

*“Leader in the State,
Best in the East”*



ANIMAL SERVICES
BUILDINGS & GROUNDS
COOPERATIVE EXTENSION
COUNTY MANAGER
DETENTION CENTER
ECONOMIC DEVELOPMENT
ELECTIONS
EMERGENCY MANAGEMENT
(COMMUNICATIONS & EMS)
ENGINEERING & INSPECTIONS
ENVIRONMENTAL HEALTH
FINANCIAL SERVICES
HUMAN RESOURCES
LEGAL
MANAGEMENT INFORMATION SYSTEMS
(GIS & IMAGING SERVICES)
PITT AREA TRANSIT SYSTEM
PITT SOIL & WATER CONSERVATION
PLANNING
PUBLIC HEALTH
PUBLIC INFORMATION OFFICE
REGISTER OF DEEDS
SHERIFF'S OFFICE
SOCIAL SERVICES
SOLID WASTE & RECYCLING
TAX ADMINISTRATION
VETERAN SERVICES

**Annual
Budget**

FY 23-24

COUNTY OF PITT

North Carolina

ANNUAL BUDGET Fiscal Year 2023-24



Board of Commissioners

Mary Perkins-Williams, Chairwoman	District 2
Christopher Nunnally, Vice-Chairman	District 3
Ann Floyd Huggins	District 1
Benji Holloman	District 4
Mark C. Smith	District 5
Lauren White	District 6
Melvin C. McLawhorn	District A (1 & 2)
Tom Coulson	District B (3 & 6)
Beth B. Ward	District C (4 & 5)

County Manager

Janis Gallagher

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

Samuel B. Croom, Deputy County Manager – Chief Financial Officer

Kelly G. Dixon, Assistant Finance Director

Susan M. Stokes, Budget Administrator

Devin M. Johnson, Budget & Grants Analyst

Contact Information:

County of Pitt
1717 West Fifth Street
Greenville, NC 27834

252-902-1000

pittfinance@pittcountync.gov

www.pittcountync.gov

This publication can be accessed online at:
www.pittcountync.gov/AnnualBudgetArchive



TABLE OF CONTENTS

Pitt County's *Budget in Brief* publication can be accessed online at <https://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/229>. The *Budget in Brief* provides a quick review of budget highlights.

BUDGET MESSAGE

Manager's Budget Message	1
Reader's Guide	11

INTRODUCTION

Mission, Vision, Values & Goals	13
Budget At A Glance	14
Distinguished Budget Presentation Award	16
Community Profile	17
Statistical Information	30
County Data Comparisons	35
County Commissioners	36
Pitt County Commissioner Districts	37

BUDGET ORDINANCE

Budget Ordinance	38
------------------	----

BUDGET SUMMARY

Budget Process	47
o Budget Calendar	51
Budget Policies	52
Budgetary Accounting System & Control	56
Long-Range Financial Planning	64
Revenue & Expenditure Summary	70
Fund Summary	86
Debt Summary	91
Tax Summary	100
Human Resources Summary	104
o County Organization Chart	109
o Department Contact Information	111



TABLE OF CONTENTS

General Fund

Description	113
-------------	-----

General Government

Governing Board	114
County Manager	116
Economic Development	117
Financial Services	120
Tax Administration	122
Legal	124
Elections	126
Register of Deeds	128
Public Information	130
Human Resources	132
Human Relations Commission	134
Imaging Services/Mail Services	135
Management Information Systems	137
Geographic Information Systems	139
Buildings and Grounds	141
Housekeeping	143
Nondepartmental	144
Court Facilities	145

Cultural & Recreational

Cultural & Recreational	146
Recreation	147

Public Safety

Sheriff	148
Emergency Management	151
Communications	153
Animal Services	155
Inspections	158
Medical Examiner	160
Other Public Safety	161



TABLE OF CONTENTS

Economic & Physical Development

Transportation	162
Planning	163
Other Economic Development	165
Engineering	166
Cooperative Extension Service	168
Farmers Market	170
Community Garden	172

Human Services

Other Human Services	173
Veteran Services	174
Public Health	176
Social Services	187
Mental Health	195

Environmental Protection

Pitt Soil & Water Conservation	196
--------------------------------	-----

Education

Pitt County Schools	198
Pitt Community College	199

Debt Service

Debt Service - Principal	200
Debt Service - Interest & Commissions	201

Other Programs

Interfund Transfers	202
Contingency	203



TABLE OF CONTENTS

Special Revenue Funds

Description	204
Representative Payee Fund	205
Flexible Benefits Fund	206
Grants	207
Pitt Area Transit System	208
Economic Development Fund	210
Industrial Development Shell Building	211
Fire Districts	212
EMS District	214
Emergency Telephone System Fund	216
Inmate Trust Fund	218
Municipal Tax Fund	219

Enterprise Fund

Description	220
Solid Waste & Recycling	221

Internal Service Funds

Description	223
Garage	224
Employee Medical Insurance	226
Retiree Medical Insurance	227
Workers' Compensation	228

Fiduciary Fund

Description	229
Law Enforcement Officers Pension	230

Capital Project Funds

Description	231
Pitt County Schools Capital Reserve	232
Article 46 Sales Tax Reserve	233
Pitt County Schools Improvement Projects	234



TABLE OF CONTENTS

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Overview	235
Capital Improvement Plan Detail – Recommended Projects	237

APPENDICES

Glossary	258
----------	-----

ALPHABETICAL LIST OF SECTIONS

Animal Services	155
Article 46 Sales Tax Reserve	233
Budget At A Glance	14
Budget Calendar	51
Budget Ordinance	38
Budget Policies	52
Budget Process	47
Budgetary Accounting System & Control	56
Buildings and Grounds	141
Capital Improvement Plan	235
Capital Project Funds	231
Communications	153
Community Profile	17
Community Garden	172
Contingency	203
Cooperative Extension Service	168
County Commissioners	36
County Data Comparison	35
County Manager	116
County Organizational Chart	109
Court Facilities	145
Cultural & Recreational	146
Debt Service	199
Debt Summary	91



TABLE OF CONTENTS

Department Contact Information	111
Distinguished Budget Presentation Award	16
Economic Development	117
Economic Development Fund	210
Elections	126
EMS District	214
Emergency Management	151
Emergency Telephone System Fund	216
Employee Medical Insurance	226
Engineering	166
Enterprise Fund	220
Farmers Market	170
Financial Services	120
Fire Districts	212
Fiduciary Fund	229
Fund Summary	86
Garage	224
General Fund	113
Geographic Information Systems	139
Glossary	258
Governing Board	114
Grants	207
Human Relations Commission	134
Housekeeping	143
Human Resources	132
Human Resources Summary	104
Imaging Services/Mail Services	135
Industrial Development Shell Building	211
Inmate Trust Fund	218
Inspections	158
Interfund Transfers	202
Internal Service Fund	223
Law Enforcement Officers Pension	230
Legal	124
Long-Range Financial Planning	64
Management Information Systems	137
Manager's Budget Message	1
Medical Examiner	160
Mental Health	195
Mission, Vision, Values & Goals	13



TABLE OF CONTENTS

Municipal Tax Fund	219
Nondepartmental	144
Other Economic Development	165
Other Human Services	173
Other Public Safety	161
Pitt Area Transit System (PATS)	208
Pitt County Commissioners Districts	37
Pitt Community College	199
Pitt County Department Contacts	111
Pitt County Schools	198
Pitt County Schools Capital Reserve	232
Pitt County Schools Improvement Projects	234
Pitt Soil & Water Conservation	196
Planning	163
Public Health	176
Public Information	130
Reader's Guide	11
Recreation	147
Register of Deeds	128
Retiree Medical Insurance	227
Revenue and Expenditure Summary	70
Sheriff	148
Social Services	187
Solid Waste & Recycling	221
Special Revenue Funds	204
Statistical Information	30
Tax Administration	122
Tax Summary	100
Transportation	162
Veteran Services	174
Workers' Compensation	228



MANAGER'S BUDGET MESSAGE

June 6, 2023

To the Pitt County Board of Commissioners and Citizens:

The recommended Fiscal Year (FY) 2023-24 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 23-24 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 "Alignment."

The recommended budget for FY 23-24 totals \$367,071,753. This represents an increase of 8.87% when compared to the current year's adopted budget. \$58,895,000 of the recommended budget is representative of municipal taxes required by GASB 84/97 implemented in fiscal year 2022-23 at the advice of our auditor. The recommended budget for FY 23-24, not including the \$58,895,000 in municipal taxes, totals \$308,176,753. The General Fund, the County's main control fund, is projected at \$221,378,226 or a 7.58% increase from the current year. The proposed tax rate to support the FY 23-24 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 23, 2023 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 23-24 budget requests in early March. Budget conferences to review departmental budgets were conducted with individual department heads during the first week of April. 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 \$10 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 1, 2023. The Manager's preliminary balanced budget was the impetus for discussion at budget workshops held May 2nd through May 4th.

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 funding for Retirement Contribution Increase
- Introduces Tier Level option for Employee Participation Fee to be discounted in FY 25
- Provides flexibility within existing Dental/Vision Reimbursement
- Increases funding for Pitt County Schools & Pitt Community College
- Includes efficient fee changes in Animal Services, Emergency Services, Farmers Market, and Solid Waste & Recycling
- Aligns Revenues with historical trends



MANAGER'S BUDGET MESSAGE

BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's January 23rd 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
- Invest in Employees
- Respect Budget Drivers
- Balanced Budget by Living Within Our Means

These objectives were influenced by budget drivers of:

- Inflationary impacts increasing costs for the same level of service
- National labor shortage
- Increased demands for services and facilities
- Technology

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 \$16.777 billion, reflecting a 5.50% increase in the base over the prior year. Due to decreased property tax collections, the budget assumes a reduction in the property tax collection rate from 99.47% to 99.42%.

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



As presented in the pie chart at the right, which represents the full County budget (all funds), over 59 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 2023 - 24 Revenues



- **Ad Valorem** - 59.67%
- **Other Taxes** - 10.94%
- **Intergovernmental** - 11.00%
- **Permits & Fees** - 1.65%
- **Sales & Services** - 8.70%
- **Interest Earnings** - 1.15%
- **Miscellaneous** - 3.41%
- **Fund Balances** - 3.48%
- **Appropriated**

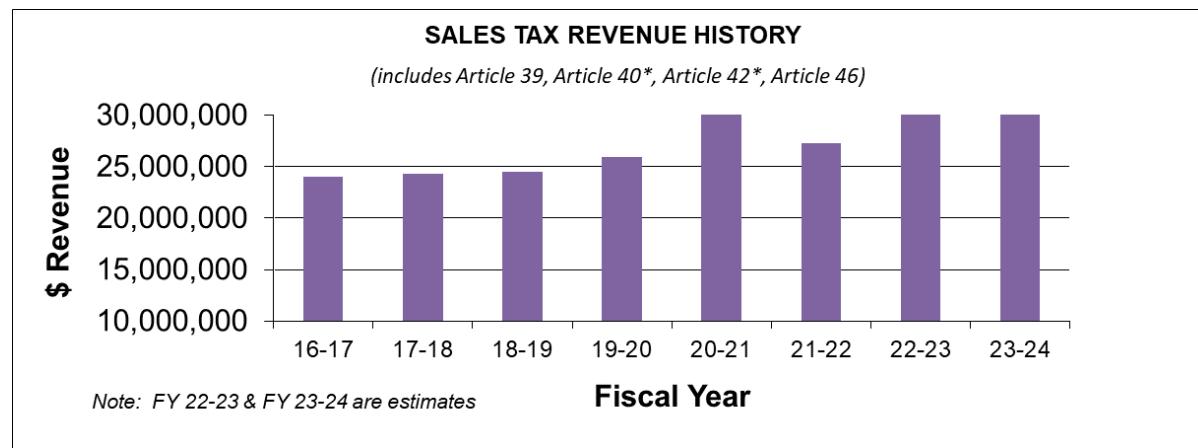
Intergovernmental Revenues – Pitt County intergovernmental revenues are received from other governments in the form of block grants or as a reimbursement for services provided by Public Health and Social Services. This category also includes court facility fees, mental health allocation (ABC 5 cent pass through), and school capital reserve funds, including Article 40 and 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.



MANAGER'S BUDGET MESSAGE

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 $\frac{1}{2}\%$ taxes. In addition, the County also has a local option Article 46 tax, for school capital, that is a $\frac{1}{4}\%$ 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. For FY 23-24, the County is expecting to remain stable.



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

Department/Recommended Fee Change	Current Fee	Proposed Fee
<u>Animal Services</u>		
Dog Adoptions (Includes Spay/Neuter)	\$125	\$135
Cat Adoptions (Includes Spay/Neuter)	\$85	\$95
Owner Surrender Fee	\$20	\$30
Rabies Vaccine	New	\$15
<u>Emergency Services</u>		
EMS Transport Fees		
Advanced Life Support II	\$650	\$700
Advanced Life Support I	\$450	\$490
Basic Life Support	\$380	\$410
<u>Farmers Market</u>		
Farmers Market Fee	\$50/Year	\$300/Year
Peak Season Vendor Fee	New	\$250/Year
Special Event Fee	New	\$25
<u>Solid Waste & Recycling</u>		
Residential Solid Waste Fee	\$125/Year	\$132/Year



MANAGER'S BUDGET MESSAGE

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

Fire Districts	Current Rate	Recommended Rate	Amount of Rate Increase
Ayden	0.0799	0.0799	N/A
Bell Arthur	0.0885	0.0885	N/A
Belvoir	0.0375	0.0375	N/A
Bethel	0.0675	0.0675	N/A
Black Jack	0.0940	0.0940	N/A
Clark's Neck	0.0450	0.0450	N/A
Eastern Pines	0.0775	0.0775	N/A
Falkland	0.0800	0.0800	N/A
Farmville	0.0600	0.0600	N/A
Fountain	0.0900	0.0900	N/A
Gardnerville	0.0940	0.0940	N/A
Grifton	0.0649	0.0649	N/A
Grimesland	0.0750	0.0800	.0050
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	0.0770	.0105
Staton House	0.0300	0.0320	.0020
Stokes	0.0700	0.0700	N/A
Winterville	0.0870	0.0870	N/A

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

Emergency Medical Service (EMS) District Tax – The EMS District has been in place for twenty years. No changes are recommended in the tax rate for FY 23-24. Funding for an additional Community Paramedic position to begin in January 2024 has been included. Additional funding has been included for an ambulance and QRV purchase, as well as, equipment and gear upgrades within the EMS Department. 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 four tiers based on their historical call volume. The funding for each tier is subject to annual budget appropriations.



MANAGER'S BUDGET MESSAGE

The total EMS budget for FY 23-24 is \$8,099,789. Funding amounts are listed in the chart below:

EMS Expenditures	FY 22-23 Adopted	FY 23-24 Recommended	Amount of Increase
County Operations	4,107,791	4,453,789	345,998
Non-Profit Squads			
Ayden	472,500	472,500	N/A
Bell Arthur	450,000	450,000	N/A
Eastern Pines	462,500	462,500	N/A
Falkland	452,500	452,500	N/A
Farmville	462,500	462,500	N/A
Fountain	421,000	421,000	N/A
Grifton	452,500	452,500	N/A
Winterville	472,500	472,500	N/A

Fund Balance – \$4,469,333 in Fund Balance is appropriated to balance the FY 23-24 operating budget for recurring expenditures within the General Fund. As of June 30, 2023, it is projected that the General Fund Available Fund Balance will be approximately 35.00% 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. According to the North Carolina State Treasurer, counties such as Pitt, with populations of 100,000 or more held an average fund balance of 40.88% of expenditures at June 30, 2022, while the average fund balance for all 100 counties was 46.38%.

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 accounts for the largest portion, followed by Public Safety. General Government is the third largest expenditure area.

The total County budget is projected to increase from the current year's original budget by 8.87%. The General Fund, which is the controlling fund, is increasing by 7.58%.



FY 2023 - 24 Expenditures

Education - 19.29%
Public Safety - 16.86%
Human Services - 14.84%
General Government - 16.20%
Debt Service - 4.94%
Environmental Protection - 4.45%
Internal Service - 4.47%
Econ & Physical Development - 1.87%
Transportation - 0.52%
Other - 16.21% *
Cultural & Recreational - 0.35%



MANAGER'S BUDGET MESSAGE

Noteworthy changes to expenditures include:



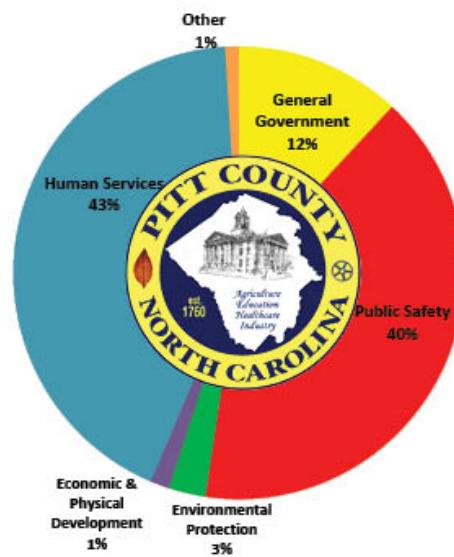
Valuing Our Employees – A 6% market adjustment for employees is being recommended for the FY 23-24 budget. The County has a pay-for-performance system that has been in place for more than 20 years. Under this system, annual performance plans are created for each employee, after which an annual evaluation 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 23-24 budget. Funding for longevity for employees hired after 1/1/11 is also included.

At the onset of the budget process, 10.50 new positions were requested by departments. A total of 5.50 positions have been recommended, with .5 in Animal Services, 2.00 in General Government, and 1.00 each in Emergency Management, Inspections, and Planning. The chart on the right shows a percentage breakdown of positions by service area.

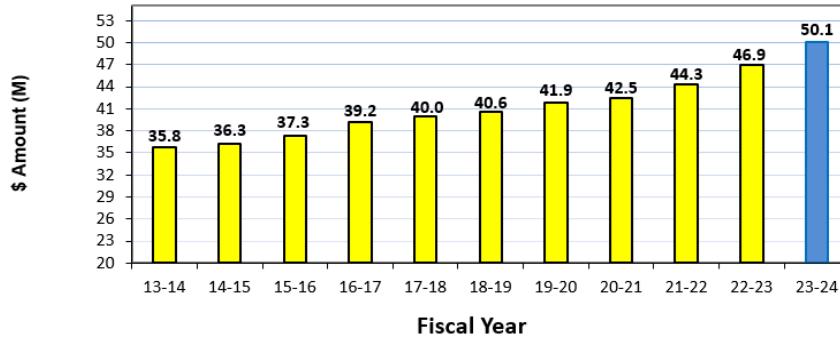
Employee Medical Fund – The employee Medical Fund has been stable over the current fiscal year; no increases in premiums or fees are proposed. In addition, a new tier level for the employee participation fee for health insurance coverage was introduced for the new fiscal year, with the employees recognizing the discount in fiscal year 2025, as well as additional flexibility within the dental/vision reimbursement coverage.

Education – Pitt County is providing a 7% increase, or \$3,269,249, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$50,129,491. Of that amount, \$48,789,491 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.

PERCENTAGE OF FTE POSITIONS
BY SERVICE AREA
Fiscal Year 2023-24



Pitt County Schools

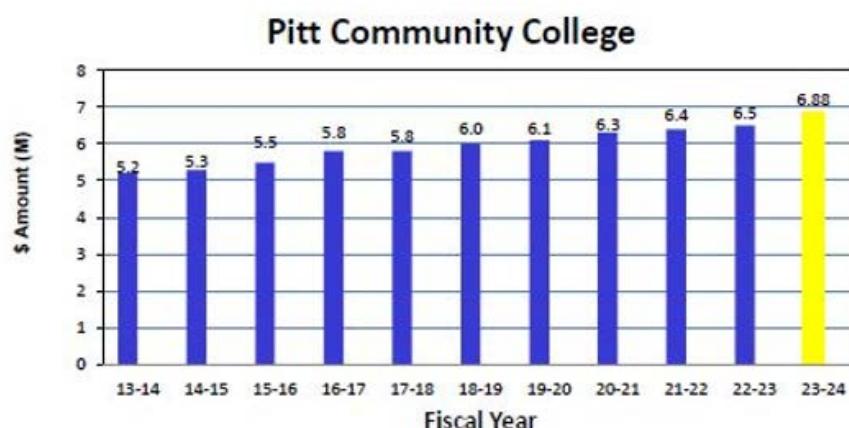




MANAGER'S BUDGET MESSAGE

It is important to note that the recommended FY 23-24 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 expanding funding to Pitt Community College by providing a 5.32% increase, or \$347,357, in current expense appropriation over the current year, with a total appropriation of \$6,881,542. Of that amount, \$6,781,542 is appropriated for current expense while \$100,000 is appropriated for capital expense.



The chart to the left shows an increase in funding each year for the past 10 years. As is the case for Pitt County Schools, the recommended FY 23-24 current expenses appropriation embodies the County's highest level of funding on record for Pitt Community College.

Human Services – The Social Services' overall budget increased by 3.05% from a FY 22-23 amount of \$35,718,398 to \$36,806,283 for the new fiscal year. The Public Health Department's budget reflects an overall increase of 7.41% from a FY 22-23 amount of \$13,782,816 to \$14,803,820 for the new fiscal year. No new positions were requested in FY 23-24 for Social Services or Public Health.

Public Safety – The Sheriff's overall budget increased by 6.20% from a FY 22-23 amount of \$39,778,229 to \$42,245,246 for the new fiscal year. This increase allows for the continuation of the certification incentive pay program and continuation of holiday pay (up to 12 holidays paid annually if worked).

The Emergency Medical Service (EMS) Special Taxing District (all of Pitt County, with the exception of the City of Greenville) has been operational for twenty years. This budget maintains the EMS District tax rate of 5.95 cents. An additional Community Paramedic position has been added to the budget.

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 23rd 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 \$42,695,000 over the next five years. Eighteen projects totaling \$19,928,427 have been programmed for FY 23-24. Of the \$19.9M, all but one project will be funded out of current funding (pay-as-you-go), Pitt Community College's Welding Building. The recommended projects are listed below:



MANAGER'S BUDGET MESSAGE

	Project	Description	Funding Source	FY 23-24 Recommended
General Government	Annual Vehicle Replacement Plan	Annual plan to systematically update the county's fleet	C	\$ 665,000
	Facilities Capital Maintenance	Maintenance improvements to be made to the County Buildings based on need and available funding	C	250,000
	Security Improvements	Security improvements throughout County Office Buildings	C	100,000
	AV/Broadcast Equipment for BOCC	Update existing equipment and increase transparency during BOCC Meetings	C	200,000
	Pitt County Courthouse Lighting Improvement	Continuation of District-wide Lighting Plan	C	200,000
Public Safety	EMS Capital Replacement Plan	Includes vehicles, infrastructure, and equipment. EMS-Oversight Committee will make future recommendations concerning these items	C	100,000
	Detention Center - Facility Improvements	Maintenance improvements to be made to the Detention Center based on need and available funding	C	120,000
	Detention Center - Boilers	Replacement of 2 existing Boilers with 8 condensing boilers that will match existing capacity.	C	496,260
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
	Pitt Community College – Future Projects	New Welding Building	BL/O	15,287,167
Cultural & Recreational	Recreation Center at Alice Keene District Park	Cost related to the construction of a second gymnasium.	FB/C	250,000
Environmental Protection	Solid Waste – Critical Waterway Snagging	Maintains stormwater infrastructure by removing debris from drainageways	O	100,000
	Solid Waste – Asphalt, Concrete, & Building Repairs	Continue repairs to sites and Transfer Station	C	350,000
	Solid Waste - Roll Off Truck	Replacement of the oldest roll off truck used to service the convenience sites	C	250,000
	Solid Waste - Trailer Truck Replacement	Replacement of the oldest tractor trailer used to haul mulch, shingles, and other materials	C	140,000
	Solid Waste - Yard Jockey	Replacement of the oldest yard jockey used to move trailers around the Solid Waste Facility	C	145,000
	Solid Waste – Transfer Station Repairs	Need repairs to the Transfer Station Building, such as: replacing wall panels, repairing overhead door tracks, etc.	C	175,000
	TOTAL			\$19,928,427

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

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 staff 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 Sam Croom, Deputy County Manager – Chief Financial Officer, Kelly Dixon, Assistant Finance Director, Susan Stokes, Budget Administrator, and Devin Johnson, Budget & Grants Analyst, for their dedication in developing, balancing and compiling the budget documents and presentation materials.

Respectfully submitted,

A handwritten signature in black ink that reads "Janis Gallagher".

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, Opioid Settlement 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 Susan Stokes, 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 2023-24

- 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 2023-24 is \$367,071,753. This budget represents an increase of 8.87% when compared to the previous year's budget. \$58,895,000 of the recommended budget is representative of Municipal Taxes required by GASB 84/97. The General Fund, the County's main control fund, is projected at \$221,378,226 or a 7.58% increase 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 was 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 "Alignment". 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 6.0% market adjustment (COLA), Pay for Performance compensation, funding for mandated retirement rate increases, 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 6.98% increase, or \$3,269,249 over prior year. The total combined appropriation of operating and capital funding is \$50,129,491
- Fully funds Pitt Community College request providing a 5.32% increase, or \$347,357, in current expense appropriation over the prior year with a total appropriation of \$6,881,542
- Provides over \$70.8 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 a Community Paramedic position
- Includes minimal fire district tax increases to the following fire departments:

District	Current Rate	New Rate
Grimesland	0.0750	0.0800
Simpson	0.0665	0.0770
Staton House	0.0300	0.0320



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

- 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 \$100,000 in funding for continued Security Improvements throughout County office buildings.



Infrastructure Improvements

- Provides \$250,000 in funding for Facilities Capital Maintenance needs for improvements to County Buildings
- Provides \$120,000 for Detention Center maintenance improvements
- Provides \$496,260 for Detention Center Facility boiler replacements
- Provides \$200,000 for improvements to the Eugene James Auditorium broadcast system
- Provides \$1,060,000 for various equipment needs and repairs at the Solid Waste & Recycling Facilities
- 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, Salvation Army, 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, 2022

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, 2022.

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 was named after William Pitt, Earl of Chatham. William Pitt was an English statesman and orator, born in London, England, UK. He studied at Oxford University and in 1731, Pitt joined the army. Pitt led the young "Patriot" Whigs and in 1756 became secretary of state, where he was a pro-freedom speaker in British Colonial government. Pitt County was founded in 1760 under British Colonial government. Prior to 1760, there was one large county, Beaufort, which was split into five smaller counties, Pitt County being one of those smaller counties.

For over a century, Pitt County was recognized for being an important tobacco market and the home of a small State-supported college. By the mid 1960's, the new image began to evolve. The small college, East Carolina Teachers College, had become the third largest state-supported college, and enrollment approached 8,000 students – twice the 1960 enrollment figure. In 1967, it became East Carolina University. The ECU Medical School admitted its first four-year class in 1977. At the turn of the century, enrollment at ECU topped the 18,000 mark and current enrollment is just over 28,000 students.

ECU Health 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. In 1998 the hospital was transferred by Pitt County for operation by Pitt County Memorial Hospital, Inc., as a private non-profit corporation and renamed Vidant Medical Center in 2011 and to its current name, ECU Health in 2022.

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 2023-24) 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 centrally located in 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 annual temperature averages from a daily high of 72.7 degrees to a daily low of 51.6 degrees. The average annual precipitation is 53.44 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, Avient Protective Materials, Thermo Fisher Scientific, and Catalent; 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 Avient Protective Materials (formally DSM Dyneema), Hyster-Yale, Catalent, Thermo Fisher, 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 2022 (\$3.225 billion) shows Pitt County ranked at 16th in the state with a 10.12% 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
ECU Health Medical Center	Health Care	1951	6,760
East Carolina University	Education	1907	5,160
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	1,085
Physicians East	Health Care	1965	615
Wal-Mart	Department Store	1989	465
Greenville Utilities Commission	Public Utilities	1905	465
Minges Bottling Group, Inc.	Soft Drink Distribution	1935	218

Major Manufacturing	Product	Established	# of Employees
Thermo Fisher Scientific	Pharmaceuticals	2000	1,852
Hyster-Yale	Lift Trucks	1974	1,226
TRC, Inc. (The Roberts Company)	Metal Fabrication	1978	500
Catalent	Pharmaceuticals	1994	449
Grady-White Boats	Fiberglass Boats	1959	447
Avient Protective Materials	Chemicals	2001	400
Attindas Hygiene Partners	Paper Products	1999	306
Mestek (Sterling Radiator)	Gas & Steam Unit Heaters	1974	230
Coastal AgroBusiness	Pesticides	1953	225
Eastern Carolina Vocational Center	Picture Frames & Battery Terminals	1965	195



COMMUNITY PROFILE

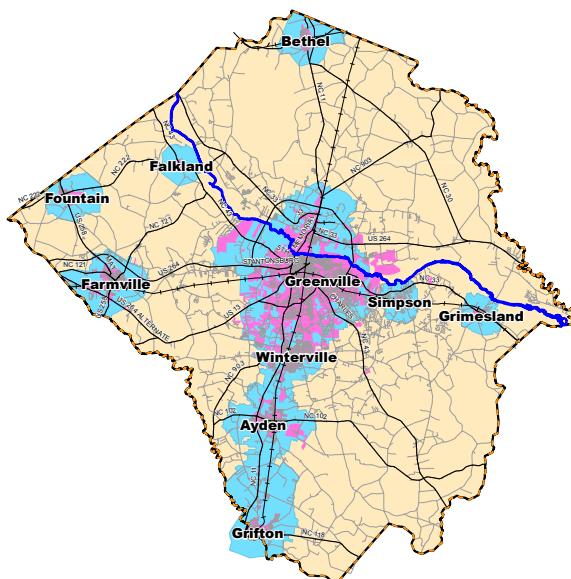
Greenville, the County seat and largest municipality in Pitt County, is centrally located within the County. There are nine other incorporated municipalities within Pitt County including Ayden, Bethel, Falkland, Farmville, Fountain, Grifton, Grimesland, Simpson and Winterville.

Municipal Population					
	April 2020 Census	July 2021** Estimated	Growth Amount	Percent Growth	Percent of Total 2021 County Population
Pitt County	170,273	172,014	1771	1.03%	
Municipalities in Pitt County					
Ayden	4,977	4,981	4	0.08%	2.90%
Bethel	1,373	1,369	-4	-0.29%	0.80%
Falkland	47	47	0	0.00%	0.03%
Farmville	4,461	4,430	-31	-0.70%	2.58%
Fountain	385	383	-2	-0.52%	0.22%
Greenville	87,521	90,212	2691	2.98%	52.44%
Grifton*	2,301	2,291	-10	-0.44%	1.33%
Grimesland	386	395	9	2.28%	0.23%
Simpson	390	442	52	11.76%	0.26%
Winterville	10,462	10,533	71	0.67%	6.12%

Source: NC Office of State and Budget Management July 2020 Municipal Estimates by County

*The Town of Grifton is located in Pitt County and Lenoir County

**Information provided by NC OSBM





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 Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) 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 ninth 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 \$228.1 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 quality 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 of which 5,500 are enrolled in the Graduate School in more than 99 graduate programs.

Founded in 1907 as a state-supported teacher training school, it became a liberal arts college in 1941 and a state university in 1967. ECU holds the distinction of being classified among the Doctoral/Research Universities



by the Carnegie Foundation. The institution offers approximately 200 undergraduate, graduate, and doctoral degrees through its colleges and professional schools. ECU leads the state in distance education offering more than 100 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. Apple Corporation named the ECU School of Dental Medicine an Apple Distinguished Program due to the innovative implementation of technology in student learning and teledentistry.



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 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.



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 2023-24, 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 Public Health worked with several non-traditional partners to assist the Town of Ayden with installing a story trail and community garden. The story trail will feature a storybook adventure that will guide the community through the garden as they read each section. This will increase access to physical activity, healthy foods and promote literacy. Partners included the Town of Ayden, Ayden Garden Club, Coltrain Hardware, Pitt County Public Health, Healthy Communities, Pitt County Soil & Water, Pitt County Community Garden Technician, Pitt County Cooperative Extension and Ayden Library. The relationships established between the partners will increase sustainability and open doors for additional projects in the future.

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.

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, the 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 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, and 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



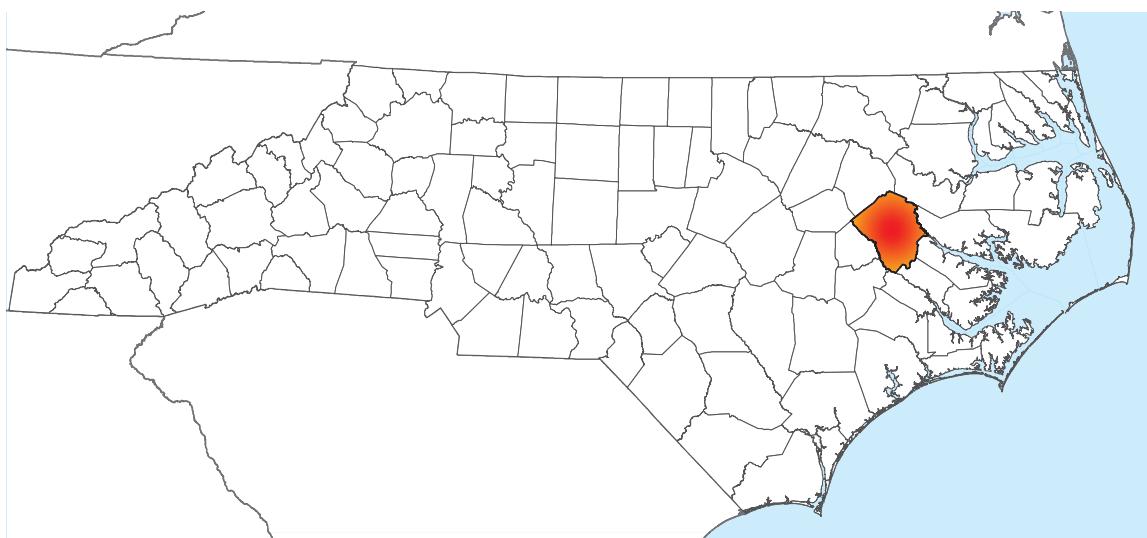
includes an intergenerational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies 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	170,273
Area Square Miles	656.52
Established	1760
County Seat	Greenville



Government

Form of Government
Number of County Employees

Commission-Manager
1,085.30

Taxes

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value (0.0094 of the total County tax rate is dedicated to the Industrial Development Commission)	0.6841



STATISTICAL INFORMATION

Climate

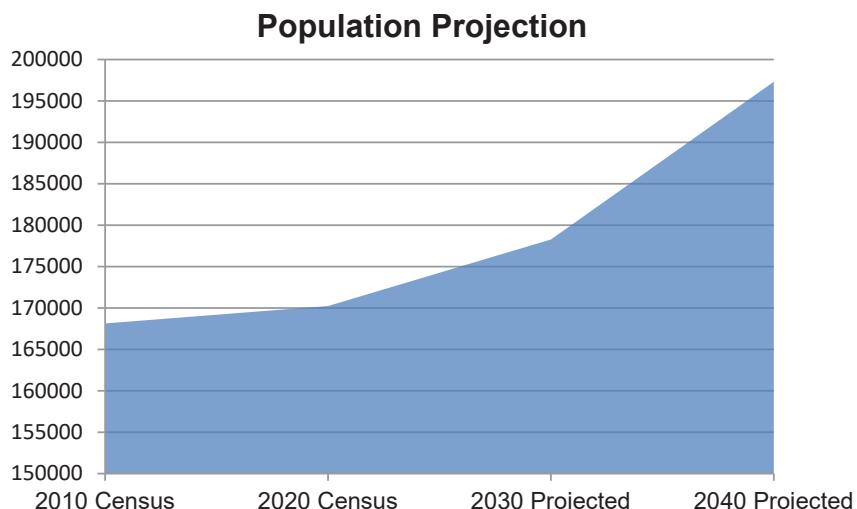
Average Maximum Temperature	72 F
Average Minimum Temperature	50 F
Average Annual Precipitation	49"

Economic Indicators

Population Increase (2020-2022)	1.9%
Cost of Living	12% below the national average
Unemployment (April 2023)	3.5%
Civilian Labor Force, 16 years+ (2020)	63.0%
Median Household Income (2022Q4)	\$52,714
Homeowners Population (2021)	64.6%
Median Days Homes are on the Market (April 2023)	32 days
Household with Broadband Internet Subscription (2021)	84.40%
Median Home Value (June 2022)	\$271,000
Percentage of population with a Bachelor's Degree or higher	33.8%

Population

2010 Census	168,148
2020 Census	170,243
2030 Population Projection (NC Office of State Budget & Management)	178,262
2040 Projected Population (NC Office of State Budget & Management)	197,318





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

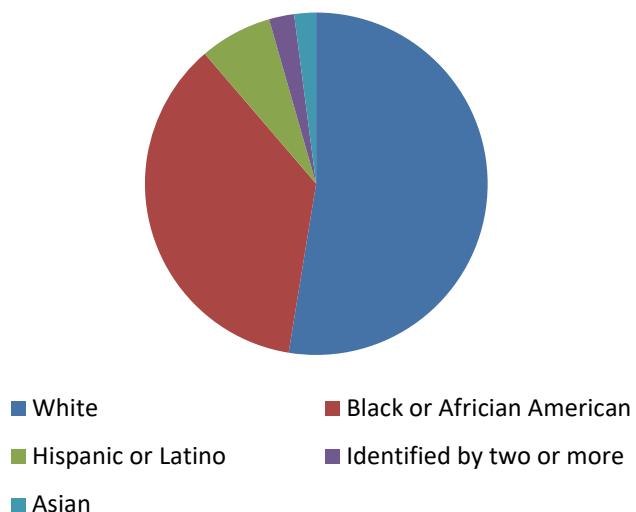
Population - by Gender (2020 Census)

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)	446,602
Number of Books (Sheppard System Only)	314,958
Parks	59
Parks Acreage	2,110
Golf Courses - Public & Private	6
Swimming Pools	14
Tennis Courts	22

Transportation

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

Medical

Number of Hospitals (ECU Health)	1
Number of Patient Beds	974

Fire Protection & EMS Services (Non-Municipal)

Number of Stations	32 (20 Fire, 12 EMS)
Fire & EMS Personnel (Officers, Volunteer & Paid)	880
Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal)	19,868
Number of Fire Inspections Conducted	390

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	48
Number of Calls for Service (FY 2022-2023)	31,927



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

*Editors Note: All information used is the latest available per source

Pitt County Breaks Ground on PCSO Admin Building

More than 130 Sheriff's deputies will have a place to call home following the groundbreaking of the Sheriff's Administration Building in January 2023. The 33,000 square foot structure will centrally locate the deputies who have for years been spread out over five buildings throughout the county.

Members from the Pitt County Board of Commissioners, Senior County Staff, and Sheriff Paula Dance were on hand for the ground breaking as a new milestone in the Sheriff's Office has been reached. The new building will include several meeting rooms and a gym which will be located off of New Hope road.

The building is scheduled to be completed in the Summer of 2024.





COUNTY DATA COMPARISONS

North Carolina County Comparisons Benchmarks for Comparative Purposes

	2023 Estimated Population	2023-24 Tax Rate	2021-22 Total Assessed Valuation*	Taxable Property per Capita	Local K-12 \$ per Student
Comparable Size Counties					
Alamance	178,943	\$0.4320	\$15.6	\$90,806	\$1,936
Cabarrus	240,512	\$0.7400	\$29.8	\$130,004	\$2,408
Catawba	163,845	\$0.3985	\$19.4	\$124,519	\$1,669
Davidson	173,876	\$0.5400	\$17.5	\$104,865	\$1,135
Gaston	241,175	\$0.6100	\$21.1	\$92,382	\$1,686
Iredell	200,590	\$0.5000	\$27.9	\$146,675	\$1,888
Johnston	242,959	\$0.6900	\$23.9	\$110,750	\$1,553
Onslow	212,036	\$0.6550	\$15.4	\$97,465	\$2,256
Pitt	172,005	\$0.6841	\$15.5	\$92,855	\$1,813
Close Proximity Counties					
Beaufort	44,244	\$0.6250	\$6.1	\$141,743	\$2,481
Craven	102,142	\$0.4448	\$10.2	\$102,240	\$1,769
Edgecombe	47,122	\$0.9500	\$3.5	\$72,688	\$917
Lenoir	54,299	\$0.8450	\$4.2	\$80,764	\$1,480
Nash	95,428	\$0.6700	\$8.2	\$90,008	\$1,365
Wilson	77,313	\$0.7300	\$7.8	\$102,773	\$2,049

* Measured in billions

Source: FY 2022 & FY 2023 NCACC County Map Book 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); FY 2021-23 NCACC Budget & Tax Survey. (Multi-Year Survey).



COUNTY COMMISSIONERS



Mary Perkins-Williams

Chairwoman, District 2



Christopher Nunnally

Vice Chairman District 3



Ann Floyd Huggins

District 1



Benji Holloman

District 4



Mark Smith

District 5



Lauren White

District 6



Melvin McLawhorn

District A: 1 & 2



Tom Coulson

District B: 3 & 6



Beth B. Ward

District C: 4 & 5



Janis Gallagher

County Manager

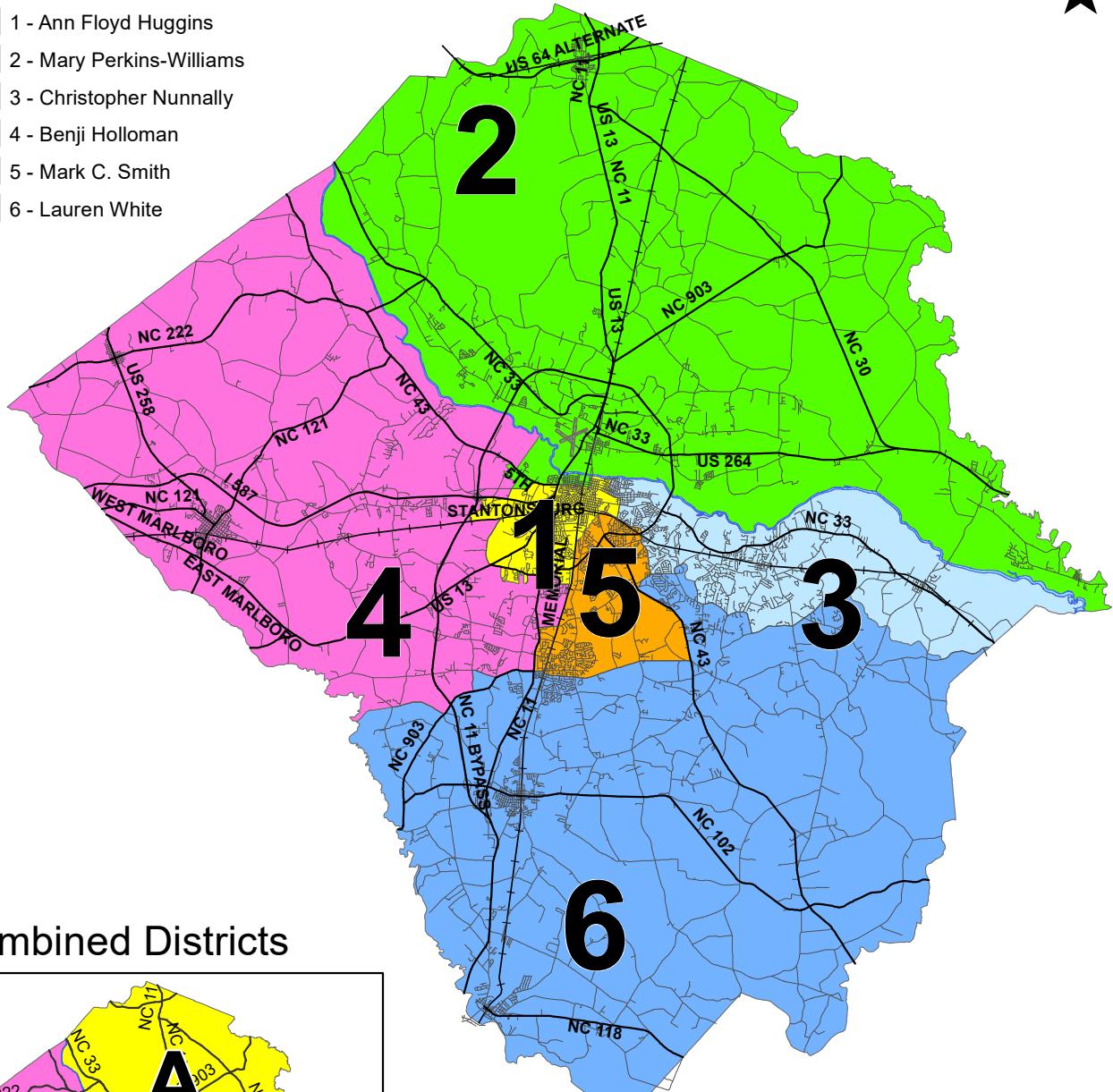


Pitt County Commissioner Districts

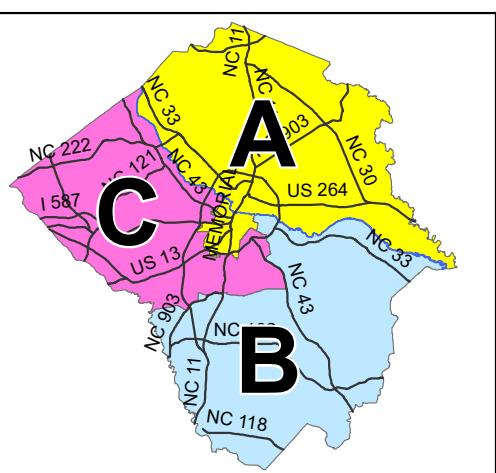
Pitt County
Management Information Systems

Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - Christopher Nunnally
- 4 - Benji Holloman
- 5 - Mark C. Smith
- 6 - Lauren White



Combined Districts



Combined Districts

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

Map Produced by
Pitt County GIS
June 1, 2023



BUDGET ORDINANCE

COUNTY OF PITT, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2023-24

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, 2023 and ending June 30, 2024:

GENERAL FUND

GENERAL GOVERNMENT

Governing Board, County Manager, Legal	\$ 1,633,104
Economic Development, East Carolina Technology Center Operations	2,543,775
Finance, Tax Administration, Elections, Animal Services	6,620,526
Register of Deeds	832,824
Human Resources, Human Relations Commission, Veteran Services	1,158,512
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	4,934,900
Buildings & Grounds, Engineering, Housekeeping	3,502,852
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	42,245,246
Emergency Management, Communications	3,622,746
Other Public Safety, Other Human Services, Cultural/Recreation, Transportation, Medical Examiner	2,106,354
Inspections, Planning, Soil & Water Conservation	2,448,902
Cooperative Extension, Farmers' Market	521,380
Pitt County Schools	50,129,491
Pitt Community College	6,881,542
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	385,274
Transfer to Public Health	8,713,624
Transfer to Department of Social Services	16,330,268
Transfer to Court Facility	312,083
Transfer to Mental Health	489,560
Transfer to Debt Service Fund	6,746,916
Transfer to Garage	156,775
Transfer to Worker's Compensation Fund	630,038
Transfer to Pitt Area Transit System Fund	-
Transfer to Building Projects Fund	-
Transfer to Retiree Medical Insurance Fund	1,514,487
Non-Departmental, Contingency	4,150,984
 TOTAL	\$ 168,612,163

PUBLIC HEALTH

Administration	3,380,194
Environmental Health	2,222,776
Communicable Disease	1,689,831
Chronic Disease Prevention	992,696
Women's & Children's Health	6,518,323
 TOTAL	\$ 14,803,820



BUDGET ORDINANCE

SOCIAL SERVICES

Administration	\$ 5,150,003
Services & Programs	21,478,465
Public Assistance	6,986,167
Child Support	3,191,648
<hr/>	<hr/>
TOTAL	\$ 36,806,283

COURT FACILITY

Court Facility Operating Expenses	\$ 516,400
-----------------------------------	------------

MENTAL HEALTH

General Agency	\$ 639,560
<hr/>	<hr/>
TOTAL GENERAL FUND	221,378,226

LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 385,274
--------------------------------	------------

SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 6,745,667
-----------------------------------	--------------

ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 6,312,522
-------------------	--------------

REPRESENTATIVE PAYEE FUND

Representative Payee Operating Expenses	\$ 1,700,000
---	--------------

FLEXIBLE BENEFITS FUND

Flexible Benefits Operating Expenses	\$ 341,300
--------------------------------------	------------

STATE GRANTS FUND

NC DHHS Triple P	\$ 392,369
------------------	------------

PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,899,330
--------------------------	--------------



BUDGET ORDINANCE

INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	892,937
Industrial Development Building	2,267,327
Economic Development Fund	1,434,900
TOTAL	\$ 4,595,164

FIRE DISTRICTS FUND

Fire Districts

Ayden	\$ 285,125
Bell Arthur	232,372
Belvoir	67,692
Bethel	44,332
Black Jack	204,298
Clark's Neck	35,171
Eastern Pines	673,259
Falkland	163,848
Farmville	91,242
Fountain	61,180
Gardnerville	109,738
Grifton	118,443
Grimesland	104,081
Pactolus	150,483
Red Oak	197,073
Sharp Point	4,837
Simpson	422,792
Staton House	457,246
Stokes	75,604
Winterville	467,358
TOTAL	\$ 3,966,174

EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$ 8,099,789
---------------------------------------	--------------

EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$ 429,921
--------------------------	------------

DEBT SERVICE FUND

Principal and Interest on Debt	\$ 18,116,552
--------------------------------	---------------

SCHOOL CAPITAL PROJECT FUND

Capital Outlay Expenses	\$ 750,000
-------------------------	------------

SOLID WASTE & RECYCLING FUND

Solid Waste Operating Expenses	\$ 15,879,522
--------------------------------	---------------

INMATE TRUST FUND

Inmate Trust Fund Operating Expenses	\$ 1,100,000
--------------------------------------	--------------

TAXES COLLECTED - OTHER GOVERNMENTS

Taxes Paid to Municipalities	\$ 58,895,000
------------------------------	---------------



GARAGE FUND

Garage Operating Expenses	\$ 1,143,350
---------------------------	--------------

EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses	\$ 12,777,106
----------------------	---------------

RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$ 1,514,487
---	--------------

WORKERS' COMPENSATION FUND

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

GRAND TOTAL - ALL FUNDS - EXPENDITURES	\$ 367,071,753
---	-----------------------

SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2023-24 to meet the foregoing appropriations.

GENERAL FUND

GENERAL GOVERNMENT

Ad Valorem Taxes	\$ 114,554,592
Other Taxes	28,461,600
Restricted & Unrestricted Revenues	1,772,000
Permits & Fees	3,039,650
Sales & Services	5,854,203
Investment Earnings	3,500,000
Loan	-
Miscellaneous Revenues	2,992,848
Debt & Non Revenue Receipts	3,967,937
Fund Balance Appropriated	<u>4,469,333</u>
 TOTAL	 \$ 168,612,163

PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$ 3,520,587
Permits & Fees	2,022,577
Miscellaneous	487,032
Fund Balance Appropriated	60,000
Intrafund Transfer	<u>8,713,624</u>
 TOTAL	 \$ 14,803,820

SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$ 20,339,265
Sales & Services	136,750
Miscellaneous	-
Other Debt & Non Revenue Receipts	
Intrafund Transfer	<u>16,330,268</u>
 TOTAL	 \$ 36,806,283

COURT FACILITY

Facilities Fees	\$ 203,317
Interest	1,000
Intrafund Transfer	<u>312,083</u>
 TOTAL	 \$ 516,400



BUDGET ORDINANCE

MENTAL HEALTH

Intrafund Transfer	\$ 489,560
Other	<u>150,000</u>
 TOTAL	 \$ 639,560
TOTAL GENERAL FUND	\$ 221,378,226

LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$ 385,274
----------------------------	------------

SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$ 5,098,667
Lottery	1,647,000
Fund Balance Appropriated	<u>-</u>
 TOTAL	 \$ 6,745,667

ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 5,000,000
Fund Balance Appropriated	<u>1,312,522</u>
 TOTAL	 \$ 6,312,522

REPRESENTATIVE PAYEE FUND

Social Services Trust Revenues	\$ 1,500,000
Sheriff's Trust Revenues	<u>200,000</u>
 TOTAL	 \$ 1,700,000

FLEXIBLE BENEFITS FUND

Medical Flex Benefits	\$ 275,000
Dependent Care Flex Benefits	<u>66,300</u>
 TOTAL	 \$ 341,300

GRANT FUNDS

NC DHHS Triple P	\$ 392,369
 TOTAL	 \$ 392,369



BUDGET ORDINANCE

PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$ 903,572
Sales & Services	739,084
Miscellaneous	41,000
Fund Balance Appropriated	<u>215,674</u>
 TOTAL	\$ 1,899,330

ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$ 1,434,900
---------------------------	--------------

INDUSTRIAL DEVELOPMENT

Fund Balance Appropriated	\$ 892,937
---------------------------	------------

INDUSTRIAL DEVELOP BUILDING

Fund Balance Appropriated	\$ 2,267,327
---------------------------	--------------

FIRE DISTRICTS FUND

Ad Valorem Taxes	\$ 3,966,174
------------------	--------------

EMS DISTRICT FUND

Ad Valorem Taxes	\$ 5,109,789
Sales & Services	<u>2,990,000</u>
 TOTAL	\$ 8,099,789

EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$ 429,921
---------------	------------

DEBT SERVICE FUND

Miscellaneous	\$ 635,947
Interest Income	500
Transfer from Article 46 Sales Tax	5,737,522
Transfer from School Capital Reserve	4,995,667
Transfer from General Fund	<u>6,746,916</u>
 TOTAL	\$ 18,116,552

SCHOOL CAPITAL PROJECT FUND

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

SOLID WASTE & RECYCLING FUND

Fees & Charges	\$ 14,643,772
Other Revenues	<u>1,235,750</u>
 TOTAL	\$ 15,879,522

GARAGE FUND

User Charges	\$ 986,575
Transfer from General Fund	<u>156,775</u>
 TOTAL	\$ 1,143,350

TRUST FUND

Inmate Trust Revenues	\$ 1,100,000
-----------------------	--------------



BUDGET ORDINANCE

TAXES COLLECTED - OTHER GOVERNMENTS

Ad Valorem Taxes	\$ 58,895,000
------------------	---------------

EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$ 843,300
Interest Income	1,500
Fund Transfer from County Departments	<u>11,932,306</u>
TOTAL	\$ 12,777,106

RETIREE MEDICAL INSURANCE FUND

Transfer from General Fund	<u>1,514,487</u>
TOTAL	\$ 1,514,487

WORKERS' COMPENSATION FUND

Transfer from General Fund	\$ 630,038
Transfer from Solid Waste & Recycling Fund	15,123
Transfer from Pitt Area Transit System Fund	<u>4,839</u>
TOTAL	\$ 650,000

GRAND TOTAL - ALL FUNDS - APPROPRIATIONS	\$ 367,071,753
---	-----------------------

SECTION III. The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2023-24. 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	\$ 360,456,467	285,125
Bell Arthur	0.08850	265,219,885	232,372
Belvoir	0.03750	182,334,973	67,692
Bethel	0.06750	66,341,167	44,332
Black Jack	0.09400	219,534,034	204,298
Clark's Neck	0.04500	78,947,354	35,171
Eastern Pines	0.07750	877,496,436	673,259
Falkland	0.08000	206,878,254	163,848
Farmville	0.06000	153,605,931	91,242
Fountain	0.09000	68,663,900	61,180
Gardnerville	0.09400	117,921,627	109,738
Grifton	0.06490	184,344,172	118,443
Grimesland	0.08000	131,416,029	104,081
Pactolus	0.09250	164,327,699	150,483
Red Oak	0.09500	209,540,236	197,073
Sharp Point	0.08000	6,107,746	4,837
Simpson	0.07700	554,627,401	422,792
Staton House	0.03200	1,443,328,209	457,246
Stokes	0.07000	109,096,561	75,604
Winterville	0.08700	542,619,569	467,358
Total Fire Districts			\$ 3,966,174
EMS District			
Pitt County (less City of Greenville)	0.05950	\$ 8,603,850,656	\$ 5,089,599



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 (Personnel/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 \$1,225 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, 2023, 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 \$16,776,703,378 and an estimated collection rate of 99.42% less discounts.

SECTION X. The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$132 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 2023-24 fiscal year.

SECTION XIV. The Office of the Pitt County Sheriff shall not exceed 149 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, 2023, are hereby declared re-appropriated into the fiscal year beginning July 1, 2023, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 6th day of June, 2023.

A handwritten signature in black ink that reads "Mary Perkins-Williams".

Mary Perkins-Williams, Chairwoman
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 1. 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 6 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 6, 2023, 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

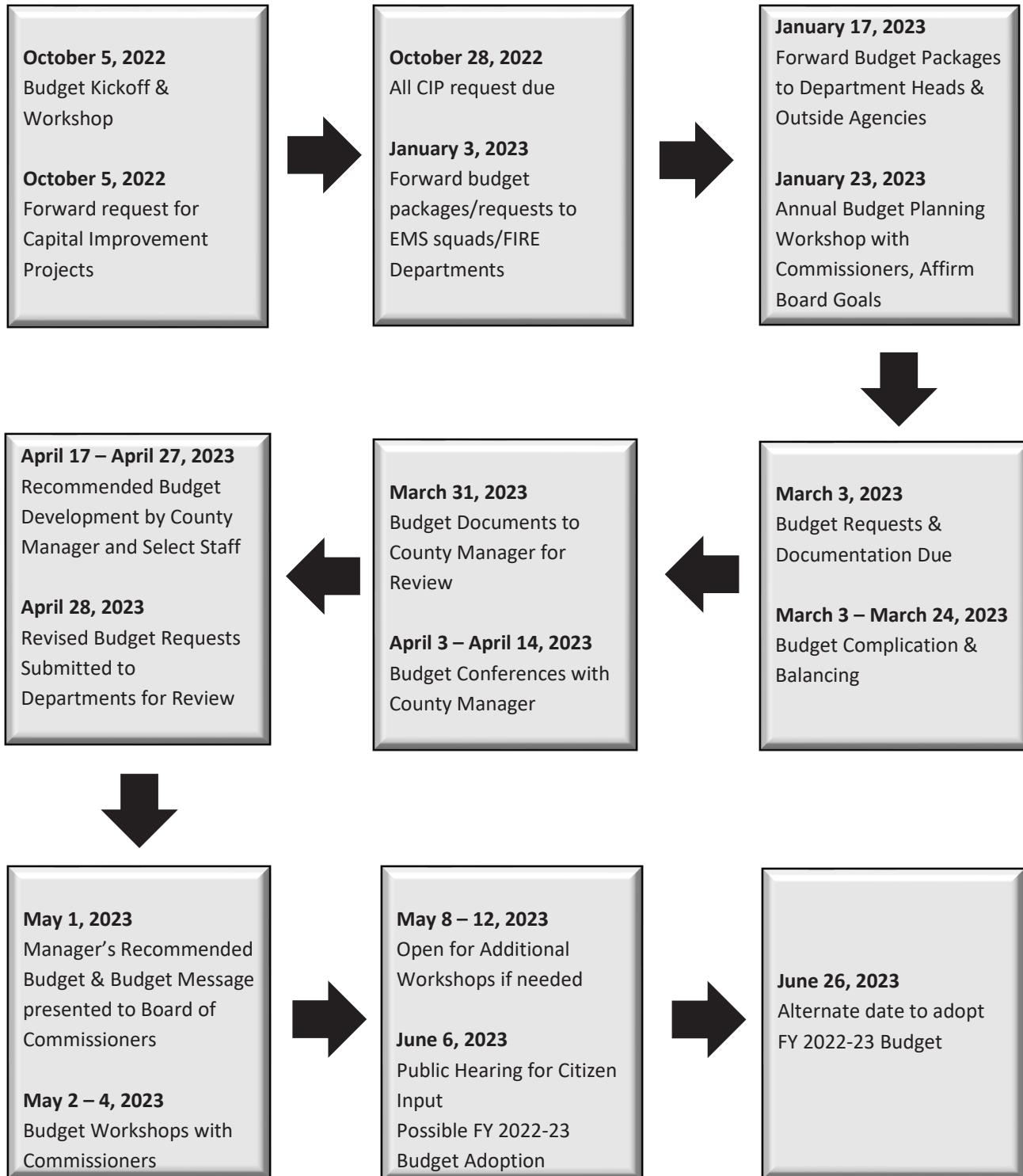
Amendments increasing or decreasing revenues and expenditures to the Pitt County Budget may be submitted at any time during the year. After review by staff and recommendation of the Manager, amendments increasing revenue require formal approval by the Board of Commissioners. Decreases in funding from 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 2023-24



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 2023 for inclusion in the FY 2023-24 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 5 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: Representative Payee Fund, Flexible Benefits Fund, Grants Fund, Pitt Area Transit System Fund, Opioid Settlement Fund, Economic Development 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
Department						
General Government, which includes:	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 & Grounds, Housekeeping, Nondepartmental, Court Facilities</i>						
Cultural & Recreational, which includes:	X					
<i>Affiliate and Sustaining Non-Profit Organizations, Recreation</i>						
Public Safety, which includes:	X					
<i>Sheriff, Emergency Management, Communications, Animal Services, Inspections, Medical Examiner and Other Public Safety</i>						
Economic & Physical Development, which includes:	X					
<i>Transportation, Planning, Planning E911, Other Economic Development, Engineering, Cooperative Extension Services, Farmers Market</i>						
Human Services, which includes:	X					
<i>Other Human Services, Veteran Services, Public Health, Social Services, Mental Health</i>						
Environmental Protection, which includes:	X					
<i>Pitt Soil & Water Conservation</i>						
Education	X					
Debt Service	X					
Other Programs, which includes:	X					
<i>Interfund Transfers, Contingency</i>						
Representative Payee Fund		X				
Flexible Benefits Fund		X				
Grants		X				
Pitt Area Transit System		X				
Opioid Settlement Fund		X				
Economic Development Fund		X				
Industrial Development Shell Building		X				
Fire District		X				
EMS District		X				
Emergency Telephone System Fund		X				
Inmate Trust Fund		X				
Municipal Tax Fund		X				
Solid Waste & Recycling				X		
Garage					X	
Employee Medical Insurance					X	
Retiree Medical Insurance					X	
Workers Compensation					X	
Law Enforcement Officers Pension						X
Schools Capital Reserve			X			
Article 46 Sales Tax Reserve			X			
School Improvement Projects			X			



BUDGETARY ACCOUNTING SYSTEM & CONTROL

FUND STRUCTURE RESPONSIBILITY CHART

	General Operating Funds	Special Revenue Funds												Internal Service Funds	Capital Project Funds											
	General Health	Social Services	Court Facility	Mental Health	Debt Service	Representative Payee	Flexible Benefits	Grants	Pitt Area Transit System	Opioid Settlement	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
GENERAL GOVERNMENT																										
Governing Board	G																									
County Manager	G																									
Economic Development	G								M	M																
Financial Services	G	M	M	M	M	M	M	M	M	M	M	M	M	M	M	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 Opioid Settlement Economic Develop. Industrial Develop. Bldg Fire Districts	EMS District Emergency Tel. System Inmate Trust Fund Municipal Tax Fund	Enterprise Solid Waste & Recycling Garage	Employee Medical Ins. Retiree Medical Ins. Worker's Comp	LEO Pension	Capital Project Funds
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 2022-23, 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, 2023 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 bank loan 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 deposit 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



BUDGETARY ACCOUNTING SYSTEM & CONTROL

does not confirm this information with the County or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under Option 2, the potential exists for under-collateralization, and the risk may increase in periods of high cash flow. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each Option 2 depository. 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. 159-30(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



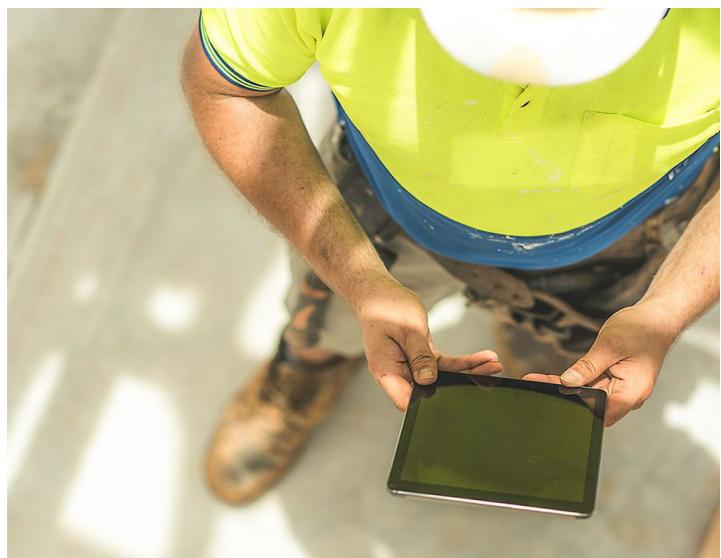
BUDGETARY ACCOUNTING SYSTEM & CONTROL

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

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 2023-24 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 99.42% collection rate is anticipated and \$475,000 is included in the estimate for collection on delinquent accounts. The FY 2023-24 property tax projection is an increase of 6.1% 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 8.83% annual growth rate projection over the prior year.
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 2027. 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 23-24 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, 2023, it is projected that the Fund Balance will be approximately 35.00% 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 6% market adjustment for employees has been adopted in the FY 2023-24 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 2023-24 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, \$250,000 for facilities capital maintenance, \$100,000 for security improvements, \$200,000 for BOCC AV/broadcast equipment upgrades, \$200,000 for Courthouse lighting, \$120,000 for Detention Center facility improvements, \$100,000 for EMS capital replacements, \$15.3M for PCC future projects and \$250,000 for a recreation center at Alice Keene park. Schools and Community College capital appropriations of \$1M and \$100K, respectively have also been included. Future year projections include approximately \$500,000 annually for General Government and \$1.1 M for Public Schools/Community College.
7. Reserves & Contingency: Budgeted reserves represent the amount of projected revenue in excess of appropriated funds for the fiscal year. This category also includes budgeted contingency for the fiscal year and those forecasted for future years.
8. Transfers Out: Includes those funds transferred out of the General Operating Funds to fund Workers' Compensation, Retiree Medical Insurance, Law Enforcement Officers' Pension and Pitt Area Transit System (PATS) Funds. Future years' transfers are forecasted to increase by 1.5% annually.



LONG-RANGE FINANCIAL PLANNING

SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

Pitt County, North Carolina

(in millions)

	2021-22 Adopted	2022-23 Adopted	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
<u>Revenues:</u>						
Property Taxes	103.30	108.00	110.16	112.36	114.61	116.90
Sales Taxes	32.50	39.75	40.94	42.17	43.44	44.74
All Other Revenues	50.50	66.42	67.08	67.76	68.43	69.12
Transfers In	0.60	0.60	0.65	0.65	0.65	0.65
Fund Balance Appropriated	15.20	4.90	3.90	3.90	3.90	3.90
Totals	202.10	219.67	222.74	226.84	231.03	235.31
<u>Expenditures:</u>						
General Government						
Salaries & Benefits	49.30	53.78	54.86	55.95	57.07	58.21
Operating	11.82	17.47	17.64	17.82	18.00	18.18
Human Services						
Salaries & Benefits	32.74	37.47	38.22	38.98	39.76	40.56
Operating	14.04	12.72	12.85	12.98	13.11	13.24
Education	50.64	53.39	54.72	56.09	57.50	58.93
Other Agencies	1.20	0.90	0.91	0.92	0.93	0.94
Debt Service						
County	7.80	5.76	5.56	5.36	5.16	4.96
Schools	5.20	5.80	5.60	5.40	5.20	5.00
1/4 % Sales Tax	5.90	5.10	4.90	4.70	4.50	4.30
Proposed multi-year CIP	0.54	0.53	0.52	0.52	0.52	0.52
Capital Outlay						
Capital Outlay - General Government	9.10	2.10	0.51	0.51	0.51	0.51
Capital Outlay - Human Services	6.70	0.00	0.15	0.15	0.15	0.15
Schools/PCC CIP	1.10	1.10	1.10	1.10	1.10	1.10
Small Projects - Economic Development	0.00	1.52	0.00	0.00	0.00	0.00
Reserves & Contingency	0.22	0.32	0.34	0.34	0.34	0.34
Transfers Out	1.60	2.40	2.44	2.47	2.51	2.55
Totals	197.90	200.35	200.32	203.30	206.35	209.48
Tax Rate	0.6841	0.6841	0.6841	0.6841	0.6841	0.6841
<hr/>						
Total Debt Service as % of Budget with proposed CIP	9.62%	7.83%	7.44%	7.04%	6.66%	6.28%
Fund Balance Appropriated as % of Budget	7.52%	2.23%	1.75%	1.72%	1.69%	1.66%
Assessed Property Valuation (*revaluation)	\$15.8B	\$16.78B	\$16.8B	*\$21.7B	\$22.1B	\$22.6B
Total Debt	116.4M	\$121.1M	\$180.1M	\$177.1M	\$177.1M	\$177.1M
Total Debt as % of Assessed Valuation	0.74%	0.72%	1.11%	1.08%	1.08%	1.08%



LONG-RANGE FINANCIAL PLANNING

	2021-22 Adopted	2022-23 Adopted	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
--	--------------------	--------------------	---------------------	---------------------	---------------------	---------------------

Benchmark #1

Total Debt Service as % of Budget with proposed CIP	9.62%	7.83%	7.44%	7.04%	6.66%	6.28%
--	-------	-------	-------	-------	-------	-------

Moody's Benchmark

Benchmark #2

Assessed Property Valuation	\$15.8B	\$16.78B	\$16.8B	*\$21.7B	\$22.1B	\$22.6B
Total Debt	116.4M	\$121.1M	\$180.1M	\$177.1M	\$177.1M	\$177.1M
Total Debt as % of Assessed Valuation	0.74%	0.72%	1.11%	1.08%	1.08%	1.08%

Moody's Benchmark

Benchmark #3

Available Fund Balance as a % of Expenditures (* = audited / **= audit in process)	34.78%*	35.00	20.00%	20.00%	20.00%	20.00%
---	---------	-------	--------	--------	--------	--------

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



LONG-RANGE FINANCIAL PLANNING

FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County		State
	Ranking	Amount	Average
Population (Estimated 2023)	17	172,005	106,679
Valuation per Capita	73	\$91,248	\$131,137
Assessed Valuation (in Billions)*	28	\$15.7	\$17.5
Tax Levy Per Capita	23	\$624	\$822
Tax Rate per \$100	49	\$0.6891	\$0.6072
Public School Allotted ADM*	23	23,364	19,652
Total Education Expense/ADM	50	\$2,824	\$3,200
School Current Expense/ADM*	56	\$1,948	\$2,280
School Debt Service/ADM	50	\$506	\$556
School Capital Outlay	58	\$1,000,000	\$8,284,897

***Note:** Information based on self reported data; not all counties responded.

Source: FY 2022 & 2023 NCACC County Map Book prepared by the NCACC; FY 2021-2023 NCACC Budget & Tax Survey.





REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY COME FROM?

ALL FUNDS

\$367,071,753 Total (\$305,889,334 Unduplicated)



FY 2023 - 24 Revenues

- Ad Valorem - 59.67%
- Other Taxes - 10.94%
- Intergovernmental - 11.00%
- Permits & Fees - 1.65%
- Sales & Services - 8.70%
- Interest Earnings - 1.15%
- Miscellaneous - 3.41%
- Fund Balances Appropriated - 3.48%

FY 2023-24 REVENUE SOURCES		
Ad Valorem Taxes*	\$	182,525,555
Other Taxes	\$	33,461,600
Intergovernmental	\$	33,634,408
Permits & Fees	\$	5,062,227
Sales & Services	\$	26,623,605
Interest Earnings	\$	3,503,000
Miscellaneous	\$	10,426,246
Fund Balances Appropriated	\$	10,652,693
UNDUPLICATED TOTAL	\$	305,889,334
Interfund Transfers	\$	61,182,419
TOTAL BUDGET	\$	367,071,753



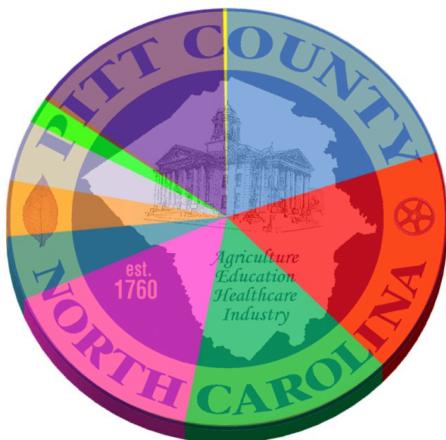
REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY GO?

ALL FUNDS

\$367,071,753 Total (\$305,889,334 Unduplicated)

FY 2023 - 24 Expenditures



- Education - 19.29%
- Public Safety - 16.86%
- Human Services - 14.84%
- General Government - 16.20%
- Debt Service - 4.94%
- Environmental Protection - 4.45%
- Internal Service - 4.47%
- Econ & Physical Development - 1.87%
- Transportation - 0.52%
- Other - 16.21%
- Cultural & Recreational - 0.35%

FY 2023-24 EXPENDITURES		
Education	\$	70,819,222
Public Safety	\$	61,897,496
Human Services	\$	54,477,676
General Government	\$	59,453,063
Debt Service	\$	18,116,552
Environmental Protection	\$	16,327,738
Internal Service	\$	16,426,243
Econ & Physical Development	\$	6,845,963
Transportation	\$	1,903,830
Other	\$	59,537,369
Cultural & Recreational	\$	1,266,601
TOTAL BUDGET	\$	367,0711,753
LESS INTERFUND TRANSFER	\$	61,182,419
UNDUPLICATED TOTAL	\$	305,889,334



REVENUE & EXPENDITURE SUMMARY

BUDGET SUMMARY - ALL FUNDS

	ACTUAL FY 2021-22	BUDGET FY 2022-23	BUDGET FY 2023-24	PERCENT CHANGE FY 23 to 24
REVENUES / SOURCES				
Ad Valorem Taxes	106,943,444	165,372,433 *1	182,525,555	10.37%
Other Taxes	29,240,187	31,187,588	33,461,600	7.29%
Intergovernmental	1,709,138	35,466,623	33,634,408	-5.17%
Permits and Fees	3,264,220	4,730,740	5,062,227	7.01%
Sales and Services	5,765,162	24,740,747	26,623,605	7.61%
Interest Earnings	(598,822)	102,750	3,503,000	3309.25%
Miscellaneous	14,974,631	10,870,743	10,426,246	-4.09%
Fund Balances Appropriated	0	9,808,871	10,652,693	8.60%
Unduplicated Total	161,297,960	282,280,495	305,889,334	8.36%
Interfund Transfers	47,293,890	54,884,338	61,182,419	11.48%
GRAND TOTAL	208,591,850	337,164,833	367,071,753	8.87%

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

**(2) From FY 21-22 Budget Book*

EXPENDITURES / USES

General Government	67,785,141	52,211,476	59,453,063	13.87%
Public Safety	51,810,686	59,114,272	61,897,496	4.71%
Transportation	1,636,365 *2	1,359,419	1,903,830	40.05%
Environmental Protection	14,361,454	14,615,188	16,327,738	11.72%
Economic & Physical Development	3,675,699	6,608,569	6,845,963	3.59%
Human Services	45,843,283	52,270,424	54,477,676	4.22%
Cultural & Recreational	988,508	901,423	1,266,601	40.51%
Education	67,743,333	67,430,164	70,819,222	5.03%
Other	40,061,841	49,933,019	59,537,369	19.23%
Internal Service	15,160,749	15,949,396	16,426,243	2.99%
Transfer to Project Ordinance	0			-
Debt Service	18,499,374	16,771,483	18,116,552	8.02%
GRAND TOTAL	327,566,433	337,164,833	367,071,753	8.87%
Less Interfund Transfers	66,811,155	54,884,338	61,182,419	11.48%
Unduplicated Total	260,755,278	282,280,495	305,889,334	8.36%



REVENUE & EXPENDITURE SUMMARY

BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

FUND TYPE	FUND NUMBER	FUND TITLE	ADOPTED FY 2023-24
General Fund			
	100	General Fund	168,612,163
	150	Public Health Fund	14,803,820
	160	Social Services Fund	36,806,283
	170	Court Facilities Fund	516,400
	190	Mental Health Fund	639,560
	300	Debt Service Fund	<u>18,116,552</u>
			239,494,778
Special Revenue Funds			
	225	Representative Payee Fund	1,700,000
	226	Flexible Benefits Fund	341,300
	240	Grants Fund	392,369
	241	Pitt Area Transit Fund	1,899,330
	248	Opioid Settlement Fund	0
	265	Economic Development Fund	1,434,900
	270	Industrial Development Building Fund	3,160,264
	280	Fire Districts Fund	3,966,174
	281	EMS District Fund	8,099,789
	290	Emergency Telephone System Fund	429,921
	700	Inmate Trust Fund	1,100,000
	720	Municipal Tax Fund	<u>58,895,000</u>
			81,419,047
Enterprise Fund			
	600	Solid Waste Fund	15,879,522
Internal Service Funds			
	820	County Garage Fund	1,143,350
	840	Employee Medical Insurance Fund	12,777,106
	841	Retiree Medical Insurance Fund	1,514,487
	850	Worker's Compensation Fund	<u>650,000</u>
			16,084,943
Fiduciary Fund			
	110	LEO Pension Fund	385,274
Capital Project Funds			
	200	School Capital Reserve Fund	6,745,667
	210	Article 46 Sales Tax Reserve Fund	6,312,522
	510	School Improvement Projects Fund	<u>750,000</u>
			13,808,189



REVENUE & EXPENDITURE SUMMARY

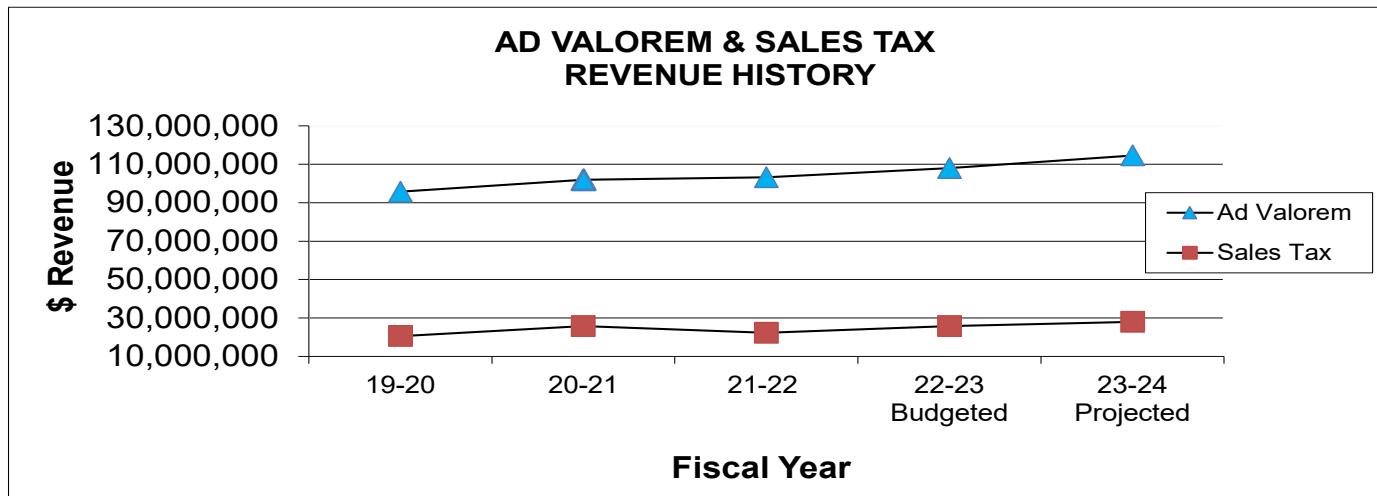
MAJOR REVENUE SOURCE ANALYSIS

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. For FY 2023-24, expected sales tax revenues were increased and the property tax collection rate was decreased based and the forecasted revenue is 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





REVENUE & EXPENDITURE SUMMARY

economic development activities and revaluation. Due to strong property tax collections, the budget assumes a decrease in the property tax collection rate from 99.47% to 99.42% for FY 2023-24.

AD VALOREM TAX

The budgeted current year net property tax estimates of \$113,729,593 are based on a \$16.776 billion estimated valuation. The tax rate for Fiscal Year 2023-24 is \$0.6841 per \$100 of real and personal property. A collection rate of 99.42% 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.

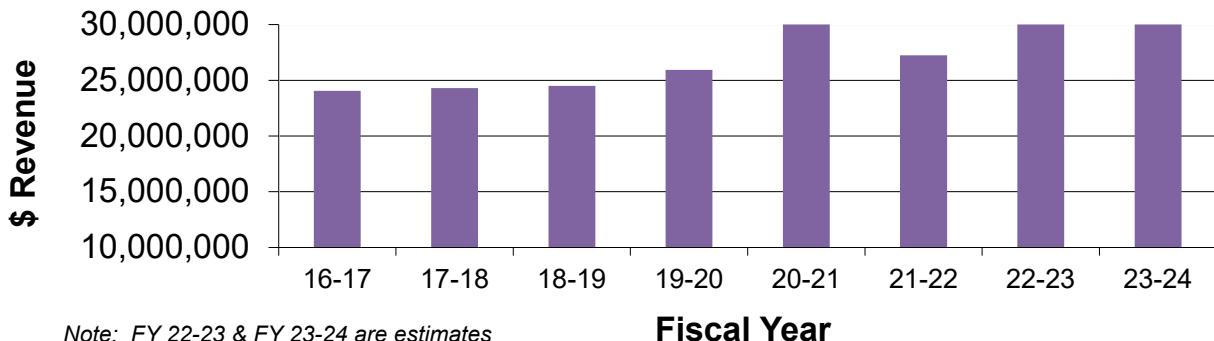
SALES TAXES

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%.

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 has been in effect ever since. The second one-half cent (Article 42) is allocated 60% for schools and 40% for general government. School sales tax collections are deposited directly in the School Capital Reserve Fund. The third, optional one-half cent (Article 44) was enacted

SALES TAX REVENUE HISTORY

(includes Article 39, Article 40*, Article 42*, Article 46)





REVENUE & EXPENDITURE SUMMARY

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 anticipates a 12% increase in revenues from these sources this year.

SALES AND SERVICES

Revenues from sales and services come from a variety of sources including the County's Detention



REVENUE & EXPENDITURE SUMMARY

Center, the E911 Surcharge, and user charges from the Solid Waste and Recycling programs. Miscellaneous rents, concessions, and other fees are derived from the operations of various county departments. These sources are expected to decrease 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 2019-20. In FY 2020-21, FY 2021-22 and FY 2022-23 investments had been budgeted historically low due to economic conditions, however earnings in FY 2022-23 far exceeded the budget and expectations. Based on this, investment earnings for FY 2023-24 are expected to increase 3400% over the previous year budget.



David Culifer, 911 Communications



REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL FY 2021-22	BUDGET FY 2022-23	BUDGET FY 2023-24	% OF TOTAL FUND	% CHANGE FY 23 TO FY 24
General - Fund 100					
Ad Valorem Taxes	106,943,444	107,996,751	114,554,592	69.62%	6.07%
Other Taxes	29,240,187	26,187,588	28,461,600	16.88%	8.68%
Unrestricted Intergovernmental	229,698	275,000	250,000	0.18%	-9.09%
Restricted Intergovernmental	1,479,440	1,542,100	1,522,000	0.99%	-1.30%
Permits & Fees	3,264,220	2,653,150	3,039,650	1.71%	14.57%
Sales & Services	5,765,162	5,688,071	5,854,203	3.67%	2.92%
Investments	(598,822)	100,000	3,500,000	0.06%	3400.00%
Miscellaneous	3,044,508	2,930,064	2,992,848	1.89%	2.14%
Other Debt & NonRevenue	11,930,123	7,739,767	8,437,270	4.99%	9.01%
TOTAL	161,297,960	155,112,491	168,612,163	100.00%	8.70%
LEO Pension - Fund 110					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	375,464	370,926	385,274	100.00%	3.87%
TOTAL	375,464	370,926	385,274	100.00%	3.87%
Health - Fund 150					
Transfer from General Fund	8,426,566	7,303,558	8,713,624	52.99%	19.31%
Restricted & Unrestricted	6,098,431	6,130,846	6,030,196	44.48%	-1.64%
Fund Balance Appropriated	-	348,412	60,000	2.53%	-82.78%
TOTAL	14,524,997	13,782,816	14,803,820	100.00%	7.41%
Social Services - Fund 160					
Transfer from General Fund	16,097,080	14,144,121	16,330,268	39.60%	15.46%
Restricted & Unrestricted	20,390,796	21,574,277	20,476,015	60.40%	-5.09%
TOTAL	36,487,876	35,718,398	36,806,283	100.00%	3.05%
Court Facilities - Fund 170					
Facilities Fees	244,610	178,317	203,317	36.88%	14.02%
Interest Earnings	439	500	1,000	0.10%	100.00%
Transfer from General Fund	401,734	304,696	312,083	63.02%	2.42%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	646,783	483,513	516,400	100.00%	6.80%
Mental Health - Fund 190					
Transfer from General Fund	509,100	519,500	489,560	75.34%	-5.76%
Restricted & Unrestricted	180,760	170,000	150,000	24.66%	-11.76%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	689,860	689,500	639,560	100.00%	-7.24%
School Capital Reserve - Fund 200					
Sales Tax	9,488,879	5,822,921	5,098,667	76.39%	-12.44%
Lottery Funds	1,867,520	1,800,000	1,647,000	23.61%	-8.50%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	11,356,399	7,622,921	6,745,667	100.00%	-11.51%
Sales Tax Reserve - Fund 210					
Sales Tax	7,597,641	5,000,000	5,000,000	88.30%	0.00%
Interest Earnings	(42,636)	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	662,816	1,312,522	11.70%	98.02%
TOTAL	7,555,005	5,662,816	6,312,522	100.00%	11.47%
State/Federal Forfeiture - Fund 220					
	49,896	-	-	0.00%	0.00%
Representative Payee - Fund 225					
	1,644,103	1,585,000	1,700,000	100.00%	0.00%
Flexible Benefits - Fund 226					
	303,929	355,000	341,300	100.00%	0.00%



REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL FY 2021-22	BUDGET FY 2022-23	BUDGET FY 2023-24	% OF TOTAL FUND	% CHANGE FY 23 TO FY 24
Grants - Fund 240	3,275,106	875,019	392,369	100.00%	-55.16%
Pitt Area Transit System - Fund 241					
Unrestricted Intergovernmental	815,997	472,515	903,572	34.87%	91.23%
Sales & Services	713,882	802,100	739,084	59.20%	-7.86%
Miscellaneous	88,004	3,000	41,000	0.22%	1266.67%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	77,304	215,674	5.71%	178.99%
TOTAL	1,617,883	1,354,919	1,899,330	100.00%	40.18%
Industrial Development - Fund 260 *					
Ad Valorem Taxes	14,295	-	-	0.00%	0.00%
Restricted Intergovernmental	-	-	-	0.00%	0.00%
Rental Income	343	-	-	0.00%	0.00%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	892,937	100.00%	0.00%
TOTAL	14,638	-	892,937	100.00%	0.00%
Economic Development - Fund 265					
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,459,763	1,434,900	100.00%	-1.70%
TOTAL	-	1,459,763	1,434,900	100.00%	-1.70%
Economic Development - Fund 270					
Interest Earnings	(2,181)	-	-	0.00%	0.00%
Miscellaneous	388,596	-	-	0.00%	0.00%
Transfer from Ind Dev	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	2,705,809	2,267,327	100.00%	-16.21%
TOTAL	386,415	2,705,809	2,267,327	100.00%	-16.21%
Fire Districts - Fund 280					
Ad Valorem Taxes	3,781,074	3,822,903	3,966,174	100.00%	3.75%
TOTAL	3,781,074	3,822,903	3,966,174	100.00%	3.75%
EMS District - Fund 281					
Ad Valorem Taxes	4,705,092	4,717,779	5,109,789	60.84%	8.31%
Sales & Service	3,161,062	3,036,012	2,990,000	39.16%	-1.52%
Miscellaneous	56,500	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	7,922,655	7,753,791	8,099,789	100.00%	4.46%
E911 Surcharge - Fund 290					
911 User Fees	558,847	299,954	429,921	100.00%	43.33%
Interest Earnings	(2,059)	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	556,788	299,954	429,921	100.00%	43.33%
Debt Service - Fund 300					
Transfer from General Fund	5,866,073	5,152,729	6,746,916	30.72%	30.94%
Transfer from School Capital Reserve	5,236,807	5,872,921	4,995,667	35.02%	-14.94%
Transfer from Article 46 Cap Reserve	5,994,072	5,112,816	5,737,522	30.49%	12.22%
Transfer from Industrial Development	-	-	-	0.00%	0.00%
Transfer from Solid Waste	531,726	-	-	0.00%	0.00%
Other Transfers	581,061	-	-	0.00%	0.00%
Investment Earnings	374	1,000	500	0.01%	-50.00%
Debt Proceeds	-	-	-	0.00%	0.00%
Miscellaneous	1,023,038	632,017	635,947	3.77%	0.62%
TOTAL	19,233,151	16,771,483	18,116,552	100.00%	8.02%



REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL FY 2021-22	BUDGET FY 2022-23	BUDGET FY 2023-24	% OF TOTAL FUND	% CHANGE FY 23 TO FY 24
School Capital Project - Fund 510					
Transfer from Article 46 Cap Reserve	-	-	-	0.00%	0.00%
Transfer from School Capital Reserve	750,000	750,000	750,000	100.00%	0.00%
TOTAL	750,000	750,000	750,000	100.00%	0.00%
Solid Waste - Fund 600					
Unrestricted Intergovernmental	-	-	-	0.00%	0.00%
User Charges	12,817,699	12,987,785	14,643,772	91.57%	12.75%
Interest Earnings	(44,265)	-	-	0.00%	0.00%
Other Revenues	2,712,916	1,195,630	1,235,750	8.43%	3.36%
Loan	-	-	-	0.00%	0.00%
TOTAL	15,486,350	14,183,415	15,879,522	100.00%	11.96%
Inmate Trust Fund - Fund 700**					
Ad Valorem Taxes	1,292,023	1,375,000	1,100,000	100.00%	0.00%
TOTAL	1,292,023	1,375,000	1,100,000	100.00%	0.00%
Municipal Tax Fund - Fund 720**					
Ad Valorem Taxes	37,018,982	48,835,000	58,895,000	100.00%	0.00%
TOTAL	37,018,982	48,835,000	58,895,000	100.00%	0.00%
County Garage - Fund 820					
User Charges	1,095,657	948,000	986,575	100.00%	4.07%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	156,775	0.00%	0.00%
TOTAL	1,095,657	948,000	1,143,350	100.00%	20.61%
Hospitalization - Fund 840, 841					
User Charges	796,847	842,075	843,300	6.02%	0.15%
Interest Earnings	83	1,250	1,500	0.01%	20.00%
Refund Prior Year	920	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Interfund Transfers	11,998,284	13,153,071	13,446,793	93.97%	2.23%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	12,796,134	13,996,396	14,291,593	100.00%	2.11%
Worker's Compensation - Fund 850					
Interest Earnings	(11,154)	-	-	0.00%	0.00%
Other Revenues	15,360	-	-	0.00%	0.00%
Transfer from General Fund	629,708	629,766	630,038	96.89%	0.04%
Transfer from Solid Waste Fund	15,219	15,329	15,123	2.36%	-1.34%
Transfer from PATS	5,073	4,905	4,839	0.75%	-1.35%
Transfer from Employee Medical	-	-	-	0.00%	0.00%
TOTAL	654,206	650,000	650,000	100.00%	0.00%
GRAND TOTAL	340,813,337	337,164,833	367,071,753	100.00%	8.87%

* 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

GENERAL FUND	ACTUAL	ORIGINAL BUDGET	REVISED (as of 4-25-23)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2021-22	FY 2022-23		FY 2023-24		FY 23-24	
GENERAL GOVERNMENT							
Governing Board	268,104	287,228	287,228	296,285	307,235	6.97%	20,007
County Manager	624,960	598,322	598,322	645,543	649,348	8.53%	51,026
Economic Development ⁽³⁾	1,318,712	1,474,265	2,514,265	3,093,582	2,277,275	54.47%	803,010
East Carolina Technology Center Operations ⁽³⁾	54,737	206,000	206,000	206,500	75,000	-63.59%	(131,000)
Financial Services	973,825	1,103,588	1,103,588	1,135,957	1,116,857	1.20%	13,269
Tax Administration	2,695,378	3,122,291	3,122,291	3,176,409	3,086,240	-1.15%	(36,051)
Legal	580,168	640,166	640,166	677,969	676,521	5.68%	36,355
Elections	687,738	1,023,667	1,023,667	1,315,066	1,157,977	13.12%	134,310
Register of Deeds	700,027	770,750	873,628	835,160	832,824	8.05%	62,074
Public Information	273,634	374,539	396,539	659,192	618,623	65.17%	244,084
Human Resources	753,211	840,992	840,992	880,130	880,130	4.65%	39,138
Human Relations Commission	-	46,383	46,383	44,869	44,869	0.00%	(1,514)
Imaging Services/Mailroom	162,537	191,186	191,186	199,270	197,945	3.54%	6,759
Management Information Systems	3,018,781	3,389,332	3,389,332	3,596,599	3,592,070	5.98%	202,738
Geographic Information Systems	413,293	501,126	501,126	526,262	526,262	5.02%	25,136
Buildings & Grounds	2,278,292	3,139,522	3,247,025	2,982,415	2,892,231	-7.88%	(247,291)
Housekeeping Services	400,141	417,063	425,263	440,473	439,973	5.49%	22,910
Sheriff	15,372,844	17,007,909	17,819,728	19,949,791	18,006,253	5.87%	998,344
Detention Center	16,224,102	18,452,644	18,806,539	20,865,855	19,350,339	4.86%	897,695
Jail Health Services	2,012,584	3,281,765	3,281,765	3,438,354	3,438,354	4.77%	156,589
Jail Inmate Coordinator	68,640	74,790	74,790	77,805	77,805	4.03%	3,015
School Security	804,047	961,121	1,287,649	1,434,305	1,372,495	42.80%	411,374
Emergency Management	865,200	969,454	976,596	942,750	913,704	-5.75%	(55,750)
Communications	2,278,902	2,467,629	2,467,629	2,810,804	2,709,042	9.78%	241,413
Animal Services	1,038,539	1,172,935	1,234,515	1,363,008	1,259,452	7.38%	86,517
Inspections	447,613	917,352	1,292,352	682,911	633,415	-30.95%	(283,937)
Medical Examiner	151,420	200,000	200,000	205,500	200,500	0.25%	500
Other Public Safety	281,250	357,025	357,025	362,422	340,253	-4.70%	(16,772)
Transportation	-	4,500	4,500	4,500	4,500	0.00%	-
Planning	1,132,790	1,332,113	1,384,239	1,412,531	1,367,271	2.64%	35,158
Other Economic Development	223,852	223,914	223,914	191,500	191,500	-14.48%	(32,414)
Engineering	1,123,947	366,660	666,660	381,548	170,648	-53.46%	(196,012)
Cooperative Extension Service	389,405	463,952	396,645	413,239	408,869	-11.87%	(55,083)
Pitt Soil & Water	320,432	431,773	440,469	520,592	448,216	3.81%	16,443
Farmers' Market	50,611	56,358	56,358	61,434	51,134	-9.27%	(5,224)
Community Garden ⁽²⁾	-	-	57,963	61,377	61,377	0.00%	61,377
Non-Departmental	4,420,436	3,400,925	4,213,070	4,070,314	3,900,984	14.70%	500,059
Other Human Services	275,700	275,700	275,700	293,500	294,500	6.82%	18,800
Veteran Services	186,273	219,010	221,093	230,780	233,513	6.62%	14,503
Pitt County Schools							
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	-
Current Expense	42,943,624	45,520,242	45,520,242	51,781,419	48,789,491	7.18%	3,269,249
Capital I, II, & III	1,000,000	1,000,000	1,000,000	1,202,800	1,000,000	0.00%	-
Pitt Community College							
Current Expense	6,253,326	6,434,185	6,434,185	6,847,195	6,781,542	5.40%	347,357
Capital Outlay	100,000	100,000	100,000	151,900	100,000	0.00%	-
Cultural & Recreational	804,184	752,002	752,002	795,045	754,545	0.34%	2,543
Recreation	184,324	149,421	611,921	1,279,156	512,056	242.69%	362,635
Transfers to Other Funds	47,293,890	29,829,692	29,898,398	35,357,919	35,279,025	18.27%	5,449,333
Contingency ⁽¹⁾	-	223,000	174,362	205,000	250,000	12.11%	27,000
General Fund (Fund 100) Totals	161,791,472	155,112,491	159,977,310	178,446,935	168,612,163	8.70%	
PUBLIC HEALTH	11,960,521	13,782,816	16,505,838	15,407,901	14,803,820	7.41%	1,021,004
SOCIAL SERVICES	31,068,916	35,718,398	36,181,694	36,806,283	36,806,283	3.05%	1,087,885
COURT FACILITIES	554,377	483,513	483,513	496,400	516,400	6.80%	32,887
MENTAL HEALTH	670,027	689,500	689,500	639,560	639,560	-7.24%	(49,940)
GENERAL FUND TOTAL	206,045,314	205,786,718	213,837,855	231,797,079	221,378,226	7.58%	15,591,508



REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY

	ACTUAL	ORIGINAL BUDGET	REVISED (as of 4-25-23)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 2021-22	FY 2022-23		FY 2023-24		FY 23-24	
OTHER FUNDS							
LAW ENFORCEMENT OFFICERS FUND	312,900	370,926	370,926	385,274	385,274	3.87%	14,348
SCHOOL CAPITAL RESERVE FUND	10,171,200	7,622,921	7,622,921	6,745,667	6,745,667	-11.51%	(877,254)
ARTICLE 46 SALES TAX RESERVE	5,786,807	5,662,816	5,662,816	6,312,522	6,312,522	11.47%	649,706
STATE/FEDERAL FORFEITURE FUND	-	-	266,841	-	-	0.00%	-
REPRESENTATIVE PAYEE FUND	1,681,846	1,585,000	1,700,000	1,700,000	1,700,000	7.26%	115,000
FLEXIBLE BENEFIT FUND	304,580	355,000	355,000	341,300	341,300	-3.86%	(13,700)
GRANTS FUND	3,057,994	875,019	7,885,114	392,369	392,369	-55.16%	(482,650)
PITT AREA TRANSIT SYSTEM FUND	1,636,365	1,354,919	1,489,808	1,899,911	1,899,330	40.18%	544,411
INDUSTRIAL DEVELOPMENT FUND ⁽³⁾	388,596	-	1,040,000	-	892,937	0.00%	892,937
ECONOMIC DEVELOPMENT FUND	72,491	1,459,763	1,459,763	1,434,900	1,434,900	-1.70%	(24,863)
INDUSTRIAL DEVELOPMENT SHELL BLD	294,006	2,705,809	2,705,809	2,663,601	2,267,327	0.00%	(438,482)
FIRE DISTRICTS FUND	3,750,946	3,822,903	3,822,903	3,968,325	3,966,174	3.75%	143,271
EMS DISTRICT FUND	6,925,318	7,753,791	8,370,155	11,594,453	8,099,789	4.46%	345,998
EMERGENCY TELEPHONE SYSTEM FUND	335,977	299,954	548,579	429,921	429,921	43.33%	129,967
DEBT SERVICE FUND	18,499,374	16,771,483	16,771,483	18,116,552	18,116,552	8.02%	1,345,069
SCHOOL IMPROVEMENT PROJECTS FUND	1,148,376	750,000	750,000	750,000	750,000	0.00%	-
SOLID WASTE & RECYCLING FUND	14,041,022	14,183,415	14,183,415	15,879,522	15,879,522	11.96%	1,696,107
INMATE TRUST FUND	1,253,304	1,375,000	1,375,000	1,100,000	1,100,000	-20.00%	(275,000)
MUNICIPAL TAX FUND	37,003,847	48,835,000	48,835,000	58,895,000	58,895,000	20.60%	10,060,000
COUNTY GARAGE FUND	1,026,449	948,000	948,000	960,000	1,143,350	20.61%	195,350
EMPLOYEE MEDICAL INSURANCE FUND	11,684,051	12,596,000	12,596,000	12,777,106	12,777,106	1.44%	181,106
RETIREE MEDICAL INSURANCE FUND	1,373,853	1,400,396	1,400,396	1,514,487	1,514,487	8.15%	114,091
WORKER'S COMPENSATION FUND	771,816	650,000	650,000	650,000	650,000	0.00%	-
GRAND TOTAL	327,566,431	337,164,833	354,647,784	380,307,989	367,071,753	8.87%	29,906,920



REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	ADOPTED FY 2023-24	% CHANGE FY 23 to FY 24
GENERAL GOVERNMENT				
Governing Board	268,104	287,228	307,235	6.97%
County Manager	624,960	598,322	649,348	8.53%
Economic Development	1,318,712	1,474,265	2,277,275	54.47%
East Carolina Tech Center Operations	54,737	206,000	75,000	-63.59%
Financial Services	973,825	1,103,588	1,116,857	1.20%
Tax Administration	2,695,378	3,122,291	3,086,240	-1.15%
Legal	580,168	640,166	676,521	5.68%
Elections	687,738	1,023,667	1,157,977	13.12%
Register of Deeds	700,027	770,750	832,824	8.05%
Public Information	273,634	374,539	618,623	65.17%
Human Resources	753,211	840,992	880,130	4.65%
Human Relations Commission	-	46,383	44,869	-3.26%
Imaging Services/Mail Room	162,537	191,186	197,945	3.54%
Management Information Systems	3,018,781	3,389,332	3,592,070	5.98%
Geographic Information Systems	413,293	501,126	526,262	5.02%
Buildings & Grounds	2,278,292	3,139,522	2,892,231	-7.88%
Housekeeping Services	400,141	417,063	439,973	5.49%
Nondepartmental	4,420,436	3,400,925	3,900,984	14.70%
Retirement Funds-Law Enforcement	312,900	370,926	385,274	3.87%
Court Facilities	554,377	483,513	516,400	6.80%
General Fund Interfund Transfers	47,293,890	29,829,692	35,279,025	18.27%
TOTAL	67,785,141	52,211,476	59,453,063	13.87%
PUBLIC SAFETY				
Sheriff	15,372,844	17,007,909	18,006,253	5.87%
Detention Center	16,224,102	18,452,644	19,350,339	4.86%
Jail Health Services	2,012,584	3,281,765	3,438,354	4.77%
Jail Inmate Services	68,640	74,790	77,805	4.03%
School Security	804,047	961,121	1,372,495	42.80%
Emergency Management	865,200	969,454	913,704	-5.75%
Communications	2,278,902	2,467,629	2,709,042	9.78%
Emergency Telephone System Fund	335,977	299,954	429,921	43.33%
Animal Services	1,038,539	1,172,935	1,259,452	7.38%
Inspections	447,613	917,352	633,415	-30.95%
Medical Examiner	151,420	200,000	200,500	0.25%
State & Federal Forfeiture Fund	-	-	-	-
Fire Districts	3,750,946	3,822,903	3,966,174	3.75%
EMS District	6,925,318	7,753,791	8,099,789	4.46%
Other Public Safety	281,250	357,025	340,253	-4.70%
Inmate Trust Operating Expenses*	1,253,304	1,375,000	1,100,000	-20.00%
TOTAL	51,810,686	59,114,272	61,897,496	4.71%
TRANSPORTATION				
Transportation	-	4,500	4,500	0.00%
Pitt Area Transit	1,636,365	1,354,919	1,899,330	40.18%
TOTAL	1,636,365	1,359,419	1,903,830	40.05%



REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	ADOPTED FY 2023-24	% CHANGE FY 23 to FY 24
ENVIRONMENTAL PROTECTION				
Pitt Soil & Water	320,432	431,773	448,216	3.81%
Solid Waste & Recycling	14,041,022	14,183,415	15,879,522	11.96%
TOTAL	14,361,454	14,615,188	16,327,738	11.72%
ECONOMIC & PHYSICAL DEVELOPMENT				
Planning	1,132,790	1,332,113	1,367,271	2.64%
Engineering	1,123,947	366,660	170,648	-53.46%
Industrial Development	388,596	-	892,937	0.00%
Economic Development	72,492	1,459,763	1,434,900	-1.70%
Industrial Development Shell Building	294,006	2,705,809	2,267,327	-16.21%
Cooperative Extension Service	389,405	463,952	408,869	-11.87%
Farmers' Market	50,611	56,358	51,134	-9.27%
Community Garden	-	-	61,377	0.00%
Other Economic Development	223,852	223,914	191,500	-14.48%
TOTAL	3,675,699	6,608,569	6,845,963	3.59%
HUMAN SERVICES				
Health	11,960,521	13,782,816	14,803,820	7.41%
Social Services	31,068,916	35,718,398	36,806,283	3.05%
Mental Health	670,027	689,500	639,560	-7.24%
Veterans Services	186,273	219,010	233,513	6.62%
Other Human Services	275,700	275,700	294,500	6.82%
Representative Payee Operating Expense	1,681,846	1,585,000	1,700,000	-
TOTAL	45,843,283	52,270,424	54,477,676	4.22%
CULTURAL & RECREATIONAL				
Libraries, Arts & Recreation Contributions	804,184	752,002	754,545	0.34%
Recreation	184,324	149,421	512,056	242.69%
TOTAL	988,508	901,423	1,266,601	40.51%
EDUCATION				
Pitt County Schools	44,283,624	46,860,242	50,129,491	6.98%
Pitt Community College	6,353,326	6,534,185	6,881,542	5.32%
Pitt Co. Schools Capital Reserve	10,171,200	7,622,921	6,745,667	-11.51%
Pitt County Schools Capital Projects	1,148,376	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	5,786,807	5,662,816	6,312,522	11.47%
TOTAL	67,743,333	67,430,164	70,819,222	5.03%
OTHER				
Municipal Tax Collections*	37,003,847	48,835,000	58,895,000	20.60%
Contingency	-	223,000	250,000	12.11%
State & Federal Grants	3,057,994	875,019	392,369	-55.16%
TOTAL	40,061,841	49,933,019	59,537,369	19.23%



REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2021-22	ADOPTED FY 2022-23	ADOPTED FY 2023-24	% CHANGE FY 23 to FY 24
INTERNAL SERVICE				
Employee Medical	11,684,051	12,596,000	12,777,106	1.44%
Retiree Medical Insurance	1,373,853	1,400,396	1,514,487	8.15%
Worker's Compensation	771,816	650,000	650,000	0.00%
County Garage	1,026,449	948,000	1,143,350	20.61%
Flexible Benefit Fund	304,580	355,000	341,300	-3.86%
TOTAL	15,160,749	15,949,396	16,426,243	2.99%
DEBT SERVICE				
Debt Service	18,499,374	16,771,483	18,116,552	8.02%
TOTAL	18,499,374	16,771,483	18,116,552	8.02%
GRAND TOTAL	327,566,433	337,164,833	367,071,753	8.87%
Less Interfund Transfers	66,811,155	54,884,338	61,182,419	11.48%
UNDUPLICATED TOTAL	260,755,278	282,280,495	305,889,334	8.36%



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
- 248 Opioid Settlement
- 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

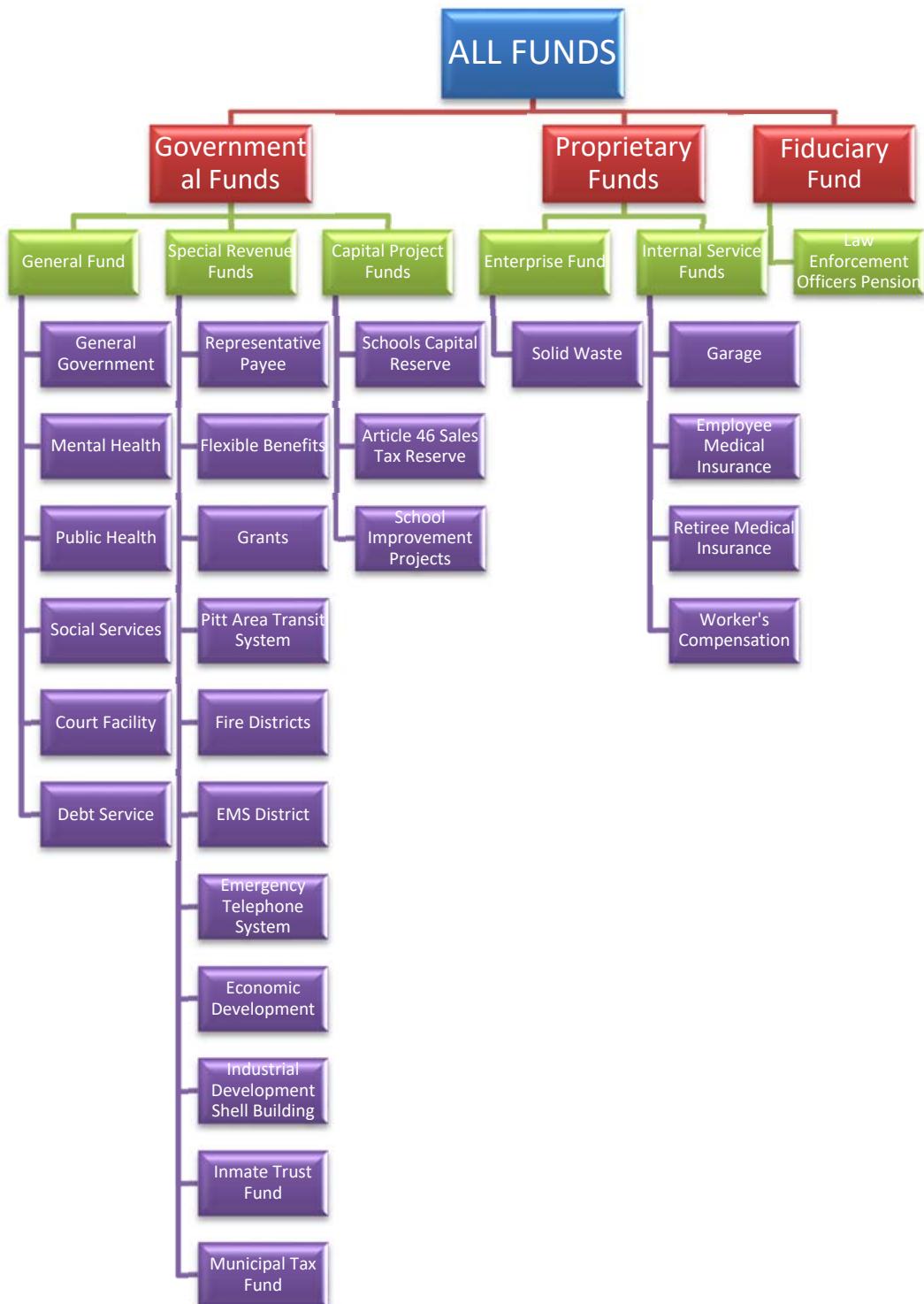
CAPITAL PROJECT FUNDS

- 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 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PRELIMINARY 2022-2023	PROJECTED 2023-2024																		
BEGINNING FUND BALANCE	42,805,182	40,967,899	60,663,284	68,416,943	83,264,378																		
REVENUES																							
PROPERTY TAXES	95,741,442	101,971,908	106,943,444	112,057,474	113,178,049																		
OTHER TAXES & LICENSES	23,036,721	28,173,658	31,309,696	32,318,940	32,642,129																		
INTERGOVERNMENTAL	26,083,676	27,974,692	29,173,233	27,178,708	27,602,577																		
PERMITS AND FEES	2,511,740	3,022,631	3,416,051	3,190,270	3,035,173																		
SALES AND SERVICES	5,795,843	7,417,831	6,480,783	6,798,551	6,623,252																		
INVESTMENT EARNINGS	965,089	70,039	(598,383)	3,558,494	998,810																		
MISCELLANEOUS	519,710	1,405,357	1,391,939	1,240,667	1,139,418																		
TOTAL REVENUE	<u>154,654,221</u>	<u>170,036,116</u>	<u>178,116,763</u>	<u>186,343,104</u>	<u>185,219,408</u>																		
OTHER FINANCING SOURCES/USES																							
OPERATING TRANSFERS IN	808,025	6,970,149	8,952,956	3,570,000	5,577,043																		
OPERATING TRANSFERS OUT	(9,181,183)	(12,684,279)	(20,854,238)	(8,024,482)	(12,686,046)																		
PROCEEDS FROM LEASE PURCHASE			11,276																				
INSTALLMENT DEBT ISSUED	1,054,663	720,000	500,000		610,000																		
REVENUE ANTICIPATION NOTES ISSUED	-	-	-	-	1																		
PAYMENTS FROM ESCROW AGENT	-	-	-	-	1																		
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTES	-	-	-	-	1																		
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	-	-	-	-	1																		
TOTAL OTHER FINANCING SOURCES	<u>(7,318,495)</u>	<u>(4,994,130)</u>	<u>(11,390,006)</u>	<u>(4,454,482)</u>	<u>(6,498,998)</u>																		
EXPENDITURES																							
CURRENT:																							
GENERAL GOVERNMENT	18,908,294	15,876,360	17,308,138	18,094,134	18,998,841																		
PUBLIC SAFETY	36,826,225	38,027,141	40,428,745	44,911,858	47,157,451																		
ENVIRONMENTAL PROTECTION	290,729	304,473	320,600	343,312	361,508																		
ECONOMIC & PHYSICAL DEV	2,199,095	2,110,828	3,632,210	4,452,122	4,674,728																		
HUMAN SERVICES	39,472,323	38,181,650	44,161,435	43,233,415	45,395,086																		
CULTURAL & RECREATIONAL	819,601	794,853	988,507	1,092,840	1,147,482																		
EDUCATION	48,000,658	49,481,375	51,231,641	54,466,918	57,190,264																		
DEBT SERVICE	1,106,054	627,986	901,822	446,588	468,917																		
TOTAL EXPENDITURES	<u>147,622,979</u>	<u>145,404,666</u>	<u>158,973,098</u>	<u>167,041,187</u>	<u>175,394,276</u>																		
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(287,253)</u>	<u>19,637,320</u>	<u>7,753,659</u>	<u>14,847,435</u>	<u>3,326,134</u>																		
FUND BALANCE, ENDING	<u>41,255,152</u>	<u>60,605,219</u>	<u>68,416,943</u>	<u>83,264,378</u>	<u>86,590,512</u>																		
(NON-SPENDABLE)/RESTRICTED BY STATE	7,581,503	8,474,025	10,445,016	10,135,984	11,149,582																		
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNASSIGNED	33,386,396	52,189,279	57,971,927	67,331,360	74,064,496																		
GENERAL FUND EXPENDITURES	156,804,162	158,088,945	179,827,336	175,065,669	188,080,322																		
FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES	21.29%	33.01%	32.24%	38.46%	39.38%																		
<table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Fund Balance (Millions)</th> <th>Percentage of Expenditures</th> </tr> </thead> <tbody> <tr> <td>FY 19-20</td> <td>\$41.26</td> <td>21.29%</td> </tr> <tr> <td>FY 20-21</td> <td>\$60.66</td> <td>33.01%</td> </tr> <tr> <td>FY 21-22</td> <td>\$68.42</td> <td>35.01%</td> </tr> <tr> <td>FY 22-23</td> <td>\$83.26</td> <td>38.46%</td> </tr> <tr> <td>FY 23-24</td> <td>\$86.59</td> <td>39.38%</td> </tr> </tbody> </table>						Fiscal Year	Fund Balance (Millions)	Percentage of Expenditures	FY 19-20	\$41.26	21.29%	FY 20-21	\$60.66	33.01%	FY 21-22	\$68.42	35.01%	FY 22-23	\$83.26	38.46%	FY 23-24	\$86.59	39.38%
Fiscal Year	Fund Balance (Millions)	Percentage of Expenditures																					
FY 19-20	\$41.26	21.29%																					
FY 20-21	\$60.66	33.01%																					
FY 21-22	\$68.42	35.01%																					
FY 22-23	\$83.26	38.46%																					
FY 23-24	\$86.59	39.38%																					



FUND SUMMARY

FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	PRELIMINARY 2022-23	PROJECTED 2023-24
DEBT SERVICE FUND					
Beginning Fund Balance	422,216	577,644	544,717	1,278,490	1,256,288
Revenues	1,130,860	1,034,868	1,023,412	599,735	947,219
(Expenditures)	(18,764,838)	(18,071,497)	(18,499,376)	(16,760,403)	(18,024,029)
Transfers In/Out	17,789,406	17,003,702	18,209,737	16,138,466	17,285,328
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	577,644	544,717	1,278,490	1,256,288	1,464,806
NON MAJOR SPECIAL REVENUE FUNDS					
Beginning Fund Balance	2,184,241	2,239,845	4,538,121	9,127,464	7,794,384
Revenues	14,125,998	17,557,935	19,260,639	16,940,646	16,971,305
(Expenditures)	(15,095,036)	(15,451,794)	(17,887,289)	(17,300,178)	(16,433,574)
Transfers In/Out	720,414	192,135	3,616,160	(973,548)	888,790
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	1,935,617	4,538,121	9,527,631	7,794,384	9,220,905
MAJOR CAPITAL PROJECTS FUNDS ⁽¹⁾					
Beginning Fund Balance	13,774,403	16,471,705	12,340,228	13,525,428	13,525,428
Revenues	9,101,914	10,020,667	11,356,400	11,844,200	10,580,795
(Expenditures)	-	-	-	-	-
Transfers In/Out	(6,404,612)	(14,152,144)	(10,171,200)	(7,622,921)	(9,587,719)
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	16,471,705	12,340,228	13,525,428	17,746,707	14,518,504
NON MAJOR CAPITAL PROJECTS FUNDS ⁽²⁾					
Beginning Fund Balance	7,938,007	22,928,235	37,821,646	33,224,100	45,403,064
Revenues	6,296,019	16,767,393	18,955,068	20,639,689	15,664,542
(Expenditures)	(3,448,945)	(5,112,351)	(16,660,544)	(12,231,988)	(9,363,457)
Transfers In/Out	(4,328,551)	3,238,369	(6,892,071)	3,771,263	(1,052,748)
Premiums Received	-	-	-	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	6,456,530	37,821,646	33,224,100	45,403,064	50,651,402
ENTERPRISE FUND					
Beginning Fund Balance	2,291,098	2,178,806	2,101,666	3,500,927	4,477,434
Revenues	10,036,592	13,790,112	14,143,954	14,955,135	13,231,448
(Expenditures)	(10,148,884)	(13,867,252)	(12,744,693)	(13,978,628)	(12,684,864)
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	2,178,806	2,101,666	3,500,927	4,477,434	5,024,018
INTERNAL SERVICE FUNDS					
Beginning Fund Balance	(1,238,092)	2,276,745	3,367,381	3,057,209	4,821,173
Revenues	12,375,443	12,314,798	13,120,100	12,623,566	12,608,477
(Expenditures)	(9,926,746)	(13,491,674)	(14,839,889)	(13,734,045)	(12,998,089)
Transfers In/Out	1,066,140	2,267,512	1,409,617	2,874,443	1,904,428
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	2,276,745	3,367,381	3,057,209	4,821,173	6,335,989

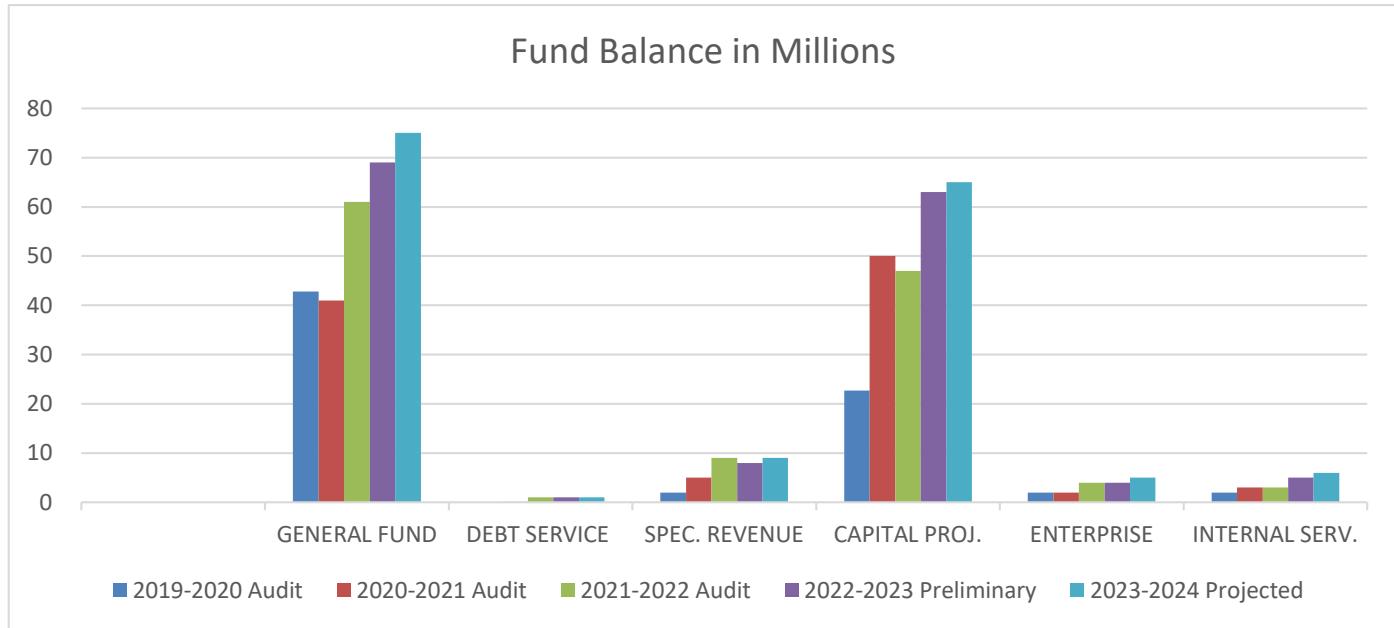
*Preliminary Numbers as June 30, 2023 internal close; unaudited figures

(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, 2023, the County's statutory debt capacity was \$1,221,022,901. At that same point in time, the County's actual gross outstanding debt was \$121,113,369 which is comprised of \$12,145,000 in General Obligation Bonds, \$88,420,000 in Limited Obligation Bonds, \$1,750,735 in Qualified School Construction Bonds, and \$18,797,634 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 \$108,968,369 as of June 30, 2023, 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.

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.

Sheriff's Admin Building – The County borrowed \$17,287,000 from TD Bank in March 2023 to consolidate multiple offices to one location. This is a 15 year loan and due to mature in FY 2038-39.



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 (July 2023) the following ratings were received from these agencies:

Rating Agency	Rating Type	Rating for Current Project	Opinion
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, with AA being defined as an entity or instrument which demonstrates very high credit quality with a very low default risk.

IMPACT ON CURRENT & FUTURE BUDGET YEARS

Pitt County's fiscal year 2023-24 adopted operating budget is \$367,071,753.

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

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

FUTURE ANTICIPATED OBLIGATION

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



DEBT SUMMARY

The County anticipates the Pitt Community College welding project, estimated at \$15.2 million will require debt finance funding. The County's Financial Advisor is analyzing the needed borrowing and the best financing methods.





DEBT SUMMARY

PITT COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 2023

Assessed Valuations:

Assessed Value	\$16,776,703,378
----------------	------------------

Debt Limit - Eight Percent (8%) of

Appraised Valuation	\$1,342,136,270
---------------------	-----------------

Gross Debt:

General Obligation Bonds	\$12,145,000
Limited Obligation Bonds	\$88,420,000
Qualified School Construction Bonds	\$1,750,735
	<hr/>
	\$102,315,735

Other:

Other Loans	<u>\$18,797,634</u>
-------------	---------------------

Gross Debt	\$121,113,369
-------------------	---------------

Net Debt	\$121,113,369
-----------------	---------------

Legal Debt Margin	\$1,221,022,901
--------------------------	-----------------



DEBT SUMMARY

SCHEDULE OF DEBT PAYABLE

June 30, 2023

Series	Dated Date	Outstanding Par Amount	Final Maturity	Project
GENERAL OBLIGATION		12,145,000.00		
2015	09/15/2015	12,145,000.00	04/01/2035	Pitt Community College Improvements
LIMITED OBLIGATION		88,420,000.00		
2015	03/18/2015	20,410,000.00	04/01/2032	Refunding 2007, Refunding 2004B, Detention Center expansion
2016	07/14/2016	11,570,000.00	04/01/2036	Community College, School Facilities
2016 B	11/10/2016	27,295,000.00	04/01/2035	PCC Everett Building, C&D Recycling Facility, Refunding 2010A, Refunding 2009
2017	01/10/2017	3,260,000.00	04/01/2025	Refunding 2007
2021 A	04/01/2021	11,485,000.00	04/01/2031	Refunding 2012, Land Purchase School, Refunding 2018, Refunding 2012, Refunding 2010, Solid Waste
2021 B	04/01/2021	14,400,000.00	04/01/2041	
NOTE		18,797,633.57		
2010	01/07/2011	302,013.74	05/01/2030	Stokes and Pactolus Sewer
2013	04/17/2013	887,729.50	05/01/2033	Chicod Sewer Project
2021	06/03/2021	120,890.33	12/15/2023	Vehicle Purchase
2023	03/16/2023	17,287,000.00	03/01/2038	Sheriff's Administration Building
2022	03/25/2022	200,000.00	06/01/2024	Communication System Purchase
QUALIFIED SCHOOL CONSTRUCTION		1,750,735.30		
2010	10/01/2009	1,750,735.30	12/23/2027	Sadie Saulter Project
Total Outstanding Par Amount		121,113,368.87		



DEBT SUMMARY

ANNUAL LONG-TERM* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN FY 2023-24 to FY 2032-33

	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33
GENERAL GOVERNMENT DEBT										
Detention (2007 COPS) / 2015 LOBS Refund P	1,135,000	1,195,000	1,250,000	1,315,000	1,380,000	-	-	-	-	-
I	313,750	257,000	197,250	134,750	69,000	-	-	-	-	-
Pitt Community College GO Bonds P	894,520	894,520	894,520	894,520	890,113	890,113	890,113	890,113	890,113	890,113
I	351,275	324,440	279,714	243,933	217,097	190,262	163,558	136,855	110,151	83,448
Land, Public Facilities (2021A LOBS) P	1,925,000	1,870,000	1,810,000	1,750,000	1,705,000	1,655,000	1,605,000	1,555,000	-	-
I	155,099	142,741	124,508	103,241	77,148	48,317	16,524	8,551	-	-
Schools, Public Facilities (2021B LOBS) P	680,000	690,000	710,000	415,000	440,000	265,000	290,000	310,000	65,000	-
I	192,600	158,600	124,100	88,600	67,850	45,850	32,600	18,100	2,600	-
Sub-total	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	973,561
PUBLIC SCHOOL DEBT **										
Schools (2007 COPS) / 2015 LOBS - Refund P	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	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	328,633	297,483	266,333	241,413	210,263	179,113	166,653	152,635	121,485	90,335
Schools (2017 LOBS) P	1,640,000	1,620,000	-	-	-	-	-	-	-	-
I	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	366,800	339,800	312,800	285,800	258,800	231,800	204,800	177,800	150,800	129,200
Sub-total	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	1,382,535
ARTICLE 46 SALES TAX***										
Schools (2010 QSCB) - Interest partially reimb by Fed Government P	350,147	350,147	350,147	350,147	350,147	-	-	-	-	-
I	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	17,755	15,979	14,204	12,428	10,653	8,877	7,102	5,326	3,551	1,775
Pitt Community College GO Bonds P	120,481	120,481	120,481	120,481	120,481	119,887	119,887	119,887	119,887	119,887
I	47,312	43,698	37,674	32,855	29,240	25,626	22,029	18,433	14,836	11,239
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	140,843	127,493	114,143	103,463	90,113	76,763	71,423	65,415	52,065	38,715
Schools, Pitt Community College (2016B LOEP) P	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	2,245,000
I	1,180,850	1,058,600	935,600	811,850	687,600	573,350	458,350	342,350	249,550	180,700
Sub-total	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	2,953,089
Grand Total	16,337,288	15,962,203	13,862,695	13,265,202	12,584,635	9,896,173	8,361,855	8,097,631	7,156,155	5,309,185

*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

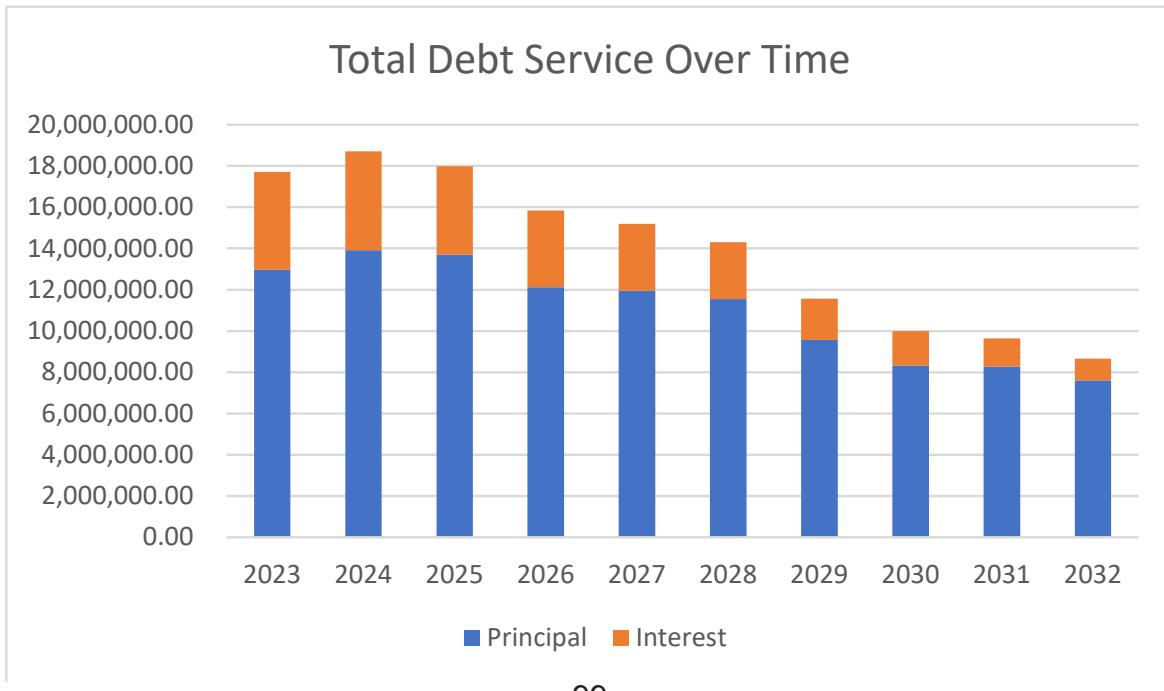
ANNUAL LONG-TERM* DEBT SERVICE SUMMARY - FY 2023-24 to FY 2032-33

	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33
GENERAL GOVERNMENT DEBT										
Detention (2007 COPS) / 2015 LOBS Refunded Portion	1,448,750	1,452,000	1,447,250	1,449,750	1,449,000	-	-	-	-	-
Pitt Community College GO Bonds	1,245,795	1,218,959	1,174,233	1,138,452	1,111,617	1,080,375	1,053,671	1,026,968	1,000,264	973,561
Land, Public Facilities (2021A LOBS)	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)	872,600	848,600	834,100	503,600	507,850	310,850	322,600	328,100	67,600	-
Sub-total	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	973,561
PUBLIC SCHOOL DEBT **										
Schools (2007 COPS) / 2015 LOBS - Refunded Portion	2,032,944	2,058,944	1,989,944	2,020,444	1,835,444	1,767,444	1,695,044	1,628,394	1,562,344	-
Schools (2016 LOBS)	951,633	920,483	889,333	864,413	833,263	802,113	789,653	775,635	744,485	713,335
Schools (2017 LOBS)	1,803,000	1,701,000	-	-	-	-	-	-	-	-
Schools (2021B LOBS)	906,800	879,800	852,800	825,800	798,800	771,800	744,800	717,800	690,800	669,200
Sub-total	5,694,377	5,560,226	3,732,076	3,710,657	3,467,507	3,341,356	3,229,496	3,121,829	2,997,629	1,382,535
ARTICLE 46 SALES TAX***										
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	687,654	687,654	687,654	687,654	687,654	-	-	-	-	-
Chicod Sewer Project	106,528	104,752	102,977	101,201	99,426	97,650	95,875	94,099	92,324	90,548
Pitt Community College GO Bonds	167,792	164,178	158,154	153,335	149,721	145,513	141,916	138,320	134,723	131,126
Schools 2016 LOBS	407,843	394,493	381,143	370,463	357,113	343,763	338,423	332,415	319,065	305,715
Schools, Pitt Community College (2016B LOBS)	3,625,850	3,518,600	3,410,600	3,296,850	2,972,600	2,873,350	2,778,350	2,662,350	2,544,550	2,425,700
Sub-total	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	2,953,089
Grand Total	16,337,287	15,962,203	13,862,696	13,265,203	12,584,635	9,896,173	8,361,855	8,097,631	7,156,155	5,309,185

*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

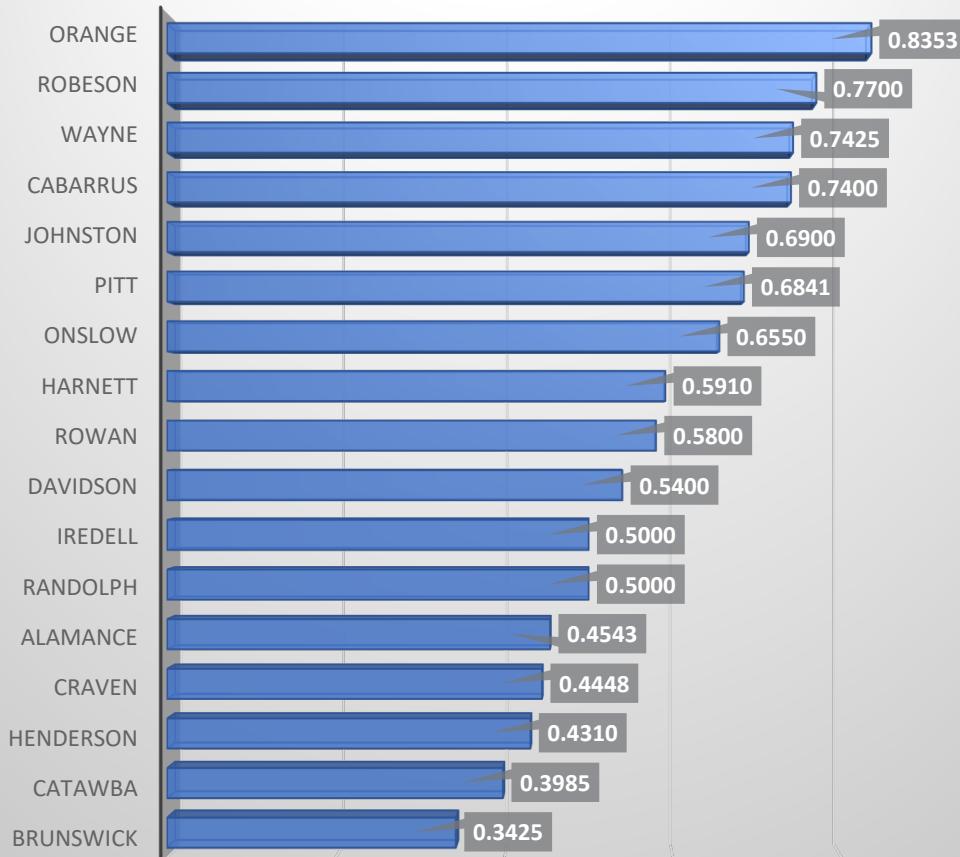
**PITT COUNTY
ANALYSIS OF ADOPTED TAX LEVY
FISCAL YEAR 2023-24
Tax Rate per \$100 = \$0.6841**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$16,776,703,378 @ .6841/\$100	\$114,769,428
Adjustment for Non-Collection (<i>Collection Rate</i>)		X 99.42%
Total Ad Valorem Tax		\$113,729,593



TAX SUMMARY

COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2023-24 ADOPTED LEVIES

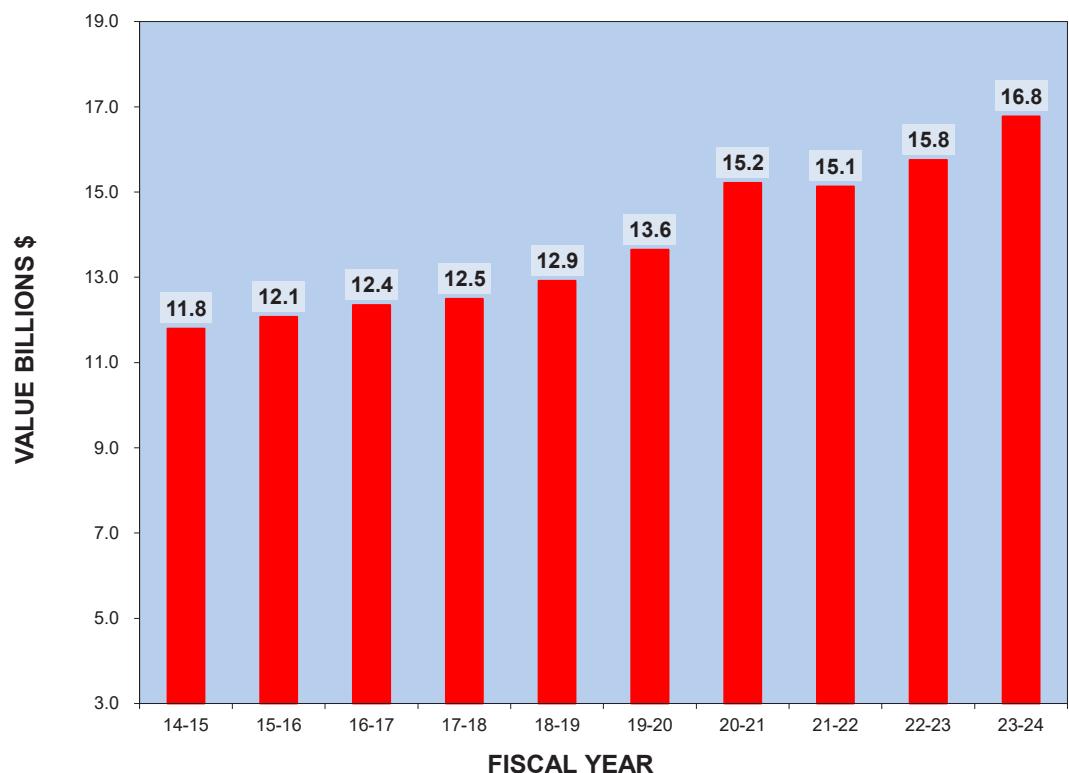


**Counties with populations 100,000 to 199,999
Ad Valorem Tax Rate Per \$100 Valuation**



TAX SUMMARY

ASSESSED VALUATION



FY 2021-22, FY 2022-23, & FY 2023-24 are projections

Revaluation of real property is required by statute every eight (8) years. Pitt County Commissioners voted in 2004 to conduct property revaluation every four years. Pitt County completed a four-year revaluation effective January 1, 2020 for levy of taxes in Fiscal Year 2020-21 and will begin conducting another four-year revaluation with the next one effective January 1, 2024.



TAX SUMMARY

PITT COUNTY

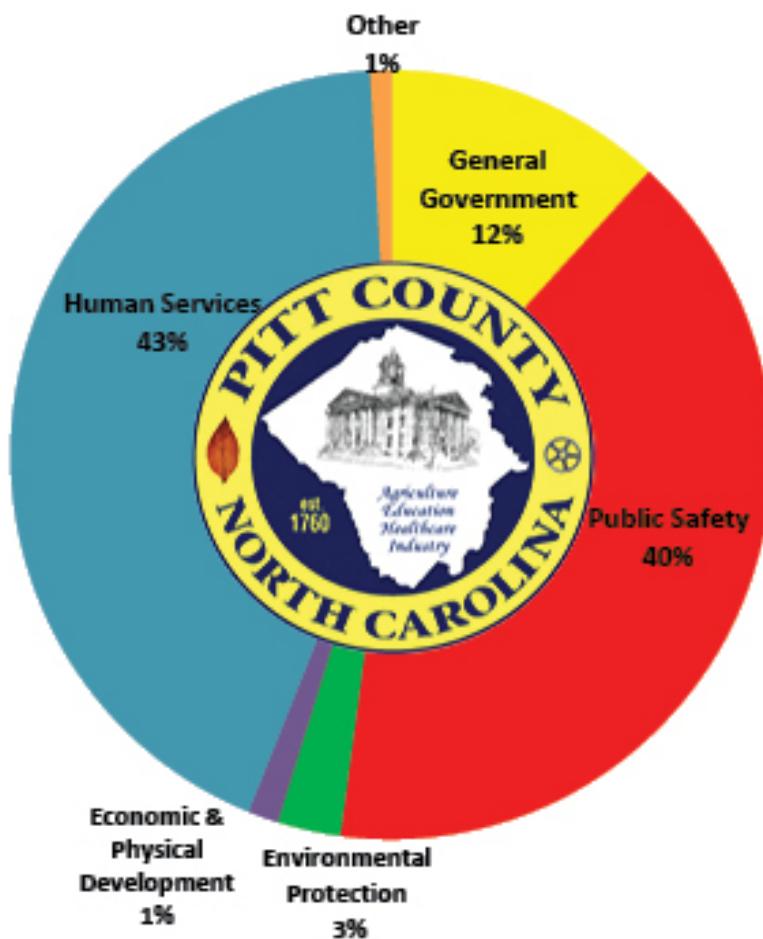
2023 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC/Thermo-Fisher	Manufacturer	\$ 798,441,960
Avient Protective Materials, LLC	Manufacturer	192,609,993
Attends Healthcare Products, Inc	Manufacturer	84,916,102
Denso Manufacturing North Carolina, Inc	Manufacturer	78,390,625
Weyerhaeuser NR Company	Land Owner	62,524,276
Catalent Pharma Solutions	Manufacturing	58,475,234
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
Total		\$ 1,444,769,520



HUMAN RESOURCES SUMMARY

PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2023-24



Service Area	FTEs
General Government	129.50
Public Safety	439.00
Environmental Protection	29.00
Economic & Physical Development	14.60
Human Services	462.70
Other	10.50
Total FTE Positions	1085.30



HUMAN RESOURCES SUMMARY

SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2020-21	AMENDED FY 2021-22	AMENDED FY 2022-23	REQUESTED FY 2023-24	ADOPTED FY 2023-24	FTE CHANGE FY 23 to 24	% CHANGE FY 23 to 24
--	-----------------------	-----------------------	-----------------------	-------------------------	-----------------------	---------------------------	-------------------------

GENERAL GOVERNMENT

County Manager	4.00	4.50	4.00	4.00	4.000	0.00	0.00%
Economic Development	5.00	4.00	4.00	4.00	4.000	0.00	0.00%
Financial Services	10.00	10.00	10.00	10.00	10.000	0.00	0.00%
Tax Administration	32.00	32.00	32.00	33.00	33.000	1.00	3.13%
Legal	5.00	5.00	5.00	5.00	5.000	0.00	0.00%
Board of Elections	6.00	6.00	6.00	6.00	6.000	0.00	0.00%
Register of Deeds	8.00	9.00	9.00	9.00	9.000	0.00	0.00%
Public Information	3.00	3.00	3.00	4.00	4.000	1.00	33.33%
Human Resources	7.00	7.00	7.00	7.00	7.000	0.00	0.00%
Human Relations Comm ⁽¹⁾	0.00	0.00	0.50	0.50	0.500	0.00	0.00%
Print Shop/Mailroom	2.00	2.00	2.00	2.00	2.000	0.00	0.00%
Management Info Systems	26.00	26.00	27.00	27.00	27.000	0.00	0.00%
Geographic Info Systems	2.00	2.00	2.00	2.00	2.000	0.00	0.00%
Buildings & Grounds ⁽²⁾	15.00	15.00	16.00	16.00	16.000	0.00	0.00%
Court Facilities ⁽²⁾	1.00	1.00	0.00	0.00	0.000	0.00	0.00%
TOTAL	126.00	126.50	127.50	129.50	129.50	2.00	1.57%

PUBLIC SAFETY

Sheriff *	157.00	160.00	160.00	162.00	160.000	0.00	0.00%
Detention Center	175.00	177.00	177.00	177.00	177.000	0.00	0.00%
School Security **	10.00	10.00	14.00	14.00	14.000	0.00	0.00%
Jail Inmate Coordinator	1.00	1.00	1.00	1.00	1.000	0.00	0.00%
Emergency Management	6.00	6.00	6.00	6.00	6.000	0.00	0.00%
EMS District	26.00	30.00	35.00	37.00	36.000	1.00	2.86%
Communications	24.00	24.00	24.00	25.00	24.000	0.00	0.00%
Animal Services	13.50	13.50	13.50	15.00	14.000	0.50	3.70%
Inspections	5.75	5.75	6.00	7.00	7.000	1.00	16.67%

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

**4 Requested Positions Approved at BOCC 8/22/2022 Meeting

TOTAL	418.25	427.25	436.50	444.00	439.00	2.50	0.57%
--------------	--------	--------	--------	--------	--------	------	-------

ENVIRONMENTAL PROTECTION

Pitt Soil & Water	4.00	4.00	4.00	5.00	4.000	0.00	0.00%
Solid Waste & Recycling	24.00	25.00	25.00	25.00	25.000	0.00	0.00%
TOTAL	28.00	29.00	29.00	30.00	29.00	0.00	0.00%



HUMAN RESOURCES SUMMARY

SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2020-21	AMENDED FY 2021-22	AMENDED FY 2022-23	REQUESTED FY 2023-24	ADOPTED FY 2023-24	FTE CHANGE FY 23 to 24	% CHANGE FY 23 to 24
ECONOMIC & PHYSICAL DEVELOPMENT							
Planning ⁽⁴⁾	11.25	11.25	11.25	12.25	12.25	1.00	8.89%
Engineering	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Community Garden ⁽⁵⁾	0.00	0.00	0.75	0.75	0.75	0.00	0.00%
Farmers Market	0.60	0.60	0.60	0.60	0.60	0.00	0.00%
TOTAL	12.85	12.85	13.60	14.60	14.60	1.00	7.35%
HUMAN SERVICES							
Health	133.20	139.20	139.20	139.20	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	293.50	306.00	312.50	312.50	312.50	0.00	0.00%
Veterans Services	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
TOTAL	437.70	456.20	462.70	462.70	462.70	0.00	0.00%
OTHER							
Grants ⁽³⁾	8.25	9.25	9.25	10.50	10.50	1.25	13.51%
TOTAL	8.25	9.25	9.25	10.50	10.50	1.25	13.51%
GRAND TOTAL	1031.05	1061.05	1078.55	1091.30	1085.30	6.75	0.63%

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

(5) Cooperative Extension was moved to Community Garden FY 23-24



HUMAN RESOURCES SUMMARY

POSITION REQUESTS FY 2023-24

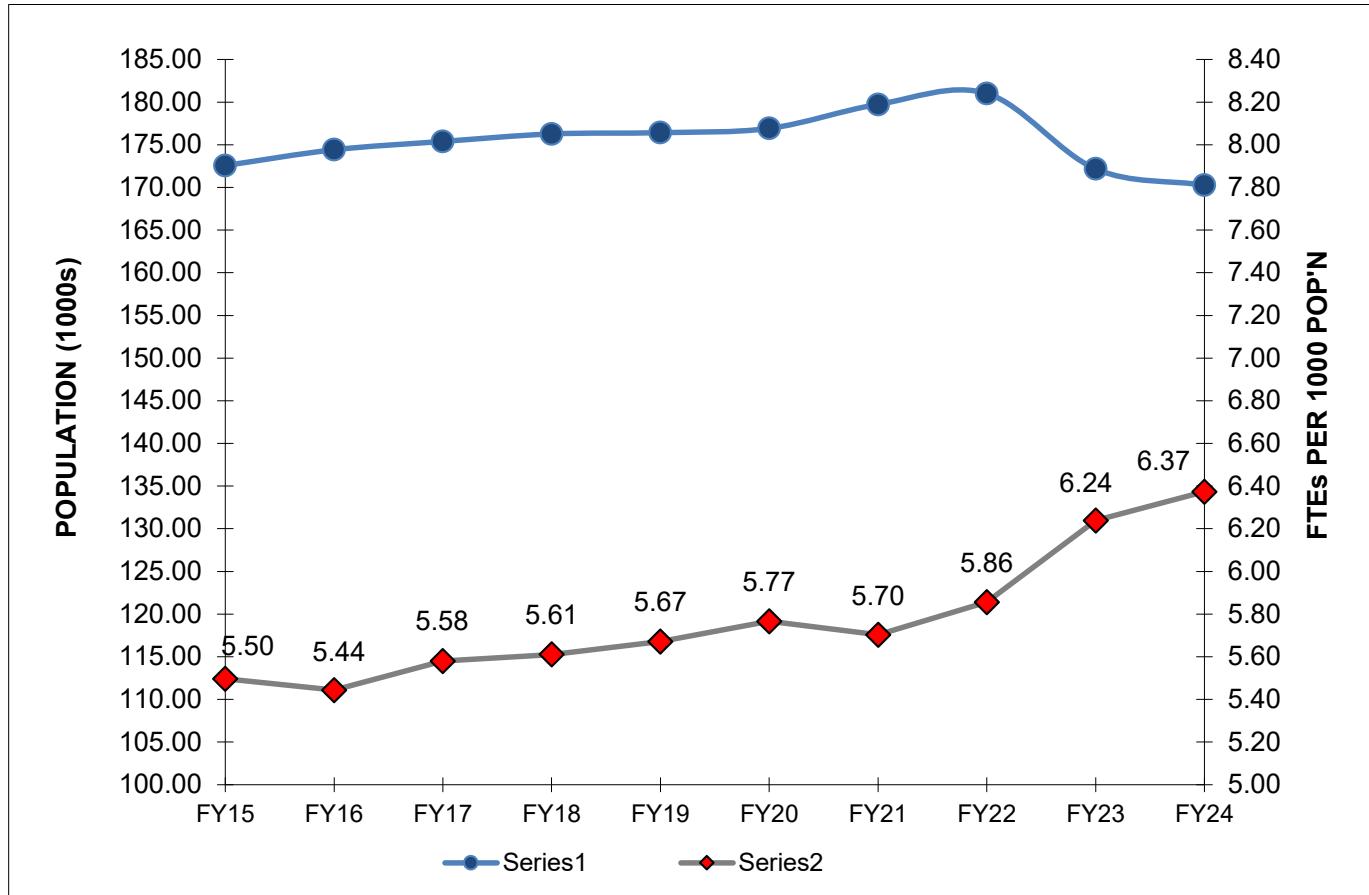
Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended
Animal Services	Shelter Attendant	58-1	General Fund	0.50	0.5
	Office Assistant IV	59-1	General Fund	1.00	0
Communications	Telecommunicator II	64-1	General Fund	1.00	0
EMS District	EMS Operations Chief	70-1	EMS Fund	1.00	0.00
	EMS Community Paramedic	67-1	EMS Fund	1.00	1.00
Inspections	Building Inspector II	67-1	General Fund	1.00	1.00
Planning	Planner I	66-1	General Fund	1.00	1.00
PIO	Digital Marketing Specialist	69-1	General Fund	1.00	1.00
Sheriff's Office	Crime Scene Technician	63-1	General Fund	2.00	0.00
Tax Admin	Personal Property Appraiser	63-1	General Fund	1.00	1.00
Total New Positions (FTE)				10.50	5.50

*FY 23-24 position requests calculated based on half-funding and will be advertised 1/1/2024



HUMAN RESOURCES SUMMARY

FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



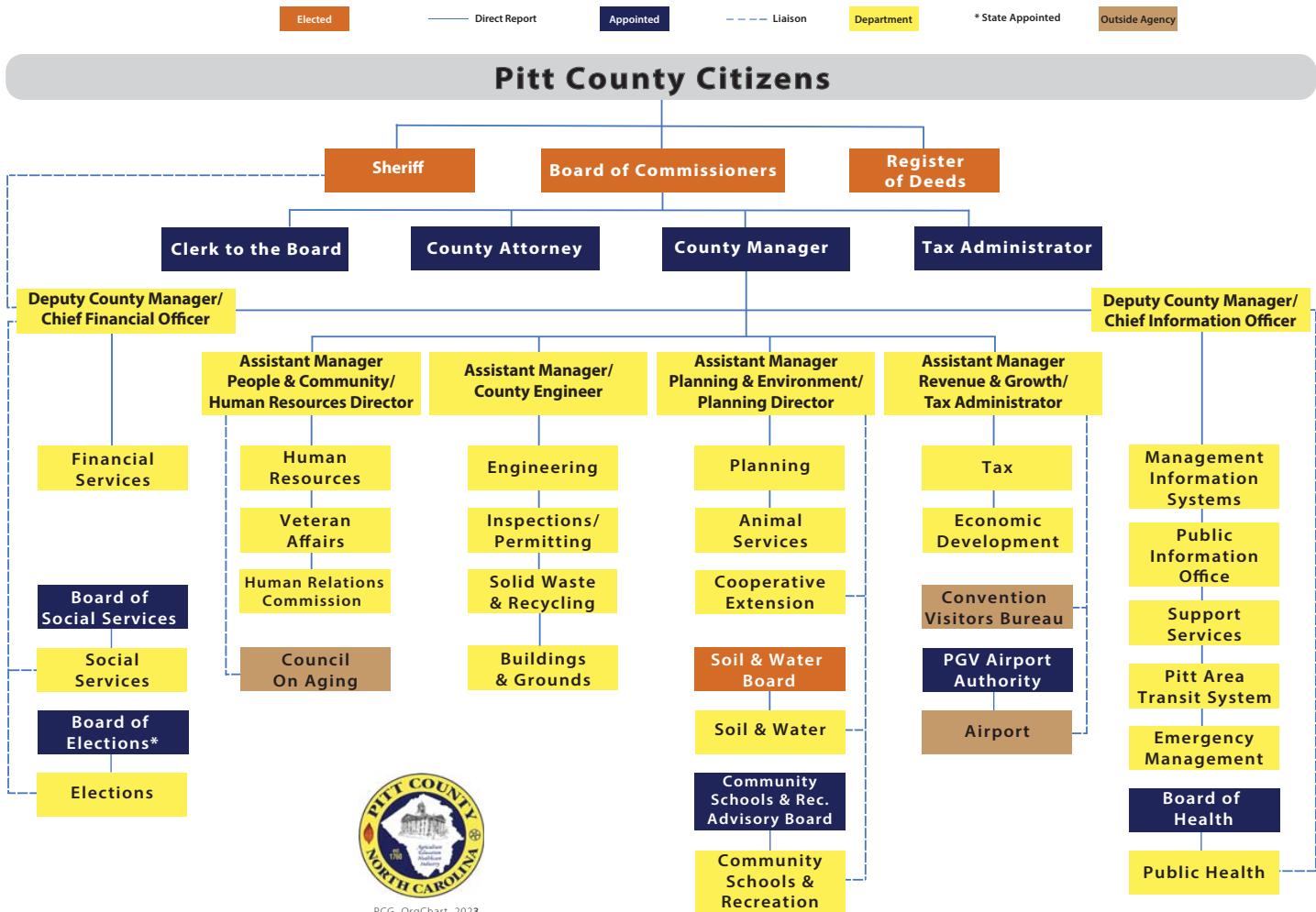
Fiscal Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
FTE Positions	948.50	949.50	978.75	989.00	1000.50	1020.05	1025.05	1060.05	1074.05	1085.30
Population	172,569	174,414	175,390	176,269	176,424	176,920	179,731	181,005	172,169	170,273

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. 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
Animal Services Chad Singleton, Manager	4550 County Home Road		902-1729	355-6846
Buildings and Grounds Kenneth Brann, Superintendent of Buildings & Grounds	1212 New Hope Road		902-2625	830-2596
Clerk to the Board Kimberly W. Hines, Clerk	1717 West Fifth Street pittboardclerk@pittcountync.gov		902-2950	830-6311
Communications - E-911 Jimmy Hodges, Deputy Director Communications	1717 West Fifth Street		902-2600	830-4630
Cooperative Extension Matt Stevens, Director	403 Government Circle		902-1700	757-1456
County Attorney/Legal Bryan Wardell, Attorney	1717 West Fifth Street pittlegal@pittcountync.gov		902-3100	830-2585
County Manager Janis Gallagher, Manager	1717 West Fifth Street		902-2950	830-6311
Detention Center Limuel Capehart, Director	124 New Hope Road		902-2850	830-4628
Elections, Board of David Davis, Director	201 E. 2nd Street pittelections@pittcountync.gov		902-3300	830-1157
Emergency Services Randy Gentry, Director	1717 West Fifth Street		902-3950	830-6348
Engineering Tim Corley, Assistant County Manager - County Engineer	1717 West Fifth Street		902-3175	830-4974
Financial Services Sam Croom, Deputy County Manager - Chief Financial Officer	1717 West Fifth Street pittfinance@pittcountync.gov		902-3000	830-6380
Human Resources 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) Email	Phone	Fax
Economic Development Kelly Andrews, Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128
Inspections Mike Brown, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
Management Information Systems Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
Pitt Area Transit System Misty Chase, Director	1717 West Fifth Street	902-2002	752-2320
Planning James Rhodes, Assistant County Manager Planning & Environment - Planning Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
Public Health Teresa Ellen, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
Public Information Dawn Jones, Public Information Officer	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
Register of Deeds Lisa Nichols, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
Sheriff Paula Dance, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
Social Services Sharon Rochelle, Director	1717 West Fifth Street	902-1110	413-1252
Solid Waste & Recycling John Demary, Director	3025 Landfill Road	902-3350	830-4690
Soil and Water Conservation PJ Andrews, District Conservationist	203 Government Circle	752-2720	752-5595
Tax Administration - Assessment Division Russell Hill, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
Tax Administration - Collections Division Russell Hill, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935
Veteran Services 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



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

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

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	268,104	287,228	296,285	307,235
Total Revenues	268,104	287,228	296,285	307,235
Expenditures				
Personal Services	222,612	239,628	248,185	248,185
Operating Expenses	45,492	47,600	48,100	59,050
Capital Outlay	0	0	0	0
Total Expenditures	268,104	287,228	296,285	307,235
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
To support improved educational opportunities and facilities	<ul style="list-style-type: none">Maintain increased funding year over yearFunding exceeds all other functional expenditures	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

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	624,960	598,322	645,543	649,348
Total Revenues	624,960	598,322	645,543	649,348
Expenditures				
Personal Services	603,802	571,776	607,051	611,156
Operating Expenses	21,158	26,546	38,492	38,192
Capital Outlay	0	0	0	0
Total Expenditures	624,960	598,322	645,543	649,348
Staffing				
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 champion vibrant communities, thriving businesses, a prosperous economy, and opportunities for all in Pitt County.

SERVICE DESCRIPTION

The Economic Development Department strives for continuous improvement in the built environment – the places in which we live work, and recreate – on behalf of our citizens and for the purpose of attracting additional investment and residents. Through collaborative and strategic partnerships, the EDD works closely with other agencies and organizations to lead and support existing industry outreach, close the gap on barriers to prosperity, and enhance the visibility and competitiveness of Pitt County.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Ayden Rail Site, approximately 100 acres, was selected for an NC Railroad Grant in the amount of \$500,000. The site was one of 6 rail sites in NC to be awarded the grant. PCED applied with the assistance of the Town of Ayden and will provide the required 40% match (333,000).
- Pitt County Economic Development participated in the EDA Build Back Better Phase 2 application. A statewide coalition led by the NC Biotech Center submitted the application and was awarded nearly \$25 million to further strength NC's life sciences manufacturing cluster, including training and career opportunities to underserved communities.
- PCED secured and administered 3 grants for North State Steel's expansion. An NC Commerce Grant (\$75,000) a Utility Grant (\$100,000), and a GoldenLEAF Grant (\$100,000) supports the \$1 million expansion, a sewer line extension, and the creation of 11 jobs.
- Farmville Corporate Park was selected for the NC Electric Cooperatives' Ready Sites program and has now been certified as a Tier 2 Ready Site. A marketing brochure and due diligence reports are available for this site.
- Pitt County ED was awarded a \$1.5 million USDA REDLG loan (0% interest for 10 years) to support the development of a shell building in Farmville Corporate Park on 20 County-owned acres. The preliminary design and cost estimates of the shell building have been completed for a 50,000-sf building.
- PCED sponsored the Better Skills, Better Jobs Fair, held in September 2022, which included approximately 1000 participants and 100 exhibitors from industry, government, and education. Similarly, PCED sponsored Grow Local, an initiative serving over 3000 Pitt County students to create local career opportunity awareness with industries.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	1,373,449	1,680,265	3,300,082	2,352,275
Capital Outlay	0	0	0	0
Total Revenues	1,373,449	1,680,265	3,300,082	2,352,275
Expenditures				
Personal Services	402,830	478,265	485,382	484,275
Operating Expenses	970,619	1,202,000	2,814,700	1,868,000
Total Expenditures	1,373,449	1,680,265	3,300,082	2,352,275
Staffing				
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.

Objective <i>Performance Indicators</i>	Actual	Actual	Target
	FY 2021-22	FY 2022-23	FY 2023-24
Enhance attraction efforts for new investment			
• Prospect Contacts	115	156	150
• Partner engagement and collaborations	510	600	400
Secure new capital investment by new and existing industries			
• Announced investment by new and expanding industry	\$160.8M	\$40.5M	\$50M

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

Objective <i>Performance Indicators</i>	Actual	Actual	Target
	FY 2021-22	FY 2022-23	FY 2023-24
Secure new jobs from new and existing industries			
• Announced jobs by new and expanding industry	82	48	300
• Average wage of announced new jobs*	NA	0	\$48,043
• Number of primary jobs (manufacturing)*	NA	8,403	8,000
Support initiatives to enhance retention, expansion, and attraction efforts			
• Grants dollars received to enhance product (sites, buildings)*	NA	\$2,325,000	\$2M
• Occupancy at the Technology Enterprise Center	NA	63.3%	80%

BUDGET HIGHLIGHTS

- Grady-White received their final incentive payment of \$51,054 for the 2017 expansion, which included 44 jobs and \$6.2M investment. Their total investment: \$7,133,172 and 159 jobs.
- Package Craft in Bethel received an \$80K LED Grant to finance upgrades to an existing water line, which included 3 jobs and \$6M invest. Their total investment: \$6,685,412 and 7 jobs.
- 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
- World Cat is expected to receive incentive payment 2 of 5.



ECONOMIC DEVELOPMENT

104126, 27

COUNTYWIDE GOAL(S) SUPPORTED

- To advance economic development opportunities for Pitt County

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Increase the tax base of Pitt County.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Enhance attraction efforts for new investment				
• Prospect Contacts		115	156	150
• Partner engagement and collaborations		510	600	400
Secure new capital investment by new and existing industries				
• Announced investment by new and expanding industry		\$160.8M	\$40.5M	\$50M

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Secure new jobs from new and existing industries				
• Announced jobs by new and expanding industry		82	48	300
• Average wage of announced new jobs*		NA	0	\$48,043
• Number of primary jobs (manufacturing)*		NA	8,403	8,000
Support initiatives to enhance retention, expansion, and attraction efforts				
• Grants dollars received to enhance product (sites, buildings)*		NA	\$2,325,000	\$2M
• Occupancy at the Technology Enterprise Center		NA	63.3%	80%

BUDGET HIGHLIGHTS

- Grady-White received their final incentive payment of \$51,054 for the 2017 expansion, which included 44 jobs and \$6.2M investment. Their total investment: \$7,133,172 and 159 jobs.
- Package Craft in Bethel received an \$80K LED Grant to finance upgrades to an existing water line, which included 3 jobs and \$6M invest. Their total investment: \$6,685,412 and 7 jobs.
- 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
- World Cat is expected to receive incentive payment 2 of 5.



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 the Government Finance Officers Association (GFOA) Distinguished Budget Award for 26th consecutive year
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from GFOA for 33rd consecutive year
- Awarded the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) Award for 8th consecutive year
- Worked with DebtBook, a cloud-based debt management software, to implement SBITA platform to more efficiently manage the County's IT subscriptions
- Completed a \$17,287,000 installment financing agreement on a new Sheriff's Administration Building
- Surpassed \$1.19M in sales of surplus equipment and foreclosed properties on GovDeals.com since inception of the program

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	973,825	1,103,588	1,135,957	1,116,857
Total Revenues	973,825	1,103,588	1,135,957	1,116,857
Expenditures				
Personal Services	921,146	1,044,155	1,068,824	1,048,824
Operating Expenses	52,679	59,433	67,133	68,033
Capital Outlay	0	0	0	0
Total Expenditures	973,825	1,103,588	1,135,957	1,116,857
Staffing				
Full Time Equivalent Positions	10.00	10.00	10.00	10.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To maintain unassigned fund balance of 18% to 20% of General Fund expenditures (year-end measurement)	• Fund balance as % of General Fund	*TBD	36.56%	18%-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	.862% 1.018%	.722% .991	<= 1.1% <= 1.4%

Goal: To improve efficiency of operations and decrease costs.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments	• Avg # of accounts payable checks processed per month	1,458	1,455	<1,700
To maintain the per county FTE cost of financial services (year-end measurements)	• Financial Services expenditures • # of County FTE • \$ per FTE Cost	\$973,752 1060.05 \$918.59	\$1,076,826 1,080.80 \$996.32	N/A 1,080.80 <\$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 Farmville, 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 2022-2023, the combined collection rate for real and personal property was 99.39 percent.
- For FY 2022-2023, Tax Administration levied \$96,969,729, Which was an increase of \$2,601,906 over FY 2021-2022
- Tax Administration processed and ordered annual bills for FY 2022-2023 on July 5, 2023
- Completed all 2022 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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	104,680	1,142,291	1,271,409	981,240
Licenses	26,875	25,000	25,000	25,000
Permits & Fees	2,565,698	1,955,000	1,880,000	2,080,000
Total Revenues	2,695,378	3,122,291	3,176,409	3,086,240
Expenditures				
Personal Services	2,320,400	2,634,001	2,684,319	2,658,500
Operating Expenses	374,978	488,290	492,090	427,740
Capital Outlay	0	0	0	0
Total Expenditures	2,695,378	3,122,291	3,176,409	3,086,240
Staffing				
Full Time Equivalent Positions	32.00	32.00	33.00	33.00



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.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To Complete Individual Listings and Discovery Process				
• Regular Listings Processed		8,559	6,777	14,150
To Complete Business Personal Property Listings/Audits				
• External Audits		138	438	100
• Internal Audits		655	5,216	20
• Regular Listings Processed		4,636	5,188	4,800
To Complete Vehicle Tax System (VTS) Files				
• VTS Accts Processed		70,021	131,837	60,000
To Complete Real Property Process				
• Revaluation Parcels Valued		33,076	54,332	78,000
• Deeds Processed		7,488	5,633	7,000
• Permits Processed		2,199	2,449	2,200
• Parcel Photos Updated		15,379	14,615	12,000

Goal: Maximize revenue collection while ensuring quality customer service.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Increase Tax Collection Rate				
• Overall Real and Personal Property Collection Rate for Pitt County		99.42%	99.39%	99.44%
Increase Productivity				
• Total Number of Bank Attachments Served		808	1812	800
• *Debt Setoff dollars collected		\$59,644	\$114,120.13	\$60,000



DEPARTMENT MISSION

It is the mission of the Legal Department to serve the citizens of Pitt County by providing legal counsel and risk management services to the Board of County Commissioners and all county departments.

SERVICE DESCRIPTION

The Legal Department provides in-house legal counsel to the Board of County Commissioners, County Manager and all County Departments on a broad range of issues to ensure compliance with the law. The Legal Department represents the County in all legal matters asserted by or against the public body, and reviews all of the County's legal documents. The County Attorney serves as Legislative Liaison between the County and State and Federal Legislative delegations. The Legal Department also provides risk management services.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Rendered advice and counsel to all Pitt County Government departments and agencies on a multitude of issues, and served as counsel present at all Board meetings for the County Commissioners, Planning Board, Board of Adjustment, Animal 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.
- 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
- Monitored Pitt County's participation in the civil lawsuit and with new additional settlements with pharmaceutical distributors for their role in the opioid epidemic
- Assisted staff in ensuring opioid settlement funds were properly appropriated and reported as required by North Carolina Opioid Memorandum of Agreement (MOA)
- Assisted Finance on various compliance issues with American Rescue Plan Act (ARPA) funds
- Completed security improvements at Public Defender's Office
- Completed project updating handicap signage at County Office Buildings



BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	534,747	610,166	647,969	646,521
Sales & Services	45,421	30,000	30,000	30,000
Total Revenues	580,168	640,166	677,969	676,521
Expenditures				
Personal Services	566,225	620,970	658,176	656,988
Operating Expenses	13,943	19,196	19,793	19,533
Capital Outlay	0	0	0	0
Total Expenditures	580,168	640,166	677,969	676,521
Staffing				
Full Time Equivalent Positions	5.00	5.00	5.00	5.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
	Performance Indicators	FY 2021-22	FY 2022-23
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%	75%	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.	5	15	4
• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)	32	15	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 2022 General Election.
- Department website updated to include minutes from the previous 24 months of Board meetings.
- Completed our first youth focused I Voted sticker contest, with the two winning designs being used for the 2023 and 2024 elections.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	600,486	973,667	1,240,066	1,057,977
Sales & Services	87,252	50,000	75,000	100,000
Total Revenues	687,738	1,023,667	1,315,066	1,157,977
Expenditures				
Personal Services	458,420	647,385	801,917	764,379
Operating Expenses	229,318	376,282	513,149	393,598
Capital Outlay	0	0	0	0
Total Expenditures	687,738	1,023,667	1,315,066	1,157,977
Staffing				
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.

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Increase the percentage of registered voters casting ballots				
• Percentage of registered voters casting ballots in Primary	18.57%	0%	25%	
• Percentage of registered voters casting ballots in General Election	16.25%	46.13%	20%	
• Percentage of actual voters who utilize One-Stop Early Voting	33.68%	55.69%	25%	
• Percentage of absentee ballot requests processed within 3 days	92.76%	88.36%	100%	
• Percentage of database considered active status regular voters	91.57%	83.80%	85%	

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

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Maintain accurate voter registration list				
• Number of registered voters	118,357	119,442	120,000	
• Number of voters removed	5,393	7,149	>5,000	
• Number of new registrations	10,482	8,222	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
- Relocated Office to provide easier access for Citizens and future growth
- Implemented providing Passport Services to Citizens

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	-1,892,546	-1,209,250	-1,069,840	-1,272,176
Licenses	26,875	25,000	25,000	25,000
Permits & Fees	2,565,698	1,955,000	1,880,000	2,080,000
Total Revenues	700,027	770,750	835,160	832,824
Expenditures				
Personal Services	596,180	652,225	713,635	712,299
Operating Expenses	103,847	118,525	121,525	120,525
Capital Outlay	0	0	0	0
Total Expenditures	700,027	770,750	835,160	832,824
Staffing				
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.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Index real estate documents on permanent index within 24 hours of recordation				
• No. of real estate documents recorded per year	27,502	20,588	23,000	
• Percent indexed within 24 hrs of recordation	100%	100%	100%	
• No. indexed per employee per year (based on 4 employees)	6,876	5,147	5,570	
Real estate document pages processed				
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	156,015	108,430	89,000	
• Percent of pages processed daily	100%	100%	100%	
Issue certified copies of death certificates				
• No. of certified copies issued	16,865	15,912	10,000	
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%	
• No. issued per employee (based on 4 employees)	4,216	3,978	3,030	
Issue marriage licenses per year				
• No. of marriage licenses issued	1,075	1,061	1,200	
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%	
• No. issued per employee (based on 4 employees)	269	265	300	
Issue certified copies of birth certificates				
• No. of copies issued	12,090	12,362	9,500	
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%	
• No. issued per employee (based on 4 employees)	3,023	3,091	2,375	



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 13 marketing videos for internal and public consumption
- Developed and produced 5 PSA marketing campaigns
- Created and managed 4 digital marketing campaigns
- Enhanced media relations with 3 Press Pass events with participant survey
- Established new marketing efforts through emerging digital technologies
- Increased social media followers on County page by 48.1%.
- Enhanced internal communication opportunities through employee newsletter
- Increased marketing for public board meetings by 50%
- Increased marketing for public input sessions by 50%

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	-19,361	59,539	389,192	348,623
Permits & Fees	292,995	315,000	270,000	270,000
Total Revenues	273,634	374,539	659,192	618,623
Expenditures				
Personal Services	195,090	261,495	356,927	322,508
Operating Expenses	78,543	113,044	101,065	94,915
Capital Outlay	0	0	201,200	201,200
Total Expenditures	273,634	374,539	659,192	618,623
Staffing				
Full Time Equivalent Positions	3.00	3.00	4.00	4.00



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: Provide timely, relevant County government information to Pitt County citizens and County employees.

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Increase digital marketing exposure for Pitt County Government services, programs and information to internal and external audiences.	• Produce Stay Connected Newspaper Ad	20	20	20

Goal: Build and maintain a strong media presence.

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Distribute news, information and services to the press	• Produce News Releases	110	130	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 \$268,784 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year three of the sixth rotation cycle of the position classification review process, Administrative/Professional 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 1778 courses using our on-line modules and 530 hours of training activities on CONNECT through the Intranet system. 193 supervisors successfully completed in-house Unlawful Workplace Harassment Training.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	753,211	840,992	880,130	880,130
Total Revenues	753,211	840,992	880,130	880,130
Expenditures				
Personal Services	679,090	753,332	789,470	789,470
Operating Expenses	74,120	87,660	90,660	90,660
Capital Outlay	0	0	0	0
Total Expenditures	753,211	840,992	880,130	880,130
Staffing				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Promote and oversee volunteerism in County agencies.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Monitor volunteer activity in County agencies				
• Track volunteer usage by all departments - Hours		17,870	9,153.56	10,000
• Track volunteer usage by all departments - Value		\$221,622	\$114,688.23	\$150,000

Goal: Recruit and retain competent employees

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Recruit and refer qualified candidates to departments in a timely manner.				
• Applicants referred to departments in a timely manner		.97 days	1.10 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		4,344	1,790	2,000
• Provide training on benefits and policies through new employee orientation within 14 calendar days of first day of employment		99.75%	100%	100%
• Average tenure of workforce		8.99 years	8.90 years	10 yrs.
• Overall Retention Rate		83%	78%	87%
• % of exit interviews conducted		93%	89.5%	90%
Educate employees and supervisors on the performance appraisal process				
• Train all new supervisors		100%	100%	100%

BUDGET HIGHLIGHTS

- The Position Classification Study will continue with the review of the Clerical/Paraprofessional positions. This is the first round of the seventh 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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	0	46,383	44,869	44,869
Total Revenues	0	46,383	44,869	44,869
Expenditures				
Personal Services	0	44,883	42,869	42,869
Operating Expenses	0	1,500	2,000	2,000
Capital Outlay				
Total Expenditures	0	46,383	44,869	44,869
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.50	0.50

BUDGET HIGHLIGHTS

- The Human Relations Commission was established by the Pitt County Board of Commissioners 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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	162,537	191,186	199,270	197,945
Total Revenues	162,537	191,186	199,270	197,945
Expenditures				
Personal Services	157,764	164,061	171,995	171,995
Operating Expenses	35,758	48,125	48,275	46,950
Capital Outlay	0	0	0	0
Total Expenditures	193,521	212,186	220,270	218,945
Expense Allocation to Depts	-30,984	-21,000	-21,000	-21,000
Net Expenditures	162,537	191,186	199,270	197,945
Staffing				
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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Timely processing of mail				
• # pieces of courier mail delivered	82,100	88,250	90,000	
• # pieces of metered mail processed	294,193	268,760	250,000	
• % of postal & courier mail delivered on time	99.75%	100%	95%	
• % of metered mail processed by end of day	99.75%	100%	90%	
Timely processing of print services				
• # of service requests completed	618	604	450	
• # of images processed	1,397,093	1,700,984	1,200,000	
• % of requests completed on time	98.5%	99%	95%	

Goal: Transition Imaging Services to provide more contemporary service offerings

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Evaluate service offerings and modify as appropriate				
• % client satisfaction with service, good or better	95%	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

- Completed recruitment for all vacancies and shifted focus to team development
- Onboarded the County's first IT Security Manager to further develop organizational policies and practices towards cybersecurity maturity
- Completed implementation of Unified Communications as a Service (UCaaS) allowing staff to conduct virtual meetings and access voice services from anywhere
- Completed the specifications and procurement of County network equipment
- Finalized the environment to support virtual desktop and remote work capability for a portion of staff
- Partnered with County departments to support staff reassignments and vacancy challenges

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	3,012,070	3,385,832	3,590,599	3,586,070
Sales & Services	6,711	3,500	6,000	6,000
Total Revenues	3,018,781	3,389,332	3,596,599	3,592,070
Expenditures				
Personal Services	2,551,333	3,063,473	3,234,990	3,232,561
Operating Expenses	1,553,554	1,495,259	1,557,309	1,555,209
Capital Outlay	105,258	25,000	25,000	25,000
Total Expenditures	4,210,145	4,583,732	4,817,299	4,812,770
Expense Allocation to Depts	-1,191,364	-1,194,400	-1,220,700	-1,220,700
Net Expenditures	3,018,781	3,389,332	3,596,599	3,592,070
Staffing				
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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Efficient client support				
• # of service requests completed		16,542	15,887	11,000
• % service requests completed by critical date		99%	99%	90%
• # computing/voice devices supported		6,200	6,570	5,400
• % client satisfaction with service, good or better		97.75%	97%	97%
• % of data recovery requests completed successfully		100%	100%	100%
Minimize reliance on general fund				
• % budget recovered using non-general funds		28%	25.3%	25%

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Provide data to public via the internet				
• % of website availability		100%	100%	100%
Maintain centralized phone system				
• % phone system availability		100%	99.9%	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
- Launched the new version of OPIS enhancing features, improved performance and additional features

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	413,293	501,126	526,262	526,262
Total Revenues	413,293	501,126	526,262	526,262
Expenditures				
Personal Services	219,214	244,775	255,886	255,886
Operating Expenses	231,235	296,351	308,076	308,076
Capital Outlay	25,000	25,000	25,000	25,000
Total Expenditures	475,449	566,126	588,962	588,962
Expense Allocation to Depts	-62,156	-65,000	-62,700	-62,700
Net Expenditures	413,293	501,126	526,262	526,262
Staffing				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



GEOGRAPHIC INFORMATION SYSTEMS

104250

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Efficient client support	<ul style="list-style-type: none"># of service requests completed% service requests completed by critical date% client satisfaction with service, good or better	244 92% 92%	162 91.25% 95%	100 90% 90%
Minimize reliance on general fund	<ul style="list-style-type: none">% budget recovered using non-general funds	11.6%	11%	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 Permitting & Environmental Health office space at Developmental Services
- Removed wall paper, repaired walls, and painted several wings of Human Services building in 5 phases.
- Maintained employee readiness and performed clean-up measures after Tropical Storm Ian.
- Upgraded the fire panels at the Courthouse and Developmental Services.
- Assisted in lighting the Courthouse up green during Operation Greenlight in November 2022 to honor our Country's Veterans.
- Removed damaged floor tile in the Courthouse atrium, leveled sections of the floor, and replaced with new floor tile.
- Replaced the roof at Adult Probabtion & Parole.
- Coordinated items needed for the groundbreaking of the new Sheriff's Admin building.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	2,278,292	3,139,522	2,982,415	2,892,231
Total Revenues	2,278,292	3,139,522	2,982,415	2,892,231
Expenditures				
Personal Services	715,484	1,099,343	1,151,836	1,151,836
Operating Expenses	1,562,808	1,940,179	1,830,579	1,740,395
Capital Outlay	0	100,000	0	0
Total Expenditures	2,278,292	3,139,522	2,982,415	2,892,231
Staffing				
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.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Maintain safe and aesthetically pleasing facilities	<ul style="list-style-type: none">• Square footage maintained/employee• Number of maintenance work orders completed• Number of miscellaneous work orders completed	68,513	68,513	40,000
To maximize resources in performing duties to economize cost	<ul style="list-style-type: none">• Dollar savings of community service labor in lieu of employee labor• Dollar savings due to internet purchasing	1,618	1,613	1,500
		824	1,030	700
		\$10,575	\$9,938	\$15,000
		\$10,253	\$12,609	\$18,000



HOUSEKEEPING

104270

DEPARTMENT MISSION

Housekeeping maintains the cleanliness of County Facilities.

SERVICE DESCRIPTION

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

PRIOR YEAR MAJOR ACCOMPLISHMENTS

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

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	400,141	417,063	440,473	439,973
Total Revenues	400,141	417,063	440,473	439,973
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	400,141	417,063	440,473	439,973
Capital Outlay	0	0	0	0
Total Expenditures	400,141	417,063	440,473	439,973
Staffing				
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 2021-22	Actual FY 2022-23	Target FY 2023-24
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	4,420,436	3,400,925	4,070,314	3,900,984
Total Revenues	4,420,436	3,400,925	4,070,314	3,900,984
Expenditures				
Personal Services	86,802	230,049	122,900	142,900
Operating Expenses	2,751,330	2,505,876	3,082,414	2,893,084
Capital Outlay	1,582,304	665,000	865,000	865,000
Total Expenditures	4,420,436	3,400,925	4,070,314	3,900,984
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	554,377	483,513	496,400	516,400
Total Revenues	554,377	483,513	496,400	516,400
Expenditures				
Personal Services	57,012	0	0	0
Operating Expenses	497,365	483,513	496,400	516,400
Capital Outlay	0	0	0	0
Total Expenditures	554,377	483,513	496,400	516,400
Staffing				
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	\$	30,000
Sheppard Memorial Library	\$	659,545
Winterville Public Library	\$	10,000
Total		\$ 754,545

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	804,184	752,002	795,045	754,545
Total Revenues	804,184	752,002	795,045	754,545
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	804,184	752,002	795,045	754,545
Total Expenditures	804,184	752,002	795,045	754,545
Staffing				
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

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	184,324	149,421	1,279,156	512,056
Total Revenues	184,324	149,421	1,279,156	512,056
Expenditures				
Personal Services	49,394	51,371	54,256	54,256
Operating Expenses	134,929	98,050	1,224,900	457,800
Total Expenditures	184,324	149,421	1,279,156	512,056
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





SHERIFF

104310,20,26,27,28

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Traded seized guns for ballistic shields to equip all deputies with one and place them in schools throughout Pitt County; a significant response to an increase in school shootings.
- Implemented the Co-responder Outreach Program in partnership with GPD and Integrated Family Services to help citizens in mental crisis so they are not criminalized for behavioral health needs.
- Purchased a new mobile command center through grant funds obtained from the NC Department of Public Safety.
- Received the Innovative Jail of the Year award for the Sheriff's Heroin Addiction Recovery Program (SHARP) and the Women's Empowerment And Recovery Program (WEAR).

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	30,198,364	35,563,694	41,335,480	37,863,317
Intergovernmental	659,470	620,100	600,000	600,000
Sales & Services	3,605,183	3,569,435	3,811,630	3,762,929
Miscellaneous	19,200	25,000	19,000	19,000
Total Revenues	34,482,217	39,778,229	45,766,110	42,245,246
Expenditures				
Personal Services	27,161,574	31,301,658	35,124,067	33,013,743
Operating Expenses	6,530,185	8,476,571	9,463,920	8,735,243
Capital Outlay	790,459	0	1,178,123	496,260
Total Expenditures	34,482,217	39,778,229	45,766,110	42,245,246
Staffing				
Full Time Equivalent Positions	348.00	352.00	354.00	352.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Increased productivity in the child support enforcement program.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To improve Child Support Enforcement Program				
• Child Support collections		\$15,603,467	\$15,094,016.43	\$17,819,544

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Improve Domestic Violence Program				
• Domestic violence protective-orders served		297	212	300
• Domestic violence case clearance rate		61%	52%	93%
To improve the Victim Services Program				
• Cases Serviced		628	464	500
• Victim Contacts		3,046	2,747	3,000

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To improve paper service rates				
• Civil process rates		87%	89%	88%
To improve response times				
• Average agency-wide response times (minutes)		19	20	< 19
• Deputy reaction time (minutes)		14	14	< 12
• Responses to calls & follow-ups		30,927	31,927	32,000
• Part I Violent crimes reported		152	177	< 140
• Part I Property crimes reported		675	527	< 1,300
• Part 2 Offenses reported		2,148	2152	< 2,600
To improve case clearance rates				
• Property Crimes clearance rate		28%	29%	> 30%
• Violent Crimes clearance rate		71%	64%	> 90%



Goal: Provide professional and cost effective jail services.

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
To maintain / increase jail revenue				
• Inmate man-hours worked		57,356	259,424	250,000
• Value of inmate labor @ \$7.25		\$415,832	\$1,663,328	\$1,812,500
• Total jail revenue		\$2,244,460	\$4,998,625.14	\$17,263,423
• Average daily cost per inmate		\$139.15	\$169.01	\$80





EMERGENCY MANAGEMENT

104330

DEPARTMENT MISSION

The mission of Emergency Management is to enhance the quality of life by assisting citizens, visitors, and public safety agencies to effectively prepare for, respond to, recover from and mitigate against all hazards and disasters.

SERVICE DESCRIPTION

The Emergency Management Office coordinates the E911, fire and emergency medical services of Pitt County; performs fire inspections as required by ordinance and as requested by Pitt County citizens; maintains and revises numerous plans and procedures such as the Emergency Operations Plan (EOP), the County's Continuity of Operations Plan (COOP) and the Special Medical Needs Disaster Plan; and maintains the operational readiness of the Emergency Operations Center (EOC).

The department responds to and directs, when necessary, emergency response activities within the County while utilizing response resources in a fiscally sound manner and ensures all hazardous material emergencies are responded to and cleaned up in an environmentally sensible manner with authorized personnel.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Filled full time Fire Inspector position.
- Obtained grant funding for Multiple Event Response Trailer.
- Supported health department with employee wellness events.
- Installed approximately 120 smoke detectors in homes through state and Red Cross funded project

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	827,141	827,141	827,141	811,704
Intergovernmental	52,000	52,000	52,000	67,000
Permits & Fees	30,000	30,000	30,000	35,000
Total Revenues	909,141	909,141	909,141	913,704
Expenditures				
Personal Services	580,323	580,323	580,323	628,086
Operating Expenses	328,818	320,818	320,818	276,418
Capital Outlay	0	0	0	9,200
Total Expenditures	909,141	901,141	901,141	913,704
Staffing				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



EMERGENCY MANAGEMENT

104330

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</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

- Continuing a successful fire inspection program with 2 full time fire inspectors
- Two truck payment requests for FY2024
- No workers compensation premium for FY2024



COMMUNICATIONS

104335

DEPARTMENT MISSION

The mission of 9-1-1 Communications is to promote and enhance the quality of life in Pitt County by professionally dispatching EMS, Fire, and Law enforcement resources 24 hours-a-day by serving as Pitt County's Public Safety Answering Point (PSAP).

SERVICE DESCRIPTION

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

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Scheduling I3 cutover with the State 911 board and going NextGen 9-1-1
- Restructuring System Technologist position into a TCII position to put back on the floor
- Major radio system upgrade that came with new features and capabilities
- Fire and Medical Accreditation application submittal
- Server Clustering with Central Square (CAD) to improve system redundancy.
- NC 9-1-1 Board Grant application for CAD-TO-CAD with Wilson County 9-1-1

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	2,772,762	2,772,762	2,772,762	2,709,042
Total Revenues	2,772,762	2,772,762	2,772,762	2,709,042
Expenditures				
Personal Services	1,883,426	1,883,426	1,883,426	1,857,556
Operating Expenses	854,336	854,336	854,336	851,486
Capital Outlay	0	0	35,000	0
Total Expenditures	2,737,762	2,737,762	2,772,762	2,709,042
Staffing				
Full Time Equivalent Positions	24.00	24.00	25.00	24.00



COMMUNICATIONS

104335

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

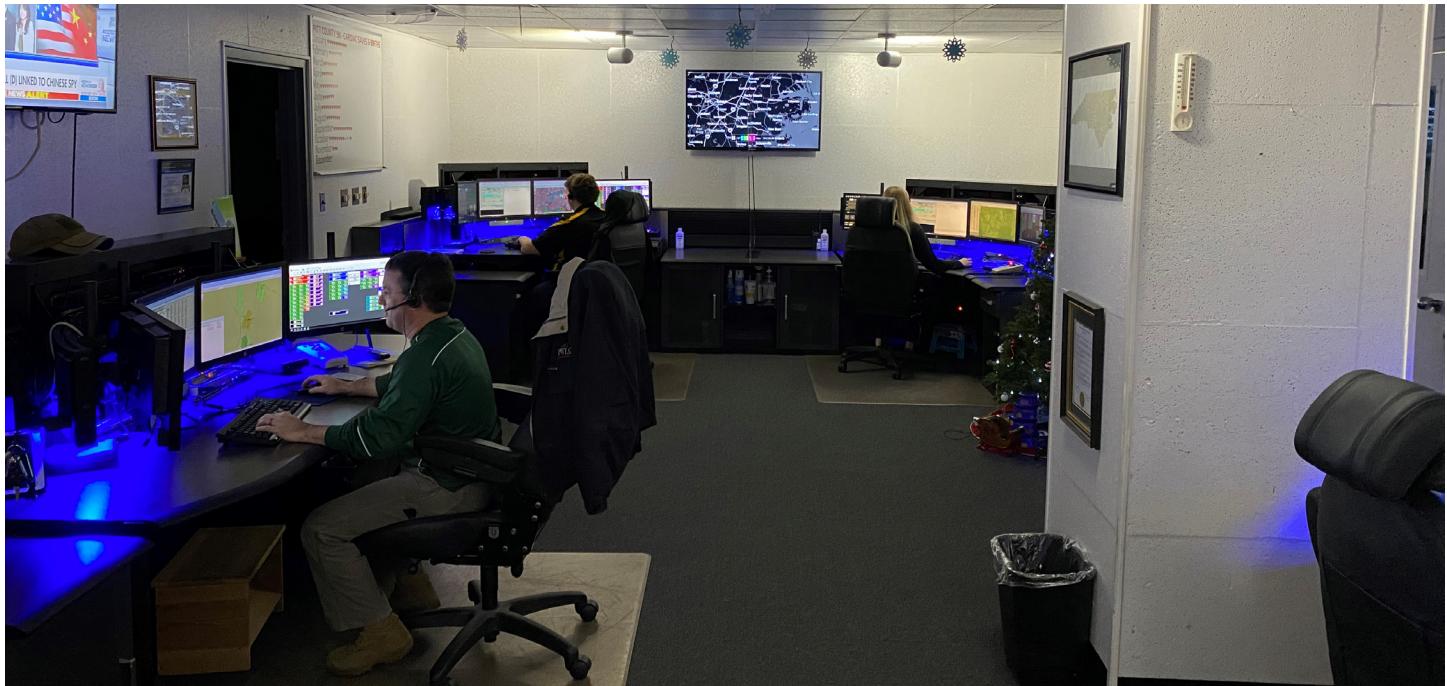
GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To maintain an Emergency Medical Dispatch compliance above the national standard of 85%	• Center compliance %	94%	98%	85%
To maintain average fire/ ems received to dispatch time below state/industry standards of 90 seconds	• % of calls dispatched under 90 seconds	80%	N/A	80%

BUDGET HIGHLIGHTS

- New position request for (1) FTE's Telecommunicator II
- Motorola Service Contract
- EMD/ EFD Certification





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

Pitt County Animal Services 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 violations.

Officers rotate and loan out traps to citizens for the purposes of capturing unwanted animals.

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

- Petco Love Grant - PCAS wrote a grant that provided over 500 free rabies vaccinations to our citizens. (Grant value = 6,000.00)
- Operation Pet Shelter - PCAS collaborated with a local contractor and North Pitt HS Students to build dog houses for low-income families at no cost to the County.
- Best Friends Mentoring Grant - PCAS was selected by Best Friends Animal Society to mentor Wilson County Animal Services. (Grant value = \$111,000.00)
- Pet Oxygen Mask - PCAS wrote a grant that provided pet oxygen mask for emergency vehicles.
- Town of Farmville - PCAS partnered with the Town of Farmville to be their exclusive animal services provider.
- Animal Cruelty Training - PCAS partnered with the North Carolina Humane Society to become the official training site for the eastern part of the State.
- PCAS "Reading Buddies" Program was selected by the County Manager for application to the North Carolina Board of County Commissioners Civic Excellence in Innovation Award
- PCAS sponsored (4) employees in becoming certified Vet Tech's.
- PCAS had the highest number of adoptions in a five year period. (total = 948)
- PCAS had the highest number of educational presentations in a four year period. (total = 25)
- PCAS had the highest number of reclams in a three year period. (total = 160)

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	946,230	1,050,935	1,161,008	1,057,452
Intergovernmental	8,818	15,000	15,000	15,000
Permits & Fees	83,491	107,000	187,000	187,000
Total Revenues	1,038,539	1,172,935	1,363,008	1,259,452
Expenditures				
Personal Services	755,623	916,585	1,038,055	985,114
Operating Expenses	282,916	256,350	324,953	274,338
Capital Outlay	0	0	0	0
Total Expenditures	1,038,539	1,172,935	1,363,008	1,259,452
Staffing				
Full Time Equivalent Positions	13.50	13.50	15.00	14.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
Assist citizens with unwanted/dangerous/nuisance animals				
• # of calls answered	1372	1185	>1300	
• # of animal bites investigated	162	159	>150	
• # of canine control violations	348	171		
Provide rabies control services				
• # of rabies clinics held	1	1	2	
• # of educational presentations	3	3	4	

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
Encourage adoptions to decrease euthanasia				
• # of adoptions	606	872	850	
• # of animals euthanized	216	311	450	
• # of re-claimed animals	127	121	350	
• Live Release Rate	84.02%	79.57%	80%	
Utilize volunteers in order to economize costs				
• # of volunteer hours	2576	3,214	5,000	
• \$ of monetary value	\$25,760	\$45,831.64	71,000	



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

- Board of Elections renovation and relocation
- Public Health Office renovations
- Sheriff's Administration Building planning and design
- Pitt County Space study

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	-100,271	392,352	-267,089	8,415
Permits & Fees	547,884	525,000	950,000	625,000
Total Revenues	447,613	917,352	682,911	633,415
Expenditures				
Personal Services	409,882	507,392	624,901	589,405
Operating Expense	37,731	34,960	58,010	44,010
Capital Outlay	0	375,000	0	0
Total Expenditures	447,613	917,352	682,911	633,415
Staffing				
Full Time Equivalent Positions	5.75	6.00	7.00	7.00



INSPECTIONS

104350

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Perform daily inspections and investigate complaint requests.	• % of condemnation notices resolved within six months	0*	50%	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	14.07 122% 95% 96%	14.55 122% 99.25% 99.75%	> 7 95% 100% 100%



MEDICAL EXAMINER

104360

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	151,420	200,000	205,500	200,500
Total Revenues	151,420	200,000	205,500	200,500
Expenditures				
Operating Expenses	151,420	200,000	205,500	200,500
Total Expenditures	151,420	200,000	205,500	200,500
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	281,250	357,025	362,422	340,253
Total Revenues	281,250	357,025	362,422	340,253
Expenditures				
Operating Expenses	281,250	357,025	362,422	340,253
Total Expenditures	281,250	357,025	362,422	340,253
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	0	4,500	4,500	4,500
Total Revenues	0	4,500	4,500	4,500
Expenditures				
Operating Expenses	0	4,500	4,500	4,500
Total Expenditures	0	4,500	4,500	4,500
Staffing				
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

- Draft Comprehensive Land Use Plan update completed.
- Work continued on the Pitt County Comprehensive Transportation Plan and plan adoption is currently scheduled for 2023
- Applied and received grant for Urgent Repair Program for 2022 through North Carolina Housing Finance for \$132,000
- Awarded \$262,749 from North Carolina Housing Finance Agency to rehabilitate 14 homes
- Maintained nearly 3,500 County street signs and assembled 20 new signs
- Prepared amendments to the Stormwater Ordinance for compliance with State rule changes

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	1,066,850	1,279,613	1,334,031	1,288,771
Permits & Fees	19,566	19,500	22,500	22,500
Sales & Services	46,374	33,000	56,000	56,000
Total Revenues	1,132,790	1,332,113	1,412,531	1,367,271
Expenditures				
Personal Services	986,296	1,164,913	1,282,231	1,246,571
Operating Expenses	146,494	167,200	130,300	120,700
Capital Outlay	0	0	0	0
Total Expenditures	1,132,790	1,332,113	1,412,531	1,367,271
Staffing				
Full Time Equivalent Positions	11.25	11.25	12.25	12.25



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.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Administration of Community Development Programs				
• Number of Homes Rehabilitated		8	15	N/A
• Number of Homes Replaced		2	0	N/A

Goal: To effectively enforce adopted land development regulations.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Administration of County-wide Zoning Ordinance				
• % of complaints investigated that equalled a zoning violation		80%	86%	> 50%
• # of rezoning, *CUP & **SUP requests		13	13	> 10

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Administration of Tar-Pamlico Stormwater Regulations				
• % of sites with approved *BMP's inspected annually		100%	24.5%	100%



OTHER ECONOMIC DEVELOPMENT

104920

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

Currently funded projects include:

County Water

CMSD Sewer

Boundary Student Housing

Bethel Sewer

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	223,852	223,914	191,500	191,500
Total Revenues	223,852	223,914	191,500	191,500
Expenditures				
Operating Expenses	223,852	223,914	191,500	191,500
Total Expenditures	223,852	223,914	191,500	191,500
Staffing				
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

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	1,123,947	366,660	381,548	170,648
Total Revenues	1,123,947	366,660	381,548	170,648
Expenditures				
Personal Services	138,103	153,310	160,698	160,698
Operating Expenses	9,862	13,350	20,850	9,950
Capital Outlay	975,982	200,000	200,000	0
Total Expenditures	1,123,947	366,660	381,548	170,648
Staffing				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Monitor Energy savings related to Energy Savings Contract	• Monitor energy bills	Monthly	Monthly	Montly



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 5,800 hours of service, representing a value of \$175,000 for Pitt County
- Over 22,000 pounds of unwanted pesticides were safely disposed of through a Pesticide Collection program in partnership with NC Department of Agriculture
- Hosted peanut pod blasting clinics throughout the county. By following clinic recommendations, farmers generated over \$629,000 in additional revenue
- Reached over 3,600 youth in 2022 providing leadership, STEM & health education through 4-H

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	389,405	463,952	413,239	408,869
Total Revenues	389,405	463,952	413,239	408,869
Expenditures				
Personal Services	251,098	382,092	370,545	370,545
Operating Expenses	138,307	81,860	42,694	38,324
Capital Outlay	0	0	0	0
Total Expenditures	389,405	463,952	413,239	408,869
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Increase youth participation	• No. of youth participating in programs	2,903	3,615	6,000
Extension customers will learn proper skills related to healthy living.	• No. of customers	3,522	4,218	5,000
Volunteers will be recruited to assist in the delivery of Extension education	• Volunteer hours	5,196	5,842	8,000
Farmers and "Green Industry" professionals will adopt economically sound production practices	• No. of farmers implementing practices	1,262	164	800
	• Dollar value	\$3,780,000	\$1,498,086	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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	41,476	48,358	53,434	43,134
Sales & Services	9,135	8,000	8,000	8,000
Total Revenues	50,611	56,358	61,434	51,134
Expenditures				
Personal Services	37,191	41,858	42,934	42,934
Operating Expenses	13,420	14,500	18,500	8,200
Capital Outlay	0	0	0	0
Total Expenditures	50,611	56,358	61,434	51,134
Staffing				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To increase the number of vendors providing fresh food for county citizens	• number of fresh food vendors	960	820	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	6,280 17,619 699	32,400 73,388 0	25,000 50,000 1,000

Goal: To encourage healthy eating habits.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To encourage use of WIC vouchers for food purchases at the market	• No. of WIC vouchers accepted • Dollar value of WIC vouchers accepted	1,307 \$4,127	904 \$4,520	2,800 \$5,000



COMMUNITY GARDEN

104980

DEPARTMENT MISSION

The Making Pitt Fit Community Garden seeks to promote the health benefits of gardening and healthier eating by developing a community of gardeners who share resources in order to make gardening a fun, inexpensive, and successful experience.

SERVICE DESCRIPTION

The Making Pitt Fit Community Garden provides the citizens of Pitt County with the opportunity to grow their own vegetables in a setting with other gardeners, as well as the opportunity to increase their knowledge of garden practices while making new social connections. The garden also serves as a demonstration and teaching garden for the general public.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Provided a three month gardening program for 12 kindergarten classes at Wintergreen Elementary School.
- Presented garden workshop for the Martin Pitt Partnership for Children Early Child Care, for the Eastern NC Community Garden Leadership Academy, and the Hyster-Yale site.
- Grew, harvested and donated 747 pounds of fresh produce to the Council on Aging Senior Center with the help of volunteers from the garden.
- Started and donated 31 flats of vegetable seedlings to Catholic Charities for distribution through their food pantry.
- Provided garden tours, technical support and site visits to other community gardens in Pitt County.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	0	0	61,377	61,377
Total Revenues	0	0	61,377	61,377
Expenditures				
Personal Services	0	0	58,877	58,877
Operating Expenses	0	0	2,500	2,500
Capital Outlay	0	0	0	0
Total Expenditures	0	0	61,377	61,377
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.75	0.75



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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	275,700	275,700	293,500	294,500
Total Revenues	275,700	275,700	293,500	294,500
Expenditures				
Operating Expenses	275,700	275,700	293,500	294,500
Total Expenditures	275,700	275,700	293,500	294,500
Staffing				
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 2021, (last year available) the U.S. Veteran Affairs paid \$96,019,000 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 \$2,160,427 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.
- Third Service Officer hired in August 2021, received North Carolina Department of Military & Veteran Affairs Accreditations and plans to test for National Accreditations in May 2024 which will allow for more clients to be served.
- Pitt County VSO continues to receive food & toiletries donations from GreenLamp that we distribute to our local veterans and widows of Pitt County throughout the year.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	184,164	217,010	228,780	233,513
Miscellaneous	2,109	2,000	2,000	0
Total Revenues	186,273	219,010	230,780	233,513
Expenditures				
Personal Services	182,077	210,025	221,395	225,338
Operating Expenses	4,196	8,985	9,385	8,175
Capital Outlay	0	0	0	0
Total Expenditures	186,273	219,010	230,780	233,513
Staffing				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: To provide local access to Pitt County citizens regarding USDVA benefits.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To serve Pitt County veterans and their families				
• In-Person contacts	994	1175	1,600	
• Written contacts	8691	8217	5,000	
• Telephone contacts	4,539	5219	4,200	
• Month end claims waiting to be processed	10	0	< 5	
• Month end diary dates waiting to be processed	40	18	20	
• Average number of phone messages waiting to be returned per day*	0.72	0.89	< 5	

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Maximize receipt of available benefits to eligible veterans and their families				
• Number of new claims awarded	113	131	225	
• Annual benefit amount of new claims awarded	\$1,183,629	\$1,235,198.00	\$2,000,000	
• Amount of one-time benefit claims awarded	\$503,705	\$638,233.00	\$2,000,000	
• Total benefit amounts for new claims awarded	\$1,687,335	\$1,873,431.00	\$4,000,000	
• Total number of claims submitted	273	245	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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	8,426,566	7,303,558	8,969,293	8,713,624
Intergovernmental	5,249,183	5,482,755	5,250,364	5,250,364
Sales & Services	317,710	370,000	292,800	292,800
Miscellaneous	499,214	278,091	487,032	487,032
Debt & NonRevenue	0	0	0	0
Fund Balance	0	348,412	408,412	60,000
Total Revenues	14,492,673	13,782,816	15,407,901	14,803,820
Expenditures				
Personal Services	8,561,318	11,503,345	12,001,364	11,995,214
Operating Expenses	2,681,626	2,279,471	2,937,125	2,747,606
Capital Outlay	545,392	0	469,412	61,000
Total Expenditures	11,788,337	13,782,816	15,407,901	14,803,820
Staffing				
Full Time Equivalent Positions	133.20	139.20	139.20	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

- The Pitt County Health Department continued to administer Region X ARPA funding with neighboring counties to increase public health capacity in the areas of workforce development, disease surveillance and testing and public health readiness.
- Pitt County Health Department continued its partnership with East Carolina University hosting students from a variety of Public Health programs. Pitt County internships provide valuable insight for students to gain real world practical public health work experience and many times lead to job opportunities or local recruitment within our own workforce.
- The Health Department continues to partner with professional organizations such as the North Carolina Public Health Association to promote projects that are collecting public health data that will help lobby for centralized data management programs and need for increased programmatic funding.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	2,434,475	2,108,476	2,735,160	2,567,231
Intergovernmental	936,235	806,963	751,963	751,963
Sales & Services	4	0	0	0
Miscellaneous	264,356	1,000	1,000	1,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	348,412	408,412	60,000
Total Revenues	3,635,071	3,264,851	3,896,535	3,380,194
Expenditures				
Personal Services	1,845,581	2,197,337	2,256,957	2,256,957
Operating Expenses	1,127,040	1,067,514	1,171,166	1,063,237
Capital Outlay	489,817	0	468,412	60,000
Total Expenditures	3,462,438	3,264,851	3,896,535	3,380,194
Staffing				
Full Time Equivalent Positions	27.00	27.00	27.00	26.00



PUBLIC HEALTH - ADMINISTRATION

155110,15

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
Develop public health workforce to respond to public health emergencies				
• % of Health Department staff who have completed Incident Command System 100, 200 & 700 courses		95%	97%	100%
• % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses		95%	96%	100%
• % of staff who respond within 2 hours to quarterly call down drills		N/A	91%	100%

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
Amount of clinic related client fees (medicare, client, 3rd party) collected				
• Increase client fees collected by 5% from previous fiscal year		\$116,687	\$103,699.90	\$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

- The Pitt County Vector Program was selected by NCDHHS to participate in the state applying for CDC funding for Vector Surveillance. The state was awarded the grant and Pitt County will be receiving additional funding for its participation.
- The Food & Lodging Division completed 100% of its required compliance inspections, this was accomplished with a mid-year vacant position.
- The On-Site Wastewater Section was able to fill the last two vacant positions and begin the training process, these positions will round out this particular section to being fully staffed allowing the program to reduce wait times while also bringing back programs such as the Operations and Maintenace Inspection program.
- The Children's Environmental Health program completed all childcare inspections as required by NCDHHS and also provided education and training for implementation of new temporary rules to test for lead in water for child occupied facilities. These rules are temporary and will require childcare facilities to submit water samples to test for lead, there is ARPA funding available that is funding the water sampling so there is no cost to the childcare center.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	2,082,077	1,801,135	2,049,959	2,027,776
Intergovernmental	15,844	36,850	30,000	30,000
Sales & Services	190,210	207,500	165,000	165,000
Miscellaneous	-35	800	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	2,288,096	2,046,285	2,244,959	2,222,776
Expenditures				
Personal Services	1,457,133	1,879,935	1,943,989	1,942,396
Operating Expenses	207,475	166,350	299,970	279,380
Capital Outlay	55,575	0	1,000	1,000
Total Expenditures	1,720,183	2,046,285	2,244,959	2,222,776
Staffing				
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.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</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">Number of Food and Lodging inspections, consultations and permitting activitiesFood & Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day	11,901	9,823	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">Number of inspections, permits and consultationsInspections, consultations and permitting activities per FTE per dayAverage 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)	9,505	8,084	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">Number of inspections, investigations and consultations and permitsInspections, investigations, consultations and permitting activities per FTE per day	2,038	4,010	1,500
		8.09	26.38	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

- The Breast and Cervical Cancer Program enrolled 98 women which provided screenings and diagnostic testing for Pitt county's uninsured and under insured population.
- 100% of the women enrolled in the BCCP program were identified as having a Pap test within the past 5 years, this is critical to early cancer detection.
- 100% of the women enrolled in the BCCP program were identified as having an annual screening mammogram, Pitt County Health Department will provide resources and referrals for women who have not had a current mammogram.
- 100% of Pitt County's two-year population served by the Pitt County Health Department are fully immunized according to NCIP guidelines.
- Pitt County health department performed 2,285 HIV test in year 22-23 with a 2.2% positivity rate and performed 2,576 gonorrhea and chlamydia screenings in year 22-23 with an 11.5% positivity rate.
- Pitt County health department performed 2,182 syphilis screenings in year 22-23 with a 4.4% positivity rate. The increased rates of positivity of STI screenings in Pitt County lead Pitt County to hire
- a Disease Intervention Specialist that would investigate, educate and provide case management to individuals that tested positive with an STI. Pitt County continues to bring down the STI rate with innovative methods for education and screening.



PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	1,365,792	1,120,062	1,390,273	1,343,541
Intergovernmental	266,927	272,790	272,790	272,790
Sales & Services	72,116	77,000	73,500	73,500
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	1,704,835	1,469,852	1,736,563	1,689,831
Expenditures				
Personal Services	839,401	1,404,629	1,438,027	1,436,995
Operating Expenses	242,238	65,223	298,536	252,836
Capital Outlay	0	0	0	0
Total Expenditures	1,081,639	1,469,852	1,736,563	1,689,831
Staffing				
Full Time Equivalent Positions	15.50	15.50	16.50	16.50

COMMUNICABLE DISEASE

155124, 58, 71

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Prevent and Control Communicable Disease in Pitt County.

Objective	Actual	Actual	Target	
	Performance Indicators	FY 2021-22	FY 2022-23	FY 2023-24
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%.	100%	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.	2,291	1,894	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

- We received referrals for 231 at risk adolescents and all of those participated in the school-based pregnancy prevention initiative, this program is aimed at preventing teenage pregnancy. It is also reported that 100% of the students enrolled have not reported a pregnancy.
- The Pitt County Health Department conducted 2022 family planning visits in year 22-23, of the patients seen in this clinic an average of 83.3% of clients adopted or continued use of the most or moderately effective method of contraception.
- Pitt County Health Department conducted 272 home visits to post partum women and infants providing assessments, education and case management.
- Pitt County Health Department conducted 1,133 visits for prenatal services including laboratory testing, education and resource referrals. These visits aim to reduce the overall infant mortality rate for Pitt County.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	2,165,980	1,911,307	2,372,724	2,369,199
Intergovernmental	3,466,440	3,728,168	3,653,292	3,653,292
Sales & Services	46,209	54,800	49,800	49,800
Miscellaneous	193,513	234,283	446,032	446,032
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	5,872,142	5,928,558	6,521,848	6,518,323
Expenditures				
Personal Services	3,947,565	5,451,188	5,772,150	5,768,625
Operating Expenses	660,535	477,370	749,698	749,698
Capital Outlay	0	0	0	0
Total Expenditures	4,608,099	5,928,558	6,521,848	6,518,323
Staffing				
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.

Objective <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2021-22</i>	<i>Actual</i> <i>FY 2022-23</i>	<i>Target</i> <i>FY 2023-24</i>
Provide technical assistance including health and safety trainings to childcare providers <ul style="list-style-type: none">Childcare centers who have received technical health assistanceNumber of children impacted by technical assistance/provider training.	215	164	145
Improve the health and spacing of pregnancies <ul style="list-style-type: none">Number of family planning clinic visits at the Pitt County Health Department.Number of prenatal care clinic visits at the Pitt County Health Department.Maintain an average monthly caseload of women receiving pregnancy care management services.Number of postpartum home visits.	9,587	7,569	3,000
Reduce adolescent pregnancies <ul style="list-style-type: none">% of adolescents enrolled in the initiative who do not report a pregnancy.Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.Pitt County adolescent pregnancy state ranking.	1,983	1,586	4,200
58	827	3,050	
248	266	350	
337	224	600	
Reduce adolescent pregnancies <ul style="list-style-type: none">% of adolescents enrolled in the initiative who do not report a pregnancy.Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.Pitt County adolescent pregnancy state ranking.	0%	100%	100%
53rd out of 100 reporting counties	58	231	179
	55	lowest terile in the state	
Promote optimal development during early childhood by assessing development and coordinating services <ul style="list-style-type: none">Maintain an average monthly caseload of children receiving at risk or developmental disability case management	242	867	350
Ensure WIC Program services are made available to all eligible participants in Pitt County <ul style="list-style-type: none">% of WIC mothers initiating breastfeeding (note fiscal year basis).\$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.WIC average caseload	61.00%	61.85%	60%
\$3,178,994	\$3,844,893.80	3,200,000	
5,024	5,023	4755	



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

- Pitt County Health Department was awarded funding again for the 23-24 year for Project Assist funding to help Region X counties with promotion of Tobacco Cessation.
- The Pitt County Diabetes Self-Management Program was funded again by the Vidant Health Foundation, this program has received annual funding for several years.
- 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.
- The Breastfeeding Peer Counseling team has experienced an increase of 14% in their caseload from 2019-2020 to current year, that case load has awarded them an increase in state funding of \$15,000.
- The WIC and Diabetes team hosted and coordinated with others to produce the outreach event the Jolly Jamboree this past December which hosted a number of vendors and community partners.
- The Diabetes team continue to host several outreach events including Diabetes support group, Pitt Partners for Health and Goldpath.
- Employee Wellness Team provided health screenings for Pitt County Government employees who were enrolled in Pitt County's Health Insurance Fee Minimization Program.
- The Employee Wellness Team provided the new website and new program material to employees during health screenings including the new website.
- 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.



PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

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

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	378,242	362,578	421,177	405,877
Intergovernmental	563,738	637,984	542,319	542,319
Sales & Services	9,170	30,700	4,500	4,500
Miscellaneous	41,380	42,008	40,000	40,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	992,530	1,073,270	1,007,996	992,696
Expenditures				
Personal Services	471,639	570,256	590,241	590,241
Operating Expenses	444,339	503,014	417,755	402,455
Capital Outlay	0	0	0	0
Total Expenditures	915,978	1,073,270	1,007,996	992,696
Staffing				
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	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
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%	83%	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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
State & Federal	20,099,864	21,430,605	20,339,265	20,339,265
General Fund	16,097,080	14,144,121	16,330,268	16,330,268
Fees & Charges	153,739	136,750	136,750	136,750
Miscellaneous	77,426	6,922	0	0
Debt & Non Revenue				
Total Revenues	36,428,108	35,718,398	36,806,283	36,806,283
Expenditures				
Personal Services	19,116,739	24,264,865	25,130,531	25,130,531
Operating Expenses	11,860,047	11,453,533	11,675,752	11,675,752
Capital Outlay	0	0	0	0
Total Expenditures	30,976,786	35,718,398	36,806,283	36,806,283
Staffing				
Full Time Equivalent Positions	306.00	312.50	312.50	312.50



SOCIAL SERVICES - ADMINISTRATION

165410, 11

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

The Administrative Division strives to provide cost effective administration of all Social Services Programs to ensure total accountability of all funds spent while maximizing all revenues, grants, and resources of the Department and the services available to the client.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Pitt County DSS 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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Expenditures				
Personal Services	1,738,152	2,195,771	2,245,002	2,245,002
Operating Expenses	2,169,688	2,725,000	2,905,001	2,905,001
Capital Outlay	0	0	0	0
Total Expenditures	3,907,840	4,920,771	5,150,003	5,150,003
Staffing				
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 hired a an intake & administrative supervisor for investigations

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Expenditures				
Personal Services	15,332,205	19,689,062	20,427,432	20,427,432
Operating Expenses	1,385,972	1,418,003	1,594,174	1,594,174
Capital Outlay	0	0	0	0
Total Expenditures	16,718,177	21,107,065	22,021,606	22,021,606
Staffing				
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.

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
Ensure that children remain in safe, stable environments	<ul style="list-style-type: none">Percentage of children who are not victims of repeat maltreatmentPercentage of foster care youth who have only 1 or 2 placements within 12 months.Percentage of foster care youth who achieve permanent placement within 12 months	93% 94% 26%	95% 85% 25%	91% 80% 12%
Enable vulnerable and disabled adults to live in least restrictive suitable environment	<ul style="list-style-type: none">Number of individuals receiving at least 1 in home service	145	633	204
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation	<ul style="list-style-type: none">Number of Child Protective Services reports received.Percentage of Child Protective Services reports that result in investigation by the agencyNumber of Adult Protective Services reports received.Percentage of Adult Protective Services reports that result in evaluation by the agencyNumber of individuals requiring appointment of a guardian	337 74% 208 79% 53	1,810 69% 732 80% 37	725 75% 500 75% 40
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs	<ul style="list-style-type: none">Number of families receiving Crisis Services that allow them to obtain or maintain housingNumber of families receiving heating or cooling assistance during the year	30 6,605	153 6,936	60 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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	7,661,108	6,401,981	6,443,026	6,443,026
Capital Outlay				
Total Expenditures	7,661,108	6,401,981	6,443,026	6,443,026
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Ensure that the medical needs of Pitt County citizens are met promptly	<ul style="list-style-type: none">• Percentage of Medicaid Intakes processed timely• Percentage of Medicaid redeterminations processed timely.• Maximum number of days to process applications for Adult Disability Medicaid.• Maximum number of days to process applications for non-Disability Medicaid	95% 100% 66 29	80% 99% 72 36	90% 97% 90 45
Ensure Pitt County Citizens have timely access to Food and Nutrition services	<ul style="list-style-type: none">• Percentage of Food and Nutrition cases processed timely	87%	88%	95%



SOCIAL SERVICES - CHILD SUPPORT (TITLE IV-D)

165473

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Child Support program collected \$15,000,000 in support for the children in Pitt County

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Expenditures				
Personal Services	2,046,382	2,380,032	2,458,097	2,458,097
Operating Expenses	643,278	908,549	733,551	733,551
Capital Outlay				
Total Expenditures	2,689,661	3,288,581	3,191,648	3,191,648
Staffing				
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 2021-22	FY 2022-23	FY 2023-24
Ensure children of Pitt County are financially supported by both parents				
• Percentage of child support cases under order		93%	96%	90%
• Child Support Collections		\$15,769,265	\$15,094,216	\$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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	509,100	519,500	489,560	489,560
Intergovernmental	180,760	170,000	150,000	150,000
Miscellaneous	0	0	0	0
Total Revenues	689,860	689,500	639,560	639,560
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	670,027	689,500	639,560	639,560
Total Expenditures	670,027	689,500	639,560	639,560
Staffing				
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 30 additional miles of stream debris has been completed
- Reviewed over 120 plans for development and sedimentation and erosion
- Provided technical assistance to 3 local swine producers to complete lagoon closure applications through the North Carolina Department of Agriculture Dept of Relief Funds
- 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 1,700 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
- Received additional grant funding \$64,505.00 for STRAP for Soil & Water Conservation
- County Commissioners approved \$100,000 each year for the next 5 years for county wide debris removal
- Ag Cost Share Program allocated \$57,541 towards the installation of best management practices in the county
- Conetoe Creek stream debris removal- over 10 miles has been completed after Hurricane Florence emergency funders were allocated

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-	REQUEST FY 2023-	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	292,525	396,103	492,685	420,309
Miscellaneous	27,907	35,670	27,907	27,907
Total Revenues	320,432	431,773	520,592	448,216
Expenditures				
Personal Services	286,097	308,873	389,792	323,916
Operating Expenses	34,335	122,900	130,800	124,300
Capital Outlay	0	0	0	0
Total Expenditures	320,432	431,773	520,592	448,216
Staffing				
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.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Provide technical assistance to customers				
• Technical assistance provided to residential, private, and commercial customers to address natural resource concerns	Not Available	513	350	
• Provide technical assistance to governmental agencies	Not Available	411	300	
• Technical assistance provided to agricultural customers	Not Available	531	385	

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Utilize federal, state, and grant funds for the installation of conservation practices on the land				
• Prioritize applications according to appropriate ranking system	100%	100%	100%	
• Obligate available dollars to install conservation practices	100%	50%	89%	
• # of Applications	9	15	10	
• Total \$ Amount Awarded	\$8,750	\$22,810.75	\$5,500	

Goal: Inform all ages of the need to protect our natural resources and increase awareness of conservation practices through various environmental education/awareness programs for schools, clubs, organizations, and citizens of Pitt County.

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Provide hands-on learning programs				
• # of environmental education/awareness program for students (K-12)	900	535	500	
• # of students (K-12) reached through environmental education/awareness programs	123	175	100	



PITT COUNTY SCHOOLS

105900

DEPARTMENT MISSION

The mission of this department is to provide local funding to the County's public school system in order to provide quality education to our children.

SERVICE DESCRIPTION

The County has a consolidated school system governed by a Board of Education with 9 members elected on a non-partisan basis for staggered four-year terms. The Board of Education annually submits a budget request to the Board of Commissioners. State Statute mandates local funding for schools even though the actual expenditure of these funds is controlled by a separately elected Board of Education. Pitt County allows the Board of Education broad discretion in determining the best use of County dollars.

The Fiscal Year 19-20 budget includes a \$40.9 million current expense budget which includes \$340,000 allocated to the Board of Education to allow repayment to the County for rent and utilities for school administration offices. In addition to current expense funding, the Board of Commissioners annually appropriates an additional \$1,000,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	44,283,624	46,860,242	53,324,219	50,129,491
Total Revenues	44,283,624	46,860,242	53,324,219	50,129,491
Expenditures				
Operating Expenses	43,283,624	45,860,242	52,121,419	49,129,491
Capital Outlay	1,000,000	1,000,000	1,202,800	1,000,000
Total Expenditures	44,283,624	46,860,242	53,324,219	50,129,491
Staffing				
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

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	6,353,326	6,534,185	6,999,095	6,881,542
Total Revenues	6,353,326	6,534,185	6,999,095	6,881,542
Expenditures				
Operating Expenses	6,253,326	6,434,185	6,847,195	6,781,542
Capital Outlay	100,000	100,000	151,900	100,000
Total Expenditures	6,353,326	6,534,185	6,999,095	6,881,542
Staffing				
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 County maintains favorable ratings with Moody's, Standard & Poor's, and Fitch. Maturity Schedules for individual debt can be found in the Debt Summary of this publication.

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	17,755
2015 LOBS	2,615,000	866,694
PCC GO Bonds	1,015,000	398,588
2016 LOBS	890,000	469,475
2016B LOBS	2,445,000	1,180,850
2017 LOBS	1,640,000	163,000
2021 LOBS	3,145,000	714,500
Commission Fees	-	25,000
TOTAL DEBT SERVICE	\$ 13,385,065	\$ 4,731,487

BUDGET SUMMARY

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>BUDGET</u> <u>FY 2022-23</u>	<u>REQUEST</u> <u>FY 2023-24</u>	<u>ADOPTED</u> <u>FY 2023-24</u>
Revenues				
General Fund Appropriation	13,218,255	12,107,065	13,385,065	13,385,065
Total Revenues	13,218,255	12,107,065	13,385,065	13,385,065
Expenditures				
Operating Expenses	13,218,255	12,107,065	13,385,065	13,385,065
Total Expenditures	13,218,255	12,107,065	13,385,065	13,385,065
Staffing				
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 County maintains favorable ratings with Moody's, Standard & Poor's, and Fitch. Maturity Schedules for individual debt can be found in the Debt Summary of this publication.

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	17,755
2015 LOBS	2,615,000	866,694
PCC GO Bonds	1,015,000	398,588
2016 LOBS	890,000	469,475
2016B LOBS	2,445,000	1,180,850
2017 LOBS	1,640,000	163,000
2021 LOBS	3,145,000	714,500
Commission Fees	-	25,000
TOTAL DEBT SERVICE	\$ 13,385,065	\$ 4,731,487

BUDGET SUMMARY

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>BUDGET</u> <u>FY 2022-23</u>	<u>REQUEST</u> <u>FY 2023-24</u>	<u>ADOPTED</u> <u>FY 2023-24</u>
Revenues				
Intrafund Transfers	5,281,119	4,664,418	4,731,487	4,731,487
Total Revenues	5,281,119	4,664,418	4,731,487	4,731,487
Expenditures				
Operating Expenses	5,281,119	4,664,418	4,731,487	4,731,487
Total Expenditures	5,281,119	4,664,418	4,731,487	4,731,487
Staffing				
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	\$ 385,274
Health Fund	8,713,624
Social Services Fund	16,330,268
Court Facilities Fund	312,083
Mental Health Fund	489,560
Debt Service Fund	6,746,916
Workers Compensation Fund	630,038
Retiree Medical Insurance Fund	1,514,487
Garage	156,775

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	47,293,890	29,829,692	35,357,919	35,279,025
Total Revenues	47,293,890	29,829,692	35,357,919	35,279,025
Expenditures				
Operating Expenses	47,293,890	29,829,692	35,357,919	35,279,025
Total Expenditures	47,293,890	29,829,692	35,357,919	35,279,025
Staffing				
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

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	0	223,000	205,000	250,000
Total Revenues	0	223,000	205,000	250,000
Expenditures				
Operating Expenses	0	223,000	205,000	250,000
Total Expenditures	0	223,000	205,000	250,000
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Miscellaneous	1,644,103	1,585,000	1,700,000	1,700,000
Total Revenues	1,644,103	1,585,000	1,700,000	1,700,000
Expenditures				
Operating Expenses - Social Services Trust	1,535,871	1,500,000	1,500,000	1,500,000
Operating Expenses - Sheriffs Trust	145,975	85,000	200,000	200,000
Total Expenditures	1,681,846	1,585,000	1,700,000	1,700,000
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Miscellaneous	303,929	355,000	341,300	341,300
Total Revenues	303,929	355,000	341,300	341,300
Expenditures				
Operating Expenses	304,580	355,000	341,300	341,300
Total Expenditures	304,580	355,000	341,300	341,300
Staffing				
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:

<i>NC DHHS Triple P:</i>	\$	392,369
--------------------------	----	---------

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Funds	103,542	0	0	0
Grant Funds	3,275,106	875,019	392,369	392,369
Total Revenues	3,378,648	875,019	392,369	392,369
Expenditures				
Personal Services	681,582	335,571	277,897	277,897
Operating Expenses	2,168,025	539,448	114,472	114,472
Capital Outlay	208,387	0	0	0
Total Expenditures	3,057,994	875,019	392,369	392,369
Staffing				
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

- Grant position added to assist with Access East grant
- Continued to operate maximizing source funding
- Continued to incrementally adjust part time hourly wages

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	1,636,365	1,354,919	1,899,911	1,899,330
Total Revenues	1,636,365	1,354,919	1,899,911	1,899,330
Expenditures				
Personal Services	869,539	873,106	966,360	964,711
Operating Expenses	387,691	340,921	323,551	324,619
Capital Outlay	379,135	140,892	610,000	610,000
Total Expenditures	1,636,365	1,354,919	1,899,911	1,899,330
Staffing				
Full Time Equivalent Positions	8.00	8.00	8.00	8.00



PITT AREA TRANSIT SYSTEM

2419402

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To operate the most cost effective transportation service	<ul style="list-style-type: none">• Achieve a total of 40,000 trips	53,891	50,742	50,000
Educate ADA clients on accessing public transportation	<ul style="list-style-type: none">• Provide educational sessions on availability of service and how to access service• Number off first time passengers	8	6	4
		776	526	200

Goal: To Operate a safe, efficient Transit system

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To have zero "no fault" accidents	<ul style="list-style-type: none">• Zero "no fault" Accidents	1	2	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. TEC provides space to the BOE, Backup 911 and classroom space for PSN training,.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Security Camera's were installed in the dock corridor.
- Dock area was striped to designate areas for safety clearance and pallet placement.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Fund Balance	0	1,459,763	1,434,900	1,434,900
Total Revenues	0	1,459,763	1,434,900	1,434,900
Expenditures				
Operating Expenses	72,492	1,284,913	1,434,900	1,434,900
Total Expenditures	72,492	1,284,913	1,434,900	1,434,900
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

BUDGET HIGHLIGHTS

- The TEC (Technology Ent. Center) brought in ~\$240K in revenue. Of the 35,865 sf of available leasable space, 15,943 is currently unleased. Approx. 13,100 is occupied by PSN, BOE, E911.



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.

PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Drone footage was taken of Farmville Corporate Park for marketing purposes.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Fund Balance	0	2,530,959	2,663,601	2,267,327
Total Revenues	0	2,530,959	2,663,601	2,267,327
Expenditures				
Operating Expenses	864	29,636	29,636	29,636
Capital Outlay	293,141	2,676,173	2,633,965	2,237,691
Total Expenditures	294,006	2,705,809	2,663,601	2,267,327
Staffing				
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 ISO inspections for Bethel, Eastern Pines, Farmville, and Pactolus fire department.
- All departments listed maintained or improved their ISO ratings.

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Ad Valorem Taxes	3,959,390	3,959,390	3,959,390	3,966,174
Total Revenues	3,959,390	3,959,390	3,959,390	3,966,174
Expenditures				
Personal Services				
Operating Expenses	3,750,946	3,822,903	3,968,325	3,966,174
Capital Outlay				
Total Expenditures	3,750,946	3,822,903	3,968,325	3,966,174
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Percentage of revolving fire inspections completed in the quarter they are scheduled.	• % of inspections completed	96%	97%	95%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.	• % of inspections completed	93%	92%	94%
To monitor and report the combined average total response time for all county fire departments.	• Pitt County Fire Departments	6:94	7:35	7:30

BUDGET HIGHLIGHTS

- Grimesland Fire Department is requesting an increase to 0.0800 cents
- Simpson Fire Department is requesting an increase to 0.0770 cents
- Staton House Fire Department is requesting an increase to 0.0320 cents
- Stokes and Simpson Fire Departments are planning vehicle purchases this Fiscal Year.



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

- Delivered 4 new ambulances with Stryker stretchers to contract squads
- Placed peak time unit into service for Chicod area
- Reclassified employee to part time Community Paramedic Assistant
- Continued support to Public Health with COVID-19 response

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Ad Valorem Taxes	4,705,092	4,717,779	5,007,006	5,109,789
Sales & Services	3,161,062	3,036,012	2,754,779	2,990,000
Miscellaneous	56,500	0	0	0
Fund Balance Appropriated	0	0	0	0
Total Revenues	7,922,655	7,753,791	7,761,785	8,099,789
Expenditures				
Personal Services	3,196,658	3,196,658	3,196,658	3,344,857
Operating Expenses	4,326,672	4,326,672	4,326,672	4,196,200
Capital Outlay	401,395	0	3,000,000	558,732
Total Expenditures	7,924,725	7,523,330	10,523,330	8,099,789
Staffing				
Full Time Equivalent Positions	30.00	35.00	37.00	36.00



COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2021-22	FY 2022-23	FY 2023-24
To determine operational dollars per dispatch for all county EMS squads.				
• Ayden		\$253	\$258.83	<\$700
• Bell Arthur		\$480	\$366.22	<\$700
• Bethel		\$429	\$517.14	<\$700
• Eastern Pines		\$299	\$332.34	<\$700
• Falkland		\$455	\$488.54	<\$700
• Fountain		\$772	\$976.44	<\$700
• Grifton		\$522	\$456.18	<\$700
• Pactolus		\$455	\$378.93	<\$700
• Winterville		\$238	\$281.38	<\$700
To monitor and report the combined average total response time for all county ems squads.				
• Pitt County EMS Squads		9:84	9.75	10

BUDGET HIGHLIGHTS

- New position request for (1) Operations Chief
- New position request for (1) Community Paramedic
- Request to purchase (3) new QRVs to replace aging fleet
- Request to purchase (8) new ambulances to replace aging fleet.



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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
E-911 Comb	429,921	429,921	429,921	429,921
Investment Earnings	-2,059	0	0	0
Fund Balance Appropriated	0	0	0	0
Miscellaneous				
General Fund Appropriation	0	0	0	0
Total Revenues	427,862	429,921	429,921	429,921
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	429,921	429,921	429,921	429,921
Capital Outlay	0	0	0	0
Total Expenditures	429,921	429,921	429,921	429,921
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



EMERGENCY TELEPHONE SYSTEM

294336

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Miscellaneous	-1,292,023	-1,375,000	-1,100,000	-1,100,000
Total Revenues	-1,292,023	-1,375,000	-1,100,000	-1,100,000
Expenditures				
Operating Expenses	1,253,304	1,375,000	1,100,000	1,100,000
Total Expenditures	1,253,304	1,375,000	1,100,000	1,100,000
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Ad Valorem - Taxes Collected	-37,018,982	-48,835,000	-58,895,000	-58,895,000
Total Revenues	-37,018,982	-48,835,000	-58,895,000	-58,895,000
Expenditures				
Operating Expenses	37,003,847	48,835,000	58,895,000	58,895,000
Total Expenditures	37,003,847	48,835,000	58,895,000	58,895,000
Staffing				
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
- Rolled out a Litter Free Campaign
- Completed major asphalt repair project at the Transfer Staion

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Intergovernmental	0	0	0	0
User Charges	12,817,699	12,987,785	14,643,772	14,643,772
Investment Earnings	-44,265	0	0	0
Other	2,712,916	1,195,630	1,235,750	1,235,750
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
Total Revenues	15,486,350	14,183,415	15,879,522	15,879,522
Expenditures				
Personal Services	1,887,725	2,198,318	2,241,805	2,241,805
Operating Expenses	12,141,305	10,915,097	12,237,717	12,237,717
Capital Outlay	759,937	1,070,000	1,400,000	1,400,000
Total Expenditures	14,788,968	14,183,415	15,879,522	15,879,522
Staffing				
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.

Objective <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2021-22</i>	<i>Actual</i> <i>FY 2022-23</i>	<i>Target</i> <i>FY 2023-24</i>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	39,588	46,478	50,000
• Lbs. of recycled material per capita	439	539	535
• Hours of public relations education	30	30	30
To maintain the long-term state benchmark of 40% diversion			
• Diversion rate	30%	30%	40%
To provide efficient waste processing at transfer station			
• Tons of garbage handled per capita	1.01	1.01	1.01
• Transportation & disposal fee	\$36	\$36	\$36
• Tipping Fee - Municipal Solid Waste	\$50	\$55	\$55
• Tipping Fee - Construction & Demolition	\$45	\$50	\$50
• Annual household fee	\$120	\$120	\$120
• Tons of garbage processed	178,127	184,975	181,240

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

Objective <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2021-22</i>	<i>Actual</i> <i>FY 2022-23</i>	<i>Target</i> <i>FY 2023-24</i>
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum number of OSHA training sessions	3	3	3
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
- Hired a new Fleet Manager

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	0	0	0	156,775
User Charges	1,095,657	948,000	960,000	986,575
Total Revenues	1,095,657	948,000	960,000	986,575
Expenditures				
Operating Expenses	1,026,449	948,000	960,000	1,143,350
Capital Outlay	0	0	0	0
Total Expenditures	1,026,449	948,000	960,000	1,143,350
Staffing				
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.

Objective	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2021-22</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
Assess status of County fleet	<ul style="list-style-type: none">• Number of fleet vehicles• Average age of fleet	<320	<320	<320
		<10	<10	<10
To perform vehicle maintenance more efficiently and cost effectively	<ul style="list-style-type: none">• Average cost for preventive maintenance• Average down time for servicing	\$35	\$35	\$35
		1 day	1 day	1 day



EMPLOYEE MEDICAL INSURANCE

844000

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

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

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

BUDGET SUMMARY

	ACTUAL FY 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
User Charges	796,847	842,075	843,300	843,300
Investment Earnings	83	1,250	1,500	1,500
Transfers	10,597,888	11,752,675	11,932,306	11,932,306
Fund Balance	0	0	0	0
Total Revenues	11,394,818	12,596,000	12,777,106	12,777,106
Expenditures				
Personal Services	145,571	200,000	200,000	200,000
Operating Expenses	11,538,480	12,396,000	12,577,106	12,577,106
Total Expenditures	11,684,051	12,596,000	12,777,106	12,777,106
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Fund Appropriation	1,400,396	1,400,396	1,514,487	1,514,487
Transfer	0	0	0	0
Total Revenues	1,400,396	1,400,396	1,514,487	1,514,487
Expenditures				
Operating Expenses	1,373,853	1,400,396	1,514,487	1,514,487
Total Expenditures	1,373,853	1,400,396	1,514,487	1,514,487
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Investment Earnings	-11,154	0	0	0
General Funds	629,708	629,766	630,038	630,038
Solid Waste Funds	15,219	15,329	15,123	15,123
PATS Funds	5,073	4,905	4,839	4,839
Total Revenues	638,846	650,000	650,000	650,000
Expenditures				
Personal Services	771,816	650,000	650,000	650,000
Total Expenditures	771,816	650,000	650,000	650,000
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
General Funds	375,464	370,926	385,274	385,274
Total Revenues	375,464	370,926	385,274	385,274
Expenditures				
Personal Services	312,900	340,926	355,274	355,274
Operating Expenses	0	30,000	30,000	30,000
Total Expenditures	312,900	370,926	385,274	385,274
Staffing				
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 2023-24 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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Intergovernmental	11,356,399	7,622,921	6,745,667	6,745,667
Total Revenues	11,356,399	7,622,921	6,745,667	6,745,667
Expenditures				
Operating Expenses	10,171,200	7,622,921	6,745,667	6,745,667
Total Expenditures	10,171,200	7,622,921	6,745,667	6,745,667
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Intergovernmental	7,597,641	5,000,000	5,000,000	5,000,000
Fund Balance	0	662,816	1,312,522	1,312,522
Total Revenues	7,597,641	5,662,816	6,312,522	6,312,522
Expenditures				
Operating Expenses	5,786,807	5,662,816	6,312,522	6,312,522
Total Expenditures	5,786,807	5,662,816	6,312,522	6,312,522
Staffing				
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 2021-22	BUDGET FY 2022-23	REQUEST FY 2023-24	ADOPTED FY 2023-24
Revenues				
Fund Transfer Schools	750,000	750,000	750,000	750,000
Total Revenues	750,000	750,000	750,000	750,000
Expenditures				
Capital Outlay	1,148,376	750,000	750,000	750,000
Total Expenditures	1,148,376	750,000	750,000	750,000
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



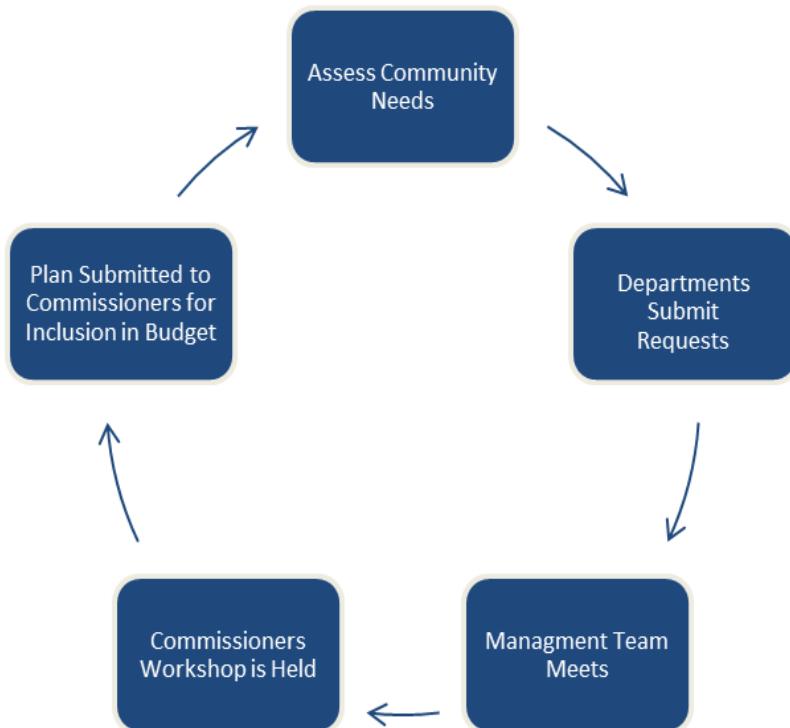
CAPITAL IMPROVEMENT PLAN

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 four 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 Leadership 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, three Assistant County Managers 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. The County maintains favorable bond ratings with Moody's, Standard & Poor's, and Fitch. 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	FY 22-23 Approved	YR 1		YR 2		YR 3		YR 4		YR 5	
			FY 23-24 Requested	FY 24-25 Requested	FY 25-26 Requested	FY 26-27 Requested	FY 27-28 Requested	FY 28-29 Requested				
General Government												
Annual Vehicle Replacement	C/BL/FB	665,000	665,000	200,000	680,000	680,000	250,000	-	-	-	-	-
Facilities Capital Maintenance	C	400,000	250,000	675,000	675,000	300,000	300,000	-	-	-	-	-
Security Improvements	C	337,000	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-
Uptown Departmental Study & Relocation Construction	FB	100,000	-	150,000	1,500,000	-	-	-	-	-	-	-
Additional Courtroom and Magistrate Office	FB	-	-	1,000,000	-	-	-	-	-	-	-	-
AV/Broadcast Equipment for BOCC	C	-	200,000	100,000	-	-	-	-	-	-	-	-
Bucket Truck	C	100,000	-	-	-	-	-	-	-	-	-	-
New Pitt County Office Building	BL	-	-	-	-	-	2,500,000	40,000,000	-	-	-	-
Public Defender Expansion	C	-	-	300,000	3,100,000	-	-	-	-	-	-	-
Pitt County Courthouse Lighting Improvement	C	-	200,000	-	-	-	-	-	-	-	-	-
Subtotal		1,602,000	1,415,000	2,525,000	6,055,000	3,580,000	40,650,000					
Public Safety												
EMS Capital Replacements	C	375,000	100,000	100,000	100,000	375,000	375,000	-	-	-	-	-
Sheriff - Communications Digital Upgrade to Esinet	FB	-	-	207,863	-	-	-	-	-	-	-	-
Sheriff - Police Observation Device (POD)	FB/SCR	-	-	194,183	-	-	-	-	-	-	-	-
Sheriff - Administration Building *	BL	17,287,000	-	-	-	-	-	-	-	-	-	-
Detention Center - Facility Improvements	C	120,000	120,000	120,000	120,000	120,000	120,000	-	-	-	-	-
Detention Center - Boilers	C	-	496,260	250,000	-	-	-	-	-	-	-	-
Detention Center - Chillers	C	-	-	613,800	-	-	-	-	-	-	-	-
Subtotal		17,782,000	716,260	1,485,846	220,000	495,000	495,000					
Economic & Physical Development												
Engineering - Fuel Tank Installation	C	100,000	-	-	-	-	-	-	-	-	-	-
Inspections - Permitting Software	C	375,000	-	-	-	-	-	-	-	-	-	-
Subtotal		475,000	-	-	-	-	-	-	-	-	-	-
Human Services												
Public Health - Study and Design of Storage & Space	C	-	-	500,000	200,000	2,000,000	-	-	-	-	-	-
Needs & Expansion of Public Health	C	-	-	102,600	-	-	-	-	-	-	-	-
Public Health - Software for Food & Lodging	C	-	-	1,080,000	16,920,000	-	-	-	-	-	-	-
Social Services - DSS Expansion	BL/O	-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	1,682,600	17,120,000	2,000,000	-	-	-	-	-	-
Education												
Pitt County Schools - Recurring Projects	C	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-
Pitt Community College - Recurring Projects	C	100,000	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-
Pitt County Schools - Future Projects	TBD	-	-	-	-	-	-	-	-	-	-	-
Pitt Community College - Future Projects **	BL/O	-	15,287,167	-	-	-	-	-	-	-	-	-
Subtotal		1,100,000	16,387,167	1,100,000	1,100,000	1,100,000	1,100,000					
Cultural & Recreational												
Recreation Center at Alice Keene District Park & Recreation Center at Government Circle	FB/C	-	250,000	750,000	2,000,000	1,250,000	-	-	-	-	-	-
Subtotal		-	250,000	750,000	2,000,000	1,250,000	-	-	-	-	-	-
Environmental Protection												
Soil & Water - Critical Waterway Snagging	O	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-
Solid Waste - Asphalt, Concrete and Building Repairs	C	100,000	350,000	150,000	350,000	200,000	200,000	200,000	200,000	200,000	200,000	-
Solid Waste - Fuel Tank Installation	C	100,000	-	-	-	-	-	-	-	-	-	-
Solid Waste - Rubber Tire Loader	C	285,000	-	300,000	-	300,000	-	300,000	-	300,000	-	-
Solid Waste - Roll Off Truck	C	200,000	250,000	250,000	-	275,000	-	275,000	-	275,000	-	-
Solid Waste - Tractor Trailer Replacement	C	135,000	140,000	-	145,000	-	145,000	-	145,000	-	150,000	-
Solid Waste - Yard Jockey	C	110,000	145,000	145,000	-	145,000	-	145,000	-	145,000	-	-
Solid Waste - Transfer Station Repairs	C	-	175,000	-	-	-	-	-	-	-	-	-
Solid Waste - New Convenience Site	BL	-	-	1,000,000	-	-	-	-	-	-	-	-
Subtotal		1,030,000	1,160,000	1,945,000	595,000	1,020,000	450,000					
ANNUAL TOTALS		21,989,000	19,928,427	9,488,446	27,090,000	9,445,000	42,695,000					

* Sheriff Admin Building contract approved in FY 2022-23

** Pitt Community College - Future Projects - Welding Building at \$15,287,167

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 23-24 Budget Impact	FY 24-25 Budget Impact	FY 25-26 Budget Impact	FY 26-27 Budget Impact	FY 27-28 Budget Impact
General Government					
Annual Vehicle Replacement	(30,000)	(9,000)	(30,000)	(30,000)	(30,000)
Facilities Capital Maintenance	(25,000)	(25,000)	(40,000)	(25,000)	(25,000)
Security Improvements	-	-	-	-	-
Uptown Departmental Relocation Study	-	-	-	-	-
Bucket Truck	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Subtotal	(57,000)	(36,000)	(72,000)	(57,000)	(57,000)
Public Safety					
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	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
Subtotal	26,550	26,550	26,550	26,550	26,550
Economic & Physical Development					
Engineering - Fuel Tank Installation	-	-	-	-	-
Inspections - Permitting Software	-	-	-	-	-
Subtotal	-	-	-	-	-
Human Services					
Social Services - Human Services Center Expansion Study	50,000	50,000	50,000	50,000	50,000
Subtotal	50,000	50,000	50,000	50,000	50,000
Cultural & Recreational					
Gymnasium in the Alice F. Keene District Park	155,000	155,000	155,000	155,000	155,000
Subtotal	155,000	155,000	155,000	155,000	155,000
Environmental Protection					
Soil & Water - Critical Waterway Snagging	-	-	-	-	-
Solid Waste - Asphalt Repairs - Sites & Transfer Station	(15,000)	-	(20,000)	(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)	(20,000)
Solid Waste - Yard Jockey	-	(20,000)	-	(20,000)	(20,000)
Subtotal	(15,000)	(60,000)	(40,000)	(80,000)	(80,000)
ANNUAL TOTALS	159,550	135,550	119,550	94,550	94,550



CAPITAL IMPROVEMENT PROJECTS

PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2023-24

RECOMMENDED PROJECTS

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2023-24. 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

County Goal:

Champion infrastructure improvements throughout the County

Department: Nondepartmental

Division: General Government

Project Title: Annual Vehicle Replacement

Project Description: 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. The allocation of the vehicles will be at the county manager's discretion, based upon the recommendation of the county fleet manager.

Cost Estimate/Funding Information:

PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

TOTAL COST

FUNDING SOURCES

Current Revenues

Fund Balance

Debt

Grant/Other

TOTAL FUNDING

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles	665,000	665,000	200,000	680,000	680,000	250,000
Other						
<u>TOTAL COST</u>	665,000	665,000	200,000	680,000	680,000	250,000
FUNDING SOURCES						
Current Revenues		665,000	200,000			250,000
Fund Balance						
Debt	665,000	0		680,000	680,000	
Grant/Other						
<u>TOTAL FUNDING</u>	665,000	665,000	200,000	680,000	680,000	250,000

Operating Budget Impact:

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

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

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(30,000)	(9,000)	(30,600)	(30,600)	(11,250)
Total	(30,000)	(9,000)	(30,600)	(30,600)	(11,250)



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Nondepartmental

Division: General Government

Project Title: Facilities Capital Maintenance

Project Description: Facilities Capital Maintenance improvements need to be made to the County buildings in order to maintain a safe and clean working environment for our employees and citizens. Maintenance improvements will be based on need and available funding. The following projects are recommended to be completed in FY 23-24:
 (Include Location, Justification & Anticipated impact if project is not funded)
 - Roof Repairs
 - HVAC
 - Carpet Replacements
 - Enhanced Handicapped Accessibility (Up to 50K)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction	325,000	175,000	600,000	600,000	225,000	225,000
Equipment	75,000	75,000	75,000	75,000	75,000	75,000
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	400,000	250,000	675,000	675,000	300,000	300,000
FUNDING SOURCES						
Current Revenues	400,000	250,000	675,000	675,000	300,000	300,000
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	400,000	250,000	675,000	675,000	300,000	300,000

Operating Budget Impact:

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

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(25,000)	(20,000)	(15,000)	(10,000)	(10,000)
Total	(25,000)	(20,000)	(15,000)	(10,000)	(10,000)



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Champion infrastructure improvements throughout the County

Department: Buildings and Grounds

Division: General Government

Project Title: Security Improvements

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

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction	112,000	100,000	100,000	100,000	100,000	100,000
Equipment	225,000					
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	337,000	100,000	100,000	100,000	100,000	100,000
FUNDING SOURCES						
Current Revenues	337,000	100,000	100,000	100,000	100,000	100,000
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	337,000	100,000	100,000	100,000	100,000	100,000

Operating Budget Impact:

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

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

Budget Impact/Other: Costs/(Savings)

Budget Items

Other (Insurance, utilities)
Staff Cost
Supplies/Materials
General Maintenance

Total

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Public Information

Division: General Government

Project Title: AV/Broadcast Equipment for Board of Commissioners

Project Description: Complete dismantle and uninstall of all Eugene James Auditorium and Video Control Room equipment and replace with a turnkey solution required to broadcast/livestream the public meetings/events of Pitt County Government. Current set up is failing and requires a complete system upgrade to a unified AVoIP integration solution compliant with Enterprise IT Network and security protocols which reside on a dedicated VLAN and managed remotely from the County network. Phase 1: Video Control Room system design with automated control system with remote accessibility, intuitive UI, reliable broadcast encoding and livestreaming, ISO recording, QC monitoring, infrastructure materials, etc. Phase 2: Commissioners' Auditorium system redesign for reliable audio/visual including speakers, microphones, displays, infrastructure materials for Board members, presenters, and public. Consultants agree, it is not a matter of if this aged equipment set up will completely fail, but when.

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

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services		20,000	10,000			
Construction		80,000	20,000			
Equipment						
Computer Hardware/Software		100,000	70,000			
Vehicles						
Other						
TOTAL COST	0	200,000	100,000	0	0	0
FUNDING SOURCES						
Current Revenues		200,000				
Fund Balance			100,000			
Debt						
Grant/Other						
TOTAL FUNDING	0	200,000	100,000	0	0	0

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

The failure of the current pieced-part set up will result in the complete inability to broadcast, livestream and record public meetings and events. Currently, presentation or audio/visual technical issues routinely negatively impact public meetings while in session.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	10,000	10,000	10,000	10,000	10,000
Total	10,000	10,000	10,000	10,000	10,000



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote community safety through enhanced emergency service programs

Department: Nondepartmental

Division: General Government

Project Title: Pitt County Courthouse Lighting Improvement

Project Description: The Pitt County Courthouse Lighting Improvement project will install new modern lighting to the exterior of the County Courthouse, capable of providing bright, multicolored, exterior lighting scenes.
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction		200,000				
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<u>TOTAL COST</u>	0	200,000	0	0	0	0
FUNDING SOURCES						
Current Revenues		200,000				
Fund Balance						
Debt						
Grant/Other						
<u>TOTAL FUNDING</u>	0	200,000	0	0	0	0

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

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote community safety through enhanced emergency service programs

Department: Emergency Management

Division: Public Safety

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. The EMS CIP request has been reduced for FY 23-24 and future years due to EMS receiving \$3.5M in ARP funding for ambulances, stretchers and ZOLL monitors.

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment	375,000	100,000	100,000	100,000	375,000	375,000
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	375,000	100,000	100,000	100,000	375,000	375,000
FUNDING SOURCES						
Current Revenues		100,000				
Fund Balance						
Debt						
Grant/Other	375,000		100,000	100,000	100,000	100,000
TOTAL FUNDING	375,000	100,000	100,000	100,000	100,000	100,000

Operating Budget Impact:

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

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(15,750)	(4,200)	(4,200)	(4,200)	(4,200)
Total	(15,750)	(4,200)	(4,200)	(4,200)	(4,200)



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 23-24:
- Fire Panels
- 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
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment	120,000	120,000	120,000	120,000	120,000	120,000
Computer Hardware / Software						
Vehicles						
Other						
TOTAL COST	120,000	120,000	120,000	120,000	120,000	120,000
FUNDING SOURCES						
Current Revenues	120,000	120,000	120,000	120,000	120,000	120,000
Fund Balance						
Debt						
Grants/Other						
TOTAL FUNDING	120,000	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					
Total	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Detention Center

Division: Public Safety

Project Title: Boiler

Project Description: Replacement of 2 existing boilers with 8 new condensing boilers to match existing capacity. This will provide the Detention Center with a summer/winter configuration. A boiler is an enclosed vessel in which water is heated and circulated, either as hot water or as steam, for heating or power.
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment		496,260				
Computer Hardware/Software						
Vehicles						
Other						
<u>TOTAL COST</u>	0	496,260	0	0	0	0
FUNDING SOURCES						
Current Revenues		496,260				
Fund Balance						
Debt						
Grant/Other						
<u>TOTAL FUNDING</u>	0	496,260	0	0	0	0

Operating Budget Impact:

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

No additional cost will be associated with the boilers.

Budget Impact/Other: Costs/(Savings)

Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

Total

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)	0	0	0	0	0
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote quality education

Department: Pitt County Board of Education

Division: Education

Project Title: Recurring Projects

Project Description: The Board of Commissioners historically appropriated \$750,000 for pay-as-you-go Category I, II, and III capital needs. Due to the increase of Public School's facility square footage and the amount of deferred maintenance, the Board increased the recurring capital appropriation by \$250,000 to \$1,000,000 in FY 16-17.
 (Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
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
TOTAL COST	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
FUNDING SOURCES						
Current Revenues	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Operating Budget Impact: No operating budget impacts

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 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote quality education

Department: Pitt Community College

Division: Education

Project Title: Recurring Projects

Project Description: The Board of Commissioners historically appropriated \$75,000 for recurring annual capital needs for PCC. Due to the continued construction and expansion of PCC facilities, the Board increased the recurring capital appropriation by \$25,000 to \$100,000 in FY 16-17.
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles						
Other	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL COST	100,000	100,000	100,000	100,000	100,000	100,000
FUNDING SOURCES						
Current Revenues	100,000	100,000	100,000	100,000	100,000	100,000
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	100,000	100,000	100,000	100,000	100,000	100,000

Operating Budget Impact:

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

No operating budget impacts

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Pitt Community College

Division: Education

Project Title: Welding Building

Project Description:
 (Include Location, Justification & Anticipated impact if project is not funded)
 PCC will construct a new one-story, 30,057 sq ft welding building on the main campus. This building will house the welding program. With the new building, PCC hopes to increase the on-campus curriculum students. The additional welding space will open many opportunities with continuing education and customized training for local industry. The Pitt County Board of Commissioners agreed to fund up to \$1,500,000 for the design costs with Pitt County fund balance. Pitt County is exploring the option of partnering with a local bank for installment financing to fund the project.

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services		1,500,000				
Construction			13,787,167			
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	0	1,500,000	13,787,167	0	0	0
FUNDING SOURCES						
Current Revenues						
Fund Balance						
Debt		15,287,167				
Grant/Other						
TOTAL FUNDING	0	15,287,167	0	0	0	0

Operating Budget Impact:

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

There will be additional costs for staffing, plant maintenance and utilities as quantified below.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)		59,287	62,173	65,199	66,579
Staff Cost		48,941	49,920	50,918	51,937
Supplies/Materials					
General Maintenance		31,500	33,075	34,729	35,771
Total	0	139,728	145,168	150,846	154,287



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote the provision of & access to recreational activities for county citizens

Department:

Planning

Division: Cultural & Recreational

Project Title:

Recreation Center at Alice Keene District Park & Recreation Center at Government Circle

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

The Recreation Center at the District Park is the highest priority according to the statistically based survey in the District Park Master Plan, and a high priority in the Pitt County Comprehensive Parks and Recreation Master Plan. This Recreation Center was part of the original plan developed in the late 1990's. The Recreation Center at Government Circle will be developed in accordance with public input garnered from residents living north of the river. Both centers will be used up to sixteen hours per day for people of all ages for a variety of programs and special events. In case of an emergency, the centers may be utilized for the short time stay of people still housed in schools in order for public schools to reopen. The District Park location is centrally located to people across the County, and adjacent to Animal Services, two schools, the Farmers' Market and Council on Aging.

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services			500,000			
Construction		250,000				
Equipment			1,500,000	1,000,000		
Computer Hardware/Software						
Vehicles						
Other			250,000			
TOTAL COST	0	250,000	2,000,000	1,250,000	0	0
FUNDING SOURCES						
Current Revenues		250,000				
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	0	250,000	0	0	0	0

Operating Budget Impact:

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

These gyms and center will save tremendous dollars in health care cost over time. People of all ages will benefit from positive physical activity, educational knowledge, socialization, and community engagement. Two additional Recreation Coords. and two Custodians along with part time staff will be needed. Utility and operational costs will also increase for both sites.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Soil and Water Conservation

Division: Environmental Protection

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 state funding made available after recent hurricanes, our office has overseen the initial cleanout of 66 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. Since receiving CIP funding in FY22-23, our office has been able to assist two municipalities address concerns with 1.2 miles of debris removal.

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles						
Other	100,000	100,000	100,000	100,000	100,000	
TOTAL COST	100,000	100,000	100,000	100,000	100,000	0
FUNDING SOURCES						
Current Revenues	100,000	100,000	100,000	100,000	100,000	0
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	100,000	100,000	100,000	100,000	100,000	0

Operating Budget Impact: Current staff will absorb work load through our general budget. Minor equipment may be Anticipated annual savings & purchased if needed or replaced.

or additional expenses, # of new personnel required, etc.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Asphalt, Concrete and Building Repairs

Project Description: Continue with asphalt, concrete and building repairs to sites and transfer station. The reason FY 25-26 increase is to replace the transfer station floor.
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

TOTAL COST

FUNDING SOURCES

Current Revenues

Fund Balance

Debt

Grant/Other

TOTAL FUNDING

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
Professional Services						
Construction	100,000	350,000	150,000	350,000	200,000	200,000
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<u>TOTAL COST</u>	100,000	350,000	150,000	350,000	200,000	200,000
Current Revenues						
Fund Balance	100,000	350,000	150,000	350,000	200,000	200,000
Debt						
Grant/Other						
<u>TOTAL FUNDING</u>	100,000	350,000	150,000	350,000	200,000	200,000

Operating Budget Impact:

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

This project will not have an impact on the budget.

Budget Impact/Other: Costs/(Savings)

Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

Total

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(15,000)	(15,000)	(20,000)	(15,000)	(15,000)
Total	(15,000)	(15,000)	(20,000)	(15,000)	(15,000)



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: New Roll Off Truck

Project Description: Replace the oldest roll off truck. There are currently four trucks and no spare in the fleet. A new truck is scheduled to be delivered before the end of 2022.
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction						
Equipment	190,000	250,000	250,000		275,000	
Computer Hardware/Software						
Vehicles						
Other						
<u>TOTAL COST</u>	190,000	250,000	250,000	0	275,000	0
FUNDING SOURCES						
Current Revenues	190,000	250,000	250,000		275,000	
Fund Balance						
Debt						
Grant/Other						
<u>TOTAL FUNDING</u>	190,000	250,000	250,000	0	275,000	0

Operating Budget Impact: Less maintenance cost with a new truck. Truck will have warranty. No other impacts on the budget.
Anticipated annual savings &/ or additional expenses, # of new personnel required, etc.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)	(20,000)		(20,000)	
<u>Total</u>	(20,000)	(20,000)	0	(20,000)	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Tractor Trailer Replacement

Project Description: Replace the oldest tractor trailer. Tractor trailers are used to haul, mulch, shingles, glass and other materials. There are three tractor trailers in the fleet.
 (Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction	135,000	140,000		145,000		150,000
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	135,000	140,000	0	145,000	0	150,000
FUNDING SOURCES						
Current Revenues	135,000	140,000		145,000		150,000
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	135,000	140,000	0	145,000	0	150,000

Operating Budget Impact:

Anticipated annual savings &/
budget.

or additional expenses, # of
new personnel required, etc.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)		(20,000)		(20,000)
Total	(20,000)	0	(20,000)	0	(20,000)



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Yard Jockey Replacement

Project Description: Replace the oldest yard jockey. The yard jockeys are used in the transfer station and C&D operations moving trailers around. There are 4 yard jockeys in the fleet.
 (Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction	110,000	145,000	145,000		145,000	
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	110,000	145,000	145,000	0	145,000	0
FUNDING SOURCES						
Current Revenues	110,000	145,000	145,000		145,000	
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	110,000	145,000	145,000	0	145,000	0

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

Less maintenance cost with a new truck. Truck will have warranty. No other impacts on the budget.

Budget Impact/Other: Costs/(Savings)

Budget Items

Other (Insurance, utilities)
 Staff Cost
 Supplies/Materials
 General Maintenance

Total

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(20,000)	(20,000)		(20,000)	
Total	(20,000)	(20,000)	0	(20,000)	0



CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Repairs to the Transfer Station Building

Project Description:

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

1. Repair pipe bollards
2. Replace damaged walls panels
3. Reinforce rusting columns
4. Repair overhead door tracks and door framing
5. Paint and apply industrial rust inhibiting primer and tree coat of oil based paint to columns

Cost Estimate/Funding Information:

	FY 22-23 Approved	FY 23-24 Planning Budget	FY 24-25 Planning Year	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year
PROJECT EXPENSES						
Professional Services						
Construction		175,000				
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
TOTAL COST	0	175,000	0	0	0	0
FUNDING SOURCES						
Current Revenues		175,000				
Fund Balance						
Debt						
Grant/Other						
TOTAL FUNDING	0	175,000	0	0	0	0

Operating Budget Impact:

Anticipated annual savings &/ or additional expenses, # of new personnel required, etc. No major impacts on the budget except the cost will increase for repairs and building could be come unsafe.

Budget Impact/Other: Costs/(Savings)

Budget Items	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
Total	0	0	0	0	0



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.

GAAFR - Governmental Accounting, Auditing, and Financial Reporting.



GLOSSARY

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS - Geographic Information Systems. A division of County government that integrates spatial data with information systems to provide useful mapping and data information.

GUC - Greenville Utilities Commission. The public utility company that serves Greenville and much of Pitt County with electric, water, sewer and gas services.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds - are those used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary or agency funds).

Grants - contributions or gifts of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

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

Interfund Accounts - accounts that reflect transfers between funds.

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

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

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



GLOSSARY

the function of the Mental Health Departments to serve as managers of care rather than providers of the services.

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

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

Limited Obligation Bond (LOBS) - 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.



GLOSSARY

Nonoperating Revenues - revenues that are generated from other sources (e.g., interest) and that are not directly related to service activities.

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

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).

Opioid Settlement - an 18 year settlement whose proceeds must be used toward programs supporting the treatment of opioid related illnesses and overdoses.

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



GLOSSARY

result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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.

Working Capital -the amount of funds available by subtracting current liabilities from current assets.