3,102,564	3,382,614	3,417,614
Miscellaneous	39,000	40,000	40,000	40,000
<b>Total Revenues</b>	<b>30,162,033</b>	<b>33,991,994</b>	<b>38,179,257</b>	<b>34,594,097</b>
<b>Expenditures</b>				
Personal Services	23,904,413	26,862,196	28,977,679	27,624,210
Operating Expenses	6,257,620	7,007,798	7,355,078	6,951,887
Capital Outlay	0	122,000	1,846,500	18,000
<b>Total Expenditures</b>	<b>30,162,033</b>	<b>33,991,994</b>	<b>38,179,257</b>	<b>34,594,097</b>
<b>Staffing</b>				
Full Time Equivalent Positions	334.00	338.00	343.00	339.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To improve Child Support Enforcement Program			
• Child Support collections	\$15,708,426	\$15,921,350	\$13,905,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Improve Domestic Violence Program			
• Domestic violence protective-orders served	291	274	300
• Domestic violence case clearance rate	52%	60%	93%
To improve the Victim Services Program			
• Cases Served	380	340	500
• Victim Contacts	2,298	2,033	3,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To improve paper service rates			
• Civil process rates	90%	89%	92%
To improve response times			
• Average agency-wide response times (minutes)	18	18	19 or less
• Deputy reaction time (minutes)	12	12	12 or less
• Responses to calls & follow-ups	33,415	34,833	32,000
• Part I Violent crimes reported	187	120	< 140
• Part I Property crimes reported	804	876	< 1,300
• Part 2 Offenses reported	1,806	2,316	< 2,600
To improve case clearance rates			
• Property Crimes clearance rate	28%	29%	> 30%
• Violent Crimes clearance rate	78%	74%	> 90%



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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
To maintain / increase jail revenue			
• Inmate man-hours worked	57,416	43,017	57,356
• Value of inmate labor @ \$7.25	\$415,832	\$311,874	\$415,000
• Total jail revenue	\$1,581,897	\$5,694,111	\$1,489,700
• Average daily cost per inmate	\$117.92	\$293.85	\$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

- Conducted Pitt County Schools Active Shooter Exercise - June 2019
- Hosted first-ever Holiday Safety Fair - December 2019
- Hurricane Dorian Response

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	752,034	811,714	907,673	898,694
Intergovernmental	52,014	52,000	52,000	52,000
Permits & Fees	32,925	35,000	35,000	30,000
<b>Total Revenues</b>	<b>836,973</b>	<b>898,714</b>	<b>994,673</b>	<b>980,694</b>
<b>Expenditures</b>				
Personal Services	440,750	501,714	551,073	539,094
Operating Expenses	396,223	397,000	443,600	441,600
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>836,973</b>	<b>898,714</b>	<b>994,673</b>	<b>980,694</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



## EMERGENCY MANAGEMENT

104330

### COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
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	2	2

### BUDGET HIGHLIGHTS

- Continuing a successful fire inspection program with 2 p/t inspectors





## 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 and launch of EMS Automatic Vehicle Locator System (AVL) & Freedom application
- Grimesland radio tower site coming on-line
- New console furniture for main 911 Center including newer technology for 911 Telecommunicators

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	1,959,485	2,173,481	2,266,028	2,207,949
<b>Total Revenues</b>	<b>1,959,485</b>	<b>2,173,481</b>	<b>2,266,028</b>	<b>2,207,949</b>
<b>Expenditures</b>				
Personal Services	1,499,386	1,611,991	1,653,128	1,620,049
Operating Expenses	460,099	561,490	612,900	587,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,959,485</b>	<b>2,173,481</b>	<b>2,266,028</b>	<b>2,207,949</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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To maintain an Emergency Medical Dispatch compliance above the national standard of 85%			
<ul style="list-style-type: none"> <li>Center compliance %</li> </ul>	94%	93.4%	85%
To maintain average fire/ ems received to dispatch time below state/industry standards of 90 seconds			
<ul style="list-style-type: none"> <li>% of calls dispatched under 90 seconds</li> </ul>	92.1%	56.8%	85%

### BUDGET HIGHLIGHTS

- Cameras for both 911 centers.
- Feasibility study for new 911 main center



## DEPARTMENT MISSION

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

- Educational Support: supporting the education of our citizens on responsible pet ownership;
- Community Protection: the protection of our community's animals from cruelty and neglect;
- 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**

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

### **C - Compassionate**

- Demonstrate respect, sensitivity and understanding toward people and animals

### **A - Action**

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

### **S - Service**

- Maintain open policies and operations that are good stewards of public resources, while striving for excellence and 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Lowest euthanasia rate since 2002 with 580 euthanasias recorded
- 867 adoptions in calendar year 2019
- Overall live release rate up 7.78% to 72% overall
- Completed one year of Doggy Day Out program, funded by a Maddie's Fund grant, resulting in 250 dogs going on outings in the community
- Staff was awarded several training opportunities, funded by Maddie's Fund, to attend apprenticeships and conferences

## BUDGET SUMMARY

	ACTUAL FY 2018-19	BUDGET FY 2019-20	REQUEST FY 2020-21	ADOPTED FY 2020-21
<b>Revenues</b>				
General Fund Appropriation	638,413	830,499	1,055,807	896,831
Intergovernmental	17,954	15,000	17,000	15,000
Permits & Fees	120,975	122,000	122,000	114,000
<b>Total Revenues</b>	<b>777,342</b>	<b>967,499</b>	<b>1,194,807</b>	<b>1,025,831</b>
<b>Expenditures</b>				
Personal Services	614,566	763,599	851,815	789,781
Operating Expenses	162,776	203,900	236,050	236,050
Capital Outlay	0	0	106,942	0
<b>Total Expenditures</b>	<b>777,342</b>	<b>967,499</b>	<b>1,194,807</b>	<b>1,025,831</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.50	13.50	14.50	13.50



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Assist citizens with unwanted/dangerous/nuisance animals			
• # of calls answered	1,723	1,635	2,400
• # of animal bites investigated	328	250	300
• # of dangerous dog investigations	26	26	49
• # of canine control violations	339	465	400
Provide rabies control services			
• # of rabies clinics held	0	1	2
• # of positive rabies tests	1	2	1 or less
• # of educational presentations	24	12	15

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Encourage adoptions to decrease euthanasia			
• # of adoptions	1,051	909	800
• # of animals euthanized	809	570	1,500
• # of re-claimed animals	162	143	300
• Live Release Rate	64.87%	71.45%	50%
Utilize volunteers in order to economize costs			
• # of volunteer hours	3,151.50	2,376.25	6,000
• \$ of monetary value	\$37,818	\$28,515	\$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 4,360 building and trade permits
- Conducted public school inspections and performed additional inspections for Pre-K classrooms
- Conducted 7,089 inspections
- Completed 597 plan reviews

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	-85,015	3,398	98,909	15,343
Permits & Fees	508,579	450,000	450,000	450,000
<b>Total Revenues</b>	<b>423,565</b>	<b>453,398</b>	<b>548,909</b>	<b>465,343</b>
<b>Expenditures</b>				
Personal Services	398,872	429,288	422,799	439,233
Operating Expense	24,693	24,110	26,110	26,110
Capital Outlay	0	0	100,000	0
<b>Total Expenditures</b>	<b>423,565</b>	<b>453,398</b>	<b>548,909</b>	<b>465,343</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.75	5.75	5.75	5.75





## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Perform daily inspections and investigate complaint requests.			
<ul style="list-style-type: none"> <li>% of condemnation notices resolved within six months</li> </ul>	66%	50%	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>	11.95 105.5% 99% 98%	12.9 100.6% 96.3% 93.8%	< 7 95% 100% 100%



# MEDICAL EXAMINER

104360

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2018-19</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2019-20</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2020-21</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2020-21</b></i>
<b>Revenues</b>				
General Fund Appropriation	187,640	195,000	195,000	195,000
<b>Total Revenues</b>	<b>187,640</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>
<b>Expenditures</b>				
Operating Expenses	187,640	195,000	195,000	195,000
<b>Total Expenditures</b>	<b>187,640</b>	<b>195,000</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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	200,014	303,250	374,446	374,446
<b>Total Revenues</b>	<b>200,014</b>	<b>303,250</b>	<b>374,446</b>	<b>374,446</b>
<b>Expenditures</b>				
Operating Expenses	200,014	303,250	374,446	374,446
<b>Total Expenditures</b>	<b>200,014</b>	<b>303,250</b>	<b>374,446</b>	<b>374,446</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2018-19</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2019-20</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2020-21</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2020-21</b></i>
<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, 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, and provide efficient E-911 addressing services to the citizens throughout Pitt County to facilitate fast and accurate emergency response.

## 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; and E-911 addressing services including maintenance of address, street centerline, access and street signage database.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Adopted the Southwest Bypass Land Use Plan Zoning Amendments to guide future growth and development within the bypass study area
- Purchased seven homes damaged by Hurricane Matthew through the Hazard Mitigation Grant Program
- Provided staff support for Pitt County's Census 2020 Complete Count Committee consisting of approximately 60 members from governmental agencies, educational, civic, religious and other community groups. To date, staff has presented census information at 27 meetings and at numerous other informal events. In addition, staff has been actively promoting Census 2020 information and Census jobs via social media outlets and other printed media across the County.
- Awarded \$112,526 from the US Department of Housing and Urban Development to provide Rapid Rehousing for households experiencing homelessness throughout Region 12 of the NC Balance of State Continuum of Care
- Maintain 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

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Fund Appropriation	770,639	889,725	1,128,123	1,094,255
Permits & Fees	18,584	17,500	18,000	15,000
Sales & Services	27,740	20,000	25,000	35,000
<b>Total Revenues</b>	<b>816,963</b>	<b>927,225</b>	<b>1,171,123</b>	<b>1,144,255</b>
<b>Expenditures</b>				
Personal Services	723,234	806,525	1,014,423	1,000,055
Operating Expenses	93,729	120,700	156,700	144,200
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>816,963</b>	<b>927,225</b>	<b>1,171,123</b>	<b>1,144,255</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.37	9.37	11.25	11.25



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

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

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

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Administration of Community Development Programs			
• Number of Homes Rehabilitated	18	13	15
• Number of Homes Replaced	0	5	0

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Administration of County-wide Zoning Ordinance			
• % of complaints investigated that equalled a zoning violation	88%	87%	50%
• # of rezoning, CUP & SUP requests	11	9	10

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Administration of Tar-Pamlico Stormwater Regulations			
• % of sites with approved BMP's inspected annually	100%	98%	100%





## OTHER ECONOMIC DEVELOPMENT

104920

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

Currently funded projects include:

County Water  
CMSD Sewer  
Boundary Student Housing  
Bethel Sewer  
Stokes Water

### BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Fund Appropriation	226,717	231,075	232,806	232,806
<b>Total Revenues</b>	<b>226,717</b>	<b>231,075</b>	<b>232,806</b>	<b>232,806</b>
<b>Expenditures</b>				
Operating Expenses	226,717	231,075	232,806	232,806
<b>Total Expenditures</b>	<b>226,717</b>	<b>231,075</b>	<b>232,806</b>	<b>232,806</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

- Completed the installation of the 7th paging tower site for the County's Radio and Paging System
- Continued to complete major HVAC improvements including cooling towers at the Courthouse and Ag Center
- Coordinated with Legal department on implementation of security measures at several County facilities
- Worked with Solid Waste and Recycling to develop a new structure and financial plan for recycling

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	121,578	129,906	140,467	137,461
<b>Total Revenues</b>	<b>121,578</b>	<b>129,906</b>	<b>140,467</b>	<b>137,461</b>
<b>Expenditures</b>				
Personal Services	114,532	121,356	131,567	128,561
Operating Expenses	7,046	8,550	8,900	8,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>121,578</b>	<b>129,906</b>	<b>140,467</b>	<b>137,461</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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Monitor Energy savings related to Energy Savings Contract			
<ul style="list-style-type: none"><li>Monitor energy bills</li></ul>	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

- 747 farmers and landscape professionals received continuing education credits for pesticide licenses and animal waste management permits
- 30 agricultural entrepreneurs estimated they saved \$70,000 on startup mistakes and projected \$150,000 increase in profits as a result of attending NC Farm School
- 2,691 Cooperative Extension volunteers served 15,861 hours at a value of \$403,345 to Pitt County
- 2,624 youth and adults increased their fruit and vegetable consumption
- 1,062 students increased their knowledge of STEM through 4-H curriculum including embryology, robotics, soil science, and electricity
- 83 people grew produce in community gardens, with 651 youth doing so in school gardens

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	271,240	324,021	346,246	378,046
<b>Total Revenues</b>	<b>271,240</b>	<b>324,021</b>	<b>346,246</b>	<b>378,046</b>
<b>Expenditures</b>				
Personal Services	198,524	252,393	272,302	272,302
Operating Expenses	72,716	71,628	73,944	105,744
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>271,240</b>	<b>324,021</b>	<b>346,246</b>	<b>378,046</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COOPERATIVE EXTENSION

104950

## 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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Increase youth participation			
• No. of youth participating in programs	7,440	11,315	6,000
Extension customers will learn proper skills related to healthy living.			
• No. of customers	4,495	7,896	4,000
Volunteers will be recruited to assist in the delivery of Extension education			
• Volunteer hours	9,391	11,267	8,000
Farmers and "Green Industry" professionals will adopt economically sound production practices			
• No. of farmers implementing practices	994	838	1,000
• Dollar value	\$394,009	\$990,715	\$1,000,000

### BUDGET HIGHLIGHTS

- Pitt County is 12th in NC for the value of its agricultural products at over \$209 million. NC Cooperative Extension is part of that success by helping farmers learn and adopt best practices.



## 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 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

- Expanded selling season by being open on Saturdays year round beginning January 2020
- Added service to the Pitt County Health Department, Human Services, and Agriculture Center by opening the G-Circle market on Wednesdays during the summer
- Started accepting SNAP benefits at both locations

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	34,950	38,523	41,520	40,817
Sales & Services	9,183	8,000	8,000	8,000
<b>Total Revenues</b>	<b>44,133</b>	<b>46,523</b>	<b>49,520</b>	<b>48,817</b>
<b>Expenditures</b>				
Personal Services	33,422	35,288	37,145	36,442
Operating Expenses	10,711	11,235	12,375	12,375
Capital Outlay				
<b>Total Expenditures</b>	<b>44,133</b>	<b>46,523</b>	<b>49,520</b>	<b>48,817</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60





# FARMERS MARKET

104970

## 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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To increase the number of vendors providing fresh produce for county citizens			
• *Number of market vendors	875	697	900
To increase the use of the market by citizens for purchasing fresh produce			
• No. of market customers	27,115	28,025	50,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To encourage use of WIC vouchers for food purchases at the market			
• No. of WIC vouchers accepted	1,855	2,586	2,000
• Dollar value of WIC vouchers accepted	5,911	\$4,750	7,000

### BUDGET HIGHLIGHTS

- By opening the Leroy James Farmers Market year round and adding the G Circle market during the summer, Pitt County has increased economic opportunities for agriculture entrepreneurs and access to fresh, local food for area residents.



## OTHER HUMAN SERVICES

105800

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

The following agencies are funded within this budget:

Community Crossroads Center  
 Little Willie Center  
 Pitt County Council on Aging, Inc.

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	272,013	267,917	281,068	267,017
<b>Total Revenues</b>	<b>272,013</b>	<b>267,917</b>	<b>281,068</b>	<b>267,017</b>
<b>Expenditures</b>				
Operating Expenses	272,013	267,917	281,068	267,017
<b>Total Expenditures</b>	<b>272,013</b>	<b>267,917</b>	<b>281,068</b>	<b>267,017</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 10,694, not including their dependents.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 2018, (last year available) the U.S. Veteran Affairs paid \$71,196,000 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 \$1,601,910 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 National Association of County Veteran Service Officers, June 6, 2019

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	194,838	206,261	218,677	212,809
Miscellaneous	2,216	0	0	0
<b>Total Revenues</b>	<b>197,055</b>	<b>206,261</b>	<b>218,677</b>	<b>212,809</b>
<b>Expenditures</b>				
Personal Services	189,174	199,426	209,422	204,924
Operating Expenses	7,881	6,835	9,255	7,885
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>197,055</b>	<b>206,261</b>	<b>218,677</b>	<b>212,809</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00



## 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 local access to Pitt County citizens regarding USDVA benefits.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To serve Pitt County veterans and their families			
• In-Person contacts	1,412	1,202	1,600
• Written contacts	7,195	6,119	5,000
• Telephone contacts	4,034	4,301	4,200
• Month end claims waiting to be processed	3	3	<5
• Month end diary dates waiting to be processed	82	10	20
• Average number of phone messages waiting to be returned per day*	0.89	0.29	<5

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Maximize receipt of available benefits to eligible veterans and their families			
• Number of new claims awarded	207	252	225
• Annual benefit amount of new claims awarded	\$1,778,373	\$2,031,965	\$2,000,000
• Amount of one-time benefit claims awarded	\$1,379,755	\$1,868,845	\$2,000,000
• Total benefit amounts for new claims awarded	\$3,158,128	\$3,900,809	\$4,000,000
• Total number of claims submitted	446	487	425

### BUDGET HIGHLIGHTS

- Anticipate switching computer software to VetraSpecs



## 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.

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	5,262,309	5,863,255	6,506,295	6,137,141
Intergovernmental	5,320,160	4,468,802	4,802,076	4,792,085
Sales & Services	315,482	270,022	329,661	354,898
Miscellaneous	292,588	432,373	460,690	457,445
Debt & NonRevenue	0	0	0	0
Fund Balance	0	610,192	612,043	612,043
<b>Total Revenues</b>	<b>11,190,539</b>	<b>11,644,644</b>	<b>12,710,765</b>	<b>12,353,612</b>
<b>Expenditures</b>				
Personal Services	7,874,062	9,471,715	10,093,335	9,862,571
Operating Expenses	2,579,653	2,172,929	2,517,430	2,491,041
Capital Outlay	40,098	0	100,000	0
<b>Total Expenditures</b>	<b>10,493,813</b>	<b>11,644,644</b>	<b>12,710,765</b>	<b>12,353,612</b>
<b>Staffing</b>				
Full Time Equivalent Positions	129.40	130.20	132.20	132.20



# 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

- Since hiring a full-time dentist last year, the Smile Safari Mobile Dental Unit served children at Pitt County Schools. The Smile Safari was able to visit 9 different schools.
- Assisted ekiM, a harm reduction partner in receiving funding from Community Linkages to Care. This funding totals \$275,000 over four years and aims to prevent overdoses.
- Received funding from NC DHHS to support the Emergency Preparedness Program. Pitt County Health Department implemented the 2nd Annual Disaster Preparedness Fair in September at Lowes Home Improvement in Greenville. Numerous vendors exhibited information encouraging community members to establish emergency plans in the event of a disaster.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	1,845,882	2,060,200	2,227,753	2,056,495
Intergovernmental	468,367	470,716	534,094	534,094
Sales & Services	1	0	0	0
Miscellaneous	3,529	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	610,192	612,043	612,043
<b>Total Revenues</b>	<b>2,317,780</b>	<b>3,141,108</b>	<b>3,373,890</b>	<b>3,202,632</b>
<b>Expenditures</b>				
Personal Services	1,790,471	2,212,964	2,123,344	2,079,494
Operating Expenses	959,410	928,144	1,150,546	1,123,138
Capital Outlay	0	0	100,000	0
<b>Total Expenditures</b>	<b>2,749,881</b>	<b>3,141,108</b>	<b>3,373,890</b>	<b>3,202,632</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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
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%	98%	100%
• % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses	87.5%	65%	100%
• % of staff who respond within 2 hours to quarterly call down drills	90%	87%	100%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Amount of clinic related client fees (medicare, client, 3rd party) collected			
• Increase client fees collected by 5% from previous fiscal year	\$545,169	\$313,933	\$94,529
Submit state expenditure reports by state mandated guidelines			
• Number of months state expenditure report is submitted by required date	12	12	12



## 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; onsite 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 conducted extensive investigation into the potential of *Ae. aegypti* found in the county. However, the final determination was there had been a lab contamination in the ECU lab and the mosquito species was not in the wild in Pitt County.
- Received a \$3,000 grant through the FDA's Voluntary Retail Standards Program for improvements to the Food & Lodging program.
- Pitt County Vector Control is a designated a CRE county therefore assisted the state entomologist with disease investigations in other counties. CRE stands for County of Regional Expertise
- Food and Lodging expanded the LIFE program to now include Swimming Pool permitting and inspections and the ability to issue an Intent to Suspend or Immediate Suspension through this program. Also, we have added a data tracking system for applications for new establishments, Temporary Food Establishments (TFEs) and re-inspection requests within FACTS (Facility and Complaint Tracking System).

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	1,288,255	1,392,986	1,432,251	1,397,502
Intergovernmental	258,504	45,600	45,600	45,600
Sales & Services	155,016	148,000	158,400	158,400
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,701,775</b>	<b>1,586,586</b>	<b>1,636,251</b>	<b>1,601,502</b>
<b>Expenditures</b>				
Personal Services	1,345,470	1,488,535	1,544,258	1,510,459
Operating Expenses	246,323	98,051	91,993	91,043
Capital Outlay	40,098	0	0	0
<b>Total Expenditures</b>	<b>1,631,891</b>	<b>1,586,586</b>	<b>1,636,251</b>	<b>1,601,502</b>
<b>Staffing</b>				
Full Time Equivalent Positions	19.00	19.00	19.00	19.00



# PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.			
<ul style="list-style-type: none"> <li>Number of Food and Lodging inspections, consultations and permitting activities</li> </ul>	21,504	13,227	9,150
<ul style="list-style-type: none"> <li>Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li> </ul>	13.95	9.54	6.80
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.			
<ul style="list-style-type: none"> <li>Number of inspections, permits and consultations</li> </ul>	12,928	12,305	9,388
<ul style="list-style-type: none"> <li>Inspections, consultations and permitting activities per FTE per day</li> </ul>	9.38	8.66	7.20
<ul style="list-style-type: none"> <li>Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li> </ul>	7.17 days	5.16 days	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> </ul>	5,265	4,377	1,500
<ul style="list-style-type: none"> <li>Inspections, investigations, consultations and permitting activities per FTE per day</li> </ul>	19.3	17.48	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, Vidant Medical Center, other medical providers and service agencies to control the spread of reportable communicable diseases. The Health Department provides investigation of communicable diseases to prevent community outbreaks. Other services include provision of clinics for diagnosis and treatment of sexually transmitted diseases and tuberculosis, community education in a variety of settings such as homes and schools and immunization services for both adults and children. Bioterrorist planning is becoming an expanded role of the communicable disease area as well as education and planning with all public health workers in response to the role Public Health will play if a bioterrorist attack occurs.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- CDC funding was received from the NC DHHS to support a HIV PrEP (Pre-exposure Prophylaxis) Program designed to prevent HIV transmission among high risk groups in Pitt County and several eastern NC counties.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	816,222	835,356	970,280	946,519
Intergovernmental	336,205	236,399	261,523	261,523
Sales & Services	58,916	41,271	50,291	50,291
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,211,344</b>	<b>1,113,026</b>	<b>1,282,094</b>	<b>1,258,333</b>
<b>Expenditures</b>				
Personal Services	656,258	929,257	1,118,921	1,094,580
Operating Expenses	175,950	183,769	163,173	163,753
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>832,208</b>	<b>1,113,026</b>	<b>1,282,094</b>	<b>1,258,333</b>
<b>Staffing</b>				
Full Time Equivalent Positions	12.50	12.50	14.50	14.50



# PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
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>	97%	98.75%	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>	2,960	2,089	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

- Infant mortality prevention funding was received from NC DHHS in support of the Cribs for Kids Program to help provide safe sleep environments for infants.
- Funding was received from the NC DHHS and the Impact Center at the Frank Porter Graham / Prevent Child Abuse NC Center to support the Triple P Positive Parenting Program impacting and strengthening families.
- Grant funding from the Martin Pitt Partnership for Children continued to support the Child Care Health Consultant Program and the provision of technical assistance and training to child care facilities to improve the health of children.

### BUDGET SUMMARY

	ACTUAL FY 2018-19	BUDGET FY 2019-20	REQUEST FY 2020-21	ADOPTED FY 2020-21
<b>Revenues</b>				
General Fund Appropriation	1,054,374	1,285,993	1,576,540	1,441,209
Intergovernmental	3,655,549	3,228,190	3,446,320	3,436,329
Sales & Services	91,038	74,900	92,260	117,497
Miscellaneous	261,996	403,060	423,753	423,753
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>5,062,957</b>	<b>4,992,143</b>	<b>5,538,873</b>	<b>5,418,788</b>
<b>Expenditures</b>				
Personal Services	3,695,948	4,369,458	4,842,641	4,723,847
Operating Expenses	710,412	622,685	696,232	694,941
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,406,359</b>	<b>4,992,143</b>	<b>5,538,873</b>	<b>5,418,788</b>
<b>Staffing</b>				
Full Time Equivalent Positions	61.20	64.00	65.20	65.20





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

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

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Provide technical assistance including health and safety trainings to childcare providers			
• Childcare centers who have received technical health assistance	174	195	145
• Number of children impacted by technical assistance/provider training.	7,160	9,788	3,000
Improve the health and spacing of pregnancies			
• Number of family planning clinic visits at the Pitt County Health Department.	4,149	3,530	4,200
• Number of prenatal care clinic visits at the Pitt County Health Department.	1,135	1,182	3,050
• Maintain an average monthly caseload of women receiving pregnancy care management services.	259	237 avg	350
• Number of postpartum home visits.	596	333	600
Reduce adolescent pregnancies			
• % of adolescents enrolled in the initiative who do not report a pregnancy.	100%	100%	100%
• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.	73	179	100
• Pitt County adolescent pregnancy state ranking.	34th lowest	34th lowest	within 3rd lowest in the State
Promote optimal development during early childhood by assessing development and coordinating services			
• Maintain an average monthly caseload of children receiving at risk or developmental disability case management	262	219	350
Ensure WIC Program services are made available to all eligible participants in Pitt County			
• % of WIC mothers initiating breastfeeding (note fiscal year basis).	55.5%	56.48%	55%
• \$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.	\$3,024,448	\$2,948,583	\$3,200,000
• WIC average caseload	4,102	4,491	4,180



## **PUBLIC HEALTH - CHRONIC DISEASE PREVENTION**

**155117, 118, 120, 130, 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 and In-Home Breastfeeding Programs
- 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.
- Funding from the NC DHHS and Vidant Health supported the Healthy Food Small Retailer Program to increase access to healthy foods at small retail stores. Funding also supported the installation of water refill stations at local businesses.
- Received CDC funding from NC DHHS to support tobacco prevention and control activities. Presentations and events were implemented throughout the region with a focus on youth and other high risk groups.
- Funding was awarded from the NC DHHS Minority Diabetes Prevention Program and supported the implementation of prevention programs and classes in Pitt County and throughout the region.
- The Nutrition Division continues to be preceptors for the ECU Dietetic Internship and also collaborated with UNC Public Health Nutrition Program to host an intern.
- Partnerships-The Nutrition Division continued to have strong partnerships with the West Greenville Health Council, Pitt Partners for Health, the Pitt County Farm and Food Council and the Healthy People, Healthy Carolinians grant initiative.
- Hosted and collaborated on many community events such as National Diabetes Month, Prevent Blindness NC (PBNC), Annual World Breastfeeding Celebration and WIC Holiday Open House.



## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155117, 118, 120, 130, 148, 51, 52, 56, 57, 86, 99

### BUDGET SUMMARY

	ACTUAL FY 2018-19	BUDGET FY 2019-20	REQUEST FY 2020-21	ADOPTED FY 2020-21
<b>Revenues</b>				
General Fund Appropriation	257,576	288,720	299,471	295,416
Intergovernmental	592,004	480,307	504,922	504,922
Sales & Services	10,255	5,851	28,710	28,710
Miscellaneous	26,914	29,313	36,937	33,692
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>886,749</b>	<b>804,191</b>	<b>870,040</b>	<b>862,740</b>
<b>Expenditures</b>				
Personal Services	379,501	466,602	459,272	449,292
Operating Expenses	484,460	337,589	410,768	413,448
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>863,960</b>	<b>804,191</b>	<b>870,040</b>	<b>862,740</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.70	6.70	6.50	6.50

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual FY 2018-19	Actual FY 2019-20	Target FY 2020-21
<b>Performance Indicators</b>			
Improve early diagnosis of cancer in women			
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years	100%	100%	90%
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram	100%	100%	100%
Create an environment within Pitt County that supports healthy lifestyle choices			
• % of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units	91%	56.75%	90%



# SOCIAL SERVICES - SUMMARY OF PROGRAMS

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- No Single Audit Findings for FY 2018-19
- Agency-wide staff turnover is down

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
State & Federal	18,933,381	19,815,714	21,470,387	20,733,080
General Fund	9,724,811	11,670,802	13,780,709	11,685,147
Fees & Charges	214,407	241,975	201,875	201,975
Miscellaneous	5,640	6,922	6,922	6,922
Debt & Non Revenue				
<b>Total Revenues</b>	<b>28,878,239</b>	<b>31,735,413</b>	<b>35,459,893</b>	<b>32,627,124</b>
<b>Expenditures</b>				
Personal Services	18,610,722	20,191,501	22,297,066	20,578,018
Operating Expenses	10,267,517	11,473,912	13,092,827	11,979,106
Capital Outlay	0	70,000	70,000	70,000
<b>Total Expenditures</b>	<b>28,878,239</b>	<b>31,735,413</b>	<b>35,459,893</b>	<b>32,627,124</b>
<b>Staffing</b>				
Full Time Equivalent Positions	283.50	291.50	312.50	292.50



# 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

- Pitt County DSS met the Maintenance of Effort requirement for Fiscal Year 2019-2020
- No legal appeals overturned during FY 2019-20

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
State & Federal	1,750,931	1,767,584	1,460,549	970,496
Transfer - General Fund	2,047,118	2,454,136	3,657,862	3,232,036
Fees & Charges				
Miscellaneous	5,640	5,640	6,922	6,922
Fund Balance				
<b>Total Revenues</b>	<b>3,803,689</b>	<b>4,227,360</b>	<b>5,125,333</b>	<b>4,209,454</b>
<b>Expenditures</b>				
Personal Services	1,583,958	1,994,007	2,181,781	2,080,909
Operating Expenses	2,219,731	2,163,353	2,873,552	2,246,831
Capital Outlay	0	70,000	70,000	70,000
<b>Total Expenditures</b>	<b>3,803,689</b>	<b>4,227,360</b>	<b>5,125,333</b>	<b>4,397,740</b>
<b>Staffing</b>				
Full Time Equivalent Positions	21.00	24.00	25.00	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 3rd Annual High School Graduation Parade event for foster children at the Pitt County Government Office Park
- DSS was awarded \$103,684 for exceeding the state baseline number of adoptions. These funds will be used to enhance the Adoption program in Pitt County.
- Foster Children exited the system in Calendar Year 2019 at the highest rate ever

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
State & Federal	11,696,434	10,202,563	12,894,006	12,776,188
Transfer - General Fund	4,877,697	7,444,031	6,988,830	5,441,000
Fees & Charges	209,832	235,500	195,400	195,500
<b>Total Revenues</b>	<b>16,783,963</b>	<b>17,882,094</b>	<b>20,078,236</b>	<b>18,412,688</b>
<b>Expenditures</b>				
Personal Services	14,984,168	15,996,512	17,855,216	16,503,668
Operating Expenses	1,799,795	1,885,582	2,223,020	1,909,020
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>16,783,963</b>	<b>17,882,094</b>	<b>20,078,236</b>	<b>18,412,688</b>
<b>Staffing</b>				
Full Time Equivalent Positions	231.50	235.50	254.50	236.50



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 92

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Ensure that children remain in safe, stable environments			
• Percentage of children who are not victims of repeat maltreatment	90%	91%	91%
• Percentage of foster care youth who have only 1 or 2 placements within 12 months.	87%	85%	80%
• Percentage of foster care youth who achieve permanent placement within 12 months	10%	22%	12%
Enable vulnerable and disabled adults to live in least restrictive suitable environment			
• Number of individuals receiving at least 1 in home service	176	176	204
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation			
• Number of Child Protective Services reports received.	446	348	725
• Percentage of Child Protective Services reports that result in investigation by the agency	74%	71%	75%
• Number of Adult Protective Services reports received.	611	574	500
• Percentage of Adult Protective Services reports that result in evaluation by the agency	66%	80%	75%
• Number of individuals requiring appointment of a guardian	44	29	40
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs			
• Number of families receiving Crisis Services that allow them to obtain or maintain housing	19	29	60
• Number of families receiving heating or cooling assistance during the year	8,252	7,007	14,000





## 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

- Eligibility Support Services met application thresholds

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
State & Federal	3,080,178	5,710,885	4,873,592	4,830,842
Transfer - General Fund	2,012,013	980,292	2,236,114	2,158,864
Fees & Charges				
Miscellaneous				
Fund Balance				
<b>Total Revenues</b>	<b>5,092,191</b>	<b>6,691,177</b>	<b>7,109,706</b>	<b>6,989,706</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	5,392,191	6,691,177	7,109,706	6,989,706
Capital Outlay				
<b>Total Expenditures</b>	<b>5,392,191</b>	<b>6,691,177</b>	<b>7,109,706</b>	<b>6,989,706</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Ensure that the medical needs of Pitt County citizens are met promptly			
• Percentage of Medicaid Intakes processed timely	97%	95%	90%
• Percentage of Medicaid redeterminations processed timely.	96%	99%	97%
• Maximum number of days to process applications for Adult Disability Medicaid.	52	243	90
• Maximum number of days to process applications for non-Disability Medicaid	36	112	45
Ensure Pitt County Citizens have timely access to Food and Nutrition services			
• Percentage of Food and Nutrition cases processed timely	97%	95%	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 \$16,000,000 in support for the children in Pitt County

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
State & Federal	2,103,806	2,134,682	2,242,240	2,155,554
General Fund	788,115	793,625	897,903	853,247
Fees & Charges	6,475	6,475	6,475	6,475
Fund Balance				
<b>Total Revenues</b>	<b>2,898,396</b>	<b>2,934,782</b>	<b>3,146,618</b>	<b>3,015,276</b>
<b>Expenditures</b>				
Personal Services	2,042,596	2,200,982	2,293,069	2,181,727
Operating Expenses	855,800	733,800	853,247	833,596
Capital Outlay				
<b>Total Expenditures</b>	<b>2,898,396</b>	<b>2,934,782</b>	<b>3,146,316</b>	<b>3,015,323</b>
<b>Staffing</b>				
Full Time Equivalent Positions	31.00	31.00	32.00	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Ensure children of Pitt County are financially supported by both parents			
• Percentage of child support cases under order	106%	91%	89.79%
• Child Support Collections	\$15,644,000	\$15,981,000	\$15,708,000



# 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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	483,500	493,500	488,500	488,500
Intergovernmental	176,163	170,000	155,000	155,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>659,663</b>	<b>663,500</b>	<b>643,500</b>	<b>643,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	664,095	663,500	643,500	643,500
<b>Total Expenditures</b>	<b>664,095</b>	<b>663,500</b>	<b>643,500</b>	<b>643,500</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

- Awarded additional grant in the amount of \$293,360 for Contentnea Creek Stream Debris Removal
- Completed approximately 37 miles of stream debris removal from the Little Contentnea Creek Clearing and Snagging Project
- Awarded grant in the amount of \$176,655 for stream debris removal project in Conetoe Creek and Otter Creek
- 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
- Assisted 219 landowners with drainage concerns

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	250,093	274,058	290,259	283,833
Miscellaneous	34,023	26,000	26,000	26,000
<b>Total Revenues</b>	<b>284,116</b>	<b>300,058</b>	<b>316,259</b>	<b>309,833</b>
<b>Expenditures</b>				
Personal Services	265,928	281,621	296,822	290,396
Operating Expenses	18,188	18,437	19,437	19,437
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>284,116</b>	<b>300,058</b>	<b>316,259</b>	<b>309,833</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00



# PITT SOIL & WATER CONSERVATION

104960

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	444	319	350
• Provide technical assistance to governmental agencies	566	561	300
• Technical assistance provided to agricultural customers	432	498	385

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
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%	80%	100%
• # of Applications	9	9	10
• Average \$ Amount Awarded	\$12,568	\$6,999	\$5,500

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	424	1073	500
• Provide learning experiences/programs for adults	128	228	100





## 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 20-21 budget includes a \$41.5 million current expense budget which includes \$340,000 allocated to the Board of Education to allow repayment to the County for rent and utilities for school administration offices. In addition to current expense funding, the Board of Commissioners annually appropriates an additional \$1,000,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	40,550,269	41,905,920	43,748,174	42,497,811
<b>Total Revenues</b>	<b>40,550,269</b>	<b>41,905,920</b>	<b>43,748,174</b>	<b>42,497,811</b>
<b>Expenditures</b>				
Operating Expenses	39,550,269	40,905,920	42,748,174	41,497,811
Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>40,550,269</b>	<b>41,905,920</b>	<b>43,748,174</b>	<b>42,497,811</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 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	5,988,438	6,094,738	6,268,911	6,268,911
<b>Total Revenues</b>	<b>5,988,438</b>	<b>6,094,738</b>	<b>6,268,911</b>	<b>6,268,911</b>
<b>Expenditures</b>				
Operating Expenses	5,888,438	5,994,738	6,168,911	6,168,911
Capital Outlay	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>5,988,438</b>	<b>6,094,738</b>	<b>6,268,911</b>	<b>6,268,911</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# DEBT SERVICE - PRINCIPAL

309115

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

	<u>Principal</u>	<u>Interest</u>
COPS 2004	\$ 1,410,000	\$ 520,293
Stokes/Pactolus Sewer	43,145	-
2010A LOBS - PCC	375,000	78,700
Sadie Sautter Project	350,147	337,507
Radio Project	550,000	17,078
Energy Savings Phase II	180,646	82,464
Chicod Sewer Project	88,773	23,081
2015 LOBS	2,165,000	1,213,194
PCC GO Bonds	1,015,000	510,238
2016 Equipment	1,022,348	15,916
2016 LOBS	890,000	594,075
2016B LOBS	2,540,000	1,595,600
2017 LOBS	1,700,000	415,500
Animal Shelter Renovation & Expansion	215,000	51,248
Horizontal Grinder	149,511	13,289
Commission Fees	-	25,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 12,694,570</b>	<b>\$ 5,493,183</b>

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Fund Appropriation	12,961,299	12,929,664	12,694,570	12,694,570
<b>Total Revenues</b>	<b>12,961,299</b>	<b>12,929,664</b>	<b>12,694,570</b>	<b>12,694,570</b>
<b>Expenditures</b>				
Operating Expenses	12,961,299	12,929,664	12,694,570	12,694,570
<b>Total Expenditures</b>	<b>12,961,299</b>	<b>12,929,664</b>	<b>12,694,570</b>	<b>12,694,570</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEBT SERVICE - INTEREST & COMMISSIONS

309110

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Intrafund Transfers	6,423,089	5,985,000	5,493,363	5,493,363
<b>Total Revenues</b>	<b>6,423,089</b>	<b>5,985,000</b>	<b>5,493,363</b>	<b>5,493,363</b>
<b>Expenditures</b>				
Operating Expenses	6,423,089	5,985,000	5,493,363	5,493,363
<b>Total Expenditures</b>	<b>6,423,089</b>	<b>5,985,000</b>	<b>5,493,363</b>	<b>5,493,363</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	\$	376,730
Health Fund	\$	6,134,150
Social Services Fund	\$	11,685,147
Court Facilities Fund	\$	264,649
Mental Health Fund	\$	488,500
Debt Service Fund	\$	6,282,821
Workers Compensation Fund	\$	629,209
Pitt Area Transit System Fund	\$	7,653
Retiree Medical Insurance Fund	\$	1,247,121
<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b>27,116,380</b>

## BUDGET SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	25,642,882	26,695,935	29,522,322	27,116,380
<b>Total Revenues</b>	<b>25,642,882</b>	<b>26,695,935</b>	<b>29,522,322</b>	<b>27,116,380</b>
<b>Expenditures</b>				
Operating Expenses	25,642,882	26,695,935	29,522,322	27,116,380
<b>Total Expenditures</b>	<b>25,642,882</b>	<b>26,695,935</b>	<b>29,522,322</b>	<b>27,116,380</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 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	0	295,418	277,907	277,907
<b>Total Revenues</b>	<b>0</b>	<b>295,418</b>	<b>277,907</b>	<b>277,907</b>
<b>Expenditures</b>				
Operating Expenses	0	295,418	277,907	277,907
<b>Total Expenditures</b>	<b>0</b>	<b>295,418</b>	<b>277,907</b>	<b>277,907</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

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

## SERVICE DESCRIPTION

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

The County receives grant funding in various areas of government including public safety, crime prevention, soil erosion, etc. Programs, projects, and positions funded with grant funds exist for endurance of the grant only.

Known grants budgeted at this time include:

JCPC Teen Court	\$	100,000
JCPC Family Preservation		83,572
JCPC Juvenile Restitution		103,073
JCPC Antioch Impact Youth Program		44,139
JCPC Juvenile Crime Prevention		6,500
JCPC Therapeutic Foster Care		53,032
JCPC Crossing the Bridge		39,834
NC DHHS Triple P		411,948
Pitt County Committee for the Employment of People with Disabilities		900
HIV Pre-Exposure Program		111,659
<b>TOTAL GRANTS</b>	<b>\$</b>	<b>954,657</b>

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Funds	132,495	0	0	0
Grant Funds	2,848,862	741,432	524,507	954,657
<b>Total Revenues</b>	<b>2,981,357</b>	<b>741,432</b>	<b>524,507</b>	<b>954,657</b>
<b>Expenditures</b>				
Personal Services	725,393	292,361	306,538	381,034
Operating Expenses	1,949,622	449,071	217,969	573,623
Capital Outlay	93,316	0	0	0
<b>Total Expenditures</b>	<b>2,768,331</b>	<b>741,432</b>	<b>524,507</b>	<b>954,657</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.50	8.25	9.25	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 vehicles replaced
- Serving on state committees for procurement of system safety cameras and LTV vehicles
- Graduated from Transportation Development Leadership Program at NC State, earned executive level EM Credentials
- Continually expanding service
- Lowered cost per trip by 10 cents per mile from previous fiscal year

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	1,466,692	1,105,479	1,287,390	1,279,326
<b>Total Revenues</b>	<b>1,466,692</b>	<b>1,105,479</b>	<b>1,287,390</b>	<b>1,279,326</b>
<b>Expenditures</b>				
Personal Services	660,471	704,825	816,933	808,869
Operating Expenses	291,187	275,104	273,557	273,557
Capital Outlay	515,034	125,550	196,900	196,900
<b>Total Expenditures</b>	<b>1,466,692</b>	<b>1,105,479</b>	<b>1,287,390</b>	<b>1,279,326</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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To operate the most cost effective transportation service			
• Achieve a total of 40,000 trips	49,908	48,754	45,000
Educate ADA clients on accessing public transportation			
• Provide six educational sessions on availability of service and how to access service	10	4	8
• Achieve 175 of first time passengers	447	320	225

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
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

- Secured \$150K NC Commerce Building Reuse Grant for AccuCopy expansion of \$3.8M and 32 jobs
- Applied for a demolition grant to remove existing structure from Warren Property
- Acquired Warren Property (127 acres) for future industrial development
- Continued to grow BioPharma Crescent through marketing and recruitment plans as part of a multi-county regional collaboration
- Planning the launch of the 1Pitt Municipal Support Initiative, funded by a state appropriation

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Ad Valorem Taxes	920,752	1,296,055	1,446,101	1,362,977
Intergovernmental	0	0	0	0
Investment Earnings				
Miscellaneous	275,654	194,000	241,050	241,050
Fund Balance	0	2,545,346	3,226,056	2,687,315
<b>Total Revenues</b>	<b>1,196,406</b>	<b>4,035,401</b>	<b>4,913,207</b>	<b>4,291,342</b>
<b>Expenditures</b>				
Personal Services	430,661	502,849	530,998	456,635
Operating Expenses	1,542,126	3,325,829	4,175,486	3,627,984
Capital Outlay	0	206,723	206,723	206,723
<b>Total Expenditures</b>	<b>1,972,787</b>	<b>4,035,401</b>	<b>4,913,207</b>	<b>4,291,342</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	5.00	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Secure new primary investment			
• Prospect contacts	174	143	200
• Visits with Commerce and other allies	546	413	400
• Increase occupancy percentage at Technology Enterprise Center	65.15%	61.1%	80%
• Announced investment by new industry	0	0	\$10M
Encourage new investment by existing industry			
• Announced investment by existing industry	\$214K	\$3.8M	\$5M
• Existing industry contacts by staff	167	106	250

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Secure jobs from new primary investment			
• Announced jobs created by new industry	0	400	100
Secure jobs from existing industry expansions			
• Announced jobs created by existing industry	10	32	50
Sustain and increase overall job growth			
• Total Pitt County employment (ESC data)	77,108	77,521	74,400

### BUDGET HIGHLIGHTS

- Hired a local marketing firm to implement a strategic marketing plan including a new website design and a social media campaign
- Retention and Expansion Specialist position soon to be filled



# FIRE DISTRICTS

287000

## DEPARTMENT MISSION

Fire Districts serve and support the operational needs of the fire departments located in Pitt County. Fire Districts provide fire code enforcement for the business community and educational awareness campaigns to citizens of all ages to help safeguard against the dangers of fire.

## SERVICE DESCRIPTION

Since the departmental mission is multifaceted, the service description is designed to support the mission through a series of individual processes which are summarized using the acronym, "F.I.R.E.S."

F - Fire code enforcement of all new and existing businesses.

I - Investigation of fires to determine cause and origin.

R - Review of blueprints to ensure fire protection features are installed in accordance with all applicable standards.

E - Educational presentations to various businesses, civic groups and schools.

S - Supporting the county volunteer fire departments through various operational needs.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Grimesland, Red Oak, Falkland, Black Jack & Staton House Fire Departments received lower protection class ratings

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
Ad Valorem Taxes	2,715,294	2,904,233	3,321,841	3,321,841
<b>Total Revenues</b>	<b>2,715,294</b>	<b>2,904,233</b>	<b>3,321,841</b>	<b>3,321,841</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	2,687,120	2,904,233	3,321,841	3,321,841
Capital Outlay				
<b>Total Expenditures</b>	<b>2,687,120</b>	<b>2,904,233</b>	<b>3,321,841</b>	<b>3,321,841</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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Percentage of revolving fire inspections completed in the quarter they are scheduled.			
<ul style="list-style-type: none"> <li>% of inspections completed</li> </ul>	96%	97.5%	80%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.			
<ul style="list-style-type: none"> <li>% of inspections completed</li> </ul>	86%	89%	80%
To monitor and report the combined average total response time for all county fire departments.			
<ul style="list-style-type: none"> <li>Pitt County Fire Departments</li> </ul>	7.20	7.18	< 10:00





## EMS DISTRICT

2817100-2817103

### 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

- Launch of EMS Automatic Vehicle Locator System (AVL)
- Purchase of two new ambulances and Stryker stretchers
- Continued success of the Community Paramedic Program
- Launch of EMS Charts Reporting System

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Ad Valorem Taxes	3,011,434	3,013,766	4,426,585	4,216,857
Sales & Services	2,385,608	2,525,000	2,300,000	2,300,000
Miscellaneous	26,878	0	0	50,000
Fund Balance Appropriated	0	618,282	0	0
<b>Total Revenues</b>	<b>5,423,920</b>	<b>6,157,048</b>	<b>6,726,585</b>	<b>6,566,857</b>
<b>Expenditures</b>				
Personal Services	1,674,288	1,823,448	2,220,325	2,185,597
Operating Expenses	4,082,908	3,983,600	4,156,260	4,156,260
Capital Outlay	271,405	350,000	350,000	225,000
<b>Total Expenditures</b>	<b>6,028,601</b>	<b>6,157,048</b>	<b>6,726,585</b>	<b>6,566,857</b>
<b>Staffing</b>				
Full Time Equivalent Positions	21.00	25.00	26.00	26.00



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** To provide reliable, comprehensive and equitable EMS services to all citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To determine operational dollars per dispatch for all county EMS squads.			
• Ayden	\$266	\$270	\$700
• Bell Arthur	\$822	\$825	\$700
• Bethel	\$507	\$505	\$700
• Eastern Pines	\$279	\$307	\$700
• Falkland	\$525	\$556	\$700
• Fountain	\$2,215	\$1,693	\$700
• Grifton	\$523	\$640	\$700
• Pactolus	\$592	\$605	\$700
• Winterville	\$286	\$297	\$700
To monitor and report the combined average total response time for all county ems squads.			
• Pitt County EMS Squads	10:15	10.20	< 10:00

**BUDGET HIGHLIGHTS**

- Increased overtime cost
- Geotab vehicle tracking of speed on all county-owned ambulances
- EMS funding for Community Paramedic Program



# 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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
E-911 Comb	527,143	707,678	729,291	729,291
Investment Earnings	14,077	0	0	0
Fund Balance Appropriated	0	0	0	0
Miscellaneous				
General Fund Appropriation	0	0	0	0
<b>Total Revenues</b>	<b>541,220</b>	<b>707,678</b>	<b>729,291</b>	<b>729,291</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	555,267	707,678	729,291	729,291
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>555,267</b>	<b>707,678</b>	<b>729,291</b>	<b>729,291</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.

### Objective

*Actual*

*Actual*

*Target*

### Performance Indicators

*FY 2018-19*

*FY 2019-20*

*FY 2020-21*

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 | 2 | 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 61,489 tons of material
- Continued to operate the 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
- Operated a grinder and sold the mulch to Craven Wood Energy for additional \$485,605
- Continued to update signage at the Convenience Sites
- Started a new program called Freecycle Fridays where items that have been discarded as waste are posted on Facebook and can be claimed by citizens to be recycled into usable items
- Participated in the statewide Recycle Right campaign to combat contamination in household recycling

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Intergovernmental	0	0	0	0
User Charges	8,486,812	9,358,069	13,032,980	12,912,980
Investment Earnings	104,857	50,000	50,000	50,000
Other	1,321,052	1,342,773	1,262,388	1,262,388
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
<b>Total Revenues</b>	<b>9,912,721</b>	<b>10,750,842</b>	<b>14,345,368</b>	<b>14,225,368</b>
<b>Expenditures</b>				
Personal Services	1,553,588	1,704,710	1,818,477	1,785,263
Operating Expenses	9,948,590	8,416,132	11,591,891	11,505,105
Capital Outlay	0	630,000	935,000	935,000
<b>Total Expenditures</b>	<b>11,502,179</b>	<b>10,750,842</b>	<b>14,345,368</b>	<b>14,225,368</b>
<b>Staffing</b>				
Full Time Equivalent Positions	23.00	24.00	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	53,846	44,200	44,758
• Lbs. of recycled material per capita	601	489	513
• Hours of public relations education	30	30	30
To maintain the long-term state benchmark of 40% diversion			
• Diversion rate	40%	40%	40%
To provide efficient waste processing at transfer station			
• Tons of garbage handled per capita	.98	.95	.87
• Transportation & disposal fee	\$34	\$34	\$34
• Tipping Fee - Municipal Solid Waste	\$45	\$48	\$48
• Tipping Fee - Construction & Demolition	\$40	\$43	\$43
• Annual household fee	\$71	\$74	\$74
• Tons of garbage processed	175,603	172,826	153,246

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2018-19	FY 2019-20	FY 2020-21
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum number of OSHA training sessions	9	20	12
Employ sound business practices			
• Accounts receivable collection rate	99%	99%	99%





## ***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 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
User Charges	697,205	725,575	640,575	640,575
<b>Total Revenues</b>	<b>697,205</b>	<b>725,575</b>	<b>640,575</b>	<b>640,575</b>
<b>Expenditures</b>				
Operating Expenses	697,205	677,450	640,575	640,575
Capital Outlay	0	48,125	0	0
<b>Total Expenditures</b>	<b>697,205</b>	<b>725,575</b>	<b>640,575</b>	<b>640,575</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	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>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Assess status of County fleet			
• Number of fleet vehicles	<320	<320	<320
• Average age of fleet	<10	<10	<10
To perform vehicle maintenance more efficiently and cost effectively			
• Average cost for preventive maintenance	\$35	\$35	\$35
• Average down time for servicing	1 day	1 day	1 day



# EMPLOYEE MEDICAL INSURANCE

844000

## DEPARTMENT MISSION

Employee Medical Insurance provides medical insurance coverage and a dental and vision reimbursement plan for employees of Pitt County government.

## SERVICE DESCRIPTION

This internal service fund accounts for employee and family medical insurance. The county is self-insured for this program unlike private industry which purchases insurance policies for medical coverage. To provide for unusually large losses, the County purchases stop loss insurance coverage to protect itself against losses beyond \$50,000 per claim or incident. The County funds full coverage for the individual employee and retirees, and the employee is responsible for the additional cost of family coverage, if elected. The County also funds a dental and vision reimbursement plan for employees and dependents covered under the medical insurance program.

Departments pay premiums on behalf of their employees and employees with dependent coverage have premiums deducted from their paycheck. These premium payments constitute the majority of this fund's revenue.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
User Charges	616,513	1,056,620	1,056,780	1,056,780
Investment Earnings	22,543	10,000	5,000	5,000
Transfers	10,315,418	10,104,144	10,104,144	10,104,144
Fund Balance	0	76,818	177,598	177,598
<b>Total Revenues</b>	<b>10,954,474</b>	<b>11,247,582</b>	<b>11,343,522</b>	<b>11,343,522</b>
<b>Expenditures</b>				
Personal Services	178,042	200,000	200,000	200,000
Operating Expenses	14,258,867	11,047,582	11,143,522	11,143,522
<b>Total Expenditures</b>	<b>14,436,909</b>	<b>11,247,582</b>	<b>11,343,522</b>	<b>11,343,522</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.25	0.00	0.00	0.00



# RETIREE MEDICAL INSURANCE

8414000

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
General Fund Appropriation	910,000	1,046,000	1,247,121	1,247,121
Transfer	7,068	4,000	2,879	2,879
<b>Total Revenues</b>	<b>917,068</b>	<b>1,050,000</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>Expenditures</b>				
Operating Expenses	991,461	1,050,000	1,250,000	1,250,000
<b>Total Expenditures</b>	<b>991,461</b>	<b>1,050,000</b>	<b>1,250,000</b>	<b>1,250,000</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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Investment Earnings	15,652	0	0	0
General Funds	629,437	629,860	629,609	629,609
Solid Waste Funds	15,250	14,943	15,293	15,293
PATS Funds	5,258	5,197	5,098	5,098
<b>Total Revenues</b>	<b>665,597</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Services	935,017	650,000	650,000	650,000
<b>Total Expenditures</b>	<b>935,017</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

	<i>ACTUAL</i> <i>FY 2018-19</i>	<i>BUDGET</i> <i>FY 2019-20</i>	<i>REQUEST</i> <i>FY 2020-21</i>	<i>ADOPTED</i> <i>FY 2020-21</i>
<b>Revenues</b>				
General Funds	334,400	378,407	376,730	376,730
<b>Total Revenues</b>	<b>334,400</b>	<b>378,407</b>	<b>376,730</b>	<b>376,730</b>
<b>Expenditures</b>				
Personal Services	348,165	348,407	346,730	346,730
Operating Expenses	0	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>348,165</b>	<b>378,407</b>	<b>376,730</b>	<b>376,730</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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Intergovernmental	9,403,478	6,404,612	10,725,016	6,877,442
<b>Total Revenues</b>	<b>9,403,478</b>	<b>6,404,612</b>	<b>10,725,016</b>	<b>6,877,442</b>
<b>Expenditures</b>				
Operating Expenses	6,129,782	6,404,612	10,725,016	6,877,442
<b>Total Expenditures</b>	<b>6,129,782</b>	<b>6,404,612</b>	<b>10,725,016</b>	<b>6,877,442</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

	<b>ACTUAL</b> <b>FY 2018-19</b>	<b>BUDGET</b> <b>FY 2019-20</b>	<b>REQUEST</b> <b>FY 2020-21</b>	<b>ADOPTED</b> <b>FY 2020-21</b>
<b>Revenues</b>				
Intergovernmental	5,971,701	5,000,000	5,000,000	5,000,000
Fund Balance	0	1,179,997	952,126	902,126
<b>Total Revenues</b>	<b>5,971,701</b>	<b>6,179,997</b>	<b>5,952,126</b>	<b>5,902,126</b>
<b>Expenditures</b>				
Operating Expenses	6,292,861	6,179,997	5,952,126	5,902,126
<b>Total Expenditures</b>	<b>6,292,861</b>	<b>6,179,997</b>	<b>5,952,126</b>	<b>5,902,126</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# PITT COUNTY SCHOOLS IMPROVEMENT PROJECTS

518000

## DEPARTMENT MISSION

Pitt County Schools Improvement Projects serves as an accounting function for school improvement projects.

## SERVICE DESCRIPTION

This budget consists of the annual funding for routine site improvements made by Pitt County Schools to their facilities. Improvements such as furniture, equipment, mobile units, roofing, paving, etc. are the types of small projects that may be funded here. Funding for the projects comes from the Schools Capital Reserve Fund which is made up of proceeds from the dedicated portion of sales tax for school capital outlay and the State School ADM capital funds.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2018-19</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2019-20</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2020-21</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2020-21</b></i>
<b>Revenues</b>				
Fund Transfer Schools	750,000	1,150,000	750,000	750,000
<b>Total Revenues</b>	<b>750,000</b>	<b>1,150,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Capital Outlay	1,219,297	1,150,000	750,000	750,000
<b>Total Expenditures</b>	<b>1,219,297</b>	<b>1,150,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# CAPITAL IMPROVEMENT PLAN

## OVERVIEW

The Pitt County Capital Improvement Plan (CIP) is a multi-year plan that identifies the major capital needs of the County for the current year and the next nine years. The current year of the Plan includes two separate lists, one being “Recommended Projects” list and the other being “Requests - Not Recommended Projects” list. Capital projects are established by individual budget ordinance, therefore, inclusion in the forecasted plan does not initiate the project until the individual ordinance is adopted for official funding. All projects that have been identified as a need by departments are presented to the board. All projects on the “Not Recommended” list must be re-submitted each budget year, if the need is still valid.

## PROCESS

The Capital Improvement Plan is a continual process that begins with the assessment of community needs presented within departmental requests (December). All project requests are included in the plan in order to identify all current and future capital project needs. Each project is examined in depth to determine the project feasibility based on current funding sources and available resources. Funding decisions are made by the Management Team (early January), which reviews all requests before meeting with the Commissioners. The team consists of the County Manager, Deputy County Manager – Chief Financial Officer, Deputy County Manager – Chief Information Officer, and County Attorney. The team’s recommended plan is discussed with the Board of County Commissioners during a CIP & Budget Planning Workshop (late January). The plan is submitted to the Board of County Commissioners for inclusion in the annual operating budget.





## ***CAPITAL IMPROVEMENT PLAN***

The County has an adopted Reserve Policy goal of maintaining an unassigned fund balance in the 18-20% range. At the end of each fiscal year, the available General Fund fund balance will be evaluated and any available in excess of the board's 20% range will be considered for one-time capital expenses.

Pitt County has many pressing needs for capital improvements. Recommended Projects included in the CIP are detailed in the following pages. The County anticipates paying for these projects by using current revenues, long term financing and grants. Various funding options have been considered to finance the larger projects including General Obligation Bonds, Certificates of Participation (COPS) and lease purchase agreements. Many small projects will be funded either by current revenues ("pay as you go") or lease purchase agreements.

### ***RELATIONSHIP BETWEEN THE OPERATING BUDGET AND THE CAPITAL IMPROVEMENT PLAN***

The annual operating budget must provide funding to adequately meet the anticipated needs, obligations and commitments of the County, particularly those that align with the mission and goals adopted by the Pitt County Board of Commissioners annually. In addition, the operating budget must provide financing, staffing, operational, and maintenance funding for new facilities built or acquired as part of the CIP. Within our Capital Improvement Plan, any project that is approved is included in the annual operating budget.

Each project is examined in depth to determine the most appropriate financing vehicle. Debt financing can include general obligation bonds, certificates of participation, limited obligation bonds, and installment financing. Among considerations are flexibility to meet project needs, timing, tax equity, and lowest interest cost.





# CAPITAL IMPROVEMENT PLAN

			YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
PROJECT	Funding Source	FY 19-20 Approved	FY 20-21 Recommended	FY 21-22 Recommended	FY 22-23 Recommended	FY 23-24 Recommended	FY 24-25 Recommended	Future Years'
General Government								
Annual Vehicle Replacement Plan*	BL/C/O	720,000	720,000	150,000	665,000	665,000	200,000	3,000,000
Facilities Capital Maintenance	C	220,000	209,402	300,000	300,000	275,000	275,000	750,000
Pitt County Office Building Renovation	C	-	-	100,000	500,000	500,000	500,000	2,500,000
Security Improvements	C	50,000	50,000	-	-	-	-	-
Centralized Phone System	BL	-	-	200,000	100,000	-	-	-
Uptown Departmental Relocation	FB	-	-	200,000	-	-	-	-
Subtotal		990,000	979,402	950,000	1,565,000	1,440,000	975,000	6,250,000
Public Safety								
Animal Services - Replacement of Dog Kennels	C	-	-	106,942	-	-	-	-
EMS Capital Replacements Plan	C	350,000	225,000	350,000	350,000	350,000	350,000	1,750,000
Sheriff - Administration Building	BL	-	-	250,000	5,000,000	-	-	-
Sheriff - Vehicle Replacement	O	-	-	-	-	187,000	-	-
Sheriff - Unmanned Aircraft System (UAS)	O	-	-	-	-	-	119,126	-
Detention Center - Generators	BL/G	-	1,380,500	-	-	-	-	-
Detention Center - Air Handling Units	O	-	-	400,000	-	-	-	-
Detention Center - Facility Improvement	FB	137,500	125,900	-	-	-	-	-
Detention Center - Boilers	O/B	-	-	449,000	-	-	-	-
Detention Center - Chillers	O/B	-	-	-	400,000	-	-	-
Subtotal		487,500	1,731,400	1,555,942	5,750,000	537,000	469,126	1,750,000
Economic & Physical Development								
Inspections - Permitting Software	C	-	-	100,000	250,000	-	-	-
Subtotal		-	-	100,000	250,000	-	-	-
Human Services								
Public Health - Medical Record Office Renovation***	FB	-	-	100,000	125,000	-	-	-
Public Health - Replacement of Smile Safari Mobile Dental Lab	C/FB/O	-	-	-	-	612,000	-	-
Social Services - Migration from Northwoods to ****	C/FB	210,015	154,000	154,000	-	-	-	-
Traverse Software for Services Division		-	-	-	-	-	-	-
Social Services - Human Services Center Expansion	C/FB/BL	-	-	250,000	5,500,000	-	-	-
Subtotal		210,015	154,000	504,000	5,625,000	612,000	-	-
Education								
Pitt County Schools - Recurring Projects	C	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Pitt Community College - Recurring Projects	C	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Pitt County Schools - Future Projects **	TBD	-	-	-	-	-	-	-
Pitt Community College - Future Projects **	TBD	-	-	-	-	-	-	-
Subtotal		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
Cultural & Recreational								
Gymnasium in the Alice F. Keene District Park	C/BL	-	-	250,000	-	2,375,000	1,875,000	-
		-	-	250,000	-	2,375,000	1,875,000	-
Environmental Protection								
Solid Waste - Trash Compactor	BL	850,000	-	-	-	-	-	-
Solid Waste - Asphalt Repairs - Sites & Transfer Station	BL	-	150,000	150,000	150,000	50,000	50,000	250,000
Solid Waste - Dozer	BL	350,000	-	350,000	-	-	-	-
Solid Waste - Rubber Tire Loader	BL	275,000	285,000	-	285,000	-	285,000	300,000
Solid Waste - Roll Off Truck	C	180,000	190,000	190,000	-	200,000	200,000	200,000
Solid Waste - Repair to the Transfer Station Floor	C	175,000	-	-	-	-	-	-
Solid Waste - Yard Jockey	C	-	110,000	-	110,000	115,000	-	115,000
Solid Waste - Rubber Tire Excavator	C	-	200,000	-	-	-	-	220,000
Subtotal		1,830,000	935,000	690,000	545,000	365,000	535,000	1,085,000
ANNUAL TOTALS		4,617,515	4,899,802	5,149,942	14,835,000	6,429,000	4,954,126	14,585,000

\*Includes the DSS Motor Fleet 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.

\*\*\* Funding Source Public Health Medicaid Fund Balance

\*\*\*\* Purchased in FY19-20 per Board approval March 9, 2020.

**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 2020-21**

#### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2020-21. 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 for FY 19-20 & FY 20-21)

**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 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles	720,000	720,000	150,000	665,000	665,000	200,000	3,000,000
Other							
<b>TOTAL COST</b>	720,000	720,000	150,000	665,000	665,000	200,000	3,000,000
<b>FUNDING SOURCES</b>							
Current Revenues			150,000			200,000	250,000
Fund Balance							
Debt	720,000	682,900		665,000	665,000		2,750,000
Grants/Other		37,100					
<b>TOTAL FUNDING</b>	720,000	720,000	150,000	665,000	665,000	200,000	3,000,000

**Operating Budget Impact:** Operational costs should decrease due to less maintenance and upkeep costs for new vehicles.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

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 20-21.

- Roof Repairs
- HVAC (Ag Center Cooling Tower)
- Carpet Replacements

**Cost Estimate/Funding Information:**

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	220,000	209,402	225,000	225,000	225,000	225,000	500,000
Equipment			75,000	75,000	50,000	50,000	250,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	220,000	209,402	300,000	300,000	275,000	275,000	750,000
<b>FUNDING SOURCES</b>							
Current Revenues	220,000	209,402	300,000	300,000	275,000	275,000	750,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	220,000	209,402	300,000	300,000	275,000	275,000	750,000

**Operating Budget Impact:**

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

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

Anticipated impact if project is not funded.

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



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds

**Division:** General Government

**Project Title:** Security Improvements

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

Security improvements began throughout the County Office Buildings in order to maintain a safe working environment for our employees and citizens. All County facilities underwent threat assessments by the Risk Manager. Recommendations are being implemented as feasible. These recommendations may include access control, security cameras and other building improvements.

**Cost Estimate/Funding Information:**

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	50,000	50,000					
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	50,000	50,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	50,000	50,000					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	50,000	50,000	0	0	0	0	0

**Operating Budget Impact:**

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

Budget impact to be determined once the final figures have been determined.

Anticipated impact if project is not funded.

Potential injuries to employees and/or citizens.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Emergency Management

**Division:** Public Safety

**Project Title:** EMS - Capital Replacements

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

The EMS-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 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	350,000	225,000	350,000	350,000	350,000	350,000	1,750,000
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b><u>TOTAL COST</u></b>	<b>350,000</b>	<b>225,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>1,750,000</b>
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt							
Grants/Other	350,000	225,000	350,000	350,000	350,000	350,000	1,750,000
<b><u>TOTAL FUNDING</u></b>	<b>350,000</b>	<b>225,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>1,750,000</b>

**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:** Detention Center

**Division:** Public Safety

**Project Title:** Generators

**Project Description:**

(Include Location, History  
& Justification)

Replacement of two 300kw generators with larger 500kw generators. The current generators are 27 years old and are far past their useful life. Replacement is at a critical point to avoid an emergency.

**Cost Estimate/Funding Information:**

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		1,380,500					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	1,380,500	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues							
Fund Balance							
Debt		690,250					
Grants/Other		690,250					
<b>TOTAL FUNDING</b>	0	1,380,500	0	0	0	0	0

**Operating Budget Impact:**

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

The use of generators saves the County approximately \$103,000 per year in energy cost. An application for a 50/50 share grant has been submitted.

Anticipated impact if  
project is not funded.

During an emergency situation the Detention Center could lose power which would put all personnel and inmates in the Detention Center at risk.





# CAPITAL IMPROVEMENT PROJECTS

**Department:** Detention Center

**Division:** Public Safety

**Project Title:** Facility Improvements

**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 seven projects are recommended for repair work:

Roof = \$65,900  
Replacement of Hot Water Storage Tank = \$60,000

**Cost Estimate/Funding Information:**

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction	65,500						
Equipment	72,000	125,900					
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	137,500	125,900	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	137,500	125,900					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	137,500	125,900	0	0	0	0	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.

Failure of the hot water storage tank will cause the Detention Center to be without hot water for up to two months, causing kitchen equipment, eating utensils and inmates jumpsuits and underwear not being sanitized. Deferring repairs to roof could increase liability and safety hazards



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Social Services

**Division:** Human Services

**Project Title:** Migration from Northwoods to Traverse Software

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

DSS has the Northwoods program which is used by our Services Division for Document Management. The Traverse system by Northwoods is a more user friendly program that will be a time saver as well as a money saver for DSS. This will eliminate the need of having individual user licenses and will be an annual subscription of software.

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software	210,015	154,000	154,000				
Vehicles							
Other							
<b>TOTAL COST</b>	210,015	154,000	154,000	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	210,015	154,000	154,000				
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	210,015	154,000	154,000	0	0	0	0

### Operating Budget Impact:

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

With the implementation of Traverse, this would eliminate the need for individual licenses for each new user with the cost of \$7,000 per user. We would also be cancelling support costs for 96 Copilot licenses (ipad use) and 109 Pilot licenses (desktop use). This would decrease maintenance cost by approximately \$7,800 per month.

Anticipated impact if project is not funded.

Without implementing Traverse, we would still have maintenance costs for each user and all new users will have to have a license purchased for them to utilize the current Northwoods program, which currently costs approximately \$7,000 each.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt County Board of Education

**Division:** Education

**Project Title:** Recurring Projects

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

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles							
Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
<b><u>TOTAL COST</u></b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
<b>FUNDING SOURCES</b>							
Current Revenues	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Fund Balance							
Debt							
Grants/Other							
<b><u>TOTAL FUNDING</u></b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

**Operating Budget Impact:** None.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded. Pitt County Board of Education would need to supplement funding from a different source.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt Community College

**Division:** Education

**Project Title:** Recurring Projects

**Project Description:** The Board of Commissioners historically appropriated \$75,000 for recurring annual capital needs for PCC. Due to the continued construction and expansion of PCC facilities, the Board increased the recurring capital appropriation by \$25,000 to \$100,000 in FY 16-17.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software							
Vehicles							
Other	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b><u>TOTAL COST</u></b>	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>FUNDING SOURCES</b>							
Current Revenues	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Fund Balance							
Debt							
Grants/Other							
<b><u>TOTAL FUNDING</u></b>	100,000	100,000	100,000	100,000	100,000	100,000	500,000

**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:** Asphalt repairs to Sites and Transfer Station

**Project Description:** Asphalt and grading repairs to the Farmville, Wellcome, Stokes, Pactolus, Port Terminal, Ayden Sites and the Transfer Station.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction		150,000	150,000	150,000	50,000	50,000	250,000
Equipment							
Computer Hardware / Software							
Vehicles							
Other							
<b><u>TOTAL COST</u></b>	0	150,000	150,000	150,000	50,000	50,000	250,000
<b>FUNDING SOURCES</b>							
Current Revenues		150,000	150,000	150,000	50,000	50,000	250,000
Fund Balance							
Debt							
Grants/Other							
<b><u>TOTAL FUNDING</u></b>	0	150,000	150,000	150,000	50,000	50,000	250,000

**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. Potential for injuries at the site from stepping on damaged asphalt.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Rubber Tire Loader

**Project Description:** 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, use on the C&D pad and the yard waste facility.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment	275,000	285,000		285,000		285,000	300,000
Computer Hardware / Software							
Vehicles							
Other							
<b><u>TOTAL COST</u></b>	275,000	285,000	0	285,000	0	285,000	300,000
<b>FUNDING SOURCES</b>							
Current Revenues	275,000	285,000		285,000		285,000	300,000
Fund Balance							
Debt							
Grants/Other							
<b><u>TOTAL FUNDING</u></b>	275,000	285,000	0	285,000	0	285,000	300,000

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

Anticipated impact if project is not funded. Potential for more down time, increased maintenance and fuel cost.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Roll Off Truck

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

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment	180,000	190,000	190,000		200,000	200,000	200,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	180,000	190,000	190,000	0	200,000	200,000	200,000
<b>FUNDING SOURCES</b>							
Current Revenues	180,000	190,000			200,000	200,000	200,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	180,000	190,000	0	0	200,000	200,000	200,000

**Operating Budget Impact:** There will be no additional expense. Newer equipment will save on maintenance and 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:** Yard Jockey

**Project Description:** Replace the oldest yard jockey. The yard jockey is used to move trailers around the yard.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		110,000		110,000	115,000		115,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	110,000	0	110,000	115,000	0	115,000
<b>FUNDING SOURCES</b>							
Current Revenues		110,000		110,000	115,000		115,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	0	110,000	0	110,000	115,000	0	115,000

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

Anticipated impact if project is not funded. Potential for more down time, increased maintenance and fuel cost.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Rubber Tire Excavator

**Project Description:** Replace the oldest excavator. The excavator is used to load the C&D materials and load the grinder.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 19-20 Approved	FY 20-21 Planning Budget	FY 21-22 Planning Year	FY 22-23 Planning Year	FY 23-24 Planning Year	FY 24-25 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment		200,000					220,000
Computer Hardware / Software							
Vehicles							
Other							
<b>TOTAL COST</b>	0	200,000	0	0	0	0	220,000
<b>FUNDING SOURCES</b>							
Current Revenues		200,000					220,000
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	0	200,000	0	0	0	0	220,000

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

Anticipated impact if project is not funded. Potential for more down time, increased maintenance and fuel cost.



**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 Officers 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.





**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



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.