

# Pitt County

North Carolina



## Annual Budget

FY 22-23

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# COUNTY OF PITT

**North Carolina**

## **ANNUAL BUDGET Fiscal Year 2022-23**



### **Board of Commissioners**

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

### **County Manager**

Janis Gallagher

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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/222>. The Budget in Brief provides a quick review of budget highlights.*

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# MANAGER'S BUDGET MESSAGE

June 7, 2022

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

The recommended Fiscal Year (FY) 2022-23 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 22-23 and attempts to build upon Pitt County's tradition of high quality services and provides a financially sound plan for the upcoming fiscal year. The theme for this year's budget is "Valuing Our Employees".

The recommended budget for FY 22-23 totals \$337,164,833. This amount includes \$48,835,000 for municipal taxes that the County collects on behalf of municipalities and passes through to municipalities. These funds were added to the budget due to GASB 84/97 accounting requirement changes at the advice of our auditor and do not truly reflect the metrics in the County's recommended budget. The recommended budget for FY 22-23, not including the \$48,835,000 in municipal taxes, totals **\$288,329,833**. This represents an increase of **2.44%** when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$205,786,718 or a .07% decrease from the current year. The decrease is due to \$12M in one-time building projects that were funded in FY 21-22. The proposed tax rate to support the FY 22-23 budget remains unchanged.

## BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 24, 2022 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 22-23 budget requests in early March. Budget conferences to review departmental budgets were conducted with individual department heads during the last week in March. Using revenue projection information gained from departments, the preliminary budget reductions included reducing new position requests, reducing department requests for increased appropriations, capital and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$12 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 2, 2022.

## Highlights:

- Funds in accordance with Board priorities
- Maintains the ad valorem tax rate at **68.41¢**
- Includes employee Market Adjustment and Pay for Performance compensation
- Includes reinstatement of Longevity for employees hired after **1/1/11**
- Includes funding for Retirement Contribution Increase
- Provides new enhanced option insurance benefit for employees
- Increases funding for Pitt County Schools & Pitt Community College
- Includes funding for Jail Medical
- Includes efficient fee changes in Emergency Services, Environmental Health and Solid Waste & Recycling
- Provides sustainability in uncertain economy



# MANAGER'S BUDGET MESSAGE

The Manager's preliminary balanced budget was the impetus for discussion at budget workshops held May 3<sup>rd</sup> through May 5<sup>th</sup>.

## BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's January 24<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. Objectives in this year's budget preparation were:

- Funding in Accordance with Board Priorities
- Maintain Tax Rates
- Efficient Fee Changes
- Employee Investments
- Respect Budget Drivers
- Balanced Budget by Living Within Our Means

These objectives were influenced by budget drivers of:

- Increase in funding for Pitt County Schools and Pitt Community College
- Investment in Employees
- Increase in Jail Medical
- Additional Payroll (27 Pay Periods)
- Sustainability in Uncertain Economy

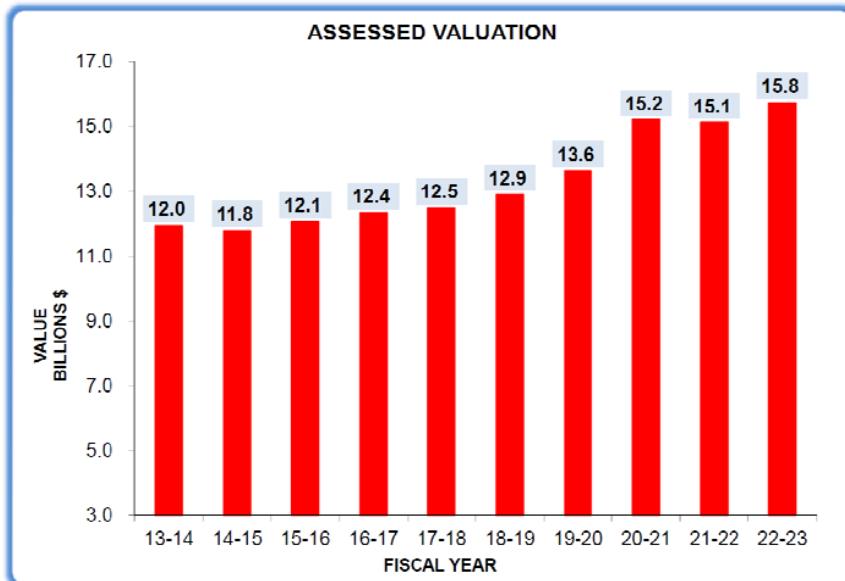
## REVENUE ASSUMPTIONS

**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 \$15.753 billion, reflecting a 4.09% 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 99% to 99.47%. The tax collection rate was decreased to 98.5% 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 fund County operations during the pandemic.

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

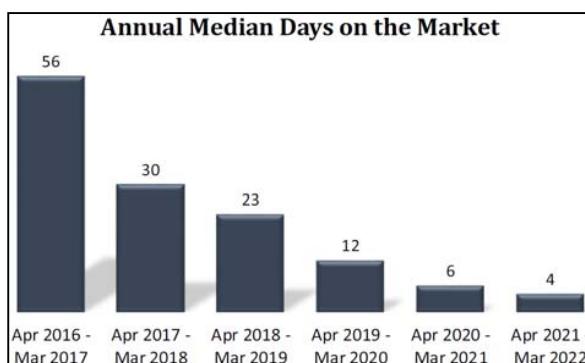
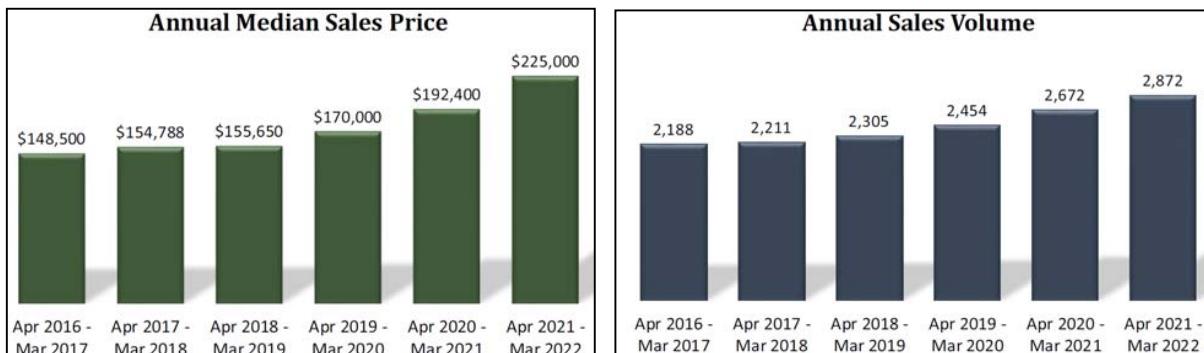


## MANAGER'S BUDGET MESSAGE



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 16.9% increase in the sales price through March 2022. Most homes are on the market only four days as reflected in the Annual Median Days on the Market chart below. The charts show March 2022 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 58 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 2022 - 23 Revenues

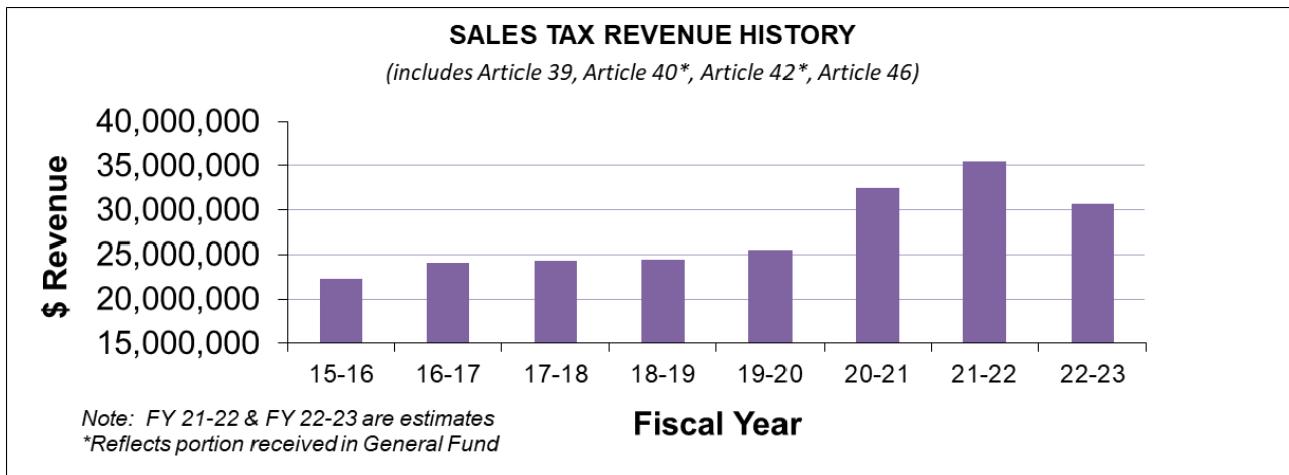
- Ad Valorem - 58.58%\*
- Other Taxes - 11.05%
- Intergovernmental - 12.56%
- Permits & Fees - 1.68%
- Sales & Services - 8.76%
- Interest Earnings - 0.04%
- Miscellaneous - 3.85%
- Fund Balances - 3.48% Appropriated

\*Includes \$48,835,000 for Municipal Tax Fund per GASB 84/97 accounting requirement change

**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 15-16 to FY 19-20. Like most other counties across the state, Pitt County experienced a significant increase in sales tax in FY 20-21 and anticipates an increase for FY 21-22.





# MANAGER'S BUDGET MESSAGE

**Fees** – Fees have been reviewed and the following fee changes are recommended:

Department/Recommended Fee Change	Current Fee	Proposed Fee
<b><u>Emergency Services</u></b>		
<b>EMS Transport Fees</b>		
Advanced Life Support II	\$620	\$650
Advanced Life Support I	\$430	\$450
Basic Life Support	\$360	\$380
<b><u>Environmental Health</u></b>		
<b>Food Safety Manager's Course</b>		
Class Instruction Textbook & Exam	New	\$150
Proctor Exam Only	New	\$75
<b>Swimming Pool Plan Review</b>		
Display Spa Permit Fee (NCDHHS Law Change)	New	\$75
Display Spa Reinspection Fee	New	\$25
Other Reinspection Fee	\$50	\$75
<b>Water Sample</b>		
Lead Water Sample	\$95	\$160
Pesticide, Petroleum, Inorganic	\$120	\$160
<b>Private Well</b>		
(included on the Environmental Health Fee		
Schedule – added to County Fee Schedule)		
<b><u>Solid Waste &amp; Recycling</u></b>		
C & D Waste	Per Ton \$45	Per Ton \$50
Clean Wood & Pallets	Per Ton \$26	Per Ton \$30
Commercial	Per Ton \$50	Per Ton \$55
Concrete Block Brick	Per Ton \$11	Per Ton \$12
Shingles	Per Ton \$10	Per Ton \$15

**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	0.0375	0.0375	N/A
Bethel	0.0675	0.0675	N/A
Black Jack	0.0890	0.0940	.0050
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	0.0900	.0025
Gardnerville	0.0940	0.0940	N/A



## MANAGER'S BUDGET MESSAGE

Fire Districts	Current Rate	Recommended Rate	Amount of Rate Increase
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	0.0800	0.0800	N/A
Simpson	0.0665	0.0665	N/A
Staton House	0.0290	0.0300	.0010
Stokes	0.0700	0.0700	N/A
Winterville	0.0624	0.0870	.0246

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 nineteen years. No changes are recommended in the tax rate for FY 22-23. Funding for four new EMT Paramedic positions has been included to staff a peak time unit in the Chicod area to improve service and response time in the southeastern region of the County. Funding for an EMS Collections position is also included to improve collection of EMS transport revenue. 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. In FY 20-21, an EMS Squad Tier Funding System was implemented for supplemental operational needs. Non-profit squads were placed into 4 tiers based on their historical call volume. The funding for each tier is subject to annual budget appropriations.

The total EMS budget for FY 22-23 is \$7,753,791. Funding amounts are listed in the chart below:

EMS Expenditures	FY 21-22 Adopted	FY 22-23 Recommended	Amount of Increase
County Operations	3,463,117	4,107,791	644,674
Non-Profit Squads			
Ayden	442,500	472,500	30,000
Bell Arthur	440,000	450,000	10,000
Eastern Pines	442,500	462,500	20,000
Falkland	442,500	452,500	10,000
Farmville	442,500	462,500	20,000
Fountain	416,000	421,000	5,000
Grifton	442,500	452,500	10,000
Winterville	442,500	472,500	30,000

**Fund Balance** – \$4,554,767 in Fund Balance is appropriated to balance the FY 22-23 operating budget for recurring expenditures within the General Fund. This amount is inclusive of funding an additional \$1,067,648 for Jail Medical Services and an additional payroll. As of June 30, 2022, it is projected that the General Fund Available Fund Balance will be approximately 34.78% 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 39.33% of expenditures at June 30, 2021 while the average of fund balance for all 100 counties was 43.06%.



# MANAGER'S BUDGET MESSAGE

## EXPENDITURE HIGHLIGHTS

The County's expenditures are divided across several major service areas that are shown on the chart to the right. Education funding to Pitt County Schools and Pitt Community College account for the largest portion, followed by Public Safety. Human Services, which includes Public Health and Social Services, is the third largest expenditure area.

The total County budget is projected to increase from the current year original budget by 2.44% (19.80% with the addition of the \$48.8M Municipal Tax Fund budget), with the General Fund, which is the controlling fund, decreasing by .07%. The decrease is due to \$12M in one-time building projects that were funded in FY 21-22.

Noteworthy changes to expenditures include:



**Valuing Our Employees** – A 4% market adjustment for employees is being recommended for the FY 22-23 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 22-23 budget. Funding for reinstatement of Longevity for employees hired after 1/1/11 is also included.

At the outset of the budget process, 59.50 new positions were requested by departments. A total of 13.00 positions have been recommended with 6.00 in Social Services, 5.00 in Public Safety and 2.00 in General Government. The chart on the right shows a percentage breakdown of positions by service area.

**Employee Medical Fund** – Although the Employee Medical Fund experienced an increase in claims over the prior year, no increases in premiums or fees are proposed. A new enhanced option benefit for employee/children was added to the insurance coverage tiers. The County is covering the \$1.4M increase needed to balance the fund while enhancing the plan at no cost to employees.

**Education** – Pitt County is providing a 6% increase, or \$2,576,618, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$46,860,242. Of that amount, \$45,520,242 million is appropriated for current expense while \$1M is appropriated for capital expense. The chart on the next page shows the Board of Commissioners' total funding over the past 10 years.

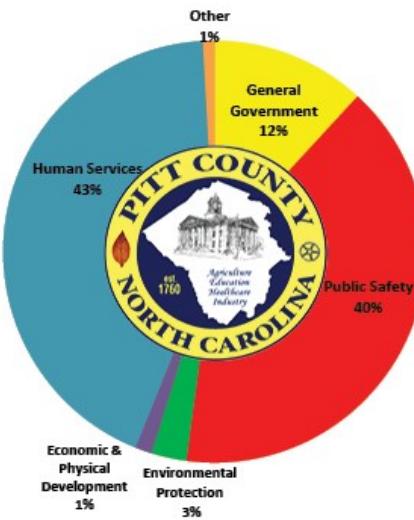


### FY 2022 - 23 Expenditures

Education	- 20.00%
Public Safety	- 17.53%
Human Services	- 15.50%
General Government	- 15.49%
Debt Service	- 4.97%
Environmental Protection	- 4.33%
Internal Service	- 4.73%
Econ & Physical Development	- 1.96%
Transportation	- 0.40%
Other	- 14.82% *
Cultural & Recreational	- 0.27%

\*Includes \$48,835,000 for Municipal Tax Fund per GASB 84/97 accounting requirement change

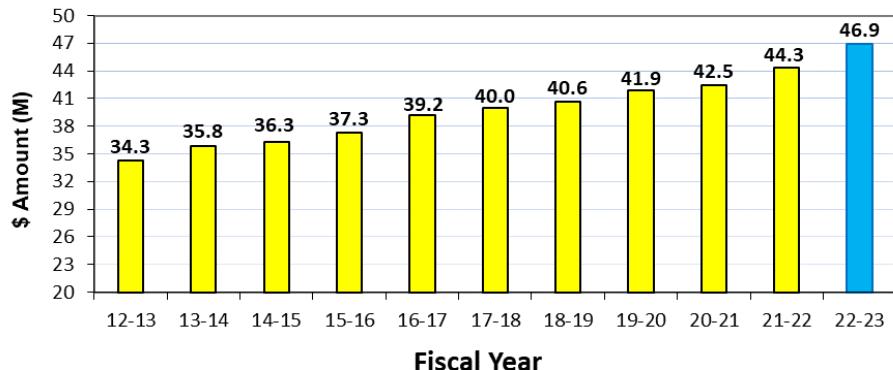
PERCENTAGE OF FTE POSITIONS  
BY SERVICE AREA  
Fiscal Year 2022-23





## MANAGER'S BUDGET MESSAGE

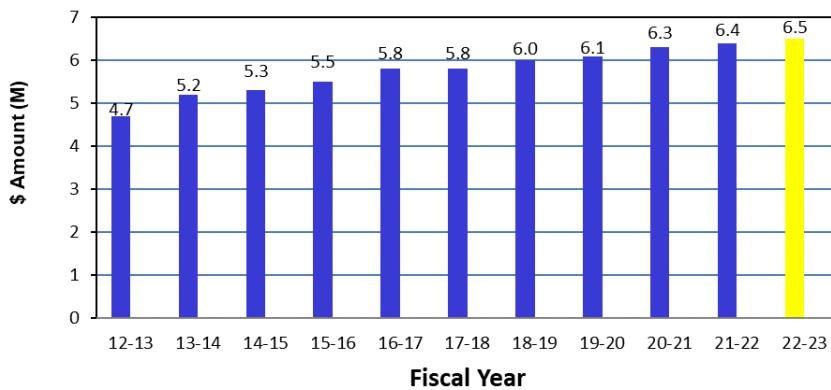
### Pitt County Schools



It is important to note that the recommended FY 22-23 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 fully funding Pitt Community College's request, providing a 2.89% increase, or \$180,859, in current expense appropriation over the current year with a total appropriation of \$6,534,185. Of that amount, \$6,434,185 is appropriated for current expense while \$100,000 is appropriated for capital expense.

### Pitt Community College



The chart to the left shows an increase in funding each year over the past 10 years. As is the case for Pitt County Schools, the recommended FY 22-23 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 3.62% from a FY 21-22 amount of

\$34,471,133 to \$35,718,398 for the new fiscal year. Six new positions have been added to the Social Services' budget: one Human Services Coordinator III-Administration, two Social Worker IIs-Adult Protective Services, one Social Worker III-Child Welfare, one Social Work Supervisor III-Child Welfare and one Income Maintenance Investigator II-Program Integrity. The Public Health Department's budget reflects an overall decrease of 1.48% from a FY 21-22 amount of \$13,989,791 to \$13,782,816 for the new fiscal year. The budget reflects a decrease due to a \$612,000 Smile Safari Mobile Dental Lab that was funded FY 21-22. When the Smile Safari Mobile Dental Lab funding is removed, the Public Health budget increased by 3.03% or \$405,025 for the new fiscal year.

**Public Safety** – The Sheriff's overall budget increased by 7.89% from a FY 21-22 amount of \$36,867,879 to \$39,778,229 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). An increase of over \$1,000,000 is included for Jail Medical Services.

The Emergency Medical Service (EMS) Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for nineteen years. This budget maintains the EMS District tax rate of 5.95 cents.



# MANAGER'S BUDGET MESSAGE

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.

## CAPITAL IMPROVEMENT PLAN

An updated 5-Year Capital Improvement Plan (CIP) is presented each year as part of the annual budget process. At the Board's January 24<sup>th</sup> Capital Improvement Plan & Budget Planning Workshop, the County completed a review of future capital needs. Staff presented data on construction costs, projected timelines, and operating impact. This data was then overlaid against existing debt service and growth projections to give a better overview of the full impact. Staff then identified funding sources for the recommended projects.

The recommended Capital Improvement Plan totals \$30,725,452 over the next five years. Eighteen projects totaling \$4,712,000 have been programmed for FY 22-23. Of the \$4.7M, all projects will be funded out of current funding (pay-as-you-go), with the exception of the Annual Vehicle Replacement Plan which will be funded with a bank loan. The recommended projects are listed below:

	Project	Description	Funding Source	FY 22-23 Recommended
General Government	Annual Vehicle Replacement Plan	Annual plan to systematically update the county's fleet	BL	\$ 665,000
	Facilities Capital Maintenance	Maintenance improvements to be made to the County Buildings based on need and available funding	C	400,000
	Security Improvements	Security improvements throughout County Office Buildings	C	337,000
	Uptown Departmental Study & Relocation	Anticipated construction costs for up-fit of existing space which will become available from the consolidation of the Sheriff's Office	FB	100,000
	Bucket Truck	Replacement of 20 year old truck to maintain parking lot lighting, tree trimming and other elevated work	C	100,000
Public Safety	EMS Capital Replacement Plan	Includes vehicles, infrastructure and equipment. EMS-Oversight Committee will make future recommendations concerning these items	C	375,000
	Detention Center - Facility Improvements	Maintenance improvements to be made to the Detention Center based on need and available funding	C	120,000
Economic & Physical Development	Fuel Tank Installation	Fuel tank to be installed during the Sheriff's Administration Building construction to be used during periods of fuel shortages due to potential problems with the pipeline going down and/or storms causing disruption in fuel delivery.	C	100,000
	Inspections - Permitting Software	Permitting software to replace old software launched in 2009	C	375,000

**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	FY 22-23 Recommended
Education	Pitt County Schools - Recurring Projects	Capital expense for Category I, II and III capital needs for PCS	C	1,000,000
	Pitt Community College - Recurring Projects	Capital expense for Category I, II and III capital needs for PCC	C	100,000
Environmental Protection	Soil & Water - Critical Waterway Snagging	Maintenance of critical stormwater infrastructure by removing debris from drainageways to maximize stormwater capacity during flooding events	C	100,000
	Solid Waste - Asphalt Repairs - Sites & Transfer Station	Asphalt and grading repairs to four convenience sites and the transfer station	C	100,000
	Solid Waste - Full Tank Installation	Fuel tank to be used during periods of fuel shortages due to potential problems with the pipeline going down and/or storms causing disruption in fuel delivery	C	100,000
	Solid Waste - Rubber Tire Loader	Replacement of the oldest rubber tire loader used to load trash into the compactor, to load mulch and to load trash on the Construction & Demolition recycling pad	C	285,000
	Solid Waste - Roll Off Truck	Replacement of the oldest roll off truck used to service the convenience sites	C	200,000
	Solid Waste - Trailer Truck Replacement	Replacement of the oldest tractor trailer used to haul mulch, shingles and other materials	C	135,000
	Solid Waste - Yard Jockey	Replacement of the oldest yard jockey used to move trailers around the Solid Waste facility	C	120,000
<b>TOTAL</b>				<b>\$4,712,000</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 been a pleasure for me to work with the Board of Commissioners to allocate the public resources in accomplishing the County's goals.

Serving with the professionals that make up the entire County organization as we strive to provide the level of education, health, welfare and safety as needed and desired by our citizens, is a privilege. I appreciate the commitment of our staff to the citizens and the County's business. I'd like to acknowledge the assistance from all Pitt County department heads and their capable staffs in preparation of their departmental budgets and their presentations during our workshops to help illustrate and support the operational needs of the County. Special thanks are extended to Brian Barnett, Deputy County Manager – Chief Financial Officer, Denise Urban, Budget Administrator and Kelly Dixon, Budget & Grants Analyst, for their dedication in developing, balancing and compiling the budget documents and presentation materials.

Respectfully submitted,

Janis Gallagher  
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 Building Fund, E911 Surcharge Fund, Representative Payee Fund, Flexible Benefits Fund, Inmate Trust Fund and Municipal Tax Fund.

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

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

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

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

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

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

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



# MISSION, VISION, VALUES & GOALS

## COUNTY OF PITTSBURGH

### MISSION STATEMENT

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

### VISION

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

### VALUES

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

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

### GOALS FOR FY 2022-23

- 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 2022-23 is \$337,164,833. This budget represents an increase of 19.80% when compared to the previous year's budget. This percentage increase drops to 2.44% for recurring expenditures when \$48,835,000 in Municipal Tax Collections is removed. Municipal Tax Collections were added to the budget due to GASB 84/97 accounting requirement changes. The General Fund, the County's main control fund, is projected at \$205,786,718 or a 0.07% decrease from last year.

The adopted tax rate to support the General Fund budget is 68.41 cents per \$100 of valuation. 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 theme for this year's budget is "Valuing Our Employees". 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 4.0% market adjustment (COLA), Pay for Performance compensation, funding for mandated retirement rate increases, reinstatement of Longevity for employees hired after 1/1/11 and funding for a new enhanced option insurance benefit for employees. The budget includes increases in staffing for multiple departments.

### Education



- Fully funds Pitt County Schools request providing a 6.00% increase, or \$2,576,618 over prior year. The total combined appropriation of operating and capital funding is \$46,860,242
- Fully funds Pitt Community College request providing a 2.89% increase, or \$180,859, in current expense appropriation over the prior year with a total appropriation of \$6,534,185
- Provides over \$67.4 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 and one Finance Technician - EMS Collections
- Includes minimal fire district tax increases to the following fire departments:

District	Current Rate	New Rate
Black Jack	0.0890	0.0940
Fountain	0.0875	0.0900
Staton House	0.0290	0.0300
Winterville	0.0624	0.0870

- Includes \$1.1 million increase in Jail Medical Services



# 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 Social Services by six positions
- 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 continued Security Improvements, and Uptown Departmental Study & Relocation.



## Infrastructure Improvements

- Provides \$400,000 in funding for Facilities Capital Maintenance needs for improvements to County Buildings
- Provides \$120,000 for Detention Center Facility Improvements
- Provides \$100,000 for bucket truck replacement
- Provides \$100,000 fuel tank Installation
- Provides \$840,000 for various equipment needs and fuel tank installation at the Solid Waste & Recycling Facility
- Provides \$100,000 for asphalt and grading to four convenience sites and the Transfer Station
- Provides \$100,000 for Critical Waterway Snagging to continue addressing flooding problems throughout the County



## 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 01, 2021**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Pitt, North Carolina, for its annual budget for the fiscal year beginning July 1, 2021.

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 2022-23) 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	1,073
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
Thermo Fisher Scientific	Pharmaceuticals	2000	1,790
Hyster-Yale	Lift Trucks	1974	1,226
ASMO Greenville of North Carolina	Small Electric Motors	1995	722
DSM Dyneema, LLC	Chemicals	2001	566
TRC, Inc. (The Roberts Company)	Metal Fabrication	1978	485
Mayne Pharma, Inc	Pharmaceuticals	1994	476
Grady-White Boats	Fiberglass Boats	1959	425
Attends Healthcare Products	Paper Products	1999	400
Mestek (Sterling Radiator)	Gas & Steam Unit Heaters	1974	217
Eastern Carolina Vocational Center	Picture Frames & Battery Terminals	1965	200



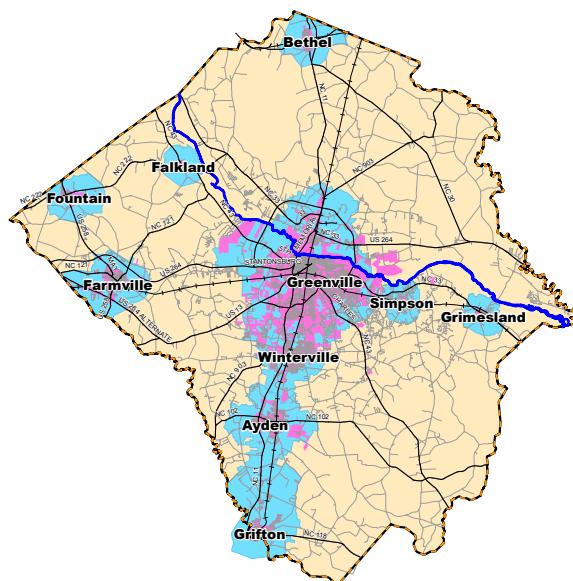
## COMMUNITY PROFILE

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					
	April 2020 Census	July 2020 Estimated	Growth Amount	Percent Growth	Percent of Total 2020 County Population
<b>Pitt County</b>	170,243	170,059	-184	-0.001%	
Municipalities in Pitt County					
<b>Ayden</b>	4,977	4,972	-5	-0.001%	2.92%
<b>Bethel</b>	1,373	1,371	-2	-0.001%	0.81%
<b>Falkland</b>	47	47	0	0.000%	0.03%
<b>Farmville</b>	4,461	4,456	-5	-0.001%	2.62%
<b>Fountain</b>	385	385	0	0.000%	0.23%
<b>Greenville</b>	87,521	87,428	-93	-0.001%	51.41%
<b>Grifton*</b>	2,301	2,298	-3	-0.001%	1.35%
<b>Grimesland</b>	386	386	0	0.000%	0.23%
<b>Simpson</b>	390	390	0	0.000%	0.23%
<b>Winterville</b>	10,462	10,450	-12	-0.001%	6.14%

Source: NC Office of State and Budget Management July 2020 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.

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

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

Other: Pitt County Pre-Kindergarten, Sadie Saulter



## COMMUNITY PROFILE

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

### Pitt Community College

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



PCC is a comprehensive two-year college offering approximately 48 Associate in Applied Science degree programs, 68 certificate programs, 27 diploma programs and 11 college transfer programs. More than 41 of these programs can be taken entirely over the internet. In terms of enrollment in curriculum programs, PCC is the sixth largest Community College in North Carolina's 58 campus community college system. PCC's educational programs and services are focused to meet the needs of local communities for higher education, employment skills, basic education skills, job retraining, personal growth and development, community workplace literacy, and community and economic development. PCC offers a wide variety of business/industrial curriculum programs (machining, electronic servicing, industrial maintenance, information systems, etc.). Special training programs are specifically designed to meet the start-up and up-grade skill needs of industry, regardless of the type of operation or employment size of the facility. PCC is well known in the North Carolina Community College System for its specialization in Health Sciences career and college transfer programs. 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 over 28,000. East Carolina's Graduate School enrolls over 5,500 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 2022-23, 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

#### ECU Health Medical Center



ECU Health Medical Center (formerly operated as Vidant Medical Center) is the central location of ECU Health System, with over 974 licensed beds. Eleven of the twenty members of the Board of Trustees of the Corporation are appointed by the Pitt County Board of Commissioners. ECU Health 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. ECU Health 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.

#### ECU Health Cancer Care at the Eddie and Jo Allison Smith Tower

ECU Health (then Vidant Health) officials broke ground on March 20, 2015 for a new cancer center and Eddie and Jo Allison Smith tower at ECU Health 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 ECU Health Medical Center campus. It is home to both inpatient and outpatient services. 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

### Maynard Children's Hospital



The James and Connie Maynard Children's Hospital at ECU Health 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 ECU Health. 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



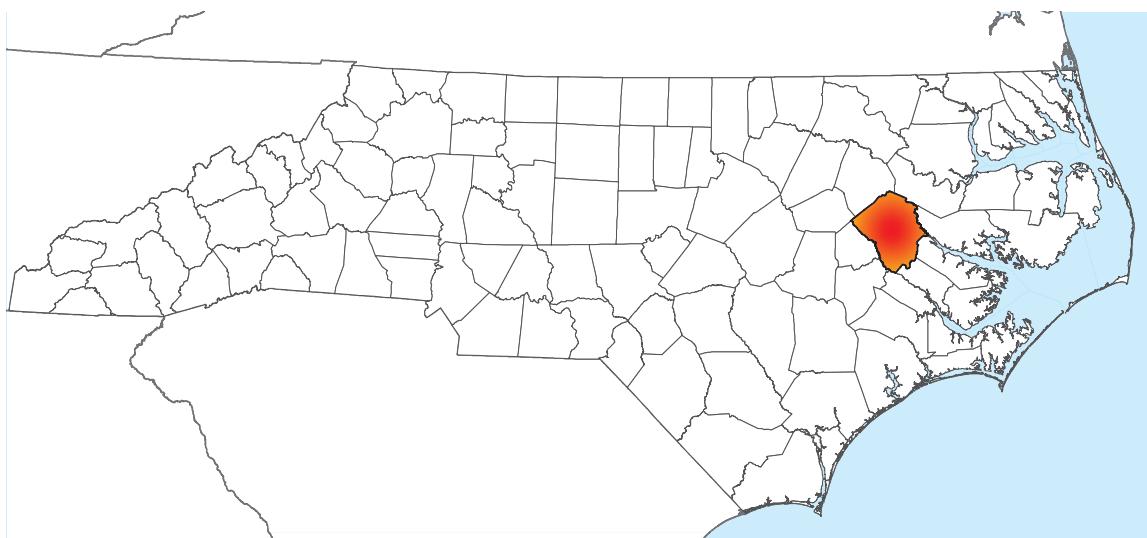
includes an intergenerational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies 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	172,169
Area Square Miles	656.52
Established	1760
County Seat	Greenville



### Government

Form of Government  
Number of County Employees

Commission-Manager  
1,074.05

### 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"

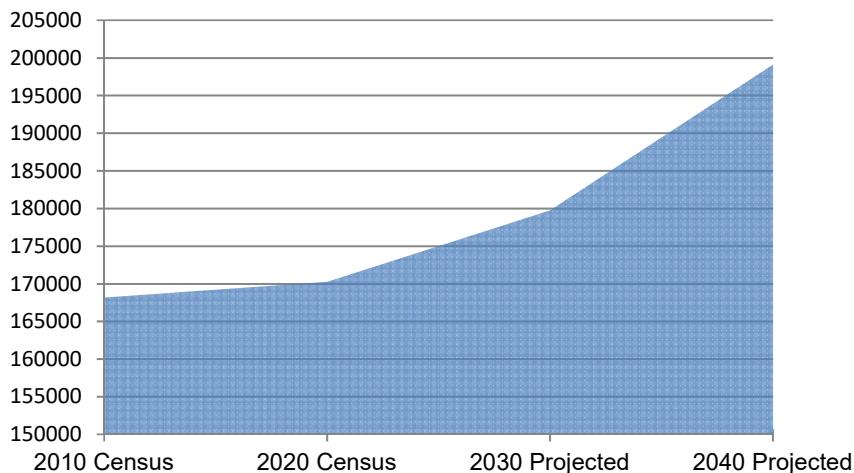
### Economic Indicators

Population Increase (2020-2021)	1.1%
Cost of Living	14.1% below the national average
Unemployment (June 2022)	4.6%
Civilian Labor Force, 16 years+ (2020)	62.8%
Median Household Income (2020)	\$49,337
Homeowners Population (2020)	52.6%
Median Days Homes are on the Market (July 2022)	4 days
Household with Broadband Internet Subscription (2020)	83.8%
Median Home Value (June 2022)	\$146,700
Percentage of population with a Bachelor's Degree or higher	32.1%

### Population

2010 Census	168,148
2020 Census	170,243
2030 Population Projection (NC Office of State Budget & Management)	179,716
2040 Projected Population (NC Office of State Budget & Management)	199,144

Population Projection





## STATISTICAL INFORMATION

### Population - by Age (2020 Census)

Persons under 5 years	5.6%	9,533
Persons under 18 years	12.83%	21,842
Persons 65 years and over	14.3%	24,345

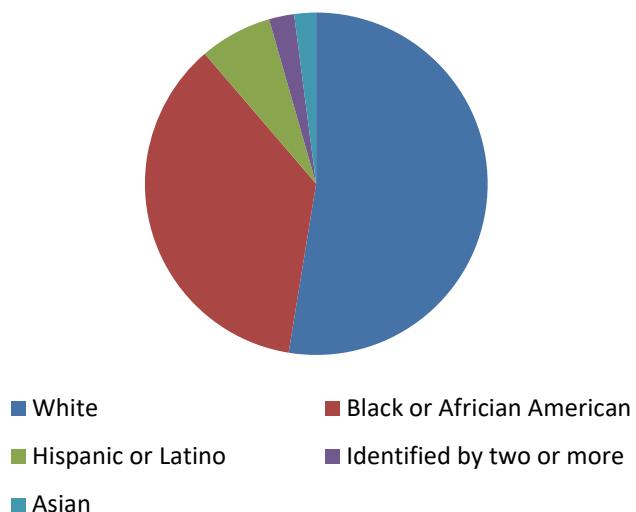
### Population - by Gender (2020 Census)

Male	47.00%	80,014
Female	53.00%	90,229

### Population - Ethnicity/Race (2020 Census)

White	53.1%	90,399
Black or African American	36.5%	62,138
Hispanic or Latino	6.90%	11,746
Identified by two or more	2.40%	4,085
Asian	2.10%	3,575
Other (Less than 1%)		

Population by Race





## STATISTICAL INFORMATION

### Culture & Recreation

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	405,647
Number of Books (Sheppard System Only)	272,014
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	974

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

Number of Stations	30 (20 Fire, 10 EMS)
Fire & EMS Personnel (Officers, Volunteer & Paid)	843
Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal)	17,196
Number of Fire Inspections Conducted	500

### 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	49
Number of Calls for Service (FY 2021-2022)	30,927



## 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

ECU Health System

North Carolina Department of Commerce

Pitt County Development Commission

North Carolina Office of State Budget & Management

United States Census Bureau

The Shackelford Report July 2022

### Pitt County Animal Services Grand Reopening

Pitt County broke ground on the Animal Shelter expansion and renovation in April of 2018. The newly renovated Shelter officially reopened June 20, 2022 after four years under construction.

The unveiling celebrated the updated space for staff and animals. The project included adding 25 cat cages, 15 dog kennels, a renovated adoption area, indoor "get acquainted rooms" to allow citizens to visit with cats and dogs to get a better feel for their personalities prior to adoption, and a new enclosed outdoor cat patio "Catio" giving felines the ability to get outside for fresh air. There are very few places with a Catio in the State of NC according to Former Animal Services Director Michele Whaley. Animal Services staff were benefited with a new intake area and offices for shelter attendants and Animal Control Officers.

The renovated and expanded Shelter helps to meet the Five Freedoms of Animal Welfare established by the American Humane Society: freedom from hunger and thirst; from discomfort; from pain, injury and disease; to express normal and natural behavior; and from fear and distress. During the celebration County Manager Janis Gallagher stated, "We're living up to Pitt County's vision of being a leader in the state and the best of the east".





## COUNTY DATA COMPARISONS

### North Carolina County Comparisons Benchmarks for Comparative Purposes

	2020 Estimated Population	2020-21 Tax Rate	2020-21 Total Assessed Valuation**	Proceeds of 1-Cent Tax Levy	Education Current Expense 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



***Mike Fitzpatrick***



***Alex Albright***

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Chairman, District 5

---

Vice Chairman District 4



***Ann Floyd Huggins***

---

District 1



***Mary Perkins-Williams***

---

District 2



***Christopher Nunnally***

---

District 3



***Lauren White***

---

District 6



***Melvin McLawhorn***

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District A: 1 & 2



***Tom Coulson***

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District B: 3 & 6



***Beth B. Ward***

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District C: 4 & 5



***Janis Gallagher***

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County Manager



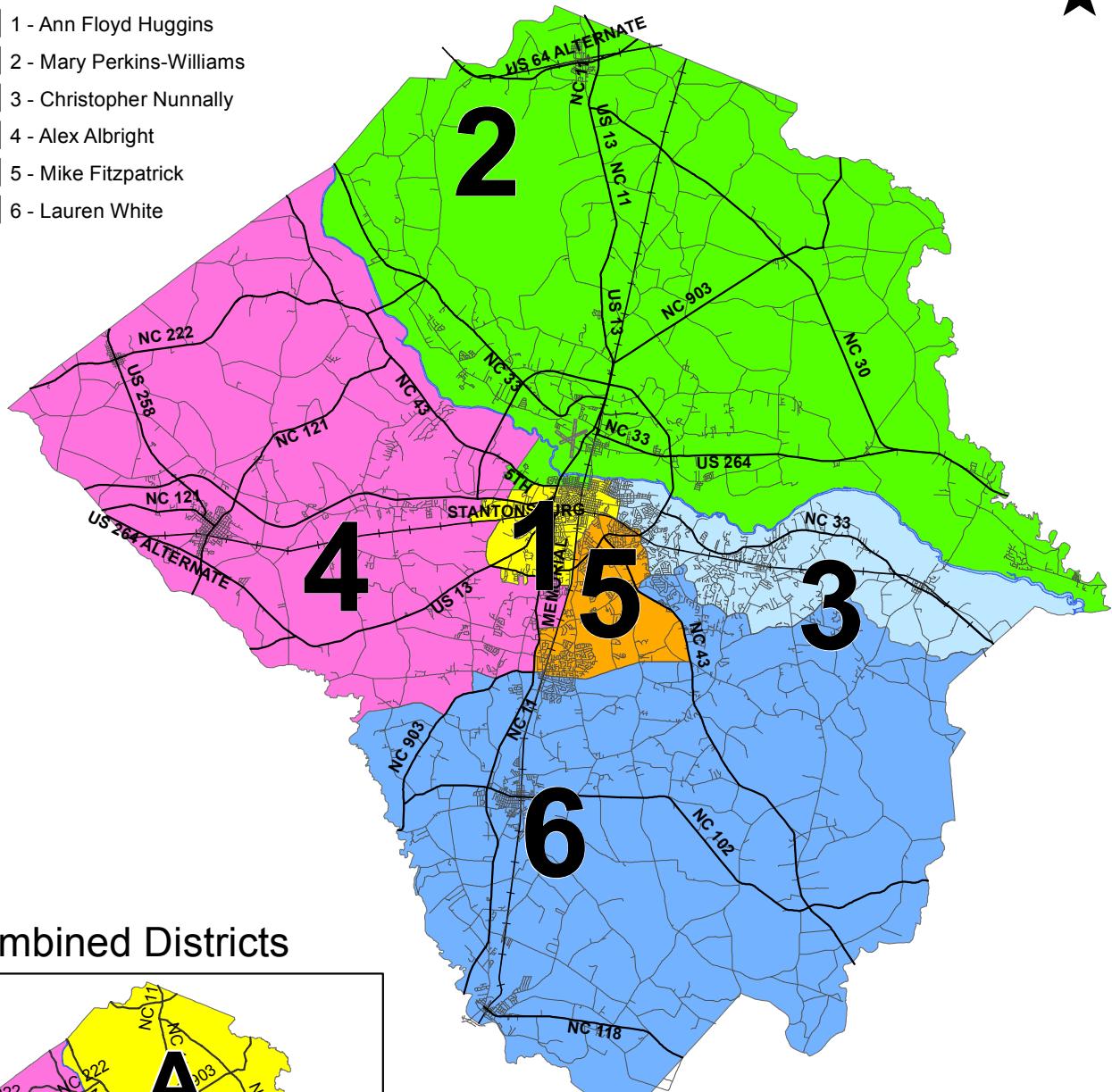
# Pitt County Commissioner Districts

Pitt County  
Management Information Systems

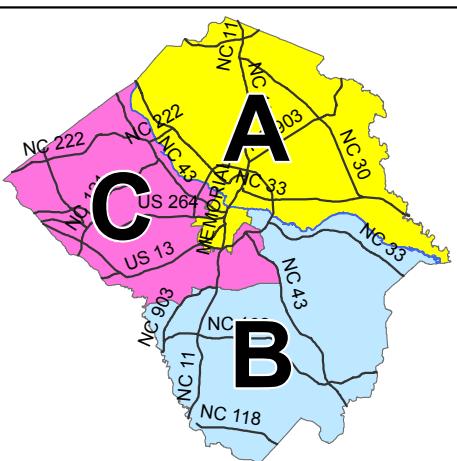


## Districts

- 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 2022-23

**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, 2022 and ending June 30, 2023:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal	\$ 1,525,716
Economic Development, East Carolina Technology Center Operations	1,904,179
Finance, Tax Administration, Elections, Animal Services	6,422,481
Register of Deeds	770,750
Human Resources, Human Relations Commission, Veteran Services	1,106,385
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	4,456,183
Buildings & Grounds, Engineering, Housekeeping	3,923,245
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	39,778,229
Emergency Management, Communications	3,437,083
Other Public Safety, Other Human Services, Cultural/Recreation, Transportation, Medical Examiner	1,738,648
Inspections, Planning, Soil & Water Conservation	2,681,238
Cooperative Extension, Farmers' Market	520,310
Pitt County Schools	46,860,242
Pitt Community College	6,534,185
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	370,926
Transfer to Public Health	7,303,558
Transfer to Department of Social Services	14,144,121
Transfer to Court Facility	308,696
Transfer to Mental Health	519,500
Transfer to Debt Service Fund	5,152,729
Transfer to Worker's Compensation Fund	629,766
Transfer to Pitt Area Transit System Fund	-
Transfer to Building Projects Fund	-
Transfer to Retiree Medical Insurance Fund	1,400,396
Non-Departmental, Contingency	3,623,925
<b>TOTAL</b>	<b>\$ 155,112,491</b>

#### PUBLIC HEALTH

Administration	3,264,851
Environmental Health	2,046,285
Communicable Disease	1,469,852
Chronic Disease Prevention	1,073,270
Women's & Children's Health	5,928,558
<b>TOTAL</b>	<b>\$ 13,782,816</b>



# BUDGET ORDINANCE

## SOCIAL SERVICES

Administration	\$ 4,920,771
Services & Programs	21,107,065
Public Assistance	6,401,981
Child Support	<u>3,288,581</u>
<b>TOTAL</b>	<b>\$ 35,718,398</b>

## COURT FACILITY

Court Facility Operating Expenses	\$ 483,513
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## MENTAL HEALTH

General Agency	\$ 689,500
<b>TOTAL GENERAL FUND</b>	<b>205,786,718</b>

## LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 370,926
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## SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 7,622,921
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## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 5,662,816
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## REPRESENTATIVE PAYEE FUND

Representative Payee Operating Expenses	\$ 1,585,000
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## FLEXIBLE BENEFITS FUND

Flexible Benefits Operating Expenses	\$ 355,000
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## STATE GRANTS FUND

JCPC Teen Court	\$ 90,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	103,073
JCPC Antioch Impact Youth Program	44,139
JCPC Juvenile Crime Prevention	16,334
JCPC Therapeutic Foster Care	53,032
JCPC Youth Villages	40,000
NC DHHS Triple P	392,369
HIV Pre-Exposure Program	<u>52,500</u>

<b>TOTAL</b>	<b>\$ 875,019</b>
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## PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,354,919
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# BUDGET ORDINANCE

## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Building		2,705,809
Economic Development Fund		1,459,763
<b>TOTAL</b>	<b>\$</b>	<b>4,165,572</b>

## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$	279,566
Bell Arthur		227,725
Belvoir		67,225
Bethel		43,008
Black Jack		200,540
Clark's Neck		34,250
Eastern Pines		664,324
Falkland		162,677
Farmville		89,187
Fountain		60,619
Gardnerville		107,108
Grifton		116,222
Grimesland		96,163
Pactolus		147,848
Red Oak		194,477
Sharp Point		4,892
Simpson		356,690
Staton House		431,408
Stokes		74,269
Winterville		464,705
<b>TOTAL</b>	<b>\$</b>	<b>3,822,903</b>

## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$	7,753,791
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$	299,954
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$	16,771,483
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## SCHOOL CAPITAL PROJECT FUND

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

Solid Waste Operating Expenses	\$	14,183,415
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## INMATE TRUST FUND

Inmate Trust Fund Operating Expenses	\$	1,375,000
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## TAXES COLLECTED - OTHER GOVERNMENTS

Taxes Paid to Municipalities	\$	48,835,000
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# BUDGET ORDINANCE

Garage Operating Expenses	\$	948,000
<b>EMPLOYEE MEDICAL INSURANCE FUND</b>		
Health Plan Expenses	\$	12,596,000
<b>RETIREE MEDICAL INSURANCE FUND</b>		
Retiree Health Insurance Administration	\$	1,400,396
<b>WORKERS' COMPENSATION FUND</b>		
Workers' Compensation Expenses	\$	650,000
<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>		<b>337,164,833</b>

**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2022-23 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

Ad Valorem Taxes	\$	107,996,751
Other Taxes		26,187,588
Restricted & Unrestricted Revenues		1,817,100
Permits & Fees		2,653,150
Sales & Services		5,688,071
Investment Earnings		100,000
Loan		-
Miscellaneous Revenues		2,930,064
Debt & Non Revenue Receipts		3,185,000
Fund Balance Appropriated		4,554,767
<b>TOTAL</b>	\$	<b>155,112,491</b>

### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$	3,775,165
Permits & Fees		2,077,590
Miscellaneous		278,091
Fund Balance Appropriated		348,412
Intrafund Transfer		<u>7,303,558</u>
<b>TOTAL</b>	\$	<b>13,782,816</b>

### SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$	21,430,605
Sales & Services		136,750
Miscellaneous		6,922
Other Debt & Non Revenue Receipts		-
Intrafund Transfer		<u>14,144,121</u>
<b>TOTAL</b>	\$	<b>35,718,398</b>

### COURT FACILITY

Facilities Fees	\$	178,317
Interest		500
Intrafund Transfer		<u>304,696</u>
<b>TOTAL</b>		
<b>TOTAL</b>	\$	<b>483,513</b>



# BUDGET ORDINANCE

## MENTAL HEALTH

Intrafund Transfer	\$ 519,500
Other	<u>170,000</u>
<b>TOTAL</b>	<b>\$ 689,500</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 205,786,718</b>

## LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$ 370,926
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## SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$ 5,822,921
Lottery	1,800,000
Fund Balance Appropriated	<u>-</u>
<b>TOTAL</b>	<b>\$ 7,622,921</b>

## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 5,000,000
Fund Balance Appropriated	<u>662,816</u>
<b>TOTAL</b>	<b>\$ 5,662,816</b>

## REPRESENTATIVE PAYEE FUND

Social Services Trust Revenues	\$ 1,500,000
Sheriff's Trust Revenues	<u>85,000</u>
<b>TOTAL</b>	<b>\$ 1,585,000</b>

## FLEXIBLE BENEFITS FUND

Medical Flex Benefits	\$ 285,000
Dependent Care Flex Benefits	<u>70,000</u>
<b>TOTAL</b>	<b>\$ 355,000</b>

## GRANT FUNDS

JCPC Teen Court	\$ 90,000
JCPC Family Preservation	83,572
JCPC Juvenile Restitution	103,073
JCPC Antioch Impact Youth Program	44,139
JCPC Juvenile Crime Prevention	16,334
JCPC Therapeutic Foster Care	53,032
JCPC Youth Villages	40,000
NC DHHS Triple P	392,369
HIV Pre-Exposure Program	<u>52,500</u>
<b>TOTAL</b>	<b>\$ 875,019</b>



# BUDGET ORDINANCE

## PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$ 472,515
Sales & Services	802,100
Miscellaneous	3,000
Transfer from General Fund	-
Fund Balance Appropriated	<u>77,304</u>
 TOTAL	\$ 1,354,919

## ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$ 1,459,763
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## INDUSTRIAL DEVELOP BUILDING

Fund Balance Appropriated	\$ 2,705,809
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## FIRE DISTRICTS FUND

Ad Valorem Taxes	\$ 3,822,903
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## EMS DISTRICT FUND

Ad Valorem Taxes	\$ 4,717,779
Sales & Services	3,036,012
Miscellaneous	-
Fund Balance Appropriated	<u>-</u>

 TOTAL	\$ 7,753,791
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## EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$ 299,954
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## DEBT SERVICE FUND

Miscellaneous	\$ 632,017
Interest Income	1,000
Transfer from Article 46 Sales Tax	5,112,816
Transfer from School Capital Reserve	5,872,921
Transfer from General Fund	5,152,729
Transfer from Industrial Development	-
Solid Waste Transfer	-
 TOTAL	\$ 16,771,483

## SCHOOL CAPITAL PROJECT FUND

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

Fees & Charges	\$ 12,987,785
Interest Income	-
Other Revenues	<u>1,195,630</u>

 TOTAL	\$ 14,183,415
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## GARAGE FUND

User Charges	\$ 948,000
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## TRUST FUND

Inmate Trust Revenues	\$ 1,375,000
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# BUDGET ORDINANCE

## TAXES COLLECTED - OTHER GOVERNMENTS

Ad Valorem Taxes	\$	48,835,000
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## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$	842,075
Interest Income		1,250
Fund Transfer from County Departments		11,752,675
Fund Balance Appropriated		-
<b>TOTAL</b>	\$	<b>12,596,000</b>

## RETIREE MEDICAL INSURANCE FUND

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

## WORKERS' COMPENSATION FUND

Transfer from General Fund	\$	629,766
Transfer from Solid Waste & Recycling Fund		15,329
Transfer from Pitt Area Transit System Fund		4,905
<b>TOTAL</b>	\$	<b>650,000</b>

## GRAND TOTAL - ALL FUNDS - APPROPRIATIONS

<b>\$ 337,164,833</b>
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**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2022-23. 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	\$ 353,428,466	279,565
Bell Arthur	0.08850	259,915,428	227,725
Belvoir	0.03750	181,078,489	67,225
Bethel	0.06750	64,359,032	43,008
Black Jack	0.09400	215,496,245	200,541
Clark's Neck	0.04500	76,880,695	34,250
Eastern Pines	0.07750	865,850,524	664,324
Falkland	0.08000	205,400,030	162,677
Farmville	0.06000	150,147,273	89,187
Fountain	0.09000	67,354,585	60,013
Gardnerville	0.09400	115,095,795	107,108
Gifton	0.06490	180,887,987	116,222
Grimesland	0.07500	129,512,303	96,163
Pactolus	0.09250	161,450,349	147,848
Red Oak	0.09500	206,780,052	194,477
Sharp Point	0.08000	6,176,986	4,892
Simpson	0.06650	541,794,179	356,690
Staton House	0.03000	1,438,029,488	427,095
Stokes	0.07000	107,169,930	74,269
Winterville	0.08700	534,143,982	460,058
Total Fire Districts		\$ 3,813,338	
EMS District			
Pitt County (less City of Greenville)	0.05950	\$ 7,942,565,305	\$ 4,700,779



# 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. 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 \$1,156 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, 2022, 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 tax rate is based upon an estimated total valuation of property for the purpose of taxation at \$15,753,241,026 and an estimated collection rate of 99.47%.

**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 2022-23 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, 2022, are hereby declared re-appropriated into the fiscal year beginning July 1, 2022, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 7th day of June, 2022.



A handwritten signature in black ink that reads "Mike Fitzpatrick".

Mike Fitzpatrick, Chairman  
Pitt County Board of Commissioners

A handwritten signature in black ink that reads "Kimberly W. Hines".

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 2. Afterward, several workshop sessions were held to review requests and receive input. Based on input received, the Manager finalized her 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 7 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 7, 2022, 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

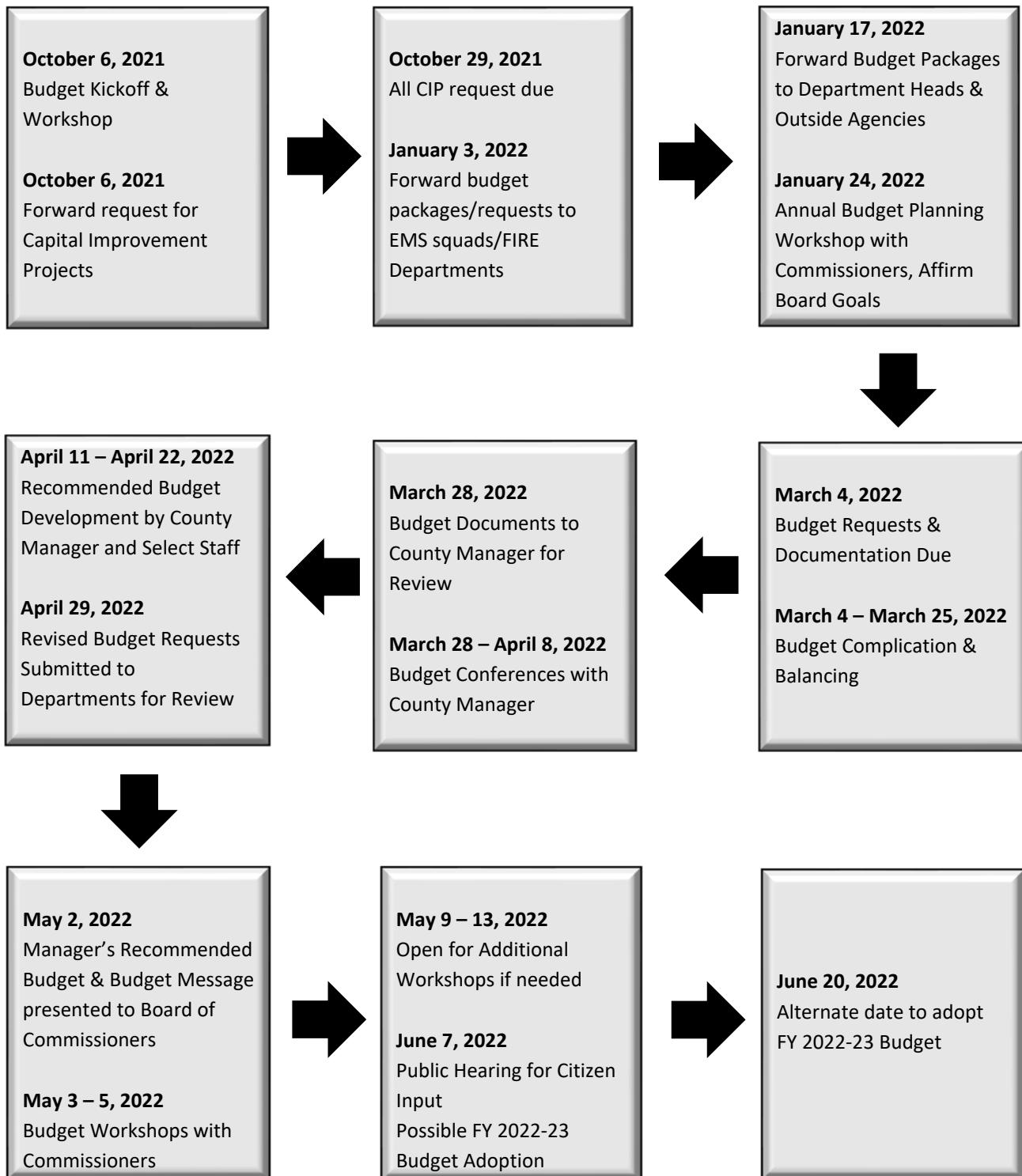
Amendments increasing or decreasing revenues and expenditures to the Pitt County Budget may be submitted at any time during the year. After review by staff and recommendation of the Manager, amendments increasing revenue require formal approval by the Board of Commissioners. Decreases in funding from 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 2022-23



## 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. In FY 2001-02, the Board of Commissioners spent considerable time to identify specific goals and objectives for implementation over the next several years. The basic priority areas have remained in place since FY 2001-02 with minor adjustments made over the years.

## GOALS

The following annual goals were adopted by the Board of Commissioners in the annual Budget Planning Workshops in January 2022 for inclusion in the FY 2022-23 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



## BUDGET POLICIES

during the year throughout the budget as long as total authorized head-count is not exceeded. Financial Policies are reviewed annually during the budget process. If changes to Financial Policies are needed, the County Manager takes the changes to the Board of County Commissioners for approval.

2. The budget process places emphasis on those personnel and management issues of critical 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.



# BUDGET POLICIES

## 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.
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.



# BUDGET POLICIES

## 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 cash from several different funds to maximize its potential earnings. Investments will be structured according to the County's overall financial condition in anticipation of financial opportunities and obligations.
3. The County's accounting system will provide regular information concerning cash position and investment performance and will allow earnings to be reflected monthly on financial reports.

## DEBT POLICIES

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

## CAPITAL IMPROVEMENT BUDGET POLICIES

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



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

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

The entity wide financial statements will be reported on a full accrual basis separated by funds with governmental activities and business-type activities, in accordance with the Governmental Accounting Standards Board Statement No. 34.

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

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

## FUND ACCOUNTING

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

## GOVERNMENTAL FUNDS

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



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

debt payments. Other governmental fund types provide the resources to make the payments through operating transfers.

**Special Revenue Funds** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for special purposes. There are 12 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 Building Fund, Fire Districts Fund, EMS District Fund, Emergency Telephone System Fund, Inmate Trust Fund and Municipal Tax 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 Funds** Trust funds account for assets held by the County in a trustee capacity, are custodial in nature, and do not involve measurement of results of operations. Pitt County has one trust fund - Law Enforcement Officers Pension 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 Building</b>		X				
<b>Fire District</b>		X				
<b>EMS District</b>		X				
<b>Emergency Telephone System Fund</b>		X				
<b>Inmate Trust Fund</b>		X				
<b>Municipal Tax 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

	General Operating Funds	Special Revenue Funds										Enterprise	Internal Service Funds	Financial	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	Inmate Trust Fund	Municipal Tax Fund			
<b>GENERAL GOVERNMENT</b>																					
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	M	M	M	M	M	M
Tax Administration	G															P					
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				P								
Detention Center	G													P							
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

	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 Inmate Trust Fund Municipal Tax Fund	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 39.33% percent. At the end of Fiscal Year 2021-22, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$67.1 million, of which \$57.2 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2022 is anticipated to be approximately 34.78%. The large increase in fund balance is primarily due to a \$6.7 million Sheriff Administrative Building project that was planned to be funded with fund balance, but will now be funded through LOBS borrowing. The County closely monitors its fund balance position, as it plays a pivotal role in maintaining a strong financial position and meeting the needs of a growing county.

## DEPOSITS AND INVESTMENTS

### DEPOSITS

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

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



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

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

## INVESTMENTS

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

## BUDGETARY CONTROL

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

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



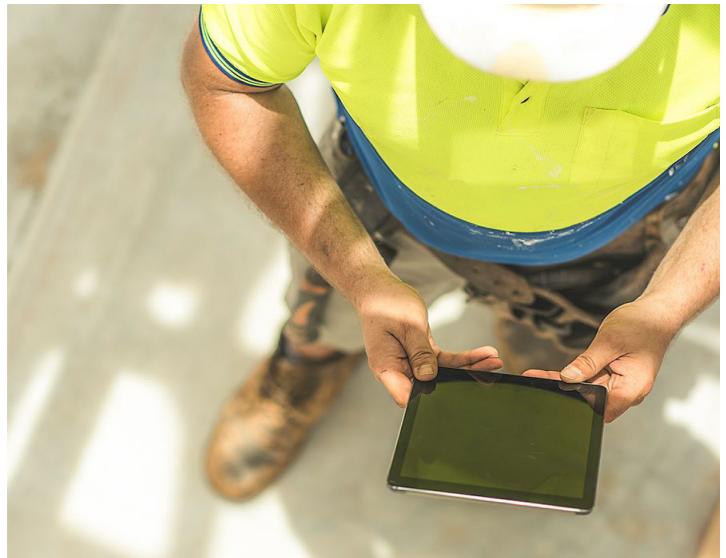
## BUDGETARY ACCOUNTING SYSTEM & CONTROL

### PERFORMANCE MEASUREMENTS & TOTAL QUALITY

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

In addition to the performance component, Pitt County is committed to continuous improvement in quality. The County utilizes its Training Department, a division of Human Resources, to focus on Total Quality techniques through training programs offered to all employees. By identifying key services or processes and organizations that excel, the County utilizes benchmarking mechanisms to make improvements within government. Projects have included processes to streamline workflows, increase customer service and improve the health and well-being of citizens. One such example includes the selection of a new cloud-based Permitting and Inspections system. Management Information Systems worked with a multi-discipline department group to select and affirm a new system to allow enhanced customer service for citizens and staff efficiencies through online interactions.

The County's Senior Leadership Team, led by the County Manager, also meets quarterly 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 2022-23 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 99.47% collection rate is anticipated and \$475,000 is included in the estimate for collection on delinquent accounts. The FY 22-23 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. \$4.5M in Fund Balance is appropriated to balance the FY 22-23 operating budget for recurring expenditures in the General Fund. This amount is inclusive of funding for several capital items, support for operations and an additional \$1.1M for Jail Medical Services. Over \$6.7M of Fund Balance was originally appropriated in FY 21-22 for a Sheriff's Administrative Building, but the decision was made to fund the project through LOBS borrowing. Due to not using the \$6.7M for the Sheriff's Administrative Building and exceptional revenue performance, a healthy fund balance is anticipated at year-end. As of June 30, 2022, it is projected that the Fund Balance will be approximately 34.78% 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 4% market adjustment for employees is being recommended for the FY 2022-2023 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 2022-2023 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 higher commitment to education than was previously projected and therefore, the forecast has been increased from 2% to 2.5%.



## LONG-RANGE FINANCIAL PLANNING

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 include: \$665,000 for annual vehicle replacement, \$400,000 for facilities capital maintenance, \$337,000 for security improvements, \$100,000 for an uptown departmental relocation study, \$100,000 for a bucket truck, \$120,000 for Detention Center facility improvements, \$100,000 for a fuel tank installation, \$375,000 for Permitting software and \$100,000 for critical waterway snagging projects. 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)

	2020-21 Adopted	2021-22 Adopted	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	98.21	103.30	105.37	107.47	109.62	111.82	114.05
Sales Taxes	28.59	32.50	33.48	34.48	35.51	36.58	37.68
All Other Revenues	50.00	50.50	51.01	51.52	52.03	52.55	53.08
Transfers In	0.55	0.60	0.60	0.65	0.65	0.65	0.65
Fund Balance Appropriated	16.60	15.20	4.50	3.90	3.90	3.90	3.90
<b>Totals</b>	<b>193.95</b>	<b>202.10</b>	<b>194.95</b>	<b>198.02</b>	<b>201.72</b>	<b>205.49</b>	<b>209.35</b>
<b><u>Expenditures:</u></b>							
General Government							
Salaries & Benefits	46.40	49.30	50.29	51.29	52.32	53.36	54.43
Operating	11.70	11.82	11.94	12.05	12.18	12.30	12.42
Human Services							
Salaries & Benefits	32.10	32.74	33.40	34.06	34.75	35.44	36.15
Operating	13.90	14.04	14.18	14.32	14.46	14.61	14.76
Education	49.20	50.64	51.91	53.20	54.53	55.90	57.29
Other Agencies	0.80	1.20	1.21	1.22	1.24	1.25	1.26
Debt Service							
County	8.00	7.80	7.60	7.40	7.20	7.00	6.80
Schools	5.13	5.20	5.40	5.20	5.00	4.80	4.60
1/4 % Sales Tax	5.35	5.90	6.10	5.90	5.70	5.50	5.30
Proposed multi-year CIP	0.55	0.54	0.53	0.52	0.52	0.52	0.52
Capital Outlay							
Capital Outlay - General Government	2.71	9.10	0.51	0.51	0.51	0.51	0.51
Capital Outlay - Human Services	0.15	6.70	0.15	0.15	0.15	0.15	0.15
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
Reserves & Contingency	0.28	0.22	0.34	0.34	0.34	0.34	0.34
Transfers Out	2.25	1.60	1.62	1.65	1.67	1.70	1.72
<b>Totals</b>	<b>179.62</b>	<b>197.90</b>	<b>186.26</b>	<b>188.93</b>	<b>191.67</b>	<b>194.47</b>	<b>197.36</b>
<b>Tax Rate</b>	<b>0.6891</b>	<b>0.6841</b>	<b>0.6841</b>	<b>0.6841</b>	<b>0.6841</b>	<b>0.6841</b>	<b>0.6841</b>

Total Debt Service as % of Budget with proposed CIP	9.81%	9.62%	10.07%	9.61%	9.13%	8.67%	8.23%
Fund Balance Appropriated as % of Budget	8.56%	7.52%	2.31%	1.97%	1.93%	1.90%	1.86%
Assessed Property Valuation (*revaluation)	\$14.6B	\$15.1B	\$15.8B	\$16.2B	\$16.4B	\$16.4B	\$16.4B
Total Debt	\$177.9M	\$175.8M	\$182.1M	\$180.1M	\$177.1M	\$177.1M	\$177.1M
Total Debt as % of Assessed Valuation	1.22%	1.19%	1.17%	1.11%	1.08%	1.08%	1.08%



# LONG-RANGE FINANCIAL PLANNING

2020-21 Adopted	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
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## Benchmark #1

Total Debt Service as % of Budget with proposed CIP	9.81%	9.62%	10.07%	9.61%	9.13%	8.67%	8.23%
Moody's Benchmark	< 11.5% is considered low to moderate > 11.9% is considered high						

## Benchmark #2

Assessed Property Valuation	\$14.6B	\$15.1B	\$15.8B	\$16.2B	\$16.4B	\$16.4B	\$16.4B
Total Debt	\$177.9M	\$175.8M	\$182.1M	\$180.1M	\$177.1M	\$177.1M	\$177.1M
Total Debt as % of Assessed Valuation	1.22% 1.19% 1.17% 1.11% 1.08% 1.08% 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)	33.03%*	34.78%**	20.00%	20.00%	20.00%	20.00%	20.00%
State Average for Peer Group (Counties > 100,000)	39.33%	-	-	-	-	-	-
State Average - All Counties	43.06%	-	-	-	-	-	-

Source - N.C. State Treasurer - 2021 latest available data



## LONG-RANGE FINANCIAL PLANNING

### FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

<b>Benchmark</b>	<b>Pitt County</b>		<b>State</b>
	<b>Ranking</b>	<b>Amount</b>	<b>Average</b>
Population (Estimated 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

**\$337,164,833 Total (\$282,280,495 Unduplicated)**



#### FY 2022 - 23 Revenues

- Ad Valorem - 58.58%
- Other Taxes - 11.05%
- Intergovernmental - 12.56%
- Permits & Fees - 1.68%
- Sales & Services - 8.76%
- Interest Earnings - 0.04%
- Miscellaneous - 3.85%
- Fund Balances - 3.48% Appropriated

<b>FY 2022-23 REVENUE SOURCES</b>		
Ad Valorem Taxes*	\$	165,372,433
Other Taxes	\$	31,187,588
Intergovernmental	\$	35,466,623
Permits & Fees	\$	4,730,740
Sales & Services	\$	24,740,747
Interest Earnings	\$	102,750
Miscellaneous	\$	10,870,743
Fund Balances Appropriated	\$	9,808,871
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>282,280,495</b>
Interfund Transfers	\$	54,884,338
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>337,164,833</b>

\*Includes \$48,835,000 for Municipal Tax Collections per GASB 84/97 accounting requirement change



# REVENUE & EXPENDITURE SUMMARY

## WHERE DOES THE MONEY GO?

### ALL FUNDS

**\$337,164,833 Total (\$282,280,495 Unduplicated)**

#### FY 2022 - 23 Expenditures



- █ Education - 20.00%
- █ Public Safety - 17.53%
- █ Human Services - 15.50%
- █ General Government - 15.49%
- █ Debt Service - 4.97%
- █ Environmental Protection - 4.33%
- █ Internal Service - 4.73%
- █ Econ & Physical Development - 1.96%
- █ Transportation - 0.40%
- █ Other - 14.82%
- █ Cultural & Recreational - 0.27%

<b>FY 2022-23 EXPENDITURES</b>		
Education	\$	67,430,164
Public Safety	\$	59,119,272
Human Services	\$	52,270,424
General Government	\$	52,211,476
Debt Service	\$	16,771,483
Environmental Protection	\$	14,615,188
Internal Service	\$	15,949,396
Econ & Physical Development	\$	6,608,569
Transportation	\$	1,359,419
Other	\$	49,933,019
Cultural & Recreational	\$	901,423
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>337,164,833</b>
LESS INTERFUND TRANSFER	\$	54,884,338
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>282,280,495</b>

\*Includes \$48,835,000 for Municipal Tax Collections per GASB 84/97 accounting requirement change



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	ACTUAL FY 2020-21	BUDGET FY 2021-22	BUDGET FY 2022-23	PERCENT CHANGE FY 22 to 23
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	148,984,885	111,130,512	165,372,433	* 48.81%
Other Taxes	32,899,421	27,672,247	31,187,588	12.70%
Intergovernmental	35,775,286	33,746,111	35,466,623	5.10%
Permits and Fees	4,728,852	4,136,360	4,730,740	14.37%
Sales and Services	24,868,198	23,738,609	24,740,747	4.22%
Interest Earnings	16,480,704	104,250	102,750	-1.44%
Miscellaneous	16,047,610	9,931,491	10,870,743	9.46%
Fund Balances Appropriated	0	19,369,686	9,808,871	-49.36%
<b>Unduplicated Total</b>	<b>279,784,956</b>	<b>229,829,266</b>	<b>282,280,495</b>	<b>22.82%</b>
Interfund Transfers	58,809,164	51,621,128	54,884,338	6.32%
<b>GRAND TOTAL</b>	<b>338,594,120</b>	<b>281,450,394</b>	<b>337,164,833</b>	<b>19.80%</b>

\*FY 22-23 Budget includes \$48,835,000 for Municipal Tax Fund per GASB 84/97 accounting requirement change

## EXPENDITURES / USES

General Government	49,419,377	47,232,143	52,211,476	10.54%
Public Safety	48,279,670	54,012,316	59,114,272	9.45%
Transportation	1,122,991	1,225,637	1,359,419	10.92%
Environmental Protection	14,171,742	14,132,971	14,615,188	3.41%
Economic & Physical Development	4,925,645	4,099,453	6,608,569	61.21%
Human Services	39,713,215	51,161,722	52,270,424	2.17%
Cultural & Recreational	794,851	1,200,630	901,423	-24.92%
Education	71,120,874	63,917,829	67,430,164	5.50%
Other	39,605,405	1,129,519	49,933,019	* 4320.73%
Internal Service	13,771,479	14,128,246	15,949,396	12.89%
Debt Service	34,682,389	17,209,928	16,771,483	-2.55%
<b>GRAND TOTAL</b>	<b>317,607,638</b>	<b>269,450,394</b>	<b>337,164,833</b>	<b>25.13%</b>
Less Interfund Transfers	58,809,164	51,621,128	54,884,338	6.32%
<b>Unduplicated Total</b>	<b>258,798,474</b>	<b>217,829,266</b>	<b>282,280,495</b>	<b>29.59%</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY

### ALL FUNDS - BY FUND TYPE

FUND TYPE	FUND NUMBER	FUND TITLE	ADOPTED FY 2022-23
<b>General Fund</b>			
	100	General Fund	155,112,491
	150	Public Health Fund	13,782,816
	160	Social Services Fund	35,718,398
	170	Court Facilities Fund	483,513
	190	Mental Health Fund	689,500
	300	Debt Service Fund	<hr/> 16,771,483
			222,558,201
<b>Special Revenue Funds</b>			
	225	Representative Payee Fund	1,585,000
	226	Flexible Benefits Fund	355,000
	240	Grants Fund	875,019
	241	Pitt Area Transit Fund	1,354,919
	265	Economic Development Fund	1,459,763
	270	Industrial Development Building Fund	2,705,809
	280	Fire Districts Fund	3,822,903
	281	EMS District Fund	7,753,791
	290	Emergency Telephone System Fund	299,954
	700	Inmate Trust Fund	1,375,000
	720	Municipal Tax Fund	<hr/> 48,835,000
			70,422,158
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	14,183,415
<b>Internal Service Funds</b>			
	820	County Garage Fund	948,000
	840	Employee Medical Insurance Fund	12,596,000
	841	Retiree Medical Insurance Fund	1,400,396
	850	Worker's Compensation Fund	<hr/> 650,000
			15,594,396
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	370,926
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	7,622,921
	210	Article 46 Sales Tax Reserve Fund	5,662,816
	510	School Improvement Projects Fund	<hr/> 750,000
			14,035,737
<b>TOTAL BUDGET</b>			<hr/> 337,164,833



## REVENUE & EXPENDITURE SUMMARY

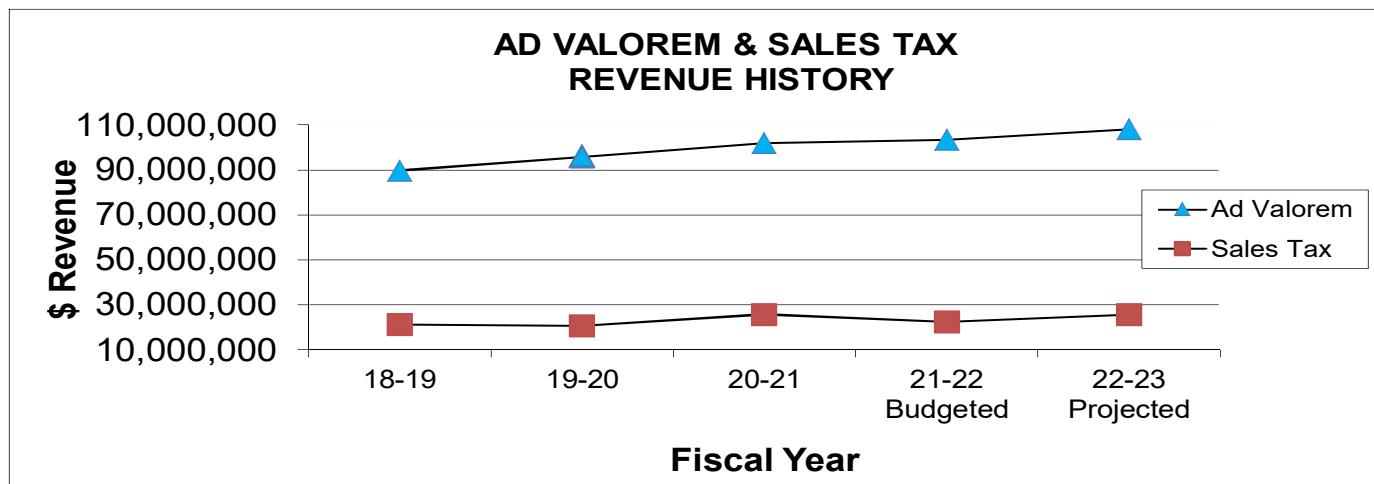
### MAJOR REVENUE SOURCE ANALYSIS

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 very conservative. The forecasted reduction in revenues did not materialize and the worst did not happen. For FY 2022-23, 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 99% to 99.47% for FY 22-23.

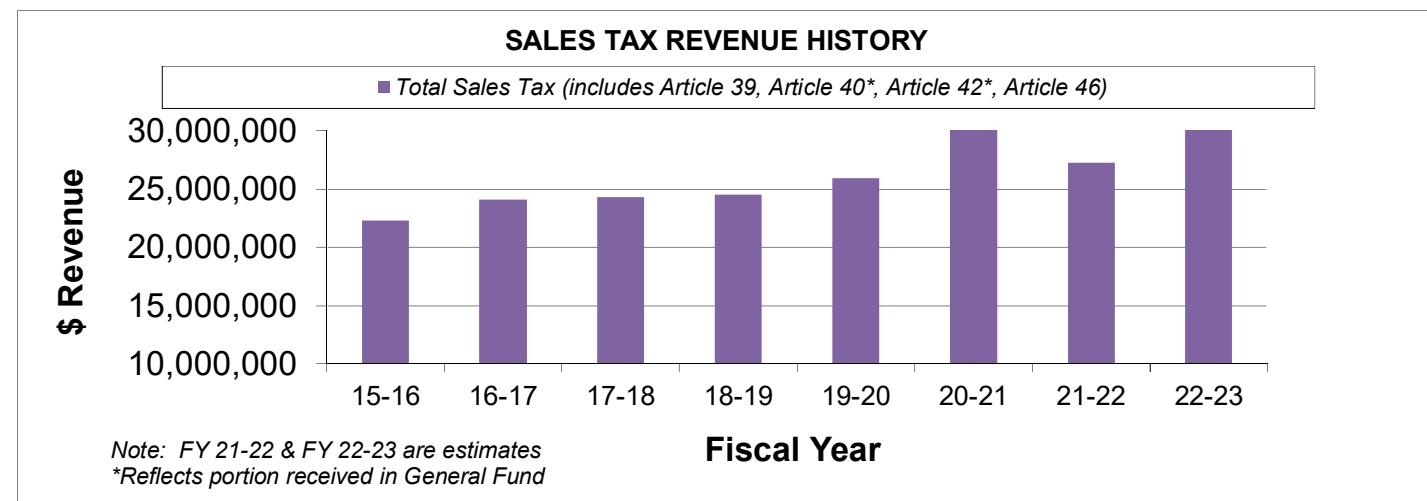
### AD VALOREM TAX

The budgeted current year net property tax estimates of \$107,996,751 are based on a \$15.753 billion estimated valuation. The tax rate for Fiscal Year 2022-23 is \$0.6841 per \$100 of real and personal property. A collection rate of 99.47% 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 were historically low in FY 20-21 and FY 21-22 and are budgeted to remain low for FY 22-23.



David Culifer, 911 Communications



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2020-21	BUDGET FY 2021-22	BUDGET FY 2022-23	% OF TOTAL FUND	% CHANGE FY 22 TO FY 23
<b>General - Fund 100</b>					
Ad Valorem Taxes	101,971,908	103,292,578	107,996,751	66.11%	4.55%
Other Taxes	26,164,425	22,672,247	26,187,588	14.51%	15.51%
Unrestricted Intergovernmental	267,834	275,000	275,000	0.18%	0.00%
Restricted Intergovernmental	2,052,984	828,200	1,542,100	0.53%	86.20%
Permits & Fees	2,895,917	2,243,450	2,653,150	1.44%	18.26%
Sales & Services	6,475,680	5,695,859	5,688,071	3.65%	-0.14%
Investments	69,082	100,000	100,000	0.06%	0.00%
Miscellaneous	2,618,078	2,757,784	2,930,064	1.77%	6.25%
Other Debt & NonRevenue	9,120,149	18,368,158	7,739,767	11.76%	-57.86%
<b>TOTAL</b>	<b>151,636,057</b>	<b>156,233,276</b>	<b>155,112,491</b>	<b>100.00%</b>	<b>-0.72%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	376,730	375,464	370,926	100.00%	-1.21%
<b>TOTAL</b>	<b>376,730</b>	<b>375,464</b>	<b>370,926</b>	<b>100.00%</b>	<b>-1.21%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	6,134,150	6,583,811	7,303,558	47.06%	10.93%
Restricted & Unrestricted	6,551,390	6,033,980	6,130,846	43.13%	1.61%
Fund Balance Appropriated	-	1,372,000	348,412	9.81%	-74.61%
<b>TOTAL</b>	<b>12,685,540</b>	<b>13,989,791</b>	<b>13,782,816</b>	<b>100.00%</b>	<b>-1.48%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	11,685,147	12,877,664	14,144,121	37.36%	9.83%
Restricted & Unrestricted	18,540,245	21,593,469	21,574,277	62.64%	-0.09%
<b>TOTAL</b>	<b>30,225,392</b>	<b>34,471,133</b>	<b>35,718,398</b>	<b>100.00%</b>	<b>3.62%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	207,916	134,400	178,317	24.93%	32.68%
Interest Earnings	957	1,000	500	0.19%	-50.00%
Transfer from General Fund	389,705	403,622	304,696	74.88%	-24.51%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>598,578</b>	<b>539,022</b>	<b>483,513</b>	<b>100.00%</b>	<b>-10.30%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	488,500	509,100	519,500	73.88%	2.04%
Restricted & Unrestricted	199,116	180,000	170,000	26.12%	-5.56%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>687,616</b>	<b>689,100</b>	<b>689,500</b>	<b>100.00%</b>	<b>0.06%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	8,600,818	5,244,072	5,822,921	77.76%	11.04%
Lottery Funds	1,419,849	1,500,000	1,800,000	22.24%	20.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from Project Fund	1,621,791	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>11,642,458</b>	<b>6,744,072</b>	<b>7,622,921</b>	<b>100.00%</b>	<b>13.03%</b>
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	6,734,996	5,000,000	5,000,000	86.40%	0.00%
Interest Earnings	4,774	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	786,807	662,816	13.60%	-15.76%
<b>TOTAL</b>	<b>6,739,770</b>	<b>5,786,807</b>	<b>5,662,816</b>	<b>100.00%</b>	<b>-2.14%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	65,466	-	-	0.00%	0.00%
<b>Representative Payee - Fund 225</b>					
	1,352,151	1,525,000	1,585,000	0.00%	0.00%
<b>Flexible Benefits - Fund 226</b>					
	273,216	350,000	355,000	0.00%	0.00%



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2020-21	BUDGET FY 2021-22	BUDGET FY 2022-23	% OF TOTAL FUND	% CHANGE FY 22 TO FY 23
<b>Grants - Fund 240</b>	2,620,517	912,519	875,019	100.00%	-4.11%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	783,957	453,563	472,515	37.14%	4.18%
Sales & Services	668,778	701,600	802,100	57.45%	14.32%
Miscellaneous	12,655	2,000	3,000	0.16%	50.00%
Transfer from General Fund	7,653	-	-	0.00%	0.00%
Fund Balance Appropriated	-	63,974	77,304	5.24%	20.84%
<b>TOTAL</b>	<b>1,473,043</b>	<b>1,221,137</b>	<b>1,354,919</b>	<b>100.00%</b>	<b>10.96%</b>
<b>Industrial Development - Fund 260 *</b>					
Ad Valorem Taxes	2,342,391	-	-	0.00%	0.00%
Restricted Intergovernmental	-	-	-	0.00%	0.00%
Rental Income	301,803	-	-	0.00%	0.00%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>2,644,194</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,536,537	1,459,763	100.00%	-5.00%
<b>TOTAL</b>	<b>-</b>	<b>1,536,537</b>	<b>1,459,763</b>	<b>100.00%</b>	<b>-5.00%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	270	-	-	0.00%	0.00%
Miscellaneous	2,000,000	-	-	0.00%	0.00%
Transfer from Ind Dev	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	212,223	2,705,809	100.00%	1174.98%
<b>TOTAL</b>	<b>2,000,270</b>	<b>212,223</b>	<b>2,705,809</b>	<b>100.00%</b>	<b>1174.98%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	3,582,323	3,435,672	-	100.00%	-100.00%
<b>TOTAL</b>	<b>3,582,323</b>	<b>3,435,672</b>	<b>3,822,903</b>	<b>100.00%</b>	<b>11.27%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	4,480,963	4,402,262	4,717,779	63.12%	7.17%
Sales & Service	2,912,791	2,571,855	3,036,012	36.88%	18.05%
Miscellaneous	138,466	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>7,532,220</b>	<b>6,974,117</b>	<b>7,753,791</b>	<b>100.00%</b>	<b>11.18%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	729,291	558,636	299,954	100.00%	-46.31%
Interest Earnings	240	-	-	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>729,531</b>	<b>558,636</b>	<b>299,954</b>	<b>100.00%</b>	<b>-46.31%</b>
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	6,282,821	4,411,823	5,152,729	25.64%	16.79%
Transfer from School Capital Reserve	5,127,442	5,994,072	5,872,921	34.83%	-2.02%
Transfer from Article 46 Cap Reserve	5,352,126	5,236,807	5,112,816	30.43%	-2.37%
Transfer from Industrial Development	-	-	-	0.00%	0.00%
Transfer from Solid Waste	454,276	531,726	-	3.09%	-100.00%
Other Transfers	-	-	-	0.00%	0.00%
Investment Earnings	16,399,054	2,000	1,000	0.01%	-50.00%
Debt Proceeds	-	-	-	0.00%	0.00%
Miscellaneous	1,033,723	1,033,500	632,017	6.01%	-38.85%
<b>TOTAL</b>	<b>34,649,442</b>	<b>17,209,928</b>	<b>16,771,483</b>	<b>100.00%</b>	<b>-2.55%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2020-21	BUDGET FY 2021-22	BUDGET FY 2022-23	% OF TOTAL FUND	% CHANGE FY 22 TO FY 23
<b>School Capital Project - Fund 510</b>					
Transfer from Article 46 Cap Reserve	-	-	-	0.00%	0.00%
Transfer from School Capital Reserve	750,000	750,000	750,000	4.36%	0.00%
<b>TOTAL</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>4.36%</b>	<b>0.00%</b>
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	-	-	-	0.00%	0.00%
User Charges	12,488,755	12,577,714	12,987,785	91.09%	3.26%
Interest Earnings	4,955	-	-	0.00%	0.00%
Other Revenues	1,296,276	1,230,000	1,195,630	8.91%	-2.79%
Loan	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>13,789,986</b>	<b>13,807,714</b>	<b>14,183,415</b>	<b>100.00%</b>	<b>2.72%</b>
<b>Inmate Trust Fund - Fund 700**</b>					
Ad Valorem Taxes	1,345,270	-	1,375,000	0.00%	0.00%
<b>TOTAL</b>	<b>1,345,270</b>	<b>-</b>	<b>1,375,000</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Municipal Tax Fund - Fund 720**</b>					
Ad Valorem Taxes	36,607,300	-	48,835,000	0.00%	0.00%
<b>TOTAL</b>	<b>36,607,300</b>	<b>-</b>	<b>48,835,000</b>	<b>0.00%</b>	<b>0.00%</b>
<b>County Garage - Fund 820</b>					
User Charges	569,194	681,850	948,000	100.00%	39.03%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>569,194</b>	<b>681,850</b>	<b>948,000</b>	<b>100.00%</b>	<b>39.03%</b>
<b>Hospitalization - Fund 840, 841</b>					
User Charges	846,329	833,120	842,075	6.51%	1.07%
Interest Earnings	7	1,250	1,250	0.01%	0.00%
Refund Prior Year	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Interfund Transfers	12,518,674	11,747,039	13,153,071	91.80%	11.97%
Fund Balance Appropriated	-	214,987	-	1.68%	-100.00%
<b>TOTAL</b>	<b>13,365,010</b>	<b>12,796,396</b>	<b>13,996,396</b>	<b>100.00%</b>	<b>9.38%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	1,253	-	-	0.00%	0.00%
Other Revenues	1,593	-	-	0.00%	0.00%
Transfer from General Fund	629,609	629,708	629,766	96.88%	0.01%
Transfer from Solid Waste Fund	15,293	15,219	15,329	2.34%	0.72%
Transfer from PATS	5,098	5,073	4,905	0.78%	-3.31%
Transfer from Employee Medical	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>652,846</b>	<b>650,000</b>	<b>650,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>338,594,120</b>	<b>281,450,394</b>	<b>337,164,833</b>	<b>100.00%</b>	<b>19.80%</b>

\* The Industrial Development Commission tax rate was zeroed out and is collapsed into the General Fund tax rate effective FY 21-22

\*\* Fund 700 and Fund 720 were added to the budget in FY 22-23 per GASB 84/97 requirements



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

GENERAL FUND	ACTUAL	ORIGINAL BUDGET	REVISED (as of 3-10-22)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2020-21	FY 2021-22		FY 2022-23		FY 22 to 23	
GENERAL GOVERNMENT							
Governing Board	224,486	254,706	259,598	288,728	287,228	12.77%	32,522
County Manager	528,455	594,229	594,679	599,042	598,322	0.69%	4,093
Economic Development <sup>(3)</sup>	-	1,656,794	1,646,794	2,141,765	1,474,265	-11.02%	(182,529)
East Carolina Technology Center Operations <sup>(3)</sup>	-	79,000	79,000	207,000	206,000	160.76%	127,000
Financial Services	911,844	969,913	971,706	1,103,588	1,103,588	13.78%	133,675
Tax Administration	2,416,052	2,903,298	2,909,198	3,508,993	3,122,291	7.54%	218,993
Legal	599,884	641,229	641,229	645,406	640,166	-0.17%	(1,063)
Elections	726,430	991,580	991,580	1,024,867	1,023,667	3.24%	32,087
Register of Deeds	630,177	724,103	724,103	775,750	770,750	6.44%	46,647
Public Information	218,982	271,029	309,529	449,954	374,539	38.19%	103,510
Human Resources	681,210	756,828	756,828	850,992	840,992	11.12%	84,164
Human Relations Commission	-	-	-	46,383	46,383	-	46,383
Imaging Services/Mailroom	177,445	179,726	179,726	191,186	191,186	6.38%	11,460
Management Information Systems	2,685,796	3,088,557	3,556,880	3,404,603	3,389,332	9.74%	300,775
Geographic Information Systems	449,648	460,247	460,247	501,126	501,126	8.88%	40,879
Buildings & Grounds	2,162,311	2,488,620	2,488,620	3,158,022	3,139,522	26.16%	650,902
Housekeeping Services	371,620	397,250	397,250	405,175	417,063	4.99%	19,813
Sheriff	14,122,447	16,071,928	16,500,426	19,329,787	17,007,909	5.82%	935,981
Detention Center	15,274,108	17,571,456	18,156,106	20,655,928	18,452,644	5.01%	881,188
Jail Health Services	2,082,623	2,214,117	2,214,117	3,281,765	3,281,765	48.22%	1,067,648
Jail Inmate Coordinator	63,744	71,209	71,209	74,790	74,790	5.03%	3,581
School Security	834,514	939,169	939,169	959,563	961,121	2.34%	21,952
Emergency Management	902,422	936,333	948,277	969,454	969,454	3.54%	33,121
Communications	2,129,243	2,314,403	2,397,703	2,619,176	2,467,629	6.62%	153,226
Planning - E911 <sup>(2)</sup>	-	-	-	-	-	-	-
Animal Services	807,927	1,145,951	1,112,951	1,295,151	1,172,935	2.35%	26,984
Inspections	403,889	877,072	877,072	919,382	917,352	4.59%	40,280
Medical Examiner	242,400	200,000	200,000	200,000	200,000	0.00%	-
Other Public Safety	249,964	352,253	352,253	354,025	362,025	2.77%	9,772
Transportation	4,297	4,500	4,500	4,500	4,500	0.00%	-
Planning <sup>(2)</sup>	1,039,771	1,264,370	1,288,647	1,330,702	1,332,113	5.36%	67,743
Other Economic Development	223,985	233,000	233,000	223,914	223,914	-3.90%	(9,086)
Engineering	135,505	444,503	444,503	664,660	366,660	-17.51%	(77,843)
Cooperative Extension Service	299,817	357,371	385,126	478,626	463,952	29.82%	106,581
Pitt Soil & Water	304,474	325,257	353,711	499,164	431,773	32.75%	106,516
Farmers' Market	84,738	51,449	51,449	61,733	56,358	9.54%	4,909
Non-Departmental	3,552,536	2,670,848	5,262,769	3,400,052	3,400,925	27.34%	730,077
Other Human Services	367,017	275,700	275,700	293,848	275,700	0.00%	-
Veteran Services	190,880	210,998	213,107	219,010	219,010	3.80%	8,012
Pitt County Schools							
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	-
Current Expense	41,157,811	42,943,624	42,943,624	47,015,780	45,520,242	6.00%	2,576,618
Capital I, II, & III	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	-
Pitt Community College							
Current Expense	6,168,911	6,253,326	6,253,326	6,434,185	6,434,185	2.89%	180,859
Capital Outlay	100,000	100,000	100,000	100,000	100,000	0.00%	-
Cultural & Recreational	681,819	803,684	804,184	872,002	747,002	-7.05%	(56,682)
Recreation	113,034	396,946	396,946	161,221	149,421	-62.36%	(247,525)
Transfers to Other Funds	32,192,820	39,189,700	45,443,710	31,388,099	29,829,692	-23.88%	(9,360,008)
Contingency <sup>(1)</sup>	-	217,000	102,094	223,000	223,000	2.76%	6,000
General Fund (Fund 100) Totals	137,855,035	156,233,276	166,632,646	164,672,097	155,112,491	-0.72%	
PUBLIC HEALTH	8,475,892	13,989,791	16,880,160	15,316,167	13,782,816	-1.48%	(206,975)
SOCIAL SERVICES	28,654,898	34,471,133	37,291,027	36,698,321	35,718,398	3.62%	1,247,265
COURT FACILITIES	599,633	539,022	539,022	477,716	483,513	-10.30%	(55,509)
MENTAL HEALTH	688,252	689,100	689,100	689,500	689,500	0.06%	400
<b>GENERAL FUND TOTAL</b>	<b>176,273,710</b>	<b>205,922,322</b>	<b>222,031,955</b>	<b>217,853,801</b>	<b>205,786,718</b>	<b>-0.07%</b>	<b>(135,604)</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

	ACTUAL	ORIGINAL BUDGET	REVISED (as of 3-10-22)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2020-21	FY 2021-22		FY 2022-23		FY 22 to 23	
<b>OTHER FUNDS</b>							
LAW ENFORCEMENT OFFICERS FUND	290,048	375,464	375,464	370,926	370,926	-1.21%	(4,538)
SCHOOL CAPITAL RESERVE FUND	15,773,935	6,744,072	10,171,200	7,622,921	7,622,921	13.03%	878,849
ARTICLE 46 SALES TAX RESERVE	5,902,126	5,786,807	5,786,807	5,662,816	5,662,816	-2.14%	(123,991)
STATE/FEDERAL FORFEITURE FUND	-	-	253,557	-	-	0.00%	-
REPRESENTATIVE PAYEE FUND	1,336,276	1,525,000	1,585,000	1,585,000	1,585,000	3.93%	60,000
FLEXIBLE BENEFIT FUND	275,067	350,000	350,000	355,000	355,000	1.43%	5,000
GRANTS FUND	2,888,761	912,519	6,218,885	444,869	875,019	-4.11%	(37,500)
PITT AREA TRANSIT SYSTEM FUND	1,118,694	1,221,137	1,706,747	1,354,919	1,354,919	10.96%	133,782
INDUSTRIAL DEVELOPMENT FUND <sup>(3)</sup>	3,022,506	-	741,929	-	-	0.00%	-
ECONOMIC DEVELOPMENT FUND	114,793	1,536,537	1,536,537	1,459,763	1,459,763	-5.00%	(76,774)
INDUSTRIAL DEVELOPMENT SHELL BLD	4,530	212,223	2,796,223	2,705,809	2,705,809	0.00%	2,493,586
FIRE DISTRICTS FUND	3,520,595	3,435,672	3,435,672	3,822,903	3,822,903	11.27%	387,231
EMS DISTRICT FUND	5,980,183	6,974,117	7,543,649	7,582,378	7,753,791	11.18%	779,674
EMERGENCY TELEPHONE SYSTEM FUND	327,690	558,636	558,847	299,954	299,954	-46.31%	(258,682)
DEBT SERVICE FUND	34,682,389	17,209,928	19,245,239	16,771,483	16,771,483	-2.55%	(438,445)
SCHOOL IMPROVEMENT PROJECTS FUND	678,091	750,000	1,148,376	750,000	750,000	0.00%	-
SOLID WASTE & RECYCLING FUND	13,867,268	13,807,714	13,810,914	14,074,455	14,183,415	2.72%	375,701
INMATE TRUST FUND	1,337,921	-	1,375,000	1,375,000	1,375,000	-	1,375,000
MUNICIPAL TAX FUND	36,716,644	-	-	-	48,835,000	-	48,835,000
COUNTY GARAGE FUND	638,914	681,850	681,850	948,000	948,000	39.03%	266,150
EMPLOYEE MEDICAL INSURANCE FUND	10,984,853	11,396,000	11,396,000	12,596,000	12,596,000	10.53%	1,200,000
RETIREE MEDICAL INSURANCE FUND	1,201,398	1,400,396	1,400,396	1,400,396	1,400,396	0.00%	-
WORKER'S COMPENSATION FUND	671,247	650,000	650,000	650,000	650,000	0.00%	-
<b>GRAND TOTAL</b>	<b>317,607,638</b>	<b>281,450,394</b>	<b>314,800,247</b>	<b>299,686,393</b>	<b>337,164,833</b>	<b>19.80%</b>	<b>55,714,439</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23	% CHANGE FY 22 to FY 23
<b>GENERAL GOVERNMENT</b>				
Governing Board	224,486	254,706	287,228	12.77%
County Manager	528,455	594,229	598,322	0.69%
Economic Development	-	1,656,794	1,474,265	-11.02%
East Carolina Tech Center Operations	-	79,000	206,000	160.76%
Financial Services	911,844	969,913	1,103,588	13.78%
Tax Administration	2,416,052	2,903,298	3,122,291	7.54%
Legal	599,884	641,229	640,166	-0.17%
Elections	726,430	991,580	1,023,667	3.24%
Register of Deeds	630,177	724,103	770,750	6.44%
Public Information	218,982	271,029	374,539	38.19%
Human Resources	681,210	756,828	840,992	11.12%
Human Relations Commission	-	-	46,383	-
Imaging Services/Mail Room	177,445	179,726	191,186	6.38%
Management Information Systems	2,685,796	3,088,557	3,389,332	9.74%
Geographic Information Systems	449,648	460,247	501,126	8.88%
Buildings & Grounds	2,162,311	2,488,620	3,139,522	26.16%
Housekeeping Services	371,620	397,250	417,063	4.99%
Nondepartmental	3,552,536	2,670,848	3,400,925	27.34%
Retirement Funds-Law Enforcement	290,048	375,464	370,926	-1.21%
Court Facilities	599,633	539,022	483,513	-10.30%
General Fund Interfund Transfers	32,192,820	39,189,700	29,829,692	-23.88%
<b>TOTAL</b>	<b>49,419,377</b>	<b>59,232,143</b>	<b>52,211,476</b>	<b>-11.85%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	14,122,447	16,071,928	17,007,909	5.82%
Detention Center	15,274,108	17,571,456	18,452,644	5.01%
Jail Health Services	2,082,623	2,214,117	3,281,765	48.22%
Jail Inmate Services	63,744	71,209	74,790	5.03%
School Security	834,514	939,169	961,121	2.34%
Emergency Management	902,422	936,333	969,454	3.54%
Communications	2,129,243	2,314,403	2,467,629	6.62%
Emergency Telephone System Fund	327,690	558,636	299,954	-46.31%
Animal Services	807,927	1,145,951	1,172,935	2.35%
Inspections	403,889	877,072	917,352	4.59%
Medical Examiner	242,400	200,000	200,000	0.00%
State & Federal Forfeiture Fund	-	-	-	-
Fire Districts	3,520,595	3,435,672	3,822,903	11.27%
EMS District	5,980,183	6,974,117	7,753,791	11.18%
Other Public Safety	249,964	352,253	357,025	1.35%
Inmate Trust Operating Expenses*	1,337,921	-	1,375,000	-
<b>TOTAL</b>	<b>48,279,670</b>	<b>53,662,316</b>	<b>59,114,272</b>	<b>10.16%</b>
<b>TRANSPORTATION</b>				
Transportation	4,297	4,500	4,500	0.00%
Pitt Area Transit	1,118,694	1,221,137	1,354,919	10.96%
<b>TOTAL</b>	<b>1,122,991</b>	<b>1,225,637</b>	<b>1,359,419</b>	<b>10.92%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23	% CHANGE FY 22 to FY 23
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	304,474	325,257	431,773	32.75%
Solid Waste & Recycling	13,867,268	13,807,714	14,183,415	2.72%
<b>TOTAL</b>	<b>14,171,742</b>	<b>14,132,971</b>	<b>14,615,188</b>	<b>3.41%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	1,039,771	1,264,370	1,332,113	5.36%
Engineering	135,505	444,503	366,660	-17.51%
Industrial Development	3,022,506	-	-	#DIV/0!
Economic Development	114,793	1,536,537	1,459,763	-5.00%
Industrial Development Shell Building	4,530	212,223	2,705,809	1174.98%
Cooperative Extension Service	299,817	357,371	463,952	29.82%
Farmers' Market	84,738	51,449	56,358	9.54%
Other Economic Development	223,985	233,000	223,914	-3.90%
<b>TOTAL</b>	<b>4,925,645</b>	<b>4,099,453</b>	<b>6,608,569</b>	<b>61.21%</b>
<b>HUMAN SERVICES</b>				
Health	8,475,892	13,989,791	13,782,816	-1.48%
Social Services	28,654,898	34,471,133	35,718,398	3.62%
Mental Health	688,252	689,100	689,500	0.06%
Veterans Services	190,880	210,998	219,010	3.80%
Other Human Services	367,017	275,700	275,700	0.00%
Representative Payee Operating Expense	1,336,276	1,525,000	1,585,000	-
<b>TOTAL</b>	<b>39,713,215</b>	<b>51,161,722</b>	<b>52,270,424</b>	<b>2.17%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	681,819	803,684	752,002	-6.43%
Recreation	113,034	396,946	149,421	-62.36%
<b>TOTAL</b>	<b>794,853</b>	<b>1,200,630</b>	<b>901,423</b>	<b>-24.92%</b>
<b>EDUCATION</b>				
Pitt County Schools	42,497,811	44,283,624	46,860,242	5.82%
Pitt Community College	6,268,911	6,353,326	6,534,185	2.85%
Pitt Co. Schools Capital Reserve	15,773,935	6,744,072	7,622,921	13.03%
Pitt County Schools Capital Projects	678,091	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	5,902,126	5,786,807	5,662,816	-2.14%
<b>TOTAL</b>	<b>71,120,874</b>	<b>63,917,829</b>	<b>67,430,164</b>	<b>5.50%</b>
<b>OTHER</b>				
Municipal Tax Collections*	36,716,644	-	48,835,000	2.76%
Contingency	-	217,000	223,000	2.76%
State & Federal Grants	2,888,761	912,519	875,019	-4.11%
<b>TOTAL</b>	<b>39,605,405</b>	<b>1,129,519</b>	<b>49,933,019</b>	<b>4320.73%</b>



## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23	% CHANGE FY 22 to FY 23
<b>INTERNAL SERVICE</b>				
Employee Medical	10,984,853	11,396,000	12,596,000	10.53%
Retiree Medical Insurance	1,201,398	1,400,396	1,400,396	0.00%
Worker's Compensation	671,247	650,000	650,000	0.00%
County Garage	638,913	681,850	948,000	39.03%
Flexible Benefit Fund	275,067	350,000	355,000	1.43%
<b>TOTAL</b>	<b>13,771,478</b>	<b>14,478,246</b>	<b>15,949,396</b>	<b>10.16%</b>
<b>DEBT SERVICE</b>				
Debt Service	34,682,389	17,209,928	16,771,483	-2.55%
<b>TOTAL</b>	<b>34,682,389</b>	<b>17,209,928</b>	<b>16,771,483</b>	<b>-2.55%</b>
<b>GRAND TOTAL</b>	<b>317,607,639</b>	<b>281,450,394</b>	<b>337,164,833</b>	<b>19.80%</b>
Less Interfund Transfers	58,809,164	51,621,128	54,884,338	6.32%
<b>UNDUPLICATED TOTAL</b>	<b>258,798,475</b>	<b>229,829,266</b>	<b>282,280,495</b>	<b>22.82%</b>



## FUND SUMMARY

### Fund Type and Assignment Numbers

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

#### GENERAL OPERATING FUNDS

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

#### INTERNAL SERVICE FUNDS

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

#### SPECIAL REVENUE FUNDS

- 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
- 700 Inmate Trust Fund
- 720 Municipal Tax Fund

#### FIDUCIARY FUNDS

- 110 LEO Pension

#### ENTERPRISE FUND

- 600 Solid Waste & Recycling

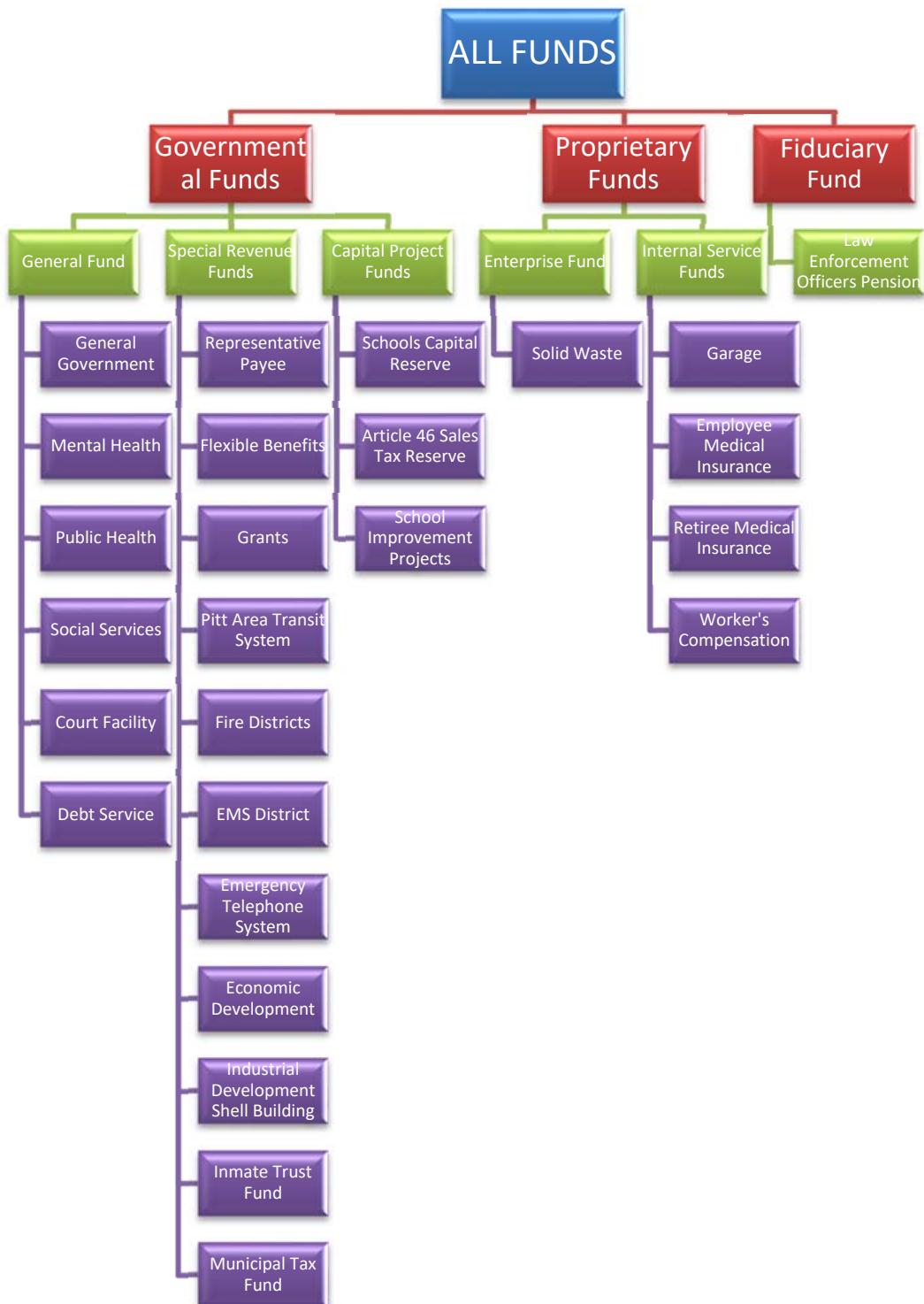
#### CAPITAL PROJECT FUNDS

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



## FUND SUMMARY

### Pitt County Fund Structure

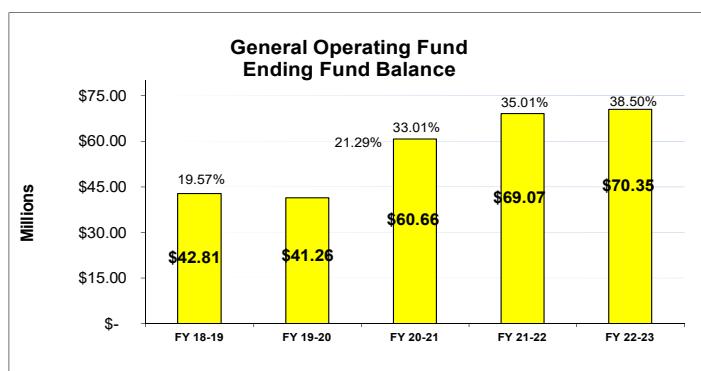




# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2018-19	ACTUAL 2019-2020	ACTUAL 2020-2021	PRELIMINARY 2021-2022	PROJECTED 2022-2023
<b>BEGINNING FUND BALANCE</b>	40,914,560	42,805,182	40,967,899	60,663,284	69,071,870
<b>REVENUES</b>					
PROPERTY TAXES	89,696,527	95,741,442	101,971,908	106,943,444	108,012,878
OTHER TAXES & LICENSES	23,469,611	23,036,721	28,173,658	31,717,490	32,034,665
INTERGOVERNMENTAL	25,746,636	26,083,676	27,974,692	29,173,233	27,244,559
PERMITS AND FEES	2,521,291	2,511,740	3,022,631	3,416,051	2,867,928
SALES AND SERVICES	5,584,538	5,795,843	7,417,831	6,480,783	6,319,749
INVESTMENT EARNINGS	1,127,557	965,089	70,039	(601,321)	390,341
MISCELLANEOUS	644,210	519,710	1,405,357	1,712,259	1,070,384
<b>TOTAL REVENUE</b>	<u>148,790,370</u>	<u>154,654,221</u>	<u>170,036,116</u>	<u>178,841,939</u>	<u>177,940,505</u>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	550,000	808,025	6,970,149	9,202,956	2,776,058
OPERATING TRANSFERS OUT	(9,072,089)	(9,181,183)	(12,684,279)	(20,854,238)	(12,947,947)
PROCEEDS FROM LEASE PURCHASE					
INSTALLMENT DEBT ISSUED	300,000	1,054,663	720,000	500,000	758,221
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>	<u>(8,222,089)</u>	<u>(7,318,495)</u>	<u>(4,994,130)</u>	<u>(11,151,282)</u>	<u>(9,413,668)</u>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	14,132,925	18,908,294	15,876,360	17,496,099	18,370,904
PUBLIC SAFETY	35,399,010	36,826,225	38,027,141	40,428,585	42,450,014
ENVIRONMENTAL PROTECTION	284,118	290,729	304,473	320,600	337,592
ECONOMIC & PHYSICAL DEV	1,950,682	2,199,095	2,110,828	3,950,644	4,148,176
HUMAN SERVICES	38,846,194	39,472,323	38,181,650	44,161,433	46,369,505
CULTURAL & RECREATIONAL	735,016	819,601	794,853	988,507	1,037,932
EDUCATION	46,538,707	48,000,658	49,481,375	51,231,641	53,793,223
DEBT SERVICE	791,007	1,106,054	627,986	704,562	739,790
<b>TOTAL EXPENDITURES</b>	<u>138,677,659</u>	<u>147,622,979</u>	<u>145,404,666</u>	<u>159,282,071</u>	<u>167,247,136</u>
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,890,622	(287,253)	19,637,320	8,408,586	1,279,700
<b>FUND BALANCE, ENDING</b>	<u>42,805,182</u>	<u>41,255,152</u>	<u>60,605,219</u>	<u>69,071,870</u>	<u>70,351,570</u>
(NON-SPENDABLE)/RESTRICTED BY STATE	13,893,599	7,581,503	8,474,025	8,500,000	9,000,000
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNASSIGNED	28,911,683	33,386,396	52,189,279	63,074,250	69,381,675
GENERAL FUND EXPENDITURES	147,749,748	156,804,162	158,088,945	180,136,309	180,195,084
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<u>19.57%</u>	<u>21.29%</u>	<u>33.01%</u>	<u>35.01%</u>	<u>38.50%</u>





# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	PROJECTED 2022-23
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	261,623	422,216	577,644	544,717	2,777,010
Revenues	1,120,086	1,130,860	1,034,868	1,023,412	1,077,307
(Expenditures)	(19,384,390)	(18,764,838)	(18,071,497)	(18,499,376)	(18,680,025)
Transfers In/Out	18,424,897	17,789,406	17,003,702	19,708,257	18,231,566
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	422,216	577,644	544,717	2,777,010	3,405,857
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	2,689,941	2,184,241	2,239,845	4,538,121	10,141,902
Revenues	15,053,372	14,125,998	17,557,935	19,874,910	16,653,054
(Expenditures)	(16,188,148)	(15,095,036)	(15,451,794)	(17,887,289)	(16,155,567)
Transfers In/Out	621,644	720,414	192,135	3,616,160	1,287,588
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	2,176,809	1,935,617	4,538,121	10,141,902	11,926,977
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	11,108,453	14,382,149	17,079,451	11,326,182	9,186,061
Revenues	9,403,478	9,101,914	10,020,666	9,967,097	9,623,289
(Expenditures)	-	-	-	-	-
Transfers In/Out	(6,129,782)	(6,404,612)	(15,773,935)	(12,107,218)	(10,103,887)
Ending Fund Balance	14,382,149	17,079,451	11,326,182	9,186,061	8,705,463
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	10,975,068	7,938,007	22,928,235	37,821,646	31,475,581
Revenues	6,398,458	6,296,019	16,767,393	18,955,068	12,104,234
(Expenditures)	(3,393,776)	(3,448,945)	(5,112,351)	(16,660,544)	(7,153,904)
Transfers In/Out	(5,542,861)	(4,328,551)	3,238,369	(8,640,589)	(3,818,408)
Premiums Received	-	-	-	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	8,436,889	6,456,530	37,821,646	31,475,581	32,607,503
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	4,718,996	3,508,811	3,396,519	3,503,148	4,795,287
Revenues	9,427,495	9,559,522	13,320,543	14,908,068	11,803,907
(Expenditures)	(10,637,680)	(9,671,814)	(13,213,914)	(13,615,929)	(11,784,834)
Ending Fund Balance	3,508,811	3,396,519	3,503,148	4,795,287	4,814,360
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	2,078,196	(1,238,092)	2,276,745	3,367,381	3,091,009
Revenues	11,593,856	12,375,443	12,314,798	13,109,029	12,348,282
(Expenditures)	(16,543,563)	(9,926,746)	(13,491,674)	(14,806,089)	(13,692,018)
Transfers In/Out	1,633,419	1,066,140	2,267,512	1,420,688	1,596,940
Ending Fund Balance	(1,238,092)	2,276,745	3,367,381	3,091,009	3,344,212

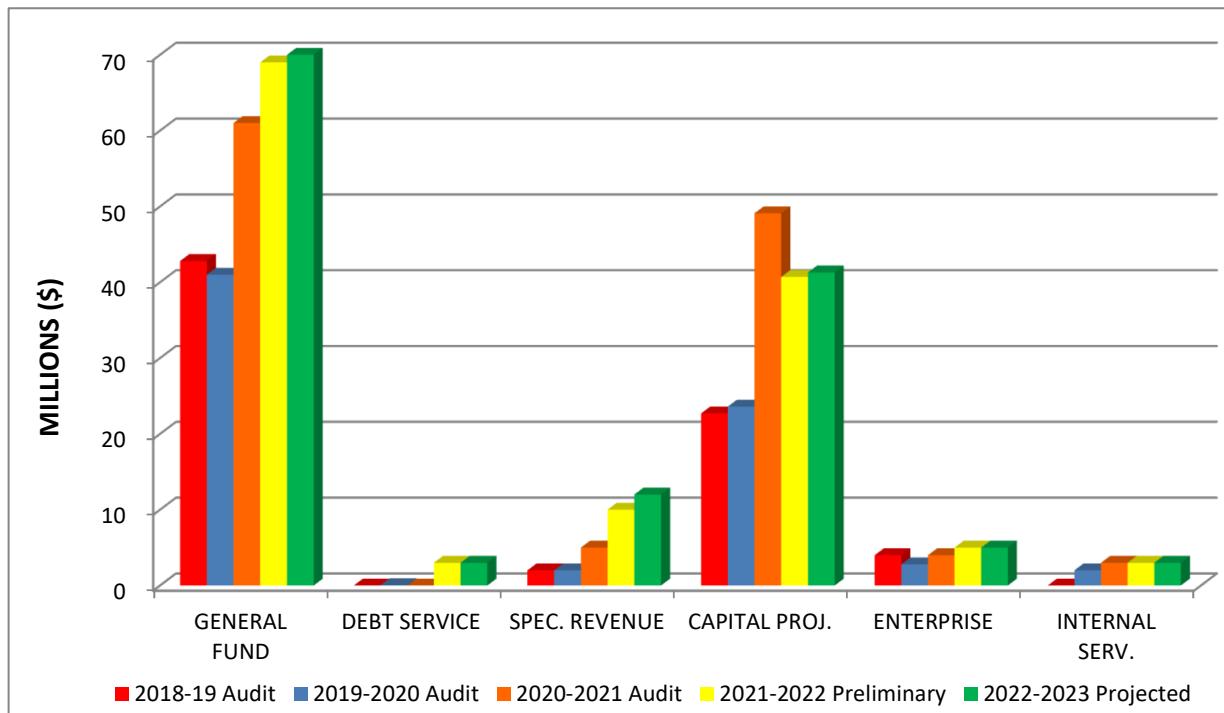
\*Preliminary Numbers as June 30, 2022 internal close; unaudited figures

(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 39.33%. Based on the June 30, 2022 draft audit report, the County has a preliminary available general fund fund balance of approximately 35.01%. The large increase in fund balance for FY 20-21 through FY 22-23 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, 2022, the County's statutory debt capacity was \$1,143,854,781. At that same point in time, the County's actual gross outstanding debt was \$116,404,501 which is comprised of \$13,160,000 in General Obligation Bonds, \$99,235,000 in Limited Obligation Bonds, \$2,100,882 in Qualified School Construction Bonds, and \$1,908,619 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 [Limited Obligation Bonds (LOB) or Qualified School Construction Bonds (QSCB)] with a total balance of \$101,335,882 as of June 30, 2022, 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

**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 sold 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 NCDEQ, and five others from lending institutions referenced below. The balances are shown on the debt payable summary at the end of this section.

These loans include funds for the following:

**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 NCDEQ.



## DEBT SUMMARY

**Chicod Sewer Project** – In May 2012, the County received approval from the LGC for a federal revolving loan from NCDEQ 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.

**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.

**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.

**Communication System** – The County borrowed \$500,000 from Southern Bank and Trust Company in March 2022 to upgrade the County's centralized phone system. This is a 2.2 year loan and due to mature in FY 23-24.



## DEBT SUMMARY

### BOND RATINGS

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

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

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

### IMPACT ON CURRENT & FUTURE BUDGET YEARS

Pitt County's fiscal year 2022-23 adopted operating budget is \$337,164,833.

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

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

### FUTURE ANTICIPATED OBLIGATION

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



## 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.

The County anticipates several projects which will require borrowing in the upcoming year. Financing will be needed for the Sheriff's Administration Building and Annual Vehicle Replacements. The Pitt Community College welding project estimated at \$14 million will require funding as well. The County's Financial Advisor is analyzing the needed borrowing and the best financing methods.



Dr. John Silvernail, Director of Public Health



## DEBT SUMMARY

**PITT COUNTY**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**June 30, 2022**

Assessed Valuations:

Assessed Value	\$15,753,241,026
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Debt Limit - Eight Percent (8%) of

Appraised Valuation	\$1,260,259,282
---------------------	-----------------

Gross Debt:

General Obligation Bonds	\$13,160,000
Limited Obligation Bonds	\$99,235,000
Qualified School Construction Bonds	<u>\$2,100,882</u>
	\$114,495,882

Other:

Other Loans	<u>\$1,908,619</u>
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<b>Gross Debt</b>	\$116,404,501
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<b>Net Debt</b>	\$116,404,501
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<b>Legal Debt Margin</b>	\$1,143,854,781
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## DEBT SUMMARY

### SCHEDULE OF DEBT PAYABLE

June 30, 2022

Series	Dated Date	Outstanding Par Amount	Final Maturity	Project
<b>GENERAL OBLIGATION</b>		<b>\$ 13,160,000.00</b>		
2015	09/15/2015	13,160,000.00	04/01/2035	Pitt Community College Improvements
<b>LIMITED OBLIGATION</b>		<b>\$ 99,235,000.00</b>		
2015	03/18/2015	22,870,000.00	04/01/2032	Refunding 2004B, Detention Center expansion, Refunding 2007
2016	07/14/2016	12,460,000.00	04/01/2036	Pitt Community College, Pitt County School Facilities
2016 B	11/10/2016	29,870,000.00	04/01/2035	Construction & Demolition Recycling Facility, Pitt Community College Everett Building, Refunding 2010A, Refunding 2009
2017	01/10/2017	4,925,000.00	04/01/2025	Refunding 2007
2021 A	04/01/2021	13,460,000.00	04/01/2031	Land Purchase, Refunding 2012, Refunding 2018, Refunding 2012, Refunding 2010, Solid Waste Compactor, Pitt County Schools Facilities
2021 B	04/01/2021	15,650,000.00	04/01/2041	
<b>NOTE</b>		<b>\$ 1,908,618.99</b>		
2010	01/07/2011	345,158.56	05/01/2030	Stokes and Pactolus Sewer
2013	04/17/2013	976,502.45	05/01/2033	Chicod Sewer Project
2018 A	04/20/2018	159,066.25	03/20/2023	Horizontal Grinder
2020	06/01/2020	66,932.59	07/01/2022	Computer Equipment
2021	06/03/2021	360,959.14	12/15/2023	Vehicle Purchase
<b>QUALIFIED SCHOOL CONSTRUCTION</b>		<b>\$ 2,100,882.36</b>		
2010	10/01/2009	2,100,882.36	12/23/2027	Sadie Saulter Project
<b>TOTAL OUTSTANDING PAR AMOUNT</b>		<b>\$ 116,404,501.35</b>		



## DEBT SUMMARY

### ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN FY 2022-23 to FY 2031-32

	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32
<b>GENERAL GOVERNMENT DEBT</b>										
Detention (2007 COPS) / 2015 LOBS Refunded Portion P	1,080,000	1,135,000	1,195,000	1,250,000	1,315,000	1,380,000	-	-	-	-
I	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	890,113	890,113	890,113	890,113
I	396,001	351,275	324,440	279,714	243,933	217,097	190,262	163,558	136,855	110,151
Land, Public Facilities (2021A LOBS) P	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	161,874	155,099	142,741	124,508	103,241	77,148	48,317	16,524	8,551	-
Schools, Public Facilities (2021B LOBS) P	660,000	680,000	690,000	710,000	415,000	440,000	265,000	290,000	310,000	65,000
I	225,600	192,600	158,600	124,100	88,600	67,850	45,850	32,600	18,100	2,600
Sub-total	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	1,067,864
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS) / 2015 LOBS - Refunded Portion P	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	1,515,000
I	621,944	552,944	478,944	399,944	320,444	235,444	187,444	140,044	93,394	47,344
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	359,783	328,633	297,483	266,333	241,413	210,263	179,113	166,653	152,635	121,485
Schools (2017 LOBS) P	1,665,000	1,640,000	1,620,000	-	-	-	-	-	-	-
I	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	393,800	366,800	339,800	312,800	285,800	258,800	231,800	204,800	177,800	150,800
Sub-total	5,829,776	5,694,376	5,560,226	3,732,076	3,710,656	3,467,506	3,341,356	3,229,496	3,121,829	2,997,629
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2010 QSCB) - Interest partially reimbursable P	350,147	350,147	350,147	350,147	350,147	350,147	-	-	-	-
by Fed Government I	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	19,530	17,755	15,979	14,204	12,428	10,653	8,877	7,102	5,326	3,551
Pitt Community College GO Bonds P	120,481	120,481	120,481	120,481	120,481	120,481	119,887	119,887	119,887	119,887
I	53,336	47,312	43,698	37,674	32,855	29,240	25,626	22,029	18,433	14,836
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	154,193	140,843	127,493	114,143	103,463	90,113	76,763	71,423	65,415	52,065
Schools, Pitt Community College (2016B LOBS) P	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	2,295,000
I	1,301,850	1,180,850	1,058,600	935,600	811,850	687,600	573,350	458,350	342,350	249,550
Sub-total	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	3,090,662
<b>Grand Total</b>	<b>16,703,337</b>	<b>16,337,288</b>	<b>15,962,203</b>	<b>13,862,695</b>	<b>13,265,202</b>	<b>12,584,635</b>	<b>9,896,173</b>	<b>8,361,855</b>	<b>8,097,631</b>	<b>7,156,155</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

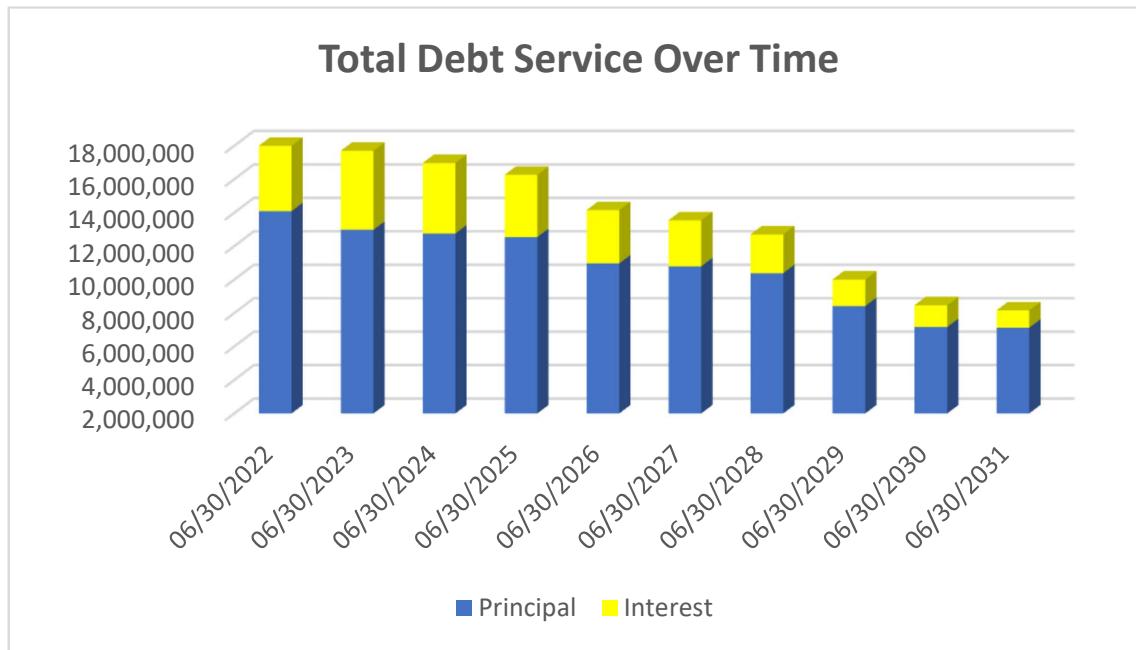
### ANNUAL LONG-TERM\* DEBT SERVICE SUMMARY - FY 2022-23 to FY 2031-32

	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<b>GENERAL GOVERNMENT DEBT</b>									
Detention (2007 COPS) / 2015 LOBS Refunded Portion	1,447,750	1,448,750	1,452,000	1,447,250	1,449,750	1,449,000	-	-	-
Pitt Community College GO Bonds	1,290,521	1,245,795	1,218,959	1,174,233	1,138,452	1,111,617	1,080,375	1,053,671	1,026,968
Land, Public Facilities (2021A LOBS)	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)	885,600	872,600	848,600	834,100	503,600	507,850	310,850	322,600	328,100
Sub-total	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	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)	982,783	951,633	920,483	889,333	864,413	833,263	802,113	789,653	775,635
Schools (2017 LOBS)	1,911,250	1,803,000	1,701,000	-	-	-	-	-	-
Schools (2021B LOBS)	933,800	906,800	879,800	852,800	825,800	798,800	771,800	744,800	717,800
Sub-total	5,829,776	5,694,377	5,560,226	3,732,076	3,710,657	3,467,507	3,341,356	3,229,496	3,121,829
<b>ARTICLE 46 SALES TAX***</b>									
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	687,654	687,654	687,654	687,654	687,654	687,654	-	-	-
Chicod Sewer Project	108,303	106,528	104,752	102,977	101,201	99,426	97,650	95,875	94,099
Pitt Community College GO Bonds	173,816	167,792	164,178	158,154	153,335	149,721	145,513	141,916	138,320
Schools 2016 LOBS	421,193	407,843	394,493	381,143	370,463	357,113	343,763	338,423	332,415
Schools, Pitt Community College (2016B LOBS)	3,721,850	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	5,112,816	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>	16,703,336	16,337,287	15,962,203	13,862,696	13,265,203	12,584,635	9,896,173	8,361,855	8,097,631

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

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

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





## TAX SUMMARY

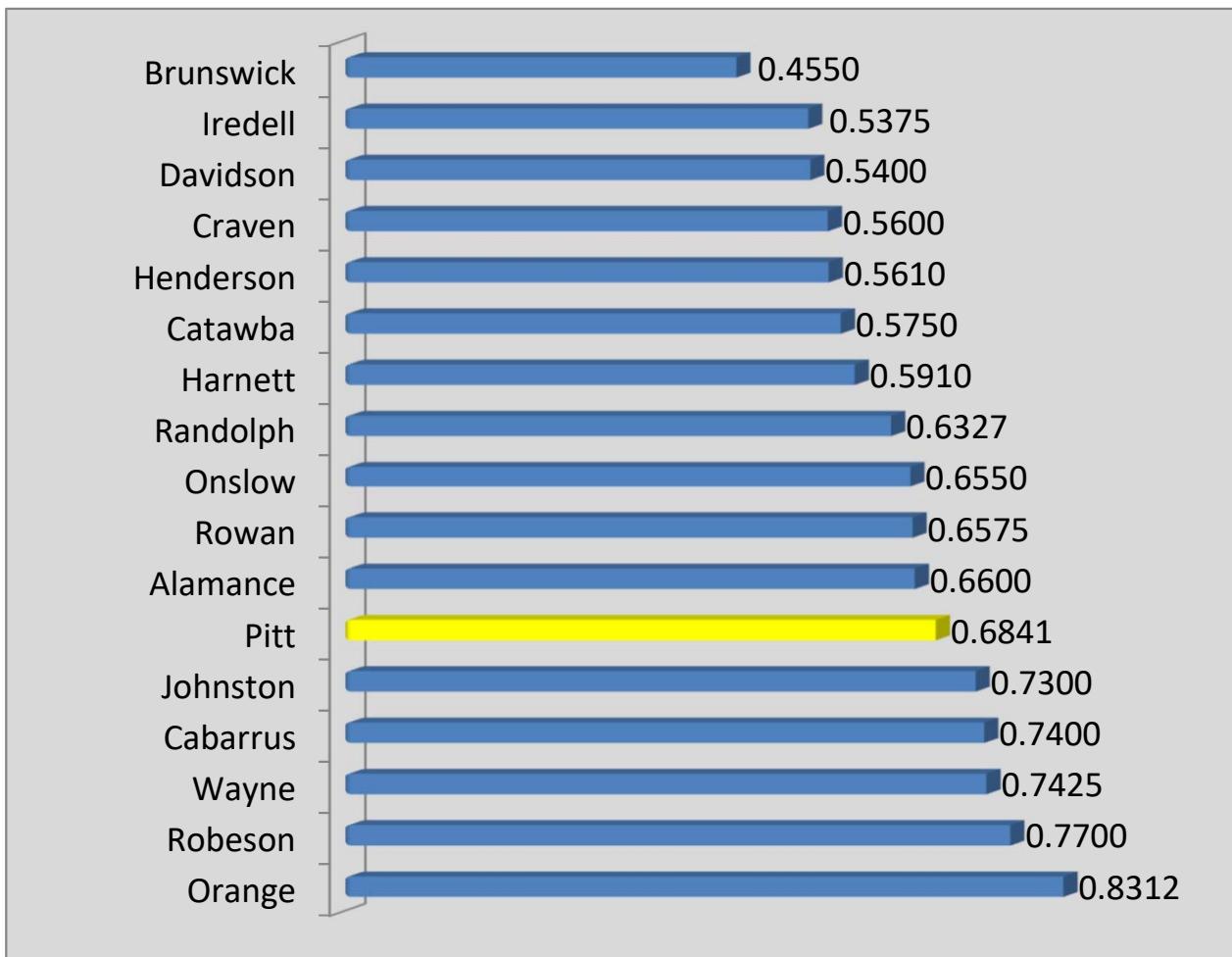
**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2022-23  
Tax Rate per \$100 = \$0.6841**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$15,753,241,026 @ .6841/\$100	\$107,767,922
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 99.47%
<b>Total Ad Valorem Tax</b>		<b>\$107,196,752</b>



## TAX SUMMARY

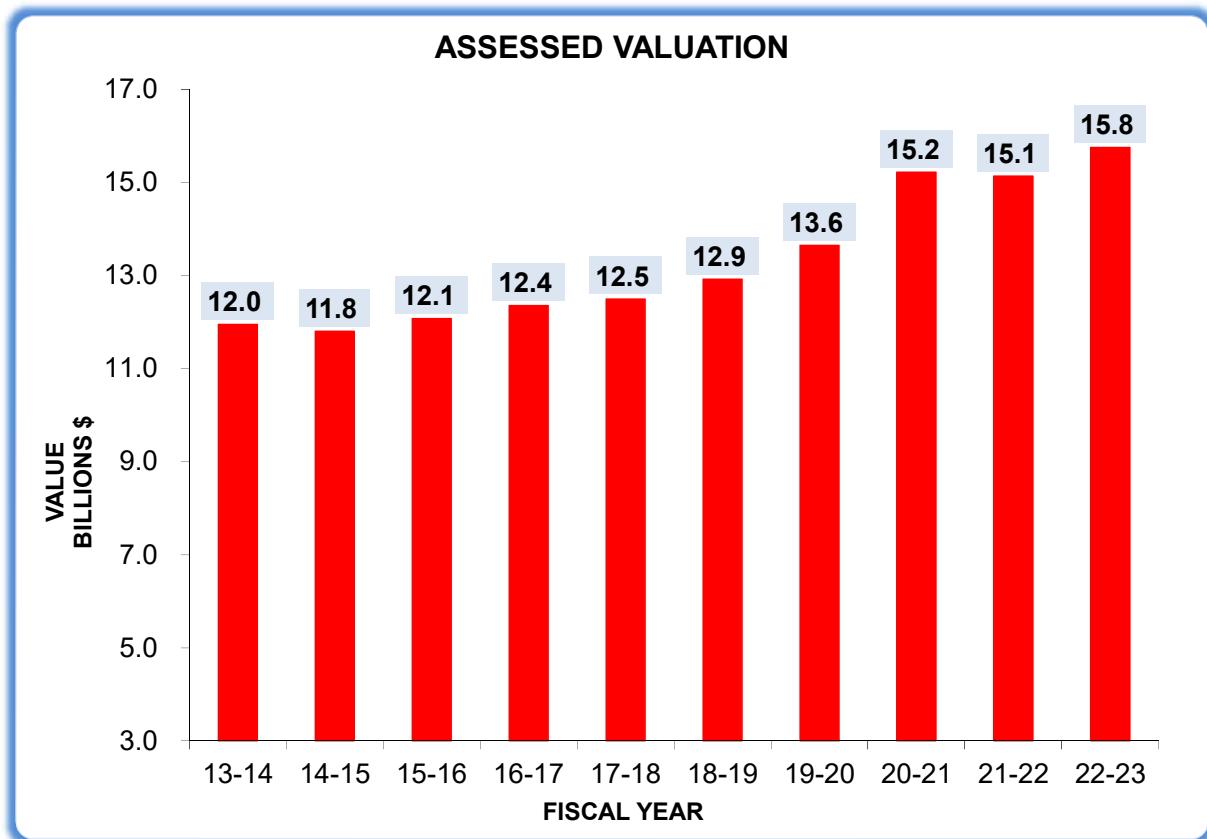
### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2022-23 ADOPTED LEVIES



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



## TAX SUMMARY



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

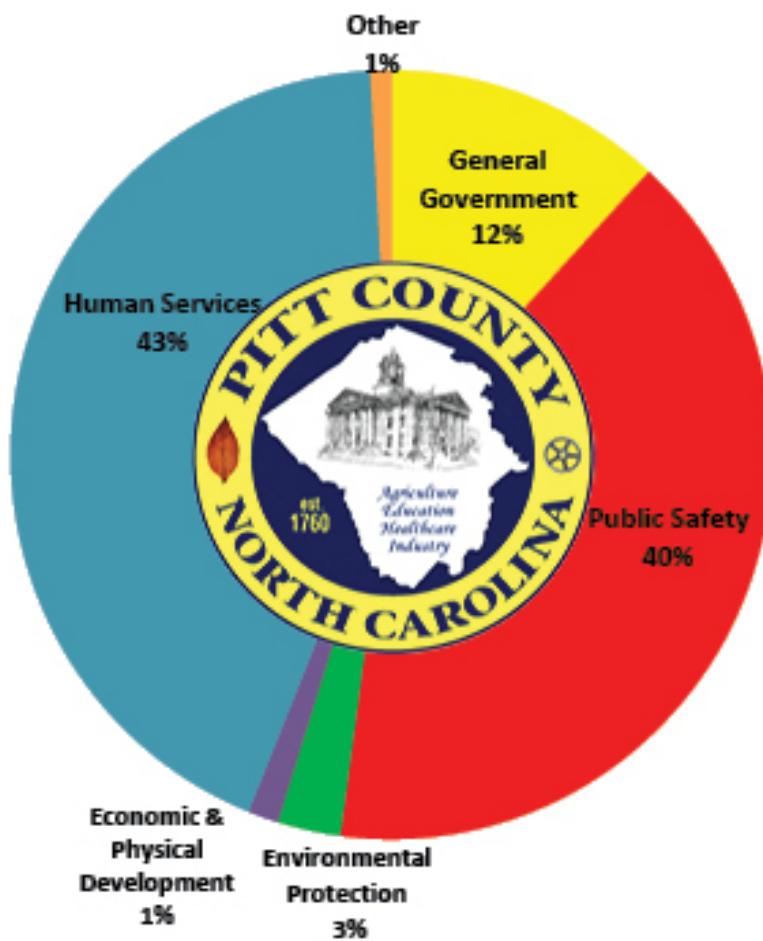
### 2022 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC/Thermo-Fisher	Manufacturer	\$ 577,408,899
DSM Protective Materials, LLC	Manufacturer	184,462,067
Mayne Pharma, Inc	Manufacturer	81,205,030
Attends Healthcare Products, Inc	Manufacturer	71,900,910
Denso Manufacturing North Carolina, Inc.	Manufacturer	70,074,816
Weyerhaeuser NR Company	Land Owner	58,706,110
JRR Ventures LLC	Student Housing	49,843,134
RPI Greenville Mall LP	Retail	43,741,374
Wal Mart Real Estate Business Trust	Retail	38,469,708
401 Moye Boulevard Realty Dst.	Builder	37,357,114
<b>Total</b>		<b>\$ 1,213,169,162</b>



## HUMAN RESOURCES SUMMARY

### PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2022-23



Service Area	FTEs
General Government	127.50
Public Safety	432.50
Environmental Protection	29.00
Economic & Physical Development	13.60
Human Services	462.20
Other	9.25
<b>Total FTE Positions</b>	<b>1074.05</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 19-20	AMENDED FY 2020-21	AMENDED FY 2021-22	REQUESTED FY 2022-23	ADOPTED FY 2022-23	FTE CHANGE FY 22 to 23	% CHANGE FY 22 to 23
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### GENERAL GOVERNMENT

County Manager	4.00	4.00	4.50	4.00	4.00	-0.50	-11.11%
Economic Development	5.00	5.00	4.00	4.00	4.00	0.00	0.00%
Financial Services	10.00	10.00	10.00	10.00	10.00	0.00	0.00%
Tax Administration	32.00	32.00	32.00	37.00	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	9.00	9.00	9.00	0.00	0.00%
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%
Human Relations Comm <sup>(1)</sup>	0.00	0.00	0.00	0.50	0.50	0.50	100.00%
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	27.00	27.00	1.00	3.85%
Geographic Info Systems	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Buildings & Grounds <sup>(2)</sup>	15.00	15.00	15.00	16.00	16.00	1.00	6.67%
Court Facilities <sup>(2)</sup>	1.00	1.00	1.00	0.00	0.00	-1.00	-100.00%
<b>TOTAL</b>	126.00	126.00	126.50	133.50	127.50	1.00	0.79%

### PUBLIC SAFETY

Sheriff *	152.00	157.00	160.00	168.00	160.00	0.00	0.00%
Detention Center	175.00	175.00	177.00	185.00	177.00	0.00	0.00%
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	26.00	30.00	36.00	35.00	5.00	16.67%
Communications	24.00	24.00	24.00	26.00	24.00	0.00	0.00%
Animal Services	13.50	13.50	13.50	13.50	13.50	0.00	0.00%
Inspections	5.75	5.75	5.75	6.00	6.00	0.25	4.35%

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

<b>TOTAL</b>	412.25	418.25	427.25	451.50	432.50	5.25	1.23%
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### ENVIRONMENTAL PROTECTION

Pitt Soil & Water	4.00	4.00	4.00	5.00	4.00	0.00	0.00%
Solid Waste & Recycling	24.00	24.00	25.00	25.00	25.00	0.00	0.00%
<b>TOTAL</b>	28.00	28.00	29.00	30.00	29.00	0.00	0.00%



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 19-20	AMENDED FY 2020-21	AMENDED FY 2021-22	REQUESTED FY 2022-23	ADOPTED FY 2022-23	FTE CHANGE FY 22 to 23	% CHANGE FY 22 to 23
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>							
Planning <sup>(4)</sup>	9.38	11.25	11.25	11.25	11.25	0.00	0.00%
Engineering	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Cooperative Extension	0.00	0.00	0.00	0.75	0.75	0.75	100.00%
Farmers Market	0.60	0.60	0.60	0.60	0.60	0.00	0.00%
<b>TOTAL</b>	<b>10.98</b>	<b>12.85</b>	<b>12.85</b>	<b>13.60</b>	<b>13.60</b>	<b>0.75</b>	<b>5.84%</b>
<b>HUMAN SERVICES</b>							
Health	130.20	133.20	139.20	144.20	139.20	0.00	0.00%
Pitt Area Transit	8.00	8.00	8.00	8.00	8.00	0.00	0.00%
Social Services	291.50	293.50	306.00	325.50	312.00	6.00	1.96%
Veterans Services	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
<b>TOTAL</b>	<b>432.70</b>	<b>437.70</b>	<b>456.20</b>	<b>480.70</b>	<b>462.20</b>	<b>6.00</b>	<b>1.32%</b>
<b>OTHER</b>							
Grants <sup>(3)</sup>	9.25	8.25	9.25	9.25	9.25	0.00	0.00%
<b>TOTAL</b>	<b>9.25</b>	<b>8.25</b>	<b>9.25</b>	<b>9.25</b>	<b>9.25</b>	<b>0.00</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>1019.18</b>	<b>1031.05</b>	<b>1061.05</b>	<b>1118.55</b>	<b>1074.05</b>	<b>13.00</b>	<b>1.23%</b>

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

(1) Human Relations Commission was established as a County department in FY 22-23

(2) Court Facility position was moved to Buildings & Grounds in FY 22-23

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

(4) 1.875 FTE positions were combined into Planning from E911 Planning in FY 20-21



# HUMAN RESOURCES SUMMARY

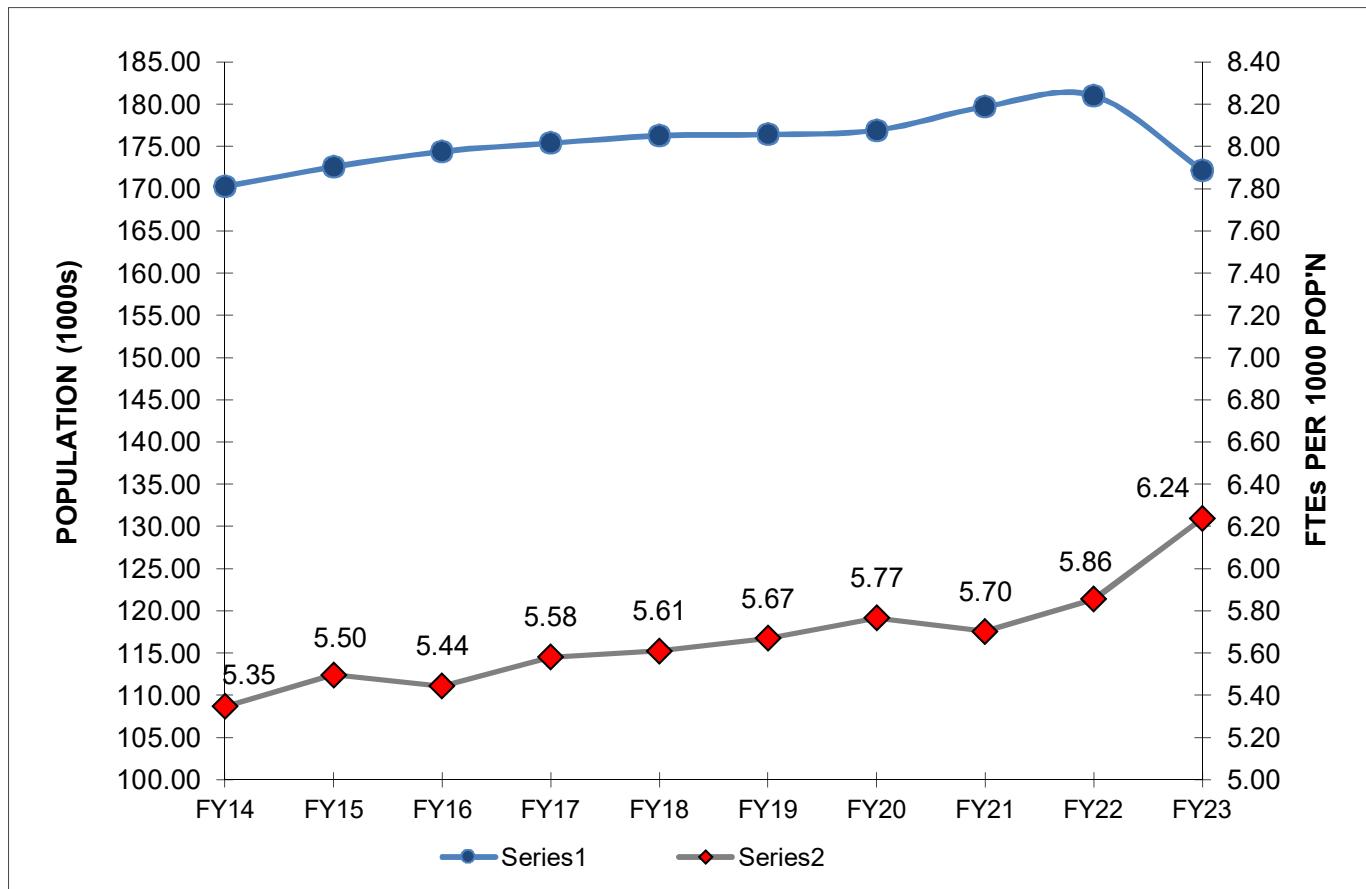
## POSITION REQUESTS FY 2022-23

Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended				
<b>Animal Services</b>	Shelter Attendant	58-1	General Fund	1.00	0				
<b>Communications</b>	Telecommunicator II	64-1	General Fund	2.00	0				
<b>Cooperative Ext.</b>	Community Garden Coordinator	63-21	General Fund	0.75	0.75				
<b>Detention Center</b>	Investigative Intelligence Sergeant	71-1	General Fund	1.00	0.00				
	Detention Officer Basic (1 Medical, 4 Reg)	66-1	General Fund	5.00	0.00				
	Social Worker II	67-5	General Fund	1.00	0.00				
	Programs Director	68-7	General Fund	1.00	0.00				
	<b>Total Detention Center Request</b>				<b>8.00</b>				
	<b>0.00</b>								
<b>EMS District</b>	Finance Tech - EMS Collections	64-1	EMS Fund	1.00	1.00				
	EMT Paramedic	64-1	EMS Fund	4.00	4.00				
	Community Paramedic Program Manager	70-1	EMS Fund	1.00	0.00				
	<b>Total EMS District Request</b>				<b>6.00</b>				
	<b>5.00</b>								
<b>Inspections</b>	Permit Technician	61-5	General Fund	0.25	0.25				
<b>MIS</b>	IT Security Administrator	76-1	General Fund, DSS, Public Health, Solid Waste, 911	1.00	1.00				
<b>Public Health</b>	Information Processing Technician	63-1	100% County	1.00	0.00				
	Human Services Planner II	70-1	100% County	1.00	0.00				
	Health Educator II	67-1	100% County	1.00	0.00				
	Social Worker II	67-1	100% County	1.00	0.00				
	Social Worker II	67-1	100% County	1.00	0.00				
	<b>Total Public Health Request</b>				<b>5.00</b>				
	<b>0.00</b>								
<b>PIO</b>	Public Information Specialist	66-1	General Fund	1.00	0.00				
<b>Sheriff's Office</b>	Sergeant	71-1	General Fund	2.00	0.00				
	Deputy Sheriff (Basic)	66-1	General Fund	6.00	0.00				
	<b>Total Sheriff's Office Request</b>				<b>8.00</b>				
	<b>0.00</b>								
<b>Social Services</b>	<b>Administration</b>								
	Executive Assistant I	64-1	53% Federal/State, 47% County	1.00	0.00				
	Human Services Coordinator III	68-1	55% Federal/State, 45% County	1.00	1.00				
	Vehicle Operator I	59-1	53% Federal/State, 47% County	1.00	0.00				
	<b>Adult Services</b>								
	Social Worker III - APS	69-1	75% Federal/State, 25% County	3.00	0.00				
	Social Worker II - APS	67-1	75% Federal/State, 25% County	2.00	2.00				
	<b>Child Welfare</b>								
	Social Worker III - Quality Improvement Team - Child Welfare	69-1	75% Federal/State, 25% County	1.00	1.00				
	Attorney I - Child Welfare	78-1	52% Federal/State, 48% County	0.50	0.00				
	Social Worker Investigation/Assessment/ Treatment - Child Welfare	70-1	53% Federal/State, 47% County	2.00	0.00				
	Social Work Supervisor III - In-Home Services - Child Welfare	73-1	65% Federal/State, 35% County	1.00	1.00				
	<b>Family Support Services</b>								
	Human Services Coordinator III	68-1	55% Federal/State, 45% County	1.00	0.00				
	Social Worker II	67-1	45% Federal/State, 55% County	2.00	0.00				
	<b>Income Maintenance</b>								
	Income Maintenance Investigator II	65-1	60% Federal/State, 40% County	1.00	1.00				
	Income Maintenance Supervisor II	67-1	75% Federal/State, 25% County	2.00	0.00				
	Income Maintenance Supervisor II	67-1	75% Federal/State, 25% County	2.00	0.00				
	<b>Total Social Services Request</b>				<b>20.50</b>				
	<b>6.00</b>								
<b>Soil &amp; Water</b>	Resource Conservation Specialist I	65-1	General Fund/State/Federal (Federal Grant Pending)	1.00	0.00				
<b>Tax Admin</b>	Tax Appraiser	68-1	General Fund	2.00	0.00				
	Personal Property Appraiser	61-1	General Fund	2.00	0.00				
	Business Personal Property Appraiser - Auditor	68-1	General Fund	1.00	0.00				
	<b>Total Tax Admin Request</b>				<b>5.00</b>				
	<b>0.00</b>								
<b>Total New Positions (FTE)</b>					<b>59.50</b>				
					<b>13.00</b>				



## HUMAN RESOURCES SUMMARY

### FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



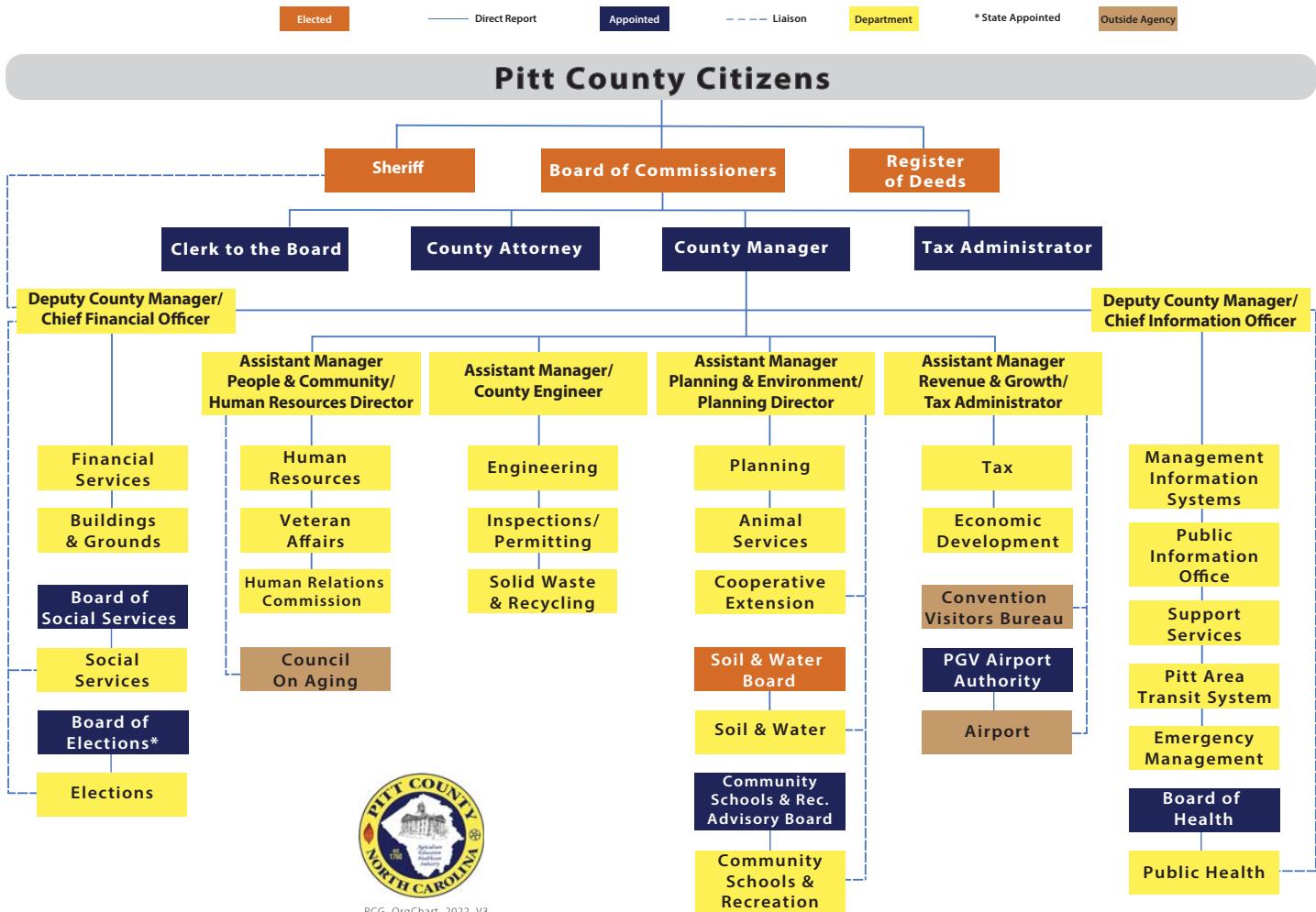
Fiscal Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
FTE Positions	910.30	948.50	949.50	978.75	989.00	1000.50	1020.05	1025.05	1060.05	1074.05
Population	170,263	172,569	174,414	175,390	176,269	176,424	176,920	179,731	181,005	172,169

The chart appears skewed in FY 2022-23 due to a change in the source used for population. Prior to FY 2022-23, the County used the Budget & Tax Survey as prepared by the NC Association of County Commissioners. The Budget & Tax Survey was not available for FY 2021-22. Therefore, the County used the latest Census population data. Based on the Census data, Pitt County's population declined, which caused the FTEs per 1000 population to increase. However, the County headcount has grown very gradually over the last 10 years, by design, to create long term sustainability and to weather the uncertain state of the economy. The County is maintaining the same philosophy of a slow measured approach to increasing headcount.



## **HUMAN RESOURCES SUMMARY**

## Pitt County Government Organizational Chart





# HUMAN RESOURCES SUMMARY

## Pitt County Appointed Boards & Committees

Jointly Appointed Boards		County Appointed Boards & Committees	Jointly Appointed Boards
City & County			State & County
➤ Convention & Visitors Authority	➤ Animal Services Advisory	➤ PC Child Fatality Prevention Team	➤ Alcoholic Beverage Control (ABC)
➤ Pitt-Greenville Airport Authority	➤ PC Board of Adjustment	➤ Pitt Area Transit System (PATS) Advisory Board	➤ Jury Commission
➤ Sheppard Memorial Library	➤ Board of Equalization & Review	➤ Pitt Regional Infrastructure Development Effort (PRIDE)	➤ Pitt Community College Board of Trustees
➤ Ayden Planning Board	➤ Pitt County Farm & Food Council	➤ PC Planning Board	➤ Vidant Medical Center Board of Trustees
➤ Bethel Board of Adjustment	➤ Committee for Employment of People with Disabilities	➤ Trillium Health Resources (ECBH – Local Mgmt Entity)	➤ NC Eastern Alliance
➤ Bethel Planning & Zoning Board	➤ EMS Oversight Committee	➤ Agricultural Advisory Board	➤ Social Services Board
➤ East Carolina Village of Yesteryear	➤ Industrial Revenue & Pollution Control Authority	➤ Board of Health	
➤ Farmville Planning & Zoning	➤ Juvenile Criminal Prevention Council (JCPC)	➤ Development Commission	
➤ Greenville Board of Adjustment	➤ Local Firemen's Relief Fund Board	➤ Domestic Violence Fatality Review Team	
➤ Greenville Planning & Zoning Commission	➤ Nursing Home/Advisory Adult Care Community Advisory	➤ Farmer's Market Policy Committee	
➤ Greenville Utilities Commission	➤ Human Relations Commission	➤ Fire District Commission	
➤ Grifton Planning & Zoning Board		➤ Home & Community Care Block Grant Committee	
➤ Grimesland Board of Adjustment			
➤ Grimesland Planning Board			
➤ Simpson Planning Board			
➤ Winterville Board of Adjustment			
➤ Winterville Planning & Zoning Board			

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



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

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



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

Office / Department Contact	Location (in Greenville, NC)	Phone	Fax
	Email		
<b>Economic Development</b> Kelly Andrews, Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128
<b>Inspections</b> Mike Brown, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
<b>Management Information Systems</b> Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
<b>Pitt Area Transit System</b> Cam Coburn, Director	1717 West Fifth Street	902-2002	752-2320
<b>Planning</b> James Rhodes, Assistant County Manager Planning & Environment - Planning Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
<b>Public Health</b> Dr. John Silvernail, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
<b>Public Information</b> Dawn Jones, Public Information Officer	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
<b>Register of Deeds</b> Lisa Nichols, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
<b>Sheriff</b> Paula Dance, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
<b>Social Services</b> Dr. Augustine Frazer, Interim Director	1717 West Fifth Street	902-1110	413-1252
<b>Solid Waste &amp; Recycling</b> John Demary, Director	3025 Landfill Road	902-3350	830-4690
<b>Soil and Water Conservation</b> PJ Andrews, District Conservationist	203 Government Circle	752-2720	752-5595
<b>Tax Administration - Assessment Division</b> Russell Hill, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
<b>Tax Administration - Collections Division</b> Russell Hill, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935
<b>Veteran Services</b> 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

### County Hires First Female County Manager

Janis Gallagher took over as County Manager January 1, 2022 as Pitt County's first female County Manager after the Board of Commissioners appointed her at a Special Called Meeting December 21, 2022. She was appointed with a unanimous vote by the Board. Ms. Gallagher has 30 years of legal experience, is a familiar leader in the County as she spent the last ten years as the County's attorney. Ms. Gallagher stated "I have great confidence in my ability to manage all aspects of the position. The budget is one of the most important and largest things that we have to do. I believe one key to success is surrounding yourself with exceptional team members and exceptional department heads at every level and really high functioning teams within each of those departments."

The County passed its first balanced budget under Ms. Gallagher's leadership this year. The theme of the budget was valuing the County's employees, and investing in the workforce while keeping the tax rate the same.



*"To the community, I want them to know I am committed to public service and that we are here to serve them," Gallagher said.*



# GOVERNING BOARD

104110

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Provided stalwart leadership and representation for the citizens of Pitt County
- Adopted an annual Capital Improvement Plan
- Adopted a balanced, annual operating budget, fully funding requests from Pitt County Schools and Pitt Community College
- Appointed a new County Manager and County Attorney
- Engaged the public and prioritized categories for expenditure of American Rescue Plan Funds

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	224,486	254,706	288,728	287,228
<b>Total Revenues</b>	<b>224,486</b>	<b>254,706</b>	<b>288,728</b>	<b>287,228</b>
<b>Expenditures</b>				
Personal Services	217,758	225,606	239,628	239,628
Operating Expenses	6,728	29,100	49,100	47,600
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>224,486</b>	<b>254,706</b>	<b>288,728</b>	<b>287,228</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.50	4.00	4.00



# GOVERNING BOARD

104110

## 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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To support improved educational opportunities and facilities	<ul style="list-style-type: none"><li>Maintain increased funding year over year</li><li>Funding exceeds all other functional expenditures</li></ul>	Yes Yes	Yes 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**

- Recommended a structurally balanced budget
- Engaged in responsible fiscal management, resulting in an unqualified financial audit opinion and an increase in the County's fund balance
- Successfully completed the Animal Shelter Expansion and Renovation Project
- Successfully transitioned Economic Development to a Department of County Government, and strengthened collaboration with community partners
- Restructured the Senior Leadership Team
- Successfully concluded opioid litigation and engaged community stakeholders on priorities for the use of settlement funds
- Completed a successful media campaign on proper use of glyphosate
- Completed several miles of river and creek snagging to improve drainage throughout Pitt County
- Successfully implemented all directives of the Board and effectively managed the people and projects of Pitt County

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	528,455	594,229	599,042	598,322
<b>Total Revenues</b>	<b>528,455</b>	<b>594,229</b>	<b>599,042</b>	<b>598,322</b>
<b>Expenditures</b>				
Personal Services	511,704	569,029	569,996	571,776
Operating Expenses	16,751	25,200	29,046	26,546
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>528,455</b>	<b>594,229</b>	<b>599,042</b>	<b>598,322</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.50	4.00	4.00



# 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

- Thermo Fisher announced a \$154 million investment 290 new jobs with an average salary of \$67,000.
- Pitt County began the development of a new 50,000 sf shell building in Farmville Corporate Park, including the purchase of 20 acres and an option on approximately 150 acres in the park.
- Pitt County signed a tri-party agreement with the Greenville-ENC Alliance and the City of Greenville to jointly market shell buildings developed by all entities. This included intent to deed approximately 13 acres in Indigreen Corporate Park to the Alliance for the development of a 100,000-sf shell building.
- The Pitt County Industrial Site, spanning 130 acres, is certified as an ElectriCities Smart Site. This certification identifies and promotes the property as "shovel-ready" after an extensive due diligence process.
- An NC Commerce Building Reuse Grant of \$500,000 was secured to support the new construction of a 109,208-square-foot residential chemical dependency treatment facility in Grimesland. Haven at Blue Creek expects to create 80 jobs, with a private investment of \$37,940,000 in the project.
- An NC Commerce Building Reuse Grant of \$35,000 was secured to support the renovation of an 8,030-square-foot building in Greenville occupied by Greenville Produce. The company plans to add 10 jobs and invest \$171,024 in this project.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	0	1,735,794	2,348,765	1,680,265
Capital Outlay	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>1,735,794</b>	<b>2,348,765</b>	<b>1,680,265</b>
<b>Expenditures</b>				
Personal Services	0	435,294	478,265	478,265
Operating Expenses	0	1,300,500	1,870,500	1,202,000
<b>Total Expenditures</b>	<b>0</b>	<b>1,735,794</b>	<b>2,348,765</b>	<b>1,680,265</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Enhance attraction efforts for new investment				
• Prospect Contacts		93	115	150
• Partner engagement and collaborations		152	510	400
• Website Visits		20,109	19,682	30,000
Secure new capital investment by new and existing industries				
• Announced investment by new and expanding industry		NA	\$160.8M	\$50M

**Goal:** Enhance opportunities for economic stability and mobility for Pitt County citizens

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Secure new jobs from new and existing industries				
• Announced jobs by new and expanding industry		1,476	82	300
• Average wage of announced new jobs*		NA	NA	\$45,723
• Number of primary jobs (manufacturing)*		NA	NA	6800
Support initiatives to enhance retention, expansion, and attraction efforts				
• Grants dollars received to enhance product (sites, buildings)*		NA	NA	\$2M
• Occupancy at the Technology Enterprise Center*		NA	NA	80%
Support efforts to decrease barriers to employment and economic stability/mobility				
• Poverty rate*		NA	NA	20% (currently 22.9%)
• Prime Age Labor Participation Rate*		NA	NA	86% (currently 83.8%)

\* New measures for FY 22-23



## BUDGET HIGHLIGHTS

- Mayne Pharma received their final incentive payment of \$259,644 for the 2016 expansion, which included 110 jobs and \$55M investment. Their total investment: \$97,888,422
- DENSO is expected to receive their final incentive payment of \$158,072 for their 2013 expansion, which included 200 jobs and \$50M investment.
- Grady White is expected to receive incentive payment 4 of 5 in the amount of \$17,117 for their expansion, which includes 44 jobs and \$6.2M investment.
- World Cat is expected to receive incentive payment 1 of 5.
- Package Craft in Bethel was awarded an ED Grant of \$80K to finance upgrades to an existing water line. The upgrade is part of a \$6M expansion creating 3 jobs.
- Grant matches totaling \$26,750 helped secure the NC Commerce Building Reuse Grants for The Haven at Blue Creek and Greenville Produce.
- Sponsorships/Partnerships \$53K: ECU Pirate Challenge, Little League Softball, Emerald Loop, NC National Science Museum, MED Week, Grow Local, Better Skills Better Jobs, EDPNC Consultant Forum, NC Biotechnology



## 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 25th consecutive year
- Applied for Certificate of Achievement for Excellence in Financial Reporting from GFOA for 32nd consecutive year
- Applied for GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) Award for 7th consecutive year
- Worked with DebtBook, a cloud-based debt management software, to implement the lease platform to more efficiently manage the County's leases
- Created Inmate Trust Fund and Municipal Tax Fund as part of the County's annual budget per GFOA requirements
- Surpassed over \$1M in sales of surplus equipment and foreclosed properties on Govdeals.com since inception of the program

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	911,844	969,913	1,103,588	1,103,588
<b>Total Revenues</b>	<b>911,844</b>	<b>969,913</b>	<b>1,103,588</b>	<b>1,103,588</b>
<b>Expenditures</b>				
Personal Services	876,075	931,233	1,044,155	1,044,155
Operating Expenses	35,769	38,680	59,433	59,433
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>911,844</b>	<b>969,913</b>	<b>1,103,588</b>	<b>1,103,588</b>
<b>Staffing</b>				
Full Time Equivalent Positions	10.00	10.00	10.00	10.00



# FINANCIAL SERVICES

104130

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To maintain unassigned fund balance of 18% to 20% of General Fund expenditures (year-end measurement)	• Fund balance as % of General Fund	33.2%	*TBD	18% to 20%
To maintain a G.O. bond rate of at least AA level with all rating agencies	• Moody's Rating • Standard & Poor's Rating • Fitch's Rating	Aa1 AA AA+	Aa1 AA AA+	Aa1 AA AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)	• Total Debt as % of Assessed Valuation • Operations Ratio	.875% 1.067%	.862% 1.018%	<= 1.1% <= 1.4%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments	• Avg # of accounts payable checks processed per month	1,420	1,458	< 1,700
To maintain the per county FTE cost of financial services (year-end measurements)	• Financial Services expenditures • # of County FTE • \$ per FTE Cost	911,735 1025.05 \$889.45	973,752 1060.05 \$918.59	NA NA < \$772.30

## BUDGET HIGHLIGHTS

- Continued 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

- For FY 2020-2021, the combined collection rate for real and personal property was 99.43 percent, which was the highest combined collection rate ever achieved by Tax Administration
- For FY 2020-2021, Tax Administration levied \$91,843,843, which was an increase of \$6,537,927 over FY 2019-2020
- Tax Administration processed and ordered annual bills for FY 2021-2022 on July 1, 2021
- Completed all 2021 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 FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	2,416,052	2,903,298	3,508,993	3,122,291
<b>Total Revenues</b>	<b>2,416,052</b>	<b>2,903,298</b>	<b>3,508,993</b>	<b>3,122,291</b>
<b>Expenditures</b>				
Personal Services	2,145,136	2,407,798	2,959,703	2,634,001
Operating Expenses	270,916	495,500	549,290	488,290
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,416,052</b>	<b>2,903,298</b>	<b>3,508,993</b>	<b>3,122,291</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	37.00	32.00



# TAX ADMINISTRATION

104140

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To Complete Individual Listings and Discoveries (Mobile Home & Boat)				
• Boat/Boat Motor Discoveries		51	33	60
• Regular Listings Processed		8,605	8,559	8,700
To Complete Business Personal Property Listings/Audits				
• External Audits		27	138	150
• Internal Audits		928	655	950
• Regular Listings Processed		4,739	4,636	4,800
To Complete Vehicle Tax System (VTS) Files				
• VTS Accts Processed		82,732	70,021	85,000
To Complete Real Property Process				
• Revaluation Parcels Reviewed		15,481	33,076	16,000
• Deeds Processed		6,755	7,488	6,800
• Real Parcels Reviewed		16,663	16,087	17,000
• Permits Processed		2,291	2,199	2,350
• Parcel Photos		10,362	15,379	11,000
• Remeasure & List		16,663	17,697	17,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Increase Tax Collection Rate				
• Overall Real and Personal Property Collection Rate for Pitt County		99.43%	99.42%	99.45%
Increase Productivity				
• Total Number of Bank Attachments Served		803	808	825
• *Debt Setoff dollars collected		\$104,067	\$59,644	105,000
• Total number of garnishments		1,592	1,206	1,600



## **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 Services Advisory Board, Board of Equalization and Review and EMS Oversight Committee. Attended meetings of the Board of Health and Social Services Board as requested.
- Provided legal assistance on County projects, including economic development, complex financial transactions, property tax appeals, real estate matters, construction matters, environmental issues, broadband and elections matters.
- Assisted in various legal matters related to the Covid-19 pandemic and continuing 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 and Equal Employment Opportunity Commission investigations
- 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
- Assisted the Planning Department and outside counsel with adoption of new County Commissioner voting districts
- Monitored Pitt County's participation in the civil lawsuit and settlement with pharmaceutical distributors for their role in the opioid epidemic



## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	554,567	591,229	615,406	610,166
Sales & Services	45,316	50,000	30,000	30,000
<b>Total Revenues</b>	<b>599,884</b>	<b>641,229</b>	<b>645,406</b>	<b>640,166</b>
<b>Expenditures</b>				
Personal Services	587,164	624,819	620,970	620,970
Operating Expenses	12,720	16,410	24,436	19,196
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>599,884</b>	<b>641,229</b>	<b>645,406</b>	<b>640,166</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</b>	<b>Actual</b>	<b>Target</b>
	<b>Performance Indicators</b>	<b>FY 2020-21</b>	<b>FY 2021-22</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 Services 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.	9	5	4
• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)	16	32	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 2021 Municipal Election and the 2022 Primary Election
- Effectuated a plan for operations during the 2021 Municipal Election and the 2022 Primary Election amid the continued COVID-19 pandemic
- Completed local, state, and federal redistricting changes and audits due to decennial census notwithstanding multiple delays from Courts and General Assembly

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	726,430	934,493	974,867	973,667
Sales & Services	0	57,087	50,000	50,000
<b>Total Revenues</b>	<b>726,430</b>	<b>991,580</b>	<b>1,024,867</b>	<b>1,023,667</b>
<b>Expenditures</b>				
Personal Services	485,031	613,104	647,385	647,385
Operating Expenses	241,398	378,476	377,482	376,282
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>726,430</b>	<b>991,580</b>	<b>1,024,867</b>	<b>1,023,667</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Increase the percentage of registered voters casting ballots				
• Percentage of registered voters casting ballots in all elections		71.16%	17.41%	20%
• Percentage of registered voters casting ballots in Primary		N/A	18.57%	25%
• Percentage of registered voters casting ballots in General Election		71.16%	16.25%	20%
• Percentage of actual voters who utilize One-Stop Early Voting		49.98%	33.68%	10%
• Percentage of absentee ballot requests processed within 3 days		81.99%	92.76%	100%
• Percentage of database considered active status regular voters		85.22%	91.57%	85%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Maintain accurate voter registration list				
• Number of registered voters		113,133	118,357	120,000
• Number of voters removed		21,182	5,393	> 5,000
• Number of new registrations		13,333	10,482	2,000



# 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

- Continue to provide excellent customer service
- Implementing NCDAVE System - the statewide system for electronic death registration along with electronic birth registration
- 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)
- Continued sending staff to Register of Deeds School to receive certification from the North Carolina Association of Register of Deeds
- Continued to index and scan all vital records into our database
- 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
- Continue the process of having birth certificates from 1913 forward preserved into acid free sleeves to prevent deterioration

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	-1,513,726	-880,897	-1,129,250	-1,209,250
Licenses	29,650	25,000	25,000	25,000
Permits & Fees	2,114,253	1,580,000	1,880,000	1,955,000
<b>Total Revenues</b>	<b>630,177</b>	<b>724,103</b>	<b>775,750</b>	<b>770,750</b>
<b>Expenditures</b>				
Personal Services	523,537	608,978	652,225	652,225
Operating Expenses	106,640	115,125	123,525	118,525
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>630,177</b>	<b>724,103</b>	<b>775,750</b>	<b>770,750</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	9.00	9.00	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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Index real estate documents on permanent index within 24 hours of recordation				
• No. of real estate documents recorded per year	28,530	27,502	23,000	
• Percent indexed within 24 hrs of recordation	100%	100%	100%	
• No. indexed per employee per year (based on 4 employees)	7,133	6,876	5,570	
Real estate document pages processed				
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	164,944	156,015	89,000	
• Percent of pages processed daily	100%	100%	100%	
Issue certified copies of death certificates				
• No. of certified copies issued	16,861	16,865	10,000	
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%	
• No. issued per employee (based on 4 employees)	4,215	4,216	3,030	
Issue marriage licenses per year				
• No. of marriage licenses issued	1,186	1,075	1,200	
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%	
• No. issued per employee (based on 4 employees)	297	269	2,349	
Issue certified copies of birth certificates				
• No. of copies issued	10,722	12,090	9,389	
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%	
• No. issued per employee (based on 4 employees)	2,681	3,023	2,349	



# PUBLIC INFORMATION

104200

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Produced 8 marketing videos for internal and public consumption
- Developed and produced 2 PSA marketing campaigns
- Created and managed 3 digital marketing campaigns
- Developed and implemented media relations best practices and procedures
- Implemented social media analysis and best practices
- Increased social media presence on the main County Facebook page by 238.8%
- Developed and produced internal communication opportunities
- Increased marketing efforts on public facing webpages
- Implemented public facing website Search Engine Optimization (SEO) analysis

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	-98,487	-48,971	134,954	59,539
Permits & Fees	317,469	320,000	315,000	315,000
<b>Total Revenues</b>	<b>218,982</b>	<b>271,029</b>	<b>449,954</b>	<b>374,539</b>
<b>Expenditures</b>				
Personal Services	171,089	221,269	328,396	261,495
Operating Expenses	47,893	49,760	121,558	113,044
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>218,982</b>	<b>271,029</b>	<b>449,954</b>	<b>374,539</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	4.00	3.00



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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Increase exposure to Pitt County Government services, programs and information				
• Increase public awareness by producing new digital content for PittTv and online		129	1,205	100
• Produce Stay Connected Newspaper Ad		20	20	25

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Distribute News, Information and Services to the Press				
• Produce News Releases		71	110	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 \$239,292 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year two of the sixth rotation cycle of the position classification review process, Technical/Law Enforcement 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 1,963 courses using our on-line modules, 182 hours of training activities on CONNECT through the Intranet system. 856 non-supervisory employees successfully completed Unlawful Workplace Harassment Training.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	681,210	756,828	850,992	840,992
<b>Total Revenues</b>	<b>681,210</b>	<b>756,828</b>	<b>850,992</b>	<b>840,992</b>
<b>Expenditures</b>				
Personal Services	641,784	677,828	753,332	753,332
Operating Expenses	39,426	79,000	97,660	87,660
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>681,210</b>	<b>756,828</b>	<b>850,992</b>	<b>840,992</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Monitor volunteer activity in County agencies				
• Track volunteer usage by all departments - Hours		8,619	17,870	10,000
• Track volunteer usage by all departments - Value		\$108,009	\$221,622	120,000

**Goal:** Recruit and retain competent employees

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Recruit and refer qualified candidates to departments in a timely manner.				
• Applicants referred to departments in a timely manner		1.07 days	.97 days	2 days
Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation				
• Conduct 1/3 position classification study each fiscal year		100%	100%	100%
• Monitor and encourage employee participation in training and development classes		4,036	4,344	2,000
• Provide training on benefits and policies through new employee orientation within 14 calendar days of first day of employment		100%	99.75%	100%
• Average tenure of workforce		9.28 years	8.99 years	10 yrs
• Overall Retention Rate		88%	83%	87%
• % of exit interviews conducted		87.25%	93%	90%
Educate employees and supervisors on the performance appraisal process				
• Train all new supervisors		100%	100%	100%

### BUDGET HIGHLIGHTS

- The Position Classification Study will continue with the review of the Adminstrative/Professional positions. This will be the third round of the sixth rotational cycle of the classification study process that began in 2005 as an in-house project.



# HUMAN RELATIONS COMMISSION

104220

## DEPARTMENT MISSION

The mission of the Human Relations Commission is to strive for a community in which the dignity and worth of each individual is respected on his/her own merits, a community in which genuine equality of opportunity for all persons is a recognizable fact.

## SERVICE DESCRIPTION

The Human Relations Commission was created to identify concerns in the area of human relations, make recommendations regarding these issues and engage in activities which shall effectively; (a) promote equality in such areas as economic, educational, governmental and cultural life of the community for all citizens without regard to race, creed, national origin, sex, age, sexual orientation (including gender, gender identity, gender expression) or disability, and work to eliminate discrimination on any of these bases; (b) encourage fair treatment and mutual understanding and respect among all citizens; (c) discover and seek to counter practices and customs which create animosity and unrest; and (d) make recommendations to the appointing authority for action it deems necessary for harmonious relationships among the citizens.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	0	0	46,383	46,383
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>46,383</b>	<b>46,383</b>
<b>Expenditures</b>				
Personal Services	0	0	44,883	44,883
Operating Expenses	0	0	1,500	1,500
Capital Outlay				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>46,383</b>	<b>46,383</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.50	0.50

## BUDGET HIGHLIGHTS

- The Human Relations Commission was established as a County department in FY 22-23



# IMAGING / MAIL SERVICES

104230

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	177,445	179,726	191,186	191,186
<b>Total Revenues</b>	<b>177,445</b>	<b>179,726</b>	<b>191,186</b>	<b>191,186</b>
<b>Expenditures</b>				
Personal Services	154,115	162,226	164,061	164,061
Operating Expenses	41,470	45,500	48,125	48,125
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>195,585</b>	<b>207,726</b>	<b>212,186</b>	<b>212,186</b>
Expense Allocation to Depts	-18,141	-28,000	-21,000	-21,000
<b>Net Expenditures</b>	<b>177,445</b>	<b>179,726</b>	<b>191,186</b>	<b>191,186</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



## IMAGING / MAIL SERVICES

104230

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Timely processing of mail				
• # pieces of courier mail delivered	89,950	82,100	90,000	
• # pieces of metered mail processed	291,785	294,193	250,000	
• % of postal & courier mail delivered on time	100%	99.75%	95%	
• % of metered mail processed by end of day	100%	99.75%	90%	
Timely processing of print services				
• # of service requests completed	335	618	450	
• # of images processed	671,230	1,397,093	1,200,000	
• % of requests completed on time	99%	98.5%	95%	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Evaluate service offerings and modify as appropriate				
• % client satisfaction with service, good or better	94%	95%	90%	



# MANAGEMENT INFORMATION SYSTEMS

104240

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Adjusted service delivery in light of never before seen vacancy rates exceeding 20% and recruiting challenges in a constrained employment pool
- Implemented next-gen anti-virus protection
- Executed contract for legacy phone replacement, Unified Communications as a Service (UCaaS), and finalized implementation plan
- Working with a multi-discipline department group, affirmed a cloud-based permitting & Inspections system to allow enhanced customer service and staff efficiencies through online interactions
- Upgraded firewalls as continued improvement in security posture
- In partnership with the Employee Wellness Team, implemented a cloud-based solution with smart app to provide real time data and interaction to improve employee health outcomes

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	2,679,676	3,085,057	3,401,103	3,385,832
Sales & Services	6,120	3,500	3,500	3,500
<b>Total Revenues</b>	<b>2,685,796</b>	<b>3,088,557</b>	<b>3,404,603</b>	<b>3,389,332</b>
<b>Expenditures</b>				
Personal Services	2,478,451	2,758,563	3,060,214	3,063,473
Operating Expenses	1,365,687	1,474,034	1,513,789	1,495,259
Capital Outlay	25,000	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>3,869,137</b>	<b>4,257,597</b>	<b>4,599,003</b>	<b>4,583,732</b>
Expense Allocation to Depts	-1,183,341	-1,169,040	-1,194,400	-1,194,400
<b>Net Expenditures</b>	<b>2,685,796</b>	<b>3,088,557</b>	<b>3,404,603</b>	<b>3,389,332</b>
<b>Staffing</b>				
Full Time Equivalent Positions	26.00	26.00	27.00	27.00



# MANAGEMENT INFORMATION SYSTEMS

104240

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Efficient client support				
• # of service requests completed		15,353	16,542	11,000
• % service requests completed by critical date		99%	99%	90%
• # computing/voice devices supported		6,125	6,200	5,400
• % client satisfaction with service, good or better		96%	97.75%	97%
• % of data recovery requests completed successfully		100%	100%	100%
Minimize reliance on general fund				
• % budget recovered using non-general funds		29.3%	28%	25%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Provide data to public via the internet				
• % of website availability		100%	100%	100%
Maintain centralized phone system				
• % phone system availability		100%	100%	100%



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Realigned GIS within MIS Enterprise Applications as geospatial functionality becomes more present in many systems
- Reestablished the GIS Users Group to spur collaboration and engagement

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	449,648	460,247	501,126	501,126
<b>Total Revenues</b>	<b>449,648</b>	<b>460,247</b>	<b>501,126</b>	<b>501,126</b>
<b>Expenditures</b>				
Personal Services	207,336	220,366	244,775	244,775
Operating Expenses	278,065	289,881	296,351	296,351
Capital Outlay	25,000	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>510,400</b>	<b>535,247</b>	<b>566,126</b>	<b>566,126</b>
Expense Allocation to Depts	-60,753	-75,000	-65,000	-65,000
<b>Net Expenditures</b>	<b>449,648</b>	<b>460,247</b>	<b>501,126</b>	<b>501,126</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Efficient client support				
• # of service requests completed		225	244	100
• % service requests completed by critical date		95%	92%	90%
• % client satisfaction with service, good or better		93%	92%	90%
Minimize reliance on general fund				
• % budget recovered using non-general funds		11.8%	11.6%	9%



# BUILDINGS & GROUNDS

104260

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Modified space at Tax Assessors Office
- Replaced roofs at Public Defender office and Public Health
- Fabricated hundreds of plexiglass partitions throughout the County as part of the County's Security Improvements project
- Painted interior sections of County Office Building as well as other requested areas throughout the County
- Maintained grass cutting and other grounds maintenance due to contract issue
- Repainted several areas of courthouse due to wear
- Pressure washed and painted several building exteriors
- Replaced carpet in Public Health and several other departments throughout the County

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	2,162,311	2,488,620	3,158,022	3,139,522
<b>Total Revenues</b>	<b>2,162,311</b>	<b>2,488,620</b>	<b>3,158,022</b>	<b>3,139,522</b>
<b>Expenditures</b>				
Personal Services	741,385	939,170	1,099,343	1,099,343
Operating Expenses	1,420,926	1,549,450	1,958,679	1,940,179
Capital Outlay	0	0	100,000	100,000
<b>Total Expenditures</b>	<b>2,162,311</b>	<b>2,488,620</b>	<b>3,158,022</b>	<b>3,139,522</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.00	15.00	16.00	16.00



# BUILDINGS & GROUNDS

104260

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Maintain safe and aesthetically pleasing facilities	<ul style="list-style-type: none"><li>• Square footage maintained/employee</li><li>• Number of maintenance work orders completed</li><li>• Number of miscellaneous work orders completed</li></ul>	62,804 1,473 848	68,513 1,618 824	40,000 1,500 700
To maximize resources in performing duties to economize cost	<ul style="list-style-type: none"><li>• Dollar savings of community service labor in lieu of employee labor</li><li>• Dollar savings due to internet purchasing</li></ul>	0 \$17,274	\$10,575 \$10,253	\$15,000 \$18,000



## DEPARTMENT MISSION

Housekeeping maintains the cleanliness of County Facilities.

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	371,620	397,250	405,175	417,063
<b>Total Revenues</b>	<b>371,620</b>	<b>397,250</b>	<b>405,175</b>	<b>417,063</b>
<b>Expenditures</b>				
Personal Services	230	0	0	0
Operating Expenses	371,390	397,250	405,175	417,063
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>371,620</b>	<b>397,250</b>	<b>405,175</b>	<b>417,063</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Improve quality of service.

Objective	Actual FY 2020-21	Actual FY 2021-22	Target FY 2022-23
Performance Indicators			
To ensure a high level of cleanliness of all County Buildings			
• Solicit feedback from County staff	Monthly	Monthly	Monthly



# NONDEPARTMENTAL

104999

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	3,552,536	2,670,848	3,400,052	3,400,925
<b>Total Revenues</b>	<b>3,552,536</b>	<b>2,670,848</b>	<b>3,400,052</b>	<b>3,400,925</b>
<b>Expenditures</b>				
Personal Services	1,070,655	502,005	230,049	230,049
Operating Expenses	1,951,783	1,518,843	2,505,003	2,505,876
Capital Outlay	530,099	650,000	665,000	665,000
<b>Total Expenditures</b>	<b>3,552,536</b>	<b>2,670,848</b>	<b>3,400,052</b>	<b>3,400,925</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COURT FACILITIES

174190

## DEPARTMENT MISSION

Court Facilities provide facilities for the courts of Pitt County.

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	599,633	539,022	477,716	483,513
<b>Total Revenues</b>	<b>599,633</b>	<b>539,022</b>	<b>477,716</b>	<b>483,513</b>
<b>Expenditures</b>				
Personal Services	75,227	78,522	0	0
Operating Expenses	524,406	460,500	477,716	483,513
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>599,633</b>	<b>539,022</b>	<b>477,716</b>	<b>483,513</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	0.00	0.00



# 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
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	\$	640,335
Sheppard Memorial Library Capital	\$	26,667
Winterville Public Library	\$	10,000
Total		\$ 752,002

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	681,819	803,684	872,002	752,002
<b>Total Revenues</b>	<b>681,819</b>	<b>803,684</b>	<b>872,002</b>	<b>752,002</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	681,819	803,684	872,002	752,002
<b>Total Expenditures</b>	<b>681,819</b>	<b>803,684</b>	<b>872,002</b>	<b>752,002</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	113,034	396,946	161,221	149,421
<b>Total Revenues</b>	<b>113,034</b>	<b>396,946</b>	<b>161,221</b>	<b>149,421</b>
<b>Expenditures</b>				
Personal Services	48,106	49,196	50,671	51,371
Operating Expenses	64,928	347,750	110,550	98,050
<b>Total Expenditures</b>	<b>113,034</b>	<b>396,946</b>	<b>161,221</b>	<b>149,421</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**

- Implemented the Quartermaster program by reclassification of an existing position. Program has reduced expenditures through increased employee and vendor accountability.
- Acquired two Skydio law enforcement drones and certified eleven pilots for their operation. Benefits include improved situational awareness for first responders, operational support for specialized teams, and reduced time and increased accuracy for crime scene reconstruction.
- Detention Center Programs Director recognized by the North Carolina Jail Administrators' Association for Jail Innovations of the Year Award.
- 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**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	26,823,081	32,582,193	40,087,298	35,563,694
Intergovernmental	1,047,318	578,200	620,100	620,100
Sales & Services	4,486,036	3,668,486	3,569,435	3,569,435
Miscellaneous	21,000	39,000	25,000	25,000
<b>Total Revenues</b>	<b>32,377,435</b>	<b>36,867,879</b>	<b>44,301,833</b>	<b>39,778,229</b>
<b>Expenditures</b>				
Personal Services	25,875,789	29,311,127	34,022,702	31,301,658
Operating Expenses	6,348,087	7,537,652	9,344,331	8,476,571
Capital Outlay	153,559	19,100	934,800	0
<b>Total Expenditures</b>	<b>32,377,435</b>	<b>36,867,879</b>	<b>44,301,833</b>	<b>39,778,229</b>
<b>Staffing</b>				
Full Time Equivalent Positions	343.00	348.00	364.00	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>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To improve Child Support Enforcement Program				
• Child Support collections		\$24,827,046	\$15,603,467	\$13,905,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Improve Domestic Violence Program				
• Domestic violence protective-orders served		236	297	300
• Domestic violence case clearance rate		63%	61%	93%
To improve the Victim Services Program				
• Cases Serviced		507	628	500
• Victim Contacts		3,057	3,046	3,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To improve paper service rates				
• Civil process rates		88%	87%	88%
To improve response times				
• Average agency-wide response times (minutes)		18	19	19 or less
• Deputy reaction time (minutes)		13	14	12 or less
• Responses to calls & follow-ups		35,684	30,927	32,000
• Part I Violent crimes reported		165	152	< 140
• Part I Property crimes reported		744	675	< 1,300
• Part 2 Offenses reported		2,443	2,148	< 2,600
To improve case clearance rates				
• Property Crimes clearance rate		29%	28%	> 30%
• Violent Crimes clearance rate		71%	71%	> 90%



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

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

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
To maintain / increase jail revenue				
• Inmate man-hours worked		57,356	57,356	57,356
• Value of inmate labor @ \$7.25		\$415,832	\$415,832	\$415,000
• Total jail revenue		\$6,272,619	\$2,244,460	\$1,489,700
• Average daily cost per inmate		\$112.56	\$139.15	\$80

**PITT COUNTY  
SHERIFF'S OFFICE**

PITT COUNTY COURTHOUSE  
100 W. 3RD. ST.  
GREENVILLE, N.C. 27835

(252) 902-2800

[WWW.PITTCOUNTYSHERIFF.COM](http://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

- Acquisition of prime mover with state grant monies
- Assisted Public Health with vaccine administration
- Moved all EM inventory and resources to one location at Hope Station

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	819,916	854,333	867,454	867,454
Intergovernmental	52,866	52,000	67,000	67,000
Permits & Fees	29,640	30,000	35,000	35,000
<b>Total Revenues</b>	<b>902,422</b>	<b>936,333</b>	<b>969,454</b>	<b>969,454</b>
<b>Expenditures</b>				
Personal Services	503,971	562,233	605,354	605,354
Operating Expenses	398,451	374,100	364,100	364,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>902,422</b>	<b>936,333</b>	<b>969,454</b>	<b>969,454</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



# EMERGENCY MANAGEMENT

104330

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Conduct or participate in at least two exercises or incidents involving an EOC activation annually to measure the readiness of County agencies and emergency operations plan	• Exercises or Incidents	2	2	2

## BUDGET HIGHLIGHTS

- Full-time fire inspector position will be filled
- Truck payment requests from Simpson, Falkland, Pactolus, Belvoir
- Moved Code Red Notification cost to the 911 Budget



# COMMUNICATIONS

104335

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Reaching i3 compliance as part of the Esinet statewide project
- Filling the Systems Technologist position

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	2,129,243	2,314,403	2,619,176	2,467,629
<b>Total Revenues</b>	<b>2,129,243</b>	<b>2,314,403</b>	<b>2,619,176</b>	<b>2,467,629</b>
<b>Expenditures</b>				
Personal Services	1,533,298	1,678,153	1,944,876	1,818,329
Operating Expenses	595,945	636,250	674,300	649,300
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,129,243</b>	<b>2,314,403</b>	<b>2,619,176</b>	<b>2,467,629</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	26.00	24.00



# COMMUNICATIONS

104335

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

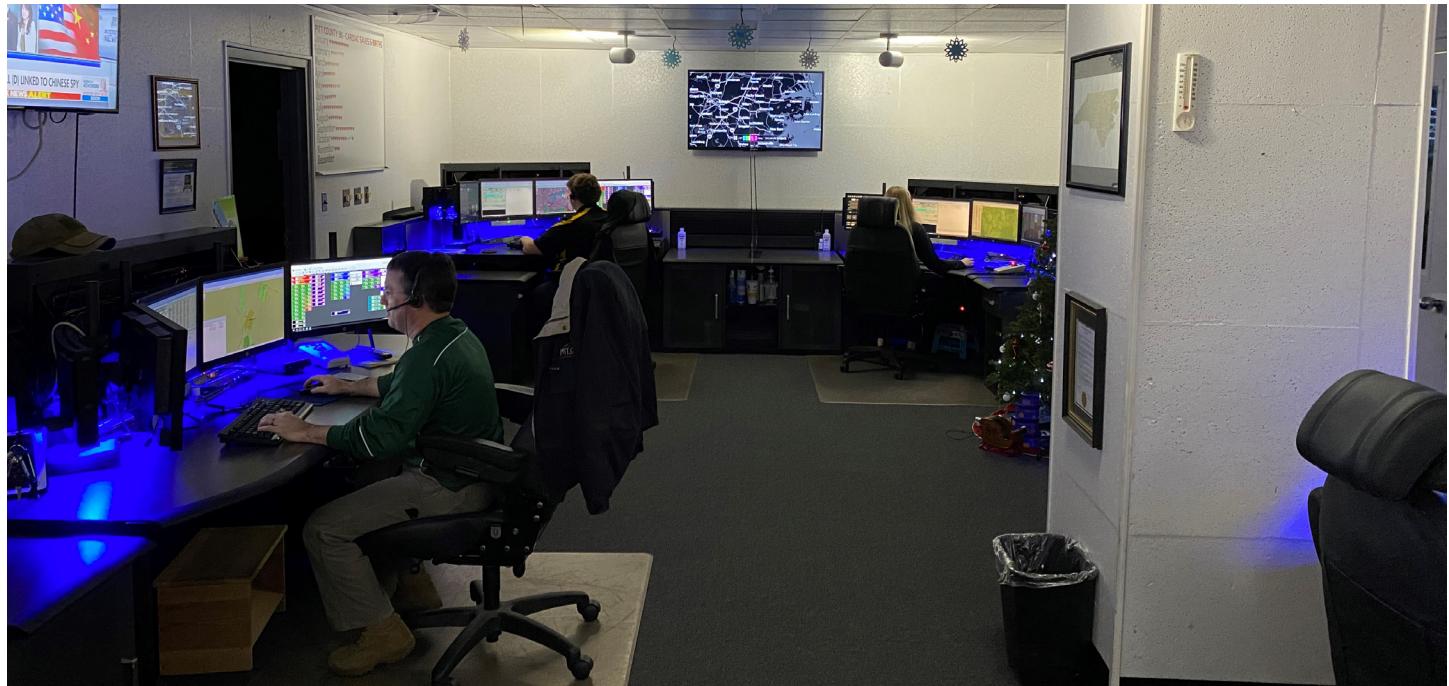
## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2020-21	FY 2021-22	FY 2022-23
To maintain an Emergency Medical Dispatch compliance above the national standard of 85%	• Center compliance %	92%	94%	85%
To maintain average fire/ ems received to dispatch time below state/industry standards of 90 seconds	• % of calls dispatched under 90 seconds	57.8%	80%	85%

## BUDGET HIGHLIGHTS

- New position request for (2) FTE's Telecommunicator II
- Server clustering/ Virtual hardware for 911 CAD
- Code Red Notification cost moved from EM budget
- EMD/ EFD Certification
- Mission Critical Feasibility Study- Phase 2





## **DEPARTMENT MISSION**

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

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

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

### **Vision Statement**

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

### **Core Values**

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

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

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

#### **P- Professional**

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

#### **C- Compassionate**

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

#### **A- Action**

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

#### **S- Service**

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

## **SERVICE DESCRIPTION**

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



### **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Lowest euthanasia rate since 2002 with a 28% decrease in euthanasia from the year before
- Overall Live Release Rate was 84.02%, 5.4% increase from 2020.
- Re-classified an unused Animal Control Officer position to Animal Intake Specialist to provide better health assessments of animals, manage intake and develop treatment plans
- Consolidated contracts with medical provider to include a part-time Veterinarian at the shelter
- Completed a Major Renovation and Construction Project
- Started a new program called Shelter Reading Buddies and received media and social media recognition
- Pitt County Animal Services "Mutt Strutters" (Dog Walking) Program won North Carolina Board of County Commissioners Civic Excellence in Innovation Award
- Re-classified a vacant Shelter Attendant position to Animal Shelter Supervisor

### **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	698,205	1,024,451	1,173,151	1,050,935
Intergovernmental	18,338	18,000	15,000	15,000
Permits & Fees	91,384	103,500	107,000	107,000
<b>Total Revenues</b>	<b>807,927</b>	<b>1,145,951</b>	<b>1,295,151</b>	<b>1,172,935</b>
<b>Expenditures</b>				
Personal Services	660,306	871,801	965,301	916,585
Operating Expenses	147,621	274,150	254,850	256,350
Capital Outlay	0	0	75,000	0
<b>Total Expenditures</b>	<b>807,927</b>	<b>1,145,951</b>	<b>1,295,151</b>	<b>1,172,935</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 quality education

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Assist citizens with unwanted/dangerous/nuisance animals				
• # of calls answered	1,558	1372	2,400	
• # of animal bites investigated	225	162	300	
• # of canine control violations	418	348	400	
Provide rabies control services				
• # of rabies clinics held	1	1	2	
• # of educational presentations	4	3	15	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Encourage adoptions to decrease euthanasia				
• # of adoptions	760	606	700	
• # of animals euthanized	288	216	< 500	
• # of re-claimed animals	115	127	125	
• Live Release Rate	83.55%	84.02%	> 80%	
Utilize volunteers in order to economize costs				
• # of volunteer hours	3,176	2576	6,000	
• \$ of monetary value	\$38,112	\$25,760	\$72,000	



# INSPECTIONS

104350

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	-221,656	377,072	394,382	392,352
Permits & Fees	625,546	500,000	525,000	525,000
<b>Total Revenues</b>	<b>403,889</b>	<b>877,072</b>	<b>919,382</b>	<b>917,352</b>
<b>Expenditures</b>				
Personal Services	370,443	473,912	506,922	507,392
Operating Expense	33,446	28,160	37,460	34,960
Capital Outlay	0	375,000	375,000	375,000
<b>Total Expenditures</b>	<b>403,889</b>	<b>877,072</b>	<b>919,382</b>	<b>917,352</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.75	5.75	6.00	6.00



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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Perform daily inspections and investigate complaint requests.	• % of condemnation notices resolved within six months	0*	0*	75%
Complete inspections and plan reviews in a timely manner	• # of inspections performed per inspector per day • % inspection costs offset by permit fees • % of residential plans reviewed within 4 working days • % of nonresidential plans reviewed within 7 working days	15.11 115.3% 94% 91.25%	14.07 122% 95% 96%	< 7 95% 100% 100%

\* No condemnation notices in FY 21-22



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	242,400	200,000	200,000	200,000
<b>Total Revenues</b>	<b>242,400</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Expenditures</b>				
Operating Expenses	242,400	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>242,400</b>	<b>200,000</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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	249,964	352,253	354,025	357,025
<b>Total Revenues</b>	<b>249,964</b>	<b>352,253</b>	<b>354,025</b>	<b>357,025</b>
<b>Expenditures</b>				
Operating Expenses	249,964	352,253	354,025	357,025
<b>Total Expenditures</b>	<b>249,964</b>	<b>352,253</b>	<b>354,025</b>	<b>357,025</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# TRANSPORTATION

104520

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	4,297	4,500	4,500	4,500
<b>Total Revenues</b>	<b>4,297</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Expenditures</b>				
Operating Expenses	4,297	4,500	4,500	4,500
<b>Total Expenditures</b>	<b>4,297</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 the NC 43 South Corridor Land Use Plan (adopted May 2021)
- Coordinated and finalized Pitt County's Voter Redistricting Project - divided the County's 170,243 people into 6 Commissioner Districts by adjusting the current district boundaries
- Awarded \$120,986 from the US Department of Housing and Urban Development to provide Rapid Rehousing for households experiencing homelessness throughout Region 12
- Maintained nearly 3,500 County street signs and assembled 19 new signs
- Prepared amendments to development regulations for compliance with NCGS Chapter 160D

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	959,380	1,211,370	1,278,202	1,279,613
Permits & Fees	23,557	18,000	19,500	19,500
Sales & Services	56,834	35,000	33,000	33,000
<b>Total Revenues</b>	<b>1,039,771</b>	<b>1,264,370</b>	<b>1,330,702</b>	<b>1,332,113</b>
<b>Expenditures</b>				
Personal Services	938,602	1,053,420	1,163,502	1,164,913
Operating Expenses	101,169	210,950	167,200	167,200
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,039,771</b>	<b>1,264,370</b>	<b>1,330,702</b>	<b>1,332,113</b>
<b>Staffing</b>				
Full Time Equivalent Positions	11.25	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>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Administration of Community Development Programs				
• Number of Homes Rehabilitated		17	8	15
• Number of Homes Replaced		0	2	0

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Administration of County-wide Zoning Ordinance				
• % of complaints investigated that equalled a zoning violation		80%	80%	> 50%
• # of rezoning, *CUP & **SUP requests		9	13	> 10

\*CUP - Conditional Use Permit

\*\*SUP - Special Use Permit

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Administration of Tar-Pamlico Stormwater Regulations				
• % of sites with approved *BMP's inspected annually		94%	100%	100%

\*BMP - Best Management Practices



# 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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	223,985	233,000	223,914	223,914
<b>Total Revenues</b>	<b>223,985</b>	<b>233,000</b>	<b>223,914</b>	<b>223,914</b>
<b>Expenditures</b>				
Operating Expenses	223,985	233,000	223,914	223,914
<b>Total Expenditures</b>	<b>223,985</b>	<b>233,000</b>	<b>223,914</b>	<b>223,914</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>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	135,505	444,503	664,660	366,660
<b>Total Revenues</b>	<b>135,505</b>	<b>444,503</b>	<b>664,660</b>	<b>366,660</b>
<b>Expenditures</b>				
Personal Services	127,871	134,853	153,310	153,310
Operating Expenses	7,634	9,650	11,350	13,350
Capital Outlay	0	300,000	500,000	200,000
<b>Total Expenditures</b>	<b>135,505</b>	<b>444,503</b>	<b>664,660</b>	<b>366,660</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Monitor Energy savings related to Energy Savings Contract	• Monitor energy bills	Monthly	Monthly	Monthly



# COOPERATIVE EXTENSION

104950

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- NC Cooperative Extension Volunteers donated over 2,900 hours of service totaling \$360,000 of economic impact for Pitt County
- Identified drainage issues in a pecan orchard run by NC Farm School graduates that saved \$4,000 of young trees with a future production value of \$10,000
- Hosted peanut pod blasting clinics throughout the county. By following clinic recommendations, farmers generated over \$290,000 in additional revenue
- Reached over 3,700 youth in 2021 providing leadership, STEM & health education through 4-H

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	299,817	357,371	478,626	463,952
<b>Total Revenues</b>	<b>299,817</b>	<b>357,371</b>	<b>478,626</b>	<b>463,952</b>
<b>Expenditures</b>				
Personal Services	219,248	279,927	381,566	382,092
Operating Expenses	80,570	77,444	97,060	81,860
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>299,817</b>	<b>357,371</b>	<b>478,626</b>	<b>463,952</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.75	0.75



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Increase youth participation	• No. of youth participating in programs	3,243	2,903	6,000
Extension customers will learn proper skills related to healthy living.	• No. of customers	2,915	3,522	5,000
Volunteers will be recruited to assist in the delivery of Extension education	• Volunteer hours	5,082	5,196	8,000
Farmers and "Green Industry" professionals will adopt economically sound production practices	• No. of farmers implementing practices	439	1,262	800
	• Dollar value	\$1,750,300	\$3,780,000	1,000,000



# 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

- Continued operating the G-Circle Market on Wednesday during the summer at the Pitt County Health Department, Human Services, and Agriculture Center
- Accepted WIC and SNAP at both locations
- Followed COVID safety protocol to remain open as an essential service throughout the pandemic

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	75,628	43,449	53,733	48,358
Sales & Services	9,110	8,000	8,000	8,000
<b>Total Revenues</b>	<b>84,738</b>	<b>51,449</b>	<b>61,733</b>	<b>56,358</b>
<b>Expenditures</b>				
Personal Services	38,667	38,374	41,858	41,858
Operating Expenses	27,837	13,075	19,875	14,500
Capital Outlay	18,235	0	0	0
<b>Total Expenditures</b>	<b>84,738</b>	<b>51,449</b>	<b>61,733</b>	<b>56,358</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60



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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To increase the number of vendors providing fresh food for county citizens	• number of fresh food vendors		960	400
To increase the use of the market by citizens for purchasing fresh food	• No. of market customers • No. social media insights • No. Visit NCFarms interactions	11,520 NA NA	6,280 17,619 699	25,000 50,000 1,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To encourage use of WIC vouchers for food purchases at the market	• No. of WIC vouchers accepted • Dollar value of WIC vouchers accepted	1,501 \$6,179	1,307 \$4,127	2,800 \$5,000



## 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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	367,017	275,700	293,848	275,700
<b>Total Revenues</b>	<b>367,017</b>	<b>275,700</b>	<b>293,848</b>	<b>275,700</b>
<b>Expenditures</b>				
Operating Expenses	367,017	275,700	293,848	275,700
<b>Total Expenditures</b>	<b>367,017</b>	<b>275,700</b>	<b>293,848</b>	<b>275,700</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# VETERANS SERVICES

105820

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

The Veteran Service Office serves a Pitt County veteran population of 11,811, not including their dependents.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 2020, (last year available) the U.S. Veteran Affairs paid \$89,448,000 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 \$2,012,580 to Pitt County's revenue base.
- The local DAV office has been closed since Covid-19 Pandemic (March 2020) and Pitt County VSO office has assisted with their clients on a daily basis.
- Adopted new computer software (Vetra-Spec) that will allow us to manage claims for submission more effectively.
- Since March 2020 due to Covid 19 Pandemic, with limited face to face contact, Pitt County VSO has continued to provide services to the veterans and/or dependents of Pitt County by way of phone, fax, emails, limited in-person visits, and mailings.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	188,797	210,998	217,010	217,010
Miscellaneous	2,084	0	2,000	2,000
<b>Total Revenues</b>	<b>190,880</b>	<b>210,998</b>	<b>219,010</b>	<b>219,010</b>
<b>Expenditures</b>				
Personal Services	187,224	203,113	210,025	210,025
Operating Expenses	3,656	7,885	8,985	8,985
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>190,880</b>	<b>210,998</b>	<b>219,010</b>	<b>219,010</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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To serve Pitt County veterans and their families				
• In-Person contacts	806	994	1,600	
• Written contacts	6,998	8691	5,000	
• Telephone contacts	4,767	4539	4,200	
• Month end claims waiting to be processed	1	10	< 5	
• Month end diary dates waiting to be processed	53	40	20	
• Average number of phone messages waiting to be returned per day*	2.99	0.72	<5	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Maximize receipt of available benefits to eligible veterans and their families				
• Number of new claims awarded	187	113	225	
• Annual benefit amount of new claims awarded	\$1,396,169	\$1,183,629	\$2,000,000	
• Amount of one-time benefit claims awarded	\$1,264,081	\$503,705	\$2,000,000	
• Total benefit amounts for new claims awarded	\$2,660,250	\$1,687,335	\$4,000,000	
• Total number of claims submitted	362	273	425	



# 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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	6,134,150	6,583,811	8,281,797	7,303,558
Intergovernmental	5,678,921	5,298,764	5,433,742	5,482,755
Sales & Services	359,239	256,450	341,000	370,000
Miscellaneous	513,230	478,766	275,529	278,091
Debt & NonRevenue	0	0	0	0
Fund Balance	0	1,372,000	984,099	348,412
<b>Total Revenues</b>	<b>12,685,540</b>	<b>13,989,791</b>	<b>15,316,167</b>	<b>13,782,816</b>
<b>Expenditures</b>				
Personal Services	5,434,873	10,689,111	12,305,859	11,503,345
Operating Expenses	2,518,039	2,538,680	2,626,208	2,279,471
Capital Outlay	30,593	762,000	384,100	0
<b>Total Expenditures</b>	<b>7,983,505</b>	<b>13,989,791</b>	<b>15,316,167</b>	<b>13,782,816</b>
<b>Staffing</b>				
Full Time Equivalent Positions	133.20	139.20	144.20	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

- Smile Safari Mobile Dental Program, following CDC guidelines, returned to normal operations and began seeing students at Pitt County Schools. The Smile Safari Mobile Dental Program was stationed at the Pitt County Health Department in the summer months and saw children and pre-natal PCHD patients during the past year safely.
- Smile Safari received funding for purchase of a new mobile unit. The new unit is expected to be finished next year. The current unit is over 24 years old.
- Business office at the Pitt County Health Department has been managing the changes in payment from Medicaid Transformation.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	2,053,503	1,790,140	2,188,493	2,108,476
Intergovernmental	1,266,437	1,017,306	802,518	806,963
Sales & Services	41	0	0	0
Miscellaneous	269,565	1,200	1,000	1,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	1,372,000	984,099	348,412
<b>Total Revenues</b>	<b>3,589,546</b>	<b>4,180,646</b>	<b>3,976,110</b>	<b>3,264,851</b>
<b>Expenditures</b>				
Personal Services	1,087,670	2,158,538	2,405,246	2,197,337
Operating Expenses	1,193,786	1,260,108	1,186,764	1,067,514
Capital Outlay	0	762,000	384,100	0
<b>Total Expenditures</b>	<b>2,281,456</b>	<b>4,180,646</b>	<b>3,976,110</b>	<b>3,264,851</b>
<b>Staffing</b>				
Full Time Equivalent Positions	27.00	27.00	27.00	25.00



# PUBLIC HEALTH - ADMINISTRATION

155110,15

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Develop public health workforce to respond to public health emergencies				
• % of Health Department staff who have completed Incident Command System 100, 200 & 700 courses		100%	95%	100%
• % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses		88%	95%	100%
• % of staff who respond within 2 hours to quarterly call down drills		97%	N/A	100%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Amount of clinic related client fees (medicare, client, 3rd party) collected				
• Increase client fees collected by 5% from previous fiscal year		\$105,092	\$116,687	\$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 a variety of program for East Carolina University - hosted three Environmental Health students with internships in our Vector Program.
- Food & Lodging completed 91% percent compliance for regulatory inspection for this fiscal year. This is a very high compliance percentage considering the staff was 2 positions down. This is the first fiscal year post Covid and all mandatory inspections were required again from NCDHHS.
- Food & Lodging staff members received Serv Safe training and certification and the Serv Safe Program is now up and running. The purpose of the Serv Safe Program is to teach food safety to the community that we regulate.
- Children's Environmental Health continued its regulatory work completing all regulatory inspections of childcare facilities and school buildings with 100% compliance.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	1,397,502	1,665,661	1,918,248	1,801,135
Intergovernmental	48,554	38,850	36,000	36,850
Sales & Services	248,973	164,850	180,500	207,500
Miscellaneous	587	0	800	800
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,695,616</b>	<b>1,869,361</b>	<b>2,135,548</b>	<b>2,046,285</b>
<b>Expenditures</b>				
Personal Services	651,591	1,755,651	1,937,311	1,879,935
Operating Expenses	129,641	113,710	198,237	166,350
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>781,232</b>	<b>1,869,361</b>	<b>2,135,548</b>	<b>2,046,285</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	22.00	23.00	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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.	<ul style="list-style-type: none"><li>Number of Food and Lodging inspections, consultations and permitting activities</li><li>Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li></ul>	11,924	11,901	9,150
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.	<ul style="list-style-type: none"><li>Number of inspections, permits and consultations</li><li>Inspections, consultations and permitting activities per FTE per day</li><li>Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li></ul>	12,764	9,505	9,388
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.	<ul style="list-style-type: none"><li>Number of inspections, investigations and consultations and permits</li><li>Inspections, investigations, consultations and permitting activities per FTE per day</li></ul>	2,204	2,038	1,500
		8.83	8.09	5.0



## PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued to provide COVID-19 vaccines by appointment and walk in basis for all community members - administered 2,411 COVID-19 vaccines to children and adults.
- 25 COVID-19 clinics were held in communities across Pitt County.
- In September 2021, partnered with Pitt County Schools and ECU Health (formerly Vidant School Health Program) to provide drive through immunization clinics for Pitt County Middle and High School students - 292 students were immunized through this initiative. In addition, immunization appointments were also available for preschoolers, kindergarten and other school age children who needed immunization updates.
- 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.
- Pitt County Commissioners approved three new positions to improve access to care for people in Pitt County. Positions included a Triage Nurse and Public Health Nurse Supervisor II for the vaccine preventable disease program. These positions are key to ensuring residents have access to vaccines to reduce the spread of communicable diseases.
- Continued our Community Partnership with ekiM and the Narcan Distribution Program. Narcan kits are available to anyone who requests them to help prevent opioid overdose.
- Continued to receive funding from NC DHHS to support the ongoing efforts for prevention of COVID-19 and other communicable diseases in the region.



## PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

### BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	946,519	1,092,634	1,309,269	1,120,062
Intergovernmental	294,759	219,719	229,072	272,790
Sales & Services	65,888	42,000	75,000	77,000
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,307,165</b>	<b>1,354,353</b>	<b>1,613,341</b>	<b>1,469,852</b>
<b>Expenditures</b>				
Personal Services	379,616	1,200,013	1,497,274	1,404,629
Operating Expenses	154,009	154,340	116,067	65,223
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>533,625</b>	<b>1,354,353</b>	<b>1,613,341</b>	<b>1,469,852</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.50	15.50	16.50	16.50

### 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.

Objective	Actual	Actual	Target
	FY 2020-21	FY 2021-22	FY 2022-23
Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases			
• % of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%.	98.75%	100%	90%
Provide HIV/Sexually Transmitted Disease (STD) risk reduction services and community outreach to high-risk individuals			
• Number of HIV tests performed by the Health Department.	2,089	2,291	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

- Breastfeeding peer counselors provided curbside services and door drop offs to clients during COVID-19.
- 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 COVID-19.
- 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 participation 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 FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	1,441,210	1,732,783	2,421,171	1,911,307
Intergovernmental	3,567,292	3,510,657	3,728,168	3,728,168
Sales & Services	37,404	45,300	54,800	54,800
Miscellaneous	199,272	436,366	233,729	234,283
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>5,245,179</b>	<b>5,725,106</b>	<b>6,437,868</b>	<b>5,928,558</b>
<b>Expenditures</b>				
Personal Services	2,883,590	5,097,747	5,830,326	5,451,188
Operating Expenses	675,957	627,359	607,542	477,370
Capital Outlay	30,593	0	0	0
<b>Total Expenditures</b>	<b>3,590,139</b>	<b>5,725,106</b>	<b>6,437,868</b>	<b>5,928,558</b>
<b>Staffing</b>				
Full Time Equivalent Positions	68.20	68.20	70.20	67.70



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

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

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
Provide technical assistance including health and safety trainings to childcare providers				
• Childcare centers who have received technical health assistance	214	215	145	
• Number of children impacted by technical assistance/provider training.	10,941	9,587	3,000	
Improve the health and spacing of pregnancies				
• Number of family planning clinic visits at the Pitt County Health Department.	2,105	1,983	4,200	
• Number of prenatal care clinic visits at the Pitt County Health Department.	1,122	383	3,050	
• Maintain an average monthly caseload of women receiving pregnancy care management services.	223	248	350	
• Number of postpartum home visits.	408	337	600	
Reduce adolescent pregnancies				
• % of adolescents enrolled in the initiative who do not report a pregnancy.	0-COVID	0%	100%	
• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.	0-COVID	58	179	
• Pitt County adolescent pregnancy state ranking.	34th lowest	53rd out of 100 reporting counties	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	242	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).	61.32%	61.00%	45%	
• \$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.	\$2,819,704	\$3,178,994	\$3,200,000	
• WIC average caseload	5,193	5,024	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.
- Breastfeeding team started offering Virtual Moms Support Groups in July 2020, which were continued until December of 2021. The program offered a special series called 'Breastfeeding Is a Gift Only You Can Give Your Baby'. It was offered September-November 2021 and provided information about how breastfeeding works, how to tell whether your baby is hungry and hand expression.
- For National Diabetes Month in November, we hosted "Embracing Your Health" which featured guest speaker and lifestyle Coach Christy Jones. This event was held virtually via Zoom and was open to the community as well as Pitt County employees
- The ECU Women's Basketball team held a diabetes awareness game in December 2021, and invited us to participate. One thing that came out of this partnership was the Health Department's Diabetes Program being named the administrator of \$800 to be used toward purchasing diabetes supplies for needy patients. To date, 5 different patients have been helped with distributed supplies totaling 3 blood glucose meters, 250 test strips, and 240 lancets.
- Employee Wellness Team provided health screenings for Pitt County Government employees who were enrolled in Pitt County's Health Insurance Fee Minimization 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.
- Partnered with Pitt Partners for Healthy and Catholic Charities for the Healthy Food Pantry initiative. The initiative promotes healthy food boxes, recipes and ingredients.



## PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

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

### BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	295,416	302,593	444,616	362,578
Intergovernmental	501,879	512,232	637,984	637,984
Sales & Services	6,933	4,300	30,700	30,700
Miscellaneous	43,805	41,200	40,000	42,008
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>848,034</b>	<b>860,325</b>	<b>1,153,300</b>	<b>1,073,270</b>
<b>Expenditures</b>				
Personal Services	432,406	477,162	635,702	570,256
Operating Expenses	364,647	383,163	517,598	503,014
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>797,053</b>	<b>860,325</b>	<b>1,153,300</b>	<b>1,073,270</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.50	6.50	8.00	7.00

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

Objective	Actual	Actual	Target	
	Performance Indicators	FY 2020-21	FY 2021-22	FY 2022-23
Improve early diagnosis of cancer in women				
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years	100%	100%	90%	
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram	100%	100%	100%	
Create an environment within Pitt County that supports healthy lifestyle choices				
• % of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units	95%	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 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

- The Fiscal Department has fully automated the DSS financial records with the advanced options that were added to the RRAD system
- Met the Maintenance of Effort required in order to maintain the same level of federal funding

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
State & Federal	-18,037,586	21,468,572	21,823,880	21,430,605
General Fund	-11,685,147	12,877,664	14,730,769	14,144,121
Fees & Charges	-177,380	117,975	136,750	136,750
Miscellaneous	-255,279	6,922	6,922	6,922
Debt & Non Revenue				
<b>Total Revenues</b>	<b>-30,155,392</b>	<b>34,471,133</b>	<b>36,698,321</b>	<b>35,718,398</b>
<b>Expenditures</b>				
Personal Services	18,899,078	22,109,400	25,277,789	24,297,866
Operating Expenses	9,733,184	12,111,733	11,420,532	11,420,532
Capital Outlay	22,636	250,000	0	0
<b>Total Expenditures</b>	<b>28,654,898</b>	<b>34,471,133</b>	<b>36,698,321</b>	<b>35,718,398</b>
<b>Staffing</b>				
Full Time Equivalent Positions	306.00	306.00	326.00	312.00



# 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
- The Fiscal Department has fully automated the DSS financial records with the advanced options that were added to the RRAD system

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
State & Federal	2,502,482	3,860,377	2,303,301	1,093,187
Transfer - General Fund	1,316,602	1,077,185	2,725,529	3,820,662
Fees & Charges				
Miscellaneous	255,279	6,922	6,922	6,922
Fund Balance				
<b>Total Revenues</b>	<b>4,074,363</b>	<b>4,944,484</b>	<b>5,035,752</b>	<b>4,920,771</b>
<b>Expenditures</b>				
Personal Services	2,357,890	2,157,546	2,310,752	2,195,771
Operating Expenses	2,078,039	2,536,938	2,725,000	2,725,000
Capital Outlay	22,636	250,000	0	0
<b>Total Expenditures</b>	<b>4,458,565</b>	<b>4,944,484</b>	<b>5,035,752</b>	<b>4,920,771</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	27.00	25.00



# 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 added a Program Manager for investigations

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
State & Federal	9,343,608	11,353,750	13,250,603	14,002,501
Transfer - General Fund	5,976,831	8,063,992	8,596,403	6,979,565
Fees & Charges	165,910	111,500	125,000	125,000
<b>Total Revenues</b>	<b>15,486,349</b>	<b>19,529,242</b>	<b>21,972,006</b>	<b>21,107,066</b>
<b>Expenditures</b>				
Personal Services	14,599,381	17,641,978	20,587,003	19,722,063
Operating Expenses	886,968	1,887,264	1,385,003	1,385,003
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>15,486,349</b>	<b>19,529,242</b>	<b>21,972,006</b>	<b>21,107,066</b>
<b>Staffing</b>				
Full Time Equivalent Positions	249.50	249.50	267.00	255.00



## 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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Ensure that children remain in safe, stable environments				
• Percentage of children who are not victims of repeat maltreatment		89%	93%	91%
• Percentage of foster care youth who have only 1 or 2 placements within 12 months.		87%	94%	80%
• Percentage of foster care youth who achieve permanent placement within 12 months		24%	26%	12%
Enable vulnerable and disabled adults to live in least restrictive suitable environment				
• Number of individuals receiving at least 1 in home service		157	145	204
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation				
• Number of Child Protective Services reports received.		464	337	725
• Percentage of Child Protective Services reports that result in investigation by the agency		61%	74%	75%
• Number of Adult Protective Services reports received.		178	208	500
• Percentage of Adult Protective Services reports that result in evaluation by the agency		86%	79%	75%
• Number of individuals requiring appointment of a guardian		20	53	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		2	30	60
• Number of families receiving heating or cooling assistance during the year		6,907	1,224	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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
State & Federal	4,070,570	4,126,345	4,102,108	4,108,190
Transfer - General Fund	2,096,961	2,727,637	2,299,873	2,293,791
Fees & Charges				
Miscellaneous				
Fund Balance				
<b>Total Revenues</b>	<b>6,167,531</b>	<b>6,853,982</b>	<b>6,401,981</b>	<b>6,401,981</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	6,167,531	6,853,982	6,401,981	6,401,981
Capital Outlay				
<b>Total Expenditures</b>	<b>6,167,531</b>	<b>6,853,982</b>	<b>6,401,981</b>	<b>6,401,981</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Ensure that the medical needs of Pitt County citizens are met promptly	<ul style="list-style-type: none"><li>• Percentage of Medicaid Intakes processed timely</li><li>• Percentage of Medicaid redeterminations processed timely.</li><li>• Maximum number of days to process applications for Adult Disability Medicaid.</li><li>• Maximum number of days to process applications for non-Disability Medicaid</li></ul>	93% 100% 46 28	95% 100% 66 29	90% 97% 90 45
Ensure Pitt County Citizens have timely access to Food and Nutrition services	<ul style="list-style-type: none"><li>• Percentage of Food and Nutrition cases processed timely</li></ul>	100%	87%	95%



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

165473

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Child Support program collected \$16,000,000 in support for the children in Pitt County

### BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
State & Federal	2,120,929	2,128,100	2,167,868	2,226,727
General Fund	1,306,223	1,008,849	1,108,964	1,050,104
Fees & Charges	11,047	6,475	11,750	11,750
Fund Balance				
<b>Total Revenues</b>	<b>3,438,199</b>	<b>3,143,424</b>	<b>3,288,582</b>	<b>3,288,581</b>
<b>Expenditures</b>				
Personal Services	1,941,807	2,309,875	2,380,034	2,380,032
Operating Expenses	600,646	833,549	908,548	908,549
Capital Outlay				
<b>Total Expenditures</b>	<b>2,542,453</b>	<b>3,143,424</b>	<b>3,288,582</b>	<b>3,288,581</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.50	32.50	32.00	32.00



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

165473

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2020-21	FY 2021-22	FY 2022-23
Ensure children of Pitt County are financially supported by both parents				
	• Percentage of child support cases under order	93%	93%	90%
	• Child Support Collections	\$16,577,000	\$15,769,265	\$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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	488,500	509,100	519,500	519,500
Intergovernmental	199,116	180,000	170,000	170,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>687,616</b>	<b>689,100</b>	<b>689,500</b>	<b>689,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	688,252	689,100	689,500	689,500
<b>Total Expenditures</b>	<b>688,252</b>	<b>689,100</b>	<b>689,500</b>	<b>689,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# PITT SOIL & WATER CONSERVATION

104960

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Little Contentnea Creek Stream Debris Removal Project, over 10 miles of stream debris has been completed
- Reviewed over 90 plans for development and sedimentation and erosion
- Provided technical assistance to 2 local swine producers to complete lagoon closure applications through the North Carolina Department of Environmental Quality
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins
- Enrolled 1 new member into the Voluntary Ag District program adding just under 600 acres into the program
- Implemented Best Management Practices (BMPs) in the amount of \$64,161, impacting 1,394 acres
- Awarded Streamflow Rehabilitation Assistance Program grant funding totaling \$414,975 through the North Carolina Division of Soil and Water Conservation for the removal of storm related debris

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	274,856	292,509	463,494	396,103
Miscellaneous	29,618	32,748	35,670	35,670
<b>Total Revenues</b>	<b>304,474</b>	<b>325,257</b>	<b>499,164</b>	<b>431,773</b>
<b>Expenditures</b>				
Personal Services	286,188	303,857	371,764	308,873
Operating Expenses	18,286	21,400	127,400	122,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>304,474</b>	<b>325,257</b>	<b>499,164</b>	<b>431,773</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	5.00	4.00



# PITT SOIL & WATER CONSERVATION

104960

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	286	Not Available	350
• Provide technical assistance to governmental agencies	243	Not Available	300
• Technical assistance provided to agricultural customers	294	Not Available	385

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Utilize federal, state, and grant funds for the installation of conservation practices on the land			
• Prioritize applications according to appropriate ranking system	100%	100%	100%
• Obligate available dollars to install conservation practices	89%	100%	89%
• # of Applications	8	9	10
• Average \$ Amount Awarded	\$8,114	\$8,750	\$5,500

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	168	900	500
• Provide learning experiences/programs for adults	128	123	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 22-23 budget includes a \$45.9 million current expense budget which includes \$340,000 allocated to the Board of Education to allow repayment to the County for rent and utilities for school administration offices. In addition to current expense funding, the Board of Commissioners annually appropriates an additional \$1,000,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	42,497,811	44,283,624	48,355,780	46,860,242
<b>Total Revenues</b>	<b>42,497,811</b>	<b>44,283,624</b>	<b>48,355,780</b>	<b>46,860,242</b>
<b>Expenditures</b>				
Operating Expenses	41,497,811	43,283,624	47,355,780	45,860,242
Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>42,497,811</b>	<b>44,283,624</b>	<b>48,355,780</b>	<b>46,860,242</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	6,268,911	6,353,326	6,534,185	6,534,185
<b>Total Revenues</b>	<b>6,268,911</b>	<b>6,353,326</b>	<b>6,534,185</b>	<b>6,534,185</b>
<b>Expenditures</b>				
Operating Expenses	6,168,911	6,253,326	6,434,185	6,434,185
Capital Outlay	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>6,268,911</b>	<b>6,353,326</b>	<b>6,534,185</b>	<b>6,534,185</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 Sauter Project	350,147	337,507
Chicod Sewer Project	88,773	19,530
2015 LOBS	2,460,000	989,694
PCC GO Bonds	1,015,000	449,338
2016 LOBS	890,000	513,975
2016B LOBS	2,420,000	1,301,850
2017 LOBS	1,665,000	246,250
2021 LOBS	3,175,000	781,274
Commission Fees	-	25,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 12,107,065</b>	<b>\$ 4,664,418</b>

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	12,545,123	11,987,213	12,107,065	12,107,065
<b>Total Revenues</b>	<b>12,545,123</b>	<b>11,987,213</b>	<b>12,107,065</b>	<b>12,107,065</b>
<b>Expenditures</b>				
Operating Expenses	12,545,123	11,987,213	12,107,065	12,107,065
<b>Total Expenditures</b>	<b>12,545,123</b>	<b>11,987,213</b>	<b>12,107,065</b>	<b>12,107,065</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEBT SERVICE - INTEREST & COMMISSIONS

309110

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

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

	<u>Principal</u>	<u>Interest</u>
Stokes/Pactolus Sewer	43,145	-
Sadie Saulter Project	350,147	337,507
Chicod Sewer Project	88,773	19,530
2015 LOBS	2,460,000	989,694
PCC GO Bonds	1,015,000	449,338
2016 LOBS	890,000	513,975
2016B LOBS	2,420,000	1,301,850
2017 LOBS	1,665,000	246,250
2021 LOBS	3,175,000	781,274
Commission Fees	-	25,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 12,107,065</b>	<b>\$ 4,664,418</b>

### BUDGET SUMMARY

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>REQUEST</u> <u>FY 2022-23</u>	<u>ADOPTED</u> <u>FY 2022-23</u>
<b>Revenues</b>				
Intrafund Transfers	5,484,145	5,222,715	4,664,418	4,664,418
<b>Total Revenues</b>	<b>5,484,145</b>	<b>5,222,715</b>	<b>4,664,418</b>	<b>4,664,418</b>
<b>Expenditures</b>				
Operating Expenses	5,484,145	5,222,715	4,664,418	4,664,418
<b>Total Expenditures</b>	<b>5,484,145</b>	<b>5,222,715</b>	<b>4,664,418</b>	<b>4,664,418</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	\$ 370,926
Health Fund	7,303,558
Social Services Fund	14,144,121
Court Facilities Fund	308,696
Mental Health Fund	519,500
Debt Service Fund	5,152,729
Workers Compensation Fund	629,766
Retiree Medical Insurance Fund	1,400,396
<b>TOTAL TRANSFERS</b>	<b>\$ 29,829,692</b>

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	32,192,820	39,189,700	31,388,099	29,829,692
<b>Total Revenues</b>	<b>32,192,820</b>	<b>39,189,700</b>	<b>31,388,099</b>	<b>29,829,692</b>
<b>Expenditures</b>				
Operating Expenses	32,192,820	39,189,700	31,388,099	29,829,692
<b>Total Expenditures</b>	<b>32,192,820</b>	<b>39,189,700</b>	<b>31,388,099</b>	<b>29,829,692</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

Contingency serves as a budgetary department for contingency funds appropriated.

## **SERVICE DESCRIPTION**

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Fund Appropriation	0	217,000	223,000	223,000
<b>Total Revenues</b>	<b>0</b>	<b>217,000</b>	<b>223,000</b>	<b>223,000</b>
<b>Expenditures</b>				
Operating Expenses	0	217,000	223,000	223,000
<b>Total Expenditures</b>	<b>0</b>	<b>217,000</b>	<b>223,000</b>	<b>223,000</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)
- Inmate Trust Fund
- Municipal Tax Fund



# 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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Miscellaneous	1,352,151	1,525,000	1,585,000	1,585,000
<b>Total Revenues</b>	<b>1,352,151</b>	<b>1,525,000</b>	<b>1,585,000</b>	<b>1,585,000</b>
<b>Expenditures</b>				
Operating Expenses - Social Services Trust	1,308,425	1,500,000	1,500,000	1,500,000
Operating Expenses - Sheriffs Trust	27,850	25,000	85,000	85,000
<b>Total Expenditures</b>	<b>1,336,276</b>	<b>1,525,000</b>	<b>1,585,000</b>	<b>1,585,000</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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Miscellaneous	273,216	350,000	355,000	355,000
<b>Total Revenues</b>	<b>273,216</b>	<b>350,000</b>	<b>355,000</b>	<b>355,000</b>
<b>Expenditures</b>				
Operating Expenses	275,067	350,000	355,000	355,000
<b>Total Expenditures</b>	<b>275,067</b>	<b>350,000</b>	<b>355,000</b>	<b>355,000</b>
<b>Staffing</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	\$	90,000
JCPC Family Preservation		83,572
JCPC Juvenile Restitution		103,073
JCPC Antioch Impact Youth Program		44,139
JCPC Juvenile Crime Prevention		16,334
JCPC Therapeutic Foster Care		53,032
JCPC Youth Villages		40,000
NC DHHS Triple P		392,369
HIV Pre-Exposure Program		52,500
<b>TOTAL GRANTS</b>	<b>\$</b>	<b>875,019</b>

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
General Funds	78,255	0	0	0
Grant Funds	2,620,518	912,519	444,869	875,019
<b>Total Revenues</b>	<b>2,698,773</b>	<b>912,519</b>	<b>444,869</b>	<b>875,019</b>
<b>Expenditures</b>				
Personal Services	682,991	382,069	255,227	335,571
Operating Expenses	2,047,501	530,450	189,642	539,448
Capital Outlay	158,269	0	0	0
<b>Total Expenditures</b>	<b>2,888,761</b>	<b>912,519</b>	<b>444,869</b>	<b>875,019</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.25	8.25	9.25	9.25



# 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

- Vehicles and camera surveillance system replacements
- PATS awarded Silver award for no lost time accidents by NC Department of Labor
- Implementation of transports for Access East's pilot program for Health Determinants began

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	1,118,694	1,221,137	1,354,919	1,354,919
<b>Total Revenues</b>	<b>1,118,694</b>	<b>1,221,137</b>	<b>1,354,919</b>	<b>1,354,919</b>
<b>Expenditures</b>				
Personal Services	797,860	829,241	873,106	873,106
Operating Expenses	320,834	275,536	340,921	340,921
Capital Outlay	0	116,360	140,892	140,892
<b>Total Expenditures</b>	<b>1,118,694</b>	<b>1,221,137</b>	<b>1,354,919</b>	<b>1,354,919</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	8.00	8.00	8.00



# PITT AREA TRANSIT SYSTEM

2419402

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To enhance passenger accessibility in rural areas to health care, education, employment, public services, shopping and recreation

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To operate the most cost effective transportation service				
• Achieve a total of 40,000 trips		46,913	53,891	50,000
Educate ADA clients on accessing public transportation				
• Provide six educational sessions on availability of service and how to access service		2	8	4
• Achieve 175 of first time passengers		553	776	200

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To have zero "no fault" accidents				
• Zero "no fault" Accidents		0	1	0



# ECONOMIC DEVELOPMENT FUND

2659350

## DEPARTMENT MISSION

Champion a vibrant and prosperous economy through strategic programs, policies, and activities that will catalyze that attraction, retention, and expansion of high-quality jobs, a diverse tax base, and an inclusive community.

## 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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Fund Balance	0	1,536,537	1,459,763	1,459,763
<b>Total Revenues</b>	<b>0</b>	<b>1,536,537</b>	<b>1,459,763</b>	<b>1,459,763</b>
<b>Expenditures</b>				
Operating Expenses	114,793	1,536,537	1,459,763	1,284,913
<b>Total Expenditures</b>	<b>114,793</b>	<b>1,536,537</b>	<b>1,459,763</b>	<b>1,284,913</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

### BUDGET HIGHLIGHTS

- The TEC (Technology Ent. Center) brought in ~\$253K in revenue. Of the 35,865 sf of available leasable space, the TEC is currently 66% occupied. One new tenant was added this fiscal year leasing 1,070 sf adding \$892/month additional revenue.



# 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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Fund Balance	0	212,223	2,705,809	2,530,959
<b>Total Revenues</b>	<b>0</b>	<b>212,223</b>	<b>2,705,809</b>	<b>2,530,959</b>
<b>Expenditures</b>				
Operating Expenses	4,530	6,500	29,636	29,636
Capital Outlay	0	205,723	2,676,173	2,676,173
<b>Total Expenditures</b>	<b>4,530</b>	<b>212,223</b>	<b>2,705,809</b>	<b>2,705,809</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **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**

- Successful completion of 9S inspections for Belvoir, Sharp Point, Gardnerville and Carolina Township (Stokes) fire departments
- Falkland FD opened a new sub-station
- Eastern Pines FD opened a new main station

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
Ad Valorem Taxes	3,582,323	3,435,672	3,822,903	3,822,903
<b>Total Revenues</b>	<b>3,582,323</b>	<b>3,435,672</b>	<b>3,822,903</b>	<b>3,822,903</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	3,520,595	3,435,672	3,822,903	3,822,903
Capital Outlay				
<b>Total Expenditures</b>	<b>3,520,595</b>	<b>3,435,672</b>	<b>3,822,903</b>	<b>3,822,903</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



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

- To promote community safety through enhanced emergency service programs

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

**Goal:** To serve and support the fire departments and citizens of Pitt County.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Percentage of revolving fire inspections completed in the quarter they are scheduled.	• % of inspections completed	99%	96%	80%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.	• % of inspections completed	80%	93%	80%
To monitor and report the combined average total response time for all county fire departments.	• Pitt County Fire Departments	7:32	6:94	< 10:00

### **BUDGET HIGHLIGHTS**

- Fountain FD requesting new rate of .090 (currently .0875)
- Staton House FD requesting new rate of .030 (currently .029)
- Blackjack FD requesting new rate of .094 (currently .089)
- Winterville Community FD requesting new rate of .087 (currently .0624)



## **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**

- Purchasing (4) additional ambulances with Stryker stretchers
- Purchased a new QRV
- Community Paramedic program gave over 250 home vaccinations
- Continued support to Public Health with COVID-19 response

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
Ad Valorem Taxes	4,480,963	4,402,262	4,717,779	4,717,779
Sales & Services	2,912,791	2,571,855	2,864,599	3,036,012
Miscellaneous	138,466	0	0	0
Fund Balance Appropriated	0	0	0	0
<b>Total Revenues</b>	<b>7,532,220</b>	<b>6,974,117</b>	<b>7,582,378</b>	<b>7,753,791</b>
<b>Expenditures</b>				
Personal Services	1,624,508	2,381,412	3,249,802	3,170,731
Operating Expenses	4,092,175	4,092,705	4,332,576	4,583,060
Capital Outlay	263,575	500,000	0	0
<b>Total Expenditures</b>	<b>5,980,258</b>	<b>6,974,117</b>	<b>7,582,378</b>	<b>7,753,791</b>
<b>Staffing</b>				
Full Time Equivalent Positions	26.00	30.00	36.00	35.00



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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
To determine operational dollars per dispatch for all county EMS squads.				
• Ayden		\$248	\$253	<\$700
• Bell Arthur		\$534	\$480	<\$700
• Bethel		\$472	\$429	<\$700
• Eastern Pines		\$320	\$299	<\$700
• Falkland		\$510	\$455	<\$700
• Fountain		\$1,130	\$772	<\$700
• Grifton		\$563	\$522	<\$700
• Pactolus		\$521	\$455	<\$700
• Winterville		\$258	\$238	<\$700
To monitor and report the combined average total response time for all county ems squads.				
• Pitt County EMS Squads		10.28	9:84	< 10:00

### **BUDGET HIGHLIGHTS**

- New position request for (4) FTE's for a new peak time unit in Chicod area
- Rental of mobile unit to house Chicod peak time staff
- New position request for (1) FTE Community Paramedic Manager



# EMERGENCY TELEPHONE SYSTEM

294336

## DEPARTMENT MISSION

Emergency Telephone System serves as a budgetary department for recording dedicated funds for E-911 public safety aid.

## SERVICE DESCRIPTION

In 1989, the General Assembly passed an act to establish statewide 911 service. It was the General Assembly's intent, in the public interest, to provide a toll free number through which an individual in the state could gain rapid, direct access to public safety aid. The number should be provided with the objective of reducing response time in situations requiring law enforcement, fire, medical, rescue or other public safety service.

Under the current structure, a 911 surcharge is placed on every wire and wireless phone line and collected by the service provider. These funds are then remitted to the State for distribution to PSAPs across the State that provide emergency 911 service.

The County's primary expenditure focus has been in the addressing area and in maintenance of the hardware and software used to run the system. Route and box style addressing has been replaced county-wide with urban style street addresses.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
E-911 Comb	729,291	558,636	299,954	299,954
Investment Earnings	240	0	0	0
Fund Balance Appropriated	0	0	0	0
Miscellaneous				
General Fund Appropriation	0	0	0	0
<b>Total Revenues</b>	<b>729,531</b>	<b>558,636</b>	<b>299,954</b>	<b>299,954</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	327,690	558,636	299,954	299,954
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>327,690</b>	<b>558,636</b>	<b>299,954</b>	<b>299,954</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# EMERGENCY TELEPHONE SYSTEM

294336

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Conduct or participate in at least two exercises or incidents involving an EOC activation annually to measure the readiness of County agencies and emergency operations plan	• Exercises or Incidents	2	2	2



## INMATE TRUST FUND

700

### DEPARTMENT MISSION

The Inmate Trust Fund serves as an accounting function for funds in the Inmate Trust. The Inmate Trust Fund was added to the County's Special Revenue Funds in FY 21-22 due to Governmental Accounting Standards Board (GASB) Statements 84/97.

### SERVICE DESCRIPTION

The County accounts for the proceeds of the Inmate Trust revenues that are legally restricted for the use of inmates.

### BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Miscellaneous	-1,345,270	-1,375,000	-1,375,000	-1,375,000
<b>Total Revenues</b>	<b>-1,345,270</b>	<b>-1,375,000</b>	<b>-1,375,000</b>	<b>-1,375,000</b>
<b>Expenditures</b>				
Operating Expenses	1,337,921	1,375,000	1,375,000	1,375,000
<b>Total Expenditures</b>	<b>1,337,921</b>	<b>1,375,000</b>	<b>1,375,000</b>	<b>1,375,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## MUNICIPAL TAX FUND

720

### DEPARTMENT MISSION

The Municipal Tax Fund serves as an accounting function for taxes that are collected by the County for municipalities within the County. The Municipal Tax Fund was added to the County's Special Revenue Funds in FY 21-22 due to Governmental Accounting Standards Board (GASB) Statements 84/97.

### SERVICE DESCRIPTION

The County accounts for the proceeds of Municipal Tax revenues that are collected by the County for municipalities within the County. The revenues are legally restricted for the use of the municipalities.

### BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Ad Valorem - Taxes Collected	-36,607,300	-47,417,000	-48,835,000	-48,835,000
<b>Total Revenues</b>	<b>-36,607,300</b>	<b>-47,417,000</b>	<b>-48,835,000</b>	<b>-48,835,000</b>
<b>Expenditures</b>				
Operating Expenses	36,716,644	47,417,000	48,835,000	48,835,000
<b>Total Expenditures</b>	<b>36,716,644</b>	<b>47,417,000</b>	<b>48,835,000</b>	<b>48,835,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ENTERPRISE FUND

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

The only Enterprise Fund for the County is:

- Solid Waste & Recycling Fund





# SOLID WASTE & RECYCLING

607200

## DEPARTMENT MISSION

The mission of Solid Waste & Recycling is to provide the community with waste disposal services and recycling services.

## SERVICE DESCRIPTION

The Solid Waste and Recycling Department operates a transfer station/waste handling facility and fourteen convenience centers. The department also coordinates recycling and educational activities throughout the County.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Recycled 38,827 tons of material
- Continued to operate the C&D Recycling facility reducing the tons sent to the landfill by 50%
- Recycled over 10,557 tons of shingles saving the County \$380,052 in tipping fees and providing \$31,671 in revenue
- Operated a grinder and sold the mulch to Craven Wood Energy and NC Mulch for additional \$225,500
- Continued to repair and or replace site houses and repair asphalts at the Convenience Sites
- Continue PittCycle 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 collecting glass at all the 14 convenience sites
- Installed a new compactor in the Transfer Station
- Entered into an agreement with Tera Bella Composting to operate a composting program

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Intergovernmental	0	0	0	0
User Charges	12,488,755	12,577,714	12,983,825	12,987,785
Investment Earnings	4,955	0	0	0
Other	1,296,276	1,230,000	1,090,630	1,195,630
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
<b>Total Revenues</b>	<b>13,789,987</b>	<b>13,807,714</b>	<b>14,074,455</b>	<b>14,183,415</b>
<b>Expenditures</b>				
Personal Services	1,976,959	1,959,242	2,169,634	2,198,318
Operating Expenses	10,824,915	10,878,472	10,834,821	10,915,097
Capital Outlay	1,065,394	970,000	1,070,000	1,070,000
<b>Total Expenditures</b>	<b>13,867,268</b>	<b>13,807,714</b>	<b>14,074,455</b>	<b>14,183,415</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	25.00	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.

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled				
• Tons of recycled material	37,803	39,588	44,758	
• Lbs. of recycled material per capita	418	439	513	
• Hours of public relations education	40	30	30	
To maintain the long-term state benchmark of 40% diversion				
• Diversion rate	20%	30%	40%	
To provide efficient waste processing at transfer station				
• Tons of garbage handled per capita	1.02	1.01	.87	
• Transportation & disposal fee	\$36	\$36	\$36	
• Tipping Fee - Municipal Solid Waste	\$50	\$50	\$50	
• Tipping Fee - Construction & Demolition	\$45	\$45	\$45	
• Annual household fee	\$120	\$120	\$120	
• Tons of garbage processed	184,975	178,127	153,246	

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

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
Ensure safe working environment				
• Lost time accidents in fiscal year	0	0	0	
• Provide a minimum number of OSHA training sessions	20	3	12	
Employ sound business practices				
• Accounts receivable collection rate	99%	99%	99%	



## **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis.

Internal Service Funds for Pitt County include:

- Garage Fund
- Employee Medical Insurance Fund
- Retiree Medical Insurance Fund
- Worker's Compensation Fund



## **DEPARTMENT MISSION**

The mission of the County Garage is to ensure accurate, timely maintenance and service of the County's fleet of vehicles.

## **SERVICE DESCRIPTION**

The County Garage is responsible for scheduling/coordinating repairs with outside vendors. The department performs a limited amount of in-house servicing and oversees all work completed by vendors. The department maintains records on all vehicles and advises departments regarding annual vehicle replacements.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Continued to use software program which provides better reporting and maintenance record keeping
- Serviced more county vehicles saving county departments money

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>BUDGET</b> <b>FY 2021-22</b>	<b>REQUEST</b> <b>FY 2022-23</b>	<b>ADOPTED</b> <b>FY 2022-23</b>
<b>Revenues</b>				
User Charges	569,194	681,850	948,000	948,000
<b>Total Revenues</b>	<b>569,194</b>	<b>681,850</b>	<b>948,000</b>	<b>948,000</b>
<b>Expenditures</b>				
Operating Expenses	638,914	681,850	948,000	948,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>638,914</b>	<b>681,850</b>	<b>948,000</b>	<b>948,000</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>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2020-21</i>	<i>FY 2021-22</i>	<i>FY 2022-23</i>
Assess status of County fleet	<ul style="list-style-type: none"><li>• Number of fleet vehicles</li><li>• Average age of fleet</li></ul>	<320	<320	< 320
To perform vehicle maintenance more efficiently and cost effectively	<ul style="list-style-type: none"><li>• Average cost for preventive maintenance</li><li>• Average down time for servicing</li></ul>	\$35 1 day	\$35 1 day	\$35 1 day



# EMPLOYEE MEDICAL INSURANCE

844000

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

This internal service fund accounts for employee and family medical insurance. The county is self-insured for this program unlike private industry which purchases insurance policies for medical coverage.

To provide for unusually large losses, the County purchases stop loss insurance coverage to protect itself against losses beyond \$50,000 per claim or incident. The County funds full coverage for the individual employee and retirees, and the employee is responsible for the additional cost of family coverage, if elected. The County also funds a dental and vision reimbursement plan for employees and dependents covered under the medical insurance program.

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
User Charges	843,186	833,120	842,075	842,075
Investment Earnings	7	1,250	1,250	1,250
Transfers	10,271,553	10,346,643	11,752,675	11,752,675
Fund Balance	0	214,987	0	0
<b>Total Revenues</b>	<b>11,114,746</b>	<b>11,396,000</b>	<b>12,596,000</b>	<b>12,596,000</b>
<b>Expenditures</b>				
Personal Services	155,930	200,000	200,000	200,000
Operating Expenses	10,828,923	11,196,000	12,396,000	12,396,000
<b>Total Expenditures</b>	<b>10,984,853</b>	<b>11,396,000</b>	<b>12,596,000</b>	<b>12,596,000</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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Fund Appropriation	2,247,121	1,400,396	1,400,396	1,400,396
Transfer	3,143	0	0	0
<b>Total Revenues</b>	<b>2,250,264</b>	<b>1,400,396</b>	<b>1,400,396</b>	<b>1,400,396</b>
<b>Expenditures</b>				
Operating Expenses	1,201,398	1,400,396	1,400,396	1,400,396
<b>Total Expenditures</b>	<b>1,201,398</b>	<b>1,400,396</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

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Investment Earnings	1,253	0	0	0
General Funds	629,609	629,708	629,766	629,766
Solid Waste Funds	15,293	15,219	15,329	15,329
PATS Funds	5,098	5,073	4,905	4,905
<b>Total Revenues</b>	<b>651,253</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Services	671,247	650,000	650,000	650,000
<b>Total Expenditures</b>	<b>671,247</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **FIDUCIARY FUNDS**

A Fiduciary Fund is used to account for assets held by the County either in a trustee capacity or as an agent for individuals, private organization, other governments, and/or other funds.

The only Fiduciary Fund for the County is:

- Law Enforcement Officers Fund



# LAW ENFORCEMENT OFFICERS PENSION

114010

## DEPARTMENT MISSION

Law Enforcement Officers Pension provides adequate retirement benefits for sworn law enforcement officers.

## SERVICE DESCRIPTION

Pitt County, as required by North Carolina General Statutes, provides qualified sworn law enforcement officers with a single-employer, defined benefit retirement system. The County accounts for this in a separate fund established for law enforcement pensions. The County contributes to this fund each year based on an actuarial study. The fund contains sufficient assets to provide for future payments based on the study.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
General Funds	376,730	375,464	370,926	370,926
<b>Total Revenues</b>	<b>376,730</b>	<b>375,464</b>	<b>370,926</b>	<b>370,926</b>
<b>Expenditures</b>				
Personal Services	290,048	345,464	340,926	340,926
Operating Expenses	0	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>290,048</b>	<b>375,464</b>	<b>370,926</b>	<b>370,926</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition and construction of major capital facilities. Funds included in the budgeting process for 2019-20 include:

- Pitt County Schools Capital Reserve Fund
- Article 46 Sales Tax Reserve Fund
- School Improvement Projects Fund



# PITT COUNTY SCHOOLS CAPITAL RESERVE

208600

## DEPARTMENT MISSION

Pitt County Schools Capital Reserve serves as a budgetary department for recording dedicated funds for school capital.

## SERVICE DESCRIPTION

The Pitt County Schools Capital Reserve Fund was created to record funds received from local sales tax proceeds and from the North Carolina School Facilities Finance Act.

According to G. S. 115G-546.1, funds from the School Facilities Finance Act are distributed to counties in North Carolina based on the average daily membership in public schools. The funds, commonly called "ADM" funds, are restricted for use to fund capital outlay by the schools or for school debt service. These funds must be matched by the County based on one dollar for every three dollars of state aid.

As established by G. S. 105 Article 40 and Article 42, the Local-Option Retail Sales and Use Taxes require that counties use a percentage of the Sales Tax revenues for school capital outlay or school debt service. Article 40 requires that 30% of the tax revenues be used for schools. Article 42 requires counties to use 60% of the revenues for school capital outlay or school debt service.

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Intergovernmental	11,642,458	6,744,072	7,622,921	7,622,921
<b>Total Revenues</b>	<b>11,642,458</b>	<b>6,744,072</b>	<b>7,622,921</b>	<b>7,622,921</b>
<b>Expenditures</b>				
Operating Expenses	15,773,935	6,744,072	7,622,921	7,622,921
<b>Total Expenditures</b>	<b>15,773,935</b>	<b>6,744,072</b>	<b>7,622,921</b>	<b>7,622,921</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# ARTICLE 46 SALES TAX RESERVE

218600

## DEPARTMENT MISSION

Article 46 Sales Tax Reserve serves as a budgetary department for recording dedicated funds for school capital.

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Intergovernmental	6,734,996	5,000,000	5,000,000	5,000,000
Fund Balance	0	786,807	662,816	662,816
<b>Total Revenues</b>	<b>6,734,996</b>	<b>5,786,807</b>	<b>5,662,816</b>	<b>5,662,816</b>
<b>Expenditures</b>				
Operating Expenses	5,902,126	5,786,807	5,662,816	5,662,816
<b>Total Expenditures</b>	<b>5,902,126</b>	<b>5,786,807</b>	<b>5,662,816</b>	<b>5,662,816</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## PITT COUNTY SCHOOLS IMPROVEMENT PROJECTS

518000

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### BUDGET SUMMARY

	ACTUAL FY 2020-21	BUDGET FY 2021-22	REQUEST FY 2022-23	ADOPTED FY 2022-23
<b>Revenues</b>				
Fund Transfer Schools	750,000	750,000	750,000	750,000
<b>Total Revenues</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Capital Outlay	678,091	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>678,091</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, as well as their impacts on the future operating budgets. 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

## Recommended Projects

PROJECT	Funding Source	YR 1	YR 2	YR 3	YR 4	YR 5
		FY 21-22 Approved	FY 22-23 Recommended	FY 23-24 Requested	FY 24-25 Requested	FY 25-26 Requested
<b>General Government</b>						
Annual Vehicle Replacement	C/BL/FB	650,000	665,000	665,000	200,000	680,000
Facilities Capital Maintenance	C	210,000	400,000	300,000	300,000	300,000
Pitt County Office Building Renovation Study	FB	100,000	-	-	-	-
Security Improvements	C	100,000	337,000	112,000	100,000	100,000
Uptown Departmental Study & Relocation	FB	200,000	100,000	200,000	-	-
Centralized Phone System	FB	200,000	-	-	-	-
Bucket Truck	C	-	100,000	-	-	-
<b>Subtotal</b>		<b>1,460,000</b>	<b>1,602,000</b>	<b>1,277,000</b>	<b>600,000</b>	<b>1,080,000</b>
<b>Public Safety</b>						
EMS Capital Replacements	C	350,000	375,000	375,000	375,000	375,000
Sheriff - Administration Building	BL	6,000,000	-	-	-	-
Sheriff - Law Enforcement Radios	O	120,800	-	-	-	-
Sheriff - Unmanned Aircraft System (UAS)	O	101,700	-	-	-	-
Sheriff - Communications Digital Upgrade to Esinet	FB	-	-	155,452	-	-
Detention Center - Generators	BL/G	1,255,000	-	-	-	-
Detention Center - Air Handling Units	O	600,000	-	-	-	-
Detention Center - Facility Improvements	FB/C	100,000	120,000	120,000	120,000	120,000
Detention Center - Chillers	C	-	596,000	-	-	-
<b>Subtotal</b>		<b>8,527,500</b>	<b>495,000</b>	<b>1,246,452</b>	<b>495,000</b>	<b>495,000</b>
<b>Economic &amp; Physical Development</b>						
Engineering - Fuel Tank Installation	C	-	100,000	-	-	-
Inspections - Permitting Software	C	375,000	375,000	-	-	-
<b>Subtotal</b>		<b>375,000</b>	<b>475,000</b>			
<b>Human Services</b>						
Public Health - Medical Record Office Renovation*	FB/G	150,000	-	-	-	-
Public Health - Replacement of Smile Safari Mobile Dental Lab	C/FB/O	612,000	-	-	-	-
Social Services - Human Services Ctr (HSC) Expansion	FB	250,000	-	4,000,000	4,000,000	-
<b>Subtotal</b>		<b>1,012,000</b>		<b>4,000,000</b>	<b>4,000,000</b>	-
<b>Education</b>						
Pitt County Schools - Recurring Projects	C	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Pitt Community College - Recurring Projects	C	100,000	100,000	100,000	100,000	100,000
Pitt County Schools - Future Projects	TBD	-	-	-	-	-
Pitt Community College - Future Projects	TBD	-	-	-	-	-
<b>Subtotal</b>		<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Cultural &amp; Recreational</b>						
Gymnasium in the Alice F. Keene District Park	FB	250,000	-	2,375,000	1,875,000	-
<b>Subtotal</b>		<b>250,000</b>		<b>2,375,000</b>	<b>1,875,000</b>	-
<b>Environmental Protection</b>						
Soil & Water - Critical Waterway Snagging	C	-	100,000	100,000	100,000	100,000
Solid Waste - Dozer	BL	350,000	-	-	-	-
Solid Waste - Asphalt Repairs - Sites & Transfer Station**	C/G	150,000	100,000	300,000	-	250,000
Solid Waste - Fuel Tank Installation	C	-	100,000	-	-	-
Solid Waste - Rubber Tire Loader	C	285,000	285,000	-	285,000	-
Solid Waste - Roll Off Truck	C	190,000	200,000	-	210,000	-
Solid Waste - Tractor Trailer Replacement	C	-	135,000	-	-	145,000
Solid Waste - Yard Jockey	C	110,000	120,000	-	125,000	-
<b>Subtotal</b>		<b>1,085,000</b>	<b>1,040,000</b>	<b>400,000</b>	<b>720,000</b>	<b>495,000</b>
<b>ANNUAL TOTALS</b>		<b>13,809,500</b>	<b>4,712,000</b>	<b>10,398,452</b>	<b>8,790,000</b>	<b>3,170,000</b>
* Project was recommended at \$175K in FY 22-23 CIP, amount was removed from CIP because project will be funded with State Capital and Infrastructure Fund (SCIF) Directed Grant						
** Project was recommended at \$300K in FY 22-23 CIP, amount was reduced to \$100K in CIP because \$200K of the project will be funded with State Capital and Infrastructure Fund (SCIF) Directed Grant						

### Funding Source Legend

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



# CAPITAL IMPROVEMENT PLAN

## Budgeting Impacts on Operating Budget

PROJECT	YR 1	YR 2	YR 3	YR 4	YR 5
	FY 22-23 Budget Impact	FY 23-24 Budget Impact	FY 24-25 Budget Impact	FY 25-26 Budget Impact	FY 26-27 Budget Impact
<b>General Government</b>					
Annual Vehicle Replacement	(30,000)	(30,000)	(9,000)	(30,000)	(30,000)
Facilities Capital Maintenance	(40,000)	(25,000)	(25,000)	(40,000)	(25,000)
Security Improvements	-	-	-	-	-
Uptown Departmental Relocation Study	-	-	-	-	-
Bucket Truck	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Subtotal</b>	<b>(72,000)</b>	<b>(57,000)</b>	<b>(36,000)</b>	<b>(72,000)</b>	<b>(57,000)</b>
<b>Public Safety</b>					
EMS Capital Replacements	(15,750)	(15,750)	(15,750)	(15,750)	(15,750)
Sheriff - Communications Digital Upgrade to Esinet	-	42,300	42,300	42,300	42,300
Detention Center - Facility Improvements	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Detention Center - Chillers	20,000	20,000	20,000	20,000	20,000
<b>Subtotal</b>	<b>(15,750)</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>
<b>Economic &amp; Physical Development</b>					
Engineering - Fuel Tank Installation	-	-	-	-	-
Inspections - Permitting Software	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Human Services</b>					
Social Services - Human Services Center Expansion Study	-	50,000	50,000	50,000	50,000
<b>Subtotal</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Cultural &amp; Recreational</b>					
Gymnasium in the Alice F. Keene District Park	-	155,000	155,000	155,000	155,000
<b>Subtotal</b>	<b>-</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
<b>Environmental Protection</b>					
Soil & Water - Critical Waterway Snaggin	-	-	-	-	-
Solid Waste - Asphalt Repairs - Sites & Transfer Station	(15,000)	(15,000)	-	(20,000)	(20,000)
Solid Waste - Fuel Tank Installation	-	-	-	-	-
Solid Waste - Rubber Tire Loader	(20,000)	-	(20,000)	-	(20,000)
Solid Waste - Roll Off Truck	(20,000)	-	(20,000)	-	(20,000)
Solid Waste - Tractor Trailer Replacement	(20,000)	-	-	(20,000)	-
Solid Waste - Yard Jockey	(20,000)	-	(20,000)	-	(20,000)
<b>Subtotal</b>	<b>(95,000)</b>	<b>(15,000)</b>	<b>(60,000)</b>	<b>(40,000)</b>	<b>(80,000)</b>
<b>ANNUAL TOTALS</b>	<b>(182,750)</b>	<b>159,550</b>	<b>135,550</b>	<b>119,550</b>	<b>94,550</b>



# CAPITAL IMPROVEMENT PROJECTS

## **PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2022-23**

### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2022-23. 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

<b>Department:</b>	Nondepartmental	<b>Division:</b>	General Government			
<b>County Goal:</b>	To champion infrastructure improvements throughout the County					
<b>Project Title:</b>	Annual Vehicle Replacement					
<b>Project Description:</b> (Include Location, Justification & Anticipated impact if project is not funded)	<p>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. Maintenance costs will increase if vehicles are not replaced.</p>					
<b>Cost Estimate/Funding Information:</b>	FY 21-22 Approved	<b>FY 22-23 Planning Budget</b>	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware / Software						
Vehicles	650,000	665,000	665,000	200,000	680,000	680,000
Other						
<b>TOTAL COST</b>	650,000	665,000	665,000	200,000	680,000	680,000
<b>FUNDING SOURCES</b>						
Current Revenues				200,000		
Fund Balance	650,000					
Debt		665,000	665,000		680,000	680,000
Grants/Other						
<b>TOTAL FUNDING</b>	650,000	665,000	665,000	200,000	680,000	680,000

**Operating Budget Impact:** Operational costs should decrease due to less maintenance and upkeep costs for new vehicles.

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

## Budget Impact/Other: Costs/(Savings)

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(30,000)	(30,000)	(9,000)	(30,000)	(30,000)
<b>Total</b>	(30,000)	(30,000)	(9,000)	(30,000)	(30,000)



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds      **Division:** General Government

**County Goal:** To champion infrastructure improvements throughout the County

**Project Title:** Facilities Capital Maintenance

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)

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 22-23.

- Leroy James Farmers Market Infrastructure Improvements
- Roof Repairs
- HVAC
- Carpet Replacements

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	157,500	325,000	225,000	225,000	225,000	225,000
Equipment	52,500	75,000	75,000	75,000	75,000	75,000
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	210,000	400,000	300,000	300,000	300,000	300,000
<b>FUNDING SOURCES</b>						
Current Revenues	210,000	400,000	300,000	300,000	300,000	300,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	210,000	400,000	300,000	300,000	300,000	300,000

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

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Staff Cost					
Supplies/Materials					
General Maintenance	(35,000)	(20,000)	(20,000)	(35,000)	(20,000)
<b>Total</b>	(40,000)	(25,000)	(25,000)	(40,000)	(25,000)



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds      **Division:** General Government

**County Goal:** To Champion Infrastructure improvements throughout the County

**Project Title:** Security Improvements

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)

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. \$225K is recommended for FY 22-23 for a complete camera system throughout the Pitt County Courthouse.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	100,000	112,000	112,000	100,000	100,000	100,000
Equipment		225,000				
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	100,000	337,000	112,000	100,000	100,000	100,000
<b>FUNDING SOURCES</b>						
Current Revenues	100,000	337,000	212,000	100,000	100,000	100,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	100,000	337,000	212,000	100,000	100,000	100,000

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

**Operating Budget Impact:**

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Nondepartmental      **Division:** General Government

**County Goal:** To address the facility and space needs of all County government programs

**Project Title:** Uptown Departmental Study & Relocation

**Project Description:** (Include Location, Justification & Anticipated impact if project is not funded) 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. This project is anticipated construction costs for up-fit of the existing space.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	200,000	100,000	200,000			
Equipment						
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	200,000	100,000	200,000	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance	200,000	100,000	200,000			
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	200,000	100,000	200,000	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.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Buildings and Grounds      **Division:** General Government

**County Goal:** To Champion infrastructure improvements throughout the County

**Project Title:** Bucket Truck

**Project Description:**  
 (Include Location, Justification & Anticipated impact if project is not funded)  
 In order to maintain parking lot lighting, tree trimming and other elevated work, a bucket truck is needed. The current truck is over 20 years old and can no longer be repaired.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		100,000				
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	100,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		100,000				
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	0	100,000	0	0	0	0

**Operating Budget Impact:** Operational costs should not increase and could decrease with efficiencies from a new truck.

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Total</b>	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)



# CAPITAL IMPROVEMENT PROJECTS

**Department:**

Emergency Management

**Division:** Public Safety

**County Goal:**

To promote community safety through enhanced emergency service programs

**Project Title:**

EMS Capital Replacements

**Project Description:**

(Include Location,  
Justification & Anticipated  
impact if project is not funded)

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. EMS capital replacements are needed to meet the safety needs of Pitt County citizens.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment	350,000	375,000	375,000	375,000	375,000	375,000
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	350,000	375,000	375,000	375,000	375,000	375,000
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance						
Debt						
Grants/Other	350,000	375,000	375,000	375,000	375,000	375,000
<b>TOTAL FUNDING</b>	350,000	375,000	375,000	375,000	375,000	375,000

**Operating Budget Impact:** Reduced vehicle and maintenance costs

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(15,750)	(15,750)	(15,750)	(15,750)	(15,750)
<b>Total</b>	(15,750)	(15,750)	(15,750)	(15,750)	(15,750)



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Detention Center **Division:** Public Safety

**County Goal:** To address the facility and space needs of all County government programs

**Project Title:** Detention Center Facility Improvements

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)  
Improvements to the 28 year-old facility are needed to maintain a safe and secure environment. Maintenance improvements will be based on need and available funding. The following projects are recommended to be completed in FY 22-23:  
- UPS Battery Back-up for computer system, lights, etc.  
- HVAC  
- Roof Repairs

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment	100,000	120,000	120,000	120,000	120,000	120,000
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	100,000	120,000	120,000	120,000	120,000	120,000
<b>FUNDING SOURCES</b>						
Current Revenues		120,000	120,000	120,000	120,000	120,000
Fund Balance	100,000					
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	100,000	120,000	120,000	120,000	120,000	120,000

**Operating Budget Impact:**

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

Some components of the current UPS Battery Backup are nearly 30 years old and have periods of outage which could cause disruption in Detention Center operations. Ongoing maintenance improvements are needed to prevent damage to the facility.

Cost savings for completing repairs will be about 20%.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Engineering **Division:** Economic & Physical Development  
**County Goal:** To champion infrastructure improvements throughout the County  
**Project Title:** Fuel Tank Installation

**Project Description:**  
(Include Location, Justification & Anticipated Impact if project is not funded)  
Pitt County relies on outside vendors for fuel purchases. Over the last few years there have been occasions where fuel shortages could have happened due to the pipeline going down and storms causing disruption in the fuel industry. Pitt County needs its own fuel tanks. This tank would be installed during the Sheriffs Administration Building construction and hold regular fuel.

Cost Estimate/Funding Information:	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		100,000				
Computer Hardware / Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	100,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		100,000				
Fund Balance						
Debt						
Grants/Other						
<b><u>TOTAL FUNDING</u></b>	0	100,000	0	0	0	0

**Operating Budget Impact:** Should have no other impacts to the budget.

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

## Budget Impact/Other: Costs/(Savings)

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Engineering **Division:** Economic & Physical Development  
**County Goal:** To champion infrastructure improvements throughout the County  
**Project Title:** Permitting Software

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)  
The current permitting software (PASS) was launched in 2009. Many improvements have been made, however the software is nearing the end of its useful life. A new system would also allow for on-line services including payments and inspection requests. The software is utilized by permitting, inspections, environmental health, planning and emergency management.

Cost Estimate/Funding Information:		FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>							
Professional Services							
Construction							
Equipment							
Computer Hardware / Software	375,000	375,000					
Vehicles							
Other							
<b>TOTAL COST</b>	375,000	375,000	0	0	0	0	0
<b>FUNDING SOURCES</b>							
Current Revenues	375,000	375,000					
Fund Balance							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	375,000	375,000	0	0	0	0	0

Improved and expanded services, especially collection of fees.

**Operating Budget Impact:**

Anticipated annual savings &/or No Operational Impacts.

additional expenses, # of new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt County Board of Education      **Division:** Education  
**County Goal:** To promote quality education  
**Project Title:** Recurring Projects

**Project Description:**  
(Include Location,  
Justification & Anticipated  
impact if project is not funded)

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 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<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
<b>TOTAL COST</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>FUNDING SOURCES</b>						
Current Revenues	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

No operating budget impacts.

**Operating Budget Impact:**

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt Community College      **Division:** Education

**County Goal:** To promote quality education

**Project Title:** Recurring Projects

**Project Description:**  
(Include Location,  
Justification & Anticipated  
impact if project is not funded)

The Board of Commissioners historically appropriated \$75,000 for recurring annual capital needs for PCC. Due to the continued construction and expansion of PCC facilities, the Board increased the recurring capital appropriation by \$25,000 to \$100,000 in FY 16-17.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<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
<b>TOTAL COST</b>	100,000	100,000	100,000	100,000	100,000	100,000
<b>FUNDING SOURCES</b>						
Current Revenues	100,000	100,000	100,000	100,000	100,000	100,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	100,000	100,000	100,000	100,000	100,000	100,000

No operating budget impacts.

**Operating Budget Impact:**

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Soil and Water Conservation      **Division:** Environmental Protection

**County Goal:** To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns

**Project Title:** Critical Waterway Snagging

**Project Description:**

(Include Location, Justification & Anticipated impact if project is not funded)

This project serves to maintain critical stormwater infrastructure by removing debris from drainageways to maximize stormwater capacity during flooding events. Using FEMA funding made available after recent hurricanes, our office has overseen the initial cleanout of 60 miles of streams. Our goal is to establish a maintenance program whereby critical waterways can be cleared as needed. If the project does not receive funding, we will see flooding of critical infrastructure.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware / Software						
Vehicles						
Other		100,000	100,000	100,000	100,000	100,000
<b>TOTAL COST</b>	0	100,000	100,000	100,000	100,000	100,000
<b>FUNDING SOURCES</b>						
Current Revenues		100,000	100,000	100,000	100,000	100,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	0	100,000	100,000	100,000	100,000	100,000

**Operating Budget Impact:**

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

Current staffing will absorb work load through our general budget. Minor equipment may be purchased if needed or replaced.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling      **Division:** Environmental Protection

**County Goal:** To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns

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

**Project Description:**  
 (Include Location, Justification & Anticipated impact if project is not funded)  
 Asphalt repairs to the road at the transfer station. There is approximately 2500 sq yards of asphalt needing repair. During rain pot holes become a problem and during dry weather there is dust problem. Complaints are received from customers. On average over 300 vehicles enter the transfer station facility daily. The initial request was for \$300,000. \$200,000 is funded in FY 21-22 by State Capital Infrastructure Funds (SCIF) through the 2021 NC State Appropriations Act.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	150,000	100,000	300,000		250,000	250,000
Equipment						
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	150,000	100,000	300,000	0	250,000	250,000
<b>FUNDING SOURCES</b>						
Current Revenues	150,000	100,000	300,000	0	250,000	250,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	150,000	100,000	300,000	0	250,000	250,000

**Operating Budget Impact:**

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

There will be no additional expenses. There will be savings on the annual general maintenance.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(15,000)	(15,000)		(20,000)	(20,000)
<b>Total</b>	(15,000)	(15,000)	0	(20,000)	(20,000)



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling      **Division:** Environmental Protection

**County Goal:** To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns

**Project Title:** Fuel Tank Installation

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)

Pitt County relies on outside vendors for fuel purchases. Over the last few years there have been occasions where fuel shortages could have happened due to the pipeline going down and storms causing disruption in the fuel industry. Pitt County needs its own fuel tanks. This tank would be installed at the Transfer Station and hold diesel fuel.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction		100,000				
Equipment						
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	100,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		100,000		0		
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	0	100,000	0	0	0	0

**Operating Budget Impact:** There will be no other impacts to the budget.  
Anticipated annual savings &/or

additional expenses, # of new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling      **Division:** Environmental Protection

**County Goal:** To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns

**Project Title:** Rubber Tire Loader Replacement

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)  
Replace the oldest rubber tire loader. The rubber tire loaders are the main pieces of equipment used in the operations. They are used to push trash, C&D debris and yard waste.

Cost Estimate/Funding Information:	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment	285,000	285,000		285,000		285,000
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	285,000	285,000	0	285,000	0	285,000
<b>FUNDING SOURCES</b>						
Current Revenues	285,000	285,000		285,000		285,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	285,000	285,000	0	285,000	0	285,000

**Operating Budget Impact:**

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

**Budget Impact/Other: Costs/(Savings)**

**Budget Items**

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

**Total**

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)		(20,000)		(20,000)
<b>Total</b>	(20,000)	0	(20,000)	0	(20,000)



# CAPITAL IMPROVEMENT PROJECTS

<b>Department:</b>	Solid Waste & Recycling	<b>Division:</b>	Environmental Protection
<b>County Goal:</b>	To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns		
<b>Project Title:</b>	Roll-Off Truck Replacement		
<b>Project Description:</b> (Include Location, Justification & Anticipated impact if project is not funded)	Replace the oldest roll-off truck. The roll of trucks are used in the convenience site operations. They are used to haul containers to the transfer station.		

Cost Estimate/Funding Information:	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment	190,000	200,000		210,000		210,000
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	190,000	200,000	0	210,000	0	210,000
<b>FUNDING SOURCES</b>						
Current Revenues	190,000	200,000		210,000		210,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	190,000	200,000	0	210,000	0	210,000

#### 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 cost.

#### Budget Impact/Other: Costs/(Savings)

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)		(20,000)		(20,000)
<b>Total</b>	(20,000)	0	(20,000)	0	(20,000)



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling      **Division:** Environmental Protection

**County Goal:** To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns

**Project Title:** Tractor Trailer Replacement

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)  
Replace the oldest tractor trailer. These trucks are used to haul mulch, shingles, and other materials.

**Cost Estimate/Funding Information:**

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		135,000			145,000	
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	135,000	0	0	145,000	0
<b>FUNDING SOURCES</b>						
Current Revenues		135,000			145,000	
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	0	135,000	0	0	145,000	0

**Operating Budget Impact:**

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

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)			20,000	
<b>Total</b>	(20,000)	0	0	20,000	0



# CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling      **Division:** Environmental Protection

**County Goal:** To enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare and environmental concerns

**Project Title:** Yard Jockey Replacement

**Project Description:**  
 (Include Location, Justification & Anticipated impact if project is not funded)  
 Replace the oldest yard jockey. The yard jockeys are used in the transfer station and C&D operations to move empty and full trailers around the yard.

## Cost Estimate/Funding Information:

	FY 21-22 Approved	FY 22-23 Planning Budget	FY 23-24 Planning Year	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment	110,000	120,000		125,000		135,000
Computer Hardware / Software						
Vehicles						
Other						
<b>TOTAL COST</b>	110,000	120,000	0	125,000	0	135,000
<b>FUNDING SOURCES</b>						
Current Revenues	110,000	120,000		125,000		135,000
Fund Balance						
Debt						
Grants/Other						
<b>TOTAL FUNDING</b>	110,000	120,000	0	125,000	0	135,000

## Operating Budget Impact:

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

## Budget Impact/Other: Costs/(Savings)

Budget Items	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)		(20,000)		(20,000)
<b>Total</b>	(20,000)	0	(20,000)	0	(20,000)



## 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.

**ARPA** - the American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

**ARRA** - the American Recovery and Reinvestment Act of 2009 (ARRA) is an economic stimulus bill created to help the United States economy recover from an economic downturn that began in late 2007. Congress enacted ARRA February 17, 2009.

**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.

**Audit** - an official inspection of an organization's accounts, typically by an independent body.



## GLOSSARY

North Carolina General Statute 159-34 requires each unit of local government and public authority to have its accounts audited each fiscal year and to submit a copy of the audit report to the Secretary of the Local Government Commission (LGC) as soon as possible after the close of the fiscal year.

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

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

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

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

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

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

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

**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.

**CARES Act** - the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic



fallout of the COVID disease.

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

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

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

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

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

**Capital Project** - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

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

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

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

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

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

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



## GLOSSARY

**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.

**COVID-19** - the disease caused by SARS-CoV-2, the coronavirus that emerged in December 2019. COVID-19 can be severe, and has caused millions of deaths around the world as well as lasting health problems in some who have survived the illness.

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

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

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

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

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

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

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

**Distinguished Budget Presentation Awards Program** - a voluntary, annual awards program administered by the Government Finance Offices Association to encourage governments to prepare effective budget documents.

**ECU** – East Carolina University. A public university located in Greenville offering undergraduate, graduate and doctorate degree programs.

**EOP** - Emergency Operations Plan. An internal plan that serves as a guide in event of emergency.

**Encumbrances** - a financial commitment for services, contracts, or goods which have not, as yet, been delivered or performed.



## GLOSSARY

**Enterprise Fund** - a fund that accounts for operations that are financed from user charges and whose operation resembles a business (e.g., the Utility, Utility District and Landfill Funds).

**Expenditures** - the payment of cash for the purpose of acquiring an asset, service, or settling a loss.

**Expense** - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**FY** - Fiscal Year. A 12-month accounting period. For Pitt County, the fiscal year is July 1 - June 30.

**Fiduciary Funds** - are used for assets held in a trustee capacity.

**Fiscal Year** - a 12-month period (July 1 - June 30 for Pitt County) to which the annual operating budget applies, and at the end of which an assessment is made of the county's financial condition and the performance of its operations.

**Fixed Asset** - assets of long-term character than are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

**Forecast** - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

**Full 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



## GLOSSARY

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.

**LGBFCA** - the Local Government Budget and Fiscal Control Act, G.S. Ch. 159, Art. 3 (LGBFCA), provides a basic framework for the preparation and enactment of the budget ordinance.

**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.



## GLOSSARY

**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.

**Major Fund** - a major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Funds may also be designated as major by the government even if they do not meet those criteria. Major funds are presented individually in the fund financial statements.

**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.

**NCDEQ** - North Carolina Department of Environmental Quality (DEQ) is the lead stewardship agency for the protection of North Carolina's environmental resources.

**Non-Major Fund** - a non-major fund is one that does not meet the criteria and has not been otherwise designated as a major fund. Non-major funds are reported in aggregate between governmental and business-type activities.

**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



## GLOSSARY

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.



## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

**VPM** - the County's Management Team, led by the County Manager, meets quarterly 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.