



# Annual Budget FY 21-22



**Pitt County**



**2020**

All-America County Distinction

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# COUNTY OF PITT

## North Carolina

### **ANNUAL BUDGET** **Fiscal Year 2021-22**



#### **Board of Commissioners**

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Mike Fitzpatrick, Vice-Chairman  
Alex Albright  
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Mary Perkins-Williams  
Melvin C. McLawhorn  
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Beth B. Ward  
Lauren White

District 1  
District 5  
District 4  
District 3  
District 2  
District A (1 & 2)  
District B (3 & 6)  
District C (4 & 5)  
District 6

#### **County Manager**

D. Scott Elliott

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The Annual Budget is published by the  
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Pitt County's Budget in Brief publication can be accessed online at <https://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/213>. The Budget in Brief provides a quick review of budget highlights.

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# MANAGER'S BUDGET MESSAGE

June 8, 2021

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

The recommended Fiscal Year (FY) 2021-22 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 21-22 and attempts to build upon Pitt County's tradition of high quality services and provides a financially sound plan for the upcoming fiscal year.

During budget preparation last fiscal year, Pitt County was in a state of great uncertainty. COVID-19 was rapidly spreading within our communities. The health and wellness of citizens was not the only thing at stake. COVID-19 had the potential to threaten the financial well-being of Pitt County. Decisions were put in place to offset a potential economic downturn induced by the pandemic. The budget was prepared for what was potentially to come. Sales tax revenues were reduced, the collection rate for property tax was reduced, a market adjustment for the workforce was eliminated, position expansion requests were eliminated, multiple capital projects and several fee increase requests were deferred. Other revenue projections were very conservative based on the assumptions about how the virus could impact Pitt County.

The good news is the worst did not happen. COVID-19 did not reduce revenues as feared. Property tax collections are strong, home sales are very strong, the demand for inspections and permits is up, and citizens are making good use of online and curbside shopping, keeping sales tax revenue strong. These positive indicators help create a revenue picture that is better than initial predictions. FY 2020-21 projected revenues are coming in over budget. The rounds of stimulus checks from the federal government are fueling some of this. Hundreds of millions of dollars in funding the state and the county received from the federal CARES Act also helped.

The recommended budget for FY 21-22 totals \$281,450,394. This budget represents an increase of 8.37% when compared to the current year's adopted budget. However, this percentage increase drops to 3.75% for recurring expenditures when \$12M in one-time building projects is removed. Due to exceptional revenue performance and the healthy fund balance that is anticipated at year-end, two one-time building projects totaling \$12M are included in the proposed budget; \$6M for a Sheriff's Office Administrative Building and \$6M for a Social Services building expansion project with both projects proposed to be cash funded with fund balance. The General Fund, the County's main control fund, is projected at \$205,922,322 or a 12.92% increase from the current year and is projected at

### ***Highlights:***

- **Adjusts the ad valorem tax rate to 68.41¢ (half-cent decrease)**
- **Fully funds both Pitt County Schools & Pitt Community College**
- **Funds \$12M of one-time building projects for Public Safety and Human Services**
- **Increases staffing for Human Services, Public Safety, General Government, Solid Waste & Recycling and the EMS District**
- **Funds multiple one-time projects for facility needs, vehicles & equipment across county departments**
- **Includes employee Market Adjustment and Pay for Performance compensation**
- **Includes funding for Mandated Retirement Rate Increase**





# MANAGER'S BUDGET MESSAGE

6.34% for recurring expenditures when the \$12M in one-time building projects for the Sheriff's Office and Social Services are removed. The proposed tax rate to support the FY 21-22 budget includes a rate adjustment to 68.41¢, a half-cent decrease, to support the General Fund. In FY 20-21, the Pitt County Board of County Commissioners made the decision to transition economic development to a department of county government effective FY 21-22. With this decision, the Industrial Development Commission tax rate became part of the General Fund tax rate effective with the FY 21-22 budget.

## BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 25, 2021 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 21-22 budget requests in early March. Budget conferences to review departmental budgets were conducted with individual department heads during the last week in March. From revenue projections and the information gained from departments, the preliminary budget reductions taken from the requests included reducing new position requests, reducing department requests for increased appropriations and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$4.7 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 3, 2021. The Manager's preliminary balanced budget was the impetus for discussion at budget workshops held May 4<sup>th</sup> through May 6<sup>th</sup>.

## BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's January 25<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;
- Reduces the General Fund ad valorem tax rate to 68.41 cents while maintaining service levels;
- Provides sufficient fund balance for multiple one-time expenditures, including \$12M in building projects.

## 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 \$15.134 billion, reflecting a

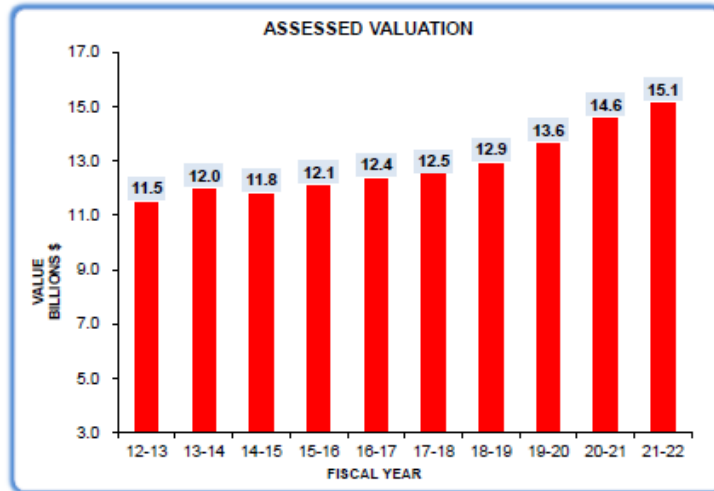


# MANAGER'S BUDGET MESSAGE

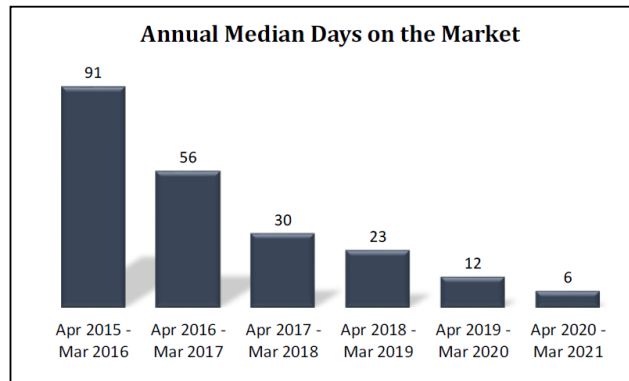
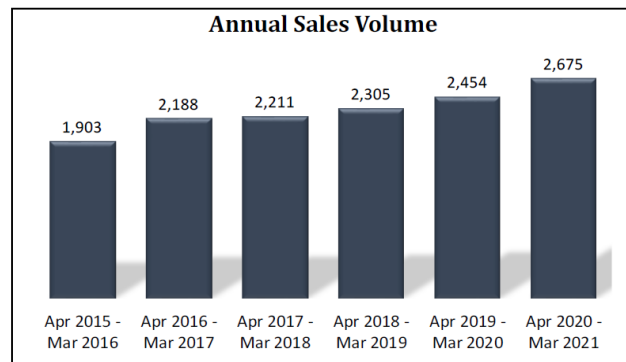
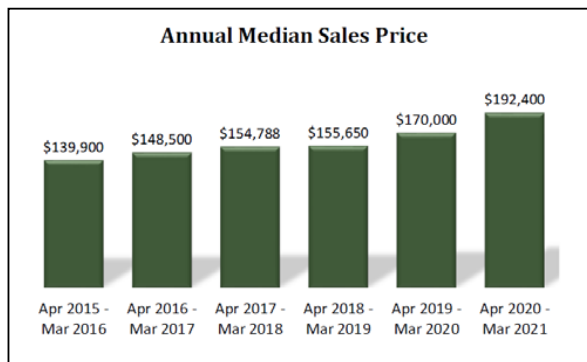
3.95% increase in the base over the prior year. Due to strong property tax collections, the budget assumes an increase in the property tax collection rate from 98.5% to 99%. The tax collection rate was decreased in FY 20-21 due to potential COVID-19 impacts, but Pitt County did not experience a negative impact in collections. Although the forecasted reduction in revenue did not materialize, it is important that we continue to acknowledge a commitment to the "maintain fiscal discipline strategy" that positioned us to respond effectively to a downturn in the economy.

The growth in the property base represents the highest amount on record for Pitt County. The chart on the right demonstrates the continuous growth in the valuation of the tax base over the past 10 years.

Additional indicators of the economy in Pitt County include residential annual median home sales prices, annual residential sales volume and annual days on the market. The pandemic has not had a negative impact on the real estate market in Pitt County. In fact, homes are selling fast and over the asking price. The Annual Median Sales Price chart below reflects a 13.2% increase in the sales price through March 2021. Most homes are on the market only about a week as reflected in the Annual Median Days on the Market chart below. The charts show March 2021 data as compared with the previous five years.



## Pitt County Residential Home Sales





# MANAGER'S BUDGET MESSAGE

As presented in the pie-chart at the right, which represents the full County budget (all funds), over 48 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. Ad valorem property taxes are the largest revenue source within the General Fund.



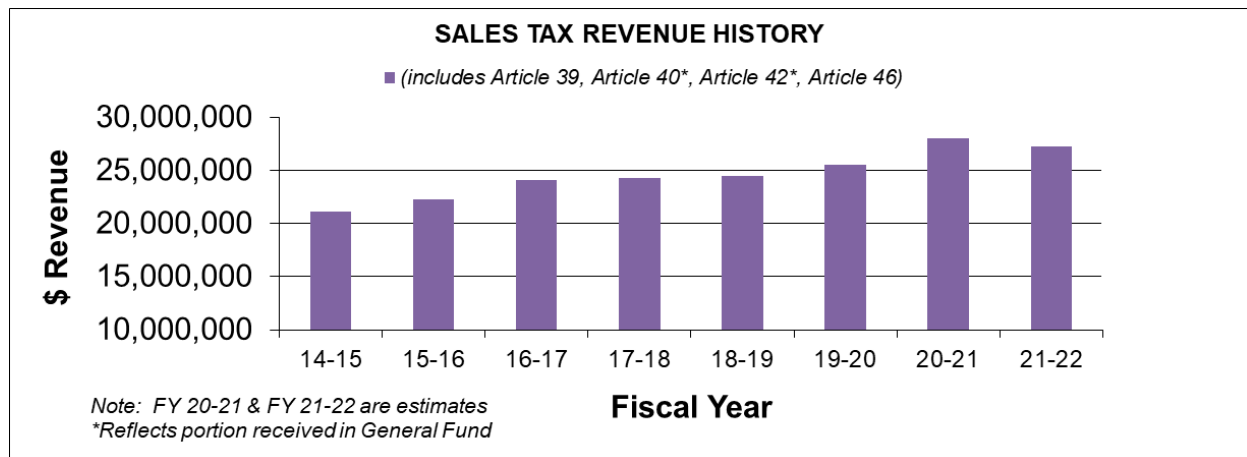
## FY 2021 - 22 Revenues

- Ad Valorem - 48.35%
- Other Taxes - 12.04%
- Intergovernmental - 14.68%
- Permits & Fees - 1.80%
- Sales & Services - 10.33%
- Interest Earnings - 0.05%
- Miscellaneous - 4.32%
- Fund Balances - 8.43%  
Appropriated

*Note: Fund Balances Appropriated includes \$12M for one-time building projects (Sheriff Building & DSS Building)*

**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. Due to the anticipated impact of COVID-19, the FY 20-21 budget projected a 5.49% decrease in sales tax revenues. The forecasted reduction in FY 20-21 revenues did not materialize. For FY 20-21 sales tax revenues are projected to increase 11.93% over the prior year.

**Fees** – Fees have been reviewed and an increase is proposed for one service area of the County's operations and a decrease is recommended for one service area. The Solid Waste shingles tipping fee is proposed to increase. The business license application fee in the sexually oriented business ordinance is proposed to decrease due to a court order.





## MANAGER'S BUDGET MESSAGE

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

| Fire Districts | Current Rate | Recommended Rate | Amount of Rate Increase |
|----------------|--------------|------------------|-------------------------|
| Ayden          | 0.0799       | 0.0799           | N/A                     |
| Bell Arthur    | 0.0885       | 0.0885           | N/A                     |
| Belvoir        | 0.0250       | 0.0375           | .0125                   |
| Bethel         | 0.0675       | 0.0675           | N/A                     |
| Black Jack     | 0.0890       | 0.0890           | N/A                     |
| Clark's Neck   | 0.0450       | 0.0450           | N/A                     |
| Eastern Pines  | 0.0775       | 0.0775           | N/A                     |
| Falkland       | 0.0800       | 0.0800           | N/A                     |
| Farmville      | 0.0600       | 0.0600           | N/A                     |
| Fountain       | 0.0875       | 0.0875           | N/A                     |
| Gardnerville   | 0.0940       | 0.0940           | N/A                     |
| Grifton        | 0.0649       | 0.0649           | N/A                     |
| Grimesland     | 0.0750       | 0.0750           | N/A                     |
| Pactolus       | 0.0925       | 0.0925           | N/A                     |
| Red Oak        | 0.0950       | 0.0950           | N/A                     |
| Sharp Point    | 0.0600       | 0.0800           | .0200                   |
| Simpson        | 0.0665       | 0.0665           | N/A                     |
| 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 eighteen years. In FY 20-21, the EMS District tax rate was adjusted from 4.60 cents to 5.95 cents. No changes are recommended in the tax rate for FY 21-22. In March 2021, the EMS-Oversight Committee recommended the implementation of an EMS Squad Tier Funding System for supplemental operational needs. The Pitt County Board of Commissioners approved the proposal effective in FY 20-21. The tier funding system allows each non-profit EMS squad the opportunity to request additional funding during the fiscal year. Non-profit EMS squads will be placed into 4 tiers based on their historical call volume. Non-Profit EMS squads with higher call volumes are placed into Tier 1, followed by Tier 2, Tier 3, and Tier 4. The funding for each tier will be subject to annual budget appropriations. Non-profit EMS Squads will petition for their tier funding to the EMS Oversight Committee. The operation of the EMS District fund is totally sustained by the EMS tax and user/transport fees in the recommended budget with no required General Fund contribution.



# MANAGER'S BUDGET MESSAGE

The total EMS budget for FY 21-22 is \$6,974,117. Funding amounts are listed in the chart below:

| EMS Expenditures  | FY 20-21<br>Adopted | FY 21-22<br>Recommended | Amount of<br>Increase |
|-------------------|---------------------|-------------------------|-----------------------|
| County Operations | 3,055,857           | 3,463,117               | 407,260               |
| 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** – \$3M in Fund Balance is appropriated to balance the FY 21-22 operating budget for recurring expenditures within the General Fund. This amount is inclusive of funding for several capital items and support for operations. \$12M in Fund Balance is also appropriated for one-time building projects; \$6M for a Sheriff's Office Administrative Building and \$6M for a Social Services building expansion project. Due to exceptional revenue performance, CARES Act funding and the reimbursement of Limited Obligation Bonds borrowing for the purchase of a \$3.8M economic development property, a healthy fund balance is anticipated at year-end. Appropriating Fund Balance for the one-time building projects will eliminate the need for borrowing funds for some of the county's building needs. As of June 30, 2021, it is projected that the General Fund Available Fund Balance will be approximately 25.73% of annual expenditures, which is above the County's stated goal of 18-20%. Many of Pitt County's peer counties are experiencing similar increases in fund balance due to the pandemic not having the negative impact that was anticipated. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 33.56% of expenditures at June 30, 2020 while the average of fund balance for all 100 counties was 36.68%.

## 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 8.37% (3.75% for recurring expenditures), with the General Fund, which is the controlling fund, increasing by 12.92% (6.34% for recurring expenditures). The total budget and



### 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%

*Note: General Government includes transfer to Project Ordinance for one-time building projects (Sheriff Building & DSS Building)*



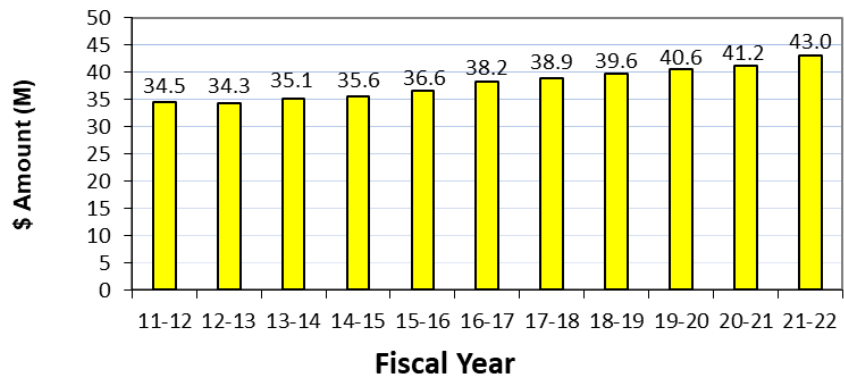
# MANAGER'S BUDGET MESSAGE

General Fund percentage increases are inflated due to the \$12M in one-time building projects included in General Government. With the one-time expenditures removed, the recurring expenditure increase is moderate.

Noteworthy changes to expenditures include:

**Education** – Pitt County is fully funding Pitt County Schools budget request, providing a 4.39% increase, or \$1,805,813, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$44,303,624. Of that amount, \$42,963,624 million is appropriated for current expense while \$1M is appropriated for capital expense. The chart on the right shows the Board of Commissioners' current expense funding over the past 10 years.

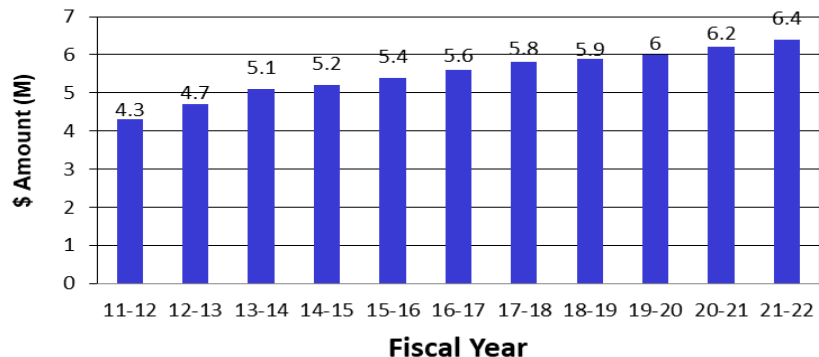
**Board of Education - Current Expense**



It is also important to note that the recommended FY 21-22 current expense appropriation represents the County's highest level of funding on record for Pitt County Schools, the County's highest priority area.

Pitt County is also fully funding Pitt Community College's request, providing a 3.80% increase, or \$234,415, in current expense appropriation over the current year with a total appropriation of \$6,503,326. Of that amount, \$6,403,326 million is appropriated for current expense while \$100,000 is appropriated for capital expense.

**Pitt Community College - Current Expense**



The chart to the right shows an increase each year over the past 10 years. As is the case for Pitt County Schools, the recommended FY 21-22 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 5.65% from a FY 20-21 amount of \$32,627,164 to \$34,471,133 for the new fiscal year. Twelve and a half new positions have been added to the budget: four Social Worker Investigation/Assessment/Treatment In Home positions, one Social Worker III-APS, one Social Worker III-Guardianship, one Office Assistant IV-Adult Services, an Income Maintenance Caseworker III –Medicaid, an Income Maintenance Caseworker III-Leadworker, two Income Maintenance Caseworker II-Medicaid Intake, one Paralegal and one half-time Attorney I-Child Welfare. The Public Health Department's budget reflects an overall increase of 13.24% from a FY 20-21 amount of \$12,353,612 to \$13,989,791 for the new fiscal year. Six positions have been added to the Public Health budget. Three positions were added in Environmental Health: two Environmental Health Specialists and one Environmental Health Program Specialist. One Triage Nurse, one Program Supervisor I and one Nurse Supervisor II/ Quality Assurance & Compliance Manager were added in the Personal Health program.

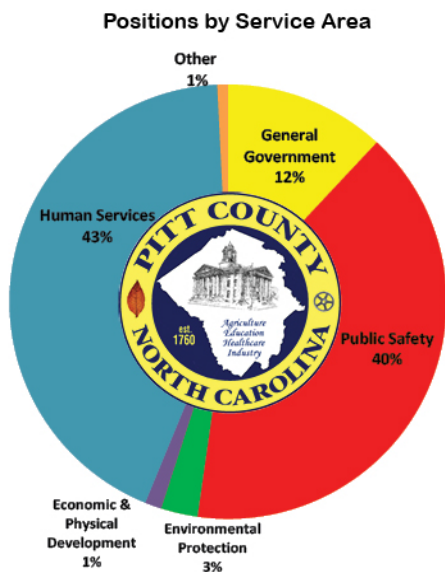


# MANAGER'S BUDGET MESSAGE

**Public Safety** – The Sheriff's overall budget increased by 6.57% from a FY 20-21 amount of \$34,594,097 to \$36,867,879 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). Three Deputy Sheriff positions have been added to the budget as well as two Detention Officer positions.

The Emergency Medical Service (EMS) Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for eighteen years. This budget maintains the EMS District tax rate of 5.95 cents. Four EMT paramedic positions have been added to the budget. Funding these positions will reduce the need to increase overtime and part-time expenses.

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 2.8% market adjustment for employees is being recommended for the FY 21-22 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 21-21 budget.

At the outset of the budget process, 49.50 new positions were requested by departments. A total of 30 positions have been recommended with 12.50 in Social Services, 9.00 in Public Safety, 6 in Public Health, 1.50 in General Government and 1.00 in Solid Waste & Recycling. One position in Economic

Development was eliminated and three Sheriff Clerk V positions were pre-approved by the Board in April 2021, bringing the net increase in positions to 32 for FY 21-22. The chart above shows a percentage breakdown of positions by service area.

**Employee Medical Fund** – The Employee Medical Fund experienced an increase in claims and stop loss expenditures over prior year. While the fund remains within budget, a 2% monthly premium increase is proposed to assist with offsetting potential future increases. Employee participation fees and benefit coverage 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 25<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



# MANAGER'S BUDGET MESSAGE

impact. Staff then identified funding sources for the recommended projects. At the time of the workshop in January, staff did not have third quarter revenue data. After reviewing third quarter numbers, staff made changes in May to the recommended CIP projects. Due to exceptional revenue performance and the healthy fund balance anticipated at year-end, staff recommended funding several of the requested projects with fund balance, rather than borrowing funds, and staff moved some projects up to FY 21-22 that were originally recommended for future years. The major change included two one-time building projects totaling \$12M that were moved up to FY 21-22; \$6M for a Sheriff's Office Administrative Building and \$6M for a Social Services building expansion project with both projects proposed to be cash funded with fund balance. In January, these two projects were recommended for only architectural/engineering funding. Several other projects were revised from the original recommendation in January as indicated in the chart below. Taking advantage of the county's projected favorable fund balance will allow funding several projects that were deferred due to COVID-19.

The recommended Capital Improvement Plan totals \$46,782,500 over the next ten years. Twenty-five projects totaling \$17,054,500 have been programmed for FY 21-22. Of the \$17.1M, \$15.9M will be funded out of current funding (pay-as-you-go) and \$350K in the Solid Waste Fund will be financed through a bank loan. The recommended projects are listed below:

|                           | Project                                      | Description   | Funding Source<br>Jan 2021 | FY 21-22<br>Recommended<br>at CIP<br>Workshop<br>Jan 2021 | Revised<br>Funding<br>Source<br>May 2021                    | FY 21-22<br>Revised<br>Recommended<br>May 2021 |
|---------------------------|--|---|----------------------------|---|---|--|
| <b>General Government</b> | Annual Vehicle Replacement Plan              | Annual plan to systematically update the  | BL/C                       | \$ 150,000  | FB  | \$ 650,000                                     |
|                           | Facilities Capital Maintenance               | Maintenance improvements to be made to the County Buildings based on need and available funding     | C                          | 210,000   | C   | 210,000  |
|                           | Pitt County Office Building Renovation Study | Renovation study for the Pitt County Office Building  | C                          | 100,000   | FB  | 100,000  |
|                           | Security Improvements                        | Security improvements throughout County Office Buildings  | C                          | 100,000   | C   | 100,000  |
|                           | Uptown Departmental Relocation Study         | Study to determine space which will become available from the consolidation of the Sheriff's Office | C/FB                       | 200,000   | FB  | 200,000  |
|                           | Centralized Phone System (CPS)               | Ongoing upgrades to Centralized Phone Systems   | BL/O                       | 300,000   | FB  | 200,000  |
| <b>Public Safety</b>      | Animal Services - Replacement of Dog Kennels | Replacement of dog kennels in the oldest part of the shelter  | C                          | 125,659   | Will be funded as part of Animal Shelter Renovation Project |  |

## Funding Source Legend

**B** = Bonds **BL** = Bank Loan **C** = Current Funding **FB** = Fund Balance **G** = Grant **O** = Other Funding Source  
**SB** = State Bond Funds **SCR** = Sheriff Capital Reserve **TBD** = To Be Determined



# MANAGER'S BUDGET MESSAGE

|  | Project  | Description   | Funding Source<br>Jan 2021 | FY 21-22<br>Recommended<br>at CIP<br>Workshop<br>Jan 2021 | Revised<br>Funding<br>Source<br>May 2021 | FY 21-22<br>Revised<br>Recommended<br>May 2021 |
|--|--|---|----------------------------|---|--|--|
|  | EMS Capital Replacement Plan                     | Includes vehicles, infrastructure and equipment. EMS-OC will make future recommendations concerning these items   | C                          | 350,000   | C  | 350,000  |
|  | Sheriff - Administration Building Project        | Administration Building to consolidate five different buildings that are currently used for Sheriff's Office employees  | BL                         | 250,000   | FB                                       | 6,000,000                                      |
|  | Sheriff - Law Enforcement Radios                 | Replacement radios for the Sheriff's Office   | SCR                        | 120,800   | SCR                                      | 120,800  |
|  | Sheriff - Unmanned Aircraft System (UAS)         | Surveillance drones to assist with the location of fleeing suspects, crime scene investigations, disaster relief, search and rescue operations, and surveillance of criminal activity | SCR                        | 101,700   | SCR                                      | 101,700  |
|  | Detention Center – Air Handling Units            | Replacement of air handling units at the Detention Center   | SCR                        | 600,000   | SCR                                      | 600,000  |
|  | Detention Center - Facility Improvements         | Maintenance improvements to be made to the Detention Center based on need and available funding   | FB                         | 100,000   | FB                                       | 100,000  |
| <b>Economic &amp; Physical Development</b> | Inspections - Permitting Software                | Permitting software to replace old software launched in 2009. The new software will allow for advanced on-line services   | BL                         | 375,000   | FB                                       | 375,000  |
| <b>Human Services</b>                      | Public Health - Medical Record Office Renovation | Medical Record Office Renovation to re-purpose the space previously used for medical record storage   | C/FB                       | 150,000   | FB                                       | 150,000  |

## Funding Source Legend

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# MANAGER'S BUDGET MESSAGE

|                          | Project   | Description  | Funding Source<br>Jan 2021 | FY 21-22<br>Recommended<br>at CIP<br>Workshop<br>Jan 2021 | Revised<br>Funding<br>Source<br>May 2021 | FY 21-22<br>Revised<br>Recommended<br>May 2021 |
|--------------------------|---|--|----------------------------|---|--|--|
|                          | Public Health - Replacement of Smile Safari Mobile Lab    | Replacement of the Mobile Dental Unit used to monitor and diagnose oral health needs of underserved children in Pitt County Schools. The unit is over 23 years old.  | C/FB/O                     | Recommended for FY 22-23                                  | FB                                       | 612,000  |
|                          | Social Services - Human Services Center Expansion Project | Expansion of Human Services Center. DSS has outgrown the facilities in which they are housed.  | C/FB                       | 250,000   | FB                                       | 6,000,000                                      |
| Education                | PCS - Recurring Projects                                  | Capital expense for Category I, II and III capital needs for PCS   | C                          | 1,000,000   | C  | 1,000,000                                      |
|                          | PCC - Recurring Projects                                  | Capital expense for Category I, II and III capital needs for PCC   | C                          | 100,000   | C  | 100,000  |
| Cultural & Recreational  | Gymnasium in the Alice F. Keene District Park             | Architectural and engineering fees for a gymnasium at Alice F. Keene District Park   | C/BL                       | 250,000   | FB                                       | 250,000  |
| Environmental Protection | Solid Waste - Asphalt Repairs - Sites & Transfer Station  | Asphalt and grading repairs to four convenience sites and the transfer station   | C                          | 150,000   | C  | 150,000  |
|                          | Solid Waste - Dozer                                       | Replace the 1992 Dresser dozer. It's difficult to find parts for this machine because of the age   | BL                         | 350,000   | BL                                       | 350,000  |
|                          | Solid Waste - Rubber Tire Loader                          | Rubber tire loader to replace the oldest rubber loader at the recycling facility. The loader is used to load trash into the compactor, to load mulch and to load trash on the Construction & Demolition recycling pad. | C                          | 285,000   | C  | 285,000  |

## Funding Source Legend

B = Bonds BL = Bank Loan C = Current Funding FB = Fund Balance G = Grant O = Other Funding Source  
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# MANAGER'S BUDGET MESSAGE

|  | Project                      | Description  | Funding Source<br>Jan 2021 | FY 21-22<br>Recommended<br>at CIP<br>Workshop<br>Jan 2021 | Revised<br>Funding<br>Source<br>May 2021 | FY 21-22<br>Revised<br>Recommended<br>May 2021 |
|--|------------------------------|--|----------------------------|---|--|--|
|  | Solid Waste - Roll Off Truck | Replace the oldest roll off truck. The roll off trucks are used to service the convenience sites.  | C                          | 190,000   | C  | 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. | C                          | 110,000   | C  | 110,000  |
|  |                              | <b>TOTAL</b>   |                            | <b>\$5,918,159</b>  |  | <b>\$17,054,500</b>                            |

## Funding Source Legend

**B** = Bonds   **BL** = Bank Loan   **C** = Current Funding   **FB** = Fund Balance   **G** = Grant   **O** = Other Funding Source  
**SB** = State Bond Funds   **SCR** = Sheriff Capital Reserve   **TBD** = To Be Determined

## 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. This budget capstones twenty consecutive budgets that I have had the privilege to present. It also represents the Manager's last budget as I will be retiring at the end of the calendar year.

Serving with the professionals that make up the entire County organization as we strive to provide the level of education, health, welfare and safety as needed and desired by our citizens, is a privilege. I appreciate the commitment of our staff to the citizens and the County's business. Even in light of the challenges we faced and continue to face with COVID-19, Pitt County is poised to remain 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, Mike Taylor, Deputy County Manager – Chief Information 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 2021-22

- *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 2021-22 is \$281,450,394. This budget represents an increase of 8.37% when compared to the previous year's budget. This percentage increase drops to 3.75% for recurring expenditures when \$12M in one-time building projects are removed. The General Fund, the County's main control fund, is projected at \$205,922,322 or a 12.92% increase from last year (6.34% for recurring expenditures).

The adopted tax rate to support the General Fund budget is 68.41 cents per \$100 of valuation, a decrease of a half-cent. The Industrial Development Commission tax rate has been zeroed out and collapsed into the General Fund tax rate effective FY 21-22. The EMS district tax rate remains unchanged at 5.95 cents.

The recommended budget seeks to maintain the Board of Commissioner's stated priorities listed below. In addition to these stated priorities, the budget includes a number of employee benefits including a 2.8% market adjustment (COLA), Pay for Performance compensation, funding for mandated retirement rate increases and funding for a health insurance premium increase. The budget includes increases in staffing for multiple departments.



### Education

- Fully funds Pitt County Schools request providing a 4.39% increase, or \$1,805,813 over prior year. The total combined appropriation of operating and capital funding is \$44,303,624
- Fully funds Pitt Community College request providing a 3.80% increase, or \$234,415, in current expense appropriation over the prior year with a total appropriation of \$6,503,326
- Provides over \$64.1 million to Pitt County Schools and Pitt Community College including debt service, current expense and capital funding



### Public Safety

- Maintains Emergency Medical Services (EMS) tax rate of 5.95 cents per \$100 valuation
- Adds four EMT paramedic positions
- Includes minimal fire district tax increases to the following fire departments:

| District    | Current Rate | New Rate |
|-------------|--------------|----------|
| Belvoir     | .0250        | .0375    |
| Sharp Point | .0600        | .0800    |

- Increases staffing for the Sheriff's Office by adding three deputies and two Officers at the Detention Center



## ***BUDGET AT A GLANCE***



### **Economic Development**

- Beginning FY 21-22 the Industrial Development Commission became a function of General Fund and the standalone tax rate was absorbed to the General Fund ad valorem tax rate.



### **Human Services**

- Increases staffing for Public Health and Social Services. Six positions in Public Health; Twelve and half positions in 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**

- Provides funding for Sheriff Administration Building Project, Human Services Center Expansion Project, Public Health Medical Record Office Renovation, and Architectural and Engineering fees for a gymnasium at Alice F. Keene District Park
- Provides funding for Pitt County Office Building Renovation Study and Uptown Departmental Relocation Study



### **Infrastructure Improvements**

- Provides \$210,000 in funding for Facilities Capital Maintenance needs for improvements to County Buildings
- Provides over \$100,000 for Detention Center Facility Improvements
- Replacement of Public Health Smile Safari Mobile Lab at over \$610,000
- Provides \$935,000 for various equipment needs at the Solid Waste & Recycling Facility
- Provides \$150,000 for asphalt and grading to four 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, NC Museum of Natural Sciences at Contentnea Creek and Greenville 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, 2020**

*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, 2020.

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 (\$0.6841 per \$100 valuation for fiscal year 2021-22) 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        | 1,060          |
| 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            |



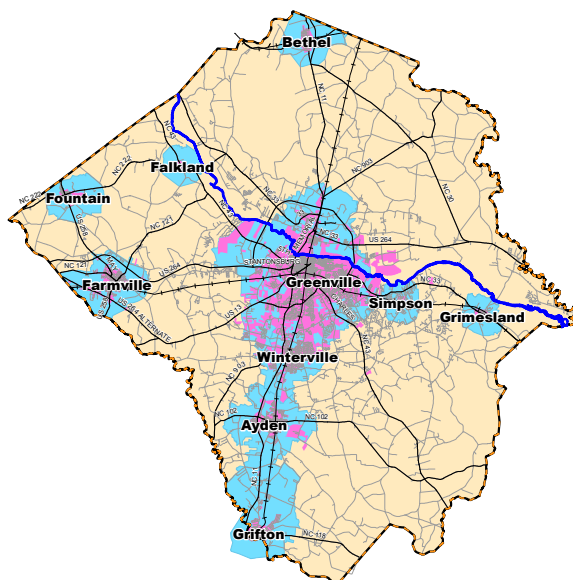
## COMMUNITY PROFILE

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 | 2019 Estimated | Growth Amount | Percent Growth | Percent of Total 2019 County Population |
| <b>Pitt County</b>            | 168,166     | 181,301        | 13,125        | 7.8%           |   |
| Municipalities in Pitt County |             |                |               |                |   |
| <b>Ayden</b>                  | 4,932       | 5,040          | 108           | 2.19%          | 2.78%                                   |
| <b>Bethel</b>                 | 1,577       | 1,547          | -3.           | -1.9%          | 0.85%                                   |
| <b>Falkland</b>               | 96          | 97             | 1             | -1.04%         | 0.05%                                   |
| <b>Farmville</b>              | 4,654       | 4,634          | -20           | -0.43%         | 2.56%                                   |
| <b>Fountain</b>               | 427         | 428            | 1             | .23%           | 0.24%                                   |
| <b>Greenville</b>             | 84,554      | 92,105         | 7,551         | 8.93%          | 50.80%                                  |
| <b>Grifton*</b>               | 2,431       | 2,528          | 97            | 3.99%          | 1.39%                                   |
| <b>Grimesland</b>             | 441         | 449            | 8             | 1.81%          | 0.25%                                   |
| <b>Simpson</b>                | 416         | 441            | 25            | 6.01%          | 0.24%                                   |
| <b>Winterville</b>            | 9,269       | 9,696          | 427           | 4.61%          | 5.35%                                   |

Source: NC Office of State and Budget Management July 2019 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 (PCS), 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. In 2019, graduating students received \$25+ million in awards scholarships.

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

| Elementary School (K-5)     | K-8 Schools           | Middle Schools (6-8) | High Schools (9-12)                               |
|-----------------------------|-----------------------|----------------------|---|
| Ayden Elementary            | Bethel School         | A.G. Cox Middle      | Ayden-Grifton High                                |
| Belvoir Elementary          | Chicod School         | Ayden Middle         | D.H. Conley High                                  |
| Creekside Elementary        | G.R. Whitfield School | C.M. Eppes Middle    | Farmville High                                    |
| Eastern Elementary          | Grifton School        | E.B. Aycock Middle   | J.H. Rose High                                    |
| Elmhurst Elementary         | Pactolus School       | Farmville Middle     | North Pitt High                                   |
| Falkland Elementary         | Stokes School         | Hope Middle          | South Central High                                |
| H.B. Sugg Elementary        |                       | Wellcome Middle      | Pitt County Schools Early College High School (2) |
| Lakeforest Elementary       |                       |                      |   |
| Northwest Elementary        |                       |                      |   |
| Ridgewood Elementary        |                       |                      |   |
| Sam D. Bundy Elementary     |                       |                      |   |
| South Greenville Elementary |                       |                      |   |
| W.H. Robinson Elementary    |                       |                      |   |
| Wahl-Coates Elementary      |                       |                      |   |
| Wintergreen Intermediate    |                       |                      |   |
| Wintergreen Primary         |                       |                      |   |





## 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 fourth 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 125 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.





# 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. Each year in the month of April DSS participates in “Planting of the Pinwheels”. The blue pinwheel serves as the national symbol for child abuse prevention through Pinwheels for Prevention ®.



### 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 2021-22, 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

Pitt County was selected as one of two communities in the United States to participate in *Say Yes! COVID test*. In the months of April and May the Public Health Department handed out more than 25,000 test kits to households within Greenville and the larger Pitt County. The kits were free, rapid Covid-19 test kits that residents could self-administer three times per week to identify the infection early and reduce community spread.

The challenge gained national attention from leaders across the National Institutes of Health, Centers for Disease Control and Prevention, and researchers at the University of North Carolina at Chapel Hill and Duke University.



indigent, including immunization, family planning, prenatal care, well baby care and specialized 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



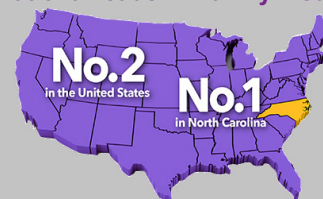
The James and Connie Maynard Children's Hospital at Vidant Medical Center officially opened in June 2013 with officials predicting it will become a special healing place for the hundreds of thousands of children whose families live east of I-95. It is the first and only facility designed and built specifically 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.

#### A national leader in family medicine



Percentage of graduates in the last decade who chose careers in family medicine.  
(Source: American Academy of Family Physicians)

### 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



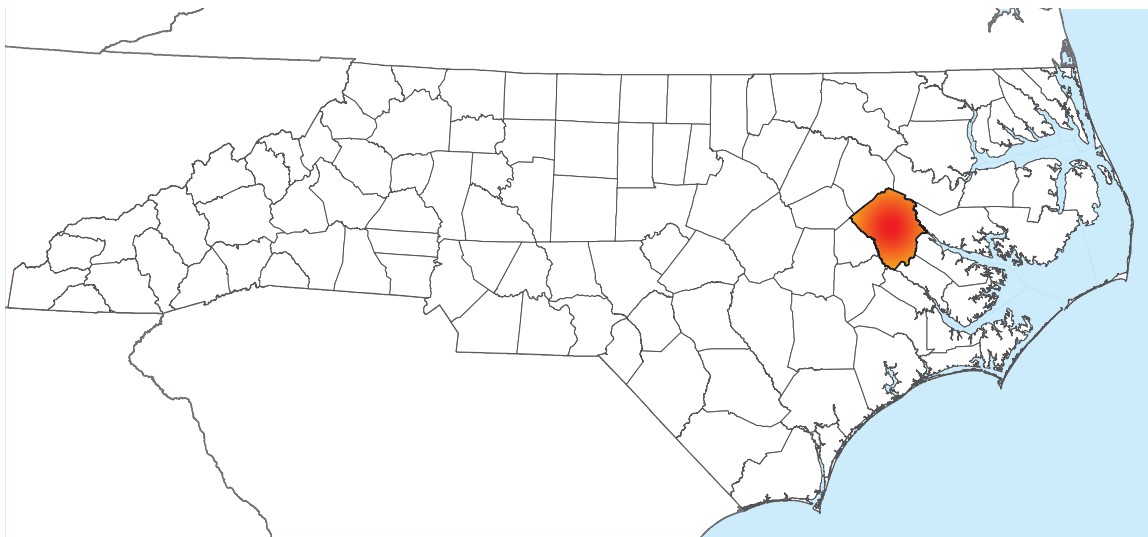
includes an intergenerational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies 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        | 181,005    |
| Area Square Miles | 656.52     |
| Established       | 1760       |
| County Seat       | Greenville |



### Government

|                            |                    |
|----------------------------|--------------------|
| Form of Government         | Commission-Manager |
| Number of County Employees | 1,060.05           |

### Taxes

|   |        |
|---|--------|
| NC Retail Sales Tax   | 4.75%  |
| Pitt County Local Sales Tax   | 2.25%  |
| Pitt County Property Tax Rate Per \$100 Value   | 0.6841 |
| (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"  |

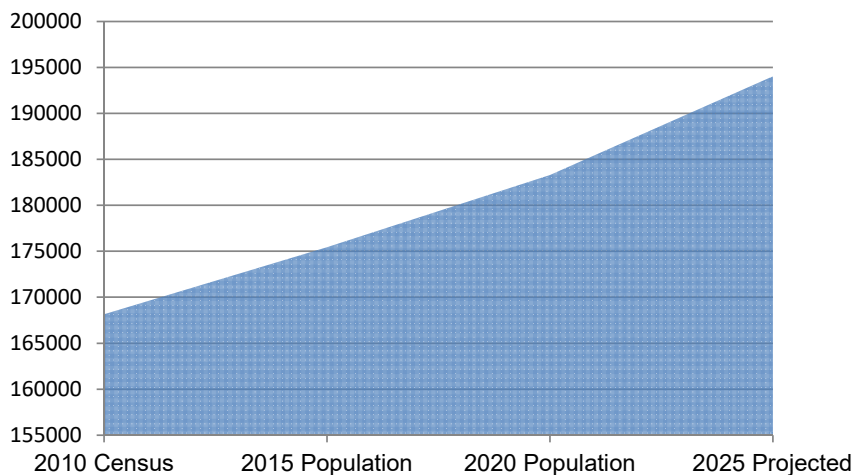
### Economic Indicators

|  |                                  |
|--|----------------------------------|
| Population Increase (2010-2021)                | 7.6%                             |
| Cost of Living                                 | 13.8% below the national average |
| Unemployment (December 2019)                   | 4.4%                             |
| Median Household 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 (June 2021)       | \$195,000                        |
| Percentage of population with a College Degree | 44.83%                           |

### Population

|  |         |
|--|---------|
| 2010 Census  | 168,148 |
| 2015 Population (NC Office of State Budget & Management)           | 175,433 |
| 2020 Population (NC Office of State Budget & Management)           | 181,005 |
| 2025 Projected Population (NC Office of State Budget & Management) | 194,033 |

**Population Projection**





## STATISTICAL INFORMATION

### Population - by Age (2010 Census)

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

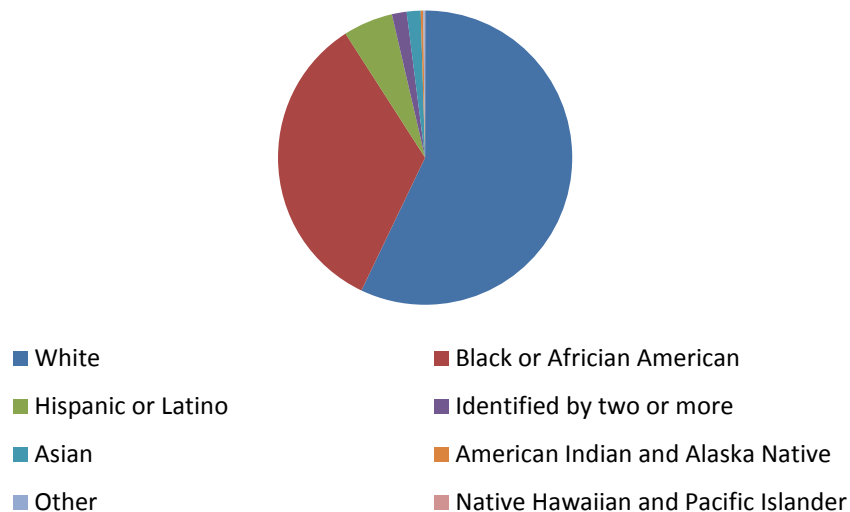
### Population - by Gender (2010 Census)

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

### Population - Ethnicity/Race (2010 Census)

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

Population by Race





## STATISTICAL INFORMATION

### Culture & Recreation

|   |         |
|---|---------|
| Library Facilities                      | 9       |
| Bookmobiles                             | 1       |
| Book Circulation (Sheppard System Only) | 344,752 |
| Number of Books (Sheppard System Only)  | 243,977 |
| Parks                                   | 60      |
| Parks Acreage                           | 1,500   |
| Golf Courses - Public & Private         | 6       |
| Swimming Pools                          | 11      |
| Tennis Courts                           | 36      |

### 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)            | 630                  |
| Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal) | 35,000               |
| Number of Fire Inspections Conducted                         | 425                  |

### 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   | 160    |
| Number of Personnel and Officers - Detention | 177    |
| Number of Patrol Units                       | 84     |
| Number of Calls for Service (FY 2019-2020)   | 35,695 |



## 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 May 2021

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### Pitt County Named “All-America County”



Pitt County was honored by the National Civic League with the “2020 All-America County” award for excellence in civic engagement practices that have advanced health and wellbeing within the community. The theme of the 2020 award was “Enhancing Health and Well-Being Through Civic Engagement.” Applicants were required to select three projects within their community that demonstrated inclusive engagement processes and that enhance health and well-being, particularly for populations that are experiencing poorer outcomes. Pitt County’s application highlighted three innovative, community-driven projects: Pitt County’s Local Reentry Council, the Community Paramedic Program and the Pitt County Farm and Food Council. Following a rigorous competition process, Pitt County was selected as one of ten communities nationwide - and the only County to receive the award.





## COUNTY DATA COMPARISONS

### North Carolina County Comparisons Benchmarks for Comparative Purposes

|                                 | 2020<br>Estimated<br>Population | 2020-21<br>Tax Rate | 2020-21<br>Total Assessed<br>Valuation** | Proceeds of<br>1-Cent Tax Levy | Education<br>Current Expense<br>Per ADM*** |
|---------------------------------|---------------------------------|---------------------|--|--------------------------------|--|
| <b>Comparable Size Counties</b> |                                 |                     |  |                                |  |
| Alamance                        | 174,055                         | \$0.6700            | \$15.1                                   | \$1,505,367                    | \$1,823                                    |
| Cabarrus                        | 216,608                         | \$0.7400            | \$28.2                                   | \$2,824,631                    | \$2,187                                    |
| Catawba                         | 160,504                         | \$0.5750            | \$18.6                                   | \$1,861,417                    | \$1,816                                    |
| Davidson                        | 170,888                         | \$0.5400            | \$14.2                                   | \$1,415,383                    | \$1,552                                    |
| Gaston                          | 223,842                         | \$0.8300            | \$20.0                                   | \$1,997,268                    | \$1,674                                    |
| Iredell                         | 184,023                         | \$0.5375            | \$26.7                                   | \$2,667,472                    | \$2,184                                    |
| Johnston                        | 212,401                         | \$0.7600            | \$19.4                                   | \$1,936,654                    | \$1,903                                    |
| Onslow                          | 204,357                         | \$0.7050            | \$14.8                                   | \$1,483,950                    | \$2,045                                    |
| <b>Pitt</b>                     | <b>181,005</b>                  | <b>\$0.6891*</b>    | <b>\$14.6</b>                            | <b>\$1,455,855</b>             | <b>\$1,742</b>                             |
| <b>Close Proximity Counties</b> |                                 |                     |  |                                |  |
| Beaufort                        | 47,490                          | \$0.6350            | \$5.9                                    | \$588,311                      | \$2,297                                    |
| Craven                          | 103,983                         | \$0.5494            | \$9.9                                    | \$990,000                      | \$1,665                                    |
| Edgecombe                       | 52,447                          | \$0.9500            | \$3.4                                    | \$344,833                      | \$1,842                                    |
| Lenoir                          | 55,963                          | \$0.8450            | \$4.1                                    | \$412,400                      | \$1,480                                    |
| Nash                            | 95,923                          | \$0.6700            | \$7.7                                    | \$773,300                      | \$1,365                                    |
| Wilson                          | 82,675                          | \$0.7300            | \$7.5                                    | \$745,796                      | \$2,049                                    |

\* Note: FY 2021-22 Tax Rate for Pitt County is \$0.6841

\*\* Measured in billions

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

Source: FY 2020-21 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



***Ann Floyd Huggins***

Chairperson, District 1



***Mike Fitzpatrick***

Vice Chairman District 5



***Mary Perkins-Williams***

District 2



***Christopher Nunnally***

District 3



***Alex Albright***

District 4



***Lauren White***

District 6



***Melvin McLawhorn***

District A: 1 & 2



***Tom Coulson***

District B: 3 & 6



***Beth B. Ward***

District C: 4 & 5

***D. Scott Elliott***

County Manager



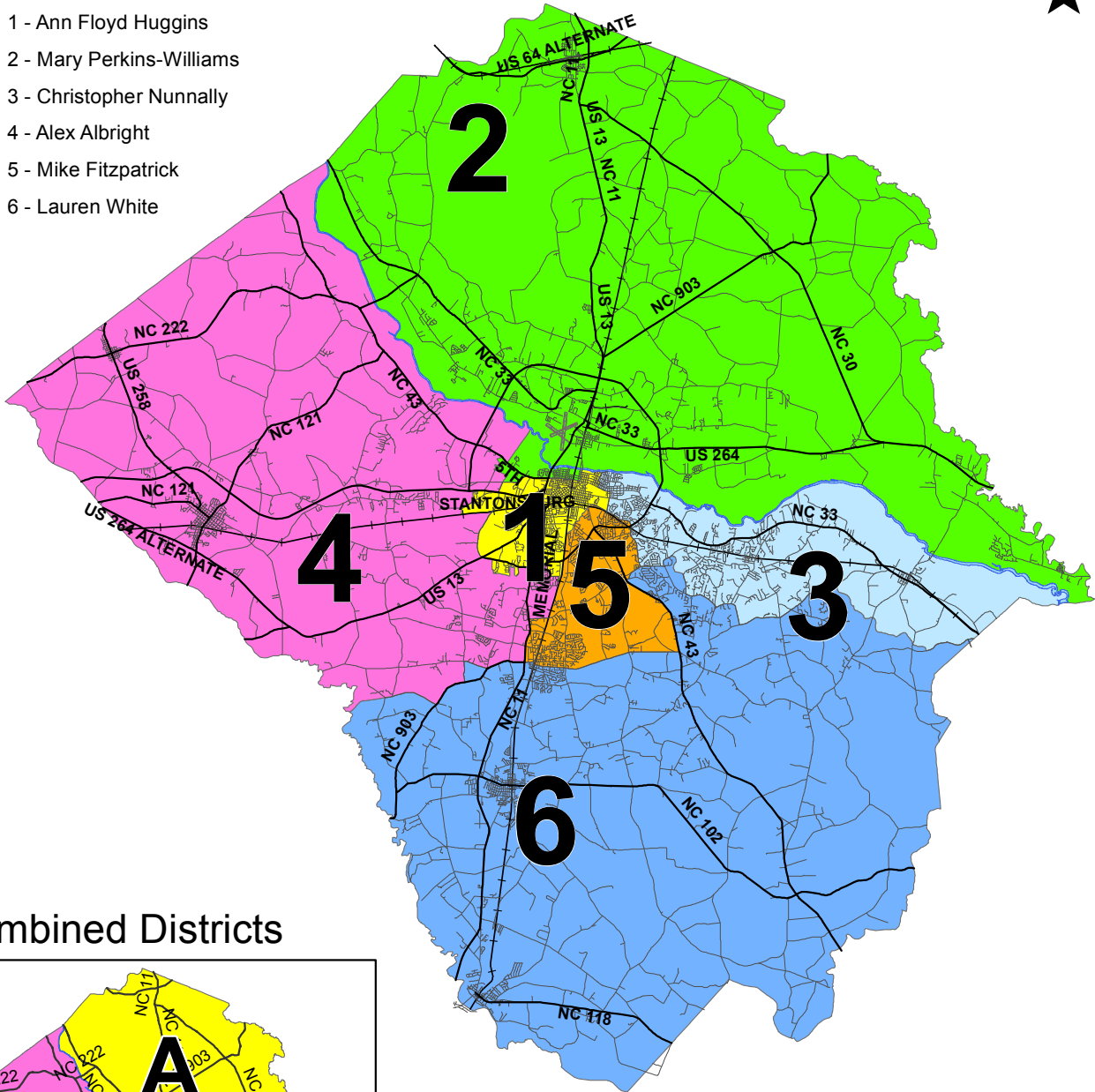


# Pitt County Commissioner Districts

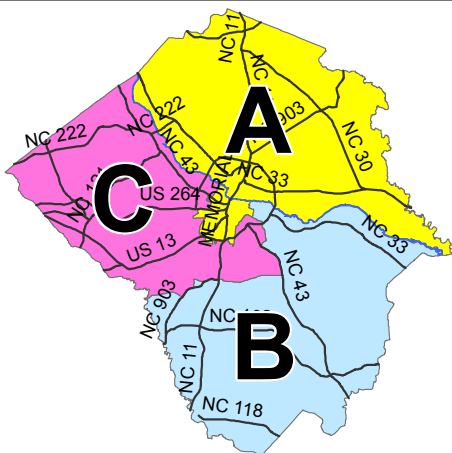


## Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - 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 2021-22

**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, 2021 and ending June 30, 2022:

### GENERAL FUND

#### GENERAL GOVERNMENT

|   |              |
|---|--------------|
| Governing Board, County Manager, Legal  | \$ 1,490,164 |
| Economic Development, East Carolina Technology Center Operations                                    | 1,968,794    |
| Finance, Tax Administration, Elections, Animal Services   | 6,010,742    |
| Register of Deeds   | 724,103      |
| Human Resources, Veteran Services   | 967,826      |
| Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room,<br>Public Information | 3,999,559    |
| Buildings & Grounds, Engineering, Housekeeping  | 3,330,373    |
| Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services                     | 36,867,879   |
| Emergency Management, Communications  | 3,250,736    |
| Other Public Safety, Other Human Services, Cultural/Recreation, Transportation,<br>Medical Examiner | 2,033,083    |
| Inspections, Planning, Soil & Water Conservation  | 2,466,699    |
| Cooperative Extension, Farmers' Market  | 408,820      |
| Pitt County Schools   | 44,283,624   |
| Pitt Community College  | 6,353,326    |
| Transfers to Other Funds  |              |
| Transfer to Law Enforcement Officer's Fund  | 375,464      |
| Transfer to Public Health   | 6,583,811    |
| Transfer to Department of Social Services   | 12,877,664   |
| Transfer to Court Facility  | 401,734      |
| Transfer to Mental Health   | 509,100      |
| Transfer to Debt Service Fund   | 4,411,823    |
| Transfer to Worker's Compensation Fund  | 629,708      |
| Transfer to Pitt Area Transit System Fund   | -            |
| Transfer to Building Projects Fund  | 12,000,000   |
| Transfer to Retiree Medical Insurance Fund  | 1,400,396    |
| Non-Departmental, Contingency   | 2,887,848    |

TOTAL \$ 156,233,276

#### PUBLIC HEALTH

|                             |              |
|-----------------------------|--------------|
| Administration              | \$ 4,180,646 |
| Environmental Health        | 1,869,361    |
| Communicable Disease        | 1,354,353    |
| Chronic Disease Prevention  | 846,825      |
| Women's & Children's Health | 5,738,606    |

TOTAL \$ 13,989,791





# BUDGET ORDINANCE

## SOCIAL SERVICES

|                     |              |
|---------------------|--------------|
| Administration      | \$ 4,944,483 |
| Services & Programs | 18,982,629   |
| Public Assistance   | 7,400,597    |
| Child Support       | 3,143,424    |

|       |               |
|-------|---------------|
| TOTAL | \$ 34,471,133 |
|-------|---------------|

## COURT FACILITY

|                                   |            |
|-----------------------------------|------------|
| Court Facility Operating Expenses | \$ 539,022 |
|-----------------------------------|------------|

## MENTAL HEALTH

|                |            |
|----------------|------------|
| General Agency | \$ 689,100 |
|----------------|------------|

|                           |                    |
|---------------------------|--------------------|
| <b>TOTAL GENERAL FUND</b> | <b>205,922,322</b> |
|---------------------------|--------------------|

## LAW ENFORCEMENT OFFICERS' PENSION FUND

|                                |            |
|--------------------------------|------------|
| LEO Pension Operating Expenses | \$ 375,464 |
|--------------------------------|------------|

## SCHOOL CAPITAL RESERVE FUND

|                                   |              |
|-----------------------------------|--------------|
| School Reserve Operating Expenses | \$ 6,744,072 |
|-----------------------------------|--------------|

## ARTICLE 46 SALES TAX RESERVE FUND

|                   |              |
|-------------------|--------------|
| Sales Tax Reserve | \$ 5,786,807 |
|-------------------|--------------|

## REPRESENTATIVE PAYEE FUND

|   |              |
|---|--------------|
| Representative Payee Operating Expenses | \$ 1,525,000 |
|---|--------------|

## FLEXIBLE BENEFITS FUND

|                                      |            |
|--------------------------------------|------------|
| Flexible Benefits Operating Expenses | \$ 350,000 |
|--------------------------------------|------------|

## 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                  | 392,369    |
| HIV Pre-Exposure Program          | 90,000     |

|       |            |
|-------|------------|
| TOTAL | \$ 912,519 |
|-------|------------|

## PITT AREA TRANSIT SYSTEM FUND

|                          |              |
|--------------------------|--------------|
| Pitt Area Transit System | \$ 1,221,137 |
|--------------------------|--------------|



# BUDGET ORDINANCE

## INDUSTRIAL DEVELOPMENT FUND

|                                 |                  |
|---------------------------------|------------------|
| Industrial Development Building | 212,223          |
| Economic Development Fund       | <u>1,536,537</u> |
| TOTAL                           | \$ 1,748,760     |

## FIRE DISTRICTS FUND

### Fire Districts

|               |            |
|---------------|------------|
| Ayden         | \$ 258,538 |
| Bell Arthur   | 213,439    |
| Belvoir       | 63,012     |
| Bethel        | 42,322     |
| Black Jack    | 178,812    |
| Clark's Neck  | 32,038     |
| Eastern Pines | 627,712    |
| Falkland      | 156,669    |
| Farmville     | 85,871     |
| Fountain      | 54,627     |
| Gardnerville  | 102,339    |
| Grifton       | 112,841    |
| Grimesland    | 92,790     |
| Pactolus      | 140,095    |
| Red Oak       | 190,285    |
| Sharp Point   | 4,885      |
| Simpson       | 322,821    |
| Staton House  | 376,690    |
| Stokes        | 70,475     |
| Winterville   | 309,411    |

TOTAL \$ 3,435,672

## EMS DISTRICT FUND

Pitt County (less City of Greenville) \$ 6,974,117

## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses \$ 558,636

## DEBT SERVICE FUND

Principal and Interest on Debt \$ 17,209,928

## SCHOOL CAPITAL PROJECT FUND

Capital Outlay Expenses \$ 750,000

## SOLID WASTE & RECYCLING FUND

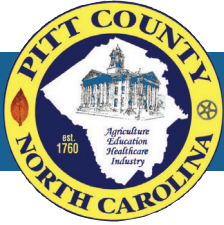
Solid Waste Operating Expenses \$ 13,807,714

## GARAGE FUND

Garage Operating Expenses \$ 681,850

## EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses \$ 11,396,000



# BUDGET ORDINANCE

## RETIREE MEDICAL INSURANCE FUND

|   |              |
|---|--------------|
| Retiree Health Insurance Administration | \$ 1,400,396 |
|---|--------------|

## WORKERS' COMPENSATION FUND

|                                |            |
|--------------------------------|------------|
| Workers' Compensation Expenses | \$ 650,000 |
|--------------------------------|------------|

|   |                    |
|---|--------------------|
| <b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b> | <b>281,450,394</b> |
|---|--------------------|

**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2021-22 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

|                                    |                       |
|------------------------------------|-----------------------|
| Ad Valorem Taxes                   | \$ 103,292,578        |
| Other Taxes                        | 22,672,247            |
| Restricted & Unrestricted Revenues | 1,103,200             |
| Permits & Fees                     | 2,243,450             |
| Sales & Services                   | 5,695,859             |
| Investment Earnings                | 100,000               |
| Loan                               | -                     |
| Miscellaneous Revenues             | 2,757,784             |
| Debt & Non Revenue Receipts        | 3,185,000             |
| Fund Balance Appropriated          | 15,183,158            |
| <b>TOTAL</b>                       | <b>\$ 156,233,276</b> |

### PUBLIC HEALTH

|                                    |                      |
|------------------------------------|----------------------|
| Restricted & Unrestricted Revenues | \$ 3,662,304         |
| Permits & Fees                     | 1,892,910            |
| Miscellaneous                      | 478,766              |
| Fund Balance Appropriated          | 1,372,000            |
| Intrafund Transfer                 | 6,583,811            |
| <b>TOTAL</b>                       | <b>\$ 13,989,791</b> |

### SOCIAL SERVICES

|                                    |                      |
|------------------------------------|----------------------|
| Restricted & Unrestricted Revenues | \$ 21,468,572        |
| Sales & Services                   | 117,975              |
| Miscellaneous                      | 6,922                |
| Other Debt & Non Revenue Receipts  | -                    |
| Intrafund Transfer                 | 12,877,664           |
| <b>TOTAL</b>                       | <b>\$ 34,471,133</b> |

### COURT FACILITY

|                    |                   |
|--------------------|-------------------|
| Facilities Fees    | \$ 134,400        |
| Interest           | 1,000             |
| Intrafund Transfer | 403,622           |
| <b>TOTAL</b>       | <b>\$ 539,022</b> |



# BUDGET ORDINANCE

**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       | 0.0375           | .0125                   |
| Bethel         | 0.0675       | 0.0675           | N/A                     |
| Black Jack     | 0.0890       | 0.0890           | N/A                     |
| Clark's Neck   | 0.0450       | 0.0450           | N/A                     |
| Eastern Pines  | 0.0775       | 0.0775           | N/A                     |
| Falkland       | 0.0800       | 0.0800           | N/A                     |
| Farmville      | 0.0600       | 0.0600           | N/A                     |
| Fountain       | 0.0875       | 0.0875           | N/A                     |
| Gardnerville   | 0.0940       | 0.0940           | N/A                     |
| Grifton        | 0.0649       | 0.0649           | N/A                     |
| Grimesland     | 0.0750       | 0.0750           | N/A                     |
| Pactolus       | 0.0925       | 0.0925           | N/A                     |
| Red Oak        | 0.0950       | 0.0950           | N/A                     |
| Sharp Point    | 0.0600       | 0.0800           | .0200                   |
| Simpson        | 0.0665       | 0.0665           | N/A                     |
| 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 eighteen years. In FY 20-21, the EMS District tax rate was adjusted from 4.60 cents to 5.95 cents. No changes are recommended in the tax rate for FY 21-22. In March 2021, the EMS-Oversight Committee recommended the implementation of an EMS Squad Tier Funding System for supplemental operational needs. The Pitt County Board of Commissioners approved the proposal effective in FY 20-21. The tier funding system allows each non-profit EMS squad the opportunity to request additional funding during the fiscal year. Non-profit EMS squads will be placed into 4 tiers based on their historical call volume. Non-Profit EMS squads with higher call volumes are placed into Tier 1, followed by Tier 2, Tier 3, and Tier 4. The funding for each tier will be subject to annual budget appropriations. Non-profit EMS Squads will petition for their tier funding to the EMS Oversight Committee. The operation of the EMS District fund is totally sustained by the EMS tax and user/transport fees in the recommended budget with no required General Fund contribution.





# BUDGET ORDINANCE

## PITT AREA TRANSIT SYSTEM FUND

|                                    |                     |
|------------------------------------|---------------------|
| Restricted & Unrestricted Revenues | \$ 453,563          |
| Sales & Services                   | 701,600             |
| Miscellaneous                      | 2,000               |
| Transfer from General Fund         | -                   |
| Fund Balance Appropriated          | <u>63,974</u>       |
| <b>TOTAL</b>                       | <b>\$ 1,221,137</b> |

## ECONOMIC DEVELOPMENT FUND

|                           |              |
|---------------------------|--------------|
| Fund Balance Appropriated | \$ 1,536,537 |
|---------------------------|--------------|

## INDUSTRIAL DEVELOPMENT BUILDING

|                           |            |
|---------------------------|------------|
| Fund Balance Appropriated | \$ 212,223 |
|---------------------------|------------|

## FIRE DISTRICTS FUND

|                  |              |
|------------------|--------------|
| Ad Valorem Taxes | \$ 3,435,672 |
|------------------|--------------|

## EMS DISTRICT FUND

|                           |                     |
|---------------------------|---------------------|
| Ad Valorem Taxes          | \$ 4,402,262        |
| Sales & Services          | 2,571,855           |
| Miscellaneous             | -                   |
| Fund Balance Appropriated | <u>-</u>            |
| <b>TOTAL</b>              | <b>\$ 6,974,117</b> |

## EMERGENCY TELEPHONE SYSTEM FUND

|               |            |
|---------------|------------|
| 911 User Fees | \$ 558,636 |
|---------------|------------|

## DEBT SERVICE FUND

|                                      |                      |
|--------------------------------------|----------------------|
| Miscellaneous                        | \$ 1,033,500         |
| Interest Income                      | 2,000                |
| Transfer from Article 46 Sales Tax   | 5,236,807            |
| Transfer from School Capital Reserve | 5,994,072            |
| Transfer from General Fund           | 4,411,823            |
| Transfer from Industrial Development | -                    |
| Solid Waste Transfer                 | <u>531,726</u>       |
| <b>TOTAL</b>                         | <b>\$ 17,209,928</b> |

## SCHOOL CAPITAL PROJECT FUND

|                                      |            |
|--------------------------------------|------------|
| Transfer from School Capital Reserve | \$ 750,000 |
|--------------------------------------|------------|

## SOLID WASTE & RECYCLING FUND

|                 |                      |
|-----------------|----------------------|
| Fees & Charges  | \$ 12,577,714        |
| Interest Income | -                    |
| Other Revenues  | <u>1,230,000</u>     |
| <b>TOTAL</b>    | <b>\$ 13,807,714</b> |

## GARAGE FUND

|              |            |
|--------------|------------|
| User Charges | \$ 681,850 |
|--------------|------------|



# BUDGET ORDINANCE

## EMPLOYEE MEDICAL INSURANCE FUND

|                                       |                      |
|---------------------------------------|----------------------|
| User Charges                          | \$ 833,120           |
| Interest Income                       | 1,250                |
| Fund Transfer from County Departments | 10,346,643           |
| Fund Balance Appropriated             | <u>214,987</u>       |
| <b>TOTAL</b>                          | <b>\$ 11,396,000</b> |

## RETIREE MEDICAL INSURANCE FUND

|                            |                     |
|----------------------------|---------------------|
| User Charges               | \$ -                |
| Transfer from General Fund | <u>1,400,396</u>    |
| <b>TOTAL</b>               | <b>\$ 1,400,396</b> |

## WORKERS' COMPENSATION FUND

|   |                   |
|---|-------------------|
| Transfer from General Fund                  | \$ 629,708        |
| Transfer from Solid Waste & Recycling Fund  | 15,219            |
| Transfer from Pitt Area Transit System Fund | <u>5,073</u>      |
| <b>TOTAL</b>                                | <b>\$ 650,000</b> |

|   |                       |
|---|-----------------------|
| <b>GRAND TOTAL - ALL FUNDS - APPROPRIATIONS</b> | <b>\$ 281,450,394</b> |
|---|-----------------------|

**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2021-22. 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 \$ | 337,715,806         | 267,137             |
| Bell Arthur                 | 0.08850    | 246,161,476         | 215,674             |
| Belvoir                     | 0.03750    | 171,542,539         | 63,685              |
| Bethel                      | 0.06750    | 64,100,663          | 42,835              |
| Black Jack                  | 0.08900    | 208,102,791         | 183,359             |
| Clark's Neck                | 0.04500    | 72,695,398          | 32,386              |
| Eastern Pines               | 0.07750    | 835,099,520         | 640,730             |
| Falkland                    | 0.08000    | 199,655,088         | 158,127             |
| Farmville                   | 0.06000    | 147,199,847         | 87,437              |
| Fountain                    | 0.08750    | 64,329,868          | 55,726              |
| Gardnerville                | 0.09400    | 111,696,843         | 103,945             |
| Gifton                      | 0.06490    | 178,458,728         | 114,662             |
| Grimesland                  | 0.07500    | 126,152,846         | 93,668              |
| Pactolus                    | 0.09250    | 154,489,131         | 141,473             |
| Red Oak                     | 0.09500    | 201,932,858         | 189,918             |
| Sharp Point                 | 0.08000    | 6,165,673           | 4,883               |
| Simpson                     | 0.06650    | 511,549,576         | 336,779             |
| Staton House                | 0.02900    | 1,365,757,613       | 392,109             |
| Stokes                      | 0.07000    | 102,680,033         | 71,157              |
| Winterville                 | 0.06240    | 506,471,846         | 312,878             |
| <b>Total Fire Districts</b> |            |                     | <b>\$ 3,508,569</b> |

## EMS District

|                                       |            |               |              |
|---------------------------------------|------------|---------------|--------------|
| Pitt County (less City of Greenville) | 0.05950 \$ | 7,449,264,783 | \$ 4,387,989 |
|---------------------------------------|------------|---------------|--------------|



# 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, 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 \$1,112 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, 2021, and incorporated into the Pitt County Manual of Fees. It is the practice of Pitt County to adopt at July 1, the IRS mileage reimbursement rate that was effective the prior January.

**SECTION IX.** The Board of County Commissioners hereby levies a tax rate of sixty-eight and forty-one hundredths cents (.6841) per one hundred dollars (\$100.00) of valuation on property for the County General Fund. The Industrial Development Commission (IDC) tax rate has been zeroed out and is now collapsed into the General Fund tax rate effective FY 21-22. The tax rate is based upon an estimated total valuation of property for the purpose of taxation at \$15,134,285,351 and an estimated collection rate of 99.00%.

**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 2021-22 fiscal year.

**SECTION XIV.** The Office of the Pitt County Sheriff shall not exceed 145 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, 2021, are hereby declared re-appropriated into the fiscal year beginning July 1, 2021, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 10th day of June, 2021.



  
Ann Floyd Huggins, Chairwoman  
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 May 3. 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 8 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 10, 2021, 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 2021-22



## Budget Calendar RoadMap



## ***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 2021 for inclusion in the FY 2021-22 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 10 Special Revenue Funds: State & Federal Asset Forfeiture Fund, Community Development Block Grant Fund, Representative Payee Fund, Flexible Benefits 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 one agency fund - Tax Collections Held for Municipalities 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, Economic Development, 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>Representative Payee Fund</b>   |                    | X                     |                       |                   |                        |                                  |
| <b>Flexible Benefits Fund</b>  |                    | X                     |                       |                   |                        |                                  |
| <b>Grants</b>  |                    | X                     |                       |                   |                        |                                  |
| <b>Pitt Area Transit System</b>  |                    | X                     |                       |                   |                        |                                  |
| <b>Economic Development Fund</b>   |                    | X                     |                       |                   |                        |                                  |
| <b>Industrial Development Shell Building</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<br>STRUCTURE<br>RESPONSIBILITY<br>CHART | General Operating Funds |                 |                |               |              | Special Revenue Funds |                   |        |                          |                   |                          |                |              | Internal Service Funds | Capital Project Funds |                       |   |   |   |   |   |   |   |
|--|-------------------------|-----------------|----------------|---------------|--------------|-----------------------|-------------------|--------|--------------------------|-------------------|--------------------------|----------------|--------------|------------------------|-----------------------|-----------------------|---|---|---|---|---|---|---|
|  | General Health          | Social Services | Court Facility | Mental Health | Debt Service | Representative Payee  | Flexible Benefits | Grants | Pitt Area Transit System | Economic Develop. | Industrial Develop. Bldg | Fire Districts | EMS District |                        |                       | Emergency Tel. System |   |   |   |   |   |   |   |
|  |                         |                 |                |               |              |                       |                   |        |                          |                   |                          |                |              |                        |                       |                       |   |   |   |   |   |   |   |
| GENERAL GOVERNMENT                           |                         |                 |                |               |              |                       |                   |        |                          |                   |                          |                |              |                        |                       |                       |   |   |   |   |   |   |   |
| Governing Board                              | G                       |                 |                |               |              |                       |                   |        |                          |                   |                          |                |              |                        |                       |                       |   |   |   |   |   |   |   |
| County Manager                               | G                       |                 |                |               |              |                       |                   |        |                          |                   |                          |                |              |                        |                       |                       |   |   |   |   |   |   |   |
| Economic Development                         | G                       |                 |                |               |              |                       |                   |        |                          | M                 | M                        |                |              |                        |                       |                       |   |   |   |   |   |   |   |
| Financial Services                           | G                       |                 |                | M             | 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                     |                   | 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      |                          |                   |                          |                |              |                        |                       |                       |   |   |   |   |   |   |   |

### 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 STRUCTURE RESPONSIBILITY CHART

| FUND<br>STRUCTURE<br>RESPONSIBILITY<br>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 | Representative Payee  | Flexible Benefits | Grants | Pitt Area Transit System | 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 |
| Pitt Soil & Water                            | G                       |        |                 |                |               |              |                       |                   | P      |                          |                   |                          |                |                        |                       |                         |                       |                       |                      |               |             |                        |                           |                      |
| 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                 | P      |                          |                   |                          |                |                        |                       |                         |                       |                       |                      |               |             |                        |                           |                      |
| COURT FACILITIES                             |                         |        |                 | G              |               |              |                       |                   |        |                          |                   |                          |                |                        |                       |                         |                       |                       |                      |               |             |                        |                           |                      |
| MENTAL HEALTH                                |                         |        |                 |                | G             |              |                       |                   |        |                          |                   |                          |                |                        |                       |                         |                       |                       |                      |               |             |                        |                           |                      |
| PITT AREA TRANSIT SYSTEM                     |                         |        |                 |                |               |              |                       |                   |        | M                        |                   |                          |                |                        |                       |                         |                       |                       |                      |               |             |                        |                           |                      |
| INDUSTRIAL DEVELOPMENT                       |                         |        |                 |                |               |              |                       |                   |        |                          | 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 33.56% percent. At the end of Fiscal Year 2020-21, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$55.9 million, of which \$39.9 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2021 is anticipated to be approximately 25.73%. The County closely monitors its fund balance position, as it plays a pivotal role in maintaining a strong financial position and meeting the needs of a growing county.

## **DEPOSITS AND INVESTMENTS**

### **DEPOSITS**

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

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



## **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

The County utilizes one official depository that collateralizes public deposits in excess of the allowable federal insurance coverage by the Option 2 method.

### **INVESTMENTS**

G.S. 159-309(c) authorizes the County to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and banker's acceptance; and the North Carolina Cash Management Trust, an SEC registered mutual fund. Investments are stated at cost or amortized cost. The County pools moneys from several funds to facilitate disbursement and investment and maximize investment income. Therefore, all enterprise fund cash and investments are essentially demand deposits and are considered cash and equivalents. All interest revenue realized from investments is allocated to respective funds based on previous year-end fund balance totals.

### **BUDGETARY CONTROL**

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

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



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

## PERFORMANCE MEASUREMENTS & TOTAL QUALITY

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

In addition to the performance component, Pitt County is committed to continuous improvement in quality. The County utilizes its Training Department, a division of Human Resources, to focus on Total Quality techniques through training programs offered to all employees. By identifying key services or processes and organizations that excel, the County utilizes benchmarking mechanisms to make improvements within government. Projects have included processes to streamline workflows, increase customer service and improve the health and well-being of citizens. One such example in Emergency Management, the Pitt County Community Paramedic Program, was recognized with an Achievement Award from the National Association of Counties (NACo). Community Paramedicine is an innovative approach at providing individualized medical care for patients who are traditionally underserved and unable to access adequate healthcare resources. Through collaborative efforts with Vidant Medical Center and Vidant Health Foundation, Pitt County's Community Paramedic Program has improved the health and quality of life for citizens experiencing barriers to accessing health care.



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 2021-22 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 99% collection rate is anticipated and \$475,000 is included in the estimate for collection on delinquent accounts. The FY 21-22 property tax projection is an increase of 3.95% 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. \$3M in Fund Balance is appropriated to balance the FY 21-22 operating budget for recurring expenditures in the General Fund. This amount is inclusive of funding for several capital items and support for operations. The Board also approved an additional \$12M fund balance appropriation for one-time building projects: \$6M for a Sheriff's Office Administrative Building and \$6M for a Social Services building expansion project. Due to exceptional revenue performance, CARES Act funding and the reimbursement of Limited Obligation Bonds borrowing for the purchase of a \$3.8M economic development property, a healthy fund balance is anticipated at year-end. Appropriating Fund Balance for the one-time building projects will eliminate the need for borrowing funds for some of the county's building needs. As of June 30, 2021, it is projected that the Fund Balance will be approximately 25.73% of annual expenditures, which is above the County's stated goal of 18-20%. Many of Pitt County's peer counties are experiencing similar increases in fund balance due to the pandemic not having the negative impact that was anticipated.

### **EXPENDITURES:**

1. Salaries & Benefits: A 2.8% market adjustment for employees is being recommended for the FY 2021-2022 budget. 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 2021-2022 budget. Future years' salaries/benefits increases are forecasted at a rate of 3%.
2. Operating: Operating expenditures in both the General Government and Human Services categories have typically grown at a rate of 1%-2% per year. Moderate recovery continues, therefore, future years are forecasted at a rate of 1% and will be reviewed annually for adjustment.
3. Schools/PCC: This line includes operating expenditures allocation for the Public Schools and Community College. Expenditures for the Public Schools and Community College are negotiated each year during budget deliberations. The County looks at several items – uncontrollable expenditure growth (insurance, utilities, fuel), new facilities that are scheduled to come on line, and student growth – to arrive at funding for the new fiscal year. This joint analysis between the Schools and Community College and the County is done on an annual basis. The County Commissioners fully funded the Public Schools & Community College budget request and have made an even





## LONG-RANGE FINANCIAL PLANNING

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 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 \$6,000,000 for a Sheriff Administration building project and \$6,000,000 for a Social Services Human Services Center expansion project. Also included are the following General Government projects: \$650,000 for annual vehicle replacement, \$210,000 for facilities capital maintenance, \$100,000 for an office building renovation study, \$100,000 for security improvements, \$200,000 for an uptown departmental relocation study, \$200,000 for a centralized phone system, \$120,800 for law enforcement radios, \$101,700 for an unmanned aircraft system for the Sheriff's Office, \$600,000 for air handling units at the Detention Center, \$100,000 for Detention Center facility improvements, \$375,000 for Permitting software, \$150,000 for medical records office renovation, \$612,000 for replacement of the Smile Safari Mobile Lab and \$250,000 for architectural/engineering services for a gymnasium in the Alice F. Keene District Park. Schools and Community College capital appropriations of \$1M and \$100K, respectively have also been included. Future year projections include approximately \$500,000 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)

|  | 2019-20<br>Adopted | 2020-21<br>Adopted | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast |
|--|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Revenues:</u></b>                                    |                    |                    |                     |                     |                     |                     |                     |
| Property Taxes   | 94.43              | 98.21              | 101.16              | 103.18              | 105.24              | 107.35              | 109.49              |
| Sales Taxes  | 29.70              | 28.59              | 29.02               | 29.89               | 30.79               | 31.71               | 32.66               |
| All Other Revenues   | 48.99              | 50.00              | 50.50               | 51.01               | 51.52               | 52.03               | 52.55               |
| Transfers In   | 0.55               | 0.55               | 0.60                | 0.60                | 0.65                | 0.65                | 0.65                |
| Fund Balance Appropriated                                  | 4.61               | 16.60              | 4.10                | 4.00                | 3.90                | 3.90                | 3.90                |
| <b>Totals</b>  | <b>178.28</b>      | <b>193.95</b>      | <b>185.38</b>       | <b>188.67</b>       | <b>192.09</b>       | <b>195.64</b>       | <b>199.26</b>       |
| <b><u>Expenditures:</u></b>                                |                    |                    |                     |                     |                     |                     |                     |
| <b>General Government</b>                                  |                    |                    |                     |                     |                     |                     |                     |
| Salaries & Benefits  | 45.17              | 46.40              | 47.33               | 48.27               | 49.24               | 50.22               | 51.23               |
| Operating  | 11.81              | 11.70              | 11.82               | 11.94               | 12.05               | 12.18               | 12.30               |
| <b>Human Services</b>                                      |                    |                    |                     |                     |                     |                     |                     |
| Salaries & Benefits  | 31.24              | 32.10              | 32.74               | 33.40               | 34.06               | 34.75               | 35.44               |
| Operating  | 16.97              | 13.90              | 14.04               | 14.18               | 14.32               | 14.46               | 14.61               |
| <b>Education</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>55.67</b>        |
| <b>Other Agencies</b>                                      | <b>0.68</b>        | <b>0.80</b>        | <b>0.81</b>         | <b>0.82</b>         | <b>0.82</b>         | <b>0.83</b>         | <b>0.84</b>         |
| <b>Debt Service</b>  |                    |                    |                     |                     |                     |                     |                     |
| County   | 8.53               | 8.00               | 7.80                | 7.60                | 7.40                | 7.20                | 7.00                |
| Schools  | 5.25               | 5.13               | 5.33                | 5.53                | 5.33                | 5.13                | 4.93                |
| 1/4 % Sales Tax  | 5.63               | 5.35               | 5.55                | 5.75                | 5.55                | 5.35                | 5.15                |
| Proposed multi-year CIP                                    | 0.56               | 0.55               | 0.54                | 0.53                | 0.52                | 0.52                | 0.52                |
| <b>Capital Outlay</b>                                      |                    |                    |                     |                     |                     |                     |                     |
| Capital Outlay - General Government                        | 0.82               | 2.71               | 0.92                | 0.51                | 0.51                | 0.51                | 0.51                |
| Capital Outlay - Human Services                            | 0.00               | 0.15               | 0.25                | 0.00                | 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>0.30</b>        | <b>0.28</b>        | <b>0.34</b>         | <b>0.34</b>         | <b>0.34</b>         | <b>0.34</b>         | <b>0.34</b>         |
| <b>Transfers Out</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>2.42</b>         |
| <b>Totals</b>  | <b>178.28</b>      | <b>179.62</b>      | <b>181.28</b>       | <b>183.97</b>       | <b>186.59</b>       | <b>189.29</b>       | <b>192.06</b>       |
| <b>Tax Rate</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>       | <b>0.7210</b>       |
| <b>Total Debt Service as % of Budget with proposed CIP</b> |                    |                    |                     |                     |                     |                     |                     |
|  | 11.21%             | 9.81%              | 10.37%              | 10.29%              | 9.79%               | 9.30%               | 8.83%               |
| <b>Fund Balance Appropriated as % of Budget</b>            |                    |                    |                     |                     |                     |                     |                     |
|  | 2.59%              | 8.56%              | 2.21%               | 2.12%               | 2.03%               | 1.99%               | 1.96%               |
| <b>Assessed Property Valuation (*revaluation)</b>          |                    |                    |                     |                     |                     |                     |                     |
|  | \$13.1B            | \$14.6B            | \$15.1B             | \$15.5B             | \$16.2B             | \$16.4B             | \$16.4B             |
| <b>Total Debt</b>  |                    |                    |                     |                     |                     |                     |                     |
|  | \$189.9M           | \$177.9M           | \$179.0M            | \$182.1M            | \$180.1M            | \$177.1M            | \$177.1M            |
| <b>Total Debt as % of Assessed Valuation</b>               |                    |                    |                     |                     |                     |                     |                     |
|  | 1.45%              | 1.22%              | 1.19%               | 1.17%               | 1.11%               | 1.08%               | 1.08%               |



# LONG-RANGE FINANCIAL PLANNING

| 2018-19<br>Adopted | 2019-20<br>Adopted | 2020-21<br>Adopted | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast |
|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|

## Benchmark #1

Total Debt Service as % of Budget  
with proposed CIP

|        |        |       |        |        |       |       |
|--------|--------|-------|--------|--------|-------|-------|
| 11.51% | 11.21% | 9.81% | 10.37% | 10.29% | 9.79% | 9.30% |
|--------|--------|-------|--------|--------|-------|-------|

Moody's Benchmark

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

## Benchmark #2

Assessed Property Valuation

|         |         |         |         |         |         |         |
|---------|---------|---------|---------|---------|---------|---------|
| \$12.8B | \$13.1B | \$14.6B | \$15.1B | \$15.5B | \$16.2B | \$16.4B |
|---------|---------|---------|---------|---------|---------|---------|

Total Debt

|          |          |          |          |          |          |          |
|----------|----------|----------|----------|----------|----------|----------|
| \$190.9M | \$189.9M | \$177.9M | \$179.0M | \$182.1M | \$180.1M | \$177.1M |
|----------|----------|----------|----------|----------|----------|----------|

Total Debt as % of Assessed Valuation

|       |       |       |       |       |       |       |
|-------|-------|-------|-------|-------|-------|-------|
| 1.48% | 1.45% | 1.22% | 1.19% | 1.17% | 1.11% | 1.08% |
|-------|-------|-------|-------|-------|-------|-------|

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)

|         |         |          |        |        |        |        |
|---------|---------|----------|--------|--------|--------|--------|
| 19.57%* | 21.29%* | 34.47%** | 39.00% | 20.00% | 20.00% | 20.00% |
|---------|---------|----------|--------|--------|--------|--------|

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

|   |        |   |   |   |   |   |
|---|--------|---|---|---|---|---|
| - | 33.56% | - | - | - | - | - |
|---|--------|---|---|---|---|---|

State Average - All Counties

|   |        |   |   |   |   |   |
|---|--------|---|---|---|---|---|
| - | 36.68% | - | - | - | - | - |
|---|--------|---|---|---|---|---|

Source - N.C. State Treasurer - 2020 latest available data



# LONG-RANGE FINANCIAL PLANNING

## FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

| Benchmark                        | Pitt County |           | State     |
|----------------------------------|-------------|-----------|-----------|
|                                  | Ranking     | Amount    | Average   |
| Population (Estimated 2020)      | 15          | 181,005   | 106,307   |
| Valuation per Capita             | 72          | \$80,432  | \$112,997 |
| Assessed Valuation (in Billions) | 22          | \$14.60   | \$12.8    |
| Tax Levy Per Capita              | 21          | \$547     | \$715     |
| Tax Rate per \$100               | 51          | *\$0.6891 | \$0.6755  |
| Effective Tax Rate per \$100     | 67          | \$0.68    | \$0.63    |
| Total School Recources/ADM       | 57          | \$2,288   | \$2,858   |
| School Current Expense/ADM       | 53          | \$1,742   | \$1,959   |
| School Capital Expense/ADM       | 63          | \$546     | \$895     |
| School Debt Service/ADM          | 73          | \$215     | \$604     |

**\*Note:** FY 2021-22 Tax Rate for Pitt County is \$0.6841

**Source:** 2020-21 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners





# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY COME FROM?

### ALL FUNDS

**\$281,450,394 Total (\$229,829,266 Unduplicated)**



#### FY 2021 - 22 Revenues

- Ad Valorem - 48.35%
- Other Taxes - 12.04%
- Intergovernmental - 14.68%
- Permits & Fees - 1.80%
- Sales & Services - 10.33%
- Interest Earnings - 0.05%
- Miscellaneous - 4.32%
- Fund Balances - 8.43%  
Appropriated

| FY 2021-22 REVENUE SOURCES |           |                    |
|----------------------------|-----------|--------------------|
| Ad Valorem Taxes           | \$        | 111,130,512        |
| Other Taxes                | \$        | 27,672,247         |
| Intergovernmental          | \$        | 33,746,111         |
| Permits & Fees             | \$        | 4,136,360          |
| Sales & Services           | \$        | 23,738,609         |
| Interest Earnings          | \$        | 104,250            |
| Miscellaneous              | \$        | 9,931,491          |
| Fund Balances Appropriated | \$        | 19,369,686         |
| <b>UNDULICATED TOTAL</b>   | <b>\$</b> | <b>229,829,266</b> |
| Interfund Transfers        | \$        | 51,621,128         |
| <b>TOTAL BUDGET</b>        | <b>\$</b> | <b>281,450,394</b> |

Note: Fund Balances Appropriated include \$12M for one-time building projects (Sheriff Building and DSS Building)



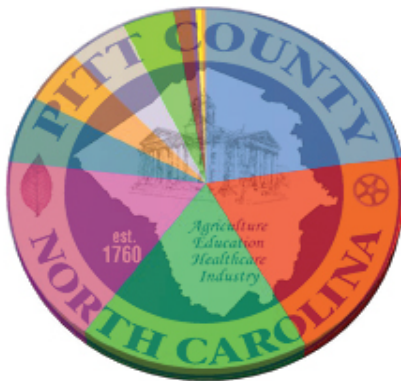


# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY GO?

### ALL FUNDS

**\$281,450,394 Total (\$229,829,266 Unduplicated)**



#### FY 2021 - 22 Expenditures

- Education - 22.71%
- Public Safety - 19.19%
- Human Services - 18.18%
- General Government - 16.78%
- Debt Service - 6.11%
- Environmental Protection - 5.02%
- Internal Service - 5.02%
- Transfer to Project Ordinance - 4.26%
- Econ & Physical Development - 1.46%
- Transportation - 0.44%
- Other - 0.40%
- Cultural & Recreational - 0.43%

| FY 2021-22 EXPENDITURES        |           |                    |
|--------------------------------|-----------|--------------------|
| Education                      | \$        | 63,917,829         |
| Public Safety                  | \$        | 54,012,316         |
| Human Services                 | \$        | 51,161,722         |
| General Government             | \$        | 47,232,143         |
| Debt Service                   | \$        | 17,209,928         |
| Environmental Protection       | \$        | 14,132,971         |
| Internal Service               | \$        | 14,128,246         |
| Transfer to Project Ordinance* | \$        | 12,000,000         |
| Econ & Physical Development    | \$        | 4,099,453          |
| Transportation                 | \$        | 1,225,637          |
| Other                          | \$        | 1,129,519          |
| Cultural & Recreational        | \$        | 1,200,630          |
| <b>TOTAL BUDGET</b>            | <b>\$</b> | <b>281,450,394</b> |
| LESS INTERFUND TRANSFER        | \$        | 51,621,128         |
| <b>UNDULICATED TOTAL</b>       | <b>\$</b> | <b>229,829,266</b> |



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

|                            | <b>ACTUAL<br/>FY 2019-20</b> | <b>BUDGET<br/>FY 2020-21</b> | <b>BUDGET<br/>FY 2021-22</b> | <b>PERCENT<br/>CHANGE<br/>FY 21 to 22</b> |
|----------------------------|------------------------------|------------------------------|------------------------------|---|
| <b>REVENUES / SOURCES</b>  |                              |                              |                              |   |
| Ad Valorem Taxes           | 104,082,434                  | 107,111,854                  | 111,130,512                  | 3.75%                                     |
| Other Taxes                | 26,423,803                   | 24,708,662                   | 27,672,247                   | 11.99%                                    |
| Intergovernmental          | 31,863,716                   | 31,614,383                   | 33,746,111                   | 6.74%                                     |
| Permits and Fees           | 4,060,448                    | 3,904,888                    | 4,136,360                    | 5.93%                                     |
| Sales and Services         | 19,607,941                   | 23,904,394                   | 23,738,609                   | -0.69%                                    |
| Interest Earnings          | 1,146,088                    | 350,067                      | 104,250                      | -70.22%                                   |
| Miscellaneous              | 12,603,054                   | 8,914,727                    | 9,931,491                    | 11.41%                                    |
| Fund Balances Appropriated | 0                            | 8,731,668                    | 19,369,686                   | 121.83%                                   |
| <b>Unduplicated Total</b>  | <b>199,787,484</b>           | <b>209,240,643</b>           | <b>229,829,266</b>           | <b>9.84%</b>                              |
| Interfund Transfers        | 50,709,127                   | 50,464,434                   | 51,621,128                   | 2.29%                                     |
| <b>GRAND TOTAL</b>         | <b>250,496,611</b>           | <b>259,705,077</b>           | <b>281,450,394</b>           | <b>8.37%</b>                              |

## EXPENDITURES / USES

|                                 |                    |                    |                    |              |
|---------------------------------|--------------------|--------------------|--------------------|--------------|
| General Government              | 48,551,115         | 44,687,223         | 47,232,143         | 5.69%        |
| Public Safety                   | 46,283,920         | 50,461,349         | 54,012,316         | 7.04%        |
| Transportation                  | 1,147,722          | 1,283,826          | 1,225,637          | -4.53%       |
| Environmental Protection        | 11,194,899         | 14,535,201         | 14,132,971         | -2.77%       |
| Economic & Physical Development | 3,450,324          | 6,232,727          | 4,099,453          | -34.23%      |
| Human Services                  | 39,473,327         | 46,104,102         | 51,161,722         | 10.97%       |
| Cultural & Recreational         | 819,599            | 799,765            | 1,200,630          | 50.12%       |
| Education                       | 61,806,595         | 62,296,290         | 63,917,829         | 2.60%        |
| Other                           | 3,148,332          | 1,232,564          | 1,129,519          | -8.36%       |
| Internal Service                | 9,953,371          | 13,884,097         | 14,128,246         | 1.76%        |
| Transfer to Project Ordinance   | -                  | -                  | 12,000,000         | -            |
| Debt Service                    | 18,764,838         | 18,187,933         | 17,209,928         | -5.38%       |
| <b>GRAND TOTAL</b>              | <b>244,594,042</b> | <b>259,705,077</b> | <b>281,450,394</b> | <b>8.37%</b> |
| Less Interfund Transfers        |                    | 50,464,434         | 51,621,128         | 2.29%        |
| <b>Unduplicated Total</b>       | <b>244,594,042</b> | <b>209,240,643</b> | <b>229,829,266</b> | <b>9.84%</b> |



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

| <i><b>FUND<br/>TYPE</b></i>   | <i><b>FUND<br/>NUMBER</b></i> | <i><b>FUND TITLE</b></i>             | <i><b>ADOPTED<br/>FY 2021-22</b></i> |
|-------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| <b>General Fund</b>           |                               |                                      |                                      |
|                               | 100                           | General Fund                         | 156,233,276                          |
|                               | 150                           | Public Health Fund                   | 13,989,791                           |
|                               | 160                           | Social Services Fund                 | 34,471,133                           |
|                               | 170                           | Court Facilities Fund                | 539,022                              |
|                               | 190                           | Mental Health Fund                   | 689,100                              |
|                               | 300                           | Debt Service Fund                    | 17,209,928                           |
|                               |                               |                                      | <u>223,132,250</u>                   |
| <b>Special Revenue Funds</b>  |                               |                                      |                                      |
|                               | 225                           | Representative Payee Fund            | 1,525,000                            |
|                               | 226                           | Flexible Benefits Fund               | 350,000                              |
|                               | 240                           | Grants Fund                          | 912,519                              |
|                               | 241                           | Pitt Area Transit Fund               | 1,221,137                            |
|                               | 265                           | Economic Development Fund            | 1,536,537                            |
|                               | 270                           | Industrial Development Building Fund | 212,223                              |
|                               | 280                           | Fire Districts Fund                  | 3,435,672                            |
|                               | 281                           | EMS District Fund                    | 6,974,117                            |
|                               | 290                           | Emergency Telephone System Fund      | 558,636                              |
|                               |                               |                                      | <u>16,725,841</u>                    |
| <b>Enterprise Fund</b>        |                               |                                      |                                      |
|                               | 600                           | Solid Waste Fund                     | 13,807,714                           |
| <b>Internal Service Funds</b> |                               |                                      |                                      |
|                               | 820                           | County Garage Fund                   | 681,850                              |
|                               | 840                           | Employee Medical Insurance Fund      | 11,396,000                           |
|                               | 841                           | Retiree Medical Insurance Fund       | 1,400,396                            |
|                               | 850                           | Worker's Compensation Fund           | 650,000                              |
|                               |                               |                                      | <u>14,128,246</u>                    |
| <b>Fiduciary Fund</b>         |                               |                                      |                                      |
|                               | 110                           | LEO Pension Fund                     | 375,464                              |
| <b>Capital Project Funds</b>  |                               |                                      |                                      |
|                               | 200                           | School Capital Reserve Fund          | 6,744,072                            |
|                               | 210                           | Article 46 Sales Tax Reserve Fund    | 5,786,807                            |
|                               | 510                           | School Improvement Projects Fund     | 750,000                              |
|                               |                               |                                      | <u>13,280,879</u>                    |
| <b>TOTAL BUDGET</b>           |                               |                                      | <u><u>281,450,394</u></u>            |



# REVENUE & EXPENDITURE SUMMARY

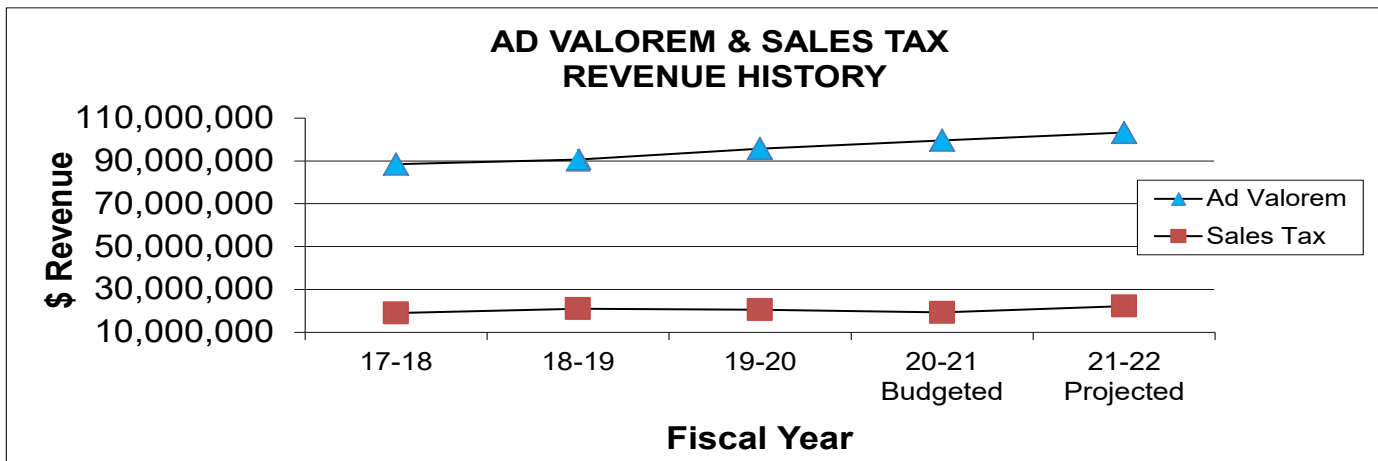
## MAJOR REVENUE SOURCE ANALYSIS

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. In FY 2020-21, due to reduced consumer spending and the uncertain negative financial impact of COVID-19, expected sales tax revenues were reduced, the property tax collection rate was lowered and other revenue projections were for very conservative. The forecasted reduction in revenues did not materialize and the worst did not happen. For FY 2021-22, expected sales tax revenues were increased and the property tax collection rate was increased and the forecasted revenue is very favorable.

## 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 continuous growth in its tax base through economic development activities and revaluation. Due to





# REVENUE & EXPENDITURE SUMMARY

strong property tax collections, the budget assumes an increase in the property tax collection rate from 98.5% to 99% for FY 21-22.

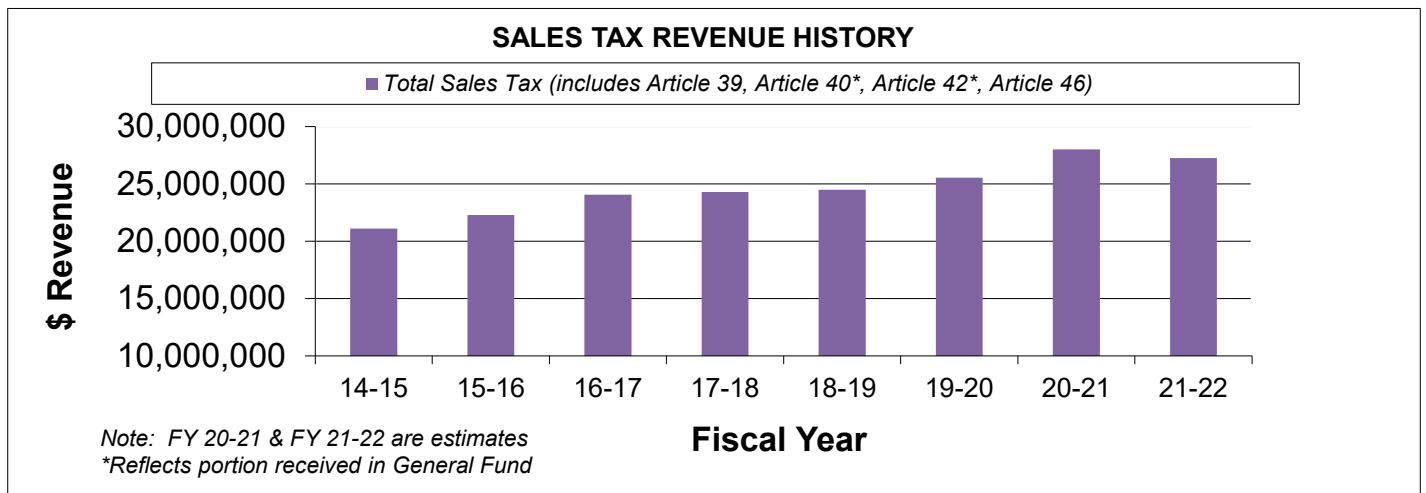
## AD VALOREM TAX

The budgeted current year net property tax estimates of \$103,292,578 are based on a \$15.1 billion estimated valuation. The tax rate for Fiscal Year 2021-22 is \$0.6841 per \$100 of real and personal property. A collection rate of 99% is projected. In FY 2020-21, the Pitt County Board of Commissioners made the decision to transition economic development to a department of county government effective FY 2021-22. With this decision, the Industrial Development tax rate became part of the General Fund tax rate effective with the FY 2021-22 budget.

## 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







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

allocated 60% for schools and 40% for general government. School sales tax collections are deposited directly in the School Capital Reserve Fund. The third, optional one-half cent (Article 44) was enacted December 1, 2002, in Pitt County to replace reimbursements lost from the State of North Carolina. These funds from the State had been replacement for revenues such as inventory taxes (repealed in 1987-88) and intangibles taxes (repealed in 1997). The reimbursements had provided little growth in revenue over the years they had been in place. Therefore, the one-half cent sales tax has proven to be beneficial to the County, as growth in retail sales has been steady over the years due to a strong economic base. Article 44 tax ceded to the State in Fall 2009 as part of the Medicaid relief bill passed by the General Assembly in 2007 whereby counties are being relieved of the responsibility of funding any share of Medicaid costs. The Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.

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

### **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.



# REVENUE & EXPENDITURE SUMMARY

## SALES AND SERVICES

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

## INVESTMENT EARNINGS

The County invests its available cash primarily in commercial paper, agency securities and the North Carolina Cash Management Trust. 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 and federal reserve policy, investment earnings are budgeted to remain at historically low amounts again for FY 21-22.



David Culifer, 911 Communications



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

|  | ACTUAL<br>19-20    | BUDGET<br>FY 2020-21 | BUDGET<br>FY 2021-22 | %<br>OF TOTAL<br>FUND | %<br>CHANGE<br>FY 21 TO FY 22 |
|--|--------------------|----------------------|----------------------|-----------------------|-------------------------------|
| <b>General - Fund 100</b>                  |                    |                      |                      |                       |                               |
| Ad Valorem Taxes                           | 95,741,442         | 98,210,179           | 103,292,578          | 72.10%                | 5.18%                         |
| Other Taxes                                | 21,027,489         | 19,708,662           | 22,672,247           | 14.47%                | 15.04%                        |
| Unrestricted Intergovernmental             | 275,651            | 275,000              | 275,000              | 0.20%                 | 0.00%                         |
| Restricted Intergovernmental               | 1,003,472          | 760,200              | 828,200              | 0.56%                 | 8.95%                         |
| Permits & Fees                             | 2,338,202          | 2,100,250            | 2,243,450            | 1.54%                 | 6.82%                         |
| Sales & Services                           | 5,604,650          | 5,366,178            | 5,695,859            | 3.94%                 | 6.14%                         |
| Investments                                | 960,827            | 289,567              | 100,000              | 0.21%                 | -65.47%                       |
| Miscellaneous                              | 2,654,232          | 2,655,606            | 2,757,784            | 1.95%                 | 3.85%                         |
| Other Debt & NonRevenue                    | 3,186,060          | 6,850,000            | 18,368,158           | 5.03%                 | 168.15%                       |
| <b>TOTAL</b>                               | <b>132,792,024</b> | <b>136,215,642</b>   | <b>156,233,276</b>   | <b>100.00%</b>        | <b>14.70%</b>                 |
| <b>LEO Pension - Fund 110</b>              |                    |                      |                      |                       |                               |
| Interest Earnings                          | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Miscellaneous                              | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from General Fund                 | 312,961            | 376,730              | 375,464              | 100.00%               | -0.34%                        |
| <b>TOTAL</b>                               | <b>312,961</b>     | <b>376,730</b>       | <b>375,464</b>       | <b>100.00%</b>        | <b>-0.34%</b>                 |
| <b>Health - Fund 150</b>                   |                    |                      |                      |                       |                               |
| Transfer from General Fund                 | 5,863,255          | 6,137,141            | 6,583,811            | 49.68%                | 7.28%                         |
| Restricted & Unrestricted                  | 6,421,395          | 5,604,428            | 6,033,980            | 45.37%                | 7.66%                         |
| Fund Balance Appropriated                  | -                  | 612,043              | 1,372,000            | 4.95%                 | 124.17%                       |
| <b>TOTAL</b>                               | <b>12,284,650</b>  | <b>12,353,612</b>    | <b>13,989,791</b>    | <b>100.00%</b>        | <b>13.24%</b>                 |
| <b>Social Services - Fund 160</b>          |                    |                      |                      |                       |                               |
| Transfer from General Fund                 | 11,740,802         | 11,685,147           | 12,877,664           | 35.81%                | 10.21%                        |
| Restricted & Unrestricted                  | 16,926,632         | 20,942,017           | 21,593,469           | 64.19%                | 3.11%                         |
| <b>TOTAL</b>                               | <b>28,667,434</b>  | <b>32,627,164</b>    | <b>34,471,133</b>    | <b>100.00%</b>        | <b>5.65%</b>                  |
| <b>Court Facilities - Fund 170</b>         |                    |                      |                      |                       |                               |
| Facilities Fees                            | 235,100            | 250,000              | 134,400              | 48.25%                | -46.24%                       |
| Interest Earnings                          | 4,262              | 3,500                | 1,000                | 0.68%                 | -71.43%                       |
| Transfer from General Fund                 | 166,426            | 264,649              | 403,622              | 51.08%                | 52.51%                        |
| Fund Balance Appropriated                  | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>TOTAL</b>                               | <b>405,788</b>     | <b>518,149</b>       | <b>539,022</b>       | <b>100.00%</b>        | <b>4.03%</b>                  |
| <b>Mental Health - Fund 190</b>            |                    |                      |                      |                       |                               |
| Transfer from General Fund                 | 493,500            | 488,500              | 509,100              | 75.91%                | 4.22%                         |
| Restricted & Unrestricted                  | 196,263            | 155,000              | 180,000              | 24.09%                | 16.13%                        |
| Fund Balance Appropriated                  | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>TOTAL</b>                               | <b>689,763</b>     | <b>643,500</b>       | <b>689,100</b>       | <b>100.00%</b>        | <b>7.09%</b>                  |
| <b>School Capital Reserve - Fund 200</b>   |                    |                      |                      |                       |                               |
| Sales Tax                                  | 7,342,038          | 3,877,442            | 5,244,072            | 56.38%                | 35.25%                        |
| Lottery Funds                              | 1,759,876          | 1,700,000            | 1,500,000            | 24.72%                | -11.76%                       |
| Miscellaneous                              | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Fund Balance Appropriated                  | -                  | 1,300,000            | -                    | 18.90%                | 0.00%                         |
| <b>TOTAL</b>                               | <b>9,101,914</b>   | <b>6,877,442</b>     | <b>6,744,072</b>     | <b>100.00%</b>        | <b>-1.94%</b>                 |
| <b>Sales Tax Reserve - Fund 210</b>        |                    |                      |                      |                       |                               |
| Sales Tax                                  | 5,396,314          | 5,000,000            | 5,000,000            | 84.72%                | 0.00%                         |
| Interest Earnings                          | 66,027             | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from Project Fund                 | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Fund Balance Appropriated                  | -                  | 902,126              | 786,807              | 15.28%                | -12.78%                       |
| <b>TOTAL</b>                               | <b>5,462,341</b>   | <b>5,902,126</b>     | <b>5,786,807</b>     | <b>100.00%</b>        | <b>-1.95%</b>                 |
| <b>State/Federal Forfeiture - Fund 220</b> |                    |                      |                      |                       |                               |
|  | 78,231             | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>Representative Payee - Fund 225</b>     |                    |                      |                      |                       |                               |
|  | -                  | -                    | 1,525,000            | 0.00%                 | 0.00%                         |
| <b>Flexible Benefits - Fund 226</b>        |                    |                      |                      |                       |                               |
|  | -                  | -                    | 350,000              | 0.00%                 | 0.00%                         |
| <b>Grants - Fund 240</b>                   |                    |                      |                      |                       |                               |
|  | 3,433,565          | 954,657              | 912,519              | 100.00%               | -4.41%                        |



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

|  | ACTUAL<br>19-20   | BUDGET<br>FY 2020-21 | BUDGET<br>FY 2021-22 | %<br>OF TOTAL<br>FUND | %<br>CHANGE<br>FY 21 TO FY 22 |
|--|-------------------|----------------------|----------------------|-----------------------|-------------------------------|
| <b>Pitt Area Transit System - Fund 241</b> |                   |                      |                      |                       |                               |
| Unrestricted Intergovernmental             | 678,895           | 521,276              | 453,563              | 40.75%                | -12.99%                       |
| Sales & Services                           | 686,331           | 693,736              | 701,600              | 54.23%                | 1.13%                         |
| Miscellaneous                              | 25,084            | 4,075                | 2,000                | 0.32%                 | -50.92%                       |
| Transfer from General Fund                 | 9,365             | 7,653                | -                    | 0.60%                 | -100.00%                      |
| Fund Balance Appropriated                  | -                 | 52,586               | 63,974               | 4.11%                 | 21.66%                        |
| <b>TOTAL</b>                               | <b>1,399,675</b>  | <b>1,279,326</b>     | <b>1,221,137</b>     | <b>100.00%</b>        | <b>-4.55%</b>                 |
| <b>Industrial Development - Fund 260</b>   |                   |                      |                      |                       |                               |
| Ad Valorem Taxes                           | 2,173,895         | 1,362,977            | -                    | 38.53%                | -100.00%                      |
| Restricted Intergovernmental               | 275,000           | -                    | -                    | 0.00%                 | 0.00%                         |
| Rental Income                              | 262,968           | 241,050              | -                    | 6.82%                 | -100.00%                      |
| Interest Earnings                          | -                 | -                    | -                    | 0.00%                 | 0.00%                         |
| Fund Balance Appropriated                  | -                 | 1,932,989            | -                    | 54.65%                | -100.00%                      |
| <b>TOTAL</b>                               | <b>2,711,863</b>  | <b>3,537,016</b>     | <b>-</b>             | <b>100.00%</b>        | <b>-100.00%</b>               |
| <b>Economic Development - Fund 265</b>     |                   |                      |                      |                       |                               |
| Miscellaneous                              | -                 | -                    | -                    | 0.00%                 | 0.00%                         |
| Fund Balance Appropriated                  | -                 | 536,921              | 1,536,537            | 100.00%               | 186.18%                       |
| <b>TOTAL</b>                               | <b>-</b>          | <b>536,921</b>       | <b>1,536,537</b>     | <b>100.00%</b>        | <b>186.18%</b>                |
| <b>Economic Development - Fund 270</b>     |                   |                      |                      |                       |                               |
| Interest Earnings                          | 3,562             | -                    | -                    | 0.00%                 | 0.00%                         |
| Miscellaneous                              | 10,050            | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from Ind Dev                      | -                 | -                    | -                    | 0.00%                 | 0.00%                         |
| Fund Balance Appropriated                  | -                 | 217,405              | 212,223              | 100.00%               | -2.38%                        |
| <b>TOTAL</b>                               | <b>13,612</b>     | <b>217,405</b>       | <b>212,223</b>       | <b>100.00%</b>        | <b>-2.38%</b>                 |
| <b>Fire Districts - Fund 280</b>           |                   |                      |                      |                       |                               |
| Ad Valorem Taxes                           | 3,067,596         | 3,321,841            | 3,435,672            | 100.00%               | 3.43%                         |
| <b>TOTAL</b>                               | <b>3,067,596</b>  | <b>3,321,841</b>     | <b>3,435,672</b>     | <b>100.00%</b>        | <b>3.43%</b>                  |
| <b>EMS District - Fund 281</b>             |                   |                      |                      |                       |                               |
| Ad Valorem Taxes                           | 3,099,502         | 4,216,857            | 4,402,262            | 64.21%                | 4.40%                         |
| Sales & Service                            | 2,232,462         | 2,300,000            | 2,571,855            | 35.02%                | 11.82%                        |
| Miscellaneous                              | 82,452            | 50,000               | -                    | 0.76%                 | 0.00%                         |
| Transfer from General Fund                 | 425,000           | -                    | -                    | 0.00%                 | 0.00%                         |
| Fund Balance Appropriated                  | -                 | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>TOTAL</b>                               | <b>5,839,415</b>  | <b>6,566,857</b>     | <b>6,974,117</b>     | <b>100.00%</b>        | <b>6.20%</b>                  |
| <b>E911 Surcharge - Fund 290</b>           |                   |                      |                      |                       |                               |
| 911 User Fees                              | 707,678           | 729,291              | 558,636              | 100.00%               | -23.40%                       |
| Interest Earnings                          | 3,317             | -                    | -                    | 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>710,995</b>    | <b>729,291</b>       | <b>558,636</b>       | <b>100.00%</b>        | <b>-23.40%</b>                |
| <b>Debt Service - Fund 300</b>             |                   |                      |                      |                       |                               |
| Transfer from General Fund                 | 6,442,670         | 6,219,505            | 4,411,823            | 34.20%                | -29.06%                       |
| Transfer from School Capital Reserve       | 5,254,612         | 5,127,442            | 5,994,072            | 28.19%                | 16.90%                        |
| Transfer from Article 46 Cap Reserve       | 5,629,997         | 5,352,126            | 5,236,807            | 29.43%                | -2.15%                        |
| Transfer from Industrial Development       | 99,000            | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from Solid Waste                  | 462,127           | 454,276              | 531,726              | 2.50%                 | 17.05%                        |
| Other Transfers                            | -                 | -                    | -                    | 0.00%                 | 0.00%                         |
| Investment Earnings                        | 5,778             | 2,000                | 2,000                | 0.01%                 | 0.00%                         |
| Debt Proceeds                              | (5,459)           | -                    | -                    | 0.00%                 | 0.00%                         |
| Miscellaneous                              | 1,031,541         | 1,032,584            | 1,033,500            | 5.68%                 | 0.09%                         |
| <b>TOTAL</b>                               | <b>18,920,266</b> | <b>18,187,933</b>    | <b>17,209,928</b>    | <b>100.00%</b>        | <b>-5.38%</b>                 |





# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

|  | ACTUAL<br>19-20    | BUDGET<br>FY 2020-21 | BUDGET<br>FY 2021-22 | %<br>OF TOTAL<br>FUND | %<br>CHANGE<br>FY 21 TO FY 22 |
|--|--------------------|----------------------|----------------------|-----------------------|-------------------------------|
| <b>School Capital Project - Fund 510</b> |                    |                      |                      |                       |                               |
| Transfer from Article 46 Cap Reserve     | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from School Capital Reserve     | 1,150,000          | 750,000              | 750,000              | 4.12%                 | 0.00%                         |
| <b>TOTAL</b>                             | <b>1,150,000</b>   | <b>750,000</b>       | <b>750,000</b>       | <b>4.12%</b>          | <b>0.00%</b>                  |
| <b>Solid Waste - Fund 600</b>            |                    |                      |                      |                       |                               |
| Unrestricted Intergovernmental           | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| User Charges                             | 8,684,301          | 12,912,980           | 12,577,714           | 90.77%                | -2.60%                        |
| Interest Earnings                        | 80,815             | 50,000               | -                    | 0.35%                 | -100.00%                      |
| Other Revenues                           | 1,197,925          | 1,262,388            | 1,230,000            | 8.87%                 | -2.57%                        |
| Loan                                     | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>TOTAL</b>                             | <b>9,963,042</b>   | <b>14,225,368</b>    | <b>13,807,714</b>    | <b>100.00%</b>        | <b>-2.94%</b>                 |
| <b>County Garage - Fund 820</b>          |                    |                      |                      |                       |                               |
| User Charges                             | 621,749            | 640,575              | 681,850              | 100.00%               | 6.44%                         |
| Fund Balance Appropriated                | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from General Fund               | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>TOTAL</b>                             | <b>621,749</b>     | <b>640,575</b>       | <b>681,850</b>       | <b>100.00%</b>        | <b>6.44%</b>                  |
| <b>Hospitalization - Fund 840, 841</b>   |                    |                      |                      |                       |                               |
| User Charges                             | 839,219            | 1,059,659            | 833,120              | 8.41%                 | -21.38%                       |
| Interest Earnings                        | 6,320              | 5,000                | 1,250                | 0.04%                 | -75.00%                       |
| Refund Prior Year                        | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| Miscellaneous                            | 13                 | -                    | -                    | 0.00%                 | 0.00%                         |
| Interfund Transfers                      | 11,313,474         | 11,351,265           | 11,747,039           | 90.14%                | 3.49%                         |
| Fund Balance Appropriated                | -                  | 177,598              | 214,987              | 1.41%                 | 21.05%                        |
| <b>TOTAL</b>                             | <b>12,159,026</b>  | <b>12,593,522</b>    | <b>12,796,396</b>    | <b>100.00%</b>        | <b>1.61%</b>                  |
| <b>Worker's Compensation - Fund 850</b>  |                    |                      |                      |                       |                               |
| Interest Earnings                        | 14,694             | -                    | -                    | 0.00%                 | 0.00%                         |
| Other Revenues                           | 59,622             | -                    | -                    | 0.00%                 | 0.00%                         |
| Transfer from General Fund               | 629,860            | 629,609              | 629,708              | 96.86%                | 0.02%                         |
| Transfer from Solid Waste Fund           | 14,943             | 15,293               | 15,219               | 2.35%                 | -0.48%                        |
| Transfer from PATS                       | 5,197              | 5,098                | 5,073                | 0.78%                 | -0.49%                        |
| Transfer from Employee Medical           | -                  | -                    | -                    | 0.00%                 | 0.00%                         |
| <b>TOTAL</b>                             | <b>724,316</b>     | <b>650,000</b>       | <b>650,000</b>       | <b>100.00%</b>        | <b>0.00%</b>                  |
| <b>GRAND TOTAL</b>                       | <b>250,510,225</b> | <b>259,705,077</b>   | <b>281,450,394</b>   | <b>100.00%</b>        | <b>8.37%</b>                  |





# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

|   | ACTUAL             | ORIGINAL BUDGET    | REVISED (as of 3-26-21) | REQUESTED          | RECOMMENDED        | % CHANGE      | \$ CHANGE         |
|---|--------------------|--------------------|-------------------------|--------------------|--------------------|---------------|-------------------|
|   | FY 2019-20         | FY 2020-21         | FY 2020-21              | FY 2021-22         | FY 2021-22         | FY 21 to 22   | FY 21 to 22       |
| <b>GENERAL FUND</b>                                       |                    |                    |                         |                    |                    |               |                   |
| GENERAL GOVERNMENT  |                    |                    |                         |                    |                    |               |                   |
| Governing Board   | 244,487            | 248,978            | 248,978                 | 250,418            | 254,706            | 2.30%         | 5,728             |
| County Manager  | 519,404            | 537,671            | 537,671                 | 579,890            | 594,229            | 10.52%        | 56,558            |
| Economic Development <sup>(3)</sup>                       | -                  | -                  | -                       | 1,878,410          | 1,656,794          | -             | 1,656,794         |
| East Carolina Technology Center Operations <sup>(3)</sup> | -                  | -                  | -                       | -                  | 79,000             | -             | 79,000            |
| Financial Services  | 844,231            | 921,065            | 921,065                 | 949,369            | 969,913            | 5.30%         | 48,848            |
| Tax Administration  | 2,444,500          | 2,766,653          | 2,766,653               | 2,854,715          | 2,903,298          | 4.94%         | 136,645           |
| Legal   | 570,887            | 609,613            | 609,613                 | 625,371            | 641,229            | 5.19%         | 31,616            |
| Elections   | 905,537            | 887,893            | 906,319                 | 1,101,844          | 991,580            | 11.68%        | 103,687           |
| Register of Deeds   | 628,048            | 643,559            | 643,559                 | 755,329            | 724,103            | 12.52%        | 80,544            |
| Public Information  | 211,054            | 253,978            | 269,349                 | 315,473            | 271,029            | 6.71%         | 17,051            |
| Human Resources   | 646,397            | 684,809            | 684,809                 | 719,990            | 756,828            | 10.52%        | 72,019            |
| Imaging Services/Mailroom                                 | 158,946            | 168,885            | 168,885                 | 175,772            | 179,726            | 6.42%         | 10,841            |
| Management Information Systems                            | 2,941,971          | 2,875,638          | 2,893,638               | 3,019,924          | 3,088,557          | 7.40%         | 212,919           |
| Geographic Information Systems                            | 390,385            | 443,015            | 443,015                 | 454,723            | 460,247            | 3.89%         | 17,232            |
| Buildings & Grounds                                       | 2,176,457          | 2,390,741          | 2,466,426               | 2,497,048          | 2,488,620          | 4.09%         | 97,879            |
| Housekeeping Services                                     | 370,188            | 385,893            | 385,893                 | 397,250            | 397,250            | 2.94%         | 11,357            |
| Sheriff   | 13,224,583         | 14,943,863         | 15,455,933              | 17,247,329         | 16,071,928         | 7.55%         | 1,128,065         |
| Detention Center  | 15,203,914         | 16,505,087         | 16,526,777              | 18,281,830         | 17,571,456         | 6.46%         | 1,066,369         |
| Jail Health Services                                      | 2,030,290          | 2,165,526          | 2,165,526               | 2,214,117          | 2,214,117          | 2.24%         | 48,591            |
| Jail Inmate Coordinator                                   | 63,346             | 65,127             | 65,127                  | 69,570             | 71,209             | 9.34%         | 6,082             |
| School Security   | 812,025            | 914,494            | 914,494                 | 920,431            | 939,169            | 2.70%         | 24,675            |
| Emergency Management                                      | 852,141            | 980,694            | 980,694                 | 922,564            | 936,333            | -4.52%        | (44,361)          |
| Communications  | 2,111,463          | 2,207,949          | 2,207,949               | 2,364,822          | 2,314,403          | 4.82%         | 106,454           |
| Planning - E911 <sup>(2)</sup>                            | 105,363            | -                  | -                       | -                  | -                  | -             | -                 |
| Animal Services   | 813,835            | 1,025,831          | 1,028,097               | 1,165,152          | 1,145,951          | 11.71%        | 120,120           |
| Inspections   | 427,244            | 465,343            | 465,343                 | 1,242,087          | 877,072            | 88.48%        | 411,729           |
| Medical Examiner  | 185,070            | 195,000            | 195,000                 | 200,000            | 200,000            | 2.56%         | 5,000             |
| Other Public Safety                                       | 261,520            | 374,446            | 374,446                 | 352,253            | 352,253            | -5.93%        | (22,193)          |
| Transportation  | 4,669              | 4,500              | 4,500                   | 4,500              | 4,500              | 0.00%         | -                 |
| Planning <sup>(2)</sup>                                   | 851,405            | 1,144,255          | 1,144,255               | 1,245,169          | 1,264,370          | 10.50%        | 120,115           |
| Other Economic Development                                | 228,758            | 232,806            | 232,806                 | 233,000            | 233,000            | 0.08%         | 194               |
| Engineering   | 131,080            | 137,461            | 137,461                 | 441,062            | 444,503            | 223.37%       | 307,042           |
| Cooperative Extension Service                             | 327,700            | 378,046            | 388,331                 | 352,746            | 357,371            | -5.47%        | (20,675)          |
| Pitt Soil & Water   | 297,252            | 309,833            | 313,931                 | 316,809            | 325,257            | 4.98%         | 15,424            |
| Farmers' Market   | 46,293             | 48,817             | 80,084                  | 51,713             | 51,449             | 5.39%         | 2,632             |
| Non-Departmental  | 6,576,977          | 2,857,573          | 5,658,469               | 2,466,848          | 2,670,848          | -6.53%        | (186,725)         |
| Other Human Services                                      | 267,017            | 267,017            | 367,017                 | 277,450            | 275,700            | 3.25%         | 8,683             |
| Veteran Services  | 205,895            | 212,809            | 214,893                 | 206,162            | 210,998            | -0.85%        | (1,811)           |
| <b>Pitt County Schools</b>                                |                    |                    |                         |                    |                    |               |                   |
| Rent  | 340,000            | 340,000            | 340,000                 | 340,000            | 340,000            | 0.00%         | -                 |
| Current Expense   | 40,565,920         | 41,157,811         | 41,157,811              | 42,963,624         | 42,943,624         | 4.34%         | 1,785,813         |
| 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   | 5,994,738          | 6,168,911          | 6,168,911               | 6,403,326          | 6,253,326          | 1.37%         | 84,415            |
| Capital Outlay  | 100,000            | 100,000            | 100,000                 | 100,000            | 100,000            | 0.00%         | -                 |
| Cultural & Recreational                                   | 721,819            | 681,819            | 681,819                 | 847,684            | 803,684            | 17.87%        | 121,865           |
| Recreation  | 97,781             | 117,946            | 117,946                 | 402,446            | 396,946            | 236.55%       | 279,000           |
| Transfers to Other Funds                                  | 28,211,359         | 27,116,380         | 27,355,741              | 29,243,396         | 39,189,700         | 44.52%        | 12,073,320        |
| Contingency <sup>(1)</sup>                                | -                  | 277,907            | 160,119                 | 217,000            | 217,000            | -21.92%       | (60,907)          |
| General Fund (Fund 100) Totals                            | 135,111,949        | 136,215,642        | 139,949,353             | 148,668,616        | 156,233,276        | 14.70%        |                   |
| PUBLIC HEALTH   | 10,622,269         | 12,353,612         | 13,879,060              | 13,616,673         | 13,989,791         | 13.24%        | 1,636,179         |
| SOCIAL SERVICES   | 27,693,837         | 32,627,164         | 33,452,697              | 35,127,200         | 34,471,133         | 5.65%         | 1,843,969         |
| COURT FACILITIES  | 391,087            | 518,149            | 518,149                 | 537,134            | 539,022            | 4.03%         | 20,873            |
| MENTAL HEALTH   | 684,382            | 643,500            | 643,500                 | 689,100            | 689,100            | 7.09%         | 45,600            |
| <b>GENERAL FUND TOTAL</b>                                 | <b>174,503,523</b> | <b>182,358,067</b> | <b>188,442,759</b>      | <b>198,638,723</b> | <b>205,922,322</b> | <b>12.92%</b> | <b>23,564,255</b> |

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

(2) Planning E911 budget was moved into Planning budget FY 2021

(3) Industrial Development Fund and ECTC was moved to Econ Dev in the General Fund



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

|  | ACTUAL             | ORIGINAL BUDGET    | REVISED<br>(as of 3-26-21) | REQUESTED          | RECOMMENDED        | % CHANGE     | \$ CHANGE         |
|--|--------------------|--------------------|----------------------------|--------------------|--------------------|--------------|-------------------|
|  | FY 2019-20         | FY 2020-21         |                            | FY 2021-22         |                    |              | FY 21 to 22       |
| <b>OTHER FUNDS</b>                         |                    |                    |                            |                    |                    |              |                   |
| LAW ENFORCEMENT OFFICERS FUND              | 319,200            | 376,730            | 376,730                    | 375,464            | 375,464            | -0.34%       | (1,266)           |
| SCHOOL CAPITAL RESERVE FUND                | 6,404,612          | 6,877,442          | 13,346,807                 | 5,783,272          | 6,744,072          | -1.94%       | (133,370)         |
| ARTICLE 46 SALES TAX RESERVE               | 6,179,997          | 5,902,126          | 5,902,126                  | 5,786,807          | 5,786,807          | -1.95%       | (115,319)         |
| STATE/FEDERAL FORFEITURE FUND              | -                  | -                  | 161,266                    | -                  | -                  | 0.00%        | -                 |
| REPRESENTATIVE PAYEE FUND                  | -                  | -                  | 1,764,228                  | 1,525,000          | 1,525,000          | 0.00%        | 1,525,000         |
| FLEXIBLE BENEFIT FUND                      | -                  | -                  | 350,668                    | 350,000            | 350,000            | 0.00%        | 350,000           |
| GRANTS FUND                                | 3,148,332          | 954,657            | 4,439,917                  | 482,369            | 912,519            | -4.41%       | (42,138)          |
| PITT AREA TRANSIT SYSTEM FUND              | 1,143,053          | 1,279,326          | 1,280,704                  | 1,211,159          | 1,221,137          | -4.55%       | (58,189)          |
| INDUSTRIAL DEVELOPMENT FUND <sup>(3)</sup> | 1,809,675          | 3,537,016          | 3,664,106                  | -                  | -                  | -100.00%     | (3,537,016)       |
| ECONOMIC DEVELOPMENT FUND                  | 51,342             | 536,921            | 536,921                    | 1,536,537          | 1,536,537          | 186.18%      | 999,616           |
| INDUSTRIAL DEVELOPMENT SHELL BLD           | 3,998              | 217,405            | 217,405                    | 212,223            | 212,223            | 0.00%        | (5,182)           |
| FIRE DISTRICTS FUND                        | 3,065,309          | 3,321,841          | 3,321,841                  | 3,435,672          | 3,435,672          | 3.43%        | 113,831           |
| EMS DISTRICT FUND                          | 6,586,473          | 6,566,857          | 6,642,041                  | 7,029,714          | 6,974,117          | 6.20%        | 407,260           |
| EMERGENCY TELEPHONE SYSTEM FUND            | 541,344            | 729,291            | 729,291                    | 558,636            | 558,636            | -23.40%      | (170,655)         |
| DEBT SERVICE FUND                          | 18,764,838         | 18,187,933         | 18,620,646                 | 17,209,928         | 17,209,928         | -5.38%       | (978,005)         |
| SCHOOL IMPROVEMENT PROJECTS FUND           | 1,221,328          | 750,000            | 1,076,467                  | 750,000            | 750,000            | 0.00%        | -                 |
| SOLID WASTE & RECYCLING FUND               | 10,897,647         | 14,225,368         | 14,618,209                 | 13,807,714         | 13,807,714         | -2.94%       | (417,654)         |
| COUNTY GARAGE FUND                         | 621,749            | 640,575            | 640,575                    | 681,850            | 681,850            | 6.44%        | 41,275            |
| EMPLOYEE MEDICAL INSURANCE FUND            | 7,682,523          | 11,343,522         | 11,343,522                 | 11,396,000         | 11,396,000         | 0.46%        | 52,478            |
| RETIREE MEDICAL INSURANCE FUND             | 1,165,598          | 1,250,000          | 1,250,000                  | 1,400,396          | 1,400,396          | 12.03%       | 150,396           |
| WORKER'S COMPENSATION FUND                 | 483,501            | 650,000            | 650,000                    | 650,000            | 650,000            | 0.00%        | -                 |
| <b>GRAND TOTAL</b>                         | <b>244,594,042</b> | <b>259,705,077</b> | <b>279,376,229</b>         | <b>272,821,464</b> | <b>281,450,394</b> | <b>8.37%</b> | <b>21,745,317</b> |

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

(2) Planning E911 budget was moved into Planning budget FY 2021

(3) Industrial Development Fund and ECTC was moved to Econ Dev in the General Fund



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

|                                      | ACTUAL<br>FY 2019-20 | ADOPTED<br>FY 2020-21 | ADOPTED<br>FY 2021-22 | % CHANGE<br>FY 21 to FY 22 |
|--------------------------------------|----------------------|-----------------------|-----------------------|----------------------------|
| <b>GENERAL GOVERNMENT</b>            |                      |                       |                       |                            |
| Governing Board                      | 244,487              | 248,978               | 254,706               | 2.30%                      |
| County Manager                       | 519,404              | 537,671               | 594,229               | 10.52%                     |
| Economic Development                 | -                    | -                     | 1,656,794             |                            |
| East Carolina Tech Center Operations | -                    | -                     | 79,000                |                            |
| Financial Services                   | 844,231              | 921,065               | 969,913               | 5.30%                      |
| Tax Administration                   | 2,444,500            | 2,766,653             | 2,903,298             | 4.94%                      |
| Legal                                | 570,887              | 609,613               | 641,229               | 5.19%                      |
| Elections                            | 905,537              | 887,893               | 991,580               | 11.68%                     |
| Register of Deeds                    | 628,048              | 643,559               | 724,103               | 12.52%                     |
| Public Information                   | 211,054              | 253,978               | 271,029               | 6.71%                      |
| Human Resources                      | 646,397              | 684,809               | 756,828               | 10.52%                     |
| Imaging Services/Mail Room           | 158,946              | 168,885               | 179,726               | 6.42%                      |
| Management Information Systems       | 2,941,971            | 2,875,638             | 3,088,557             | 7.40%                      |
| Geographic Information Systems       | 390,385              | 443,015               | 460,247               | 3.89%                      |
| Buildings & Grounds                  | 2,176,457            | 2,390,741             | 2,488,620             | 4.09%                      |
| Housekeeping Services                | 370,188              | 385,893               | 397,250               | 2.94%                      |
| Nondepartmental                      | 6,576,977            | 2,857,573             | 2,670,848             | -6.53%                     |
| Retirement Funds-Law Enforcement     | 319,200              | 376,730               | 375,464               | -0.34%                     |
| Court Facilities                     | 391,087              | 518,149               | 539,022               | 4.03%                      |
| General Fund Interfund Transfers     | 28,211,359           | 27,116,380            | 39,189,700            | 44.52%                     |
| <b>TOTAL</b>                         | <b>48,551,116</b>    | <b>44,687,223</b>     | <b>59,232,143</b>     | <b>32.55%</b>              |
| <b>PUBLIC SAFETY</b>                 |                      |                       |                       |                            |
| Sheriff                              | 13,224,583           | 14,943,863            | 16,071,928            | 7.55%                      |
| Detention Center                     | 15,203,914           | 16,505,087            | 17,571,456            | 6.46%                      |
| Jail Health Services                 | 2,030,290            | 2,165,526             | 2,214,117             | 2.24%                      |
| Jail Inmate Services                 | 63,346               | 65,127                | 71,209                | 9.34%                      |
| School Security                      | 812,025              | 914,494               | 939,169               | 2.70%                      |
| Emergency Management                 | 852,141              | 980,694               | 936,333               | -4.52%                     |
| Communications                       | 2,111,463            | 2,207,949             | 2,314,403             | 4.82%                      |
| Planning - E911                      | 105,363              | -                     | -                     | -                          |
| Emergency Telephone System Fund      | 541,344              | 729,291               | 558,636               | -23.40%                    |
| Animal Services                      | 813,835              | 1,025,831             | 1,145,951             | 11.71%                     |
| Inspections                          | 427,244              | 465,343               | 877,072               | 88.48%                     |
| Medical Examiner                     | 185,070              | 195,000               | 200,000               | 2.56%                      |
| State & Federal Grants               | 3,148,332            | 954,657               | 912,519               | -4.41%                     |
| State & Federal Forfeiture Fund      | -                    | -                     | -                     | 0.00%                      |
| Fire Districts                       | 3,065,309            | 3,321,841             | 3,435,672             | 3.43%                      |
| EMS District                         | 6,586,473            | 6,566,857             | 6,974,117             | 6.20%                      |
| Other Public Safety                  | 261,520              | 374,446               | 352,253               | -5.93%                     |
| Flexible Benefit Fund                | -                    | -                     | 350,000               | -                          |
| <b>TOTAL</b>                         | <b>49,432,252</b>    | <b>51,416,006</b>     | <b>54,924,835</b>     | <b>6.82%</b>               |
| <b>TRANSPORTATION</b>                |                      |                       |                       |                            |
| Transportation                       | 4,669                | 4,500                 | 4,500                 | 0.00%                      |
| Pitt Area Transit                    | 1,143,053            | 1,279,326             | 1,221,137             | -4.55%                     |
| <b>TOTAL</b>                         | <b>1,147,722</b>     | <b>1,283,826</b>      | <b>1,225,637</b>      | <b>-4.53%</b>              |



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

|  | <i>ACTUAL<br/>FY 2019-20</i> | <i>ADOPTED<br/>FY 2020-21</i> | <i>ADOPTED<br/>FY 2021-22</i> | <i>% CHANGE<br/>FY 21 to FY 22</i> |
|--|------------------------------|-------------------------------|-------------------------------|------------------------------------|
| <b>ENVIRONMENTAL PROTECTION</b>            |                              |                               |                               |                                    |
| Pitt Soil & Water                          | 297,252                      | 309,833                       | 325,257                       | 4.98%                              |
| Solid Waste & Recycling                    | 10,897,647                   | 14,225,368                    | 13,807,714                    | -2.94%                             |
| <b>TOTAL</b>                               | <b>11,194,899</b>            | <b>14,535,201</b>             | <b>14,132,971</b>             | <b>-2.77%</b>                      |
| <b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b> |                              |                               |                               |                                    |
| Planning                                   | 851,405                      | 1,144,255                     | 1,264,370                     | 10.50%                             |
| Engineering                                | 131,080                      | 137,461                       | 444,503                       | 223.37%                            |
| Industrial Development                     | 1,809,675                    | 3,537,016                     | -                             | -100.00%                           |
| Economic Development                       | 51,342                       | 536,921                       | 1,536,537                     | 186.18%                            |
| Industrial Development Shell Building      | 3,998                        | 217,405                       | 212,223                       | -2.38%                             |
| Cooperative Extension Service              | 327,700                      | 378,046                       | 357,371                       | -5.47%                             |
| Farmers' Market                            | 46,293                       | 48,817                        | 51,449                        | 5.39%                              |
| Other Economic Development                 | 228,758                      | 232,806                       | 233,000                       | 0.08%                              |
| <b>TOTAL</b>                               | <b>3,450,251</b>             | <b>6,232,727</b>              | <b>4,099,453</b>              | <b>-34.23%</b>                     |
| <b>HUMAN SERVICES</b>                      |                              |                               |                               |                                    |
| Health                                     | 10,622,269                   | 12,353,612                    | 13,989,791                    | 13.24%                             |
| Social Services                            | 27,693,837                   | 32,627,164                    | 34,471,133                    | 5.65%                              |
| Mental Health                              | 684,382                      | 643,500                       | 689,100                       | 7.09%                              |
| Veterans Services                          | 205,895                      | 212,809                       | 210,998                       | -0.85%                             |
| Other Human Services                       | 267,017                      | 267,017                       | 275,700                       | 3.25%                              |
| Representative Payee Fund                  | -                            | -                             | 1,525,000                     | -                                  |
| <b>TOTAL</b>                               | <b>39,473,400</b>            | <b>46,104,102</b>             | <b>51,161,722</b>             | <b>10.97%</b>                      |
| <b>CULTURAL &amp; RECREATIONAL</b>         |                              |                               |                               |                                    |
| Libraries, Arts & Recreation Contributions | 721,819                      | 681,819                       | 803,684                       | 17.87%                             |
| Recreation                                 | 97,781                       | 117,946                       | 396,946                       | 236.55%                            |
| <b>TOTAL</b>                               | <b>819,600</b>               | <b>799,765</b>                | <b>1,200,630</b>              | <b>50.12%</b>                      |
| <b>EDUCATION</b>                           |                              |                               |                               |                                    |
| Pitt County Schools                        | 41,905,920                   | 42,497,811                    | 44,283,624                    | 4.20%                              |
| Pitt Community College                     | 6,094,738                    | 6,268,911                     | 6,353,326                     | 1.35%                              |
| Pitt Co. Schools Capital Reserve           | 6,404,612                    | 6,877,442                     | 6,744,072                     | -1.94%                             |
| Pitt County Schools Capital Projects       | 1,221,328                    | 750,000                       | 750,000                       | 0.00%                              |
| Article 46 Sales Tax Reserve               | 6,179,997                    | 5,902,126                     | 5,786,807                     | -1.95%                             |
| <b>TOTAL</b>                               | <b>61,806,595</b>            | <b>62,296,290</b>             | <b>63,917,829</b>             | <b>2.60%</b>                       |
| <b>OTHER</b>                               |                              |                               |                               |                                    |
| Contingency                                | -                            | 277,907                       | 217,000                       | -21.92%                            |
| <b>TOTAL</b>                               | <b>-</b>                     | <b>277,907</b>                | <b>217,000</b>                | <b>-21.92%</b>                     |



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

|                           | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>ADOPTED</i><br><i>FY 2020-21</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> | <i>% CHANGE</i><br><i>FY 21 to FY 22</i> |
|---------------------------|------------------------------------|-------------------------------------|-------------------------------------|--|
| <b>INTERNAL SERVICE</b>   |                                    |                                     |                                     |  |
| Employee Medical          | 7,682,523                          | 11,343,522                          | 11,396,000                          | 0.46%                                    |
| Retiree Medical Insurance | 1,165,598                          | 1,250,000                           | 1,400,396                           | 12.03%                                   |
| Worker's Compensation     | 483,501                            | 650,000                             | 650,000                             | 0.00%                                    |
| County Garage             | 621,749                            | 640,575                             | 681,850                             | 6.44%                                    |
| <b>TOTAL</b>              | <b>9,953,371</b>                   | <b>13,884,097</b>                   | <b>14,128,246</b>                   | <b>1.76%</b>                             |
| <b>DEBT SERVICE</b>       |                                    |                                     |                                     |  |
| Debt Service              | 18,764,838                         | 18,187,933                          | 17,209,928                          | -5.38%                                   |
| <b>TOTAL</b>              | <b>18,764,838</b>                  | <b>18,187,933</b>                   | <b>17,209,928</b>                   | <b>-5.38%</b>                            |
| <b>GRAND TOTAL</b>        | <b>244,594,044</b>                 | <b>259,705,077</b>                  | <b>281,450,394</b>                  | <b>8.37%</b>                             |
| Less Interfund Transfers  | 50,709,127                         | 50,464,434                          | 51,621,128                          | 2.29%                                    |
| <b>UNDULICATED TOTAL</b>  | <b>193,884,917</b>                 | <b>209,240,643</b>                  | <b>229,829,266</b>                  | <b>9.84%</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**

- 225 Representative Payee Fund**
- 226 Flexible Benefits Fund**
- 240 Grants**
- 241 Pitt Area Transit System**
- 265 Economic Development**
- 270 Industrial Development Shell 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**

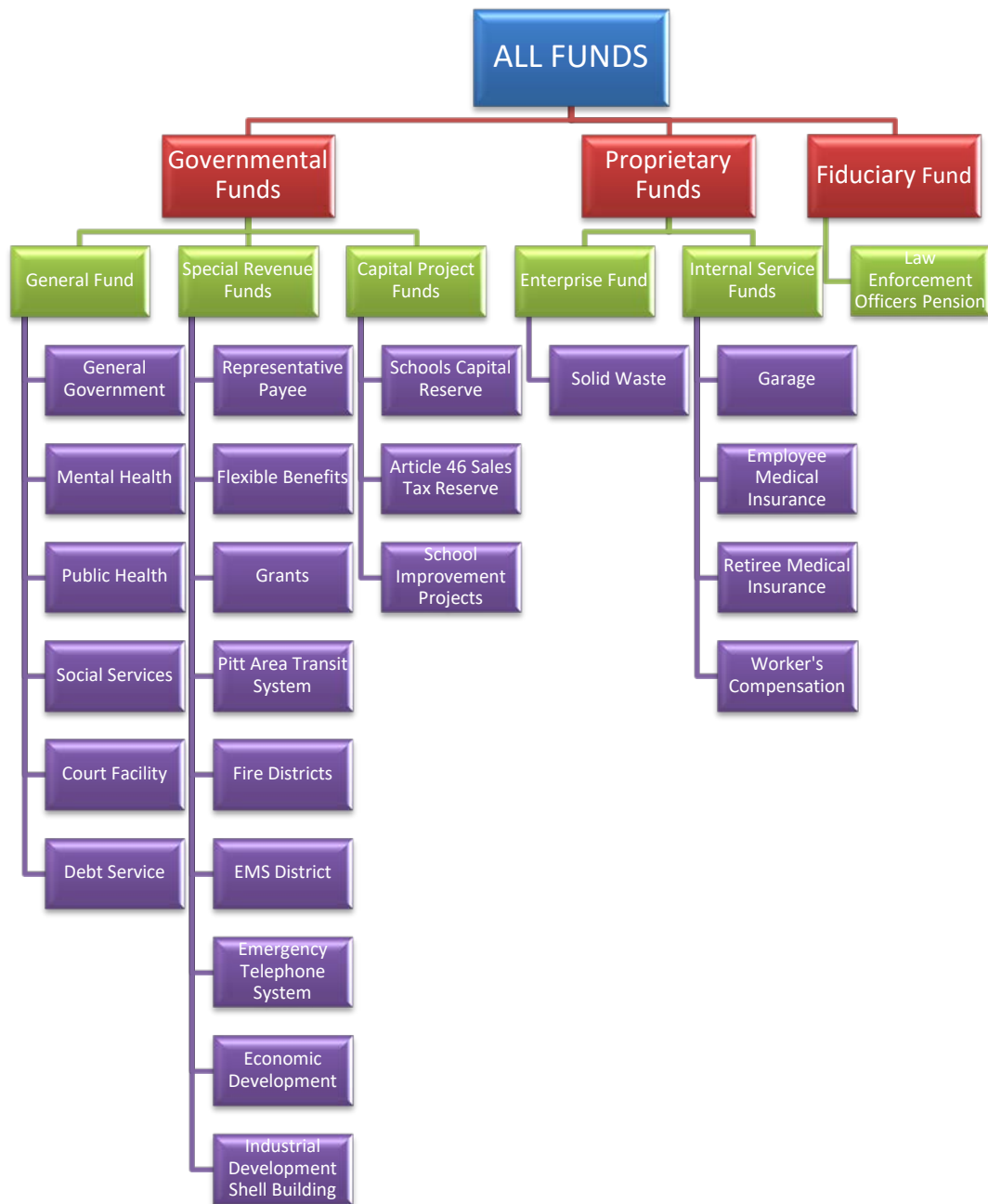
#### **CAPITAL PROJECT FUNDS**

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



# FUND SUMMARY

## Pitt County Fund Structure

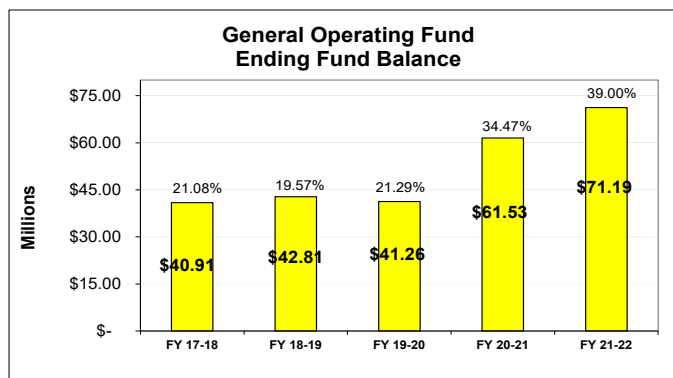




# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

|   | ACTUAL<br>2017-2018 | ACTUAL<br>2018-19  | ACTUAL<br>2019-2020 | PRELIMINARY<br>2020-2021 | PROJECTED<br>2021-2022 |
|---|---------------------|--------------------|---------------------|--------------------------|------------------------|
| <b>BEGINNING FUND BALANCE</b>   | 37,213,683          | 40,914,560         | 42,805,182          | 41,255,152               | 61,526,413             |
| <b>REVENUES</b>   |                     |                    |                     |                          |                        |
| PROPERTY TAXES  | 87,689,222          | 89,696,527         | 95,741,442          | 102,074,645              | 103,095,391            |
| OTHER TAXES & LICENSES  | 22,150,694          | 23,469,611         | 23,036,721          | 28,173,658               | 28,455,394             |
| INTERGOVERNMENTAL   | 25,163,851          | 25,746,636         | 26,083,676          | 27,971,642               | 28,251,359             |
| PERMITS AND FEES  | 2,352,845           | 2,521,291          | 2,511,740           | 3,021,732                | 3,051,950              |
| SALES AND SERVICES  | 5,878,158           | 5,584,538          | 5,795,843           | 6,866,596                | 6,935,262              |
| INVESTMENT EARNINGS   | 550,380             | 1,127,557          | 965,089             | 70,039                   | 70,739                 |
| MISCELLANEOUS   | 709,882             | 644,210            | 519,710             | 615,471                  | 621,625                |
| <b>TOTAL REVENUE</b>  | <b>144,495,032</b>  | <b>148,790,370</b> | <b>154,654,221</b>  | <b>168,793,783</b>       | <b>170,481,720</b>     |
| <b>OTHER FINANCING SOURCES/USES</b>   |                     |                    |                     |                          |                        |
| OPERATING TRANSFERS IN  | 5,095,517           | 550,000            | 808,025             | 5,688,833                | 900,000                |
| OPERATING TRANSFERS OUT   | (7,578,798)         | (9,072,089)        | (9,181,183)         | (12,490,691)             | (15,000,000)           |
| PROCEEDS FROM LEASE PURCHASE  | -                   | -                  | -                   | -                        | -                      |
| INSTALLMENT DEBT ISSUED   | 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>(753,281)</b>    | <b>(8,222,089)</b> | <b>(7,318,495)</b>  | <b>(6,081,858)</b>       | <b>(14,100,000)</b>    |
| <b>EXPENDITURES</b>   |                     |                    |                     |                          |                        |
| <b>CURRENT:</b>   |                     |                    |                     |                          |                        |
| GENERAL GOVERNMENT  | 15,541,812          | 14,132,925         | 18,908,294          | 14,462,893               | 14,896,779             |
| PUBLIC SAFETY   | 35,457,139          | 35,399,010         | 36,826,225          | 37,716,182               | 38,847,667             |
| ENVIRONMENTAL PROTECTION  | 271,431             | 284,118            | 290,729             | 304,474                  | 313,608                |
| ECONOMIC & PHYSICAL DEV   | 2,453,151           | 1,950,682          | 2,199,095           | 1,782,722                | 1,836,204              |
| HUMAN SERVICES  | 38,962,154          | 38,846,194         | 39,472,323          | 37,984,833               | 39,124,378             |
| CULTURAL & RECREATIONAL   | 745,971             | 735,016            | 819,601             | 794,853                  | 818,699                |
| EDUCATION   | 45,880,346          | 46,538,707         | 48,000,658          | 48,766,722               | 50,229,724             |
| DEBT SERVICE  | 728,870             | 791,007            | 1,106,054           | 627,985                  | 646,825                |
| <b>TOTAL EXPENDITURES</b>   | <b>140,040,874</b>  | <b>138,677,659</b> | <b>147,622,979</b>  | <b>142,440,664</b>       | <b>146,713,884</b>     |
| <b>REVENUE AND OTHER FINANCING SOURCES<br/>OVER (UNDER) EXPENDITURES AND<br/>OTHER FINANCING USES</b> | <b>3,700,877</b>    | <b>1,890,622</b>   | <b>(287,253)</b>    | <b>20,271,261</b>        | <b>9,667,837</b>       |
| <b>FUND BALANCE, ENDING</b>   | <b>40,914,560</b>   | <b>42,805,182</b>  | <b>41,255,152</b>   | <b>61,526,413</b>        | <b>71,194,250</b>      |
| (NON-SPENDABLE)/RESTRICTED BY STATE   | 9,800,569           | 13,893,599         | 7,581,503           | 8,120,000                | 8,500,000              |
| (SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNA  | 31,113,991          | 28,911,683         | 33,386,396          | 53,406,413               | 63,074,250             |
| GENERAL FUND EXPENDITURES   | 147,619,672         | 147,749,748        | 156,804,162         | 154,931,355              | 161,713,884            |
| <b>FUND BALANCE (SPENDABLE) AS %<br/>OF EXPENDITURES</b>  | <b>21.08%</b>       | <b>19.57%</b>      | <b>21.29%</b>       | <b>34.47%</b>            | <b>39.00%</b>          |





# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

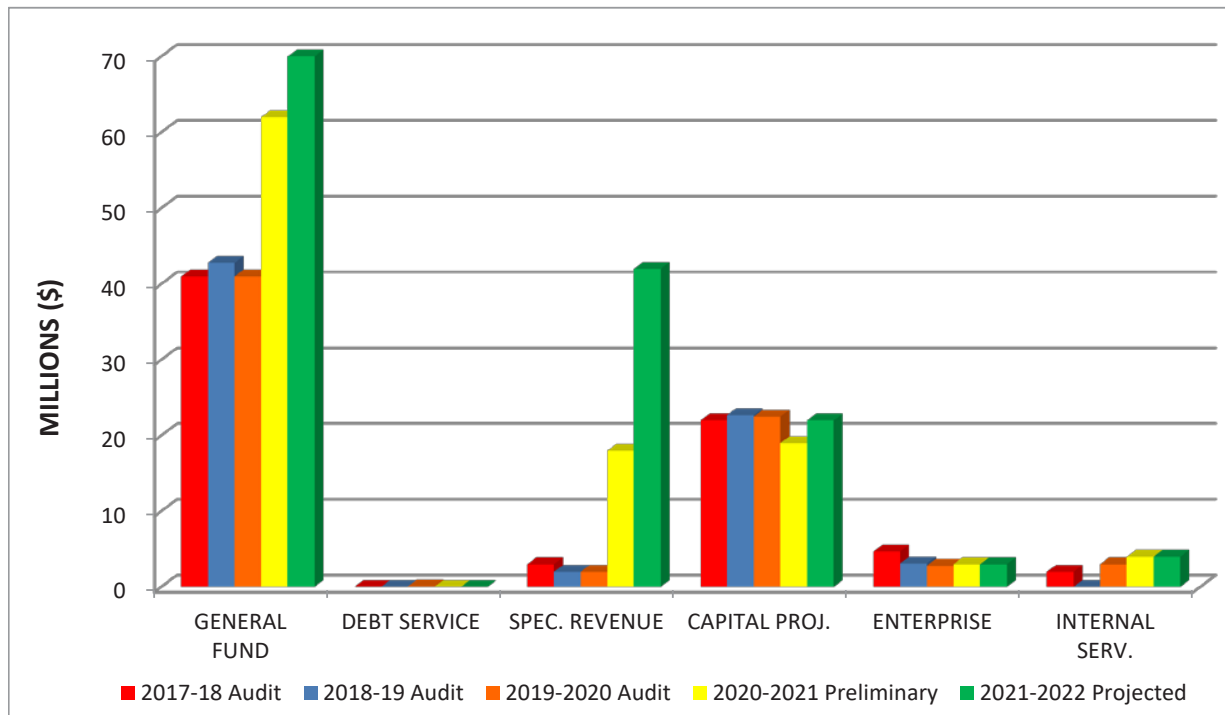
|  | ACTUAL<br>2017-18 | ACTUAL<br>2018-19 | ACTUAL<br>2019-2020 | PRELIMINARY*<br>2020-2021 | PROJECTED<br>2021-2022 |
|--|-------------------|-------------------|---------------------|---------------------------|------------------------|
| <b>DEBT SERVICE FUND</b>                               |                   |                   |                     |                           |                        |
| Beginning Fund Balance                                 | 880,554           | 261,623           | 422,216             | 577,644                   | 217,667                |
| Revenues   | 652,717           | 1,120,086         | 18,920,266          | 34,649,442                | 16,904,883             |
| (Expenditures)   | (19,730,710)      | (19,384,390)      | (18,764,838)        | (35,009,419)              | (17,009,527)           |
| Transfers In/Out                                       | 18,459,062        | 18,424,897        | -                   | -                         | -                      |
| Debt Obligation Issued                                 | -                 | -                 | -                   | -                         | -                      |
| Ending Fund Balance                                    | 261,623           | 422,216           | 577,644             | 217,667                   | 113,022                |
| <b>NON MAJOR SPECIAL REVENUE FUNDS</b>                 |                   |                   |                     |                           |                        |
| Beginning Fund Balance                                 | 3,589,729         | 2,689,941         | 2,176,809           | 1,728,517                 | 17,945,766             |
| Revenues   | 16,233,016        | 15,053,372        | 15,082,272          | 38,020,564                | 39,432,138             |
| (Expenditures)   | (16,194,355)      | (16,188,148)      | (15,530,564)        | (21,803,315)              | (15,772,855)           |
| Transfers In/Out                                       | (938,449)         | 621,644           | -                   | -                         | -                      |
| Debt Obligation Issued                                 | -                 | -                 | -                   | -                         | -                      |
| Ending Fund Balance                                    | 2,689,941         | 2,176,809         | 1,728,517           | 17,945,766                | 41,605,049             |
| <b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>     |                   |                   |                     |                           |                        |
| Beginning Fund Balance                                 | 8,407,779         | 11,108,453        | 14,382,149          | 17,079,451                | 12,182,063             |
| Revenues   | 9,006,791         | 9,403,478         | 9,101,914           | 10,876,547                | 11,202,843             |
| (Expenditures)   | -                 | -                 | -                   | -                         | -                      |
| Transfers In/Out                                       | (6,306,117)       | (6,129,782)       | (6,404,612)         | (15,773,935)              | (8,005,765)            |
| Ending Fund Balance                                    | 11,108,453        | 14,382,149        | 17,079,451          | 12,182,063                | 15,379,142             |
| <b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b> |                   |                   |                     |                           |                        |
| Beginning Fund Balance                                 | 19,904,830        | 10,975,068        | 8,436,893           | 5,358,696                 | 7,115,499              |
| Revenues   | 7,350,104         | 6,398,458         | 4,762,216           | 8,758,511                 | 8,635,698              |
| (Expenditures)   | (9,138,531)       | (3,393,772)       | (2,813,416)         | (1,849,581)               | (3,897,456)            |
| Transfers In/Out                                       | (7,141,335)       | (5,542,861)       | (5,026,997)         | (5,152,126)               | (5,269,878)            |
| Premiums Received                                      | -                 | -                 | -                   | -                         | -                      |
| Debt Obligation Issued                                 | -                 | -                 | -                   | -                         | -                      |
| Ending Fund Balance                                    | 10,975,068        | 8,436,893         | 5,358,696           | 7,115,499                 | 6,583,863              |
| <b>ENTERPRISE FUND</b>                                 |                   |                   |                     |                           |                        |
| Beginning Fund Balance                                 | 5,968,193         | 4,718,996         | 3,129,300           | 2,804,506                 | 3,043,548              |
| Revenues   | 10,873,931        | 9,912,722         | 9,963,041           | 13,790,067                | 13,784,214             |
| (Expenditures)   | (12,123,128)      | (11,502,418)      | (10,287,835)        | (13,551,024)              | (13,518,976)           |
| Ending Fund Balance                                    | 4,718,996         | 3,129,300         | 2,804,506           | 3,043,548                 | 3,308,786              |
| <b>INTERNAL SERVICE FUNDS</b>                          |                   |                   |                     |                           |                        |
| Beginning Fund Balance                                 | 2,471,313         | 2,078,196         | (1,245,159)         | 2,527,661                 | 3,890,125              |
| Revenues   | 11,025,951        | 12,103,817        | 12,660,052          | 12,316,395                | 12,492,571             |
| (Expenditures)   | (12,314,667)      | (17,060,592)      | (9,953,371)         | (13,221,444)              | (14,078,246)           |
| Transfers In/Out                                       | 895,599           | 1,633,419         | 1,066,140           | 2,267,512                 | 1,420,688              |
| Ending Fund Balance                                    | 2,078,196         | (1,245,159)       | 2,527,661           | 3,890,125                 | 3,725,138              |

\*Preliminary Numbers as June 30, 2021 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 33.56%. Based on the June 30, 2021 draft audit report, the County has a preliminary available general fund fund balance of approximately 34.47%. The large increase in fund balance for FY 20-21 and FY 21-22 is due to exceptional revenue performance, conservative budgeting due to potential COVID impacts, CARES Act funding and the reimbursement of Limited Obligation Bonds borrowing for the purchase of an economic development property. 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, 2021, the County's statutory debt capacity was \$1,080,348,189. At that same point in time, the County's actual gross outstanding debt was \$130,394,639 which is comprised of \$14,175,000 in General Obligation Bonds, \$1,385,000 in Certificates of Participation, \$108,505,000 in Limited Obligation Bonds, \$2,451,029 in Qualified School Construction Bonds, and \$3,878,610 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 \$112,341,029 as of June 30, 2021, 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

**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. In April 2021, the County issued Series 2021B which partially refunded Series 2012 COP. One of the Series 2012 COP bonds was not callable and was not included in the refunding. The final payment for the remaining bond will be made in FY 21-22.

**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.

**2021A LOB** – In April 2021, the County issued \$14,055,000 in Limited Obligation Bonds to reimburse the County for the cost of acquiring land to be used for economic development and to refund Series 2012 COP Public Facilities and Schools.

**2021B LOB** – In April 2021, the County issued \$16,885,000 in Limited Obligation Bonds for renovation and expansion of A.G. Cox Middle school, to acquire a solid waste compactor and to refund Series 2010A LOB Pitt Community College Project and Series 2012 COP Public Facilities and Schools Refunding.

Other outstanding debt for the County consists of one loan from NCDENR, and seven others from lending institutions referenced below. The balances are shown on the debt payable summary at the end of this section.



## DEBT SUMMARY

These loans include funds for the following:

**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.

**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.

**2020 Computer Equipment** – The County borrowed \$334,663 from First Bank to continue a systematic upgrade plan for computers throughout county offices. This is a 5 year loan and due to mature in FY 22-23.

**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.

**2021 Vehicle Replacement Program** – The County borrowed \$720,000 from BB&T/Truist in June 2021 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:

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

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

### IMPACT ON CURRENT & FUTURE BUDGET YEARS

Pitt County's fiscal year 2021-22 adopted operating budget is \$281,450,394.

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%





## DEBT SUMMARY

local option sales tax, and NC Educational Lottery proceeds. Revenues generated from these sources provide the means by which existing debt is serviced and new projects are considered for financing.

Due to exceptional revenue performance and the healthy fund balance anticipated at year-end, several projects will be funded “pay go”, rather than borrowing funds. The County anticipates only one project which will require borrowing in the upcoming year. Financing in the amount of \$350,000 will be needed for Solid Waste equipment.



Dr. John Silvernail, Director of Public Health





## DEBT SUMMARY

**PITT COUNTY  
COMPUTATION OF LEGAL DEBT MARGIN  
June 30, 2021**

|   |                        |
|---|------------------------|
| Assessed Valuations:                                      |                        |
| Assessed Value  | \$15,134,285,351       |
| Debt Limit - Eight Percent (8%) of<br>Appraised Valuation | \$1,210,742,828        |
| Gross Debt:   |                        |
| General Obligation Bonds                                  | \$14,175,000           |
| Certificates of Participation                             | \$1,385,000            |
| Limited Obligation Bonds                                  | \$108,505,000          |
| Qualified School Construction Bonds                       | <u>\$2,451,029</u>     |
|   | \$126,516,029          |
| Other:  |                        |
| Other Loans   | <u>\$3,878,610</u>     |
| <b>Gross Debt</b>   | <b>\$130,394,639</b>   |
| <b>Net Debt</b>   | <b>\$130,394,639</b>   |
| <b>Legal Debt Margin</b>                                  | <b>\$1,080,348,189</b> |



# DEBT SUMMARY

## SCHEDULE OF DEBT PAYABLE June 30, 2021

|  | Issue Date      | Due Serially To | Interest Rate | Original Issue | Balance June 30, 2021 |
|--|-----------------|-----------------|---------------|----------------|-----------------------|
| <b>General Obligation Bond</b>   |                 |                 |               |                |                       |
| 2015 GO, PCC Series  | September, 2015 | FY 34-35        | Variable      | \$ 19,250,000  | \$ 14,175,000         |
|  |                 |                 |               | \$ 19,250,000  | \$ 14,175,000         |
| <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   | \$ 2,451,029          |
| 2012 COP, Refunding of 2004 Schools  | May 1, 2012     | FY 21-22        | Variable      | \$ 23,615,000  | \$ 1,385,000          |
| 2015 LOB, Jail Refunding   | March, 2015     | FY 27-28        | Variable      | \$ 11,185,000  | \$ 8,385,000          |
| 2015 LOB, Schools Refunding  | March, 2015     | FY 31-32        | Variable      | \$ 21,245,000  | \$ 16,790,000         |
| 2016 LOB, School Projects  | July, 2016      | FY 35-36        | Variable      | \$ 17,795,000  | \$ 13,350,000         |
| 2016B LOB, Pitt Community College Projects, School Projects, C & D Recycling Center  | November, 2016  | FY 34-35        | Variable      | \$ 36,095,000  | \$ 32,430,000         |
| 2017 LOB, School Projects  | January, 2017   | FY 24-25        | Variable      | \$ 13,515,000  | \$ 6,610,000          |
| 2021A LOBS, Land Purchase, Schools Refunding   | April, 2021     | FY 30-31        | Variable      | \$ 14,055,000  | \$ 14,055,000         |
| 2021B LOBS, Pitt Community College Refunding, Schools Refunding, Animal Shelter Refunding, AG Cox Renovation Project, Solid Waste Projects | April, 2021     | FY 40-41        | Variable      | \$ 16,885,000  | \$ 16,885,000         |
|  |                 |                 |               | \$ 160,342,500 | \$ 112,341,029        |
| <b>Other Loans</b>   |                 |                 |               |                |                       |
| Stokes/Pactolus Sewer, NCDENR  | May, 2011       | FY 29-30        | 0.000%        | \$ 866,720     | \$ 388,303            |
| Probation/Radios/Compactor, RBC  | October, 2011   | FY 21-22        | 2.070%        | \$ 5,500,000   | \$ 550,000            |
| Chicod Sewer Project, NCDENR   | April, 2013     | FY 32-33        | 2.000%        | \$ 1,775,459   | \$ 1,065,275          |
| 2016 Equipment   | October, 2016   | FY 21-22        | 1.240%        | \$ 6,122,000   | \$ 516,297            |
| 2020 Vehicle Replacement Program   | September, 2019 | FY 21-22        | 2.190%        | \$ 720,000     | \$ 244,047            |
| Horizontal Grinder   | April, 2018     | FY 22-23        | 3.120%        | \$ 750,000     | \$ 313,281            |
| 2020 Computer Equipment  | March, 2020     | FY 22-23        | 1.740%        | \$ 334,663     | \$ 202,644            |
| 2021 Vehicle Replacement Program   | June, 2021      | FY 23-24        | 0.950%        | \$ 720,000     | \$ 598,763            |
|  |                 |                 |               | \$ 16,788,842  | \$ 3,878,610          |
| <b>Total Debt Payable</b>  |                 |                 |               | \$ 196,381,342 | \$ 130,394,639        |



# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN FY 2021-22 to FY 2030-31

|   |   | FY21-22           | FY22-23           | FY23-24           | FY24-25           | FY25-26           | FY26-27           | FY27-28           | FY28-29          | FY29-30          | FY30-31          |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| <b>GENERAL GOVERNMENT DEBT</b>  |   |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |
| Schools (2004 COPS) / 2012 Refunded                                     | P | 1,385,000         | -                 | -                 | -                 | -                 | -                 | -                 | -                | -                | -                |
|   | I | 69,250            | -                 | -                 | -                 | -                 | -                 | -                 | -                | -                | -                |
| Detention (2007 COPS) / 2015 LOBS Refunded Portion                      | P | 1,030,000         | 1,080,000         | 1,135,000         | 1,195,000         | 1,250,000         | 1,315,000         | 1,380,000         | -                | -                | -                |
|   | I | 419,250           | 367,750           | 313,750           | 257,000           | 197,250           | 134,750           | 69,000            | -                | -                | -                |
| Pitt Community College GO Bonds   | P | 894,520           | 894,520           | 894,520           | 894,520           | 894,520           | 894,520           | 894,520           | 890,113          | 890,113          | 890,113          |
|   | I | 422,837           | 396,001           | 351,275           | 324,440           | 279,714           | 243,933           | 217,097           | 190,262          | 163,558          | 136,855          |
| Land, Public Facilities (2021A LOBS)                                    | P | 595,000           | 1,975,000         | 1,925,000         | 1,870,000         | 1,810,000         | 1,750,000         | 1,705,000         | 1,655,000        | 385,000          | 385,000          |
|   | I | 163,617           | 161,874           | 155,099           | 142,741           | 124,508           | 103,241           | 77,148            | 48,317           | 16,524           | 8,551            |
| Schools, Public Facilities (2021B LOBS)                                 | P | 645,000           | 660,000           | 680,000           | 690,000           | 710,000           | 415,000           | 440,000           | 265,000          | 290,000          | 310,000          |
|   | I | 257,850           | 225,600           | 192,600           | 158,600           | 124,100           | 88,600            | 67,850            | 45,850           | 32,600           | 18,100           |
| Sub-total   |   | 5,882,323         | 5,760,744         | 5,647,244         | 5,532,300         | 5,390,091         | 4,945,043         | 4,850,615         | 3,094,541        | 1,777,795        | 1,748,619        |
| <b>PUBLIC SCHOOL DEBT **</b>  |   |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |
| Schools (2007 COPS) / 2015 LOBS - Refunded Portion                      | P | 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        | 1,535,000        |
|   | I | 685,694           | 621,944           | 552,944           | 478,944           | 399,944           | 320,444           | 235,444           | 187,444          | 140,044          | 93,394           |
| 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 | 390,933           | 359,783           | 328,633           | 297,483           | 266,333           | 241,413           | 210,263           | 179,113          | 166,653          | 152,635          |
| Schools (2017 LOBS)   | P | 1,685,000         | 1,665,000         | 1,640,000         | 1,620,000         | -                 | -                 | -                 | -                | -                | -                |
|   | I | 330,500           | 246,250           | 163,000           | 81,000            | -                 | -                 | -                 | -                | -                | -                |
| Schools (2021B LOBS)  | P | 540,000           | 540,000           | 540,000           | 540,000           | 540,000           | 540,000           | 540,000           | 540,000          | 540,000          | 540,000          |
|   | I | 420,800           | 393,800           | 366,800           | 339,800           | 312,800           | 285,800           | 258,800           | 231,800          | 204,800          | 177,800          |
| Sub-total   |   | 5,950,926         | 4,895,976         | 4,787,576         | 4,680,426         | 2,879,276         | 2,884,857         | 2,668,707         | 2,569,556        | 2,484,696        | 2,404,029        |
| <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           | -                | -                | -                |
|   | I | 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 | 21,306            | 19,530            | 17,755            | 15,979            | 14,204            | 12,428            | 10,653            | 8,877            | 7,102            | 5,326            |
| Pitt Community College GO Bonds   | P | 120,481           | 120,481           | 120,481           | 120,481           | 120,481           | 120,481           | 120,481           | 119,887          | 119,887          | 119,887          |
|   | I | 56,951            | 53,336            | 47,312            | 43,698            | 37,674            | 32,855            | 29,240            | 25,626           | 22,029           | 18,433           |
| 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 | 167,543           | 154,193           | 140,843           | 127,493           | 114,143           | 103,463           | 90,113            | 76,763           | 71,423           | 65,415           |
| Schools, Pitt Community College (2016B LOBS)                            | P | 2,405,000         | 2,420,000         | 2,445,000         | 2,460,000         | 2,475,000         | 2,485,000         | 2,285,000         | 2,300,000        | 2,320,000        | 2,320,000        |
|   | I | 1,422,100         | 1,301,850         | 1,180,850         | 1,058,600         | 935,600           | 811,850           | 687,600           | 573,350          | 458,350          | 342,350          |
| Sub-total   |   | 5,236,807         | 5,112,816         | 4,995,667         | 4,869,677         | 4,740,528         | 4,609,503         | 4,266,513         | 3,460,276        | 3,354,564        | 3,227,184        |
| <b>Grand Total</b>  |   | <b>17,070,056</b> | <b>15,769,537</b> | <b>15,430,488</b> | <b>15,082,403</b> | <b>13,009,895</b> | <b>12,439,402</b> | <b>11,785,835</b> | <b>9,124,373</b> | <b>7,617,055</b> | <b>7,379,831</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 2021-22 to FY 2030-31

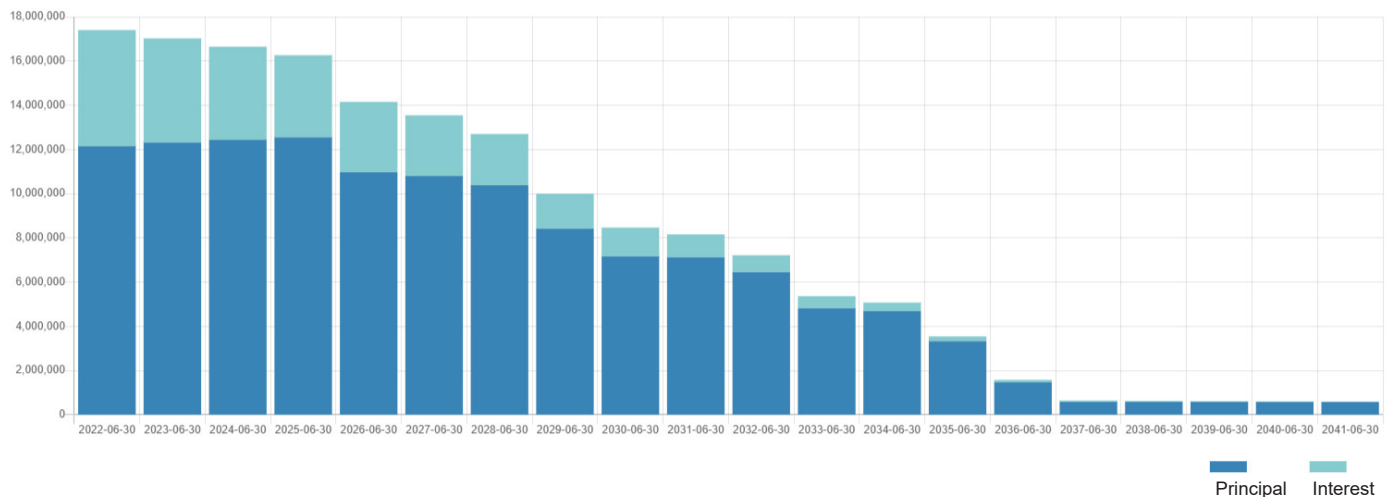
|   | FY21-22           | FY22-23           | FY23-24           | FY24-25           | FY25-26           | FY26-27           | FY27-28           | FY28-29          | FY29-30          | FY30-31          |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| <b>GENERAL GOVERNMENT DEBT</b>                                      |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |
| Schools (2004 COPS) / 2012 Refunded                                 | 1,454,250         | -                 | -                 | -                 | -                 | -                 | -                 | -                | -                | -                |
| Detention (2007 COPS) / 2015 LOBS Refunded Portion                  | 1,449,250         | 1,447,750         | 1,448,750         | 1,452,000         | 1,447,250         | 1,449,750         | 1,449,000         | -                | -                | -                |
| Pitt Community College GO Bonds                                     | 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        | 1,026,968        |
| Land, Public Facilities (2021A LOBS)                                | 758,617           | 2,136,874         | 2,080,099         | 2,012,741         | 1,934,508         | 1,853,241         | 1,782,148         | 1,703,317        | 401,524          | 393,551          |
| Schools, Public Facilities (2021B LOBS)                             | 902,850           | 885,600           | 872,600           | 848,600           | 834,100           | 503,600           | 507,850           | 310,850          | 322,600          | 328,100          |
| Sub-total   | 5,882,323         | 5,760,744         | 5,647,244         | 5,532,300         | 5,390,091         | 4,945,044         | 4,850,615         | 3,094,541        | 1,777,795        | 1,748,619        |
| <b>PUBLIC SCHOOL DEBT **</b>  |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |
| Schools (2007 COPS) / 2015 LOBS - Refunded Portion                  | 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        | 1,628,394        |
| Schools (2016 LOBS)   | 1,013,933         | 982,783           | 951,633           | 920,483           | 889,333           | 864,413           | 833,263           | 802,113          | 789,653          | 775,635          |
| Schools (2017 LOBS)   | 2,015,500         | 1,911,250         | 1,803,000         | 1,701,000         | -                 | -                 | -                 | -                | -                | -                |
| Schools (2021B LOBS)  | 960,800           | 933,800           | 906,800           | 879,800           | 852,800           | 825,800           | 798,800           | 771,800          | 744,800          | 717,800          |
| Sub-total   | 5,950,926         | 5,829,777         | 5,694,377         | 5,560,227         | 5,372,077         | 5,310,657         | 4,967,507         | 4,341,356        | 3,229,496        | 3,121,829        |
| <b>ARTICLE 46 SALES TAX***</b>                                      |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |
| Schools (2010 QSCB) - Interest partially reimburseable by Fed Gov't | 687,654           | 687,654           | 687,654           | 687,654           | 687,654           | 687,654           | 687,654           | -                | -                | -                |
| Chicod Sewer Project  | 110,079           | 108,303           | 106,528           | 104,752           | 102,977           | 101,201           | 99,426            | 97,650           | 95,875           | 94,099           |
| Pitt Community College GO Bonds                                     | 177,431           | 173,816           | 167,792           | 164,178           | 158,154           | 153,335           | 149,721           | 145,513          | 141,916          | 138,320          |
| Schools 2016 LOBS   | 434,543           | 421,193           | 407,843           | 394,493           | 381,143           | 370,463           | 357,113           | 343,763          | 338,423          | 332,415          |
| Schools, Pitt Community College (2016B LOBS)                        | 3,827,100         | 3,721,850         | 3,625,850         | 3,518,600         | 3,410,600         | 3,296,850         | 2,972,600         | 2,873,350        | 2,778,350        | 2,662,350        |
| Sub-total   | 5,236,807         | 5,112,816         | 4,995,667         | 4,869,677         | 4,740,528         | 4,609,503         | 4,266,513         | 3,460,276        | 3,354,564        | 3,227,184        |
| <b>Grand Total</b>  | <b>17,070,056</b> | <b>16,703,337</b> | <b>16,337,288</b> | <b>15,962,204</b> | <b>15,862,696</b> | <b>15,265,204</b> | <b>14,584,635</b> | <b>9,896,173</b> | <b>8,361,855</b> | <b>8,097,631</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.

Total Debt Service Over Time for Selected Issues from 06/30/2021 to 06/30/2041





## TAX SUMMARY

**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2021-22  
Tax Rate per \$100 = \$0.6841**

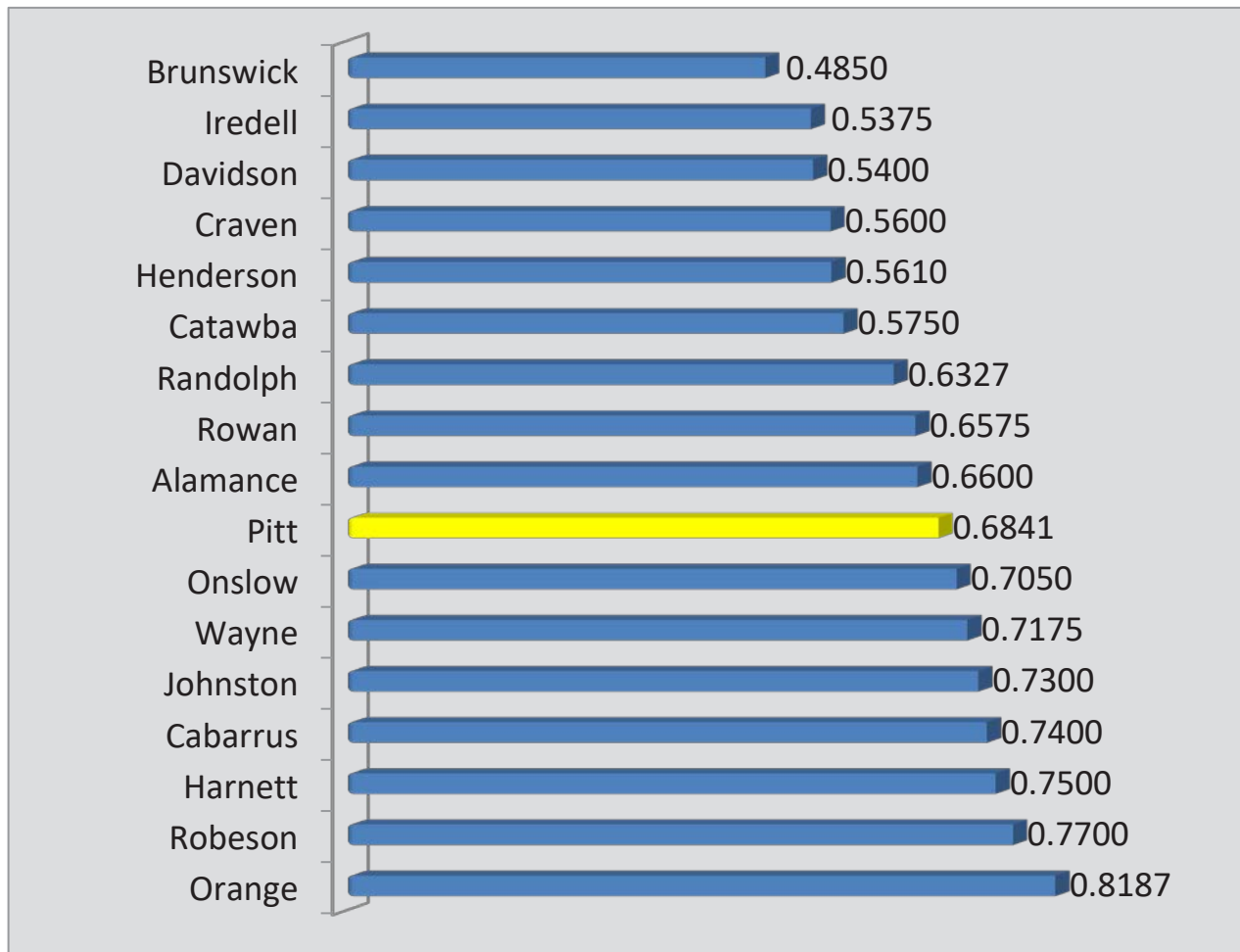
|  | <i>Estimated Value</i>         | <i>Levy Proceeds</i> |
|--|--------------------------------|----------------------|
| Real & Personal Property                                 | \$15,134,285,351 @ .6841/\$100 | \$103,533,646        |
| Adjustment for Non-Collection ( <i>Collection Rate</i> ) |                                | X 99.00%             |
| <b>Total Ad Valorem Tax</b>                              |                                | <hr/> \$102,498,310  |





## TAX SUMMARY

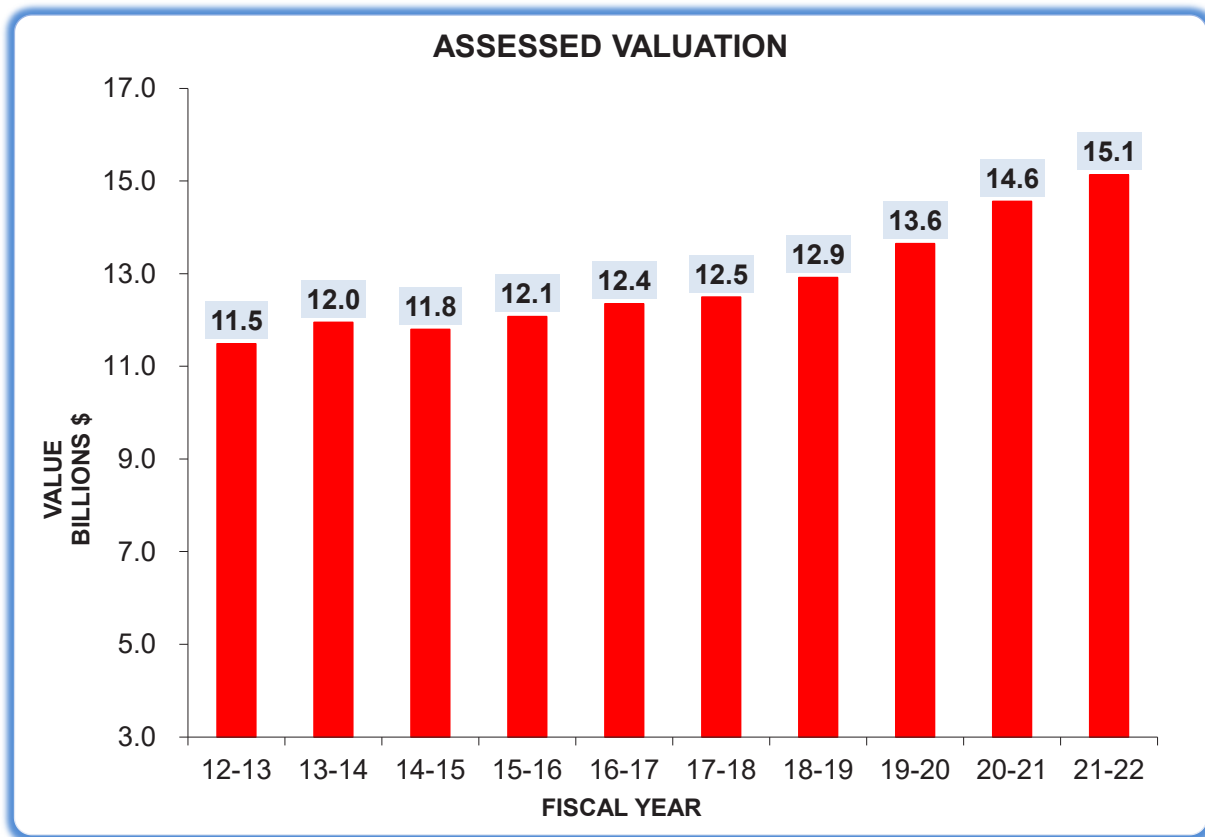
### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2021-22 ADOPTED LEVIES



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



## TAX SUMMARY



FY 2020-21 and FY 2021-22 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

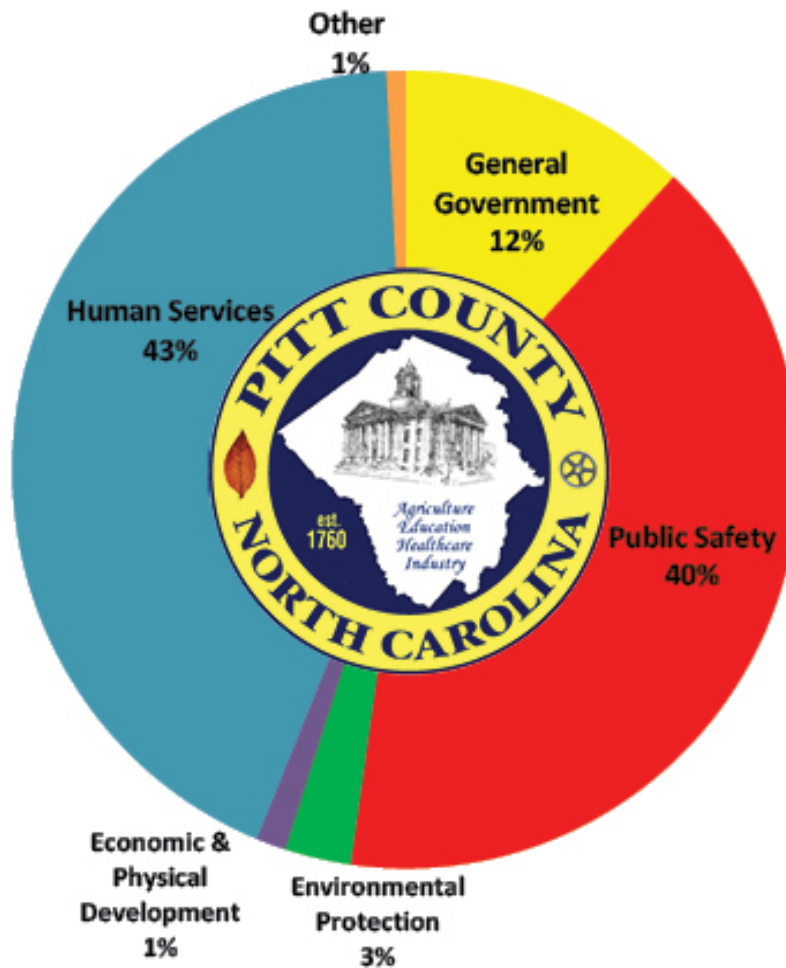
### PITT COUNTY 2021 TOP TEN TAXPAYERS

| Taxpayer   | Type         | Value                 |
|--|--------------|-----------------------|
| Patheon Manufacturing Services LLC/Thermo-Fisher | Manufacturer | \$ 405,417,851        |
| DSM Protective Materials, LLC                    | Manufacturer | 138,430,077           |
| Denso Manufacturing North Carolina, Inc.         | Manufacturer | 82,122,643            |
| Mayne Pharma, Inc                                | Manufacturer | 77,800,177            |
| Attends Healthcare Products, Inc                 | Manufacturer | 75,205,791            |
| Weyerhaeuser NR Company                          | Land Owner   | 55,912,512            |
| RPI Greenville Mall LP                           | Retail       | 43,741,374            |
| DSM Dyneema LLC                                  | Manufacturer | 43,000,434            |
| Wal Mart Real Estate Business Trust              | Retail       | 38,469,708            |
| 401 Moye Boulevard Realty Dst.                   | Builder      | 37,357,114            |
| <b>Total</b>                                     |              | <b>\$ 997,457,681</b> |



# HUMAN RESOURCES SUMMARY

## PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2021-22



| Service Area                    | FTEs           |
|---------------------------------|----------------|
| General Government              | 126.50         |
| Public Safety                   | 427.25         |
| Enviromental Protection         | 29.00          |
| Economic & Physical Development | 12.85          |
| Human Services                  | 456.20         |
| Other                           | 8.25           |
| <b>Total FTE Positions</b>      | <b>1060.05</b> |



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

|  | AMENDED<br>FY 18-19 | AMENDED<br>FY 2019-20 | AMENDED<br>FY 2020-21 | REQUESTED<br>FY 2021-22 | ADOPTED<br>FY 2021-22 | FTE CHANGE<br>FY 21 to 22 | % CHANGE<br>FY 21 to 22 |
|--|---------------------|-----------------------|-----------------------|-------------------------|-----------------------|---------------------------|-------------------------|
|--|---------------------|-----------------------|-----------------------|-------------------------|-----------------------|---------------------------|-------------------------|

### GENERAL GOVERNMENT

|                         |               |               |               |               |               |             |              |
|-------------------------|---------------|---------------|---------------|---------------|---------------|-------------|--------------|
| County Manager          | 4.00          | 4.00          | 4.00          | 4.50          | 4.50          | 0.50        | 12.50%       |
| Economic Development    | 4.00          | 5.00          | 5.00          | 5.00          | 4.00          | -1.00       | -20.00%      |
| Financial Services      | 10.00         | 10.00         | 10.00         | 10.00         | 10.00         | 0.00        | 0.00%        |
| Tax Administration      | 32.00         | 32.00         | 32.00         | 32.00         | 32.00         | 0.00        | 0.00%        |
| Legal                   | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 0.00        | 0.00%        |
| Board of Elections      | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          | 0.00        | 0.00%        |
| Register of Deeds       | 8.00          | 8.00          | 8.00          | 10.00         | 9.00          | 1.00        | 12.50%       |
| Public Information      | 3.00          | 3.00          | 3.00          | 4.00          | 3.00          | 0.00        | 0.00%        |
| Human Resources         | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 0.00        | 0.00%        |
| Print Shop/Mailroom     | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 0.00        | 0.00%        |
| Management Info Systems | 26.00         | 26.00         | 26.00         | 26.00         | 26.00         | 0.00        | 0.00%        |
| Geographic Info Systems | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 0.00        | 0.00%        |
| Buildings & Grounds     | 15.00         | 15.00         | 15.00         | 15.00         | 15.00         | 0.00        | 0.00%        |
| Court Facilities        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00        | 0.00%        |
| <b>TOTAL</b>            | <b>125.00</b> | <b>126.00</b> | <b>126.00</b> | <b>129.50</b> | <b>126.50</b> | <b>0.50</b> | <b>0.40%</b> |

### PUBLIC SAFETY

|   |        |        |        |        |        |      |        |
|---|--------|--------|--------|--------|--------|------|--------|
| Sheriff *                               | 151.00 | 152.00 | 157.00 | 165.00 | 160.00 | 3.00 | 5.26%  |
| Detention Center                        | 175.00 | 175.00 | 175.00 | 177.00 | 177.00 | 2.00 | 1.14%  |
| School Security                         | 10.00  | 10.00  | 10.00  | 10.00  | 10.00  | 0.00 | 0.00%  |
| Jail Inmate Coordinator                 | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 0.00 | 0.00%  |
| Emergency Management                    | 6.00   | 6.00   | 6.00   | 6.00   | 6.00   | 0.00 | 0.00%  |
| EMS District                            | 25.00  | 25.00  | 26.00  | 30.00  | 30.00  | 4.00 | 20.00% |
| Communications                          | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  | 0.00 | 0.00%  |
| Animal Services                         | 13.50  | 13.50  | 13.50  | 13.50  | 13.50  | 0.00 | 0.00%  |
| E911 Emergency Telephone <sup>(1)</sup> | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00 | 0.00%  |
| Inspections                             | 5.75   | 5.75   | 5.75   | 5.75   | 5.75   | 0.00 | 0.00%  |

\*3 Requested Positions Approved at BOCC 4/5/2021 Meeting

|              |               |               |               |               |               |             |              |
|--------------|---------------|---------------|---------------|---------------|---------------|-------------|--------------|
| <b>TOTAL</b> | <b>411.25</b> | <b>412.25</b> | <b>418.25</b> | <b>432.25</b> | <b>427.25</b> | <b>9.00</b> | <b>3.64%</b> |
|--------------|---------------|---------------|---------------|---------------|---------------|-------------|--------------|

### ENVIRONMENTAL PROTECTION

|                         |              |              |              |              |              |             |              |
|-------------------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|
| Pitt Soil & Water       | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 0.00        | 0.00%        |
| Solid Waste & Recycling | 23.00        | 24.00        | 24.00        | 25.00        | 25.00        | 1.00        | 4.17%        |
| <b>TOTAL</b>            | <b>27.00</b> | <b>28.00</b> | <b>28.00</b> | <b>29.00</b> | <b>29.00</b> | <b>1.00</b> | <b>3.57%</b> |





# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

|  | <i>AMENDED<br/>FY 18-19</i> | <i>AMENDED<br/>FY 2019-20</i> | <i>AMENDED<br/>FY 2020-21</i> | <i>REQUESTED<br/>FY 2021-22</i> | <i>ADOPTED<br/>FY 2021-22</i> | <i>FTE CHANGE<br/>FY 21 to 22</i> | <i>% CHANGE<br/>FY 21 to 22</i> |
|--|-----------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| <b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b> |                             |                               |                               |                                 |                               |                                   |                                 |
| Planning <sup>(3)</sup>                    | 9.38                        | 9.38                          | 11.25                         | 11.25                           | 11.25                         | 0.00                              | 20.00%                          |
| E911 Planning <sup>(1)</sup>               | 1.88                        | 1.88                          | 0.00                          | 0.00                            | 0.00                          | 0.00                              | -100.00%                        |
| Engineering                                | 1.00                        | 1.00                          | 1.00                          | 1.00                            | 1.00                          | 0.00                              | 0.00%                           |
| Farmers Market                             | 0.60                        | 0.60                          | 0.60                          | 0.60                            | 0.60                          | 0.00                              | 0.00%                           |
| <b>TOTAL</b>                               | <b>12.85</b>                | <b>12.85</b>                  | <b>12.85</b>                  | <b>12.85</b>                    | <b>12.85</b>                  | <b>0.00</b>                       | <b>0.00%</b>                    |
| <b>HUMAN SERVICES</b>                      |                             |                               |                               |                                 |                               |                                   |                                 |
| Health                                     | 129.40                      | 130.20                        | 133.20                        | 142.20                          | 139.20                        | 6.00                              | 6.91%                           |
| Pitt Area Transit                          | 8.00                        | 8.00                          | 8.00                          | 8.00                            | 8.00                          | 0.00                              | 0.00%                           |
| Social Services                            | 283.50                      | 291.50                        | 293.50                        | 312.50                          | 306.00                        | 12.50                             | 4.97%                           |
| Veterans Services                          | 3.00                        | 3.00                          | 3.00                          | 3.00                            | 3.00                          | 0.00                              | 0.00%                           |
| <b>TOTAL</b>                               | <b>423.90</b>               | <b>432.70</b>                 | <b>437.70</b>                 | <b>465.70</b>                   | <b>456.20</b>                 | <b>18.50</b>                      | <b>5.43%</b>                    |
| <b>OTHER</b>                               |                             |                               |                               |                                 |                               |                                   |                                 |
| Grants <sup>(2)</sup>                      | 5.50                        | 9.25                          | 8.25                          | 8.25                            | 8.25                          | 0.00                              | -10.81%                         |
| <b>TOTAL</b>                               | <b>5.50</b>                 | <b>9.25</b>                   | <b>8.25</b>                   | <b>8.25</b>                     | <b>8.25</b>                   | <b>0.00</b>                       | <b>-10.81%</b>                  |
| <b>GRAND TOTAL</b>                         | <b>1005.50</b>              | <b>1021.05</b>                | <b>1031.05</b>                | <b>1077.55</b>                  | <b>1060.05</b>                | <b>29.00</b>                      | <b>3.82%</b>                    |

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

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

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

(3) 1.875 FTE positions were combined into Planning from E911 Planning FY 20-21



# HUMAN RESOURCES SUMMARY

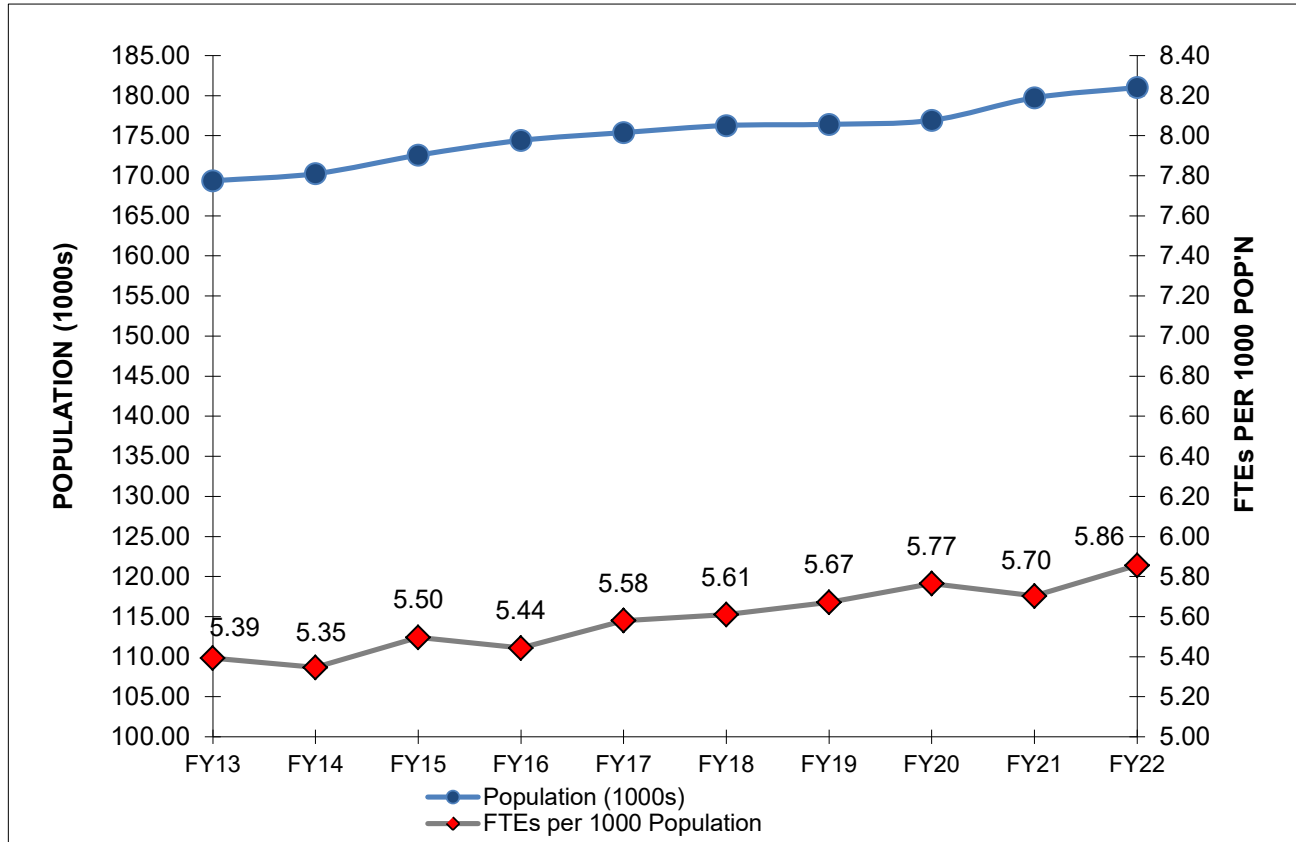
## POSITION REQUESTS FY 2021-22

| Department                | Title  | Pay Grade | Funding Sources               | FTE Requested | Manager Recommended |
|---------------------------|--|-----------|-------------------------------|---------------|---------------------|
| County Manager            | Community Relations Coordinator  | 68-1      | General Fund                  | 0.50          | 0.50                |
| Detention                 | Detention Officer Basic/Kitchen  | 66-4      | General Fund                  | 1.00          | 1.00                |
|                           | Detention Officer/K9   | 66-4      | General Fund                  | 1.00          | 1.00                |
| EMS District              | EMT Paramedic  | 64-1      | 100% EMS Fund                 | 4.00          | 4.00                |
| Register of Deeds         | Deputy II - Vital Records  | 59-1      | General Fund                  | 1.00          | 0.00                |
|                           | Deputy II - Real Estate  | 59-1      | General Fund                  | 1.00          | 1.00                |
| Sheriff                   | Deputy Sheriff   | 66-1      | General Fund                  | 6.00          | 3.00                |
|                           | Workstation Support Specialist I                                       | 69-1      | General Fund                  | 1.00          | 0.00                |
|                           | Clerk V - Permits  | 61-1      | General Fund                  | 3.00          | 0.00                |
|                           | <i>*Approved at BOCC 4/5/21 meeting</i>                                |           |                               |               |                     |
|                           | Clerk V - Recordkeeping  | 61-1      | General Fund                  | 1.00          | 0.00                |
| PIO                       | Office Assistant V   | 61-1      | General Fund                  | 1.00          | 0.00                |
| Public Health             | PHN I CD Nurse Back up   | 71/1      | 100% County                   | 2.00          | 0.00                |
|                           | PHN II/CD Coordinator - COVID-19                                       | 72/1      | 100% County                   | 1.00          | 0.00                |
|                           | PHN II Triage Nurse  | 72/1      | 100% County                   | 1.00          | 1.00                |
|                           | Public Health Program Supervisor I/                                    | 72/1      | 100% County                   | 1.00          | 1.00                |
|                           | Personal Health Services Coordinator                                   |           |                               |               |                     |
|                           | Public Health Nurse Supervisor II/                                     | 76/1      | 100% County                   | 1.00          | 1.00                |
|                           | Quality Assurance & Compliance Manager                                 |           |                               |               |                     |
|                           | Environmental Health Specialist  | 69/1      | 100% County                   | 2.00          | 2.00                |
| Social Services           | Environmental Health Program Specialist                                | 71/1      | 100% County                   | 1.00          | 1.00                |
|                           | <i>Economic Services</i>   |           |                               |               |                     |
|                           | Social Worker III-APS-Caseload Growth                                  | 69-1      | 50% Federal/State, 50% County | 1.00          | 1.00                |
|                           | Social Worker III - Guardianship - Caseload Growth                     | 69-1      | 50% Federal/State, 50% County | 1.00          | 1.00                |
|                           | Social Worker Program Manager I - Child Protective Services            | 74-1      | 60% Federal/State, 40% County | 1.00          | 0.00                |
|                           | Social Worker Supervisor III - In-Home Services                        | 73-1      | 53% Federal/State, 47% County | 1.00          | 0.00                |
|                           | Social Worker Investigation/Assessment/ Treatment-In Home              | 70-1      | 52% Federal/State, 48% County | 4.00          | 4.00                |
|                           | Social Worker Investigation/Assessment/ Treatment- Child Welfare       | 70-1      | 53% Federal/State, 47% County | 1.00          | 0.00                |
|                           | Office Assistant IV - Adult Services                                   | 59-1      | 55% Federal/State, 45% County | 1.00          | 1.00                |
|                           | <i>Services Staff</i>  |           |                               |               |                     |
|                           | Income Maintenance Caseworker III - Medicaid - Long Term Care          | 65-1      | 75% Federal/State, 25% County | 1.00          | 1.00                |
|                           | Income Maintenance Caseworker III - Leadworker                         | 65-1      | 60% Federal/State, 40% County | 1.00          | 1.00                |
|                           | Income Maintenance Caseworker I - Family Support                       | 61-1      | 55% Federal/State, 45% County | 1.00          | 0.00                |
|                           | Income Maintenance Caseworker 1 - Customer Care                        | 61-1      | 60% Federal/State, 40% County | 1.00          | 0.00                |
|                           | Social Worker II - Adult Services - Intake Food & Nutrition Services   | 63-1      | 50% Federal/State, 50% County | 1.00          | 0.00                |
|                           | Income Maintenance Caseworker II - Medicaid Intake & I Medicaid Review | 63-1      | 75% Federal/State, 25% County | 2.00          | 2.00                |
|                           | <i>Legal Services Staff</i>  |           |                               |               |                     |
|                           | Attorney I - Child Welfare   | 78-1      | 52% Federal/State, 48% County | 1.00          | 0.50                |
|                           | Paralegal - Services Division  | 67-1      | 52% Federal/State, 48% County | 1.00          | 1.00                |
| Solid Waste & Recycling   | Truck Driver   | 61-1      | 100% Solid Waste Fund         | 1.00          | 1.00                |
| Total New Positions (FTE) |  |           |                               | 49.50         | 30.00               |



# HUMAN RESOURCES SUMMARY

## FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



|               |         |         |         |         |         |         |         |         |         |         |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Fiscal Year   | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| FTE Positions | 913.40  | 910.30  | 948.50  | 949.50  | 978.75  | 989.00  | 1000.50 | 1020.05 | 1025.05 | 1060.05 |
| Population    | 169,378 | 170,263 | 172,569 | 174,414 | 175,390 | 176,269 | 176,424 | 176,920 | 179,731 | 181,005 |

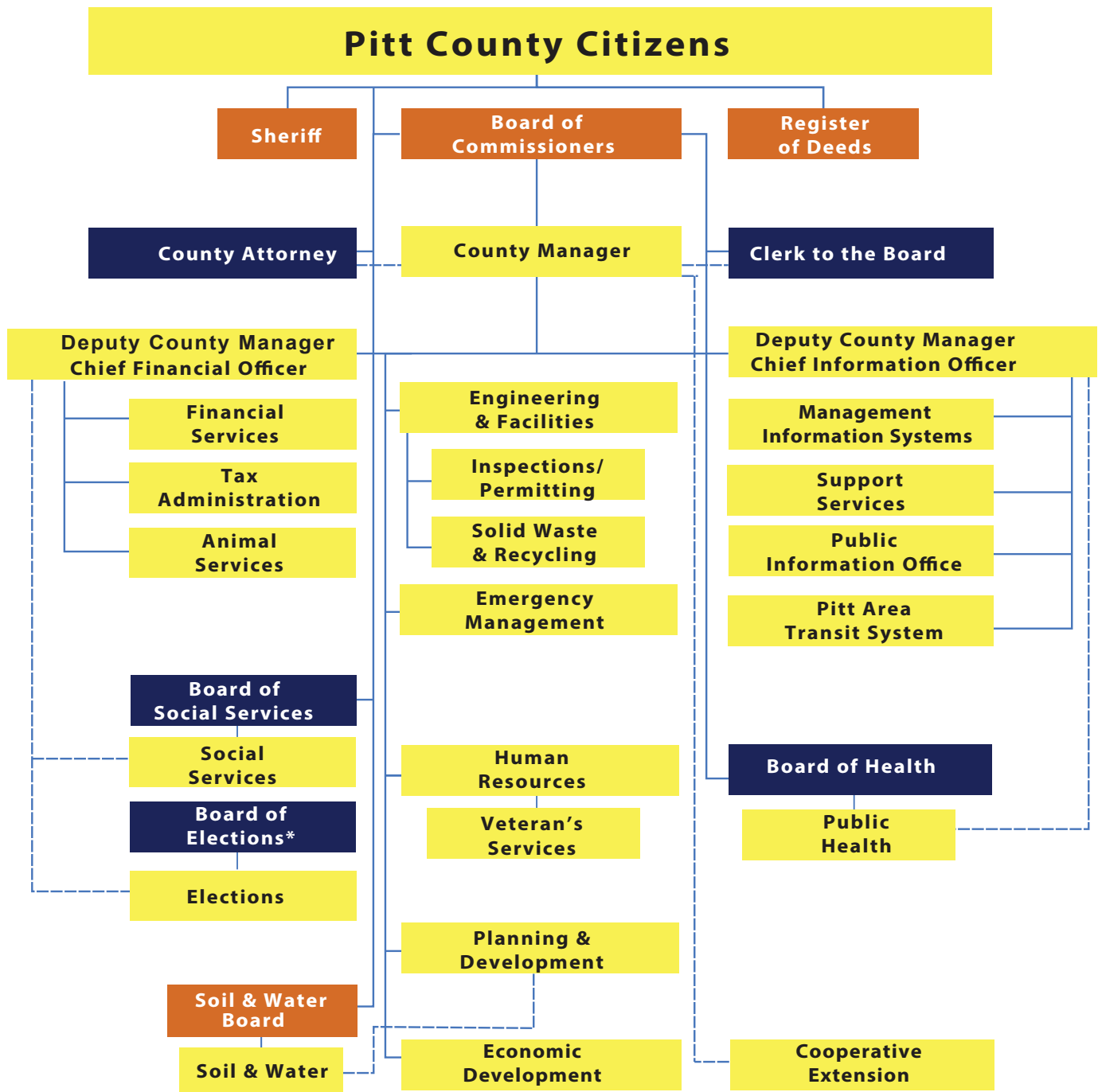
As the graph above indicates, the growth in County population has increased steadily through FY 2021-22. From FY 2011-12 to FY 2013-14, the number of County positions (employees) per 1000 population decreased due to changes in operational design and headcount - permanent changes to the size of the respective 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 headcount per population due to the uncertain negative financial impact of COVID-19. COVID-19 did not have the negative financial impact that was anticipated in FY 2020-21. FY 2021-22 reflects an increase in headcount per population to match the growth in the County.



# HUMAN RESOURCES SUMMARY

## Organizational Chart

Elected    
 — Direct Report    
  Appointed    
 --- Liaison    
  Department    
 \* State Appointed





# HUMAN RESOURCES SUMMARY

## Pitt County Appointed Boards & Committees

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

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





# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

| Office / Department<br>Contact   | Location (in Greenville, NC)<br>Email                     | Phone    | Fax      |
|--|---|----------|----------|
| <b>Animal Services</b><br>Chad Singleton, Manager  | 4550 County Home Road                                     | 902-1729 | 355-6846 |
| <b>Buildings and Grounds</b><br>Mike Rogers, Superintendent of<br>Buildings & Grounds          | 1212 New Hope Road  | 902-2625 | 830-2596 |
| <b>Clerk to the Board</b><br>Kimberly W. Hines, Clerk  | 1717 West Fifth Street<br>pittboardclerk@pittcountync.gov | 902-2950 | 830-6311 |
| <b>Communications - E-911</b><br>Jimmy Hodges, Deputy Director<br>Communications               | 1717 West Fifth Street                                    | 902-2600 | 830-4630 |
| <b>Cooperative Extension</b><br>Leigh Guth, Director   | 403 Government Circle                                     | 902-1700 | 757-1456 |
| <b>County Attorney / Legal</b><br>Janis Gallagher, Attorney                                    | 1717 West Fifth Street<br>pittlegal@pittcountync.gov      | 902-3100 | 830-2585 |
| <b>County Manager</b><br>D. Scott Elliott, Manager   | 1717 West Fifth Street                                    | 902-2950 | 830-6311 |
| <b>Detention Center</b><br>Limuel Capehart, Director   | 124 New Hope Road   | 902-2850 | 830-4628 |
| <b>Elections, Board of</b><br>David Davis, Director  | 201 E. 2nd Street<br>pittelections@pittcountync.gov       | 902-3300 | 830-1157 |
| <b>Emergency Services</b><br>Randy Gentry, Director  | 1717 West Fifth Street                                    | 902-3950 | 830-6348 |
| <b>Engineering</b><br>Tim Corley, County Engineer  | 1717 West Fifth Street                                    | 902-3175 | 830-4974 |
| <b>Financial Services</b><br>Brian Barnett, Deputy County Manager -<br>Chief Financial Officer | 1717 West Fifth Street<br>pittfinance@pittcountync.gov    | 902-3000 | 830-6380 |
| <b>Human Resources</b><br>Florida D. Hardy, Director   | 1717 West Fifth Street<br>pitthr@pittcountync.gov         | 902-3050 | 830-2559 |
| <b>Economic Development</b><br>Kelly Andrews, Director   | 111 S. Washington Street<br>pittedc@pittcountync.gov      | 758-1989 | 758-0128 |



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

| Office / Department<br>Contact  | Location (in Greenville, NC)<br>Email                         | Phone    | Fax      |
|---|---|----------|----------|
| <b>Inspections</b><br>Reggie Satterfield, Chief Code Inspector  | 1717 West Fifth Street<br>pittinspections@pittcountync.gov    | 902-3150 | 830-4974 |
| <b>Management Information Systems</b><br>Michael Taylor, Deputy County<br>Manager - Chief Information Officer | 1717 West Fifth Street<br>pittmis@pittcountync.gov            | 902-3800 | 830-6361 |
| <b>Pitt Area Transit System</b><br>Cam Coburn, Director   | 1717 West Fifth Street  | 902-2002 | 752-2320 |
| <b>Planning</b><br>James Rhodes, Director   | 1717 West Fifth Street<br>pittplanning@pittcountync.gov       | 902-3250 | 830-2576 |
| <b>Public Health</b><br>Dr. John Silvernail, Director   | 201 Government Circle<br>pitthealth@pittcountync.gov          | 902-2300 | 413-1446 |
| <b>Public Information</b><br>Dawn Jones, Public Information Officer   | 1717 West Fifth Street<br>pittinfo@pittcountync.gov           | 902-2955 | 830-6311 |
| <b>Register of Deeds</b><br>Lisa Nichols, Register of Deeds   | Pitt County Courthouse<br>100 West Third Street               | 902-1650 | 830-4132 |
| <b>Sheriff</b><br>Paula Dance, Sheriff  | Pitt County Courthouse<br>100 West Third Street               | 902-2800 | 830-4166 |
| <b>Social Services</b><br>Jan Elliott, Director   | 1717 West Fifth Street  | 902-1110 | 413-1252 |
| <b>Solid Waste &amp; Recycling</b><br>John Demary, Director   | 3025 Landfill Road  | 902-3350 | 830-4690 |
| <b>Soil and Water Conservation</b><br>PJ Andrews, District Conservationist                                    | 203 Government Circle   | 752-2720 | 752-5595 |
| <b>Tax Administration - Assessment Division</b><br>Samuel Croom, Tax Administrator                            | 110 S. Evans Street<br>pitttaxassessor@pittcountync.gov       | 902-3400 | 830-0753 |
| <b>Tax Administration - Collections Division</b><br>Samuel Croom, Tax Administrator                           | 111 S. Washington Street<br>pitttaxcollector@pittcountync.gov | 902-3425 | 830-1935 |
| <b>Veteran Services</b><br>Channing Ford, Manager   | 1717 West Fifth Street  | 902-3090 |          |



## 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

### Retirement of County Manager Scott Elliott



Pitt County Manager Scott Elliott is retiring effective January 1, 2022. When he retires, Elliott will be four months short of his 20th year with Pitt County. He has worked in county government in North Carolina for 34.5 years.

“I believe we’ve built on our strengths through the years,” Elliott said. “In any organization you want to leave it better than when you came. When I came it was strong, and I’d like to think we made it stronger through the years and through the dedication of all parties involved.”

Highlights of his career include providing services to the county at the most cost-effective tax rate. One of the major projects completed under Elliott’s purview is the upgrade to the county’s emergency radio and paging system. A nearly decade-long project that was completed in two major phases, the new system includes multiple towers, broadcast radio and paging throughout Pitt County. It also creates redundancies that will allow the system to continue operations even if a tower goes down.



“During my tenure with Pitt County there have been challenges to be tackled,” Elliott said. “However, there have been many more rewarding topics and issues that were handled as well.” Elliott said the successes were due to a “proactive and supportive” elected board and the collaborative nature of the management team. “Without the combination of both factors, our successes and achievements would have been more limited.”



## 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

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 244,487  | 248,978  | 250,418   | 254,706   |
| <b>Total Revenues</b>          | <b>244,487</b>                                   | <b>248,978</b>                                   | <b>250,418</b>                                    | <b>254,706</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              | 215,924  | 219,878  | 221,318   | 225,606   |
| Operating Expenses             | 28,563   | 29,100   | 29,100  | 29,100  |
| Capital Outlay                 | 0  | 0  | 0   | 0   |
| <b>Total Expenditures</b>      | <b>244,487</b>                                   | <b>248,978</b>                                   | <b>250,418</b>                                    | <b>254,706</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 2019-20 | FY 2020-21 | FY 2021-22 |
| 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        |



Commissioner Tom Coulson



## 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
- Successfully brought Animal Shelter Expansion and Renovation Project litigation to a close
- Successfully provided the continuation of services in a COVID-19 operating environment
- Successfully transitioned Industrial Development Commission to a department of County Government: Economic Development Department

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 519,404                            | 537,671                            | 579,890                             | 594,229                             |
| <b>Total Revenues</b>          | <b>519,404</b>                     | <b>537,671</b>                     | <b>579,890</b>                      | <b>594,229</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 494,536                            | 512,471                            | 554,690                             | 569,029                             |
| Operating Expenses             | 24,868                             | 25,200                             | 25,200                              | 25,200                              |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>519,404</b>                     | <b>537,671</b>                     | <b>579,890</b>                      | <b>594,229</b>                      |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 4.00                               | 4.00                               | 4.50                                | 4.50                                |





# ECONOMIC DEVELOPMENT

104126, 27

## DEPARTMENT MISSION

The mission of the Economic Development Department is to promote job growth, diversify the County's economy, and expand the local tax base.

## SERVICE DESCRIPTION

The Economic Development Department recruits new industry and supports existing industry. EDD works closely with the NC Department of Commerce, local colleges and universities, and many other government agencies and private organizations dedicated to business development. Effective FY 21-22, Economic Development was transitioned to a department of county government.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Secured a buyer for the Indigreen Shell Building for \$2 million. Client will create 150-200 new jobs with an average salary of \$100,000.
- World Cat announced an \$8.9 million investment and 60 jobs, Grover Gaming announced a \$12.5 million investment and 200 jobs. Economic development grants were awarded to secure these projects.
- Thermo Fisher announced a \$500 million investment and 500 new jobs. Pitt County committed \$400,000 to the Pharma Career Pathways initiative to assist with developing training, job profiling, marketing and other assistance to assist with job creation for the Thermo Fisher expansion. This collaboration includes NC Biotech Center, PCC, ECU, and the Alliance.
- Grover Gaming closed out their \$125,000 Building Reuse Grant and created the 13 jobs required for this grant.
- Three new tenants have signed leases at the TEC, including Scout Scientific, Aculeus and HQ Scientific. The tenants have leased 1406 sf with additional rents of approximately \$1400/month.
- Thermo Fisher is donating pharma manufacturing equipment to the County, and this will be housed in the TEC. We will work with the NCPSN director to determine the best use of the equipment to enhance training for pharma companies.
- New roof has been installed at the Technology Enterprise Center (TEC) as well as a security system and a key card system.

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 0                    | 0                    | 1,878,410             | 1,735,794             |
| Capital Outlay                 | 0                    | 0                    | 0                     | 0                     |
| <b>Total Revenues</b>          | <b>0</b>             | <b>0</b>             | <b>1,878,410</b>      | <b>1,735,794</b>      |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 0                    | 0                    | 477,910               | 435,294               |
| Operating Expenses             | 0                    | 0                    | 1,400,500             | 1,300,500             |
| <b>Total Expenditures</b>      | <b>0</b>             | <b>0</b>             | <b>1,878,410</b>      | <b>1,735,794</b>      |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 0.00                 | 5.00                 | 5.00                  | 4.00                  |



# ECONOMIC DEVELOPMENT

104126, 27

## 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 2019-20 | FY 2020-21 | FY 2021-22 |
| Secure new primary investment                                   |            |            |            |
| • Prospect contacts   | 143        | 93         | 200        |
| • Visits with Commerce and other allies                         | 413        | 152        | 400        |
| • Increase occupancy percentage at Technology Enterprise Center | 61.1%      | 64.3%      | 80%        |
| • Announced investment by new industry                          | 0          | \$3.4M     | \$20M      |
| Encourage new investment by existing industry                   |            |            |            |
| • Announced investment by existing industry                     | \$3.8M     | \$5.785M   | \$10M      |
| • Existing industry contacts by staff                           | 106        | 238        | 250        |

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

| Objective                                     | Actual     | Actual     | Target     |
|---|------------|------------|------------|
| Performance Indicators                        | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Secure jobs from new primary investment       |            |            |            |
| • Announced jobs created by new industry      | 400        | 1,476      | 200        |
| Secure jobs from existing industry expansions |            |            |            |
| • Announced jobs created by existing industry | 32         | 766        | 100        |
| Sustain and increase overall job growth       |            |            |            |
| • Total Pitt County employment (ESC data)     | 77,521     | 74,291     | 80,000     |

### BUDGET HIGHLIGHTS

- Patheon (Thermo Fisher) received their final incentive payment of \$633,000 for the 2014 expansion, which included 488 new jobs and \$159 million investment
- Warren property has been submitted for the Electricities Smart Sites Certification as well as NC Commerce Site Certification (pending)
- Location and design of a new shell building is underway
- Sponsored the ECU Pirate Challenge, Minority Enterprise Development (MED) Week, Grow Local, and several other initiatives as they relate to our economic development strategic plan.
- Provided Municipal Support Grants to Ayden and Simpson, and provided a grant for the Visit NC Farms App, which will benefit all municipalities in Pitt County. Grants total \$15,500.



## 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 24th consecutive year
- Applied for Certificate of Achievement for Excellence in Financial Reporting from GFOA for 31st consecutive year
- Applied for GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) Award for 6th consecutive year
- Implemented DebtBook, a cloud-based debt management software, to more efficiently manage the County's debt
- Issued over \$30M in Limited Obligation Bonds which included refunding of existing debt resulting in debt service savings of over \$1.1M
- Created Representative Payee Fund and Flexible Benefit Fund as part of the County's annual budget per GFOA requirements

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 844,231                            | 921,065                            | 949,369                             | 969,913                             |
| <b>Total Revenues</b>          | <b>844,231</b>                     | <b>921,065</b>                     | <b>949,369</b>                      | <b>969,913</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 814,677                            | 883,185                            | 908,189                             | 931,233                             |
| Operating Expenses             | 29,554                             | 37,880                             | 41,180                              | 38,680                              |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>844,231</b>                     | <b>921,065</b>                     | <b>949,369</b>                      | <b>969,913</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 2019-20 | FY 2020-21 | FY 2021-22 |
| To maintain unassigned fund balance of 18% to 20% of General Fund expenditures (year-end measurement) |            |            |            |
| • Fund balance as % of General Fund   | 21.44%     | 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   | .965%      | .875%      | <= 1.1%    |
| • Operations Ratio  | .993%      | 1.067%     | <= 1.04    |

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators   | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| To reduce costs and improve efficiency by implementing paperless processes and electronic payments |            |            |            |
| • Avg # of accounts payable checks processed per month   | 1,383      | 1,420      | < 1,700    |
| To maintain the per county FTE cost of financial services (year-end measurements)                  |            |            |            |
| • Financial Services expenditures  | 844,230    | 911,735    | NA         |
| • # of County FTE  | 1025.05    | 1025.05    | NA         |
| • \$ per FTE Cost  | \$823.59   | \$889.45   | < \$772.30 |

### BUDGET HIGHLIGHTS

- Implemented Starpoint scanning of accounts payable records for electronic access by County departments



## 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

- 2020 end of year combined collection rate for real and personal property was 99.47 percent, which was the highest combined collection rate ever achieved by Tax Administration
- An additional \$5,151,519 was collected or credited in tax revenue for FY 2019-20, compared to FY 2018-19
- Processed billing files in preparation of mailing annual bills in July 2020
- Completed all 2020 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

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 2,444,500            | 2,766,653            | 2,854,715             | 2,903,298             |
| <b>Total Revenues</b>          | <b>2,444,500</b>     | <b>2,766,653</b>     | <b>2,854,715</b>      | <b>2,903,298</b>      |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 2,114,055            | 2,318,658            | 2,350,590             | 2,407,798             |
| Operating Expenses             | 330,445              | 447,995              | 504,125               | 495,500               |
| Capital Outlay                 | 0                    | 0                    | 0                     | 0                     |
| <b>Total Expenditures</b>      | <b>2,444,500</b>     | <b>2,766,653</b>     | <b>2,854,715</b>      | <b>2,903,298</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:** To complete all phases of the tax assessment process within appropriate time frame.

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators   | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| To Complete Individual Listings and Discoveries (Mobile Home & Boat) |            |            |            |
| • Boat/Boat Motor Discoveries  | 46         | 51         | 1,000      |
| • Regular Listings Processed   | 8,103      | 8,605      | 7,500      |
| To Complete Business Personal Property Listings/Audits               |            |            |            |
| • External Audits  | 61         | 27         | 35         |
| • Internal Audits  | 811        | 928        | 500        |
| • Regular Listings Processed   | 4,801      | 4,739      | 4,400      |
| To Complete Vehicle Tax System (VTS) Files                           |            |            |            |
| • VTS Accts Processed  | 14,385     | 82,732     | 136,878    |
| To Complete Real Property Process                                    |            |            |            |
| • Revaluation Parcels Reviewed                                       | 38,357     | 15,481     | 28,000     |
| • Deeds Processed  | 6,933      | 6,755      | 6,500      |
| • Real Parcels Reviewed  | 17,714     | 16,663     | 15,000     |
| • Permits Processed  | 1,790      | 2,291      | 2,000      |
| • Parcel Photos  | 7,369      | 10,362     | 7,500      |
| • Remeasure & List   | 22,261     | 16,663     | 15,000     |

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators   | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Increase Tax Collection Rate   |            |            |            |
| • Overall Real and Personal Property Collection Rate for Pitt County | 99.41%     | 99.47%     | 99.48%     |
| Increase Productivity  |            |            |            |
| • Total Number of Bank Attachments Served                            | 1,222      | 803        | 1,000      |
| • *Debt Setoff dollars collected                                     | \$109,654  | \$104,067  | \$110,000  |
| • Total number of garnishments                                       | 2,804      | 1,592      | 2,000      |

\*Debt set-off allows local governments to attach state income tax returns to collect taxes or assessments or fees or fines or any obligation owed to a local government and is in addition to all other collection remedies available to a local government for a particular debt.





## **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
- Provided legal assistance on County projects, including economic development, complex financial transactions, property tax appeals, real estate matters, construction matters, environmental issues, the Confederate monument, the establishment of a Human Relations Commission, broadband and elections matters
- Assisted in various legal matters related to the Covid-19 pandemic and transition to virtual meetings
- Pursued various collection matters on behalf of the County
- Provided in-house training to County employees on relevant legal and safety issues
- Reviewed all County contracts for legal sufficiency
- Responded to all subpoenas and public records requests served upon the County
- Provided advice and counsel on various personnel matters, including Employment Security Commission appeals
- 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 Disaster Recovery Assistance 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<br/>FY 2019-20</b> | <b>BUDGET<br/>FY 2020-21</b> | <b>REQUEST<br/>FY 2021-22</b> | <b>ADOPTED<br/>FY 2021-22</b> |
|--------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                |                              |                              |                               |                               |
| General Fund Appropriation     | 504,718                      | 559,613                      | 575,371                       | 591,229                       |
| Sales & Services               | 66,168                       | 50,000                       | 50,000                        | 50,000                        |
| <b>Total Revenues</b>          | <b>570,887</b>               | <b>609,613</b>               | <b>625,371</b>                | <b>641,229</b>                |
| <b>Expenditures</b>            |                              |                              |                               |                               |
| Personal Services              | 558,238                      | 593,003                      | 608,961                       | 624,819                       |
| Operating Expenses             | 12,649                       | 16,610                       | 16,410                        | 16,410                        |
| Capital Outlay                 | 0                            | 0                            | 0                             | 0                             |
| <b>Total Expenditures</b>      | <b>570,887</b>               | <b>609,613</b>               | <b>625,371</b>                | <b>641,229</b>                |
| <b>Staffing</b>                |                              |                              |                               |                               |
| Full Time Equivalent Positions | 5.00                         | 5.00                         | 5.00                          | 5.00                          |

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

| <b>Objective</b>  | <b>Actual<br/>FY 2019-20</b> | <b>Actual<br/>FY 2020-21</b> | <b>Target<br/>FY 2021-22</b> |
|---|------------------------------|------------------------------|------------------------------|
| <b>Performance Indicators</b>   |                              |                              |                              |
| To increase efficiency in contract review.  |                              |                              |                              |
| • Provide legal review of all contracts within 7 days.  | 100%                         | 100%                         | 100%                         |
| To attend and provide meaningful counsel to County Boards and Commissions.  |                              |                              |                              |
| • Board of Commissioner meetings  | 100%                         | 100%                         | 100%                         |
| • Planning Board meetings   | 100%                         | 100%                         | 100%                         |
| • Board of Adjustment   | 100%                         | 100%                         | 100%                         |
| • Animal Control Advisory Board   | 100%                         | 100%                         | 100%                         |
| • Board of Equalization & Review  | 100%                         | 100%                         | 100%                         |
| • EMS Oversight Committee   | 100%                         | 100%                         | 100%                         |
| • All other Boards/Commissions/Committees as requested  | 100%                         | 100%                         | 100%                         |
| To minimize legal risk through proactive safety inspections and education.  |                              |                              |                              |
| • Provide training on relevant legal and safety issues.   | 11                           | 9                            | 4                            |
| • Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter) | 9                            | 16                           | 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 the 2020 Presidential Election; the largest election in recent history
- Created a plan for operations during the 2020 Presidential Election amid the COVID-19 pandemic
- The total absentee by-mail ballots counted in the 2020 Presidential Election were five times the highest previous amount

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 797,578                            | 887,893                            | 1,044,757                           | 934,493                             |
| Sales & Services               | 107,959                            | 0                                  | 57,087                              | 57,087                              |
| <b>Total Revenues</b>          | <b>905,537</b>                     | <b>887,893</b>                     | <b>1,101,844</b>                    | <b>991,580</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 551,273                            | 598,182                            | 628,407                             | 613,104                             |
| Operating Expenses             | 354,264                            | 289,711                            | 473,437                             | 378,476                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>905,537</b>                     | <b>887,893</b>                     | <b>1,101,844</b>                    | <b>991,580</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Increase the percentage of registered voters casting ballots          |            |            |            |
| • Percentage of registered voters casting ballots in all elections    | 27.15%     | 71.16%     | 20%        |
| • Percentage of registered voters casting ballots in Primary          | 27.15%     | N/A        | 25%        |
| • Percentage of registered voters casting ballots in General Election | 27.15%     | 71.16%     | 20%        |
| • Percentage of actual voters who utilize One-Stop Early Voting       | 10.38%     | 49.98%     | 10%        |
| • Percentage of absentee ballot requests processed within 3 days      | 100%       | 81.99%     | 100%       |
| • Percentage of database considered active status regular voters      | 88.33%     | 85.22%     | 85%        |

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

| Objective                                 | Actual     | Actual     | Target     |
|---|------------|------------|------------|
| Performance Indicators                    | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Maintain accurate voter registration list |            |            |            |
| • Number of registered voters             | 121,544    | 113,133    | 120,000    |
| • Number of voters removed                | 11,422     | 21,182     | > 5,000    |
| • Number of new registrations             | 27,146     | 13,333     | 2,000      |

## BUDGET HIGHLIGHTS

- The 2021 Municipal Election and 2022 state-wide Primary will be conducted following redistricting based on 2020 Census data



# 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

- Implementing NCDAVE System - the statewide system for electronic death registration
- 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 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
- Continue the process of having birth certificates from 1913 forward preserved into acid free sleeves to prevent deterioration

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | -1,020,680                         | -861,441                           | -849,671                            | -880,897                            |
| Licenses                       | 22,375                             | 25,000                             | 25,000                              | 25,000                              |
| Permits & Fees                 | 1,626,353                          | 1,480,000                          | 1,580,000                           | 1,580,000                           |
| <b>Total Revenues</b>          | <b>628,048</b>                     | <b>643,559</b>                     | <b>755,329</b>                      | <b>724,103</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 496,154                            | 535,434                            | 640,204                             | 608,978                             |
| Operating Expenses             | 131,894                            | 108,125                            | 115,125                             | 115,125                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>628,048</b>                     | <b>643,559</b>                     | <b>755,329</b>                      | <b>724,103</b>                      |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 8.00                               | 8.00                               | 10.00                               | 9.00                                |



# 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Target<br>FY 2021-22 |
|---|----------------------|----------------------|----------------------|
| <b>Performance Indicators</b>   |                      |                      |                      |
| Index real estate documents on permanent index within 24 hours of recordation |                      |                      |                      |
| • No. of real estate documents recorded per year                              | 22,440               | 28,530               | 23,000               |
| • Percent indexed within 24 hrs of recordation                                | 100%                 | 100%                 | 100%                 |
| • No. indexed per employee per year (based on 4 employees)                    | 5,610                | 7,133                | 5,570                |
| Real estate document pages processed  |                      |                      |                      |
| • Pages checked and scanned per year (numbered and microfilmed prior to 2005) | 120,896              | 164,944              | 89,000               |
| • Percent of pages processed daily  | 100%                 | 100%                 | 100%                 |
| Issue certified copies of death certificates                                  |                      |                      |                      |
| • No. of certified copies issued  | 14,387               | 16,861               | 10,000               |
| • Approx. % issued within 15 minutes of applicant's arrival                   | 98%                  | 98%                  | 98%                  |
| • No. issued per employee (based on 4 employees)                              | 3,597                | 4,215                | 3,030                |
| Issue marriage licenses per year  |                      |                      |                      |
| • No. of marriage licenses issued   | 895                  | 1,186                | 1,200                |
| • Percent issued within 30 minutes of arrival of applicants                   | 98%                  | 98%                  | 98%                  |
| • No. issued per employee (based on 4 employees)                              | 224                  | 297                  | 296                  |
| Issue certified copies of birth certificates                                  |                      |                      |                      |
| • No. of copies issued  | 12,184               | 10,722               | 9,389                |
| • Approx. % issued within 15 minutes of applicant's arrival                   | 98%                  | 98%                  | 98%                  |
| • No. issued per employee (based on 4 employees)                              | 3,046                | 2,681                | 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

- Wrote, produced and directed "The Inoculated", a documentary paralleling Polio and COVID-19
- Assisted with the implementation of the Large-Scale Vaccination Clinic held at the Greenville Convention Center
- Assisted with Public Health's "Say Yes! COVID Test At-Home Testing Challenge", an initiative with the goal of fostering behavior to prevent the spread of COVID-19
- Created and produced a "3Ws" marketing campaign to increase awareness of preventative measures to slow the spread of COVID-19
- Created and produced a Flu Commercial marketing campaign

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | -119,580                           | -66,022                            | -4,527                              | -48,971                             |
| Permits & Fees                 | 330,634                            | 320,000                            | 320,000                             | 320,000                             |
| <b>Total Revenues</b>          | <b>211,054</b>                     | <b>253,978</b>                     | <b>315,473</b>                      | <b>271,029</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 202,687                            | 213,893                            | 265,713                             | 221,269                             |
| Operating Expenses             | 8,367                              | 40,085                             | 49,760                              | 49,760                              |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>211,054</b>                     | <b>253,978</b>                     | <b>315,473</b>                      | <b>271,029</b>                      |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 3.00                               | 3.00                               | 4.00                                | 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 2019-20 | FY 2020-21 | FY 2021-22 |
| Increase exposure to Pitt County Government services, programs and information   |            |            |            |
| • Increase public awareness by producing new video content for PittTv and online | 132        | 129        | 100        |
| • Produce Stay Connected Newspaper Ad  | 21         | 20         | 21         |

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators                                 | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Distribute News, Information and Services to the Press |            |            |            |
| • Produce News Releases                                | 75         | 71         | 50         |



## 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 \$259,803 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year one of the sixth rotation cycle of the position classification review process, Clerical/Paraprofessional positions were reviewed. This is an in-house process and saves on the cost of outside consultants.
- Through the Pitt Training Program, employees successfully completed 2,422 courses using our on-line modules and 396 hours of training activities on CONNECT through the Intranet system.

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 646,397                            | 684,809                            | 719,990                             | 756,828                             |
| <b>Total Revenues</b>          | <b>646,397</b>                     | <b>684,809</b>                     | <b>719,990</b>                      | <b>756,828</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 609,383                            | 643,359                            | 660,990                             | 677,828                             |
| Operating Expenses             | 37,014                             | 41,450                             | 57,500                              | 79,000                              |
| Capital Outlay                 | 0                                  | 0                                  | 1,500                               | 0                                   |
| <b>Total Expenditures</b>      | <b>646,397</b>                     | <b>684,809</b>                     | <b>719,990</b>                      | <b>756,828</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Monitor volunteer activity in County agencies      |            |            |            |
| • Track volunteer usage by all departments - Hours | 10,383     | 8,619      | 12,000     |
| • Track volunteer usage by all departments - Value | \$136,056  | \$108,009  | \$125,000  |

**Goal:** Recruit and retain competent employees

| Objective   | Actual     | Actual     | Target     |
|---|------------|------------|------------|
| Performance Indicators  | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Recruit and refer qualified candidates to departments in a timely manner.   |            |            |            |
| • Applicants referred to departments in a timely manner   | 1.15 days  | 1.07 days  | 2 days     |
| Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation    |            |            |            |
| • Conduct 1/3 position classification study each fiscal year  | 100%       | 100%       | 100%       |
| • Monitor and encourage employee participation in training and development classes  | 3,926      | 4,036      | 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   | 9.33 years | 9.28 years | 10 years   |
| • Overall Retention Rate  | 91%        | 88%        | 88%        |
| • % of exit interviews conducted  | 93%        | 87.25%     | 90%        |
| Educate employees and supervisors on the performance appraisal process  |            |            |            |
| • Train all new supervisors   | 100%       | 100%       | 100%       |

### BUDGET HIGHLIGHTS

- The Position Classification Study will continue with the review of the Technical/Law Enforcement positions. This will be the second 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

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 158,946  | 168,885  | 175,772   | 179,726   |
| <b>Total Revenues</b>          | <b>158,946</b>                                   | <b>168,885</b>                                   | <b>175,772</b>                                    | <b>179,726</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              | 149,648  | 154,985  | 158,272   | 162,226   |
| Operating Expenses             | 39,464   | 43,900   | 45,500  | 45,500  |
| Capital Outlay                 | 0  | 0  | 0   | 0   |
| <b>Total Expenditures</b>      | <b>189,112</b>                                   | <b>198,885</b>                                   | <b>203,772</b>                                    | <b>207,726</b>                                    |
| Expense Allocation to Depts    | -30,167  | -30,000  | -28,000   | -28,000   |
| <b>Net Expenditures</b>        | <b>158,946</b>                                   | <b>168,885</b>                                   | <b>175,772</b>                                    | <b>179,726</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Timely processing of mail                      |            |            |            |
| • # pieces of courier mail delivered           | 119,200    | 89,950     | 120,000    |
| • # pieces of metered mail processed           | 271,897    | 291,785    | 300,000    |
| • % of postal & courier mail delivered on time | 100%       | 100%       | 95%        |
| • % of metered mail processed by end of day    | 100%       | 100%       | 90%        |
| Timely processing of print services            |            |            |            |
| • # of service requests completed              | 376        | 335        | 450        |
| • # of images processed                        | 1,286,617  | 671,230    | 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 2019-20 | FY 2020-21 | FY 2021-22 |
| Evaluate service offerings and modify as appropriate |            |            |            |
| • % client satisfaction with service, good or better | 95%        | 94%        | 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

- In support of the COVID response, established a COVID hotline, created a COVID vaccine waitlist and transitioning to COVID vaccine appointment scheduling feature
- Implemented multifactor authentication to continuously improve security posture
- Finalized the business continuity and disaster recovery plan to ensure appropriate practices in support of high availability of services
- As more services are dependent on internet connectivity, increased broadband capacity to 2 gb across two internet service providers for redundancy
- Implemented an updated IT Service Management system to improve service delivery and client interaction
- Initiated a process with Imaging Services to scan and publish environmental health permits and documents on the county website allowing greater access by the public

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 2,933,967            | 2,872,138            | 3,016,424             | 3,085,057             |
| Sales & Services               | 8,004                | 3,500                | 3,500                 | 3,500                 |
| <b>Total Revenues</b>          | <b>2,941,971</b>     | <b>2,875,638</b>     | <b>3,019,924</b>      | <b>3,088,557</b>      |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 2,513,554            | 2,661,309            | 2,689,930             | 2,758,563             |
| Operating Expenses             | 1,588,030            | 1,351,994            | 1,474,034             | 1,474,034             |
| Capital Outlay                 | 25,000               | 25,000               | 25,000                | 25,000                |
| <b>Total Expenditures</b>      | <b>4,126,584</b>     | <b>4,038,303</b>     | <b>4,188,964</b>      | <b>4,257,597</b>      |
| Expense Allocation to Depts    | -1,184,613           | -1,162,665           | -1,169,040            | -1,169,040            |
| <b>Net Expenditures</b>        | <b>2,941,971</b>     | <b>2,875,638</b>     | <b>3,019,924</b>      | <b>3,088,557</b>      |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 26.00                | 26.00                | 26.00                 | 26.00                 |



## 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 2019-20 | FY 2020-21 | FY 2021-22 |
| Efficient client support                             |            |            |            |
| • # of service requests completed                    | 15,403     | 15,353     | 11,000     |
| • % service requests completed by critical date      | 99%        | 99%        | 90%        |
| • # computing/voice devices supported                | 6,043      | 6,125      | 5,400      |
| • % client satisfaction with service, good or better | 98%        | 96%        | 97%        |
| • % of data recovery requests completed successfully | 100%       | 100%       | 100%       |
| Minimize reliance on general fund                    |            |            |            |
| • % budget recovered using non-general funds         | 30.0%      | 29.3%      | 25%        |

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

| Objective                               | Actual     | Actual     | Target     |
|---|------------|------------|------------|
| Performance Indicators                  | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| 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

- Partnered with Tax Administration to implement an upgraded Computer Assisted Mass Appraisal (CAMA) system increasing functionality and adding sales comparisons on the public web portal
- Upgraded ArcGIS Enterprise software providing greater functionality and capabilities in the GIS technology

## BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 390,385  | 443,015  | 454,723   | 460,247   |
| <b>Total Revenues</b>          | <b>390,385</b>                                   | <b>443,015</b>                                   | <b>454,723</b>                                    | <b>460,247</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              | 187,137  | 209,334  | 214,842   | 220,366   |
| Operating Expenses             | 257,038  | 283,681  | 289,881   | 289,881   |
| Capital Outlay                 | 15,049   | 25,000   | 25,000  | 25,000  |
| <b>Total Expenditures</b>      | <b>459,224</b>                                   | <b>518,015</b>                                   | <b>529,723</b>                                    | <b>535,247</b>                                    |
| Expense Allocation to Depts    | -68,839  | -75,000  | -75,000   | -75,000   |
| <b>Net Expenditures</b>        | <b>390,385</b>                                   | <b>443,015</b>                                   | <b>454,723</b>                                    | <b>460,247</b>                                    |
| <b>Staffing</b>                |  |  |   |   |
| Full Time Equivalent Positions | 2.00   | 2.00   | 2.00  | 2.00  |



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators                               | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Efficient client support                             |            |            |            |
| • # of service requests completed                    | 260        | 225        | 100        |
| • % service requests completed by critical date      | 97.5%      | 95%        | 90%        |
| • % client satisfaction with service, good or better | 98%        | 93%        | 90%        |
| Minimize reliance on general fund                    |            |            |            |
| • % budget recovered using non-general funds         | 13%        | 11.8%      | 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

- Added office space on 2nd floor of Human Services Building
- Replaced partial roof on portico in front of County Office Building
- Added office space on 1st floor of County Office Building for Social Services
- Painted interior sections of County Office Building as well as other requested areas throughout Pitt County
- Stopped water infiltration through foundation wall at courthouse and probation and parole
- Repainted several areas of courthouse due to wear
- Monitored grass cutting contracts for main campus, downtown campus and north campus
- Replaced cooling tower at Agricultural Center and HVAC units throughout the county as needed.

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 2,176,457                          | 2,390,741                          | 2,497,048                           | 2,488,620                           |
| <b>Total Revenues</b>          | <b>2,176,457</b>                   | <b>2,390,741</b>                   | <b>2,497,048</b>                    | <b>2,488,620</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 819,674                            | 949,734                            | 917,598                             | 939,170                             |
| Operating Expenses             | 1,356,783                          | 1,441,007                          | 1,579,450                           | 1,549,450                           |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>2,176,457</b>                   | <b>2,390,741</b>                   | <b>2,497,048</b>                    | <b>2,488,620</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Maintain safe and aesthetically pleasing facilities                   |            |            |            |
| • Square footage maintained/employee                                  | 53,832     | 62,804     | 40,000     |
| • Number of maintenance work orders completed                         | 1,637      | 1,473      | 1,500      |
| • Number of miscellaneous work orders completed                       | 980        | 848        | 700        |
| To maximize resources in performing duties to economize cost          |            |            |            |
| • Dollar savings of community service labor in lieu of employee labor | \$8,133    | 0          | \$5,000    |
| • Dollar savings due to internet purchasing                           | \$16,306   | \$17,274   | \$10,000   |





## 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><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 370,188                            | 385,893                            | 397,250                             | 397,250                             |
| <b>Total Revenues</b>          | <b>370,188</b>                     | <b>385,893</b>                     | <b>397,250</b>                      | <b>397,250</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 290                                | 0                                  | 0                                   | 0                                   |
| Operating Expenses             | 369,898                            | 385,893                            | 397,250                             | 397,250                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>370,188</b>                     | <b>385,893</b>                     | <b>397,250</b>                      | <b>397,250</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><br><i>FY 2019-20</i> | <i>Actual</i><br><i>FY 2020-21</i> | <i>Target</i><br><i>FY 2021-22</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><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 6,576,977  | 2,857,573  | 2,496,848   | 2,670,848   |
| <b>Total Revenues</b>          | <b>6,576,977</b>                                 | <b>2,857,573</b>                                 | <b>2,496,848</b>                                  | <b>2,670,848</b>                                  |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              | 445,916  | 493,609  | 502,005   | 502,005   |
| Operating Expenses             | 1,788,770  | 1,713,964  | 1,844,843   | 1,518,843   |
| Capital Outlay                 | 4,342,291  | 650,000  | 150,000   | 650,000   |
| <b>Total Expenditures</b>      | <b>6,576,977</b>                                 | <b>2,857,573</b>                                 | <b>2,496,848</b>                                  | <b>2,670,848</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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 391,087                            | 518,149                            | 537,134                             | 539,022                             |
| <b>Total Revenues</b>          | <b>391,087</b>                     | <b>518,149</b>                     | <b>537,134</b>                      | <b>539,022</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 72,298                             | 75,049                             | 76,634                              | 78,522                              |
| Operating Expenses             | 318,789                            | 443,100                            | 460,500                             | 460,500                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>391,087</b>                     | <b>518,149</b>                     | <b>537,134</b>                      | <b>539,022</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         | \$ 10,000 |
| Grifton Civic Center             | \$ 5,000  |
| Grifton Public Library           | \$ 3,000  |
| NC Museum of Natural Sciences    | \$ 10,000 |
| Pitt County Arts Council         | \$ 20,000 |
| Sheppard Memorial Library        | \$621,684 |
| Sheppard Capital                 | \$ 95,000 |
| Winterville Public Library       | \$ 10,000 |
| Total                            | \$803,684 |

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 721,819              | 681,819              | 847,684               | 803,684               |
| <b>Total Revenues</b>          | <b>721,819</b>       | <b>681,819</b>       | <b>847,684</b>        | <b>803,684</b>        |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 0                    | 0                    | 0                     | 0                     |
| Operating Expenses             | 721,819              | 681,819              | 847,684               | 803,684               |
| <b>Total Expenditures</b>      | <b>721,819</b>       | <b>681,819</b>       | <b>847,684</b>        | <b>803,684</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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 97,781                             | 117,946                            | 402,446                             | 396,946                             |
| <b>Total Revenues</b>          | <b>97,781</b>                      | <b>117,946</b>                     | <b>402,446</b>                      | <b>396,946</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 30,163                             | 49,196                             | 49,196                              | 49,196                              |
| Operating Expenses             | 67,617                             | 68,750                             | 353,250                             | 347,750                             |
| <b>Total Expenditures</b>      | <b>97,781</b>                      | <b>117,946</b>                     | <b>402,446</b>                      | <b>396,946</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

- Deployed body worn cameras which provide numerous benefits such as transparency and improved deputy performance
- Signed a Memorandum of Agreement with Integrated Family Services for two part-time Law Enforcement Crisis Liaisons who will respond to behavioral health crisis calls with deputies
- Key partner in the new Pitt County Co-Responder Program which was awarded a grant for two Co-Responder Outreach Specialists - specialists will respond with deputies to behavioral health incidents and provide case management services after the fact
- Improved educational opportunities in the detention center, such as the GED program, have resulted in reduced recidivism at a minimum and in some cases no cost to county tax payers

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 27,243,467           | 30,593,283           | 34,648,946            | 32,582,193            |
| Intergovernmental              | 566,761              | 543,200              | 578,200               | 578,200               |
| Sales & Services               | 3,484,931            | 3,417,614            | 3,473,131             | 3,668,486             |
| Miscellaneous                  | 39,000               | 40,000               | 39,000                | 39,000                |
| <b>Total Revenues</b>          | <b>31,334,158</b>    | <b>34,594,097</b>    | <b>38,739,277</b>     | <b>36,867,879</b>     |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 25,009,534           | 27,624,210           | 29,741,194            | 29,311,127            |
| Operating Expenses             | 6,259,293            | 6,951,887            | 8,027,283             | 7,537,652             |
| Capital Outlay                 | 65,332               | 18,000               | 970,800               | 19,100                |
| <b>Total Expenditures</b>      | <b>31,334,158</b>    | <b>34,594,097</b>    | <b>38,739,277</b>     | <b>36,867,879</b>     |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 338.00               | 339.00               | 353.00                | 348.00                |





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

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

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

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

| <b>Objective</b>                             | <b>Actual</b>     | <b>Actual</b>     | <b>Target</b>     |
|--|-------------------|-------------------|-------------------|
| <b>Performance Indicators</b>                | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
| To improve Child Support Enforcement Program |                   |                   |                   |
| • Child Support collections                  | \$15,921,350      | \$24,827,046      | 13,905,000        |

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

| <b>Objective</b>                             | <b>Actual</b>     | <b>Actual</b>     | <b>Target</b>     |
|--|-------------------|-------------------|-------------------|
| <b>Performance Indicators</b>                | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
| Improve Domestic Violence Program            |                   |                   |                   |
| • Domestic violence protective-orders served | 274               | 236               | 300               |
| • Domestic violence case clearance rate      | 60%               | 63%               | 93%               |
| To improve the Victim Services Program       |                   |                   |                   |
| • Cases Served                               | 340               | 507               | 500               |
| • Victim Contacts                            | 2,033             | 3,057             | 3,000             |

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

| <b>Objective</b>                               | <b>Actual</b>     | <b>Actual</b>     | <b>Target</b>     |
|--|-------------------|-------------------|-------------------|
| <b>Performance Indicators</b>                  | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
| To improve paper service rates                 |                   |                   |                   |
| • Civil process rates                          | 89%               | 88%               | 89%               |
| To improve response times                      |                   |                   |                   |
| • Average agency-wide response times (minutes) | 18                | 18                | 19 or less        |
| • Deputy reaction time (minutes)               | 12                | 13                | 12 or less        |
| • Responses to calls & follow-ups              | 34,833            | 35,684            | 32,000            |
| • Part I Violent crimes reported               | 120               | 165               | < 140             |
| • Part I Property crimes reported              | 876               | 744               | < 1,300           |
| • Part 2 Offenses reported                     | 2,316             | 2,443             | < 2,600           |
| To improve case clearance rates                |                   |                   |                   |
| • Property Crimes clearance rate               | 29%               | 29%               | > 30%             |
| • Violent Crimes clearance rate                | 74%               | 71%               | > 90%             |



# SHERIFF

104310,20,26,27,28

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

| Objective                           | Actual      | Actual      | Target      |
|-------------------------------------|-------------|-------------|-------------|
| Performance Indicators              | FY 2019-20  | FY 2020-21  | FY 2021-22  |
| To maintain / increase jail revenue |             |             |             |
| • Inmate man-hours worked           | 43,017      | 57,356      | 57,356      |
| • Value of inmate labor @ \$7.25    | \$311,874   | \$415,832   | \$415,000   |
| • Total jail revenue                | \$5,694,111 | \$6,272,619 | \$1,489,700 |
| • Average daily cost per inmate     | \$108.55    | \$112.56    | \$80        |

## PITT COUNTY SHERIFF'S OFFICE

**PITT COUNTY COURTHOUSE**  
**100 W. 3RD. ST.**  
**GREENVILLE, N.C. 27835**  
**(252) 902-2800**

**WWW.PITTCOUNTYSHERIFF.COM**

**PAULA S. DANCE,**  
**SHERIFF**



# 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

- COVID-19 Pandemic Resource Management
- COVID-19 Vaccine Administration
- Acquiring a new prime mover with grant monies

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 768,651                            | 898,694                            | 840,564                             | 854,333                             |
| Intergovernmental              | 51,510                             | 52,000                             | 52,000                              | 52,000                              |
| Permits & Fees                 | 31,980                             | 30,000                             | 30,000                              | 30,000                              |
| <b>Total Revenues</b>          | <b>852,141</b>                     | <b>980,694</b>                     | <b>922,564</b>                      | <b>936,333</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 489,038                            | 539,094                            | 548,464                             | 562,233                             |
| Operating Expenses             | 363,103                            | 441,600                            | 374,100                             | 374,100                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>852,141</b>                     | <b>980,694</b>                     | <b>922,564</b>                      | <b>936,333</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 2019-20 | FY 2020-21 | FY 2021-22 |
| 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   | 2          | 2          | 2          |

### BUDGET HIGHLIGHTS

- Continuing a successful fire inspection program with 2 p/t inspectors
- Blackjack FD & Eastern Pines FD requesting truck contribution.



## 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

- Restructuring of positions with addition of 11-11 mid-shift for maximum coverage
- Splitting of shifts between main and back-up center for COVID-19 purposes

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 2,111,463                          | 2,207,949                          | 2,364,822                           | 2,314,403                           |
| <b>Total Revenues</b>          | <b>2,111,463</b>                   | <b>2,207,949</b>                   | <b>2,364,822</b>                    | <b>2,314,403</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 1,553,401                          | 1,620,049                          | 1,640,572                           | 1,678,153                           |
| Operating Expenses             | 558,061                            | 587,900                            | 724,250                             | 636,250                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>2,111,463</b>                   | <b>2,207,949</b>                   | <b>2,364,822</b>                    | <b>2,314,403</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 2019-20 | FY 2020-21 | FY 2021-22 |
| To maintain an Emergency Medical Dispatch compliance above the national standard of 85%              |            |            |            |
| • Center compliance %  | 93.4%      | 92%        | 85%        |
| To maintain average fire/ ems received to dispatch time below state/industry standards of 90 seconds |            |            |            |
| • % of calls dispatched under 90 seconds   | 56.8%      | 57.8%      | 85%        |

## BUDGET HIGHLIGHTS

- Cameras for 911 hallway
- Replace cache of backup portable cameras







## 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 414 euthanasias reported
- Overall Live Release Rate was 76.78%, increase from 2020 by 4.5%
- 187 animals released to other rescue organizations
- Contract with veterinarian helped to save animals for treatable conditions previously unable to treat
- Chosen by Best Friends Animal Society to be one of three agencies nationwide to participate in pilot project to increase Return to Owner rates

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 666,362                            | 896,831                            | 1,043,652                           | 1,024,451                           |
| Intergovernmental              | 18,315                             | 15,000                             | 18,000                              | 18,000                              |
| Permits & Fees                 | 129,159                            | 114,000                            | 103,500                             | 103,500                             |
| <b>Total Revenues</b>          | <b>813,835</b>                     | <b>1,025,831</b>                   | <b>1,165,152</b>                    | <b>1,145,951</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 654,390                            | 789,781                            | 854,193                             | 871,801                             |
| Operating Expenses             | 159,445                            | 236,050                            | 185,300                             | 274,150                             |
| Capital Outlay                 | 0                                  | 0                                  | 125,659                             | 0                                   |
| <b>Total Expenditures</b>      | <b>813,835</b>                     | <b>1,025,831</b>                   | <b>1,165,152</b>                    | <b>1,145,951</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 13.50                              | 13.50                              | 13.50                               | 13.50                               |



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators                                   | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Assist citizens with unwanted/dangerous/nuisance animals |            |            |            |
| • # of calls answered                                    | 1,635      | 1,558      | 2,400      |
| • # of animal bites investigated                         | 250        | 225        | 300        |
| • # of dangerous dog investigations                      | 26         | 15         | 49         |
| • # of canine control violations                         | 465        | 418        | 400        |
| Provide rabies control services                          |            |            |            |
| • # of rabies clinics held                               | 1          | 1          | 2          |
| • # of positive rabies tests                             | 2          | 1          | 1 or less  |
| • # of educational presentations                         | 12         | 4          | 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 2019-20 | FY 2020-21 | FY 2021-22 |
| Encourage adoptions to decrease euthanasia     |            |            |            |
| • # of adoptions                               | 909        | 760        | 800        |
| • # of animals euthanized                      | 570        | 288        | < 1,500    |
| • # of re-claimed animals                      | 143        | 115        | 300        |
| • Live Release Rate                            | 71.45%     | 83.55%     | > 50%      |
| Utilize volunteers in order to economize costs |            |            |            |
| • # of volunteer hours                         | 2,376.25   | 3,176      | 6,000      |
| • \$ of monetary value                         | \$28,515   | \$38,112   | \$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 5,312 building and trade permits
- Conducted public school inspections and performed additional inspections for Pre-K classrooms
- Conducted 8,516 inspections
- Completed 510 plan reviews

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | -92,330                            | 15,343                             | 742,087                             | 377,072                             |
| Permits & Fees                 | 519,574                            | 450,000                            | 500,000                             | 500,000                             |
| <b>Total Revenues</b>          | <b>427,244</b>                     | <b>465,343</b>                     | <b>1,242,087</b>                    | <b>877,072</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 403,299                            | 439,233                            | 463,927                             | 473,912                             |
| Operating Expense              | 23,945                             | 26,110                             | 28,160                              | 28,160                              |
| Capital Outlay                 | 0                                  | 0                                  | 750,000                             | 375,000                             |
| <b>Total Expenditures</b>      | <b>427,244</b>                     | <b>465,343</b>                     | <b>1,242,087</b>                    | <b>877,072</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 2019-20                       | FY 2020-21                       | FY 2021-22                 |
| Perform daily inspections and investigate complaint requests.   |                                  |                                  |                            |
| <ul style="list-style-type: none"> <li>% of condemnation notices resolved within six months</li> </ul>  | 50%                              | 0*                               | 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> | 12.9<br>100.6%<br>96.3%<br>93.8% | 15.11<br>115.3%<br>94%<br>91.25% | < 7<br>95%<br>100%<br>100% |

\*No condemnations made during this time.



# 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

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 185,070                            | 195,000                            | 200,000                             | 200,000                             |
| <b>Total Revenues</b>          | <b>185,070</b>                     | <b>195,000</b>                     | <b>200,000</b>                      | <b>200,000</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 185,070                            | 195,000                            | 200,000                             | 200,000                             |
| <b>Total Expenditures</b>      | <b>185,070</b>                     | <b>195,000</b>                     | <b>200,000</b>                      | <b>200,000</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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 261,520                            | 374,446                            | 352,253                             | 352,253                             |
| <b>Total Revenues</b>          | <b>261,520</b>                     | <b>374,446</b>                     | <b>352,253</b>                      | <b>352,253</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 261,520                            | 374,446                            | 352,253                             | 352,253                             |
| <b>Total Expenditures</b>      | <b>261,520</b>                     | <b>374,446</b>                     | <b>352,253</b>                      | <b>352,253</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><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 4,669  | 4,500  | 4,500   | 4,500   |
| <b>Total Revenues</b>          | <b>4,669</b>                                     | <b>4,500</b>                                     | <b>4,500</b>                                      | <b>4,500</b>                                      |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 4,669  | 4,500  | 4,500   | 4,500   |
| <b>Total Expenditures</b>      | <b>4,669</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

- Developed Land Use Plan for the rapidly growing NC 43 South Corridor
- 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
- Awarded \$113,762 from the US Department of Housing and Urban Development to provide Rapid Rehousing for households experiencing homelessness throughout Region 12
- Maintained nearly 3,100 County street signs and assembled 30 new signs
- Prepared amendments to development regulations for compliance with NCGS Chapter 160D
- Assisted in the preparation of the CDBG-I application for Phase II of the Candlewick Sanitary Sewer project

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 791,623                            | 1,094,255                          | 1,192,169                           | 1,211,370                           |
| Permits & Fees                 | 19,178                             | 15,000                             | 18,000                              | 18,000                              |
| Sales & Services               | 40,604                             | 35,000                             | 35,000                              | 35,000                              |
| <b>Total Revenues</b>          | <b>851,405</b>                     | <b>1,144,255</b>                   | <b>1,245,169</b>                    | <b>1,264,370</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 758,778                            | 1,000,055                          | 1,028,219                           | 1,053,420                           |
| Operating Expenses             | 92,627                             | 144,200                            | 216,950                             | 210,950                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>851,405</b>                     | <b>1,144,255</b>                   | <b>1,245,169</b>                    | <b>1,264,370</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 9.37                               | 11.25                              | 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 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
| Administration of Community Development Programs |                   |                   |                   |
| • Number of Homes Rehabilitated                  | 13                | 17                | 15                |
| • Number of Homes Replaced                       | 5                 | 0                 | 0                 |

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

| <b>Objective</b>  | <b>Actual</b>     | <b>Actual</b>     | <b>Target</b>     |
|---|-------------------|-------------------|-------------------|
| <b>Performance Indicators</b>                                   | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
| Administration of County-wide Zoning Ordinance                  |                   |                   |                   |
| • % of complaints investigated that equalled a zoning violation | 87%               | 80%               | > 50%             |
| • # of rezoning, *CUP & **SUP requests                          | 9                 | 9                 | > 10              |
| *CUP - Conditional Use Permit                                   |                   |                   |                   |
| **SUP - Special Use Permit                                      |                   |                   |                   |

**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 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
|   |                   |                   |                   |
| • % of sites with approved Best Management Practices inspected annually | 98%               | 94%               | 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  
 Contentnea Metropolitan Sewage District (CMSD)  
 Boundary Student Housing  
 Bethel Sewer  
 Stokes Water

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 228,758                            | 232,806                            | 233,000                             | 233,000                             |
| <b>Total Revenues</b>          | <b>228,758</b>                     | <b>232,806</b>                     | <b>233,000</b>                      | <b>233,000</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 228,758                            | 232,806                            | 233,000                             | 233,000                             |
| <b>Total Expenditures</b>      | <b>228,758</b>                     | <b>232,806</b>                     | <b>233,000</b>                      | <b>233,000</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**

- COVID-19 response and facility modifications including HVAC air quality
- Animal Shelter site improvement
- Additional security measures at the Pitt County Courthouse
- Technology Enterprise Center roof replacement

**BUDGET SUMMARY**

|                                | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>REQUEST</b>    | <b>ADOPTED</b>    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> | <b>FY 2021-22</b> |
| <b>Revenues</b>                |                   |                   |                   |                   |
| General Fund Appropriation     | 131,080           | 137,461           | 441,062           | 444,503           |
| <b>Total Revenues</b>          | <b>131,080</b>    | <b>137,461</b>    | <b>441,062</b>    | <b>444,503</b>    |
| <b>Expenditures</b>            |                   |                   |                   |                   |
| Personal Services              | 123,419           | 128,561           | 131,412           | 134,853           |
| Operating Expenses             | 7,661             | 8,900             | 9,650             | 9,650             |
| Capital Outlay                 | 0                 | 0                 | 300,000           | 300,000           |
| <b>Total Expenditures</b>      | <b>131,080</b>    | <b>137,461</b>    | <b>441,062</b>    | <b>444,503</b>    |
| <b>Staffing</b>                |                   |                   |                   |                   |
| Full Time Equivalent Positions | 1.00              | 1.00              | 1.00              | 1.00              |



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

| <b>Objective</b>   | <b>Actual</b>     | <b>Actual</b>     | <b>Target</b>     |
|--|-------------------|-------------------|-------------------|
| <b>Performance Indicators</b>  | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</b> |
| 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

- When face to face education was unsafe during the pandemic, NC Cooperative Extension pivoted to offer programming online
- 387 farmers and landscape professionals received continuing education credits for pesticide licenses and animal waste management permits
- 227 producers improved their knowledge of pastures/forages which can improve herbicide management and animal health while reducing input costs
- 482 Cooperative Extension volunteers served 2,173 hours reaching 855 clients at a value of \$55,259 to Pitt County
- 1,299 youth and adults increased their fruit and vegetable consumption
- 248 students increased their knowledge of STEM through 4-H curriculum, and 780 increased their knowledge of local food and agriculture
- 96 adults grew produce in community gardens with 100 youth doing so in school gardens; 404 people gained skills in vegetable/fruit gardening
- 36 peanut producers increase their yields by 7% (approximately \$291,984) by following harvest timing recommendations at peanut pod blasting clinics

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 327,700                            | 378,046                            | 352,746                             | 357,371                             |
| <b>Total Revenues</b>          | <b>327,700</b>                     | <b>378,046</b>                     | <b>352,746</b>                      | <b>357,371</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 238,260                            | 272,302                            | 272,302                             | 279,927                             |
| Operating Expenses             | 89,441                             | 105,744                            | 80,444                              | 77,444                              |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>327,700</b>                     | <b>378,046</b>                     | <b>352,746</b>                      | <b>357,371</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 2019-20 | FY 2020-21  | FY 2021-22 |
| Increase youth participation  |            |             |            |
| • No. of youth participating in programs  | 11,315     | 3,243       | 6000       |
| Extension customers will learn proper skills related to healthy living.                       |            |             |            |
| • No. of customers  | 7,896      | 2,915       | 4000       |
| Volunteers will be recruited to assist in the delivery of Extension education                 |            |             |            |
| • Volunteer hours   | 11,267     | 5,082       | 5000       |
| Farmers and "Green Industry" professionals will adopt economically sound production practices |            |             |            |
| • No. of farmers implementing practices   | 838        | 439         | 1000       |
| • Dollar value  | \$990,715  | \$1,750,300 | 1,000,000  |

### BUDGET HIGHLIGHTS

- Pitt County is 10th in NC for the value of its agricultural receipts at over \$234 million. NC Cooperative Extension is part of that success by helping farmers learn and adopt best practices.
- When the pandemic impacted face to face learning, NC Cooperative Extension pivoted learning opportunities to online delivery.
- NC Cooperative Extension has partnered with Pitt County Development Commission and the Greenville-Pitt County Convention and Visitors Bureau to include Pitt County Farms on the Visit NCFarms App.



# FARMERS MARKET

104970

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

Area producers rent booth space to sell fresh local produce, meats, value added products, bakery items, plants, cut flowers and arts/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
- Followed COVID safety protocol to remain open as an essential service throughout the pandemic
- Operated the G-Circle Market on Wednesday during the summer at the Pitt County Health Department, Human Services, and Agriculture Center

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 36,616                             | 40,817                             | 43,713                              | 43,449                              |
| Sales & Services               | 9,677                              | 8,000                              | 8,000                               | 8,000                               |
| <b>Total Revenues</b>          | <b>46,293</b>                      | <b>48,817</b>                      | <b>51,713</b>                       | <b>51,449</b>                       |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 35,255                             | 36,442                             | 38,638                              | 38,374                              |
| Operating Expenses             | 11,037                             | 12,375                             | 13,075                              | 13,075                              |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>46,293</b>                      | <b>48,817</b>                      | <b>51,713</b>                       | <b>51,449</b>                       |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 0.60                               | 0.60                               | 0.60                                | 0.60                                |



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

| Objective   | Actual     | Actual     | Target     |
|---|------------|------------|------------|
| Performance Indicators  | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| To increase the use of the market by citizens for purchasing fresh food   |            |            |            |
| <ul style="list-style-type: none"> <li>No. of market customers</li> </ul> | 28,025     | 11,520     | 30,000     |

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

| Objective   | Actual           | Actual         | Target           |
|---|------------------|----------------|------------------|
| Performance Indicators  | FY 2019-20       | FY 2020-21     | FY 2021-22       |
| To encourage use of WIC vouchers for food purchases at the market   |                  |                |                  |
| <ul style="list-style-type: none"> <li>No. of WIC vouchers accepted</li> <li>Dollar value of WIC vouchers accepted</li> </ul> | 2,586<br>\$4,750 | 1,501<br>6,179 | 2,800<br>\$5,000 |

## 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

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 267,017                            | 267,017                            | 277,450                             | 275,700                             |
| <b>Total Revenues</b>          | <b>267,017</b>                     | <b>267,017</b>                     | <b>277,450</b>                      | <b>275,700</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 267,017                            | 267,017                            | 277,450                             | 275,700                             |
| <b>Total Expenditures</b>      | <b>267,017</b>                     | <b>267,017</b>                     | <b>277,450</b>                      | <b>275,700</b>                      |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 0.00                               | 0.00                               | 0.00                                | 0.00                                |





## 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 10,660, not including their dependents.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 2019, (last year available) the U.S. Veteran Affairs paid \$82,732,000 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 \$1,861,470 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
- In the middle of the Covid-19 Pandemic, Pitt County VSO's have continued to provide services to the veterans and/or dependents of Pitt County

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 203,713                            | 212,809                            | 206,162                             | 210,998                             |
| Miscellaneous                  | 2,182                              | 0                                  | 0                                   | 0                                   |
| <b>Total Revenues</b>          | <b>205,895</b>                     | <b>212,809</b>                     | <b>206,162</b>                      | <b>210,998</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 198,426                            | 204,924                            | 198,277                             | 203,113                             |
| Operating Expenses             | 7,469                              | 7,885                              | 7,885                               | 7,885                               |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>205,895</b>                     | <b>212,809</b>                     | <b>206,162</b>                      | <b>210,998</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 2019-20 | FY 2020-21 | FY 2021-22 |
| To serve Pitt County veterans and their families                   |            |            |            |
| • In-Person contacts   | 1,202      | 806        | 1,600      |
| • Written contacts   | 6,119      | 6,998      | 5,000      |
| • Telephone contacts   | 4,301      | 4,767      | 4,200      |
| • Month end claims waiting to be processed                         | 3          | 1          | < 5        |
| • Month end diary dates waiting to be processed                    | 10         | 53         | 20         |
| • Average number of phone messages waiting to be returned per day* | 0.29       | 2.99       | < 5        |

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

| Objective  | Actual      | Actual      | Target      |
|--|-------------|-------------|-------------|
| Performance Indicators   | FY 2019-20  | FY 2020-21  | FY 2021-22  |
| Maximize receipt of available benefits to eligible veterans and their families |             |             |             |
| • Number of new claims awarded   | 252         | 187         | 225         |
| • Annual benefit amount of new claims awarded                                  | \$2,031,965 | \$1,396,169 | \$2,000,000 |
| • Amount of one-time benefit claims awarded                                    | \$1,868,845 | \$1,264,081 | \$2,000,000 |
| • Total benefit amounts for new claims awarded                                 | \$3,900,809 | \$2,660,250 | \$4,000,000 |
| • Total number of claims submitted   | 487         | 362         | 425         |

### BUDGET HIGHLIGHTS

- Switched 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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 5,863,255                          | 6,137,141                          | 6,966,301                           | 6,583,811                           |
| Intergovernmental              | 4,846,404                          | 4,792,085                          | 5,302,006                           | 5,298,764                           |
| Sales & Services               | 346,627                            | 354,898                            | 259,600                             | 256,450                             |
| Miscellaneous                  | 1,228,364                          | 457,445                            | 478,766                             | 478,766                             |
| Debt & NonRevenue              | 0                                  | 0                                  | 0                                   | 0                                   |
| Fund Balance                   | 0                                  | 612,043                            | 610,000                             | 1,372,000                           |
| <b>Total Revenues</b>          | <b>12,284,650</b>                  | <b>12,353,612</b>                  | <b>13,616,673</b>                   | <b>13,989,791</b>                   |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 8,316,515                          | 9,862,571                          | 10,685,724                          | 10,689,111                          |
| Operating Expenses             | 2,305,754                          | 2,491,041                          | 2,775,949                           | 2,538,680                           |
| Capital Outlay                 | 0                                  | 0                                  | 155,000                             | 762,000                             |
| <b>Total Expenditures</b>      | <b>10,622,269</b>                  | <b>12,353,612</b>                  | <b>13,616,673</b>                   | <b>13,989,791</b>                   |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 130.20                             | 132.20                             | 142.20                              | 139.20                              |



# 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

- ekiM, our harm reduction partner, participated in the research of skin and soft tissue infections. The research, "Treatment Experiences for Skin and Soft Tissue Infections among Participants of Syringe Service Programs in North Carolina", was accepted for publication in the Harm Reduction Journal.
- Smile Safari Mobile Dental Program, following CDC guidelines, did not open to the public or clients during the height of COVID-19 in 2020. The Smile Safari Mobile Dental Program was stationed at the Pitt County Health Department and saw children and pre-natal PCHD patients during the past year safely.
- Smile Safari received a Smiles for Kids 2021 Grant from Delta Dental in the amount of \$5,000 for equipment purchases.
- Smile Safari received a NC Dental Society Grant to help offset dental costs for children in Pitt County whose parents may have lost income due to COVID-19.

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 2,060,200            | 2,056,495            | 2,022,634             | 1,790,140             |
| Intergovernmental              | 658,286              | 534,094              | 1,020,548             | 1,017,306             |
| Sales & Services               | 3                    | 0                    | 0                     | 0                     |
| Miscellaneous                  | 962,349              | 0                    | 1,200                 | 1,200                 |
| Debt & NonRevenue              | 0                    | 0                    | 0                     | 0                     |
| Fund Balance                   | 0                    | 612,043              | 610,000               | 1,372,000             |
| <b>Total Revenues</b>          | <b>3,680,838</b>     | <b>3,202,632</b>     | <b>3,654,382</b>      | <b>4,180,646</b>      |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 1,880,220            | 2,079,494            | 2,121,024             | 2,158,538             |
| Operating Expenses             | 1,006,184            | 1,123,138            | 1,378,358             | 1,260,108             |
| Capital Outlay                 | 0                    | 0                    | 155,000               | 762,000               |
| <b>Total Expenditures</b>      | <b>2,886,404</b>     | <b>3,202,632</b>     | <b>3,654,382</b>      | <b>4,180,646</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 2019-20 | FY 2020-21 | FY 2021-22 |
| 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%        | 100%       | 100%       |
| • % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses | 65%        | 88%        | 100%       |
| • % of staff who respond within 2 hours to quarterly call down drills  | 87%        | 97%        | 100%       |

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators   | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Amount of clinic related client fees (medicare, client, 3rd party) collected |            |            |            |
| • Increase client fees collected by 5% from previous fiscal year             | \$313,933  | \$105,092  | \$94,529   |
| Submit state expenditure reports by state mandated guidelines                |            |            |            |
| • Number of months state expenditure report is submitted by required date    | 12         | 12         | 12         |



# PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

Environmental Health services provided to the County are comprised of the following programs: food, lodging and institutional sanitation; indoor air quality; swimming pool sanitation and safety; 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

- Continued to be preceptors for the ECU Environmental Health Internship. Hosted an in-house intern with the Vector Program and collaborated with ECU to aid in an educational sponsorship with an Intern to complete the NCDHHS Centralized Intern Training.
- Food & Lodging continued work with the FDA Voluntary Standards Program grant to continue efforts with the Baseline Risk Factor study that Food & Lodging performs every five years allowing staff to assess the top five risk factors for foodborne illness in the Retail Food Establishments that they regulate.
- Food & Lodging completed 100% compliance for regulatory inspection under Governor Cooper's Executive Waiver for Covid-19 which allowed some inspection frequencies to be reduced due to restaurant closures and staff shortages.
- Food & Lodging staff continued inspections throughout the entire Covid-19 pandemic.
- Children's Environmental Health continued its regulatory work through the pandemic completing all regulatory inspections of childcare facilities and school buildings.
- Children's Environmental Health continued to inspect childcare facilities with known cases of Covid-19 to continue to provide regulatory continuity.

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 1,392,986            | 1,397,502            | 1,627,397             | 1,665,661             |
| Intergovernmental              | 49,766               | 45,600               | 38,850                | 38,850                |
| Sales & Services               | 222,656              | 158,400              | 168,000               | 164,850               |
| Miscellaneous                  | 0                    | 0                    | 0                     | 0                     |
| Debt & NonRevenue              | 0                    | 0                    | 0                     | 0                     |
| Fund Balance                   | 0                    | 0                    | 0                     | 0                     |
| <b>Total Revenues</b>          | <b>1,665,408</b>     | <b>1,601,502</b>     | <b>1,834,247</b>      | <b>1,869,361</b>      |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 1,296,913            | 1,510,459            | 1,712,937             | 1,755,651             |
| Operating Expenses             | 94,109               | 91,043               | 121,310               | 113,710               |
| Capital Outlay                 | 0                    | 0                    | 0                     | 0                     |
| <b>Total Expenditures</b>      | <b>1,391,021</b>     | <b>1,601,502</b>     | <b>1,834,247</b>      | <b>1,869,361</b>      |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 19.00                | 19.00                | 22.00                 | 22.00                 |





# 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 2019-20 | FY 2020-21 | FY 2021-22 |
| 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>   | 13,227     | 11,924     | 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>   | 9.54       | 8.27       | 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>  | 12,305     | 12,764     | 9,388      |
| <ul style="list-style-type: none"> <li>Inspections, consultations and permitting activities per FTE per day</li> </ul>  | 8.66       | 9.15       | 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> | 5.16 days  | 9.41 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>   | 4,377      | 2,204      | 1,500      |
| <ul style="list-style-type: none"> <li>Inspections, investigations, consultations and permitting activities per FTE per day</li> </ul>  | 17.48      | 8.83       | 5.0        |



### **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**

- Implemented a dedicated COVID-19 Hotline in response to community calls for COVID-19 guidance. The majority of the Health Education staff worked fulltime answering phone calls and providing this guidance.
- A COVID-19 webpage on the County's website was kept up to date as a community resource.
- Several COVID-19 Community testing sites were implemented by Personal Health staff and multiple Community Partners. COVID-19 mass vaccination clinics were implemented throughout the community as well as through the Health Department's clinical services.
- A weekly Joint Press Conference, with representatives from County and City Government, as well as weekly media sessions, with the County Health Director were held to keep the public advised of recommendations to prevent the spread of COVID-19.
- Held Flu clinics at various community locations in Pitt County in November and December 2020. Flu clinics were held at the Bethel Youth Activity Center, eKim for Change (Greenville), Farmville Community Center, Cornerstone Missionary Baptist Church, and Sycamore Hill Missionary Baptist Church with flu vaccines administered to 128 individuals.
- Partnered with Vidant School Health Program in October 2020 to provide a drive through immunization clinic for Pitt County Middle and High School students with a total of 196 student immunizations.
- Implemented a Narcan Distribution Program. Ten staff members completed Narcan Distribution training and staff dispensed 23 Narcan kits. Narcan kits are available to anyone who requests them to help prevent opioid overdose.
- Received grant funding from NC DHHS to support the PrEP (Preexposure Prophylaxis) Program to help prevent the spread of HIV.



# PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 835,356                            | 946,519                            | 1,299,805                           | 1,092,634                           |
| Intergovernmental              | 248,966                            | 261,523                            | 219,719                             | 219,719                             |
| Sales & Services               | 48,105                             | 50,291                             | 42,000                              | 42,000                              |
| Miscellaneous                  | 0                                  | 0                                  | 0                                   | 0                                   |
| Debt & NonRevenue              | 0                                  | 0                                  | 0                                   | 0                                   |
| Fund Balance                   | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Revenues</b>          | <b>1,132,426</b>                   | <b>1,258,333</b>                   | <b>1,561,524</b>                    | <b>1,354,353</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 792,914                            | 1,094,580                          | 1,395,422                           | 1,200,013                           |
| Operating Expenses             | 128,962                            | 163,753                            | 166,102                             | 154,340                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>921,876</b>                     | <b>1,258,333</b>                   | <b>1,561,524</b>                    | <b>1,354,353</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 14.50                              | 14.50                              | 18.50                               | 15.50                               |

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

| <b>Objective</b>   | <b>Actual</b><br><b>FY 2019-20</b> | <b>Actual</b><br><b>FY 2020-21</b> | <b>Target</b><br><b>FY 2021-22</b> |
|--|------------------------------------|------------------------------------|------------------------------------|
| <b>Performance Indicators</b>  |                                    |                                    |                                    |
| Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases   |                                    |                                    |                                    |
| <ul style="list-style-type: none"> <li>% of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%.</li> </ul> | 98.75%                             | 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>  | 2,089                              | 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

- Received \$8,300 through the State WIC Program Phase1 funding opportunity to support the increased demand for services due to Covid-19. Funds were used to purchase headsets and other items needed to work remotely
- Received \$13,500 through the State WIC Program Phase 2 funding opportunity. Funds were used for Great Bus ads and a mural on the WIC Nutrition hall.
- Breastfeeding peer counselors provided curbside services and door drop offs to clients during COVID.
- Implemented telehealth services to remove barriers that may prevent individuals from having access to family planning, pregnancy and sexually transmitted disease health care services during the COVID-19 pandemic.
- Implemented the NC Wisewoman Program which provides eligible underserved women access to cardiovascular screening and follow-up services to reduce the incidence of heart disease and stroke.
- Added several preventive health services that help community members pursue high education, employment and participate in sports or camps. Services include DOT (Department of Transportation) physical exams, pre-employment exams, sports physicals, firefighter exams, college entrance exams and lab only services.

### BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 1,285,993            | 1,441,209            | 1,711,465             | 1,732,783             |
| Intergovernmental              | 3,424,502            | 3,436,329            | 3,510,657             | 3,510,657             |
| Sales & Services               | 72,116               | 117,497              | 45,300                | 45,300                |
| Miscellaneous                  | 222,380              | 423,753              | 436,366               | 436,366               |
| <b>Total Revenues</b>          | <b>5,004,991</b>     | <b>5,418,788</b>     | <b>5,703,788</b>      | <b>5,725,106</b>      |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 3,911,034            | 4,723,847            | 4,990,510             | 5,097,747             |
| Operating Expenses             | 743,661              | 694,941              | 713,278               | 627,359               |
| Capital Outlay                 | 0                    | 0                    | 0                     | 0                     |
| <b>Total Expenditures</b>      | <b>4,654,695</b>     | <b>5,418,788</b>     | <b>5,703,788</b>      | <b>5,725,106</b>      |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 64.00                | 66.20                | 68.20                 | 68.20                 |



## 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Target<br>FY 2021-22           |
|--|----------------------|----------------------|--------------------------------|
| <b>Performance Indicators</b>  |                      |                      |                                |
| Provide technical assistance including health and safety trainings to childcare providers                          |                      |                      |                                |
| • Childcare centers who have received technical health assistance  | 195                  | 214                  | 145                            |
| • Number of children impacted by technical assistance/provider training.   | 9,788                | 10,941               | 3,000                          |
| Improve the health and spacing of pregnancies  |                      |                      |                                |
| • Number of family planning clinic visits at the Pitt County Health Department.                                    | 3,530                | 2,105                | 4,200                          |
| • Number of prenatal care clinic visits at the Pitt County Health Department.                                      | 1,182                | 1,122                | 3,050                          |
| • Maintain an average monthly caseload of women receiving pregnancy care management services.                      | 237 avg              | 223                  | 350                            |
| • Number of postpartum home visits.  | 333                  | 408                  | 600                            |
| Reduce adolescent pregnancies  |                      |                      |                                |
| • % of adolescents enrolled in the initiative who do not report a pregnancy.                                       | 100%                 | 0 - COVID            | 100%                           |
| • Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative. | 179                  | 0 - COVID            | 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   | 219                  | 242                  | 350                            |
| Ensure WIC Program services are made available to all eligible participants in Pitt County                         |                      |                      |                                |
| • % of WIC mothers initiating breastfeeding (note fiscal year basis).  | 56.48%               | 61.32%               | 55%                            |
| • \$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.                                  | \$2,948,583          | \$2,819,704          | \$3,200,000                    |
| • WIC average caseload   | 4,491                | 5,193                | 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 CDC funding from the NC DHHS to support tobacco prevention and control activities
- 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
- Awarded funding from the NC DHHS Minority Diabetes Prevention Program and supported the implementation of prevention programs and classes in Pitt County and throughout the region
- Diabetes Self-Management Education & Support Program incorporated Telehealth services while continuing in-person individual visits during Covid-19. A total of 267 contacts were made during the year and a total of 160 provider referrals to the program were received from various community practices in 2020.
- Despite switching to a virtual platform and having to cancel several months due to Covid-19, participants continued to attend the diabetes support group. A core group of 5-7 people attended monthly and additional attendees on a fluctuating basis. A total of 129 contacts were made with support group attendees in 2020.
- Completed two 12 month diabetes prevention programs – one for community members and one for county employees. Each class started meeting face to face but due to COVID 19 had to change to virtual sessions.
- Employee Wellness Team provided health screenings for 811 Pitt County Government employees who were enrolled in Pitt County's Health Insurance Fee Minimization Program.





## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

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

### BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 288,720              | 295,416              | 305,000               | 302,593               |
| Intergovernmental              | 464,883              | 514,539              | 512,232               | 512,232               |
| Sales & Services               | 3,747                | 28,710               | 4,300                 | 4,300                 |
| Miscellaneous                  | 43,636               | 33,692               | 41,200                | 41,200                |
| Debt & NonRevenue              | 0                    | 0                    | 0                     | 0                     |
| Fund Balance                   | 0                    | 0                    | 0                     | 0                     |
| <b>Total Revenues</b>          | <b>800,986</b>       | <b>872,357</b>       | <b>862,732</b>        | <b>860,325</b>        |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 435,434              | 454,191              | 465,831               | 477,162               |
| Operating Expenses             | 332,838              | 418,166              | 396,901               | 383,163               |
| Capital Outlay                 | 0                    | 0                    | 0                     | 0                     |
| <b>Total Expenditures</b>      | <b>768,272</b>       | <b>872,357</b>       | <b>862,732</b>        | <b>860,325</b>        |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 6.70                 | 6.50                 | 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Target<br>FY 2021-22 |
|---|----------------------|----------------------|----------------------|
| <b>Performance Indicators</b>   |                      |                      |                      |
| Improve early diagnosis of cancer in women  |                      |                      |                      |
| <ul style="list-style-type: none"> <li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years</li> </ul>        | 100%                 | 100%                 | 90%                  |
| <ul style="list-style-type: none"> <li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram</li> </ul>             | 100%                 | 100%                 | 100%                 |
| Create an environment within Pitt County that supports healthy lifestyle choices  |                      |                      |                      |
| <ul style="list-style-type: none"> <li>% of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units</li> </ul> | 56.75%               | 95%                  | 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 2020-21
- The agency reorganized the Services Division, adding a new Social Work Supervisor III to Adult Services & a Permanency Planning Program Manager

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| State & Federal                | 19,815,714                         | 20,733,080                         | 21,623,225                          | 21,468,572                          |
| General Fund                   | 11,670,802                         | 11,685,147                         | 13,379,078                          | 12,877,664                          |
| Fees & Charges                 | 241,975                            | 201,975                            | 117,975                             | 117,975                             |
| Miscellaneous                  | 6,922                              | 6,922                              | 6,922                               | 6,922                               |
| Debt & Non Revenue             |                                    |                                    |                                     |                                     |
| <b>Total Revenues</b>          | <b>31,735,413</b>                  | <b>32,627,124</b>                  | <b>35,127,200</b>                   | <b>34,471,133</b>                   |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 20,191,501                         | 20,578,018                         | 22,481,467                          | 22,109,400                          |
| Operating Expenses             | 11,473,912                         | 11,979,106                         | 12,395,733                          | 12,111,733                          |
| Capital Outlay                 | 70,000                             | 70,000                             | 250,000                             | 250,000                             |
| <b>Total Expenditures</b>      | <b>31,735,413</b>                  | <b>32,627,124</b>                  | <b>35,127,200</b>                   | <b>34,471,133</b>                   |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 291.50                             | 292.50                             | 312.50                              | 306.00                              |



# 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 is consistently meeting the Maintenance of Effort requirement
- Pitt County DSS has implemented the Routing Review and Data system that is used to automate payments

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| State & Federal                | 1,767,584                          | 1,158,786                          | 3,138,101                           | 3,860,377                           |
| Transfer - General Fund        | 2,454,136                          | 3,232,032                          | 1,758,639                           | 1,077,185                           |
| Fees & Charges                 |                                    |                                    |                                     |                                     |
| Miscellaneous                  | 5,640                              | 6,922                              | 6,922                               | 6,922                               |
| Fund Balance                   |                                    |                                    |                                     |                                     |
| <b>Total Revenues</b>          | <b>4,227,360</b>                   | <b>4,397,740</b>                   | <b>4,903,662</b>                    | <b>4,944,484</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 1,994,007                          | 2,080,909                          | 2,132,724                           | 2,157,546                           |
| Operating Expenses             | 2,163,353                          | 2,246,831                          | 2,520,938                           | 2,536,938                           |
| Capital Outlay                 | 70,000                             | 70,000                             | 250,000                             | 250,000                             |
| <b>Total Expenditures</b>      | <b>4,227,360</b>                   | <b>4,397,740</b>                   | <b>4,903,662</b>                    | <b>4,944,484</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 24.00                              | 24.00                              | 24.00                               | 24.00                               |



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 85, 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

- Pitt County DSS held the 4th Annual High School Graduation Ceremony for foster children in DSS custody as a drive through event allowing Staff and others to follow COVID-19 safety precautions
- DSS was awarded \$117,292 for exceeding the state baseline number of adoptions. These funds will be used to enhance the Adoption program in Pitt County.
- Pitt County DSS added their first Program Manager in Child Welfare

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| State & Federal                | 10,202,563                         | 12,776,188                         | 12,181,475                          | 11,353,750                          |
| Transfer - General Fund        | 7,444,031                          | 5,441,000                          | 7,728,503                           | 8,063,992                           |
| Fees & Charges                 | 235,500                            | 195,500                            | 111,500                             | 111,500                             |
| <b>Total Revenues</b>          | <b>17,882,094</b>                  | <b>18,412,688</b>                  | <b>20,021,478</b>                   | <b>19,529,242</b>                   |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 15,996,512                         | 16,503,668                         | 18,134,214                          | 17,641,978                          |
| Operating Expenses             | 1,885,582                          | 1,909,020                          | 1,887,264                           | 1,887,264                           |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>17,882,094</b>                  | <b>18,412,688</b>                  | <b>20,021,478</b>                   | <b>19,529,242</b>                   |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 235.50                             | 236.50                             | 256.50                              | 249.50                              |



# SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 85, 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 2019-20 | FY 2020-21 | FY 2021-22 |
| Ensure that children remain in safe, stable environments  |            |            |            |
| • Percentage of children who are not victims of repeat maltreatment   | 91%        | 89%        | 91%        |
| • Percentage of foster care youth who have only 1 or 2 placements within 12 months.   | 85%        | 87%        | 80%        |
| • Percentage of foster care youth who achieve permanent placement within 12 months  | 22%        | 24%        | 12%        |
| Enable vulnerable and disabled adults to live in least restrictive suitable environment   |            |            |            |
| • Number of individuals receiving at least 1 in home service  | 176        | 157        | 204        |
| Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation  |            |            |            |
| • Number of Child Protective Services reports received.   | 348        | 464        | 725        |
| • Percentage of Child Protective Services reports that result in investigation by the agency                                      | 71%        | 61%        | 75%        |
| • Number of Adult Protective Services reports received.   | 574        | 178        | 500        |
| • Percentage of Adult Protective Services reports that result in evaluation by the agency   | 80%        | 86%        | 75%        |
| • Number of individuals requiring appointment of a guardian   | 29         | 20         | 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                                      | 29         | 2          | 60         |
| • Number of families receiving heating or cooling assistance during the year  | 7,007      | 6,907      | 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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| State & Federal                | 5,710,885                          | 4,830,842                          | 4,126,445                           | 4,126,345                           |
| Transfer - General Fund        | 980,292                            | 2,158,864                          | 3,027,537                           | 2,727,637                           |
| Fees & Charges                 |                                    |                                    |                                     |                                     |
| Miscellaneous                  |                                    |                                    |                                     |                                     |
| Fund Balance                   |                                    |                                    |                                     |                                     |
| <b>Total Revenues</b>          | <b>6,691,177</b>                   | <b>6,989,706</b>                   | <b>7,153,982</b>                    | <b>6,853,982</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 0                                  | 0                                  | 0                                   | 0                                   |
| Operating Expenses             | 6,691,177                          | 6,989,706                          | 7,153,982                           | 6,853,982                           |
| Capital Outlay                 |                                    |                                    |                                     |                                     |
| <b>Total Expenditures</b>      | <b>6,691,177</b>                   | <b>6,989,706</b>                   | <b>7,153,982</b>                    | <b>6,853,982</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Ensure that the medical needs of Pitt County citizens are met promptly          |            |            |            |
| • Percentage of Medicaid Intakes processed timely                               | 95%        | 93%        | 90%        |
| • Percentage of Medicaid redeterminations processed timely.                     | 99%        | 100%       | 97%        |
| • Maximum number of days to process applications for Adult Disability Medicaid. | 243        | 46         | 90         |
| • Maximum number of days to process applications for non-Disability Medicaid    | 112        | 28         | 45         |
| Ensure Pitt County Citizens have timely access to Food and Nutrition services   |            |            |            |
| • Percentage of Food and Nutrition cases processed timely                       | 95%        | 100%       | 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 nearly \$16,000,000 in support for the children in Pitt County

### BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| State & Federal                | 2,134,682  | 2,155,554  | 2,177,204   | 2,128,100   |
| General Fund                   | 793,625  | 853,294  | 864,400   | 1,008,849   |
| Fees & Charges                 | 6,475  | 6,475  | 6,475   | 6,475   |
| Fund Balance                   |  |  |   |   |
| <b>Total Revenues</b>          | <b>2,934,782</b>                                 | <b>3,015,323</b>                                 | <b>3,048,079</b>                                  | <b>3,143,424</b>                                  |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              | 2,200,982  | 2,181,727  | 2,214,530   | 2,309,875   |
| Operating Expenses             | 733,800  | 833,596  | 833,549   | 833,549   |
| Capital Outlay                 |  |  |   |   |
| <b>Total Expenditures</b>      | <b>2,934,782</b>                                 | <b>3,015,323</b>                                 | <b>3,048,079</b>                                  | <b>3,143,424</b>                                  |
| <b>Staffing</b>                |  |  |   |   |
| Full Time Equivalent Positions | 31.00  | 32.00  | 32.00   | 32.50   |



## 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 2019-20   | FY 2020-21   | FY 2021-22   |
| Ensure children of Pitt County are financially supported by both parents |              |              |              |
| • Percentage of child support cases under order                          | 91%          | 93%          | 89.79%       |
| • Child Support Collections  | \$15,981,000 | \$16,577,000 | \$15,708,000 |



Child Support Awareness Walk



# 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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 493,500                            | 488,500                            | 509,100                             | 509,100                             |
| Intergovernmental              | 196,263                            | 155,000                            | 180,000                             | 180,000                             |
| Miscellaneous                  | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Revenues</b>          | <b>689,763</b>                     | <b>643,500</b>                     | <b>689,100</b>                      | <b>689,100</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 0                                  | 0                                  | 0                                   | 0                                   |
| Operating Expenses             | 684,382                            | 643,500                            | 689,100                             | 689,100                             |
| <b>Total Expenditures</b>      | <b>684,382</b>                     | <b>643,500</b>                     | <b>689,100</b>                      | <b>689,100</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

- Little Contentnea Creek Stream Debris Removal Project, over 42.14 miles of stream debris has been completed
- Conetoe Creek and Otter Creek Stream Debris Removal Project, over 11 miles of stream debris removal has been completed
- Assisted 238 landowners with drainage concerns
- Reviewed over 15 plans for development and sedimentation and erosion
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins
- Enrolled 3 new members into the Voluntary Ag District program adding 1,031.97 acres into the program
- To date, we have implemented Best Management Practices (BMPs) in the amount of \$58,923, impacting 665.57 acres along with \$43,731 in federal programs
- Awarded two grants totaling \$6,500 through the Coastal Envirothon to enhance environmental education

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| General Fund Appropriation     | 272,093              | 283,833              | 284,061               | 292,509               |
| Miscellaneous                  | 25,159               | 26,000               | 32,748                | 32,748                |
| <b>Total Revenues</b>          | <b>297,252</b>       | <b>309,833</b>       | <b>316,809</b>        | <b>325,257</b>        |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 276,382              | 290,396              | 296,509               | 303,857               |
| Operating Expenses             | 20,870               | 19,437               | 20,300                | 21,400                |
| Capital Outlay                 | 0                    | 0                    | 0                     | 0                     |
| <b>Total Expenditures</b>      | <b>297,252</b>       | <b>309,833</b>       | <b>316,809</b>        | <b>325,257</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Provide technical assistance to customers   |            |            |            |
| • Technical assistance provided to residential, private, and commercial customers address natural resource concerns | 319        | 286        | 350        |
| • Provide technical assistance to governmental agencies   | 561        | 243        | 300        |
| • Technical assistance provided to agricultural customers   | 498        | 294        | 385        |

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators   | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| 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                                     | 80%        | 89%        | 100%       |
| • # of Applications  | 9          | 8          | 10         |
| • Average \$ Amount Awarded  | \$6,999    | \$8,114    | \$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 2019-20 | FY 2020-21 | FY 2021-22 |
| Provide hands-on learning programs                                  |            |            |            |
| • Provide classroom and outdoor presentations/programs for students | 1073       | 168        | 500        |
| • Provide learning experiences/programs for adults                  | 228        | 128        | 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 21-22 budget includes a \$43.3 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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 41,905,920                         | 42,497,811                         | 44,303,624                          | 44,283,624                          |
| <b>Total Revenues</b>          | <b>41,905,920</b>                  | <b>42,497,811</b>                  | <b>44,303,624</b>                   | <b>44,283,624</b>                   |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 40,905,920                         | 41,497,811                         | 43,303,624                          | 43,283,624                          |
| Capital Outlay                 | 1,000,000                          | 1,000,000                          | 1,000,000                           | 1,000,000                           |
| <b>Total Expenditures</b>      | <b>41,905,920</b>                  | <b>42,497,811</b>                  | <b>44,303,624</b>                   | <b>44,283,624</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

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 6,094,738  | 6,268,911  | 6,503,326   | 6,353,326   |
| <b>Total Revenues</b>          | <b>6,094,738</b>                                 | <b>6,268,911</b>                                 | <b>6,503,326</b>                                  | <b>6,353,326</b>                                  |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 5,994,738  | 6,168,911  | 6,403,326   | 6,253,326   |
| Capital Outlay                 | 100,000  | 100,000  | 100,000   | 100,000   |
| <b>Total Expenditures</b>      | <b>6,094,738</b>                                 | <b>6,268,911</b>                                 | <b>6,503,326</b>                                  | <b>6,353,326</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>     |
|---------------------------|----------------------|---------------------|
| Stokes/Pactolus Sewer     | 43,145               | -                   |
| Sadie Saulter Project     | 350,147              | 337,507             |
| Radio Project             | 550,000              | 5,693               |
| Chicod Sewer Project      | 88,773               | 21,306              |
| 2015 LOBS                 | 2,305,000            | 1,104,944           |
| PCC GO Bonds              | 1,015,000            | 479,788             |
| 2016 Equipment            | 515,933              | 3,199               |
| 2016 LOBS                 | 890,000              | 558,475             |
| 2016B LOBS                | 2,560,000            | 1,468,600           |
| 2017 LOBS                 | 1,685,000            | 330,500             |
| Horizontal Grinder        | 154,215              | 8,586               |
| 2021 LOBS                 | 1,830,000            | 879,117             |
| Commission Fees           | -                    | 25,000              |
| <b>TOTAL DEBT SERVICE</b> | <b>\$ 11,987,213</b> | <b>\$ 5,222,715</b> |

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 12,929,662                         | 12,694,570                         | 11,987,213                          | 11,987,213                          |
| <b>Total Revenues</b>          | <b>12,929,662</b>                  | <b>12,694,570</b>                  | <b>11,987,213</b>                   | <b>11,987,213</b>                   |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 12,929,662                         | 12,694,570                         | 11,987,213                          | 11,987,213                          |
| <b>Total Expenditures</b>      | <b>12,929,662</b>                  | <b>12,694,570</b>                  | <b>11,987,213</b>                   | <b>11,987,213</b>                   |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 0.00                               | 0.00                               | 0.00                                | 0.00                                |



# DEBT SERVICE - INTEREST & COMMISSIONS

309110

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| Intrafund Transfers            | 5,835,176  | 5,493,363  | 5,222,715   | 5,222,715   |
| <b>Total Revenues</b>          | <b>5,835,176</b>                                 | <b>5,493,363</b>                                 | <b>5,222,715</b>                                  | <b>5,222,715</b>                                  |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 5,835,176  | 5,493,363  | 5,222,715   | 5,222,715   |
| <b>Total Expenditures</b>      | <b>5,835,176</b>                                 | <b>5,493,363</b>                                 | <b>5,222,715</b>                                  | <b>5,222,715</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 | \$ | 375,464    |
| Health Fund                    | \$ | 6,583,811  |
| Social Services Fund           | \$ | 12,877,664 |
| Court Facilities Fund          | \$ | 401,734    |
| Mental Health Fund             | \$ | 509,100    |
| Debt Service Fund              | \$ | 4,411,823  |
| Project Fund                   | \$ | 12,000,000 |
| Workers Compensation Fund      | \$ | 629,708    |
| Retiree Medical Insurance Fund | \$ | 1,400,396  |

|                        |           |                   |
|------------------------|-----------|-------------------|
| <b>TOTAL TRANSFERS</b> | <b>\$</b> | <b>39,189,700</b> |
|------------------------|-----------|-------------------|

## BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 28,211,359                                       | 27,116,380                                       | 29,243,396  | 39,189,700  |
| <b>Total Revenues</b>          | <b>28,211,359</b>                                | <b>27,116,380</b>                                | <b>29,243,396</b>                                 | <b>39,189,700</b>                                 |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 28,211,359                                       | 27,116,380                                       | 29,243,396  | 39,189,700  |
| <b>Total Expenditures</b>      | <b>28,211,359</b>                                | <b>27,116,380</b>                                | <b>29,243,396</b>                                 | <b>39,189,700</b>                                 |
| <b>Staffing</b>                |  |  |   |   |
| Full Time Equivalent Positions | 0.00   | 0.00   | 0.00  | 0.00  |



# CONTINGENCY

109910

## DEPARTMENT MISSION

Contingency serves as a budgetary department for contingency funds appropriated.

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| General Fund Appropriation     | 0  | 277,907  | 217,000   | 217,000   |
| <b>Total Revenues</b>          | <b>0</b>   | <b>277,907</b>                                   | <b>217,000</b>                                    | <b>217,000</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 0  | 277,907  | 217,000   | 217,000   |
| <b>Total Expenditures</b>      | <b>0</b>   | <b>277,907</b>                                   | <b>217,000</b>                                    | <b>217,000</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:

- Representative Payee Fund
- Flexible Benefits Fund
- 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)



# REPRESENTATIVE PAYEE FUND

225

## DEPARTMENT MISSION

The Representative Payee Fund accounts for assets held by the County for private individuals, received through the Social Services Trust Plan and the Sheriff's Office Trust Plan, to be expended for these individuals.

## SERVICE DESCRIPTION

Representative Payee Funds are collected by the County, held for a brief period and then distributed to authorized recipients. The revenues are legally restricted for the use of authorized recipients.

## BUDGET SUMMARY

|  | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--|--|--|---|---|
| <b>Revenues</b>                            |  |  |   |   |
| Miscellaneous                              | 0  | 0  | 1,525,000   | 1,525,000   |
| <b>Total Revenues</b>                      | <b>0</b>   | <b>0</b>   | <b>1,525,000</b>                                  | <b>1,525,000</b>                                  |
| <b>Expenditures</b>                        |  |  |   |   |
| Operating Expenses - Social Services Trust | 0  | 0  | 1,500,000   | 1,500,000   |
| Operating Expenses - Sheriffs Trust        | 0  | 0  | 25,000  | 25,000  |
| <b>Total Expenditures</b>                  | <b>0</b>   | <b>0</b>   | <b>1,525,000</b>                                  | <b>1,525,000</b>                                  |
| <b>Staffing</b>                            |  |  |   |   |
| Full Time Equivalent Positions             | 0.00   | 0.00   | 0.00  | 0.00  |



# ***FLEXIBLE BENEFITS FUND***

226

## ***DEPARTMENT MISSION***

The Flexible Benefit Plan serves as an accounting function for the County's flexible benefit plan provided for employees.

## ***SERVICE DESCRIPTION***

The County accounts for the proceeds of the Flexible Benefit Plan revenues that are legally restricted for the flexible benefit plan.

## ***BUDGET SUMMARY***

|                                  | <b><i>ACTUAL<br/>FY 2019-20</i></b> | <b><i>BUDGET<br/>FY 2020-21</i></b> | <b><i>REQUEST<br/>FY 2021-22</i></b> | <b><i>ADOPTED<br/>FY 2021-22</i></b> |
|----------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| <b><i>Revenues</i></b>           |                                     |                                     |                                      |                                      |
| Miscellaneous                    | 0                                   | 0                                   | 350,000                              | 350,000                              |
| <b><i>Total Revenues</i></b>     | <b>0</b>                            | <b>0</b>                            | <b>350,000</b>                       | <b>350,000</b>                       |
| <b><i>Expenditures</i></b>       |                                     |                                     |                                      |                                      |
| Operating Expenses               | 0                                   | 0                                   | 350,000                              | 350,000                              |
| <b><i>Total Expenditures</i></b> | <b>0</b>                            | <b>0</b>                            | <b>350,000</b>                       | <b>350,000</b>                       |
| <b><i>Staffing</i></b>           |                                     |                                     |                                      |                                      |
| Full Time Equivalent Positions   | 0.00                                | 0.00                                | 0.00                                 | 0.00                                 |



## 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                  |           | 392,369        |
| HIV Pre-Exposure Program          |           | 90,000         |
| <b>TOTAL GRANTS</b>               | <b>\$</b> | <b>912,519</b> |

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Funds                  | 370,123                            | 0                                  | 0                                   | 0                                   |
| Grant Funds                    | 3,433,565                          | 954,657                            | 482,369                             | 912,519                             |
| <b>Total Revenues</b>          | <b>3,803,688</b>                   | <b>954,657</b>                     | <b>482,369</b>                      | <b>912,519</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 672,996                            | 381,034                            | 305,978                             | 382,069                             |
| Operating Expenses             | 2,348,926                          | 573,623                            | 176,391                             | 530,450                             |
| Capital Outlay                 | 126,410                            | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>3,148,332</b>                   | <b>954,657</b>                     | <b>482,369</b>                      | <b>912,519</b>                      |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 9.25                               | 8.25                               | 8.25                                | 8.25                                |



# PITT AREA TRANSIT SYSTEM

2419402

## DEPARTMENT MISSION

The mission of Pitt Area Transit System is to provide safe, reliable and cost effective transportation in a coordinated manner that enable citizens of Pitt County access to necessary medical services and other essential resources that improve and enhance their quality of life.

## SERVICE DESCRIPTION

Pitt Area Transit System is a public transportation system open to all citizens of Pitt County living outside the City Limits of Greenville. Pitt Area Transit operates Monday through Friday from 5:30 am to 7:00 pm and on Saturdays from 6:00 am to 6:00 pm. Pitt Area Transit provides transportation services utilizing the use of specially equipped vehicles to transport the handicapped, elderly and the general public in a safe, efficient and timely manner.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Applied and received funding for Federal Transportation Administration grant funding
- 3 transit vehicles replaced
- Serving on state committees for procurement of system safety cameras and LTV vehicles
- Applied and received CARES Act funding

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 1,143,053                          | 1,279,326                          | 1,211,159                           | 1,221,137                           |
| <b>Total Revenues</b>          | <b>1,143,053</b>                   | <b>1,279,326</b>                   | <b>1,211,159</b>                    | <b>1,221,137</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 753,791                            | 808,869                            | 819,263                             | 829,241                             |
| Operating Expenses             | 259,990                            | 273,557                            | 275,536                             | 275,536                             |
| Capital Outlay                 | 129,271                            | 196,900                            | 116,360                             | 116,360                             |
| <b>Total Expenditures</b>      | <b>1,143,053</b>                   | <b>1,279,326</b>                   | <b>1,211,159</b>                    | <b>1,221,137</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 2019-20 | FY 2020-21 | FY 2021-22 |
| To operate the most cost effective transportation service                               |            |            |            |
| • Achieve a total of 40,000 trips   | 48,754     | 46,913     | 45,000     |
| Educate ADA clients on accessing public transportation                                  |            |            |            |
| • Provide six educational sessions on availability of service and how to access service | 4          | 2          | 8          |
| • Achieve 175 of first time passengers  | 320        | 553        | 225        |

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

| Objective                         | Actual     | Actual     | Target     |
|-----------------------------------|------------|------------|------------|
| Performance Indicators            | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| To have zero "no fault" accidents |            |            |            |
| • Zero "no fault" Accidents       | 0          | 0          | 0          |





# ECONOMIC DEVELOPMENT FUND

2659350

## DEPARTMENT MISSION

The mission of the Economic Development Fund is to promote job growth, diversify the County's economy, and expand the local tax base.

## SERVICE DESCRIPTION

This fund will provide for the maintenance of the economic development office suite and the Technology Enterprise Center. In addition, it will provide funding for workforce development programs, biopharma marketing, and other capacity building and assistance programs as needed.

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| Fund Balance                   | 0                                  | 536,921                            | 1,536,537                           | 1,536,537                           |
| <b>Total Revenues</b>          | <b>0</b>                           | <b>536,921</b>                     | <b>1,536,537</b>                    | <b>1,536,537</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 51,342                             | 536,921                            | 1,536,537                           | 1,536,537                           |
| <b>Total Expenditures</b>      | <b>51,342</b>                      | <b>536,921</b>                     | <b>1,536,537</b>                    | <b>1,536,537</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 0.00                               | 0.00                               | 0.00                                | 0.00                                |



# INDUSTRIAL DEVELOPMENT SHELL BUILDING

279250

## DEPARTMENT MISSION

The mission of the Economic Development Department is to promote job growth, diversify the County's economy, and expand the local tax base.

## SERVICE DESCRIPTION

This fund will provide for the design, development and construction of shell buildings and required site improvements.

## BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| Fund Balance                   | 0  | 217,405  | 212,223   | 212,223   |
| <b>Total Revenues</b>          | <b>0</b>   | <b>217,405</b>                                   | <b>212,223</b>                                    | <b>212,223</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 3,998  | 10,682   | 6,500   | 6,500   |
| Capital Outlay                 | 0  | 206,723  | 205,723   | 205,723   |
| <b>Total Expenditures</b>      | <b>3,998</b>                                     | <b>217,405</b>                                   | <b>212,223</b>                                    | <b>212,223</b>                                    |
| <b>Staffing</b>                |  |  |   |   |
| Full Time Equivalent Positions | 0.00   | 0.00   | 0.00  | 0.00  |



# 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

- Ayden, Falkland, Fountain, Grimesland, Simpson & Winterville received lowered protection class ratings.

## BUDGET SUMMARY

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| Ad Valorem Taxes               | 3,067,596  | 3,321,841  | 3,435,672   | 3,435,672   |
| <b>Total Revenues</b>          | <b>3,067,596</b>                                 | <b>3,321,841</b>                                 | <b>3,435,672</b>                                  | <b>3,435,672</b>                                  |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              |  |  |   |   |
| Operating Expenses             | 3,065,309  | 3,321,841  | 3,435,672   | 3,435,672   |
| Capital Outlay                 |  |  |   |   |
| <b>Total Expenditures</b>      | <b>3,065,309</b>                                 | <b>3,321,841</b>                                 | <b>3,435,672</b>                                  | <b>3,435,672</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 2019-20 | FY 2020-21 | FY 2021-22 |
| Percentage of revolving fire inspections completed in the quarter they are scheduled.                          |            |            |            |
| <ul style="list-style-type: none"> <li>• % of inspections completed</li> </ul>                                 | 97.5%      | 99%        | 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>                                 | 89%        | 80%        | 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>                               | 7.18       | 7:32       | < 10:00    |

### BUDGET HIGHLIGHTS

- Belvoir FD requesting new rate of .0375 (currently .025)
- Sharp Point FD requesting new rate of .08 (currently .06)



## 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

- COVID-19 Response
- Purchase of a new ambulance with Stryker stretcher and a new Quick Response Vehicle (QRV)
- All-America County Award for the Community Paramedic Program
- Successful implementation of EMS Charts reporting system and billing software

## BUDGET SUMMARY

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| Ad Valorem Taxes               | 3,099,502                          | 4,216,857                          | 4,427,574                           | 4,402,262                           |
| Sales & Services               | 2,232,462                          | 2,300,000                          | 2,525,000                           | 2,571,855                           |
| Miscellaneous                  | 82,452                             | 50,000                             | 0                                   | 0                                   |
| Fund Balance Appropriated      | 425,000                            | 0                                  | 0                                   | 0                                   |
| <b>Total Revenues</b>          | <b>5,839,415</b>                   | <b>6,566,857</b>                   | <b>6,952,574</b>                    | <b>6,974,117</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 2,029,322                          | 2,185,597                          | 2,339,957                           | 2,381,412                           |
| Operating Expenses             | 4,089,363                          | 4,156,260                          | 4,233,346                           | 4,092,705                           |
| Capital Outlay                 | 467,788                            | 225,000                            | 500,000                             | 500,000                             |
| <b>Total Expenditures</b>      | <b>6,586,473</b>                   | <b>6,566,857</b>                   | <b>7,073,303</b>                    | <b>6,974,117</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 25.00                              | 26.00                              | 30.00                               | 30.00                               |



**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 2019-20 | FY 2020-21 | FY 2021-22 |
| To determine operational dollars per dispatch for all county EMS squads.                  |            |            |            |
| • Ayden   | \$270      | \$248      | \$700      |
| • Bell Arthur   | \$825      | \$534      | \$700      |
| • Bethel  | \$505      | \$472      | \$700      |
| • Eastern Pines   | \$307      | \$320      | \$700      |
| • Falkland  | \$556      | \$510      | \$700      |
| • Fountain  | \$1,693    | \$1,130    | \$700      |
| • Grifton   | \$640      | \$563      | \$700      |
| • Pictolus  | \$605      | \$521      | \$700      |
| • Winterville   | \$297      | \$258      | \$700      |
| To monitor and report the combined average total response time for all county ems squads. |            |            |            |
| • Pitt County EMS Squads  | 10.20      | 10.28      | < 10:00    |

**BUDGET HIGHLIGHTS**

- Added four FTE's for peak time unit
- Geotab vehicle tracking of speed on all county-owned ambulances
- Purchase of two new ambulances and Stryker stretchers





# 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

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| E-911 Comb                     | 707,678  | 729,291  | 558,636   | 558,636   |
| Investment Earnings            | 3,317  | 0  | 0   | 0   |
| Fund Balance Appropriated      | 0  | 0  | 0   | 0   |
| Miscellaneous                  |  |  |   |   |
| General Fund Appropriation     | 0  | 0  | 0   | 0   |
| <b>Total Revenues</b>          | <b>710,995</b>                                   | <b>729,291</b>                                   | <b>558,636</b>                                    | <b>558,636</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Personal Services              | 0  | 0  | 0   | 0   |
| Operating Expenses             | 541,344  | 729,291  | 558,636   | 558,636   |
| Capital Outlay                 | 0  | 0  | 0   | 0   |
| <b>Total Expenditures</b>      | <b>541,344</b>                                   | <b>729,291</b>                                   | <b>558,636</b>                                    | <b>558,636</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 2019-20 | FY 2020-21 | FY 2021-22 |
| 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   | 2          | 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 59,852 tons of material
- Continued to operate the C&D Recycling facility reducing the tons sent to the landfill by 50%
- Recycled over 8,673 tons of shingles saving the County \$294,882 in tipping fees and providing \$60,711 in revenue
- Operated a grinder and sold the mulch to Craven Wood Energy for additional \$374,031
- Continued to repair and/or replace site houses and repair asphalt at the Convenience Sites
- Continued 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
- Worked with the municipalities and ECVC to combat contamination in household recycling
- Began the promotion of the new recycled materials collected. Sent out a mailer to all residents.
- Implemented a price increase in the Household Fee, Commercial Tipping Fee and C&D Tipping Fee
- Completed major repair work to the compactor

## BUDGET SUMMARY

|                                | ACTUAL<br>FY 2019-20 | BUDGET<br>FY 2020-21 | REQUEST<br>FY 2021-22 | ADOPTED<br>FY 2021-22 |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>Revenues</b>                |                      |                      |                       |                       |
| Intergovernmental              | 0                    | 0                    | 0                     | 0                     |
| User Charges                   | 8,684,301            | 12,912,980           | 12,577,714            | 12,577,714            |
| Investment Earnings            | 80,815               | 50,000               | 0                     | 0                     |
| Other                          | 1,197,925            | 1,262,388            | 1,230,000             | 1,230,000             |
| Fund Balance                   | 0                    | 0                    | 0                     | 0                     |
| Debt & Non-Revenue             | 0                    | 0                    | 0                     | 0                     |
| <b>Total Revenues</b>          | <b>9,963,042</b>     | <b>14,225,368</b>    | <b>13,807,714</b>     | <b>13,807,714</b>     |
| <b>Expenditures</b>            |                      |                      |                       |                       |
| Personal Services              | 1,712,617            | 1,785,263            | 1,919,764             | 1,959,242             |
| Operating Expenses             | 9,185,030            | 11,505,105           | 10,917,950            | 10,878,472            |
| Capital Outlay                 | 0                    | 935,000              | 970,000               | 970,000               |
| <b>Total Expenditures</b>      | <b>10,897,647</b>    | <b>14,225,368</b>    | <b>13,807,714</b>     | <b>13,807,714</b>     |
| <b>Staffing</b>                |                      |                      |                       |                       |
| Full Time Equivalent Positions | 24.00                | 24.00                | 25.00                 | 25.00                 |



# 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 2019-20 | FY 2020-21 | FY 2021-22 |
| To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled |            |            |            |
| • Tons of recycled material  | 44,200     | 37,803     | 44,758     |
| • Lbs. of recycled material per capita   | 489        | 418        | 513        |
| • Hours of public relations education  | 30         | 40         | 30         |
| To maintain the long-term state benchmark of 40% diversion   |            |            |            |
| • Diversion rate   | 40%        | 20%        | 40%        |
| To provide efficient waste processing at transfer station  |            |            |            |
| • Tons of garbage handled per capita   | .95        | 1.02       | .87        |
| • Transportation & disposal fee  | \$34       | \$36       | \$36       |
| • Tipping Fee - Municipal Solid Waste  | \$48       | \$50       | \$50       |
| • Tipping Fee - Construction & Demolition  | \$43       | \$45       | \$45       |
| • Annual household fee   | \$74       | \$120      | \$120      |
| • Tons of garbage processed  | 172,826    | 184,975    | 153,246    |

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

| Objective  | Actual     | Actual     | Target     |
|--|------------|------------|------------|
| Performance Indicators                               | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Ensure safe working environment                      |            |            |            |
| • Lost time accidents in fiscal year                 | 0          | 0          | 0          |
| • Provide a minimum number of OSHA training sessions | 20         | 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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| User Charges                   | 621,749                            | 640,575                            | 681,850                             | 681,850                             |
| <b>Total Revenues</b>          | <b>621,749</b>                     | <b>640,575</b>                     | <b>681,850</b>                      | <b>681,850</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 621,749                            | 640,575                            | 681,850                             | 681,850                             |
| Capital Outlay                 | 0                                  | 0                                  | 0                                   | 0                                   |
| <b>Total Expenditures</b>      | <b>621,749</b>                     | <b>640,575</b>                     | <b>681,850</b>                      | <b>681,850</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 2019-20</b> | <b>FY 2020-21</b> | <b>FY 2021-22</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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| User Charges                   | 835,332                            | 1,056,780                          | 833,120                             | 833,120                             |
| Investment Earnings            | 6,320                              | 5,000                              | 1,250                               | 1,250                               |
| Transfers                      | 10,267,474                         | 10,104,144                         | 10,346,643                          | 10,346,643                          |
| Fund Balance                   | 0                                  | 177,598                            | 214,987                             | 214,987                             |
| <b>Total Revenues</b>          | <b>11,109,126</b>                  | <b>11,343,522</b>                  | <b>11,396,000</b>                   | <b>11,396,000</b>                   |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 166,940                            | 200,000                            | 200,000                             | 200,000                             |
| Operating Expenses             | 7,515,583                          | 11,143,522                         | 11,196,000                          | 11,196,000                          |
| <b>Total Expenditures</b>      | <b>7,682,523</b>                   | <b>11,343,522</b>                  | <b>11,396,000</b>                   | <b>11,396,000</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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Fund Appropriation     | 1,046,000                          | 1,247,121                          | 1,400,396                           | 1,400,396                           |
| Transfer                       | 3,887                              | 2,879                              | 0                                   | 0                                   |
| <b>Total Revenues</b>          | <b>1,049,887</b>                   | <b>1,250,000</b>                   | <b>1,400,396</b>                    | <b>1,400,396</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 1,165,598                          | 1,250,000                          | 1,400,396                           | 1,400,396                           |
| <b>Total Expenditures</b>      | <b>1,165,598</b>                   | <b>1,250,000</b>                   | <b>1,400,396</b>                    | <b>1,400,396</b>                    |
| <b>Staffing</b>                |                                    |                                    |                                     |                                     |
| Full Time Equivalent Positions | 0.00                               | 0.00                               | 0.00                                | 0.00                                |



# WORKERS COMPENSATION

854020

## DEPARTMENT MISSION

The Workers' Compensation Fund exists to provide insurance coverage for workers' compensation claims for the County.

## SERVICE DESCRIPTION

This internal service fund accounts for expenditures related to workers' compensation claims made by County employees. The Workers' Compensation Fund is a self-insured program. The primary purpose is to provide a salary to an employee out of work due to injury on the job.

## BUDGET SUMMARY

|                                | <i>ACTUAL</i><br><i>FY 2019-20</i> | <i>BUDGET</i><br><i>FY 2020-21</i> | <i>REQUEST</i><br><i>FY 2021-22</i> | <i>ADOPTED</i><br><i>FY 2021-22</i> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| Investment Earnings            | 14,694                             | 0                                  | 0                                   | 0                                   |
| General Funds                  | 629,860                            | 629,609                            | 629,708                             | 629,708                             |
| Solid Waste Funds              | 14,943                             | 15,293                             | 15,219                              | 15,219                              |
| PATS Funds                     | 5,197                              | 5,098                              | 5,073                               | 5,073                               |
| <b>Total Revenues</b>          | <b>664,694</b>                     | <b>650,000</b>                     | <b>650,000</b>                      | <b>650,000</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 483,501                            | 650,000                            | 650,000                             | 650,000                             |
| <b>Total Expenditures</b>      | <b>483,501</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

|                                | <b>ACTUAL</b><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| General Funds                  | 312,961                            | 376,730                            | 375,464                             | 375,464                             |
| <b>Total Revenues</b>          | <b>312,961</b>                     | <b>376,730</b>                     | <b>375,464</b>                      | <b>375,464</b>                      |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Personal Services              | 319,200                            | 346,730                            | 345,464                             | 345,464                             |
| Operating Expenses             | 0                                  | 30,000                             | 30,000                              | 30,000                              |
| <b>Total Expenditures</b>      | <b>319,200</b>                     | <b>376,730</b>                     | <b>375,464</b>                      | <b>375,464</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

|                                | <i><b>ACTUAL</b></i><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| Intergovernmental              | 9,101,914  | 6,877,442  | 5,783,272   | 6,744,072   |
| <b>Total Revenues</b>          | <b>9,101,914</b>                                 | <b>6,877,442</b>                                 | <b>5,783,272</b>                                  | <b>6,744,072</b>                                  |
| <b>Expenditures</b>            |  |  |   |   |
| Operating Expenses             | 6,404,612  | 6,877,442  | 5,783,272   | 6,744,072   |
| <b>Total Expenditures</b>      | <b>6,404,612</b>                                 | <b>6,877,442</b>                                 | <b>5,783,272</b>                                  | <b>6,744,072</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><br><b>FY 2019-20</b> | <b>BUDGET</b><br><b>FY 2020-21</b> | <b>REQUEST</b><br><b>FY 2021-22</b> | <b>ADOPTED</b><br><b>FY 2021-22</b> |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                |                                    |                                    |                                     |                                     |
| Intergovernmental              | 5,396,314                          | 5,000,000                          | 5,000,000                           | 5,000,000                           |
| Fund Balance                   | 0                                  | 902,126                            | 786,807                             | 786,807                             |
| <b>Total Revenues</b>          | <b>5,396,314</b>                   | <b>5,902,126</b>                   | <b>5,786,807</b>                    | <b>5,786,807</b>                    |
| <b>Expenditures</b>            |                                    |                                    |                                     |                                     |
| Operating Expenses             | 6,179,997                          | 5,902,126                          | 5,786,807                           | 5,786,807                           |
| <b>Total Expenditures</b>      | <b>6,179,997</b>                   | <b>5,902,126</b>                   | <b>5,786,807</b>                    | <b>5,786,807</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><br><i><b>FY 2019-20</b></i> | <i><b>BUDGET</b></i><br><i><b>FY 2020-21</b></i> | <i><b>REQUEST</b></i><br><i><b>FY 2021-22</b></i> | <i><b>ADOPTED</b></i><br><i><b>FY 2021-22</b></i> |
|--------------------------------|--|--|---|---|
| <b>Revenues</b>                |  |  |   |   |
| Fund Transfer Schools          | 1,150,000  | 750,000  | 750,000   | 750,000   |
| <b>Total Revenues</b>          | <b>1,150,000</b>                                 | <b>750,000</b>                                   | <b>750,000</b>                                    | <b>750,000</b>                                    |
| <b>Expenditures</b>            |  |  |   |   |
| Capital Outlay                 | 1,221,328  | 750,000  | 750,000   | 750,000   |
| <b>Total Expenditures</b>      | <b>1,221,328</b>                                 | <b>750,000</b>                                   | <b>750,000</b>                                    | <b>750,000</b>                                    |
| <b>Staffing</b>                |  |  |   |   |
| Full Time Equivalent Positions | 0.00   | 0.00   | 0.00  | 0.00  |



# CAPITAL IMPROVEMENT PLAN

## OVERVIEW

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

## PROCESS

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







## ***CAPITAL IMPROVEMENT PLAN***

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

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

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

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

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



# CAPITAL IMPROVEMENT PLAN

|  |                |                   | YR 1               | YR 2               | YR 3               | YR 4               | YR 5               | YRS 6-10      |
|--|----------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| PROJECT  | Funding Source | FY 20-21 Approved | FY 21-22 Requested | FY 22-23 Requested | FY 23-24 Requested | FY 24-25 Requested | FY 25-26 Requested | Future Years' |
| General Government   |                |                   |                    |                    |                    |                    |                    |               |
| Annual Vehicle Replacement *   | BL/C/FB        | 720,000           | 650,000            | 665,000            | 665,000            | 200,000            | 680,000            | 2,620,000     |
| Facilities Capital Maintenance   | C              | 209,402           | 210,000            | 300,000            | 300,000            | 275,000            | 275,000            | 750,000       |
| Pitt County Office Building Renovation Study   | FB             | -                 | 100,000            | -                  | -                  | -                  | -                  | -             |
| Security Improvements  | C              | 50,000            | 100,000            | 112,000            | 112,000            | -                  | -                  | -             |
| Uptown Departmental Relocation Study   | FB             | -                 | 200,000            | -                  | -                  | -                  | -                  | -             |
| Centralized Phone System   | FB             | -                 | 200,000            | -                  | -                  | -                  | -                  | -             |
| Subtotal   |                | 979,402           | 1,460,000          | 1,077,000          | 1,077,000          | 475,000            | 955,000            | 3,370,000     |
| Public Safety  |                |                   |                    |                    |                    |                    |                    |               |
| Animal Shelter Expansion   | BL             | 1,808,000         | -                  | -                  | -                  | -                  | -                  | -             |
| Animal Services - Replacement of Dog Kennels**   | C              | -                 | -                  | -                  | -                  | -                  | -                  | -             |
| EMS Capital Replacements   | C              | 225,000           | 350,000            | 350,000            | 350,000            | 350,000            | 350,000            | 1,750,000     |
| Sheriff - Administration Building  | FB             | -                 | 6,000,000          | -                  | -                  | -                  | -                  | -             |
| Sheriff - Law Enforcement Radios   | SCR            | -                 | 120,800            | -                  | -                  | -                  | -                  | -             |
| Sheriff - Unmanned Aircraft System (UAS)   | SCR            | -                 | 101,700            | -                  | -                  | -                  | -                  | -             |
| Detention Center - Generators  | BL/G           | 1,380,500         | -                  | -                  | -                  | -                  | -                  | -             |
| Detention Center - Air Handling Units  | SCR            | -                 | 600,000            | -                  | -                  | -                  | -                  | -             |
| Detention Center - Facility Improvements   | FB             | 125,900           | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 500,000       |
| Detention Center - Boilers   | C              | -                 | -                  | 449,000            | -                  | -                  | -                  | -             |
| Detention Center - Chillers  | C              | -                 | -                  | -                  | 450,000            | -                  | -                  | -             |
| Subtotal   |                | 1,731,400         | 7,272,500          | 899,000            | 900,000            | 450,000            | 450,000            | 2,250,000     |
| Economic & Physical Development  |                |                   |                    |                    |                    |                    |                    |               |
| Inspections - Permitting Software  | FB             | -                 | 375,000            | 375,000            | -                  | -                  | -                  | -             |
| Subtotal   |                | -                 | 375,000            | 375,000            | -                  | -                  | -                  | -             |
| Human Services   |                |                   |                    |                    |                    |                    |                    |               |
| Public Health - Medical Record Office Renovation                                       | FB             | -                 | 150,000            | 175,000            | -                  | -                  | -                  | -             |
| Public Health - Replacement of Smile Safari Mobile Dental Lab                          | FB             | -                 | 612,000            | -                  | -                  | -                  | -                  | -             |
| Social Services - Migration from Northwoods to Traverse Software for Services Division | C/FB           | 518,015           | -                  | -                  | -                  | -                  | -                  | -             |
| Social Services - Human Services Center Expansion Study                                | FB             | -                 | 6,000,000          | -                  | -                  | -                  | -                  | -             |
| Subtotal   |                | 518,015           | 6,762,000          | 175,000            | -                  | -                  | -                  | -             |
| 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  | FB             | -                 | 250,000            | -                  | 2,375,000          | 1,875,000          | -                  | -             |
| Subtotal   |                | -                 | 250,000            | -                  | 2,375,000          | 1,875,000          | -                  | -             |
| Environmental Protection   |                |                   |                    |                    |                    |                    |                    |               |
| Solid Waste - Asphalt Repairs - Sites & Transfer Station                               | C              | 150,000           | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 750,000       |
| Solid Waste - Dozer  | BL             | -                 | 350,000            | -                  | -                  | -                  | -                  | -             |
| Solid Waste - Rubber Tire Loader   | C              | 285,000           | 285,000            | -                  | 285,000            | -                  | -                  | 300,000       |
| Solid Waste - Roll Off Truck   | C              | 190,000           | 190,000            | -                  | 200,000            | 200,000            | -                  | 200,000       |
| Solid Waste - Yard Jockey  | C              | 110,000           | 110,000            | 110,000            | -                  | 115,000            | -                  | 115,000       |
| Solid Waste - Rubber Tire Excavator  | C              | 200,000           | -                  | -                  | -                  | -                  | -                  | 250,000       |
| Subtotal   |                | 935,000           | 1,085,000          | 260,000            | 635,000            | 465,000            | 150,000            | 1,615,000     |
| ANNUAL TOTALS  |                | 5,263,817         | 18,304,500         | 3,886,000          | 6,087,000          | 4,365,000          | 2,655,000          | 12,735,000    |

\* Includes the DSS Motor Fleet Request for FY 20-21 (\$70,000).

\*\*Will be funded as part of Animal Shelter Renovation Project.

**Funding Source Legend**  
**B** = Bonds   **BL** = Bank Loan   **C** = Current Funding   **FB** = Fund Balance   **G** = Grant  
**O** = Other Funding Source   **SB** = State Bond Funds   **SCR** = Sheriff Capital Reserve   **TBD** = To Be Determined



## ***CAPITAL IMPROVEMENT PROJECTS***

### **PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2021-22**

#### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2021-22. 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 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 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     | 720,000              | 650,000                        | 665,000                   | 665,000                   | 200,000                   | 680,000                   | 2,620,000                    |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 720,000              | 650,000                        | 665,000                   | 665,000                   | 200,000                   | 680,000                   | 2,620,000                    |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           | 200,000                   |                           |                              |
| Fund Balance                 |                      | 650,000                        |                           |                           |                           |                           |                              |
| Debt                         | 682,900              |                                | 665,000                   | 665,000                   |                           | 680,000                   | 2,620,000                    |
| Grants/Other                 | 37,100               |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 720,000              | 650,000                        | 665,000                   | 665,000                   | 200,000                   | 680,000                   | 2,620,000                    |

**Operating Budget Impact:**  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

Operational costs should decrease due to less maintenance and upkeep costs for new vehicles. The CFO is investigating leasing county vehicles. The initial cost-benefit analysis shows that the county may be able to purchase more vehicles for less money by leasing rather than purchasing vehicles.

Anticipated impact if  
project is not funded.

Continued higher maintenance costs.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds

**Division:** General Government

**Project Title:** Facilities Capital Maintenance

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

Facilities Capital Maintenance improvements need to be made to the County Buildings in order to maintain a safe and clean working environment for our employees and citizens. Maintenance improvements will be based on need and available funding. The following projects are recommended to be completed in FY 21-22.

- Roof Repairs
- HVAC (Courthouse Cooling Tower)
- Carpet Replacements

**Cost Estimate/Funding Information:**

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 | 209,402              | 157,500                        | 225,000                   | 225,000                   | 225,000                   | 225,000                   | 500,000                      |
| Equipment                    |                      | 52,500                         | 75,000                    | 75,000                    | 50,000                    | 50,000                    | 250,000                      |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 209,402              | 210,000                        | 300,000                   | 300,000                   | 275,000                   | 275,000                   | 750,000                      |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 209,402              | 210,000                        | 300,000                   | 300,000                   | 275,000                   | 275,000                   | 750,000                      |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 209,402              | 210,000                        | 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:** Nondepartmental

**Division:** General Government

**Project Title:** Pitt County Office Building Renovation Study

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

As the current Pitt County Office Building continues to age, a building renovation is needed if a new facility is not feasible. Costs continue to increase to maintain and operate the existing facility. The newly renovated building would update the existing facility and reduce costs.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      | 100,000                        |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 100,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 100,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 100,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:** The annual savings from maintenance and operating including utility costs would be significant but at this time hard to quantify. Depending on the results of the study, anticipated annual savings &/or additional expenses, # of new future dollars may be needed.

Anticipated impact if project is not funded. Costs for maintaining and operating the existing County office building will increase and the building will continue to be outdated.





# 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 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 | 50,000               | 100,000                        | 112,000                   | 112,000                   |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 50,000               | 100,000                        | 112,000                   | 112,000                   | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 50,000               | 100,000                        | 112,000                   | 112,000                   |                           |                           |                              |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 50,000               | 100,000                        | 112,000                   | 112,000                   | 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:** Nondepartmental

**Division:** General Government

**Project Title:** Uptown Departmental Relocation Study

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

With the Sheriff's administration building project underway, the space which will become available from the consolidation of the Sheriff's office needs to be reassigned. Staff will investigate and determine the work required to up-fit the available space.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      | 200,000                        |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 0                    | 200,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 200,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 0                    | 200,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:** Will keep from having to perform other construction projects to provide space for some departments.

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

Anticipated impact if project is not funded.

Available space will be occupied as is. Offices may not be functional for departments as assigned. While space is vacant is the best time to perform the upgrades.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Management Information Systems

**Division:** General Government

**Project Title:** Centralized Phone System

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

The Centralized Phone System (CPS) was implemented in approximately 2002 to provide flexibility, scalability and minimize costs. The CPS handsets are at End of Life. In addition to these 800+ endpoints there are three unified communication servers and three voice routers to provide a high availability system for county operations. Implementation of the CPS has resulted in a minimum \$300,000 ongoing annual savings.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      | 200,000                        |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 0                    | 200,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 200,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 0                    | 200,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:** No additional operating budget impact.  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

Anticipated impact if  
project is not funded.

CPS will become obsolete, unsupportable, and may impact ability for County employees and/or the public to communicate by telephone.



# 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 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 | 225,000              | 350,000                        | 350,000                   | 350,000                   | 350,000                   | 350,000                   | 1,750,000                    |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 225,000              | 350,000                        | 350,000                   | 350,000                   | 350,000                   | 350,000                   | 1,750,000                    |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 | 225,000              | 350,000                        | 350,000                   | 350,000                   | 350,000                   | 350,000                   | 1,750,000                    |
| <b><u>TOTAL FUNDING</u></b>  | 225,000              | 350,000                        | 350,000                   | 350,000                   | 350,000                   | 350,000                   | 1,750,000                    |

**Operating Budget Impact:** Reduced vehicle and equipment maintenance costs.  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Anticipated impact if project is not funded. Not meeting the safety needs of Pitt County citizens.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff

**Division:** Public Safety

**Project Title:** Administration Building

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

The Sheriff is requesting a new Administration Building built near the Detention Center to consolidate 5 different buildings that are currently used as offices for Sheriff's Office employees. The Sheriff's Office would function more effectively by consolidating into 1 building. Consolidation of law enforcement locations could possibly free space at the Courthouse needed by the Register of Deeds.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      | 250,000                        |                           |                           |                           |                           |                              |
| Construction                 |                      | 5,750,000                      |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 6,000,000                      | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 6,000,000                      |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 6,000,000                      | 0                         | 0                         | 0                         | 0                         | 0                            |

### Operating Budget Impact:

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

The new Sheriff's Administration Building would eliminate the need for duplicated equipment at multiple locations, less travel time for deputies saving money on fuel, improved technologies for assisting the public and a more efficient building would save money on energy and rental costs.

Anticipated impact if project is not funded.

Without implementation of this project, the Sheriff's Office will continue to operate in at least 5 different buildings.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff

**Division:** Public Safety

**Project Title:** Law Enforcement Radios

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

On December 31, 2019, Motorola ended both hardware and software support for their APX 6000 Legacy/Family model radios. Since that time, we have replaced a large amount of our portable/mobile radios through the Sheriff's Office operating budget. This was possible because the radios are not replaced until they no longer function. As they age without service we are replacing more of them. Request reduces the possibility of needing more radios than our annual appropriation.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      | 120,800                        |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 0                    | 120,800                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      | 120,800                        |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 0                    | 120,800                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:** Would eventually reduce operating costs for radio replacement by the requested amount.

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

\*\*\*Sheriff's Office Capital Reserve Account (4028128-558101)\*\*\*

Anticipated impact if project is not funded.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff

**Division:** Public Safety

**Project Title:** Unmanned Aircraft System (UAS)

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

These law enforcement surveillance drones will assist with the location of fleeing suspects, crime scene investigations, disaster relief, search and rescue operations, and surveillance of criminal activity.

Note: The Sheriff's Office has been awarded a grant from the Bureau of Justice Assistance to purchase one drone and a peripheral/accessory package. Grant funds are being held up due to new federal guidelines.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      | 101,700                        |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 101,700                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      | 101,700                        |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 101,700                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:**  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

(10) Remote pilot certifications from the FAA which cost \$160 per pilot and last two years (Initial certification costs are included in the equipment planning budget)

\*\*\* Sheriff's Office Capital Reserve Account (4028128-558101)\*\*\*

Anticipated impact if  
project is not funded.





# CAPITAL IMPROVEMENT PROJECTS

**Department:** Detention Center

**Division:** Public Safety

**Project Title:** Detention Center Air Handling Units

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

Replace the air handling units at the Detention Center. Year 21-22 is the 3rd and final phase of the project. During the FY 18-19 CIP process, the final phase was scheduled to be completed in FY 19-20, but it was not completed in FY 19-20 or FY 20-21. The estimated cost of the air handlers in FY 18-19 was projected to be \$330,000. The revised estimated cost is now \$600,000.

**Cost Estimate/Funding Information:**

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      | 600,000                        |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 600,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      | 600,000                        |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 600,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:**  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

There will be a recognized energy savings with the installation of more efficient units.

\*\*\* Sheriff's Office Capital Reserve Account (4028128-558101)\*\*\*

Anticipated impact if  
project is not funded.

If not funded there is the potential for higher maintenance and operating costs.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Detention Center

**Division:** Public Safety

**Project Title:** Detention Center Facility Improvements

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

Improvements to the 28-year-old facility are needed to maintain a safe and secure environment. The following nine projects are requested for repair work: replacement of other 2 hot water heaters-\$70,000; replace dumpster-\$25,000; shelter for ID Lab-\$20,000; replace shower floors D & E Blocks-\$30,000; replace 2 walk-in freezers-\$5,800, replace 2 coolers-\$11,400, new ice machines A/B, D Blocks Operations-\$15,000, roof repairs-\$50,000, F Block Boilers-\$40,000.

Note: the Detention Center staff will need to prioritize facility needs - \$100,000 is being recommended.

**Cost Estimate/Funding Information:**

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    | 125,900              | 100,000                        | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 500,000                      |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 125,900              | 100,000                        | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 500,000                      |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 125,900              |                                | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 500,000                      |
| Fund Balance                 |                      | 100,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 125,900              | 100,000                        | 100,000                   | 100,000                   | 100,000                   | 100,000                   | 500,000                      |

**Operating Budget Impact:**

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

The dumpster in use is worn out beyond repair. The shower floors in D & E block need replacement for inmate safety. The two hot water heaters are 27 years old and need replacement. Replacing the boilers with more energy efficient ones will help reduce the energy cost and reduce maintenance cost of the old boilers.

Anticipated impact if project is not funded.

Unsanitary conditions around the dumpster area. The hot water heaters failing would leave areas without hot water. Repairing the purge fan roof area will prevent leakage and more damage to the building and will help prevent personnel and inmates from slipping on a wet floor. Replacing the boilers will prevent areas being without heat.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Engineering

**Division:** Economic & Physical Development

**Project Title:** Permitting Software

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

The current permitting software (PASS) was launched in 2009. Many improvements have been made, however a more user friendly system is desired to meet the technological needs of today. The new software would allow for advanced on-line services, including payments and inspection requests.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      | 375,000                        | 375,000                   |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 375,000                        | 375,000                   | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 750,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 750,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:**  
Anticipated annual savings &/or additional expenses, # of new personnel required, etc.

Improved/expanded permitting services, especially collection of fees for permit renewals.

Anticipated impact if project is not funded.

Less efficient permitting processes, no on-line services and an overall less efficient and effective system.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Public Health

**Division:** Human Services

**Project Title:** Medical Record Renovation- Office

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

With our new electronic medical record system, paper medical records are decreasing. Therefore, we are requesting to re-purpose the space used for medical record storage with offices. The current business office area can return to a working clinic which would cater to short services for increase in revenues. Clinic A would primarily be used for short services and corporate accounts which would allow us to streamline operations to increase revenue.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      | 150,000                        | 175,000                   |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 150,000                        | 175,000                   | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                | 175,000                   |                           |                           |                           |                              |
| Fund Balance                 |                      | 150,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 150,000                        | 175,000                   | 0                         | 0                         | 0                         | 0                            |

## Operating Budget Impact:

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

No new personnel or FTEs will be needed for this re-purposing of existing space. Expecting an increase in Revenues from Client fees, Medicaid and Corporate Clients (immunizations). This expansion would focus on short services in Clinic A. Only anticipated expenses would be for desks/chairs and office furnishings.

Anticipated impact if project is not funded.

The potential of increased revenues by seeing more patients in a more efficient clinic service area. The offices will create a more streamline operation for business functions office allowing Medical Records/Business office to be in one area enhancing customer service for the clients. We will also have more room to take on



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Public Health

**Division:** Human Services

**Project Title:** Replacement of Smile Safari Mobile Dental Unit

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

In 1997, a Community Health Assessment determined children living in Pitt Co. had insufficient dental care available. The goal of the Mobile Dental Unit is to monitor and diagnose the oral health needs of under-served children in Pitt County Schools by providing dental treatment during the school day including cleanings, fluoride, fillings and sealants. The Smile Safari is over 23 years old and due to the frequent movements between schools, it is time to be replaced.

**Cost Estimate/Funding Information:**

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      | 136,000                        |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      | 450,000                        |                           |                           |                           |                           |                              |
| Other                        |                      | 26,000                         |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 612,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 612,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 612,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:**

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

Anticipate no additional personnel, possibly some interfacing equipment for dental equipment up-fitting that is not included in the base price that we are not aware of at this time. Software (Dentrix) will be in place. Due to the additional operations, this would allow us to see more children daily, increasing revenue. Public Health will have Medicaid Cost Study funds to offset the majority of this purchase (included in fund balance)

Anticipated impact if project is not funded.

The Smile Safari is being moved every 2-3 weeks to remain on schedule during the 9 month school year to visit the fifteen Pitt Co. Schools. This constant movement, plus age of the unit is problematic. We currently do not have one of the operatories working due to the cost of repairs. The floors will be need to be replaced soon.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Social Services

**Division:** Human Services

**Project Title:** Human Services Center Expansion Project

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

To expand the Human Services Center located at the North of the River campus. DSS has outgrown the facilities in which they are housed. Currently staff is doubled up in offices and located in offices that are very, very small. We would like to determine and construct the most efficient and cost effective modifications to solve the space issues that we are experiencing.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      | 250,000                        |                           |                           |                           |                           |                              |
| Construction                 |                      | 5,750,000                      |                           |                           |                           |                           |                              |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 6,000,000                      | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 6,000,000                      |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 6,000,000                      | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:** The estimated cost of the architectural study and expansion and will be reimbursed at a rate of 48%.

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

Anticipated impact if project is not funded.

We will continue to make modifications due to the lack of space and work between two campuses while serving the immediate need, rather than deal with the department's long term need.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt County Board of Education

**Division:** Education

**Project Title:** Recurring Projects

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

The Board of Commissioners historically appropriated \$750,000 for pay-as-you-go Category I, II, and III capital needs. Due to the increase of Public School's facility square footage and the amount of deferred maintenance, the Board increased the recurring capital appropriation by \$250,000 to \$1,000,000 in FY 16-17.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>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 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>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:** Planning

**Division:** Cultural & Recreational

**Project Title:** Gymnasium in the Alice F. Keene District Park

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

The gymnasium is the highest priority for park expansion in the 2015 District Park Master Plan and a significant need in the 2015 Comprehensive Recreation and Park Master Plan. Updated figures include required GUC sewer improvements (\$400,000). This site is centrally located, is close to Animal Services and two schools, and could provide a critically needed shelter for emergencies, and a gymnasium for recreation and wellness year-round.

**Cost Estimate/Funding Information:**

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      | 250,000                        |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           | 1,975,000                 | 1,725,000                 |                           |                              |
| Equipment                    |                      |                                |                           |                           | 150,000                   |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           | 400,000                   |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 250,000                        | 0                         | 2,375,000                 | 1,875,000                 | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      | 250,000                        |                           |                           |                           |                           |                              |
| Debt                         |                      |                                | 4,250,000                 |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 250,000                        | 4,250,000                 | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:**

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

An Emergency Shelter located in a County facility would be more efficient for DSS staff, as well as other agencies, and could potentially enable schools to resume classes more quickly following an emergency. For gym operations, one new recreation supervisor and a custodian will be needed, and utility costs will increase. Grant funds are being sought for this project. If the project is grant funded, the scope and dollar amount of the project will change to a "special needs" shelter. *The original project request cost is \$4.5M. If grant funding is received and the project becomes a "Special Needs" shelter, the project cost will be approximately \$17M with up to \$12.7M in funding from FEMA and approximately \$4.3M in state/local match.*

Anticipated impact if project is not funded.

Pitt County will miss the opportunity to significantly impact the health and wellness of residents through expanded physical activity, nutrition education and enhanced emergency preparedness. The current shortage of parking will continue to impact park operations.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Asphalt Repairs to the Sites and Transfer Station

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

Asphalt and grading repairs to the Stokes, Ayden, Falkland and Bethel Sites. The Transfer Station will need the most work. The road is in need of major repairs especially in the turns. Over the years large truck traffic has caused asphalt to crumble.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 | 150,000              | 150,000                        | 150,000                   | 150,000                   | 150,000                   | 150,000                   | 750,000                      |
| Equipment                    |                      |                                |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 150,000              | 150,000                        | 150,000                   | 150,000                   | 150,000                   | 150,000                   | 750,000                      |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 150,000              | 150,000                        | 150,000                   | 150,000                   | 150,000                   | 150,000                   | 750,000                      |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 150,000              | 150,000                        | 150,000                   | 150,000                   | 150,000                   | 150,000                   | 750,000                      |

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

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. Customers are complaining about the Transfer Station.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase of New Dozer

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

Replace the current dozer which is a 1992 Dresser. It's becoming harder to find parts for this machine because of the age. Will investigate in purchasing a newer used dozer. A dozer was approved in FY 19-20 but was never purchased.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    |                      | 350,000                        |                           |                           |                           |                           |                              |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 0                    | 350,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             |                      |                                |                           |                           |                           |                           |                              |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      | 350,000                        |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 0                    | 350,000                        | 0                         | 0                         | 0                         | 0                         | 0                            |

**Operating Budget Impact:**  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

There will be no additional expenses. Newer equipment will save on maintenance and fuel costs.

Anticipated impact if  
project is not funded.

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



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Rubber Tire Loader

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

Replace the oldest rubber tire loader. The rubber tire loaders are the main pieces of equipment used at the transfer station. They are used to push trash, use on the C&D pad and the yard waste facility.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    | 285,000              | 285,000                        |                           | 285,000                   |                           |                           | 300,000                      |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 285,000              | 285,000                        | 0                         | 285,000                   | 0                         | 0                         | 300,000                      |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 285,000              | 285,000                        |                           | 285,000                   |                           |                           | 300,000                      |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 285,000              | 285,000                        | 0                         | 285,000                   | 0                         | 0                         | 300,000                      |

**Operating Budget Impact:**  
Anticipated annual savings &/or  
additional expenses, # of new  
personnel required, etc.

There will be no additional expense. Newer equipment will save on maintenance and fuel cost.

Anticipated impact if  
project is not funded.

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



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase of New Roll Off Truck

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

Replace the oldest roll off truck. The roll off trucks are used to service the convenience sites. The roll off truck to be purchased in current FY 20-21, will be paid for mostly from the Volkswagen Grant.

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    | 190,000              | 190,000                        |                           | 200,000                   | 200,000                   |                           | 200,000                      |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL COST</b>            | 190,000              | 190,000                        | 0                         | 200,000                   | 200,000                   | 0                         | 200,000                      |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 190,000              | 190,000                        |                           | 200,000                   | 200,000                   |                           | 200,000                      |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b>TOTAL FUNDING</b>         | 190,000              | 190,000                        | 0                         | 200,000                   | 200,000                   | 0                         | 200,000                      |

**Operating Budget Impact:** There will be no additional expenses. Newer equipment will save on maintenance and fuel costs.

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

Anticipated impact if project is not funded.

Potential for down time, increased maintenance and fuel costs, as well as truck rental expense should a truck go down for an extended period.



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Division:** Environmental Protection

**Project Title:** Purchase of New Yard Jockey

**Project Description:** Replace the oldest yards jockey. The yard jockey is used to move trailers around the yard. It has been 3 years since we replaced a yard jockey. Would replace a 2001 model.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

|                              | FY 20-21<br>Approved | FY 21-22<br>Planning<br>Budget | FY 22-23<br>Planning Year | FY 23-24<br>Planning Year | FY 24-25<br>Planning Year | FY 25-26<br>Planning Year | Future Years'<br>Projections |
|------------------------------|----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| <b>PROJECT EXPENSES</b>      |                      |                                |                           |                           |                           |                           |                              |
| Professional Services        |                      |                                |                           |                           |                           |                           |                              |
| Construction                 |                      |                                |                           |                           |                           |                           |                              |
| Equipment                    | 110,000              | 110,000                        | 110,000                   |                           | 115,000                   |                           | 115,000                      |
| Computer Hardware / Software |                      |                                |                           |                           |                           |                           |                              |
| Vehicles                     |                      |                                |                           |                           |                           |                           |                              |
| Other                        |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL COST</u></b>     | 110,000              | 110,000                        | 110,000                   | 0                         | 115,000                   | 0                         | 115,000                      |
| <b>FUNDING SOURCES</b>       |                      |                                |                           |                           |                           |                           |                              |
| Current Revenues             | 110,000              | 110,000                        | 110,000                   |                           | 115,000                   |                           | 115,000                      |
| Fund Balance                 |                      |                                |                           |                           |                           |                           |                              |
| Debt                         |                      |                                |                           |                           |                           |                           |                              |
| Grants/Other                 |                      |                                |                           |                           |                           |                           |                              |
| <b><u>TOTAL FUNDING</u></b>  | 110,000              | 110,000                        | 110,000                   | 0                         | 115,000                   | 0                         | 115,000                      |

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

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





## GLOSSARY

**Account Number** - the accounting designation for revenue and expenditure line items. The account number consists of a two digit fund number, a three digit division and a five digit sub-account number.

**Accrual Basis** - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Taxes** - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Allocate** - to set apart budgeted funds for specific purposes (i.e., capital outlay).

**Annual Budget** - a budget covering a single fiscal year (e.g., July 1-June 30).

**Appropriation** - the amount of money earmarked for a projected expense legally authorized by the Board of Commissioners.

**Assessed Valuation** - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

**Assessment** - the process of determining value of real and personal property for taxation purposes.

**Assessment Role** - an official list of real and personal property containing legal descriptions, ownership, and assessed values.

**Asset** - a resource owned or held by a government which has monetary value.

**Authority** - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body, but may otherwise function independently.

**Authorized Bonds** - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

**Authorized Positions** - employee positions which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget** – current operating revenues will be sufficient to support current operating expenditures.



## GLOSSARY

**Bond** - a written promise to pay a specific amount of money, plus interest, within a specific (usually long-term) time period. Bonds are primarily used to finance capital projects.

**Bond Refinancing** - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - financial plan containing projected expenditures and financial resources during a fiscal year.

**Budget Document** - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases - preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

**Budget Message** - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget items, and the County's present and expected financial condition.

**Budget Ordinance** - an ordinance enacted for the purpose of establishing an annual budget and establishing a tax rate.

**Budgetary Basis** - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**CERT** - Community Emergency Response Team. An organized community group that works together to aid the community in times of emergency.

**CY** - Calendar Year. The period starting January 1 and ending December 31 annually.

**Capital Budget** - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

**Capital Improvement Program (CIP)** - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

**Capital Outlay** - expenditures budgeted to purchase or add to fixed assets costing \$500 or more.

**Capital Project** - major construction, acquisition, or renovation activities which add value to



## GLOSSARY

a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

**Capital Reserve Fund** - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

**Certificates of Participation** - debt secured by capital project/ issued without voter authorization.

**Consumer Price Index (CPI)** - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - an appropriation to cover unanticipated events that may occur during the fiscal year. Transfers for this account must be approved by the Board of Commissioners.

**Continuation** - budget requests that indicate the spending level required to maintain service provision at its current level.

**Cost-of-living Adjustment (COLA)** - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

**County Appropriation** - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

**DMV** - Division of Motor Vehicles. A division of State government that handles licensing of motor vehicles.

**DSS** - Department of Social Services. The department of the County that handles social service issues.

**Debt Service** - payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

**Deficit** - the excess of expenditures or expenses over revenues during an accounting period.

**Department** - a basic organizational unit of the County which is functionally unique in its delivery of services with possibly one or more divisions.



## GLOSSARY

**Depreciation** - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

**Disbursement** - expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - a voluntary, annual awards program administered by the Government Finance 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.





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

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

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

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY

out a budgeted activity.

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

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

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

**Taxes** - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**Transfers In/Out** - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Funds** - to account for cash set aside in a trustee capacity such as donations for certain programs.

**Two-Thirds Bond** - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

**Unencumbered Balance** - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

**Unreserved Fund Balance** - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.