



**FY 2024-25**

# **Annual Budget**

**Adopted June 4, 2024**



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# COUNTY OF PITT

**North Carolina**

## **ANNUAL BUDGET Fiscal Year 2024-25**



### **Board of Commissioners**

Mark C. Smith, Chairman	District 5
Christopher Nunnally, Vice-Chairman	District 3
Ann Floyd Huggins	District 1
Mary Perkins-Williams	District 2
Benji Holloman	District 4
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

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The Annual Budget is published by the  
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Pitt County's *Budget in Brief* publication can be accessed online <https://www.pittcountync.gov/Archive.aspx?AMID=46>. The *Budget in Brief* provides a quick review of budget highlights.

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## INTRODUCTION

June 4, 2024

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

The recommended Fiscal Year (FY) 2024-25 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 153A-82. The budget identifies revenue and expenditure estimates for FY 24-25 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 "Balance". In this reappraisal year, this budget seeks not only to balance revenues and expenditures, but also on balancing the highest property value increase with the largest property tax rate decrease; and on balancing the costs associated with the needs and expectations of our growing community against minimizing the burden on our residents to cover those costs.

The recommended budget for FY 24-25 totals \$396,924,619. This represents an increase of 8.13% when compared to the current year's original adopted budget. \$69,090,868 of the recommended budget is representative of municipal taxes required by GASB 84/97 to be included in the budget. The recommended budget for FY

24-25, not including the \$69,090,868 in municipal taxes, totals \$327,833,751. The General Fund, the County's main control fund, is projected at \$234,135,779 or a 5.76% increase from the current year. The proposed tax rate to support the FY 24-25 budget is 56.63 cents per \$100 valuation.

### Budget Process

Fiscal Year 2024-25 preparations began with 'Budget Kickoff' on October 4, 2023 laying the groundwork for initial budget discussions for capital improvement projects, revenues, and expenses.

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 22, 2024 Annual Budget Planning Workshop.

The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 24-25 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



## FISCAL YEAR 2024-2025 MANAGER'S MESSAGE

requests, reducing department requests for increased appropriations, capital and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$26.3 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 6, 2024. The Manager's preliminary balanced budget was the impetus for discussion at budget workshops held May 7th through May 9th.

### Budget Development Considerations

At the Board's January 22<sup>nd</sup> workshop, Commissioners were presented with updated priorities to include:

- Education/Schools/Community College
- Public Safety/Emergency Services
- Health/Welfare
- Facilities/Space Needs
- Recreation & Parks
- Economic Development
- Infrastructure Improvements

The Board moved to change the order of priorities based on the recommendation of the County Manager to meet the growing and shifting demands of the community. 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 uphold 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
- Balancing Highest Property Value Increase with The Largest Property Tax Rate Decrease
- Meet Departmental Needs
- Continued Focus on Employee Recruitment & Retention
- Respect Budget Drivers
- Mitigate Tax Impact of Reappraisal on Residents
- Achieve Balance

These objectives were influenced by budget drivers of:

- Reappraisal
- Decrease in Medication Hold Harmless, Register of Deeds Fees & Other Revenues
- Inflationary impacts increasing costs for the same level of service
- Reclassification of Certain Public Safety Positions in FY 2023-24
- Investment in Parks & Recreation
- Investment to Retain Employees

## REVENUE

### 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 \$22.771 billion, reflecting a 35.74% increase in the base over the prior year. A revenue neutral rate of 52.07 cents

## FISCAL YEAR 2024-2025 MANAGER'S MESSAGE

per \$100 valuation has been established. The budget assumes a property tax collection rate of 99.34%.

The growth in the property base represents the highest amount on record for Pitt County.



Figure 1

As presented in *Figure 2*, which represents the full County budget (all funds), over 60 percent of 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.



Figure 2

### Intergovernmental Revenues

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

### Sales Taxes

Pitt County's total sales tax rate is 7 percent - a combination of 4.75 percent of which is retained by the State and 2.25 percent that is returned to the County. At the present time, the Article 39 tax is a 1% tax while Articles 40 and 42 are both  $\frac{1}{2}\%$  taxes. In addition, the County also has a local option Article 46 tax, 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 has benefitted immensely over the decade as sales tax growth has steadily increased. Like most other counties across the state,

Pitt County experienced a significant increase in sales tax in FY 20-21. For FY 24-25 the County is expecting sales tax to remain largely stable, with slight changes and decreases due to recent Medicaid expansion legislation. Figure 3 depicts the actual revenues over the past three years as well as FY 23-24 and FY 24-25 estimates; only the general

FISCAL YEAR 2024-2025  
MANAGER'S MESSAGE

fund portion is included under Articles 40 & 42.

## Sales Tax Revenue History

(Includes Articles 39, 40\*, 42\*, 46)

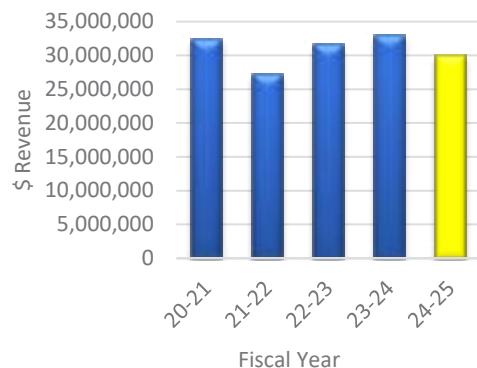


Figure 3

## Fees

During the budget process, many departments proposed updated fees, bringing Pitt County's fees in line with comparable and nearby units of government. Particular and noteworthy fee updates were proposed by Public Health, Inspections, and Planning.

## Fire Taxes

The County approves and levies taxes for 20 Fire Service Districts. The proposed rates to be considered are listed in *Table 1*. All recommended tax rates were submitted by the three-member fire commission of each respective district.

Fire Districts	Current Rate	Recommended Rate	Revenue Neutral	Amount of Rate Increase
Ayden	0.0799	0.0799	0.0633	N/A
Bell Arthur	0.0885	0.0885	0.0652	N/A
Belvoir	0.0375	0.0675	0.0309	0.0300
Bethel	0.0675	0.0675	0.0605	N/A
Black Jack	0.0940	0.0940	0.0742	N/A
Clark's Neck	0.0450	0.0450	0.0378	N/A
Eastern Pines	0.0775	0.0775	0.0586	N/A
Falkland	0.0800	0.0800	0.0635	N/A
Farmville	0.0600	0.0600	0.0528	N/A
Fountain	0.0900	0.0900	0.0768	N/A
Gardnerville	0.0940	0.1230	0.0760	0.0290
Grifton	0.0649	0.0649	0.0472	N/A
Grimesland	0.0800	0.0800	0.0651	N/A
Pactolus	0.0925	0.0925	0.0798	N/A
Red Oak	0.0950	0.0950	0.0736	N/A
Sharp Point	0.0800	0.0800	0.0637	N/A
Simpson	0.0770	0.0770	0.0608	N/A
Staton House	0.0320	0.0320	0.0334	N/A
Stokes	0.0700	0.0700	0.0571	N/A
Winterville	0.0870	0.0870	0.0676	N/A

Table 1

FISCAL YEAR 2024-2025  
MANAGER'S MESSAGE

**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 24-25. The current & proposed tax rate is 5.95 cents per \$100 valuation; the revenue neutral rate is 4.74 cents per \$100 valuation. 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. For FY 24-25, non-profit squads were placed into 5 tiers based on their historical call volume.

<b><i>EMS Expenditures</i></b>	<b><i>FY 23-24 Adopted</i></b>	<b><i>FY 24-25 Recommended</i></b>	<b><i>Amount of Increase</i></b>
<i>County Operations</i>	4,453,789	7,116,561	2,662,772
<i>Non-Profit Squads</i>			
<i>Ayden</i>	472,500	Absorbed by County Operations	N/A
<i>Bell Arthur</i>	450,000	550,000	100,000
<i>Eastern Pines</i>	462,500	550,000	87,500
<i>Falkland</i>	452,500	530,000	77,500
<i>Farmville</i>	462,500	550,000	87,500
<i>Fountain</i>	421,000	500,000	79,000
<i>Grifton</i>	452,500	525,000	72,500
<i>Winterville</i>	472,500	575,000	102,500

Table 2

**Fund Balance**

\$1,400,000 in Fund Balance is appropriated to balance the FY 24-25 operating budget for recurring expenditures within the General Fund. As of June 30, 2024, it is projected that the General Fund Available Fund Balance will be approximately 45.60% of annual expenditures, which is above the County's stated goal of 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 48.97% of expenditures at June 30, 2023 while the average of fund balance for all 100 counties was 52.23%.

**EXPENDITURES**

The County's expenditures are divided across several major service areas that are shown on *Figure 4*. Education funding to Pitt County Schools and Pitt Community College account for the largest portion, followed by Public Safety. Human Services is the third largest expenditure area.



Figure 4

## FISCAL YEAR 2024-2025 MANAGER'S MESSAGE

### Valuing Our Employees

A 5% market adjustment for employees is being recommended for the FY 24-25 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 24-25 budget. Funding for longevity for employees hired after 1/1/11 is also included in addition to longevity being recommended

for employees with five to nine years of service being offered as an added benefit.

At the onset of the budget process, 108 new positions were requested by departments. A total of 33 positions have been recommended with 1.0 in Animal Services, 3.0 in General Government, 10.0 in Parks & Recreation (to include 5.0 from Pitt County Schools and Recreation), 2.00 each in EMS, Solid Waste & Recycling, Public Health, and 16.0 in Social Services.

### Employee Medical Fund

The employee Medical Fund has been stable over the current fiscal year, no increases in premiums or fees are proposed. The FY 24-25 budget maintains the support of the Employee Medical Fund through the appropriation of \$1.4 million.

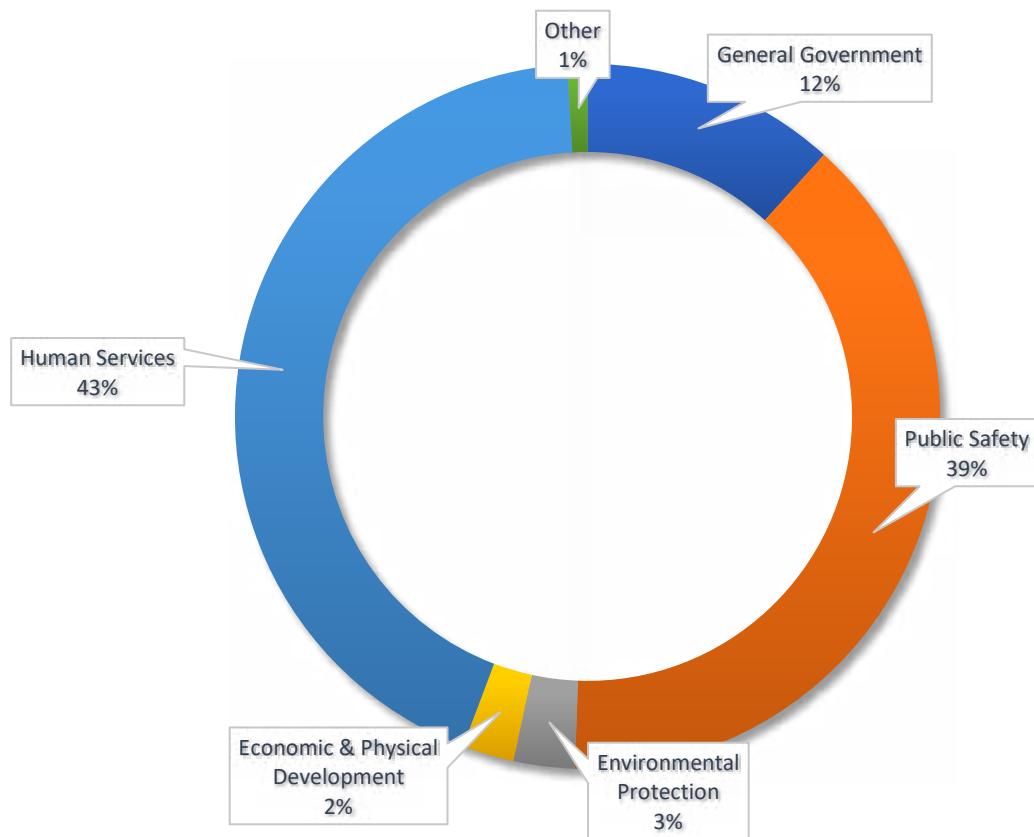
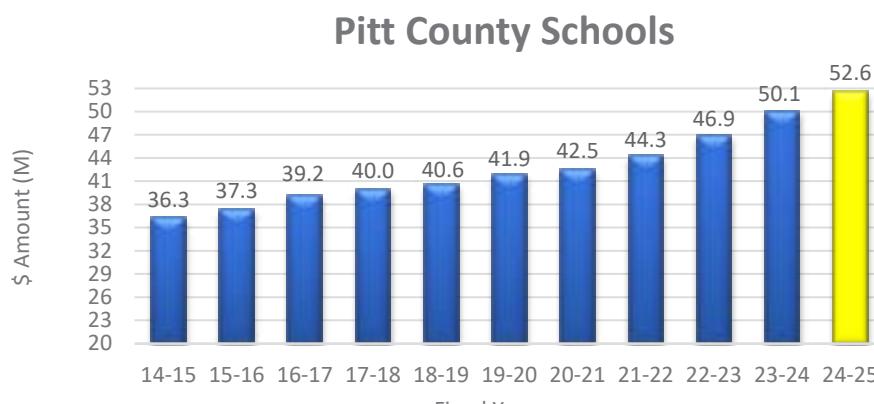


Figure 5

## FISCAL YEAR 2024-2025 MANAGER'S MESSAGE

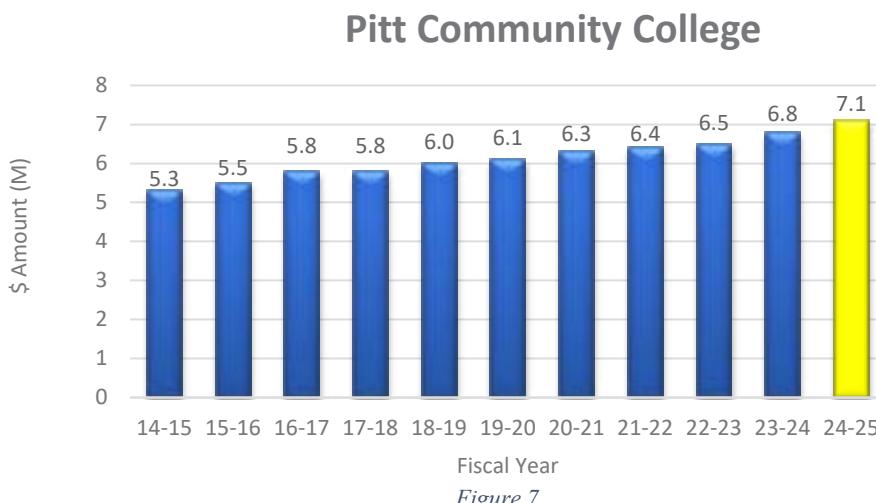
### Education

Pitt County is providing a 4.99% increase, or \$2,502,774, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$52,632,265. Of that amount, \$51,292,265 is appropriated for current expense while \$1M is appropriated for capital expense. *Figure 6* shows the Board of Commissioners' total



*Figure 6*

funding over the past 10 years. It is important to note that the recommended FY 24-25 current expense appropriation continually represents the County's highest level of funding on record for Pitt County Schools, the County's highest priority area.



*Figure 7*

Pitt County is expanding funding to Pitt Community College by providing a 3.61% increase, or \$248,707, in current expense appropriation over the current year with a total appropriation of \$7,130,249. Of that amount, \$7,030,249 is appropriated for current expense while \$100,000 is appropriated for capital expense.

*Figure 7* shows an increase in funding each year for the past 10 years. As is the case for Pitt County Schools, the recommended FY 24-25 current expenses appropriation embodies the County's highest level of funding on record for Pitt Community College.

### Public Safety

The Sheriff's overall budget increased by 11.57% from a FY 23-24 amount of \$42,245,246 to \$47,131,656 for the new fiscal year. This increase allows for increased salaries for certified employees, continuation of holiday pay (up to 12 holidays paid annually if worked), as well as a new body scanner and RFID system for the Detention Center

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.

Additional funding has been included for four

FISCAL YEAR 2024-2025  
MANAGER'S MESSAGE

ambulances, as well as, equipment and gear upgrades within the EMS Department.

Two Paramedic positions have been added to the budget to cover the gaps in the EMS system.

Fire Service Districts 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.

**Human Services**

The Social Services' overall budget increased by 8.29% from a FY 23-24 amount of \$36,806,283 to \$39,858,838 for the new fiscal year. The Public Health Department's budget reflects an overall increase of 10.86% from a FY 23-24 amount of \$14,803,820 to \$16,411,967 for the new fiscal year.

**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 22<sup>nd</sup> Capital Improvement Plan & Budget Planning Workshop, the County completed a review of future capital needs. Staff presented data on construction costs, projected timelines, and operating impact. This data was then overlaid against existing debt service and growth projections to give a better overview of the full impact. Staff then identified funding sources for the recommended projects.

The recommended Capital Improvement Plan totals \$124,924,184 over the next five years. Twenty-Five projects totaling \$27,302,959 have been programmed for FY 24-25. The recommended projects are listed in *Table 3*:

FISCAL YEAR 2024-2025  
MANAGER'S MESSAGE

Project		Description	Funding Source	FY 24-25 Recommended
<b>General Government</b>	Annual Vehicle Replacement Plan	Annual plan to systematically update the county's fleet	C	\$ 750,000
	Facilities Capital Maintenance	Maintenance improvements to be made to the County Buildings based on need and available funding	C	400,000
	Security Improvements	Security improvements throughout County Office Buildings	C	200,000
	AV/Broadcast Equipment for BOCC	Update existing equipment and increase transparency during BOCC Meetings	C	100,000
	New Pitt County Office Building	Study and design for a new County administrative center	C	1,000,000
<b>Public Safety</b>	EMS Capital Replacement Plan	Includes vehicles, infrastructure and equipment. EMS-Oversight Committee will make future recommendations concerning these items	RFB/C	1,324,000
	EMS Station Design & Construction	Includes for the architectural design portion of reproducible EMS stations in the County to meet growth and demands of emergency services.	RFB	200,000
	Sheriff-Upfit of New Admin Building	Includes gym equipment, security system, and security for interrogation rooms.	C	120,119
	Sheriff-New Admin Bldg. Furniture	Includes for the furniture outfit of the new administrative building.	C	700,000
	Sheriff-Police Observation Device (POD)	Provides 30 cameras, strategically placed for live or recorded viewing of activities related to criminal activity.	C	160,565
	Detention Center - Facility Improvements	Maintenance improvements to be made to the Detention Center based on need and available funding	C	100,000
<b>Education</b>	Detention Center - Boilers	Replacement of 2 existing Boilers with 8 condensing boilers that will match existing capacity.	C	528,275
	Pitt County Schools - Recurring Projects	Capital expense for Category I, II and III capital needs for PCS	C	1,000,000

FISCAL YEAR 2024-2025  
MANAGER'S MESSAGE

<b>Cultural &amp; Recreational</b>	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	B	17,000,000
	Recreation Center at Alice Keene District Park	Cost related to the construction of a second gymnasium.	C	1,250,000
<b>Environmental Protection</b>	Farmer's Market Parking Lot Improvements	Costs related to resurfacing the parking lot at the Leroy James Farmer's Market	C	250,000
<b>Environmental Protection</b>	Solid Waste – Critical Waterway Snagging	Maintains stormwater infrastructure by removing debris from drainageways	C	100,000
	Solid Waste – Asphalt, Concrete, & Building Repairs	Continue repairs to sites and Transfer Station	C	350,000
	Solid Waste – LCID Landfill	Addition of Land Clearing and Inert Debris Landfill	C	375,000
	Solid Waste – Rubber Tire Loader	Replacement of the oldest rubber tire loader at the transfer station	C	400,000
	Solid Waste - Roll Off Truck	Replacement of the oldest roll off truck used to service the convenience sites	C	285,000
	Solid Waste – Track Loader	Replacement of the track loader at the Ayden Yard Waste Facility	C	275,000
	Solid Waste - Trailer Truck Replacement	Replacement of the oldest tractor trailer used to haul mulch, shingles and other materials	C	175,000
	Solid Waste - Yard Jockey	Replacement of the oldest yard jockey used to move trailers around the Solid Waste facility	C	160,000
	<b>TOTAL</b>			<b>\$27,302,959</b>

Table 3

**Funding Source Legend**

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

FISCAL YEAR 2024-2025  
MANAGER'S MESSAGE

## IN CLOSING

**A**s we end another budget development process, it has been a pleasure for me to work with the Board of Commissioners to allocate the public resources in accomplishing the County's goals.

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



Respectfully submitted,

A handwritten signature in black ink, appearing to read "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 PITT

### MISSION STATEMENT

*The Mission of Pitt County Government is to enhance the health, safety, and well-being of our community by advocating for and providing quality services in a friendly 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 2024-25

- 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 2024-25 is \$396,924,619. This budget represents an increase of 8.13% when compared to the previous year's budget. \$69,090,868 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 \$234,135,779 or a 5.76% increase from last year.

The adopted tax rate to support the General Fund budget is 56.63 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 "Balance". 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 5.0% 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 4.99% increase, or \$2,502,774 over prior year. The total combined appropriation of operating and capital funding is \$52,632,265.
- Fully funds Pitt Community College request providing a 3.61% increase, or \$248,707, in current expense appropriation over the prior year with a total appropriation of \$7,130,249. Provides over \$74.9 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
Belvoir	0.0375	0.0675
Gardnerville	0.0940	0.1230



## BUDGET AT A GLANCE



### Economic Development

- Includes one time funding for the Bethel Youth Activity Center and continues funding for the Pitt Community College Bulldog Promise Scholarship and Pitt-Greenville Airport.



### Human Services

- Increases funding for outside affiliate agency, Pitt County Council on Aging, to provide services to the elderly of Pitt County and adds funding to NC Stop Human Trafficking.
- 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 \$1,000,000 in funding for the study & development of a new County Office Building.



### Infrastructure Improvements

- Provides \$400,000 in funding for Facilities Capital Maintenance needs for improvements to County Buildings.
- Provides \$100,000 for Detention Center maintenance improvements.
- Provides \$528,275 for Detention Center Facility boiler replacements.
- Provides \$100,000 for improvements to the Eugene James Auditorium broadcast system.
- Provides \$2,020,000 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

- Supports **NEW** Parks & Recreation department.
- 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, 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

**County of Pitt  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

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, 2023.

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 under 29,000 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 (\$0.5663 per \$100 valuation for fiscal year 2024-25) 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.

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	5,278
Pitt County Schools	Education	1885	3,361
County of Pitt	Government	1760	1,139
Pitt Community College	Education	1961	1,100
City of Greenville	Government	1956	825
Physicians East	Health Care	1965	726
Greenville Utilities Commission	Public Utilities	1905	478
Wal-Mart	Retail	1989	465
Minges Bottling Group, Inc.	Soft Drink Distribution	1935	177

Major Manufacturing	Product	Established	# of Employees
Thermo Fisher Scientific	Pharmaceuticals	2000	1,897
Hyster-Yale	Lift Trucks	1974	1,226
TRC, Inc. (The Roberts Company)	Metal Fabrication	1978	578
Catalent	Pharmaceuticals	1994	433
Grady-White Boats	Fiberglass Boats	1959	406
Avient Protective Materials	Chemicals	2001	400
Attindas Hygiene Partners	Paper Products	1999	325
Mestek (Sterling Radiator)	Gas & Steam Unit Heaters	1974	238
Eastern Carolina Vocational Center	Picture Frames & Battery Terminals	1965	105
Coastal AgroBusiness	Pesticides	1953	80



## COMMUNITY PROFILE

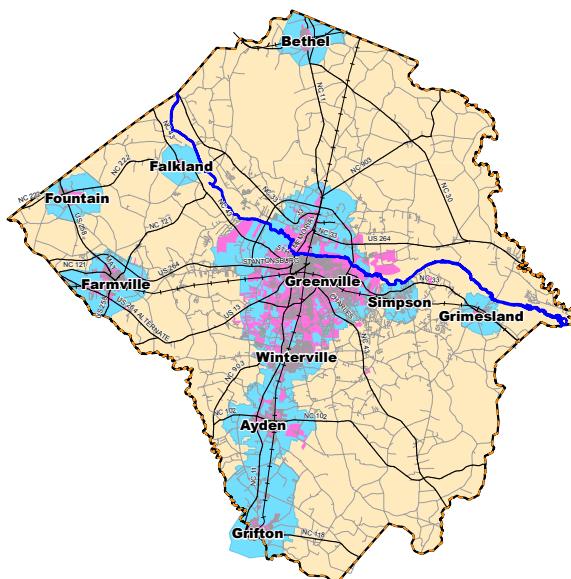
Greenville, the County seat and largest municipality in Pitt County, is centrally located within the County. There are nine other incorporated municipalities within Pitt County including Ayden, Bethel, Falkland, Farmville, Fountain, Grifton, Grimesland, Simpson and Winterville.

Municipal Population					
	April 2020 Census	July 2022** Estimated	Growth Amount	Percent Growth	Percent of Total 2022 County Population
<b>Pitt County</b>	170,273	173,627	3,354	1.97%	
Municipalities in Pitt County					
<b>Ayden</b>	4,977	5,073	96	1.93%	2.92%
<b>Bethel</b>	1,373	1,380	7	0.51%	0.79%
<b>Falkland</b>	47	47	0	0.00%	0.03%
<b>Farmville</b>	4,461	4,477	16	0.36%	2.58%
<b>Fountain</b>	385	386	1	0.26%	0.22%
<b>Greenville</b>	87,521	90,597	3,076	3.51%	52.18%
<b>Grifton*</b>	2,301	2,445	144	6.26%	1.41%
<b>Grimesland</b>	386	413	27	6.99%	0.24%
<b>Simpson</b>	390	489	99	25.38%	0.28%
<b>Winterville</b>	10,462	10,752	290	2.77%	6.19%

Source: NC Office of State and Budget Management July 2022 Municipal Estimates by County

\*The Town of Grifton is located in Pitt County and Lenior 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 76 Associate in Applied Science degree programs, 94 certificate programs, 19 diploma programs and 7 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, Northhampton & 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 2024-25, 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 Health Department continues to fulfill its mission of delivering treatment to the community. Our Clinical team successfully implemented the "Are You Ready" back-to-school program, ensuring children received up-to-date physicals and vaccines to comply with the county's Immunization Policy. Pitt County Health Department successfully completed six back-to-school immunization clinics, providing services to everyone regardless of ability or financial status. Uninsured individuals received free immunizations. Pitt County officials immunized 400 students, preventing them from being pulled out of school due to outdated immunizations.**

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



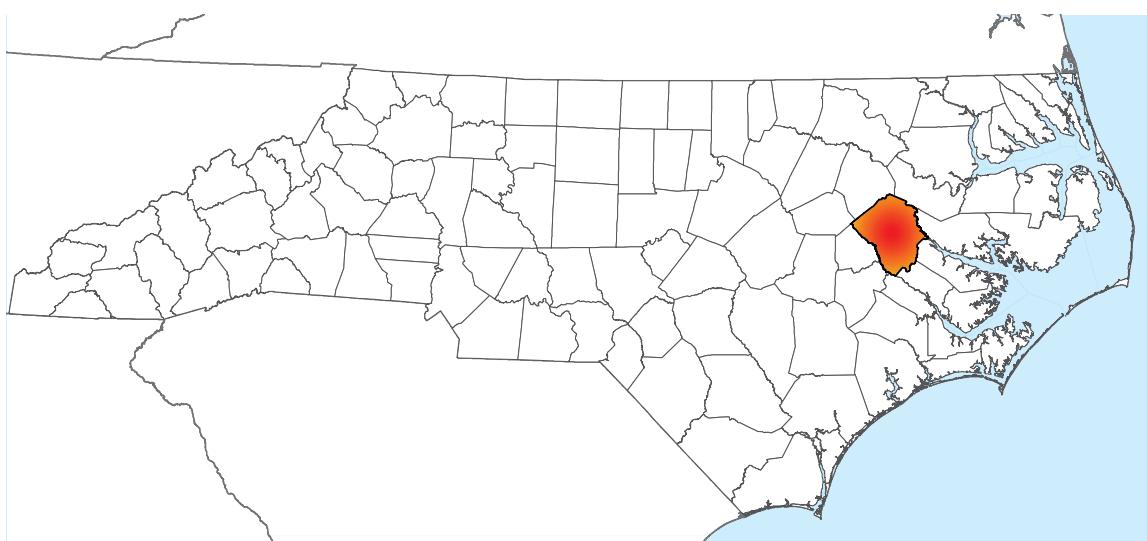
includes an intergenerational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies 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	175,119
Area Square Miles	656.52
Established	1760
County Seat	Greenville



### Government

Form of Government  
Number of County Employees

Commission-Manager  
1,139.80

### Taxes

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value	0.5663



## STATISTICAL INFORMATION

### Climate

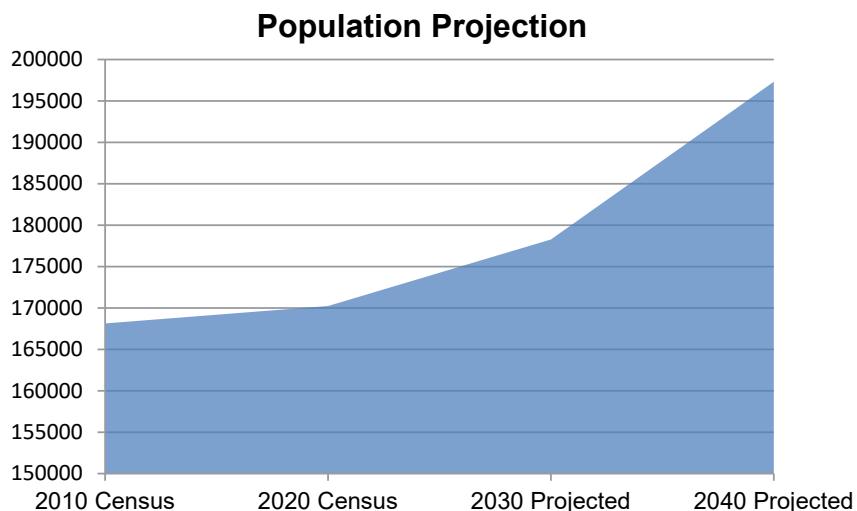
Average Maximum Temperature	72 F
Average Minimum Temperature	50 F
Average Annual Precipitation	49"

### Economic Indicators

Population Increase (2020-2023)	2.9%
Cost of Living	12% below the national average
Unemployment (April 2023)	4.7%
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 (April 2023)	\$271,000
Percentage of population with a Bachelor's Degree or higher	35.2%

### 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

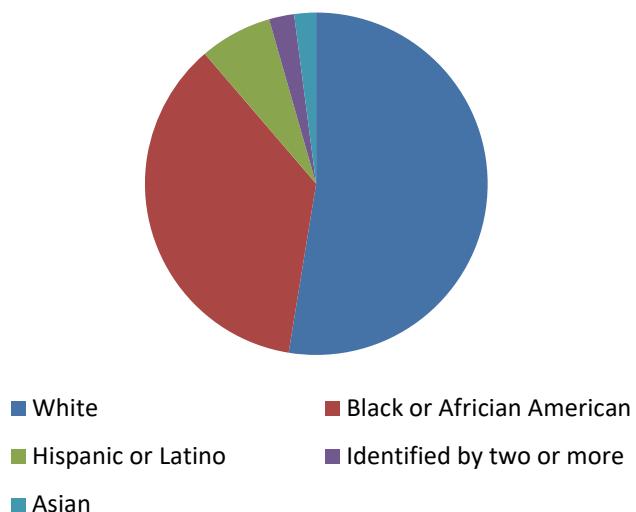
### Population - by Gender (2020 Census)

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)	20,861
Number of Fire Inspections Conducted (3-Year Average)	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	173
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

### A New Home For Pitt County's Sheriff's Office

On August 26, 2024, Sheriff Paula Dance, County Manager Janis Gallagher, local and state elected officials, and other community stakeholders joined together for the grand opening and dedication of the new Sheriff's Office Administrative Building located at 100 New Hope Road. Long in the works, the new office is over 30,000 square feet and will house nearly all units and departments under one roof.





## COUNTY DATA COMPARISONS

### North Carolina County Comparisons Benchmarks for Comparative Purposes

	2023 Estimated Population	2023-24 Tax Rate	2023-24 Total Assessed Valuation*	Valuation per Capita	Median Home List Price
<b>Comparable Size Counties</b>					
Alamance	177,141	\$0.4320	\$25.351	\$141,499	\$354,475
Brunswick	159,964	\$0.3420	\$47.138	\$294,684	\$441,000
Cabarrus	240,016	\$0.7400	\$32.065	\$133,596	\$399,475
Davidson	174,804	\$0.5400	\$16.078	\$91,977	\$333,182
Harnett	141,477	\$0.5910	\$13.762	\$97,274	\$345,000
Iredell	199,710	\$0.5000	\$40.952	\$205,060	\$427,500
New Hanover	238,852	\$0.4500	\$50.571	\$211,729	\$562,500
Onslow	213,676	\$0.6550	\$20.910	\$97,858	\$340,575
Orange	150,626	\$0.8353	\$20.300	\$134,770	\$593,250
<b>Pitt</b>	<b>175,119</b>	<b>\$0.6841</b>	<b>\$16.776</b>	<b>\$95,801</b>	<b>\$294,450</b>
Randolph	147,458	\$0.5000	\$16.643	\$112,870	\$309,718
Rowan	151,661	\$0.5800	\$18.700	\$123,301	\$310,000
<b>Close Proximity Counties</b>					
Beaufort	44,481	\$0.6250	\$6.473	\$145,531	\$442,300
Craven	102,391	\$0.4448	\$13.700	\$133,800	\$347,220
Edgecombe	48,832	\$0.9500	\$3.518	\$72,062	\$187,500
Lenoir	54,895	\$0.8450	\$4.334	\$78,956	\$238,675
Wilson	78,970	\$0.7300	\$8.075	\$102,254	\$290,124

\* Measured in billions

Source: NCACC: FY 2023-24 Budget & Tax Survey; U.S. Census; Other NCACC research publications.



## COUNTY COMMISSIONERS



**Mark Smith**



**Christopher Nunnally**

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Chairman, District 5

---

Vice Chairman District 3



**Ann Floyd Huggins**

---

District 1



**Mary Perkins-Williams**

---

District 2



**Benji Holloman**

---

District 4



**Lauren White**

---

District 6



**Melvin McLawhorn**

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District A: 1 & 2



**Tom Coulson**

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District B: 3 & 6



**Beth B. Ward**

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District C: 4 & 5



**Janis Gallagher**

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County Manager

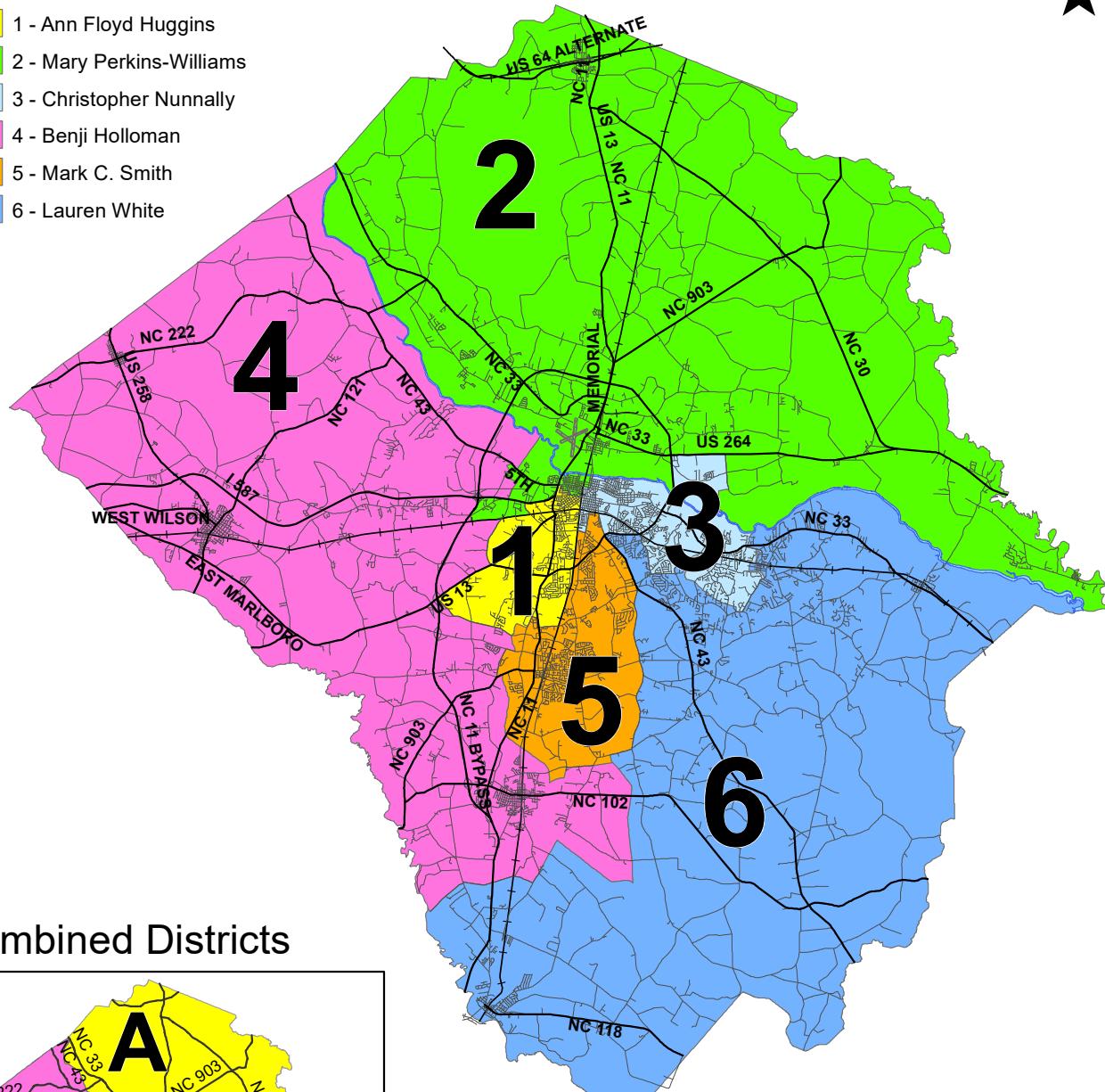


# Pitt County Commissioner Districts

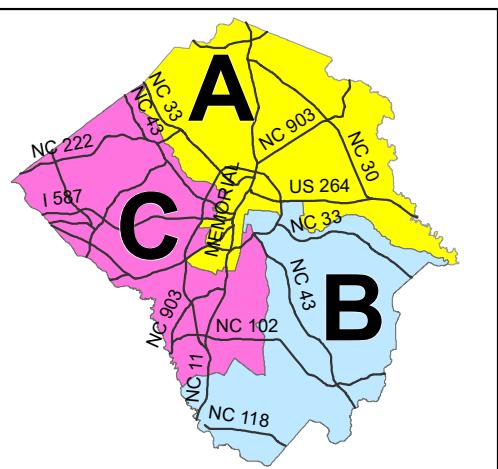


## Districts

- 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  
August 19, 2024



# BUDGET ORDINANCE

## COUNTY OF PITT, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2024-25

**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, 2024 and ending June 30, 2025:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal, Animal Services	\$ 3,246,956
Economic Development, East Carolina Technology Center Operations	1,874,027
Finance, Tax Administration, Elections	6,031,995
Register of Deeds	936,416
Human Resources, Human Relations Commission, Veteran Services	1,340,676
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	5,216,985
Buildings & Grounds, Engineering, Housekeeping, Inspections	4,795,392
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	47,131,656
Emergency Management, Communications	3,829,869
Other Public Safety, Other Human Services, Medical Examiner, Cultural & Recreational	1,977,387
Planning, Soil & Water Conservation, Parks & Rec, Farmer's Mrkt, Community Garden	4,696,108
Cooperative Extension	411,712
Pitt County Schools	52,632,265
Pitt Community College	7,130,249
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	472,907
Transfer to Public Heath	6,416,701
Transfer to Department of Social Services	12,568,288
Transfer to Court Facility	323,671
Transfer to Mental Health	489,807
Transfer to Debt Service Fund	6,637,413
Transfer to Garage	261,182
Transfer to Worker's Compensation Fund	651,840
Transfer to Employee Medical Fund	1,400,000
Transfer to Retiree Medical Insurance Fund	1,576,648
Non-Departmental, Contingency	4,677,029
<b>TOTAL</b>	<b>\$ 176,727,179</b>

#### PUBLIC HEALTH

Administration	4,761,425
Environmental Health	2,250,029
Communicable Disease	1,811,417
Chronic Disease Prevention	790,404
Women's & Children's Health	6,798,692
<b>TOTAL</b>	<b>\$ 16,411,967</b>

**SOCIAL SERVICES**

Administration	\$ 5,253,278
Services & Programs	24,003,231
Public Assistance	7,536,830
Child Support	3,065,499
<hr/>	<hr/>
<b>TOTAL</b>	<b>\$ 39,858,838</b>

**COURT FACILITY**

Court Facility Operating Expenses	\$ 547,988
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**MENTAL HEALTH**

General Agency	\$ 589,807
<b>TOTAL GENERAL FUND</b>	<b>\$ 234,135,779</b>

**LAW ENFORCEMENT OFFICERS' PENSION FUND**

LEO Pension Operating Expenses	\$ 472,907
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**SCHOOL CAPITAL RESERVE FUND**

School Reserve Operating Expenses	\$ 7,353,371
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**ARTICLE 46 SALES TAX RESERVE FUND**

Sales Tax Reserve	\$ 7,062,477
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**REPRESENTATIVE PAYEE FUND**

Representative Payee Operating Expenses	\$ 1,700,000
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**FLEXIBLE BENEFITS FUND**

Flexible Benefits Operating Expenses	\$ 346,400
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**STATE GRANTS FUND**

NC DHHS Triple P	\$ 392,369
<hr/>	<hr/>
<b>TOTAL</b>	<b>\$ 392,369</b>

**PITT AREA TRANSIT SYSTEM FUND**

Pitt Area Transit System	\$ 1,775,588
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**INDUSTRIAL DEVELOPMENT COMMISSION FUND**

Industrial Development Building	1,413,600
Economic Development Fund	2,267,327
<b>TOTAL</b>	<b>\$ 3,680,927</b>

**FIRE DISTRICTS FUND****Fire Districts**

Ayden	\$ 470,465
Bell Arthur	358,573
Belvoir	171,050
Bethel	60,191
Black Jack	289,884
Clark's Neck	53,056
Eastern Pines	966,112
Falkland	222,710
Farmville	116,316
Fountain	80,090
Gardnerville	201,668
Gifton	183,389
Grimesland	139,578
Pactolus	198,102
Red Oak	263,287
Sharp Point	6,502
Simpson	619,377
Staton House	672,392
Stokes	101,745
Winterville	630,060
<b>TOTAL</b>	<b>\$ 4,419,418</b>

**EMS DISTRICT FUND**

Pitt County (less City of Greenville)	\$ 10,896,561
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**EMERGENCY TELEPHONE SYSTEM FUND**

E-911 Operating Expenses	\$ 410,497
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**DEBT SERVICE FUND**

Principal and Interest on Debt	\$ 19,656,506
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**SCHOOL CAPITAL PROJECT FUND**

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

Solid Waste Operating Expenses	\$ 16,883,488
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**INMATE TRUST FUND**

Inmate Trust Fund Operating Expenses	\$ 1,100,000
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**TAXES COLLECTED - OTHER GOVERNMENTS**

Taxes Paid to Municipalities	\$ 69,090,868
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**GARAGE FUND**

Garage Operating Expenses	\$ 1,151,182
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**EMPLOYEE MEDICAL INSURANCE FUND**

Health Plan Expenses	\$ 13,397,613
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**RETIREE MEDICAL INSURANCE FUND**

Retiree Health Insurance Administration	\$ 1,576,648
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**WORKERS' COMPENSATION FUND**

Workers' Compensation Expenses	\$ 672,020
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**GRAND TOTAL - ALL FUNDS - EXPENDITURES**

<b>396,924,619</b>
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**SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2024-25 to meet the foregoing appropriations.**

**GENERAL FUND****GENERAL GOVERNMENT**

Ad Valorem Taxes	\$ 128,510,650
Other Taxes	25,897,564
Restricted & Unrestricted Revenues	1,728,000
Permits & Fees	2,675,185
Sales & Services	5,964,898
Investment Earnings	4,074,307
Miscellaneous Revenues	3,129,466
Debt & Non Revenue Receipts	<u>4,747,109</u>

<b>TOTAL</b>	\$ 176,727,179
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**PUBLIC HEALTH**

Restricted & Unrestricted Revenues	\$ 4,212,126
Permits & Fees	2,412,625
Miscellaneous	370,515
Intrafund Transfer	6,416,701
Fund Balance Appropriated	<u>3,000,000</u>

<b>TOTAL</b>	\$ 16,411,967
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**SOCIAL SERVICES**

Restricted & Unrestricted Revenues	\$ 22,181,888
Sales & Services	101,750
Miscellaneous	6,912
Intrafund Transfer	12,568,288
Fund Balance Appropriated	<u>5,000,000</u>

<b>TOTAL</b>	\$ 39,858,838
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**COURT FACILITY**

Facilities Fees	\$ 223,317
Interest	1,000
Intrafund Transfer	<u>323,671</u>

<b>TOTAL</b>	\$ 547,988
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**MENTAL HEALTH**

Other	\$ 100,000
Intrafund Transfer	489,807
<b>TOTAL</b>	<b>\$ 589,807</b>

**TOTAL GENERAL FUND** **\$ 234,135,779****LAW ENFORCEMENT OFFICERS' PENSION FUND**

Transfer from General Fund	\$ 472,907
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**SCHOOL CAPITAL RESERVE FUND**

Sales Tax Reserve	\$ 5,653,371
Lottery	1,700,000
Fund Balance Appropriated	-
<b>TOTAL</b>	<b>\$ 7,353,371</b>

**ARTICLE 46 SALES TAX RESERVE FUND**

Sales Tax Reserve	\$ 7,062,477
Fund Balance Appropriated	-
<b>TOTAL</b>	<b>\$ 7,062,477</b>

**REPRESENTATIVE PAYEE FUND**

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

**FLEXIBLE BENEFITS FUND**

Medical Flex Benefits	\$ 285,700
Dependent Care Flex Benefits	\$ 60,700
<b>TOTAL</b>	<b>\$ 346,400</b>

**GRANT FUNDS**

NC DHHS Triple P	392,369
<b>TOTAL</b>	<b>\$ 392,369</b>

**PITT AREA TRANSIT SYSTEM FUND**

Restricted & Unrestricted Revenues	\$ 878,009
Sales & Services	817,500
Miscellaneous	61,000
Fund Balance Appropriated	19,079
<hr/>	<hr/>
<b>TOTAL</b>	<b>\$ 1,775,588</b>

**ECONOMIC DEVELOPMENT FUND**

Fund Balance Appropriated	\$ 1,413,600
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**INDUSTRIAL DEVELOP BUILDING**

Fund Balance Appropriated	\$ 2,267,327
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**FIRE DISTRICTS FUND**

Ad Valorem Taxes	\$ 4,419,418
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**EMS DISTRICT FUND**

Ad Valorem Taxes	\$ 6,788,470
Sales & Services	\$ 3,246,091
Fund Balance Appropriated	862,000
<hr/>	<hr/>

<b>TOTAL</b>	<b>\$ 10,896,561</b>
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**EMERGENCY TELEPHONE SYSTEM FUND**

911 User Fees	\$ 410,497
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**DEBT SERVICE FUND**

Miscellaneous	\$ 644,645
Interest Income	1,000
Transfer from Article 46 Sales Tax	6,512,477
Transfer from School Capital Reserve	5,603,371
Transfer from Solid Waste & Recycling	257,600
Transfer from General Fund	6,637,413
<hr/>	<hr/>

<b>TOTAL</b>	<b>\$ 19,656,506</b>
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**SCHOOL CAPITAL PROJECT FUND**

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

Fees & Charges	\$ 15,528,488
Other Revenues	1,355,000
<hr/>	<hr/>

<b>TOTAL</b>	<b>\$ 16,883,488</b>
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**GARAGE FUND**

User Charges	\$ 890,000
Transfer from General Fund	261,182
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<b>TOTAL</b>	<b>\$ 1,151,182</b>
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**TRUST FUND**

Inmate Trust Revenues	\$ 1,100,000
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**TAXES COLLECTED - OTHER GOVERNMENTS**

Ad Valorem Taxes	\$ 69,090,868
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**EMPLOYEE MEDICAL INSURANCE FUND**

User Charges	\$ 780,000
Interest Income	40,000
Fund Transfer from County Departments	<u>12,577,613</u>
<b>TOTAL</b>	\$ 13,397,613

**RETIREE MEDICAL INSURANCE FUND**

Transfer from General Fund	<u>1,576,648</u>
<b>TOTAL</b>	\$ 1,576,648

**WORKERS' COMPENSATION FUND**

Transfer from General Fund	\$ 651,840
Transfer from Solid Waste & Recycling Fund	15,288
Transfer from Pitt Area Transit System Fund	<u>4,892</u>
<b>TOTAL</b>	\$ 672,020

<b>GRAND TOTAL - ALL FUNDS - APPROPRIATIONS</b>	<b>\$ 396,924,619</b>
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**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2024-25. The Fire District rates are based upon collections of 99% and the EMS District is based upon collections of 99%.

<b>Fire Districts</b>	<b>Tax Rate</b>	<b>Estimated Valuation</b>	<b>Levy</b>
Ayden	0.07990	\$ 594,764,699	470,465
Bell Arthur	0.08850	409,259,822	358,573
Belvoir	0.06750	255,966,912	171,050
Bethel	0.06750	90,072,628	60,191
Black Jack	0.09400	311,502,594	289,884
Clark's Neck	0.04500	119,092,729	53,056
Eastern Pines	0.07750	1,259,188,033	966,112
Falkland	0.08000	281,199,323	222,710
Farmville	0.06000	195,817,547	116,316
Fountain	0.09000	89,887,366	80,090
Gardnerville	0.12300	165,613,799	201,668
Gifton	0.06490	285,425,989	183,389
Grimesland	0.08000	176,234,435	139,578
Pactolus	0.09250	216,327,693	198,102
Red Oak	0.09500	279,943,610	263,287
Sharp Point	0.08000	8,209,168	6,502
Simpson	0.07700	812,510,862	619,377
Staton House	0.03200	2,122,448,196	672,392
Stokes	0.07000	146,818,306	101,745
Winterville	0.08700	731,522,573	630,060
<b>Total Fire Districts</b>			\$ 4,419,418
<b>EMS District</b>			
Pitt County (less City of Greenville)	0.05950	\$ 11,475,180,528	\$ 6,788,470



# 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 salary reserve with the approval of the Budget Officer.
- e. No revenues may be increased or decreased, 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 Board of Commissioners.

**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 \$1,286 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, 2024, 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 (.5663) 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 \$22,771,886.852 and an estimated collection rate of 99.34% 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 2024-25 fiscal year.

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

**SECTION XV.** All previous board approved balances of appropriations in each fund which support authorized obligations, multi-year grants, unexpended donations, unexpended prior year(s) capital appropriations, or are encumbered at the close of business for the fiscal year ending June 30, 2024, are hereby declared re-appropriated into the fiscal year beginning July 1, 2024, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager - Chief Financial Officer.

Adopted this 4th day of June, 2024.



A handwritten signature in black ink that reads "Mark C. Smith".

Mark C. Smith, Chairman  
Pitt County Board of Commissioners

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

Kimberly Hines, Clerk to the Board  
Pitt County Board of Commissioners



# BUDGET PROCESS

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

## LEGAL BUDGET REQUIREMENTS

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

### Budget Preparation Calendar

- Departmental requests, other than the public schools, must be submitted to the budget officer before April 30.
- School administrative units and community colleges must submit their proposed budgets and requests for county appropriations and supplemental tax levies no later than May 15.
- The recommended budget must be given to the Board of Commissioners no later than June 1.
- The Commission must enact the budget ordinance by July 1, when the budget year begins.

### Budget Forms and Procedures

The budget officer must prescribe the forms and procedures for the departments to use in preparing their requests; in the words of G.S. 159-10, requests "shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe." G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated expenditures for the current year and requests for the proposed budget year.

### Departmental Requests

G.S. 159-11 requires that the budget officer's recommended budget be balanced unless the Board



# BUDGET PROCESS

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.

## Citizen Involvement in the Budget Process

The County employs various mechanisms to gather input to the budget process.

- Online or published surveys may be utilized.
- The Commissioners budget workshops are open to the public to attend, and a public hearing for comments on the upcoming budget is held in accordance with N.C.G.S § 159-12(b).
- A public address time is held at the beginning of all regular meetings of the Board of Commissioners for any topic of concern to a citizen.
- Input through mail, email or phone is available.

## 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 6. 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 4, 2024, 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.

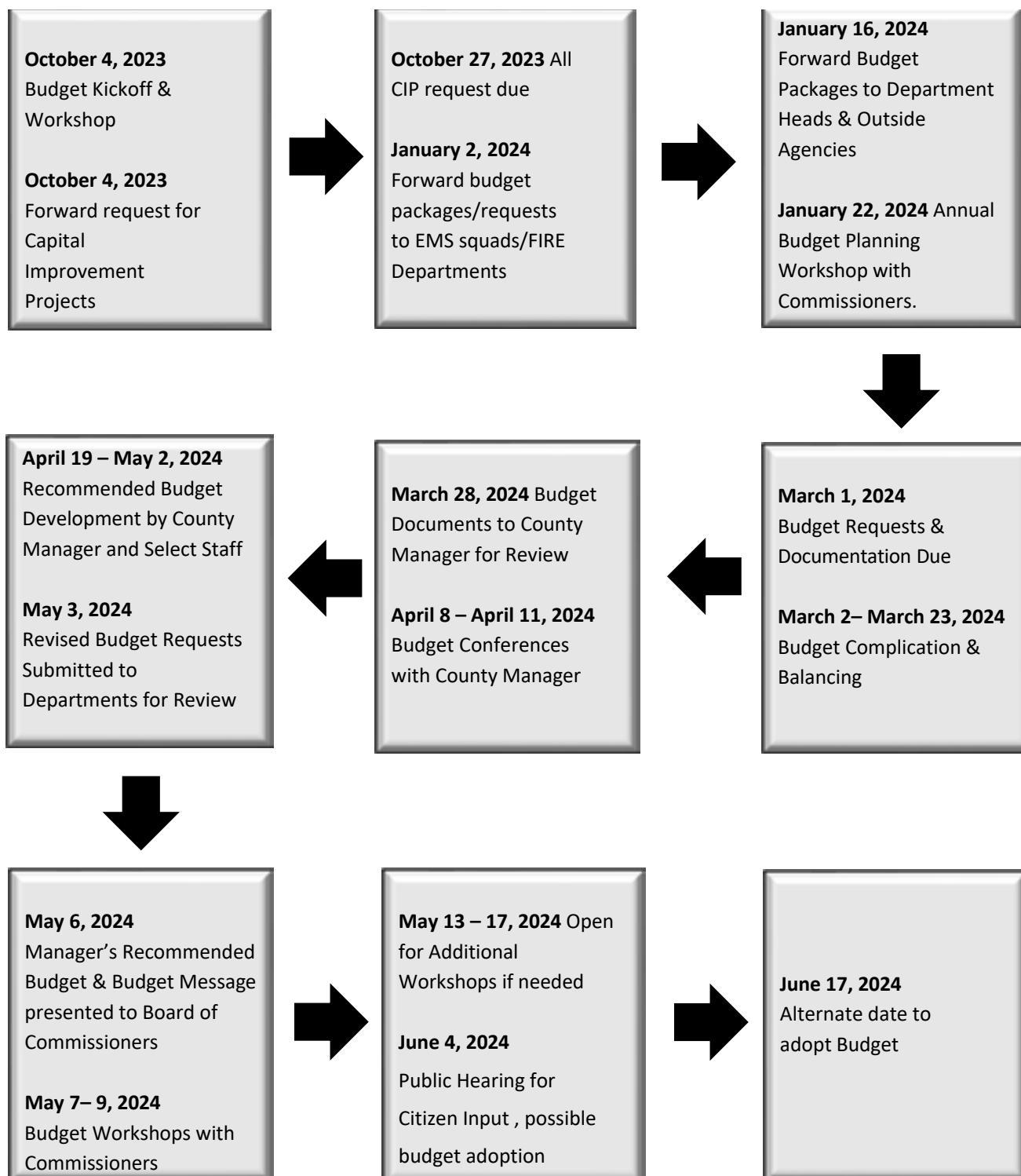
Authorization for transferring appropriations within a fund is as follows:

- 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 2024-25

# 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 2024 for inclusion in the FY 2024-25 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, in which the County complies. 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 an annual comprehensive financial report (ACFR) 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
<b>Department</b>						
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 &amp; Grounds, Housekeeping, Nondepartmental, Court Facilities</i>						
Cultural & Recreational, which includes:	X					
<i>Affiliate and Sustaining Non-Profit Organizations, Recreation</i>						
Public Safety, which includes:	X					
<i>Sheriff, Emergency Management, Communications, Animal Services, Inspections, Medical Examiner and Other Public Safety</i>						
Economic & Physical Development, which includes:	X					
<i>Transportation, Planning, Planning E911, Other Economic Development, Engineering, Cooperative Extension Services, Farmers Market</i>						
Human Services, which includes:	X					
<i>Other Human Services, Veteran Services, Public Health, Social Services, Mental Health</i>						
Environmental Protection, which includes:	X					
<i>Pitt Soil &amp; Water Conservation</i>						
Education	X					
Debt Service	X					
Other Programs, which includes:	X					
<i>Interfund Transfers, Contingency</i>						
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.
<b>GENERAL GOVERNMENT</b>																									
Governing Board	G																								
County Manager	G																								
Economic Development	G										M M														
Financial Services	G	M M M	M M M	M M M							M M	M M	M M	M M	M M	M M M	M M M	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 M						
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 2023-24, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$96.9 million, of which \$85.7 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2024 is anticipated to be approximately 45%. The County closely monitors its fund balance position, as it plays a pivotal role in maintaining a strong financial position and meeting the needs of a growing county.

## **DEPOSITS AND INVESTMENTS**

### **DEPOSITS**

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

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



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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

## **INVESTMENTS**

G.S. 159-30(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 must have Finance Officer, County Manager, and Board of County Commissioners approval before the amendment is valid.



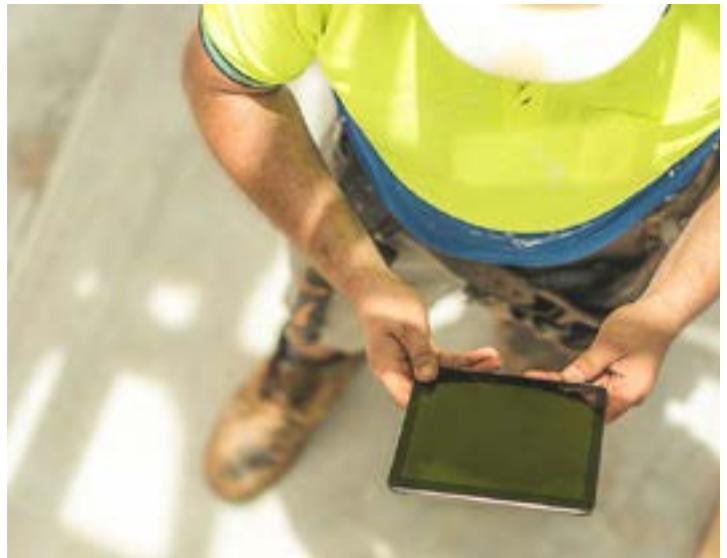
## BUDGETARY ACCOUNTING SYSTEM & CONTROL

### PERFORMANCE MEASUREMENTS & TOTAL QUALITY

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

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

The County's Senior Leadership Team, led by the County Manager, also meets quarterly for VPM (Vision, Planning, Monitoring) review. The purpose of this group is to review on-going organizational projects and initiatives. The team tracks each project's status, schedule, funding and goals to ensure targets are met and to identify future work items in need of action.





## 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

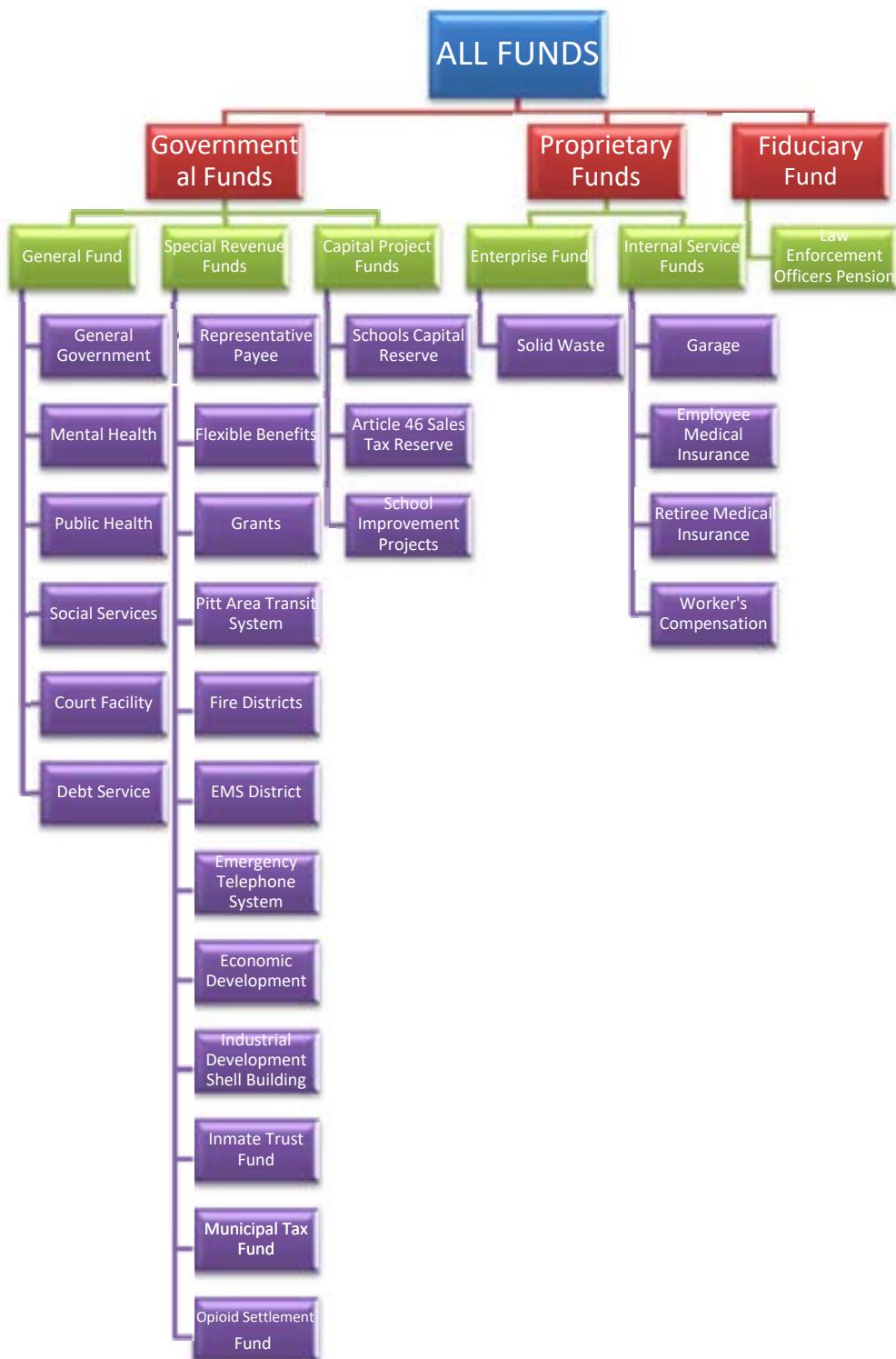
#### CAPITAL PROJECT FUNDS

- 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 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	PRELIMINARY 2023-2024	PROJECTED 2024-2025
<b>BEGINNING FUND BALANCE</b>	40,967,899	60,663,284	68,416,943	85,453,410	89,529,137
<b>REVENUES</b>					
PROPERTY TAXES	101,971,908	106,943,444	112,057,474	117,392,153	118,566,075
OTHER TAXES & LICENSES	28,173,658	31,309,696	32,318,940	28,100,813	28,381,821
INTERGOVERNMENTAL	27,974,692	29,173,233	27,178,708	29,563,684	28,472,579
PERMITS AND FEES	3,022,631	3,416,051	3,190,270	2,871,017	3,124,992
SALES AND SERVICES	7,417,831	6,480,783	6,798,551	6,792,141	6,872,327
INVESTMENT EARNINGS	70,039	(598,383)	3,560,137	6,728,071	2,439,966
MISCELLANEOUS	1,405,357	1,391,939	1,239,045	1,597,426	1,408,442
<b>TOTAL REVENUE</b>	<b>170,036,116</b>	<b>178,116,763</b>	<b>186,343,125</b>	<b>193,045,305</b>	<b>189,266,201</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	6,970,149	8,952,956	3,570,000	4,203,605	6,497,702
OPERATING TRANSFERS OUT	(12,684,279)	(20,854,238)	(8,024,482)	(10,325,001)	(12,972,000)
PROCEEDS FROM LEASE PURCHASE	-	11,276	-	-	-
INSTALLMENT DEBT ISSUED	720,000	500,000	-	-	250,000
REVENUE ANTICIPATION NOTES ISSUED	-	-	-	-	1
PAYMENTS FROM ESCROW AGENT	-	-	-	-	1
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTES	-	-	-	-	1
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	-	-	-	-	1
LEASE LIABILITIES ISSUED	-	-	36,553	-	-
SUBSCRIPTION LIABILITIES ISSUED	-	-	723,431	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(4,994,130)</b>	<b>(11,390,006)</b>	<b>(3,694,498)</b>	<b>(6,121,396)</b>	<b>(6,224,294)</b>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	15,876,360	17,308,138	16,952,257	19,030,086	19,981,590
PUBLIC SAFETY	38,027,141	40,428,745	44,924,609	50,601,377	53,131,446
ENVIRONMENTAL PROTECTION	304,473	320,600	343,524	358,970	377,995
ECONOMIC & PHYSICAL DEV	2,110,828	3,632,210	4,452,966	6,098,177	6,403,086
HUMAN SERVICES	38,181,650	44,161,435	42,336,719	47,004,295	49,354,510
CULTURAL & RECREATIONAL	794,853	988,507	1,092,840	1,276,870	1,340,714
EDUCATION	49,481,375	51,231,641	54,466,918	58,155,383	61,063,152
DEBT SERVICE	627,986	901,822	1,042,327	323,024	339,175
<b>TOTAL EXPENDITURES</b>	<b>145,404,666</b>	<b>158,973,098</b>	<b>165,612,160</b>	<b>182,848,182</b>	<b>191,991,668</b>
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	19,637,320	7,753,659	17,036,467	4,075,727	(8,949,761)
<b>FUND BALANCE, ENDING</b>	<b>60,605,219</b>	<b>68,416,943</b>	<b>85,453,410</b>	<b>89,529,137</b>	<b>80,579,376.07</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	8,474,025	10,445,016	10,672,517	6,391,526	7,030,679
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNASSIGNED	52,189,279	57,971,927	74,247,970	82,417,003	90,658,703
GENERAL FUND EXPENDITURES	158,088,945	179,827,336	173,636,642	182,848,182	191,991,668
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>33.01%</b>	<b>32.24%</b>	<b>42.76%</b>	<b>45.07%</b>	<b>47.22%</b>



# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	Preliminary 2023-24	PROJECTED 2024-25
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	577,644	544,717	1,278,490	1,256,288	1,202,614
Revenues	1,034,868	1,023,412	599,735	582,773	874,330
(Expenditures)	(18,071,497)	(18,499,376)	(16,760,403)	(18,410,402)	(18,101,303)
Transfers In/Out	17,003,702	18,209,737	16,138,466	17,773,955	17,383,053
Debt Obligation Issued					
Ending Fund Balance	544,717	1,278,490	1,256,288	1,202,614	1,358,694
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	2,239,845	4,538,121	9,127,464	8,487,020	7,659,344
Revenues	17,557,935	19,260,639	16,940,646	21,655,197	18,853,604
(Expenditures)	(15,451,794)	(17,887,289)	(17,300,178)	(21,636,653)	(18,068,979)
Transfers In/Out	192,135	3,616,160	(973,548)	(846,220)	497,132
Debt Obligation Issued					
Ending Fund Balance	4,538,121	9,527,631	7,794,384	7,659,344	8,941,102
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	16,471,705	12,340,228	13,525,428	-	-
Revenues	10,020,667	11,356,400	11,844,200	-	-
(Expenditures)	-	-	-	-	-
Transfers In/Out	(14,152,144)	(10,171,200)	(7,622,921)	-	-
Ending Fund Balance	12,340,228	13,525,428	17,746,707	-	-
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	22,928,235	37,821,646	33,224,100	45,403,061	35,497,665
Revenues	16,767,393	18,955,068	20,639,689	19,947,537	19,077,422
(Expenditures)	(5,112,351)	(16,660,544)	(12,231,988)	(15,809,076)	(12,453,490)
Transfers In/Out	3,238,369	(6,892,071)	3,771,263	(14,043,857)	(3,481,574)
Premiums Received	-	-	-	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	37,821,646	33,224,100	45,403,064	35,497,665	38,640,023
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	2,178,806	2,101,666	3,500,927	4,477,434	6,836,339
Revenues	13,790,112	14,143,954	14,955,135	17,115,045	15,001,062
(Expenditures)	(13,867,252)	(12,744,693)	(13,978,628)	(14,756,140)	(13,836,678)
Ending Fund Balance	2,101,666	3,500,927	4,477,434	6,836,339	8,000,722
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	2,276,745	3,367,381	3,057,209	4,915,253	6,346,948
Revenues	12,314,798	13,120,100	12,623,566	14,601,130	13,164,899
(Expenditures)	(13,491,674)	(14,839,889)	(13,734,045)	(14,860,659)	(14,231,567)
Transfers In/Out	2,267,512	1,409,617	2,874,443	1,691,224	2,060,699
Ending Fund Balance	3,367,381	3,057,209	4,821,173	6,346,948	7,340,979

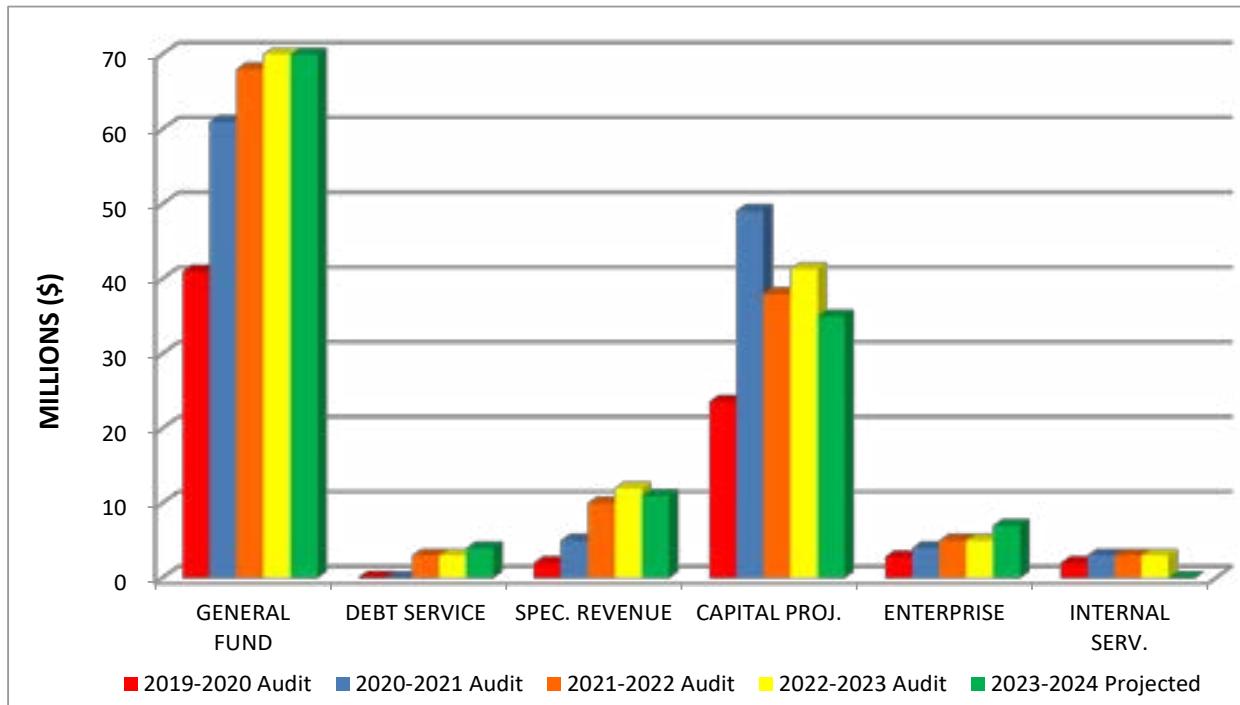
\*Preliminary Numbers as June 30, 2022 internal close; unaudited figures

(1) There are no Major Capital Project Funds in FY 2023-24. Capital Projects are adopted at the Project Ordinance level at the inception of 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, 2024 draft audit report, the County has a preliminary available general fund fund balance of approximately 45.07%. 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.



## 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 long-range operating plan is aligned with the goals set forth by the Board of County Commissioners. 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 2024-25 budget planning continued the practice of utilizing a base budget 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 99.34% collection rate is anticipated and \$475,000 is included in the estimate for collection on delinquent accounts. The FY 2024-25 property tax projection is an increase of 12.27% over the prior year budget. This is due to a County wide reappraisal resulting in a 35.74% increase in the property base. Due to the property tax levy amount and the continued growth in the County, 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. Unanticipated reductions in sales tax collections in FY 2023-24, in part due to legislation surrounding Medicaid expansion, support a decrease of 10.74% 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



## LONG-RANGE FINANCIAL PLANNING

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.

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. \$1.4M in Fund Balance is appropriated to balance the FY 24-25 operating budget for recurring expenditures in the General Fund. As of June 30, 2024, it is projected that the Fund Balance will be approximately 45.60% 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 5% market adjustment for employees has been adopted in the FY 2024-25 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 2024-25 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 2024A LOBS Pitt Community College Welding Building (\$15M). 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: \$750,000 for annual vehicle replacement, \$400,000 for facilities capital maintenance, \$200,000 for security improvements, \$100,000 for BOCC AV/broadcast equipment upgrades, \$100,000 for Detention Center facility improvements, \$1.3M for EMS capital replacements, \$1M for a new County Office Building and \$1.2 for improvements for the recreation centers at Alice Keene park and the Pitt County Office Complex. Schools and Community College capital appropriations of \$1M and \$100K, respectively have also been included. Future year projections include approximately \$2.83M 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)

	2022-23 Adopted	2023-24 Adopted	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	108.00	114.55	116.84	119.18	121.56	123.99	126.47
Sales Taxes	39.75	41.77	43.02	44.31	45.64	47.01	48.42
All Other Revenues	66.42	58.94	59.53	60.12	60.73	61.33	61.95
Transfers In	0.60	0.60	0.65	0.65	0.65	0.65	0.65
Fund Balance Appropriated	4.90	4.53	3.90	3.90	3.90	3.90	3.90
<b>Totals</b>	<b>219.67</b>	<b>220.39</b>	<b>223.94</b>	<b>228.17</b>	<b>232.48</b>	<b>236.89</b>	<b>241.39</b>
<b><u>Expenditures:</u></b>							
General Government							
Salaries & Benefits	53.78	52.82	53.88	54.95	56.05	57.17	58.32
Operating	17.47	20.44	20.64	20.85	21.06	21.27	21.48
Human Services							
Salaries & Benefits	37.47	37.13	37.87	38.63	39.40	40.19	40.99
Operating	12.72	14.32	14.46	14.61	14.75	14.90	15.05
Education	53.39	57.69	59.13	60.61	62.13	63.68	65.27
Other Agencies	0.90	1.27	1.28	1.30	1.31	1.32	1.33
Debt Service							
County	5.76	7.39	7.19	6.99	6.79	6.59	6.39
Schools	5.80	5.69	5.49	5.29	5.09	4.89	4.69
1/4 % Sales Tax	5.10	4.99	4.79	4.59	4.39	4.19	3.99
Proposed multi-year CIP	0.53	0.65	0.52	0.52	0.52	0.52	0.52
Capital Outlay							
Capital Outlay - General Government	2.10	2.13	0.51	0.51	0.51	0.51	0.51
Capital Outlay - Human Services	0.00	0.00	0.15	0.15	0.15	0.15	0.15
Schools/PCC CIP	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Small Projects - Economic Development	1.52	0.25	0.00	0.00	0.00	0.00	0.00
Reserves & Contingency	0.32	2.00	0.34	0.34	0.34	0.34	0.34
Transfers Out	2.40	2.30	2.33	2.37	2.41	2.44	2.48
<b>Totals</b>	<b>200.35</b>	<b>210.17</b>	<b>209.70</b>	<b>212.81</b>	<b>216.00</b>	<b>219.27</b>	<b>224.62</b>
<b>Tax Rate</b>	<b>0.6841</b>	<b>0.6841</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>
<hr/>							
Total Debt Service as % of Budget with proposed CIP	7.83%	8.49%	8.03%	7.62%	7.22%	6.83%	6.87%
Fund Balance Appropriated as % of Budget	2.23%	2.06%	1.74%	1.71%	1.68%	1.65%	1.62%
Assessed Property Valuation (*revaluation)	\$16.78B	\$16.78B	\$22.77B	\$23.16B	\$23.63B	\$24.10B	\$25.31B
Total Debt	\$121.1M	\$133.28M	\$146.57M	\$177.1M	\$177.1M	\$177.1M	\$177.1M
Total Debt as % of Assessed Valuation	0.72%	0.72%	1.11%	1.08%	1.08%	1.08%	1.08%



## LONG-RANGE FINANCIAL PLANNING

	2023-24 Adopted	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
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### Benchmark #1

Total Debt Service as % of Budget with proposed CIP	8.49%	8.03%	7.62%	7.22%	6.83%
Moody's Benchmark					

### Benchmark #2

Assessed Property Valuation	\$22.77B	\$23.16B	\$23.63B	\$24.10B	\$25.31B
Total Debt	\$133.28M	\$146.57M	\$177.1M	\$177.1M	\$177.1M
Total Debt as % of Assessed Valuation	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)	35.00%	45.600%	20.00%	20.00%	20.00%
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## LONG-RANGE FINANCIAL PLANNING

### FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

<b>Benchmark</b>	<b>Pitt County</b>		<b>State</b>
	<b>Ranking</b>	<b>Amount</b>	<b>Average</b>
Population (Estimated 2023)	17	175,119	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

**\$396,924,619 Total (\$341,682,104 Unduplicated)**



#### FY 2024-25 Revenues

- █ Ad Valorem - 61.11%
- █ Other Taxes - 9.62%
- █ Intergovernmental - 10.73%
- █ Permits & Fees - 1.49%
- █ Sales & Services - 8.10%
- █ Interest Earnings - 1.24%
- █ Miscellaneous - 3.19%
- █ Fund Balances - 4.5% Appropriated

<b>FY 2024-25 REVENUE SOURCES</b>	
Ad Valorem Taxes	\$ 208,809,406
Other Taxes	\$ 32,885,041
Intergovernmental	\$ 36,676,711
Permits & Fees	\$ 5,087,810
Sales & Services	\$ 27,685,640
Interest Earnings	\$ 4,244,891
Miscellaneous	\$ 10,903,416
Fund Balances Appropriated	\$ 15,389,189
<b>UNDUPLICATED TOTAL</b>	<b>\$ 341,682,104</b>
Interfund Transfers	\$ 55,242,515
<b>TOTAL BUDGET</b>	<b>\$ 396,924,619</b>



## REVENUE & EXPENDITURE SUMMARY

### WHERE DOES THE MONEY GO?

#### ALL FUNDS

**\$396,924,619 Total (\$341,682,104 Unduplicated)**



#### FY 2024-25 Expenditures

- Education - 18.88%
- Public Safety - 17.87%
- Human Services - 14.89%
- General Government - 14.23%
- Debt Service - 4.95%
- Environmental Protection - 4.40%
- Internal Service - 4.32%
- Econ & Physical Development - 1.62%
- Transportation - 0.45%
- Other - 17.59%
- Cultural & Recreational - 0.80%

<b>FY 2024-25 EXPENDITURES</b>		
Education	\$	74,928,362
Public Safety	\$	70,933,413
Human Services	\$	59,107,673
General Government	\$	56,473,097
Debt Service	\$	19,656,506
Environmental Protection	\$	17,446,644
Internal Service	\$	17,143,863
Econ & Physical Development	\$	6,446,984
Transportation	\$	1,775,588
Other	\$	69,830,737
Cultural & Recreational	\$	3,181,752
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>396,924,619</b>
LESS INTERFUND TRANSFER	\$	55,242,515
<b>UNDUPLICATED TOTAL</b>	<b>\$</b>	<b>341,682,104</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	ACTUAL FY 2022-23	BUDGET FY 2023-24	BUDGET FY 2024-25	PERCENT CHANGE FY 2024-25
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	*1 159,458,001	182,525,555	208,809,406	14.40%
Other Taxes	38,277,802	33,461,600	32,885,041	-1.72%
Intergovernmental	36,397,026	33,634,408	36,676,711	9.05%
Permits and Fees	5,281,178	5,062,227	5,087,810	0.51%
Sales and Services	25,516,313	26,623,605	27,685,640	3.99%
Interest Earnings	4,055,593	3,503,000	4,244,891	21.18%
Miscellaneous	14,380,079	10,426,246	10,903,416	4.58%
Fund Balances Appropriated	0	10,652,693	15,389,189	44.46%
<b>Unduplicated Total</b>	283,365,992	305,889,334	341,682,104	11.70%
Interfund Transfers	57,073,099	61,182,419	55,242,515	-9.71%
<b>GRAND TOTAL</b>	<b>340,439,091</b>	<b>367,071,753</b>	<b>396,924,619</b>	<b>8.13%</b>

*\*(1)As of FY 22-23, Municipal Tax Fund is included in Ad Valorem Taxes per GASB 84/97 accounting requirement change*

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

## EXPENDITURES / USES

General Government	67,785,141	59,453,063	56,593,097	-4.81%
Public Safety	51,810,686	61,897,496	70,783,413	14.36%
Transportation	1,636,365	*2 1,903,830	1,775,588	-6.74%
Environmental Protection	14,361,454	16,327,738	17,446,644	6.85%
Economic & Physical Development	3,675,699	6,845,963	6,446,984	-5.83%
Human Services	45,843,283	54,477,676	59,137,673	8.55%
Cultural & Recreational	988,508	1,266,601	3,181,752	151.20%
Education	67,743,333	70,819,222	74,928,362	5.80%
Other	40,061,841	59,537,369	69,830,737	17.29%
Internal Service	15,160,749	16,426,243	17,143,863	4.37%
Transfer to Project Ordinance	0			-
Debt Service	18,499,374	18,116,552	19,656,506	8.50%
<b>GRAND TOTAL</b>	<b>327,566,433</b>	<b>367,071,753</b>	<b>396,924,619</b>	<b>8.13%</b>
Less Interfund Transfers	66,811,155	61,182,419	55,242,515	-9.71%
<b>Unduplicated Total</b>	<b>260,755,278</b>	<b>305,889,334</b>	<b>341,682,104</b>	<b>11.70%</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY

### ALL FUNDS - BY FUND TYPE

FUND TYPE	FUND NUMBER	FUND TITLE	ADOPTED FY 2024-25
<b>General Fund</b>			
	100	General Fund	176,727,179
	150	Public Health Fund	16,411,967
	160	Social Services Fund	39,858,838
	170	Court Facilities Fund	547,988
	190	Mental Health Fund	589,807
	300	Debt Service Fund	<u>19,656,506</u>
			253,792,285
<b>Special Revenue Funds</b>			
	225	Representative Payee Fund	1,700,000
	226	Flexible Benefits Fund	346,400
	240	Grants Fund	392,369
	241	Pitt Area Transit Fund	1,775,588
	265	Economic Development Fund	1,413,600
	270	Industrial Development Building Fund	2,267,327
	280	Fire Districts Fund	4,419,418
	281	EMS District Fund	10,896,561
	290	Emergency Telephone System Fund	410,497
	700	Inmate Trust Fund	1,100,000
	720	Municipal Tax Fund	<u>69,090,868</u>
			93,812,628
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	16,883,488
<b>Internal Service Funds</b>			
	820	County Garage Fund	1,151,182
	840	Employee Medical Insurance Fund	13,397,613
	841	Retiree Medical Insurance Fund	1,576,648
	850	Worker's Compensation Fund	<u>672,020</u>
			16,797,463
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	472,907
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	7,353,371
	210	Article 46 Sales Tax Reserve Fund	7,062,477
	510	School Improvement Projects Fund	<u>750,000</u>
			15,165,848
		<b>TOTAL BUDGET</b>	<b>396,924,619</b>



## REVENUE & EXPENDITURE SUMMARY

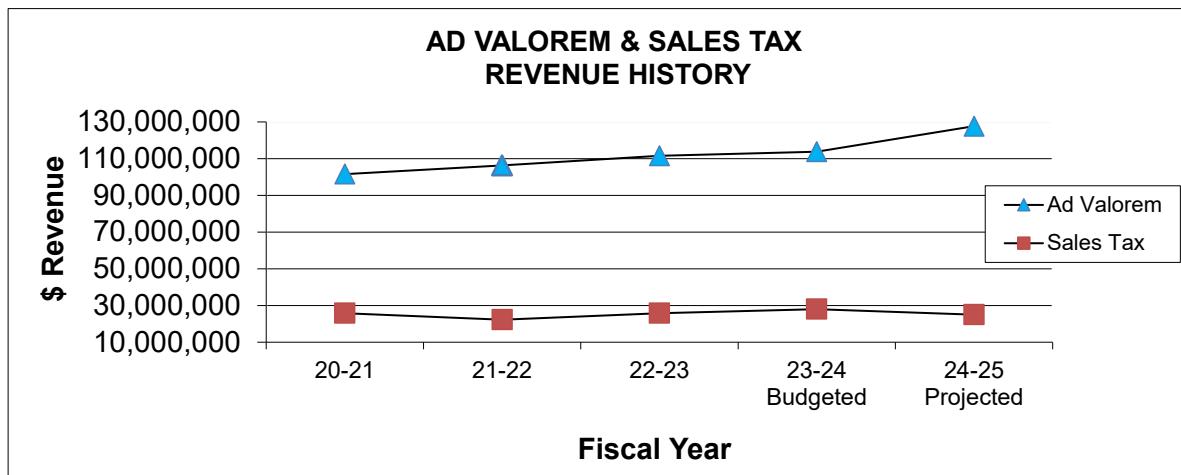
### MAJOR REVENUE SOURCE ANALYSIS

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 2024-25, expected sales tax revenues and the property tax collection rate was decreased based on the realized sales tax revenue trends of FY 2023-24 and the year end tax collection rate of FY 2022-23.

### 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, 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 2024 revaluation, property values throughout the county increased by 35.74%. Pitt County has maintained continuous growth in its tax base through economic development activities and





## REVENUE & EXPENDITURE SUMMARY

revaluation. The budget assumes a decrease in the property tax collection rate from 99.42% to 99.34% for FY 2024-25.

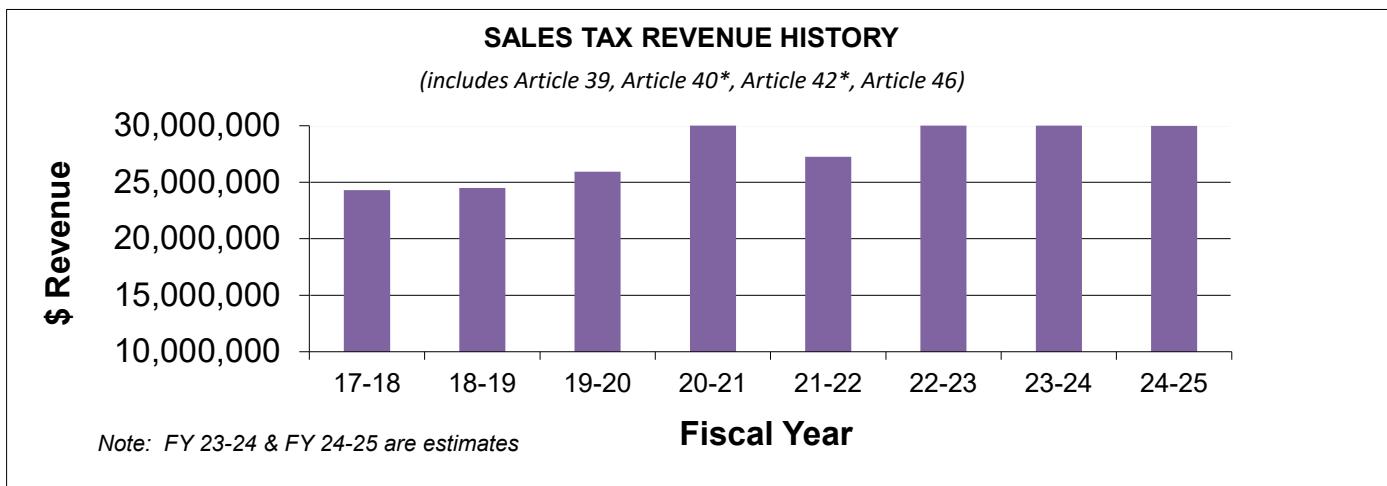
### AD VALOREM TAX

The budgeted current year net property tax estimates of \$127,685,650 are based on a \$22.771 billion estimated valuation. The tax rate for Fiscal Year 2024-25 is \$0.5663 per \$100 of real and personal property. A collection rate of 99.34% 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





## 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 12.77% decrease 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 and performance during FY 2023-24, investment earnings for FY 2024-25 are expected to increase 11.1% over the previous year budget.



David Culifer, 911 Communications



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2022-23	BUDGET FY 2023-24	BUDGET FY 2024-25	% OF TOTAL FUND	% CHANGE FY 24 TO FY 25
<b>General - Fund 100</b>					
Ad Valorem Taxes	112,057,475	114,554,592	128,510,650	67.94%	12.18%
Other Taxes	30,187,346	28,461,600	25,897,564	16.88%	-9.01%
Unrestricted Intergovernmental	258,030	250,000	250,000	0.15%	0.00%
Restricted Intergovernmental	1,386,267	1,522,000	1,478,000	0.90%	-2.89%
Permits & Fees	3,046,849	3,039,650	2,675,185	1.80%	-11.99%
Sales & Services	5,905,392	5,854,203	5,964,898	3.47%	1.89%
Investments	3,557,926	3,500,000	4,074,307	2.08%	16.41%
Miscellaneous	3,023,707	2,992,848	3,129,466	1.77%	4.56%
Other Debt & NonRevenue	5,829,984	8,437,270	4,747,109	5.00%	-43.74%
<b>TOTAL</b>	<b>165,252,977</b>	<b>168,612,163</b>	<b>176,727,179</b>	<b>100.00%</b>	<b>4.81%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	370,926	385,274	472,907	100.00%	22.75%
<b>TOTAL</b>	<b>370,926</b>	<b>385,274</b>	<b>472,907</b>	<b>100.00%</b>	<b>22.75%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	7,303,558	8,713,624	6,416,701	58.86%	-26.36%
Restricted & Unrestricted	6,434,524	6,030,196	6,995,266	40.73%	16.00%
Fund Balance Appropriated	-	60,000	3,000,000	0.41%	4900.00%
<b>TOTAL</b>	<b>13,738,082</b>	<b>14,803,820</b>	<b>16,411,967</b>	<b>100.00%</b>	<b>10.86%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	14,144,121	16,330,268	12,568,288	44.37%	-23.04%
Restricted & Unrestricted	18,336,574	20,476,015	22,290,550	55.63%	8.86%
Fund Balance Appropriated	-	-	5,000,000	-	-
<b>TOTAL</b>	<b>32,480,695</b>	<b>36,806,283</b>	<b>39,858,838</b>	<b>100.00%</b>	<b>8.29%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	255,765	203,317	223,317	39.37%	9.84%
Interest Earnings	2,211	1,000	1,000	0.19%	0.00%
Transfer from General Fund	308,696	312,083	323,671	60.43%	3.71%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>566,672</b>	<b>516,400</b>	<b>547,988</b>	<b>100.00%</b>	<b>6.12%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	519,500	489,560	489,807	76.55%	0.05%
Restricted & Unrestricted	84,196	150,000	100,000	23.45%	-33.33%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>603,696</b>	<b>639,560</b>	<b>589,807</b>	<b>100.00%</b>	<b>-7.78%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	10,196,389	5,098,667	5,653,371	75.58%	10.88%
Lottery Funds	1,647,811	1,647,000	1,700,000	24.42%	3.22%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>11,844,200</b>	<b>6,745,667</b>	<b>7,353,371</b>	<b>100.00%</b>	<b>9.01%</b>
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	8,090,456	5,000,000	7,062,477	79.21%	41.25%
Interest Earnings	172,209	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,312,522	-	20.79%	-100.00%
<b>TOTAL</b>	<b>8,262,665</b>	<b>6,312,522</b>	<b>7,062,477</b>	<b>100.00%</b>	<b>11.88%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	31,765	-	-	0.00%	0.00%
<b>Representative Payee - Fund 225</b>					
	1,985,636	1,700,000	1,700,000	100.00%	0.00%
<b>Flexible Benefits - Fund 226</b>					
	306,864	341,300	346,400	100.00%	0.00%



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2022-23	BUDGET FY 2023-24	BUDGET FY 2024-25	% OF TOTAL FUND	% CHANGE FY 24 TO FY 25
<b>Grants - Fund 240</b>	3,286,545	392,369	392,369	100.00%	0.00%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	467,100	903,572	878,009	47.57%	-2.83%
Sales & Services	752,117	739,084	817,500	38.91%	10.61%
Miscellaneous	90,802	41,000	61,000	2.16%	48.78%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	215,674	19,079	11.36%	-91.15%
<b>TOTAL</b>	<b>1,310,019</b>	<b>1,899,330</b>	<b>1,775,588</b>	<b>100.00%</b>	<b>-6.52%</b>
<b>Industrial Development - Fund 260 *</b>					
Ad Valorem Taxes	6,461	-	-	0.00%	0.00%
Restricted Intergovernmental	-	-	-	0.00%	0.00%
Rental Income	685	-	-	0.00%	0.00%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	892,937	-	100.00%	0.00%
<b>TOTAL</b>	<b>7,146</b>	<b>892,937</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,434,900	1,413,600	100.00%	-1.48%
<b>TOTAL</b>	<b>-</b>	<b>1,434,900</b>	<b>1,413,600</b>	<b>100.00%</b>	<b>-1.48%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	83,681	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from Ind Dev	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	2,267,327	2,267,327	100.00%	0.00%
<b>TOTAL</b>	<b>83,681</b>	<b>2,267,327</b>	<b>2,267,327</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	4,121,164	3,966,174	4,419,418	100.00%	11.43%
<b>TOTAL</b>	<b>4,121,164</b>	<b>3,966,174</b>	<b>4,419,418</b>	<b>100.00%</b>	<b>11.43%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	4,966,298	5,109,789	6,788,470	63.09%	32.85%
Sales & Service	2,951,221	2,990,000	3,246,091	36.91%	8.56%
Miscellaneous	41,706	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	64,021	-	862,000	0.00%	0.00%
<b>TOTAL</b>	<b>8,023,246</b>	<b>8,099,789</b>	<b>10,896,561</b>	<b>100.00%</b>	<b>34.53%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	299,954	429,921	410,497	100.00%	-4.52%
Interest Earnings	34,818	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	648	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>335,420</b>	<b>429,921</b>	<b>410,497</b>	<b>100.00%</b>	<b>-4.52%</b>
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	5,152,729	6,746,916	6,637,413	37.24%	-1.62%
Transfer from School Capital Reserve	5,872,921	4,995,667	5,603,371	27.58%	12.16%
Transfer from Article 46 Cap Reserve	5,112,816	5,737,522	6,512,477	31.67%	13.51%
Transfer from Industrial Development	-	-	-	0.00%	0.00%
Transfer from Solid Waste	241,550	-	257,600	0.00%	0.00%
Other Transfers	-	-	-	0.00%	0.00%
Investment Earnings	1,050	500	1,000	0.00%	100.00%
Debt Proceeds	-	-	-	0.00%	0.00%
Miscellaneous	598,684	635,947	644,645	3.51%	1.37%
<b>TOTAL</b>	<b>16,979,750</b>	<b>18,116,552</b>	<b>19,656,506</b>	<b>100.00%</b>	<b>8.50%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2022-23	BUDGET FY 2023-24	BUDGET FY 2024-25	% OF TOTAL FUND	% CHANGE FY 24 TO FY 25
<b>School Capital Project - Fund 510</b>					
Transfer from Article 46 Cap Reserve	-	-	-	0.00%	0.00%
Transfer from School Capital Reserve	750,000	750,000	750,000	100.00%	0.00%
<b>TOTAL</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	-	-	-	0.00%	0.00%
User Charges	13,686,392	14,643,772	15,528,488	92.22%	6.04%
Interest Earnings	140,112	-	-	0.00%	0.00%
Other Revenues	1,300,590	1,235,750	1,355,000	7.78%	9.65%
Loan	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>15,127,094</b>	<b>15,879,522</b>	<b>16,883,488</b>	<b>100.00%</b>	<b>6.32%</b>
<b>Inmate Trust Fund - Fund 700**</b>					
Ad Valorem Taxes	1,112,227	1,100,000	1,100,000	100.00%	0.00%
<b>TOTAL</b>	<b>1,112,227</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Municipal Tax Fund - Fund 720**</b>					
Ad Valorem Taxes	38,306,603	58,895,000	69,090,868	100.00%	0.00%
<b>TOTAL</b>	<b>38,306,603</b>	<b>58,895,000</b>	<b>69,090,868</b>	<b>100.00%</b>	<b>0.00%</b>
<b>County Garage - Fund 820</b>					
User Charges	1,033,667	986,575	890,000	86.29%	-9.79%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
Transfer from General Fund	-	156,775	261,182	13.71%	0.00%
<b>TOTAL</b>	<b>1,033,667</b>	<b>1,143,350</b>	<b>1,151,182</b>	<b>86.29%</b>	<b>0.69%</b>
<b>Hospitalization - Funds 840, 841</b>					
User Charges	770,707	843,300	780,000	5.90%	-7.51%
Interest Earnings	17,174	1,500	40,000	0.01%	2566.67%
Refund Prior Year	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Interfund Transfers	13,076,282	13,446,793	12,727,078	94.09%	-5.35%
Fund Balance Appropriated	-	-	1,427,183	0.00%	0.00%
<b>TOTAL</b>	<b>13,864,163</b>	<b>14,291,593</b>	<b>14,974,261</b>	<b>100.00%</b>	<b>4.78%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	36,638	-	-	0.00%	0.00%
Other Revenues	297	-	-	0.00%	0.00%
Transfer from General Fund	629,766	630,038	651,840	96.93%	3.46%
Transfer from Solid Waste Fund	15,329	15,123	15,288	2.33%	1.09%
Transfer from PATS	4,905	4,839	4,892	0.74%	1.10%
Transfer from Employee Medical	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>686,935</b>	<b>650,000</b>	<b>672,020</b>	<b>100.00%</b>	<b>3.39%</b>
<b>GRAND TOTAL</b>	<b>340,471,838</b>	<b>367,071,753</b>	<b>396,924,619</b>	<b>100.00%</b>	<b>8.13%</b>

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



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY

	EXPENDITURE SUMMARY						
	ORIGINAL BUDGET		REVISED (as of 4-30-24)		REQUESTED	RECOMMENDED	% CHANGE
	FY 22-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 24-25		
<b>GENERAL FUND</b>							
GENERAL GOVERNMENT							
Governing Board	291,554	307,235	432,235	387,524	442,590	44.06%	135,355
County Manager	605,855	649,348	599,348	699,907	729,366	12.32%	80,018
Economic Development <sup>(3)</sup>	1,985,576	2,277,275	5,950,134	2,142,603	1,640,527	-27.96%	(636,748)
East Carolina Technology Center Operations <sup>(3)</sup>	61,554	75,000	75,000	80,000	77,500	3.33%	2,500
Financial Services	1,076,826	1,116,857	1,116,857	1,405,358	1,795,917	60.80%	679,060
Tax Administration	2,756,512	3,086,240	3,086,240	3,098,562	3,158,544	2.34%	72,304
Legal	620,768	676,521	676,521	697,560	734,564	8.58%	58,043
Elections	850,099	1,157,977	1,157,977	1,160,363	1,077,534	-6.95%	(80,443)
Register of Deeds	994,200	832,824	832,824	964,478	936,416	12.44%	103,592
Public Information	360,851	618,623	643,593	520,038	609,794	-1.43%	(8,829)
Human Resources	805,856	880,130	880,130	929,719	1,045,950	18.84%	165,820
Human Relations Commission	32,565	44,869	44,869	42,250	47,165	5.12%	2,296
Imaging Services/Mailroom	148,111	197,945	197,945	200,270	206,934	4.54%	8,989
Management Information Systems	3,437,637	3,592,070	4,592,070	4,739,903	3,841,409	6.94%	249,339
Geographic Information Systems	433,600	526,262	526,262	571,057	558,848	6.19%	32,586
Buildings & Grounds	2,696,483	2,892,231	3,093,619	3,331,182	3,088,031	6.77%	195,800
Housekeeping Services	430,891	439,973	439,973	453,127	453,127	2.99%	13,154
Sheriff	16,029,770	18,006,253	20,854,542	20,639,856	20,801,236	15.52%	2,794,983
Detention Center	17,348,775	19,350,339	19,354,781	20,604,991	21,122,988	9.16%	1,772,649
Jail Health Services	3,746,127	3,438,354	3,438,354	3,602,772	3,585,772	4.29%	147,418
Jail Inmate Coordinator	74,697	77,805	77,805	78,866	82,383	5.88%	4,578
School Security	1,051,343	1,372,495	1,372,495	1,485,693	1,539,277	12.15%	166,782
Emergency Management	903,764	913,704	934,704	1,103,084	828,186	-9.36%	(85,518)
Communications	2,329,979	2,709,042	3,565,292	3,795,813	3,001,683	10.80%	292,641
Animal Services	1,214,346	1,259,452	1,282,952	1,334,095	1,340,436	6.43%	80,984
Inspections	830,845	633,415	1,098,631	627,156	878,420	38.68%	245,005
Medical Examiner	203,860	200,500	200,500	388,500	388,500	93.77%	188,000
Other Public Safety	366,731	340,253	340,253	601,656	388,056	14.05%	47,803
Transportation		4,500	4,500	4,500		-100.00%	(4,500)
Planning	1,283,433	1,367,271	2,411,736	1,413,044	1,453,402	6.30%	86,131
Other Economic Development	224,183	191,500	191,500	156,000	156,000	-18.54%	(35,500)
Engineering	165,979	170,648	3,000,158	369,277	375,814	120.23%	205,166
Cooperative Extension Service	279,953	408,869	448,590	426,432	411,712	0.70%	2,843
Pitt Soil & Water	343,524	448,216	459,056	551,339	563,156	25.64%	114,940
Farmers' Market	53,492	51,134	51,134	313,463	304,783	496.05%	253,649
Community Garden	57,334	61,377	61,377	60,724	64,346	4.84%	2,969
Non-Departmental	2,389,085	3,900,984	4,329,303	9,801,039	4,329,529	10.99%	428,545
Other Human Services	275,700	294,500	294,500	329,500	329,500	11.88%	35,000
Veteran Services	220,371	233,513	235,687	237,020	247,561	6.02%	14,048
<b>Pitt County Schools</b>							
Rent	340,000	340,000	340,000	340,000	340,000	0.00%	
Current Expense	45,913,894	48,789,491	48,789,491	55,128,575	51,292,265	5.13%	2,502,774
Capital I, II, & III	1,000,000	1,000,000	1,000,000	1,182,800	1,000,000	0.00%	
<b>Pitt Community College</b>							
Current Expense	6,434,185	6,781,542	7,481,542	7,190,528	7,030,249	3.67%	248,707
Capital Outlay	100,000	100,000	100,000	223,200	100,000	0.00%	
Cultural & Recreational	725,338	754,545	781,212	1,052,110	871,331	15.48%	116,786
Recreation	367,501	512,056	796,745	2,266,102	2,310,421	351.20%	1,798,365
Transfers to Other Funds	31,297,141	35,279,025	35,804,288	41,529,851	30,798,457	-12.70%	(4,480,568)
Contingency <sup>(1)</sup>	3,908	250,000	188,284	197,500	347,500	39.00%	97,500
General Fund (Fund 100) Totals	153,164,197	168,612,163	183,635,009	198,459,388	176,727,179	4.81%	8,115,016
<b>PUBLIC HEALTH</b>	11,762,028	14,803,820	20,625,697	16,231,014	16,411,967	10.86%	1,608,147
<b>SOCIAL SERVICES</b>	29,659,016	36,806,283	38,696,155	44,674,212	39,858,838	8.29%	3,052,555
<b>COURT FACILITIES</b>	484,689	516,400	516,400	547,988	547,988	6.12%	31,588
<b>MENTAL HEALTH</b>	573,599	639,560	639,560	589,807	589,807	-7.78%	(49,753)
<b>GENERAL FUND TOTAL</b>	195,643,529	221,378,226	244,112,821	260,502,409	234,135,779	5.76%	12,757,553

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



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY

	ORIGINAL BUDGET		REVISED (as of 4-30-24)		REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 22-23	FY 2023-24			FY 2024-25		FY 24-25	
<b>OTHER FUNDS</b>								
LAW ENFORCEMENT OFFICERS FUND	338,977	385,274	385,274	472,907	472,907	22.75%	87,633	
SCHOOL CAPITAL RESERVE FUND	7,622,921	6,745,667	8,336,417	7,353,371	7,353,371	9.01%	607,704	
ARTICLE 46 SALES TAX RESERVE	5,662,816	6,312,522	7,012,522	5,481,277	7,062,477	11.88%	749,955	
STATE/FEDERAL FORFEITURE FUND	94,693		187,112					
REPRESENTATIVE PAYEE FUND	1,882,111	1,700,000	1,814,000	1,700,000	1,700,000	0.00%		
FLEXIBLE BENEFIT FUND	300,928	341,300	341,300	346,400	346,400	1.49%	5,100	
GRANTS FUND	3,498,612	392,369	10,051,557	392,369	392,369	0.00%	-	
PITT AREA TRANSIT SYSTEM FUND	1,291,221	1,899,330	2,159,092	1,754,195	1,775,588	-6.52%	(123,742)	
INDUSTRIAL DEVELOPMENT FUND <sup>(3)</sup>	1,040,000	892,937	892,937			-100.00%	(892,937)	
ECONOMIC DEVELOPMENT FUND	28,130	1,434,900	1,434,900	1,413,600	1,413,600	-1.48%	(21,300)	
INDUSTRIAL DEVELOPMENT SHELL BLD	42,208	2,267,327	2,267,327	2,267,327	2,267,327	0.00%		
FIRE DISTRICTS FUND	4,061,170	3,966,174	3,966,174	4,419,418	4,419,418	11.43%	453,244	
EMS DISTRICT FUND	7,817,374	8,099,789	8,173,122	11,223,730	10,896,561	34.53%	2,796,772	
EMERGENCY TELEPHONE SYSTEM FUND	458,559	429,921	524,921	410,497	410,497	-4.52%	(19,424)	
DEBT SERVICE FUND	17,001,952	18,116,552	18,384,402	18,013,706	19,656,506	8.50%	1,539,954	
SCHOOL IMPROVEMENT PROJECTS FUND	316,091	750,000	2,340,750	750,000	750,000	0.00%		
SOLID WASTE & RECYCLING FUND	14,591,009	15,879,522	17,113,804	16,881,460	16,883,488	6.32%	1,003,966	
INMATE TRUST FUND	1,105,417	1,100,000	1,100,000	1,100,000	1,100,000	0.00%		
MUNICIPAL TAX FUND	38,254,407	58,895,000	58,895,000	58,895,000	69,090,868	17.31%	10,195,868	
COUNTY GARAGE FUND	1,027,127	1,143,350	1,146,371	1,151,182	1,151,182	0.69%	7,832	
EMPLOYEE MEDICAL INSURANCE FUND	10,899,470	12,777,106	12,777,106	13,447,613	13,397,613	4.86%	620,507	
RETIREE MEDICAL INSURANCE FUND	1,253,820	1,514,487	1,514,487	1,576,648	1,576,648	4.10%	62,161	
WORKER'S COMPENSATION FUND	546,301	650,000	650,000	672,020	672,020	3.39%	22,020	
<b>GRAND TOTAL</b>	<b>314,778,843</b>	<b>367,071,753</b>	<b>405,581,396</b>	<b>410,225,129</b>	<b>396,924,619</b>	<b>8.13%</b>	<b>29,852,866</b>	



## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2022-23	ADOPTED FY 2023-24	ADOPTED FY 2024-25	% CHANGE FY 24 to FY 25
<b>GENERAL GOVERNMENT</b>				
Governing Board	268,104	307,235	442,590	44.06%
County Manager	624,960	649,348	729,366	12.32%
Economic Development	1,318,712	2,277,275	1,640,527	-27.96%
East Carolina Tech Center Operations	54,737	75,000	77,500	3.33%
Financial Services	973,825	1,116,857	1,795,917	60.80%
Tax Administration	2,695,378	3,086,240	3,158,544	2.34%
Legal	580,168	676,521	734,564	8.58%
Elections	687,738	1,157,977	1,077,534	-6.95%
Register of Deeds	700,027	832,824	936,416	12.44%
Public Information	273,634	618,623	609,794	-1.43%
Human Resources	753,211	880,130	1,045,950	18.84%
Human Relations Commission	-	44,869	47,165	5.12%
Imaging Services/Mail Room	162,537	197,945	206,934	4.54%
Management Information Systems	3,018,781	3,592,070	3,841,409	6.94%
Geographic Information Systems	413,293	526,262	558,848	6.19%
Buildings & Grounds	2,278,292	2,892,231	3,088,031	6.77%
Housekeeping Services	400,141	439,973	453,127	2.99%
Nondepartmental	4,420,436	3,900,984	4,329,529	10.99%
Retirement Funds-Law Enforcement	312,900	385,274	472,907	22.75%
Court Facilities	554,377	516,400	547,988	6.12%
General Fund Interfund Transfers	47,293,890	35,279,025	30,798,457	-12.70%
<b>TOTAL</b>	<b>67,785,141</b>	<b>59,453,063</b>	<b>56,593,097</b>	<b>-4.81%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	15,372,844	18,006,253	20,801,236	15.52%
Detention Center	16,224,102	19,350,339	21,122,988	9.16%
Jail Health Services	2,012,584	3,438,354	3,585,772	4.29%
Jail Inmate Services	68,640	77,805	82,383	5.88%
School Security	804,047	1,372,495	1,539,277	12.15%
Emergency Management	865,200	913,704	828,186	-9.36%
Communications	2,278,902	2,709,042	3,001,683	10.80%
Emergency Telephone System Fund	335,977	429,921	410,497	-4.52%
Animal Services	1,038,539	1,259,452	1,340,436	6.43%
Inspections	447,613	633,415	878,420	38.68%
Medical Examiner	151,420	200,500	388,500	93.77%
State & Federal Forfeiture Fund	94,693	-	-	-
Fire Districts	3,750,946	3,966,174	4,419,418	11.43%
EMS District	6,925,318	8,099,789	10,896,561	34.53%
Other Public Safety	281,250	340,253	388,056	14.05%
Inmate Trust Operating Expenses*	1,253,304	1,100,000	1,100,000	0.00%
<b>TOTAL</b>	<b>51,905,379</b>	<b>61,897,496</b>	<b>70,783,413</b>	<b>14.36%</b>
<b>TRANSPORTATION</b>				
Transportation	-	4,500	-	-100.00%
Pitt Area Transit	1,636,365	1,899,330	1,775,588	-6.52%
<b>TOTAL</b>	<b>1,636,365</b>	<b>1,903,830</b>	<b>1,775,588</b>	<b>-6.74%</b>



## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2022-23	ADOPTED FY 2023-24	ADOPTED FY 2024-25	% CHANGE FY 24 to FY 25
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	320,432	448,216	563,156	25.64%
Solid Waste & Recycling	14,041,022	15,879,522	16,883,488	6.32%
<b>TOTAL</b>	<b>14,361,454</b>	<b>16,327,738</b>	<b>17,446,644</b>	<b>6.85%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	1,132,790	1,367,271	1,453,402	6.30%
Engineering	1,123,947	170,648	375,814	120.23%
Industrial Development	388,596	892,937	-	0.00%
Economic Development	72,492	1,434,900	1,413,600	-1.48%
Industrial Development Shell Building	294,006	2,267,327	2,267,327	0.00%
Cooperative Extension Service	389,405	408,869	411,712	0.70%
Farmers' Market	50,611	51,134	304,783	496.05%
Community Garden	-	61,377	64,346	0.00%
Other Economic Development	223,852	191,500	156,000	-18.54%
<b>TOTAL</b>	<b>3,675,699</b>	<b>6,845,963</b>	<b>6,446,984</b>	<b>-5.83%</b>
<b>HUMAN SERVICES</b>				
Health	11,960,521	14,803,820	16,411,967	10.86%
Social Services	31,068,916	36,806,283	39,858,838	8.29%
Mental Health	670,027	639,560	589,807	-7.78%
Veterans Services	186,273	233,513	247,561	6.02%
Other Human Services	275,700	294,500	329,500	11.88%
Representative Payee Operating Expense	1,681,846	1,700,000	1,700,000	-
<b>TOTAL</b>	<b>45,843,283</b>	<b>54,477,676</b>	<b>59,137,673</b>	<b>8.55%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	804,184	754,545	871,331	15.48%
Recreation**	184,324	512,056	2,310,421	351.20%
<b>TOTAL</b>	<b>988,508</b>	<b>1,266,601</b>	<b>3,181,752</b>	<b>151.20%</b>
<b>EDUCATION</b>				
Pitt County Schools	44,283,624	50,129,491	52,632,265	4.99%
Pitt Community College	6,353,326	6,881,542	7,130,249	3.61%
Pitt Co. Schools Capital Reserve	10,171,200	6,745,667	7,353,371	9.01%
Pitt County Schools Capital Projects	1,148,376	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	5,786,807	6,312,522	7,062,477	11.88%
<b>TOTAL</b>	<b>67,743,333</b>	<b>70,819,222</b>	<b>74,928,362</b>	<b>5.80%</b>
<b>OTHER</b>				
Municipal Tax Collections*	37,003,847	58,895,000	69,090,868	17.31%
Contingency	-	250,000	347,500	39.00%
State & Federal Grants	3,057,994	392,369	392,369	0.00%
<b>TOTAL</b>	<b>40,061,841</b>	<b>59,537,369</b>	<b>69,830,737</b>	<b>17.29%</b>



## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2022-23	ADOPTED FY 2023-24	ADOPTED FY 2024-25	% CHANGE FY 24 to FY 25
<b>INTERNAL SERVICE</b>				
Employee Medical	11,684,051	12,777,106	13,397,613	4.86%
Retiree Medical Insurance	1,373,853	1,514,487	1,576,648	4.10%
Worker's Compensation	771,816	650,000	672,020	3.39%
County Garage	1,026,449	1,143,350	1,151,182	0.69%
Flexible Benefit Fund	304,580	341,300	346,400	1.49%
<b>TOTAL</b>	<b>15,160,749</b>	<b>16,426,243</b>	<b>17,143,863</b>	<b>4.37%</b>
<b>DEBT SERVICE</b>				
Debt Service	18,499,374	18,116,552	19,656,506	8.50%
<b>TOTAL</b>	<b>18,499,374</b>	<b>18,116,552</b>	<b>19,656,506</b>	<b>8.50%</b>
<b>GRAND TOTAL</b>	<b>327,661,126</b>	<b>367,071,753</b>	<b>396,924,619</b>	<b>8.13%</b>
Less Interfund Transfers	66,811,155	61,182,419	55,242,515	-9.71%
<b>UNDUPLICATED TOTAL</b>	<b>260,849,971</b>	<b>305,889,334</b>	<b>341,682,104</b>	<b>11.70%</b>



## 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, 2024, the County's statutory debt capacity was \$1,699,548,534. At that same point in time, the County's actual gross outstanding debt was \$122,202,414 which is comprised of \$11,130,000 in General Obligation Bonds, \$92,480,000 in Limited Obligation Bonds, \$1,400,588 in Qualified School Construction Bonds, and \$17,191,825 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.

**2024A LOB** – In June 2024, the County issued \$15,000,000 in Limited Obligation Bonds for construction of the new Pitt Community College Welding Building. The balance is 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:

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

Pitt County takes pride in its AA ratings from all three agencies, 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 2024-25 adopted operating budget is \$396,924,619.

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 design and study (\$1M) as well as future construction of a new County Administrative Office Building, estimated at \$40 million. 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, 2024**

Assessed Valuations:

Assessed Value	\$22,771,886,852
----------------	------------------

Debt Limit - Eight Percent (8%) of  
Appraised Valuation

\$1,821,750,948
-----------------

Gross Debt:

General Obligation Bonds	\$11,130,000
Limited Obligation Bonds	\$92,480,000
Qualified School Construction Bonds	\$1,400,588
	<hr/>
	\$105,010,588

Other:

Other Loans	<hr/>
	\$17,191,825

<b>Gross Debt</b>	\$122,202,414
-------------------	---------------

<b>Net Debt</b>	\$122,202,414
-----------------	---------------

<b>Legal Debt Margin</b>	\$1,699,548,534
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## DEBT SUMMARY

### SCHEDULE OF DEBT PAYABLE

June 30, 2024

Series	Dated Date	Outstanding Par Amount	Final Maturity	Project
<b>GENERAL OBLIGATION</b>		<b>11,130,000.00</b>		
2015	09/15/2015	11,130,000.00	04/01/2035	Pitt Community College Improvements
<b>INSTALLMENT FINANCING (APPROPRIATION)</b>		<b>16,134,000.00</b>		
2023	03/16/2023	16,134,000.00	03/01/2038	Sheriff's Administration Building
<b>LIMITED OBLIGATION</b>		<b>92,480,000.00</b>		
2015	03/18/2015	17,795,000.00	04/01/2032	Refunding 2007, Refunding 2004B, Detention Center expansion
2016	07/14/2016	10,680,000.00	04/01/2036	Community College, School Facilities
2016 B	11/10/2016	24,695,000.00	04/01/2035	PCC Everett Building, C&D Recycling Facility, Refunding 2010A, Refunding 2009
2017	01/10/2017	1,620,000.00	04/01/2025	Refunding 2007
2021 A	04/01/2021	9,560,000.00	04/01/2031	Refunding 2012, Land Purchase
2021 B	04/01/2021	13,130,000.00	04/01/2041	School, Refunding 2018, Refunding 2012, Refunding 2010, Solid Waste
2024 A	06/28/2024	15,000,000.00	04/01/2039	PCC Welding Building
<b>NOTE</b>		<b>1,057,825.47</b>		
2010	01/07/2011	258,868.92	05/01/2030	Stokes and Pactolus Sewer
2013	04/17/2013	798,956.55	05/01/2033	Chicod Sewer Project
<b>QUALIFIED SCHOOL CONSTRUCTION</b>		<b>1,400,588.24</b>		
2010	10/01/2009	1,400,588.24	12/23/2027	Sadie Saulter Project
<b>Total Outstanding Par Amount</b>		<b>122,202,413.71</b>		



## DEBT SUMMARY



Renderings of the new Pitt Community College Welding Building





## DEBT SUMMARY

### ANNUAL LONG-TERM\* DEBT SERVICE SUMMARY

	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32
<b>GENERAL GOVERNMENT DEBT</b>								
Detention (2007 COPS) / 2015 LOBS Refunded Portion	1,452,000	1,447,250	1,449,750	1,449,000	-	-	-	-
Pitt Community College GO Bonds	1,218,959	1,174,233	1,138,452	1,111,617	1,080,375	1,053,671	1,026,968	1,000,264
Land, Public Facilities (2021A LOBS)	2,012,741	1,934,508	1,853,241	1,782,148	1,703,317	401,524	393,551	-
Schools, Public Facilities (2021B LOBS)	848,600	834,100	503,600	507,850	310,850	322,600	328,100	67,600
Sheriff, Administrative Building	1,725,757	1,684,826	1,643,894	1,602,963	1,562,031	1,521,100	1,479,168	1,438,272
Sub-total	7,258,057	7,074,917	6,588,937	6,453,578	4,656,572	3,298,895	3,227,787	2,506,136
<b>PUBLIC SCHOOL DEBT **</b>								
Schools (2007 COPS) / 2015 LOBS - Refunded Portion	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)	920,483	889,333	864,413	833,263	802,113	789,653	775,635	744,485
Schools (2017 LOBS)	1,701,000	-	-	-	-	-	-	-
Schools (2021B LOBS)	879,800	852,800	825,800	798,800	771,800	744,800	717,800	690,800
Sub-total	5,560,226	3,732,076	3,710,657	3,467,507	3,341,356	3,229,496	3,121,829	2,997,629
<b>ARTICLE 46 SALES TAX***</b>								
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	687,654	687,654	687,654	687,654	-	-	-	-
Chicod Sewer Project	104,752	102,977	101,201	99,426	97,650	95,875	94,099	92,324
Pitt Community College GO Bonds	164,178	158,154	153,335	149,721	145,513	141,916	138,320	134,723
Schools 2016 LOBS	394,493	381,143	370,463	357,113	343,763	338,423	332,415	319,065
Schools, Pitt Community College (2016B LOBS)	3,518,600	3,410,600	3,296,850	2,972,600	2,873,350	2,778,350	2,662,350	2,544,550
Schools, Pitt Community College (2024A LOBS)	1,568,750	1,700,000	1,650,000	1,600,000	1,550,000	1,500,000	1,450,000	1,400,000
Sub-total	6,438,427	6,440,528	6,259,503	5,866,513	5,010,276	4,854,564	4,677,184	4,490,662
<b>Grand Total</b>	<b>19,256,710</b>	<b>17,247,521</b>	<b>16,559,097</b>	<b>15,787,597</b>	<b>13,008,204</b>	<b>11,382,955</b>	<b>11,026,799</b>	<b>9,994,427</b>

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

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

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



## DEBT SUMMARY

### FY 2024-2041

FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41
-	-	-	-	-	-	-	-	-
973,561	946,858	919,042	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,397,376	1,356,480	1,315,584	1,274,688	1,233,792	1,192,896	-	-	-
2,370,937	2,303,338	2,234,626	1,274,688	1,233,792	1,192,896	-	-	-
-	-	-	-	-	-	-	-	-
713,335	688,415	666,610	641,690	-	-	-	-	-
-	-	-	-	-	-	-	-	-
669,200	647,600	626,000	609,800	593,600	577,800	567,100	556,400	545,700
1,382,535	1,336,015	1,292,610	1,251,490	593,600	577,800	567,100	556,400	545,700
-	-	-	-	-	-	-	-	-
90,548	-	-	-	-	-	-	-	-
131,126	127,530	123,783	-	-	-	-	-	-
305,715	295,035	285,690	275,010	-	-	-	-	-
2,425,700	2,313,350	870,350	-	-	-	-	-	-
1,350,000	1,300,000	1,250,000	1,200,000	1,150,000	1,100,000	1,050,000	-	-
4,303,089	4,035,915	2,529,823	1,475,010	1,150,000	1,100,000	1,050,000	-	-
8,056,561	7,675,268	6,057,059	4,001,188	2,977,392	2,870,696	1,617,100	556,400	545,700



## DEBT SUMMARY

## **ANNUAL LONG-TERM\* DEBT SERVICE FY 2024-25 to FY 2040-41**

	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<b>GENERAL GOVERNMENT DEBT</b>							
Detention (2007 COPS) / 2015 LOBS Refund P	1,195,000	1,250,000	1,315,000	1,380,000	-	-	-
I	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
I	324,440	279,714	243,933	217,097	190,262	163,558	136,855
Land, Public Facilities (2021A LOBS) P	1,870,000	1,810,000	1,750,000	1,705,000	1,655,000	385,000	385,000
I	142,741	124,508	103,241	77,148	48,317	16,524	8,551
Schools, Public Facilities (2021B LOBS) P	690,000	710,000	415,000	440,000	265,000	290,000	310,000
I	158,600	124,100	88,600	67,850	45,850	32,600	18,100
Sheriff, Administrative Building P	1,153,000	1,153,000	1,153,000	1,153,000	1,153,000	1,153,000	1,152,000
I	572,757	531,826	490,894	449,963	409,031	368,100	327,168
Sub-total	7,258,057	7,074,917	6,588,937	6,453,578	4,656,572	3,298,895	3,227,787
<b>PUBLIC SCHOOL DEBT **</b>							
Schools (2007 COPS) / 2015 LOBS - Refund P	1,580,000	1,590,000	1,700,000	1,600,000	1,580,000	1,555,000	1,535,000
I	478,944	399,944	320,444	235,444	187,444	140,044	93,394
Schools (2016 LOBS) P	623,000	623,000	623,000	623,000	623,000	623,000	623,000
I	297,483	266,333	241,413	210,263	179,113	166,653	152,635
Schools (2017 LOBS) P	1,620,000	-	-	-	-	-	-
I	81,000	-	-	-	-	-	-
Schools (2021B LOBS) P	540,000	540,000	540,000	540,000	540,000	540,000	540,000
I	339,800	312,800	285,800	258,800	231,800	204,800	177,800
Sub-total	5,560,226	3,732,076	3,710,656	3,467,506	3,341,356	3,229,496	3,121,829
<b>ARTICLE 46 SALES TAX***</b>							
Schools (2010 QSCB) - Interest partially reiml P	350,147	350,147	350,147	350,147	-	-	-
by Fed Government I	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
I	15,979	14,204	12,428	10,653	8,877	7,102	5,326
Pitt Community College GO Bonds P	120,481	120,481	120,481	120,481	119,887	119,887	119,887
I	43,698	37,674	32,855	29,240	25,626	22,029	18,433
Schools (2016 LOBS) P	267,000	267,000	267,000	267,000	267,000	267,000	267,000
I	127,493	114,143	103,463	90,113	76,763	71,423	65,415
Schools, Pitt Community College (2016B LOE P	2,460,000	2,475,000	2,485,000	2,285,000	2,300,000	2,320,000	2,320,000
I	1,058,600	935,600	811,850	687,600	573,350	458,350	342,350
Schools, Pitt Community College (2024A LOE P	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
I	568,750	700,000	650,000	600,000	550,000	500,000	450,000
Sub-total	6,438,427	6,440,528	6,259,503	5,866,513	5,010,276	4,854,564	4,677,184
<b>Grand Total</b>	19,256,710	17,247,521	16,559,096	15,787,597	13,008,204	11,382,955	11,026,799

\*This chart represents loans with debt service greater than or equal to 15 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 and education service infrastructure, tax revenues and K-12 Capital Building funds.



## DEBT SUMMARY

### PRINCIPAL AND INTEREST BREAKDOWN

FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41
-	-	-	-	-	-	-	-	-	-
890,113	890,113	890,113	890,113	-	-	-	-	-	-
110,151	83,448	56,745	28,929	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
65,000	-	-	-	-	-	-	-	-	-
2,600	-	-	-	-	-	-	-	-	-
1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	-	-
286,272	245,376	204,480	163,584	122,688	81,792	40,896	-	-	-
2,506,136	2,370,937	2,303,338	2,234,626	1,274,688	1,233,792	1,192,896	-	-	-
1,515,000	-	-	-	-	-	-	-	-	-
47,344	-	-	-	-	-	-	-	-	-
623,000	623,000	623,000	623,000	623,000	-	-	-	-	-
121,485	90,335	65,415	43,610	18,690	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
540,000	540,000	540,000	540,000	540,000	540,000	535,000	535,000	535,000	535,000
150,800	129,200	107,600	86,000	69,800	53,600	42,800	32,100	21,400	10,700
2,997,629	1,382,535	1,336,015	1,292,610	1,251,490	593,600	577,800	567,100	556,400	545,700
-	-	-	-	-	-	-	-	-	-
88,773	88,773	-	-	-	-	-	-	-	-
3,551	1,775	-	-	-	-	-	-	-	-
119,887	119,887	119,887	119,887	-	-	-	-	-	-
14,836	11,239	7,643	3,896	-	-	-	-	-	-
267,000	267,000	267,000	267,000	267,000	-	-	-	-	-
52,065	38,715	28,035	18,690	8,010	-	-	-	-	-
2,295,000	2,245,000	2,200,000	845,000	-	-	-	-	-	-
249,550	180,700	113,350	25,350	-	-	-	-	-	-
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-
400,000	350,000	300,000	250,000	200,000	150,000	100,000	50,000	-	-
4,490,662	4,303,089	4,035,915	2,529,823	1,475,010	1,150,000	1,100,000	1,050,000	-	-
9,994,427	8,056,561	7,675,268	6,057,059	4,001,188	2,977,392	2,870,696	1,617,100	556,400	545,700

truction.



## TAX SUMMARY

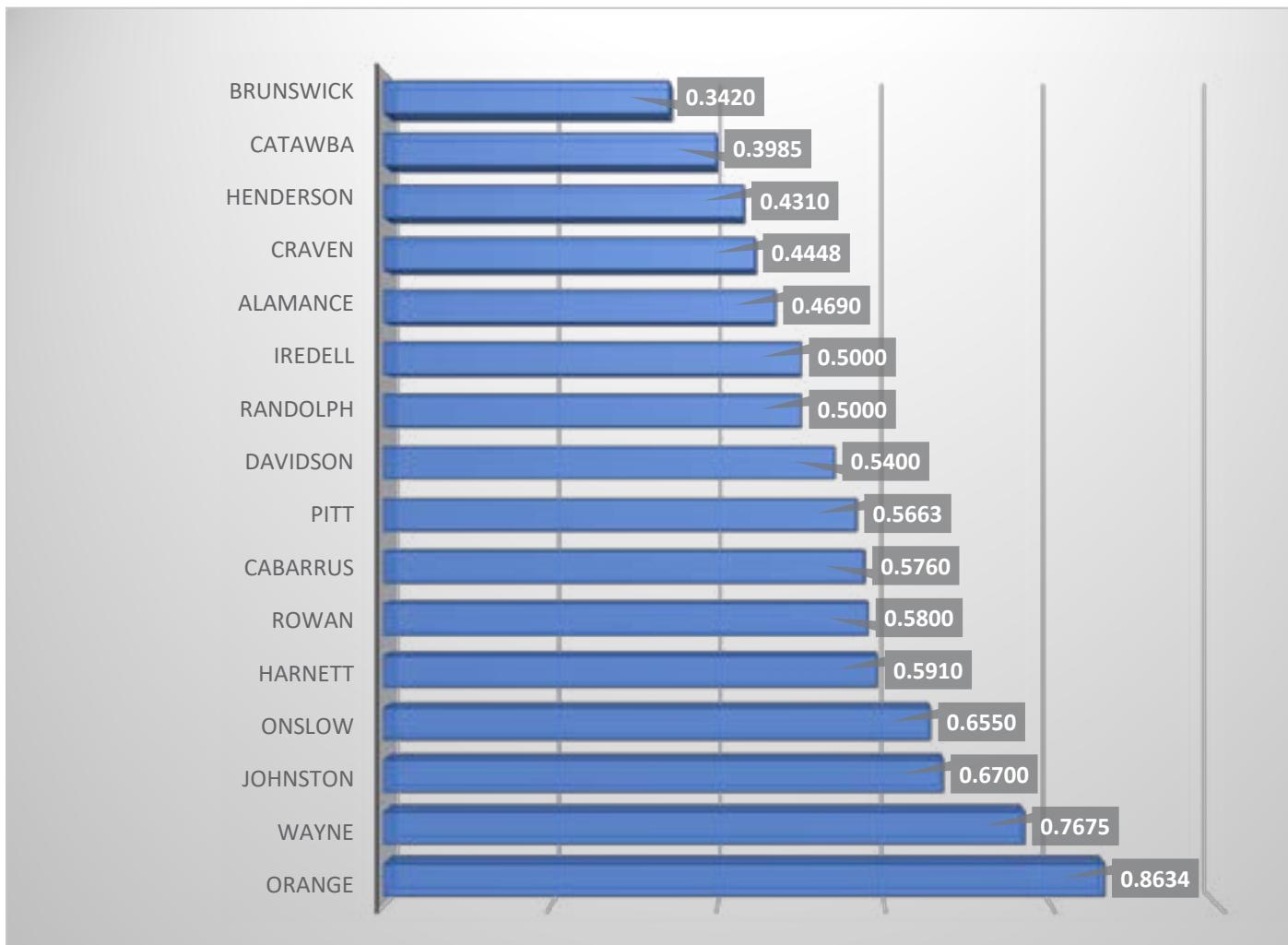
**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2024-25  
Tax Rate per \$100 = \$0.5663**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$22,771,886,852 @ .5663/\$100	\$128,957,195
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 99.34%
<b>Total Ad Valorem Tax (less discounts &amp; refunds)</b>		<b>\$127,685,650</b>



## TAX SUMMARY

### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2024-25 ADOPTED LEVIES

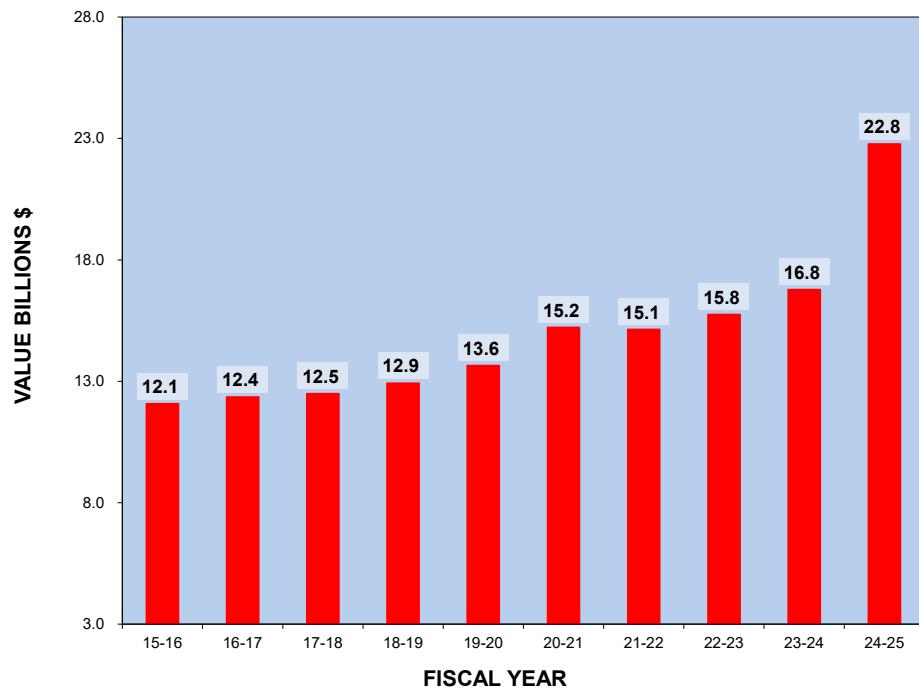


**Counties with populations 100,000 to 199,999  
Ad Valorem Tax Rate Per \$100 Valuation**



## TAX SUMMARY

### ASSESSED VALUATION



FY 2023-24, & FY 2024-25 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, 2024 for levy of taxes in Fiscal Year 2024-25 and will begin conducting another four-year revaluation with the next one effective January 1, 2028.



## TAX SUMMARY

### PITT COUNTY

### 2024 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC/Thermo-Fisher	Manufacturer	\$ 967,661,625
Avient Protective Materials, LLC	Manufacturer	210,402,486
Weyerhaeuser NR Company	Land Owner	100,510,740
Attends Healthcare Products, Inc.	Manufacturer	90,332,044
JRR Ventures LLC	Student Housing	62,662,609
Catalent Pharma Solutions	Manufacturing	55,517,176
Waterford Place Greenville LLC	Apartment	48,128,204
RPI Greenville Mall LP	Retail	46,964,414
401 Moye Boulevard Realty DST	Builder	46,919,942
Wal Mart Real Estate Business Trust	Retail	46,422,821
Total		\$ 1,675,822,061



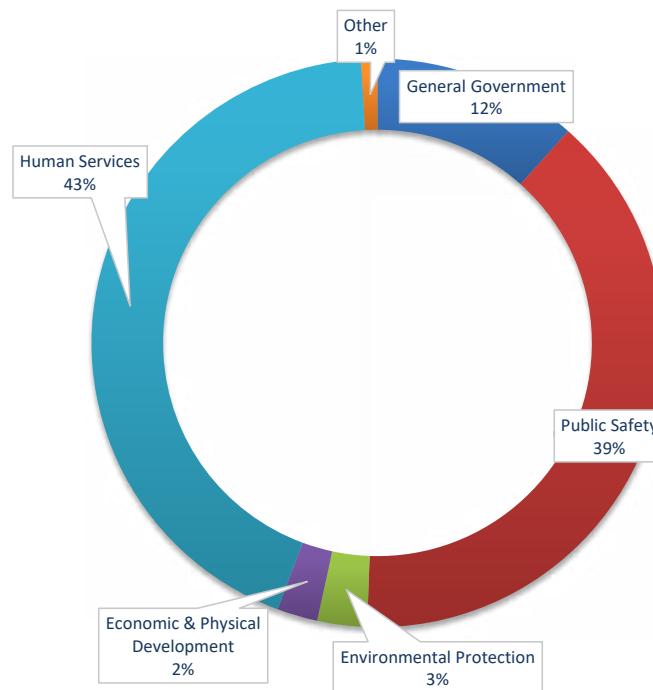
# HUMAN RESOURCES SUMMARY

## New Positions and their Impact

At the outset of the budget process, department heads across all areas of the County submitted requests for 108 new full time equivalent positions (FTE). Through the budget process a total of 33 FTE were recommended. One of the largest influences on this increase was the addition of a Parks and Recreation department which increased by 10 FTE.

Due to increased demand for services, other departments also were approved for additional positions including Animal Services, Financial Services, Register of Deeds, Public Health, Engineering, Emergency Management, and Solid Waste. In an effort to comply with and better align with State guidelines and best practices, Social Services was approved for 16 FTE out of 84 FTE requested.

PERCENTAGE OF FTE POSITIONS  
BY SERVICE AREA  
Fiscal Year 2024-25



Service Area	FTEs
General Government	132.500
Public Safety	444.000
Environmental Protection	32.000
Economic & Physical Development	26.100
Human Services	494.700
Other	10.500
<b>Total FTE Positions</b>	<b>1139.800</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2021-22	AMENDED FY 2022-23	AMENDED FY 2023-24	REQUESTED FY 2024-25	ADOPTED FY 2024-25	FTE CHANGE FY 24 to 25	% CHANGE FY 24 to 25
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### GENERAL GOVERNMENT

County Manager	4.50	4.00	4.00	3.00	3.00	-1.00	-25.00%
Economic Development	4.00	4.00	4.00	3.00	3.00	-1.00	-25.00%
Financial Services	10.00	10.00	10.00	12.00	14.00	4.00	40.00%
Tax Administration	32.00	32.00	33.00	33.00	33.00	1.00	3.13%
Legal	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
Board of Elections	6.00	6.00	6.00	6.00	6.00	0.00	0.00%
Register of Deeds	9.00	9.00	9.00	12.00	10.00	1.00	11.11%
Public Information	3.00	3.00	4.00	4.00	4.00	1.00	33.33%
Human Resources	7.00	7.00	7.00	7.00	7.00	0.00	0.00%
Human Relations Comm <sup>(1)</sup>	0.00	0.50	0.50	0.50	0.50	0.00	0.00%
Print Shop/Mailroom	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Management Info Systems	26.00	27.00	27.00	27.00	27.00	0.00	0.00%
Geographic Info Systems	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Buildings & Grounds <sup>(2)</sup>	15.00	16.00	16.00	16.00	16.00	0.00	0.00%
Court Facilities <sup>(2)</sup>	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL</b>	126.50	127.50	129.50	132.50	132.50	5.00	2.32%

### PUBLIC SAFETY

Sheriff	160.00	160.000	160.00	160.00	160.00	0.00	0.00%
Detention Center	177.00	177.000	173.00	173.00	173.00	0.00	0.00%
School Security	10.00	14.000	14.00	14.00	14.00	0.00	0.00%
Jail Inmate Coordinator	1.00	1.000	1.00	1.00	1.00	0.00	0.00%
Emergency Management	6.00	6.000	6.00	5.00	5.00	-1.00	-16.67%
EMS District	30.00	35.000	44.00	46.00	45.00	1.00	2.27%
Communications	24.00	24.000	24.00	27.00	24.00	0.00	0.00%
Animal Services	13.50	13.500	14.00	15.00	15.00	1.00	7.14%
Inspections	5.75	6.000	7.00	7.00	7.00	0.00	0.00%
<b>TOTAL</b>	427.25	436.50	443.00	448.00	444.00	1.00	0.23%

### ENVIRONMENTAL PROTECTION

Pitt Soil & Water	4.00	5.00	5.00	5.00	5.00	0.00	0.00%
Solid Waste & Recycling	25.00	25.00	25.00	27.00	27.00	2.00	8.00%
<b>TOTAL</b>	29.00	30.00	30.00	32.00	32.00	2.00	6.67%



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2021-22	AMENDED FY 2022-23	AMENDED FY 2023-24	REQUESTED FY 2024-25	ADOPTED FY 2024-25	FTE CHANGE FY 24 to 25	% CHANGE FY 24 to 25
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>							
Planning	11.25	11.25	11.75	11.75	11.75	0.00	0.00%
Engineering	1.00	1.00	1.00	3.00	3.00	2.00	200.00%
Community Garden <sup>(3)</sup>	0.00	0.75	0.75	0.75	0.75	0.00	0.00%
Parks & Recreation <sup>(4)</sup>	0.00	0.00	0.00	10.00	10.00	10.00	
Farmers Market	0.60	0.60	0.60	0.60	0.60	0.00	0.00%
<b>TOTAL</b>	<b>12.85</b>	<b>13.60</b>	<b>14.10</b>	<b>26.10</b>	<b>26.10</b>	<b>12.00</b>	<b>85.11%</b>
<b>HUMAN SERVICES</b>							
Health	139.20	139.20	140.20	142.20	142.20	2.00	1.43%
Pitt Area Transit	8.00	8.00	8.00	8.00	8.00	0.00	0.00%
Social Services	306.00	312.50	325.50	410.50	341.50	16.00	4.92%
Veterans Services	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
<b>TOTAL</b>	<b>456.20</b>	<b>462.70</b>	<b>476.70</b>	<b>563.70</b>	<b>494.70</b>	<b>18.00</b>	<b>3.78%</b>
<b>OTHER</b>							
Grants <sup>(3)</sup>	9.25	9.25	10.50	10.50	10.50	0.00	0.00%
<b>TOTAL</b>	<b>9.25</b>	<b>9.25</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>0.00</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>1061.05</b>	<b>1079.55</b>	<b>1103.80</b>	<b>1212.80</b>	<b>1,139.80</b>	<b>38.00</b>	<b>3.26%</b>

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

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

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

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

(4) Parks & Recreation added as a County Department FY 24-25



## ***HUMAN RESOURCES SUMMARY***

## **POSITION REQUESTS FY 2024-25**

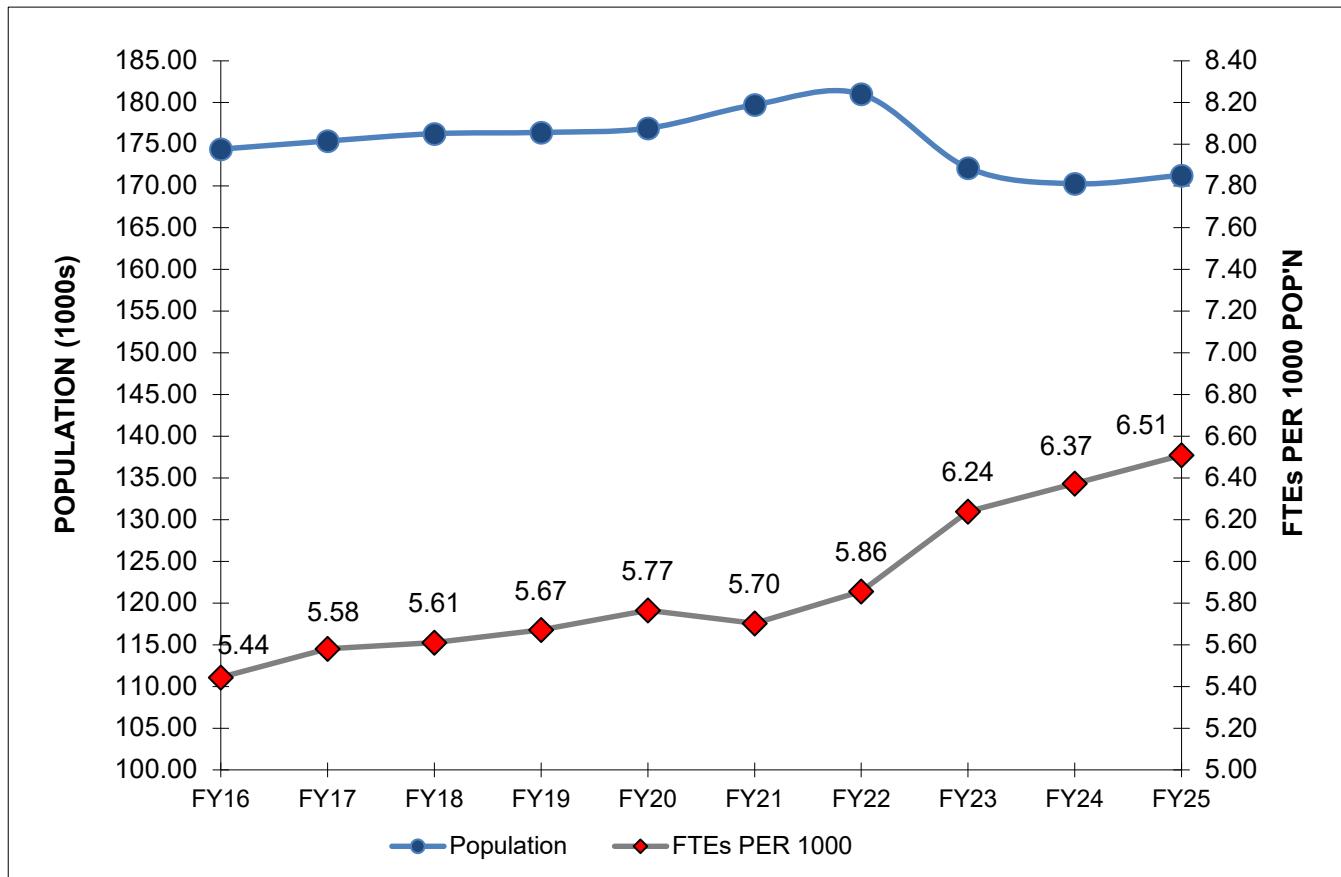
\*Position Starts 01JANUARY2025

\*\*Request does not include five (5) FTE set to transfer in from Pitt County Schools



## HUMAN RESOURCES SUMMARY

### FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



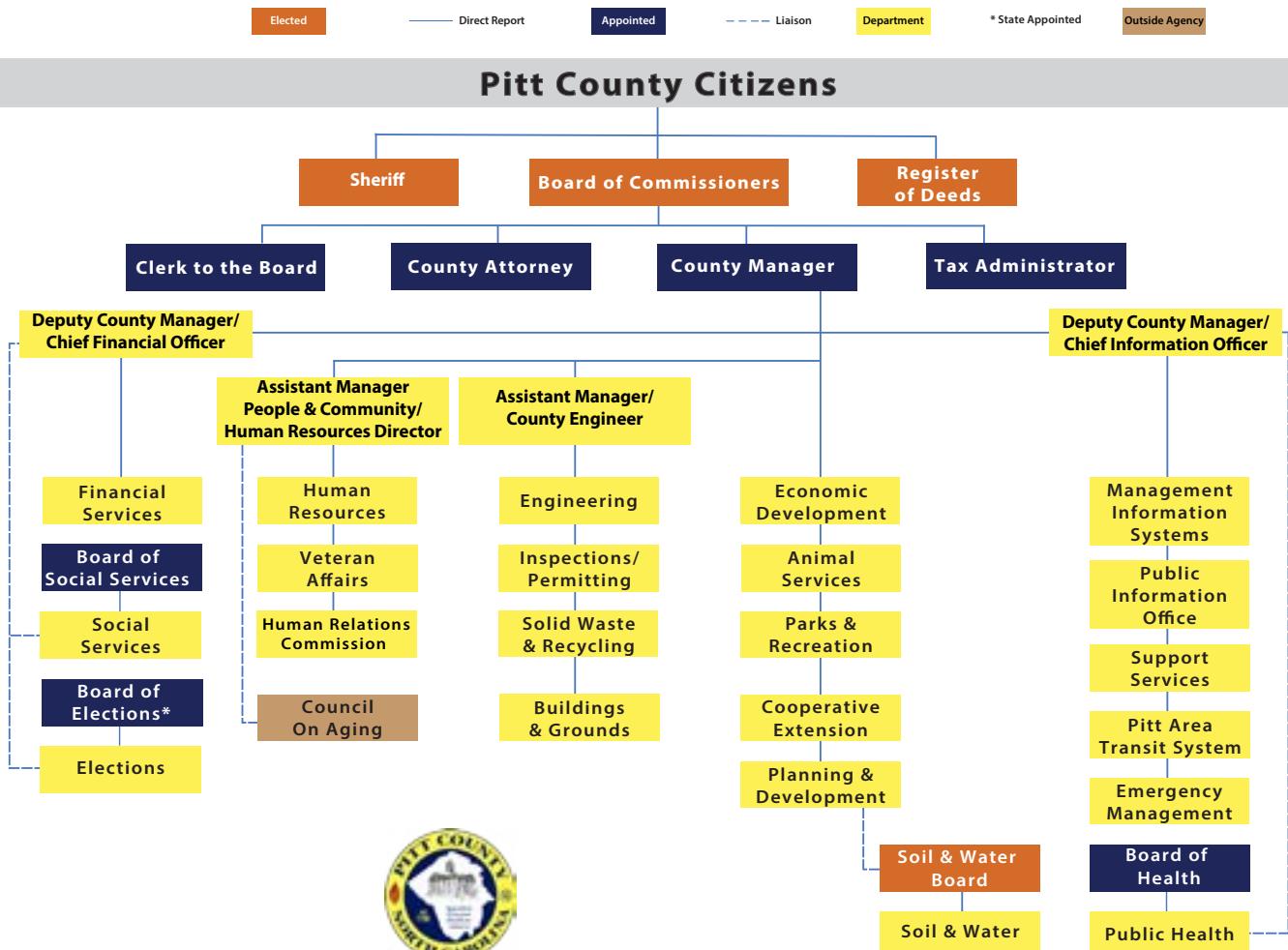
Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
FTE Positions	949.50	978.75	989.00	1000.50	1020.05	1025.05	1060.05	1074.05	1085.30	1139.80
Population	174,414	175,390	176,269	176,424	176,920	179,731	181,005	172,169	170,273	175,119

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



## HUMAN RESOURCES SUMMARY

### Pitt County Offices / Departments

Office / Department Contact	Location (in Greenville, NC)	Phone	Fax
	Email		
<b>Economic Development</b> Kelly Andrews, Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128
<b>Inspections</b> Dean Burbage, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
<b>Management Information Systems</b> Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
<b>Pitt Area Transit System</b> Misty Chase, Director	1717 West Fifth Street	902-2002	752-2320
<b>Planning</b> Jonas Hill, Planning Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
<b>Public Health</b> Wes Gray, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
<b>Public Information</b> Dawn Jones, Public Information Officer	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
<b>Register of Deeds</b> Lisa Nichols, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
<b>Sheriff</b> Paula Dance, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
<b>Social Services</b> Sharon Rochelle, Director	1717 West Fifth Street	902-1110	413-1252
<b>Solid Waste &amp; Recycling</b> John Demary, Director	3025 Landfill Road	902-3350	830-4690
<b>Soil and Water Conservation</b> PJ Andrews, District Conservationist	203 Government Circle	752-2720	752-5595
<b>Tax Administration - Assessment Division</b> Russell Hill, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
<b>Tax Administration - Collections Division</b> Russell Hill, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935
<b>Veteran Services</b> Channing Ford, Manager	1717 West Fifth Street	902-3090	



## GENERAL FUND

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds.

The General Operating Funds include:

- General
- Mental Health
- Public Health
- Social Services
- Court Facility
- Debt Service



## 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	291,554	307,235	387,524	442,590
<b>Total Revenues</b>	<b>291,554</b>	<b>307,235</b>	<b>387,524</b>	<b>442,590</b>
<b>Expenditures</b>				
Personal Services	236,949	248,185	246,499	254,990
Operating Expenses	54,605	59,050	141,025	187,600
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>291,554</b>	<b>307,235</b>	<b>387,524</b>	<b>442,590</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0	0	0	0



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To promote and provide necessary services and funding (internal and external) for the benefit of all citizens

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2022-23</i>	<i>Actual</i> <i>FY 2023-24</i>	<i>Target</i> <i>FY 2024-25</i>
To support improved educational opportunities and facilities <ul style="list-style-type: none"><li>Maintain increased funding year over year</li><li>Funding exceeds all other functional expenditures</li></ul>	Yes	Yes	Yes



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



# COUNTY MANAGER

104120

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-	REQUEST FY 2024-	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	605,855	649,348	699,907	729,366
<b>Total Revenues</b>	<b>605,855</b>	<b>649,348</b>	<b>699,907</b>	<b>729,366</b>
<b>Expenditures</b>				
Personal Services	575,298	611,156	671,704	701,163
Operating Expenses	30,557	38,192	28,203	28,203
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>605,855</b>	<b>649,348</b>	<b>699,907</b>	<b>729,366</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	3.00	3.00



County Manager Janis  
Gallagher



# 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

- ElectriCities designated the 374 acre Ayden Rail Site, as a Smart Site indicating this site is shovel ready.
- PCED received a \$1.5 million Golden Leaf Grant and a \$300,000 NC Commerce Utility Grant to support the Ayden Water system improvement project, which was completed in December 2023. Pitt County provided a \$100,000 match.
- PCED supported the Catalent \$5 million expansion with a \$50,000 ED Grant and a 5% match for the \$180,000 NC Commerce Building Reuse Grant.
- PCED supported the \$100 million Weyerhaeuser expansion with a \$1 million ED grant.
- PCED applied for and were selected for the EDPNC megasite program for the Pitt County North site.
- PCED sponsored the Better Skills, Better Jobs Fair, held in September 2023, which included approximately ~600 participants and ~130 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.
- PCED received a \$50,000 grant from the EDA Build Back Better funds to conduct additional due diligence on FarmVille Corporate Park.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	2,047,131	2,352,275	2,222,603	1,718,027
Capital Outlay	0	0	0	0
<b>Total Revenues</b>	<b>2,047,131</b>	<b>2,352,275</b>	<b>2,222,603</b>	<b>1,718,027</b>
<b>Expenditures</b>				
Personal Services	380,487	484,275	473,403	426,627
Operating Expenses	1,666,644	1,868,000	1,749,200	1,291,400
<b>Total Expenditures</b>	<b>2,047,131</b>	<b>2,352,275</b>	<b>2,222,603</b>	<b>1,718,027</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	3.00	3.00



# 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	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Enhance attraction efforts for new investment				
• Prospect Contacts		156	240	150
• Partner engagement and collaborations		600	434	400
Secure new capital investment by new and existing industries				
• Announced investment by new and expanding industry		\$40.5M	\$324.665M	\$50M

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Secure new jobs from new and existing industries				
• Announced jobs by new and expanding industry		48	963	300
• Average wage of announced new jobs*		0	\$63,680	\$48,043
• Number of primary jobs (manufacturing)*		8,403	8,392	8,000
Support initiatives to enhance retention, expansion, and attraction efforts				
• Grants dollars received to enhance product (sites, buildings)*		\$2,325,000	654,970	\$2M
• Occupancy at the Technology Enterprise Center		63.3%	59.8%	80%

## BUDGET HIGHLIGHTS

- Thermo Fisher is expected to receive the majority of their \$3.3M incentive in FY23-24 with remaining amount paid in FY24-25.
- Funding in the amount of \$150K is included in the FY24-25 budget for Intersect East for the collective lease agreement.
- Sponsorships/Partnerships \$50K: ECU Pirate Challenge, Little League Softball, Emerald Loop, NC National Science Museum, Grow Local, Better Skills Better Jobs, EDPNC Consultant Forum, NC Biotechnology
- We continue to support the PCC Bulldog Promise as part of the Career and College Promise initiative in the amount of \$150K which began in FY21-22.
- The TEC (Technology Ent. Center) brought in ~\$226K in revenue. Of the 32,520 sf of available leasable space, 12,598 is currently unleased. Approx. 14,252 is occupied by PSN, BOE, E911, Health Dept.



# ECONOMIC DEVELOPMENT

104126, 27

## 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

The economic development department develops strategic partnerships and programs to enhance the marketability of Pitt County, attract new investment and residents, support the retention and expansion efforts of existing industries, and enhance the overall well-being of the people of Pitt County.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

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



## 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 27th 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
- Board of Commissioners approved the issuance of Limited Obligation Bonds for the financing of the Pitt Community College Welding Building.
- Surpassed \$1.195M in sales of surplus equipment and foreclosed properties on GovDeals.com since inception of the program

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	1,076,826	1,116,857	1,405,358	1,795,917
<b>Total Revenues</b>	<b>1,076,826</b>	<b>1,116,857</b>	<b>1,405,358</b>	<b>1,795,917</b>
<b>Expenditures</b>				
Personal Services	1,035,055	1,048,824	1,323,175	1,499,734
Operating Expenses	41,771	68,033	82,183	296,183
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,076,826</b>	<b>1,116,857</b>	<b>1,405,358</b>	<b>1,795,917</b>
<b>Staffing</b>				
Full Time Equivalent Positions	10.00	10.00	12.00	14.00



## 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	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
To maintain unassigned fund balance of 18% to 20% of General Fund expenditures (year-end measurement)	• Fund balance as % of General Fund	36.56%	45.60%	18-20%
To maintain a G.O. bond rate of at least AA level with all rating agencies	• Moody's Rating	Aa1	Aa1	Aa1
	• Standard & Poor's Rating	AA	AA+	AA+
	• Fitch's Rating	AA+	AA+	AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)	• Total Debt as % of Assessed Valuation	.722%	.746%	<=1.1%
	• Operations Ratio	.991	.998%	<=1.4%

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
To reduce costs and improve efficiency by implementing paperless processes and electronic payments	• Avg # of accounts payable checks processed per month	1,455	1,401	<1,700
To maintain the per county FTE cost of financial services (year-end measurements)	• Financial Services expenditures	\$1,076,826	\$1,067,386.63	\$1,795,917
	• # of County FTE	1,080.80	1,103.80	1,139.80
	• \$ per FTE Cost	\$996.32	\$967.01	\$1,575.64

## BUDGET HIGHLIGHTS

- Added two new positions for FY2024-25 Budget, 1 Assistant Finance Director and 1 Staff Accountant.



## 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 2023-2024, the combined collection rate for real and personal property was 99.50%.
- For FY 2023-2024, Tax Administration levied \$96,969,729, Which was an increase of \$2,601,906 over FY 2021-2022
- Tax Administration mailed annual bills for FY 2023-2024 on July 15, 2024
- Completed the 2024 Countywide Reappraisal and mailed 79,083 notices in February 2024.
- 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

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	2,756,512	3,086,240	3,098,562	3,158,544
<b>Total Revenues</b>	<b>2,756,512</b>	<b>3,086,240</b>	<b>3,098,562</b>	<b>3,158,544</b>
<b>Expenditures</b>				
Personal Services	2,447,025	2,658,500	2,678,712	2,800,894
Operating Expenses	309,486	427,740	419,850	357,650
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,756,512</b>	<b>3,086,240</b>	<b>3,098,562</b>	<b>3,158,544</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	33.00	32.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To Complete Individual Listings and Discovery Process				
• Regular Listings Processed		6,777	15,375	13,500
To Complete Business Personal Property Listings/Audits				
• External Audits		438	68	75
• Internal Audits		5,216	150	150
• Regular Listings Processed		5,188	5,415	5,118
To Complete Vehicle Tax System (VTS) Files				
• VTS Accts Processed		131,837	18,963	
To Complete Real Property Process				
• Revaluation Parcels Valued		54,332	79,365	0
• Deeds Processed		5,633	5,220	5,500
• Permits Processed		2,449	2,196	2,300
• Parcel Photos Updated		14,615	1,043	17,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Increase Tax Collection Rate				
• Overall Real and Personal Property Collection Rate for Pitt County		99.39	99.50%	99.50%
Increase Productivity				
• Total Number of Bank Attachments Served		1812	1781	1,700
• *Debt Setoff dollars collected		\$114,120.13	\$74,994	\$75,000



## **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, Social Services Board and Farmer's Market 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 Register of Deeds and security upgrade at Sheriff's Patrol Station.
- Initiated security improvements at Public Health, Board of Elections and Agricultural Center.



**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	554,936	646,521	657,560	694,564
Sales & Services	65,832	30,000	40,000	40,000
<b>Total Revenues</b>	<b>620,768</b>	<b>676,521</b>	<b>697,560</b>	<b>734,564</b>
<b>Expenditures</b>				
Personal Services	603,835	656,988	677,915	714,919
Operating Expenses	16,933	19,533	19,645	19,645
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>620,768</b>	<b>676,521</b>	<b>697,560</b>	<b>734,564</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.00	5.00	5.00	5.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
	<b>Performance Indicators</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
To increase efficiency in contract review.			
• Provide legal review of all contracts within 7 days.	100%	100%	100%
To attend and provide meaningful counsel to County Boards and Commissions.			
• Board of Commissioner meetings	100%	100%	100%
• Planning Board meetings	100%	100%	100%
• Board of Adjustment	100%	100%	100%
• Animal Services Advisory Board	75%	75%	100%
• Board of Equalization & Review	100%	75%	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.	15	1	4
• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)	15	29	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**

- Carried out First and Second primary of 2024
- Completed department move to 1800 N Green St location
- Completed 24 months of Data and Statistics on Election webpage
- Carried out weekly Wednesday Wisdom poll worker education and updates
- Hired additionally Clerk V to complete staffing in department
- Completed selection and approval for 7 EV sites in Pitt Co
- Successfully launched Real Time Wait time webpage for voters going to polls/EV site

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	850,094	1,057,977	1,160,363	1,077,534
Sales & Services	5	100,000	0	0
<b>Total Revenues</b>	<b>850,099</b>	<b>1,157,977</b>	<b>1,160,363</b>	<b>1,077,534</b>
<b>Expenditures</b>				
Personal Services	505,253	764,379	698,494	719,490
Operating Expenses	344,846	393,598	348,644	346,044
Capital Outlay	0	0	113,225	12,000
<b>Total Expenditures</b>	<b>850,099</b>	<b>1,157,977</b>	<b>1,160,363</b>	<b>1,077,534</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



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

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

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

**Goal:** To conduct fair and honest elections while giving voters confidence in the voting process.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Increase the percentage of registered voters casting ballots				
• Percentage of registered voters casting ballots in General Election		46.13%	0%	65.00%
• Percentage of actual voters who utilize Early Voting		55.69%	39.73%	60.00%
• Percentage of absentee ballot requests processed within 3 days		88.36%	100%	100.00%
• Percentage of database considered active status regular voters		83.80%	83.08%	80.00%
Increase number and quality of poll workers				
• Number of poll workers				
• Percentage of poll workers attending training				

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Maintain accurate voter registration list				
• Number of registered voters		119,442	122,076	125,000
• Number of voters removed		7,149	3,855	5,000
• Number of new registrations		8,222	6,660	10,000



# 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
- Implemented NCAVE 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 (EPRS) - 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
- Continue to providing Passport Services to Citizens

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-</b>	<b>FY 2024-</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	-1,166,887	-1,272,176	-725,522	-753,584
Licenses	26,525	25,000	25,000	25,000
Permits & Fees	2,134,562	2,080,000	1,665,000	1,665,000
<b>Total Revenues</b>	<b>994,200</b>	<b>832,824</b>	<b>964,478</b>	<b>936,416</b>
<b>Expenditures</b>				
Personal Services	646,561	712,299	836,153	816,691
Operating Expenses	164,182	120,525	128,325	119,725
Capital Outlay	183,457	0	0	0
<b>Total Expenditures</b>	<b>994,200</b>	<b>832,824</b>	<b>964,478</b>	<b>936,416</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	9.00	11.00	10.00



# 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	Actual  FY 2022-23	Actual  FY 2023-24	Target  FY 2024-25
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	20,588	21,473	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	5,147	3,936	5,570
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	108,430	97,703	89,000
• Percent of pages processed daily	100%	100%	100%
Issue certified copies of death certificates			
• No. of certified copies issued	15,912	16,268	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	3,978	4,067	3,030
228			
• No. of marriage licenses issued	1,061	1,009	1,200
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	265	252	300
Issue certified copies of birth certificates			
• No. of copies issued	12,362	13,627	9,500
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	3,091	3,407	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 6 marketing videos for internal and public consumption
- Developed and produced 4 PSA marketing campaigns
- Created and managed 6 digital marketing campaigns
- Enhanced media relations with 1 Press Pass event
- Established new marketing efforts through emerging digital technologies
- Increased social media followers on County page by 56.8%, increased traffic by 164.5%, increased reach by 239%, increased link clicks by 256.5%
- Continued internal communication opportunities through employee newsletter and Connect homepage slideshow and calendar
- Increased marketing efforts for public board meetings by 100%
- Increased marketing for public input sessions by 50%

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-	REQUEST FY 2024-	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	91,663	348,623	283,477	373,233
Permits & Fees	269,189	270,000	236,561	236,561
<b>Total Revenues</b>	<b>360,851</b>	<b>618,623</b>	<b>520,038</b>	<b>609,794</b>
<b>Expenditures</b>				
Personal Services	263,294	322,508	369,022	385,978
Operating Expenses	97,557	94,915	151,016	123,816
Capital Outlay	0	201,200	0	100,000
<b>Total Expenditures</b>	<b>360,851</b>	<b>618,623</b>	<b>520,038</b>	<b>609,794</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Distribute news, information and services to the press	• Produce News Releases	130	104	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 \$278,719 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed year one of the seventh rotation cycle of the position classification review process, Clerical/Paraprofessional positions were reviewed. This is an in-house process which saves on the cost of outside consultants.
- Through the Pitt Training Program, employees successfully completed 250 e-learning courses using our on-line modules with a total of 1106 hours of training activities. Over 800 nonsupervisory employees successfully attended and completed Unlawful Workplace Harassment Training taught by county Human Resources staff,

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	805,856	880,130	929,719	1,045,950
<b>Total Revenues</b>	<b>805,856</b>	<b>880,130</b>	<b>929,719</b>	<b>1,045,950</b>
<b>Expenditures</b>				
Personal Services	733,372	789,470	804,259	935,490
Operating Expenses	72,483	90,660	123,960	110,460
Capital Outlay	0	0	1,500	0
<b>Total Expenditures</b>	<b>805,856</b>	<b>880,130</b>	<b>929,719</b>	<b>1,045,950</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Monitor volunteer activity in County agencies				
• Track volunteer usage by all departments - Hours		9,153.56	23,297	10,000
• Track volunteer usage by all departments - Value		\$114,688.23	\$349,469.25	\$150,000

**Goal:** Recruit and retain competent employees

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Recruit and refer qualified candidates to departments in a timely manner.				
• Applicants referred to departments in a timely manner		1.10 days	.99	< 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		1,790	851	2,000
• Provide training on benefits and policies through new employee orientation within 14 calendar days of first day of employment		100%	100%	100%
• Average tenure of workforce		8.90 years	8.35	10
• Overall Retention Rate		78%	85.75%	87%
• % of exit interviews conducted		89.5%	95.5%	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 Technical/Law Enforcement positions. This is the second 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	32,565	44,869	42,250	47,165
<b>Total Revenues</b>	<b>32,565</b>	<b>44,869</b>	<b>42,250</b>	<b>47,165</b>
<b>Expenditures</b>				
Personal Services	32,150	42,869	39,350	45,365
Operating Expenses	415	2,000	2,900	1,800
Capital Outlay				
<b>Total Expenditures</b>	<b>32,565</b>	<b>44,869</b>	<b>42,250</b>	<b>47,165</b>
<b>Staffing</b>				
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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	148,111	197,945	200,270	206,934
<b>Total Revenues</b>	<b>148,111</b>	<b>197,945</b>	<b>200,270</b>	<b>206,934</b>
<b>Expenditures</b>				
Personal Services	162,742	171,995	174,320	182,184
Operating Expenses	34,700	46,950	46,950	54,750
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>197,442</b>	<b>218,945</b>	<b>221,270</b>	<b>236,934</b>
Expense Allocation to Depts	-49,331	-21,000	-21,000	-30,000
<b>Net Expenditures</b>	<b>148,111</b>	<b>197,945</b>	<b>200,270</b>	<b>206,934</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



## IMAGING / MAIL SERVICES

104230

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Timely processing of mail				
• # pieces of courier mail delivered		88,250	86,500	80,000
• # pieces of metered mail processed		268,760	375,765	250,000
• % of postal & courier mail delivered on time		100%	100%	95%
• % of metered mail processed by end of day		100%	100%	90%
Timely processing of print services				
• # of service requests completed		604	586	400
• # of images processed		1,700,984	1,204,328	1,000,000
• % of requests completed on time		99%	99%	90%

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
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

- Participated with NC State Broadband Office to secure CAB grant to expand internet to 3,130 unserved locations
- Worked with County departments to evaluate, select and implement a common electronic payment solution with PayIt providing easy payment options for citizens
- Implemented electronic contract routing for County departments including using DocuSign for electronic signatures saving time and resources
- Supported multiple County construction projects through expanding fiber optic connectivity with redundancy enhancing network resilience
- Partnered with the NC National Guard to complete a security assessment
- Upgraded County network equipment for enhanced capability

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	3,430,714	3,586,070	4,733,903	3,835,409
Sales & Services	6,923	6,000	6,000	6,000
<b>Total Revenues</b>	<b>3,437,637</b>	<b>3,592,070</b>	<b>4,739,903</b>	<b>3,841,409</b>
<b>Expenditures</b>				
Personal Services	2,941,432	3,232,561	3,268,544	3,420,300
Operating Expenses	1,235,479	1,555,209	2,596,859	1,571,609
Capital Outlay	417,938	25,000	50,000	25,000
<b>Total Expenditures</b>	<b>4,594,849</b>	<b>4,812,770</b>	<b>5,915,403</b>	<b>5,016,909</b>
Expense Allocation to Depts	-1,157,212	-1,220,700	-1,175,500	-1,175,500
<b>Net Expenditures</b>	<b>3,437,637</b>	<b>3,592,070</b>	<b>4,739,903</b>	<b>3,841,409</b>
<b>Staffing</b>				
Full Time Equivalent Positions	27.00	27.00	27.00	27.00



# MANAGEMENT INFORMATION SYSTEMS

104240

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Efficient client support				
• # of service requests completed		15,887	13,722	11,000
• % service requests completed by critical date		99%	98%	90%
• # computing/voice devices supported		6,570	6,540	6,000
• % client satisfaction with service, good or better		97%	97%	90%
• % of data recovery requests completed successfully		100%	100%	100%
Minimize reliance on general fund				
• % budget recovered using non-general funds		25.3%	24.5%	22%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Provide data to public via the internet				
• % of website availability		100%	100%	100%
Maintain centralized phone system				
• % phone system availability		99.9%	100%	100%



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Work with technical business partner to upgrade the current GIS platform ensuring compliance and expanding functionality
- Reviewed licensing structure against current needs

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	433,600	526,262	571,057	558,848
<b>Total Revenues</b>	<b>433,600</b>	<b>526,262</b>	<b>571,057</b>	<b>558,848</b>
<b>Expenditures</b>				
Personal Services	240,467	255,886	259,456	272,247
Operating Expenses	255,632	308,076	324,301	324,301
Capital Outlay	0	25,000	50,000	25,000
<b>Total Expenditures</b>	<b>496,100</b>	<b>588,962</b>	<b>633,757</b>	<b>621,548</b>
Expense Allocation to Depts	-62,499	-62,700	-62,700	-62,700
<b>Net Expenditures</b>	<b>433,600</b>	<b>526,262</b>	<b>571,057</b>	<b>558,848</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Efficient client support				
• # of service requests completed		162	171	120
• % service requests completed by critical date		91.25%	98%	90%
• % client satisfaction with service, good or better		95%	95%	90%
Minimize reliance on general fund				
• % budget recovered using non-general funds		11%	10.6%	8%



# 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 the old Board of Elections area to increase office area to include 12 offices and a conference room.
- Refurbished offices in the County Office building with new VCT flooring and painting the walls.
- Assisted in the roof restoration, cleaning and redesign of the Farmers Market.
- Completed handicap ramp improvements at the Detention Center, Public Health and Human Services buildings.
- Upgraded the fire panel at the County Office building and Development Services building.
- Working to replace the damaged drain lines at the Animal Shelter.
- Assisted in lighting the Courthouse up green during Operation Greenlight in November 2023 to honor our Country's Veterans.
- Coordinated items needed for the groundbreaking of the new dual Community center/Gyms.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	2,696,483	2,892,231	3,331,182	3,088,031
<b>Total Revenues</b>	<b>2,696,483</b>	<b>2,892,231</b>	<b>3,331,182</b>	<b>3,088,031</b>
<b>Expenditures</b>				
Personal Services	958,519	1,151,836	1,130,232	1,123,498
Operating Expenses	1,662,678	1,740,395	2,200,950	1,964,533
Capital Outlay	75,286	0	0	0
<b>Total Expenditures</b>	<b>2,696,483</b>	<b>2,892,231</b>	<b>3,331,182</b>	<b>3,088,031</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.00	15.00	16.00	16.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To maximize resources in performing duties to economize cost				
• Dollar savings of community service labor in lieu of employee labor		\$9,938	\$7784.37	\$10,000
• Dollar savings due to internet purchasing		\$12,609	\$4703.00	\$5,000
• Money returned to the County from scrap metal sales			\$973.50	\$500



## **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**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	430,891	439,973	453,127	453,127
<b>Total Revenues</b>	<b>430,891</b>	<b>439,973</b>	<b>453,127</b>	<b>453,127</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	430,891	439,973	453,127	453,127
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>430,891</b>	<b>439,973</b>	<b>453,127</b>	<b>453,127</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

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

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

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

**Goal:** Improve quality of service.

<b>Objective</b>	<i>Actual</i> <b>FY 2022-23</b>	<i>Actual</i> <b>FY 2023-24</b>	<i>Target</i> <b>FY 2024-25</b>
<i>Performance Indicators</i>			
To ensure a high level of cleanliness of all County Buildings			
• Solicit feedback from County staff	Monthly	Monthly	Monthly

**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**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	2,389,085	3,900,984	9,801,039	4,329,529
<b>Total Revenues</b>	<b>2,389,085</b>	<b>3,900,984</b>	<b>9,801,039</b>	<b>4,329,529</b>
<b>Expenditures</b>				
Personal Services	-1,203,700	142,900	4,716,810	50,500
Operating Expenses	2,631,945	2,893,084	4,334,229	3,904,029
Capital Outlay	960,840	865,000	750,000	375,000
<b>Total Expenditures</b>	<b>2,389,085</b>	<b>3,900,984</b>	<b>9,801,039</b>	<b>4,329,529</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	484,689	516,400	547,988	547,988
<b>Total Revenues</b>	<b>484,689</b>	<b>516,400</b>	<b>547,988</b>	<b>547,988</b>
<b>Expenditures</b>				
Personal Services	-3,725	0	0	0
Operating Expenses	488,414	516,400	547,988	547,988
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>484,689</b>	<b>516,400</b>	<b>547,988</b>	<b>547,988</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	0.00	0.00



# CULTURAL & RECREATIONAL

106100

## DEPARTMENT MISSION

Cultural & Recreational enables external agencies to provide cultural and recreational opportunities for Pitt County citizens.

## SERVICE DESCRIPTION

Contributions to the operations of public and nonprofit organizations within Pitt County which provide cultural and/or recreational activities are included within this cost center. Organizations apply for funding on an annual basis. The level of funding is determined after careful review of all requests.

Sheppard Memorial Library, which is funded in partnership with the City of Greenville, is the largest agency funded in this category.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	725,338	754,545	1,052,110	871,331
<b>Total Revenues</b>	<b>725,338</b>	<b>754,545</b>	<b>1,052,110</b>	<b>871,331</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	725,338	754,545	1,052,110	871,331
<b>Total Expenditures</b>	<b>725,338</b>	<b>754,545</b>	<b>1,052,110</b>	<b>871,331</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# RECREATION

106120

## 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 2022-23	BUDGET FY 2023-	REQUEST FY 2024-	ADOPTED FY 2024-25
<b>Revenues</b>				
Revenues	367,501	512,056	2,266,102	2,310,421
<b>Total Revenues</b>	<b>367,501</b>	<b>512,056</b>	<b>2,266,102</b>	<b>2,310,421</b>
<b>Expenditures</b>				
Expenditures	367,501	512,056	2,266,102	2,310,421
<b>Total Expenditures</b>	<b>367,501</b>	<b>512,056</b>	<b>2,266,102</b>	<b>2,310,421</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	10.00	10.00





## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- 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**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	33,821,270	37,863,317	42,175,147	42,711,041
Intergovernmental	559,214	600,000	585,000	615,000
Sales & Services	3,848,000	3,762,929	3,633,031	3,786,615
Miscellaneous	22,229	19,000	19,000	19,000
<b>Total Revenues</b>	<b>38,250,713</b>	<b>42,245,246</b>	<b>46,412,178</b>	<b>47,131,656</b>
<b>Expenditures</b>				
Personal Services	29,115,872	33,013,743	34,721,969	36,062,312
Operating Expenses	8,447,683	8,735,243	9,524,673	8,880,344
Capital Outlay	687,157	496,260	2,165,536	2,189,000
<b>Total Expenditures</b>	<b>38,250,713</b>	<b>42,245,246</b>	<b>46,412,178</b>	<b>47,131,656</b>
<b>Staffing</b>				
Full Time Equivalent Positions	343.00	348.00	364.00	348.00



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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To improve Child Support Enforcement Program	• Child Support collections	\$15,094,016.43	\$15,883,374.51	\$15,000,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Improve Domestic Violence Program	• Domestic violence protective-orders served	212	287	250
	• Domestic violence case clearance rate	52%	33%	42%
To improve the Victim Services Program	• Cases Serviced	464	509	486
	• Victim Contacts	2,747	3,072	2,909

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To improve paper service rates	• Civil process rates	89%	92%	90%
To improve response times	• Average agency-wide response times (minutes)	20	19	19
	• Deputy reaction time (minutes)	14	14	14
	• Responses to calls & follow-ups	31,927	35,813	33,870
	• Part I Violent crimes reported	177	201	185
	• Part I Property crimes reported	527	636	575
	• Part 2 Offenses reported	2,152	2,554	2,350
To improve case clearance rates	• Property Crimes clearance rate	29%	30%	30%



**SHERIFF**

104310,20,26,27,28

• Violent Crimes clearance rate	64%	73%	70%
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**Goal:** Provide professional and cost effective jail services.

<b>Objective</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>
To maintain / increase jail revenue			
• Inmate man-hours worked	259,424	289,800.00	\$18,112.50
• Value of inmate labor @ \$7.25	\$1,663,328	n/a	415,832
• Total jail revenue	\$4,998,625.14	4533109.39	\$17,500,000
• Average daily cost per inmate	\$169.01	168.22	\$170.00





# 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

- Recruit and hire FT EMS Billing position.
- Utilize DPR grant awards to purchase and upfit search/rescue boat.
- EM personnel attend NCEMA conference to represent Pitt County.
- Installed approximately 100 smoke detectors in homes through state and Red Cross funded project

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	820,102	1,012,174	1,012,174	745,686
Intergovernmental	52,522	52,000	52,000	52,500
Permits & Fees	31,140	30,000	30,000	30,000
<b>Total Revenues</b>	<b>903,764</b>	<b>1,094,174</b>	<b>1,094,174</b>	<b>828,186</b>
<b>Expenditures</b>				
Personal Services	561,618	637,424	637,424	545,586
Operating Expenses	332,671	456,750	456,750	282,600
Capital Outlay	9,475	9,200	0	0
<b>Total Expenditures</b>	<b>903,764</b>	<b>1,103,374</b>	<b>1,094,174</b>	<b>828,186</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	5.00	5.00



# EMERGENCY MANAGEMENT

104330

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</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
- One truck payment request for FY2025
- Workers compensation premium for FY2025



# 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

- Apply, accept, and implement improvements to radio console grant.
- Install 7th operations console position in main communications center.
- 911 telephone equipment refresh.
- Continue migration of agencies in Pitt County over to Pitt County owned 700mhz system.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	2,329,979	3,707,240	3,707,240	3,001,683
<b>Total Revenues</b>	<b>2,329,979</b>	<b>3,707,240</b>	<b>3,707,240</b>	<b>3,001,683</b>
<b>Expenditures</b>				
Personal Services	1,672,251	2,148,429	2,148,429	2,128,533
Operating Expenses	657,728	1,558,811	1,558,811	873,150
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,329,979</b>	<b>3,707,240</b>	<b>3,707,240</b>	<b>3,001,683</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	27.00	24.00



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

- To promote community safety through enhanced emergency service programs

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

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To maintain an Emergency Medical Dispatch compliance above the national standard of 85%	<ul style="list-style-type: none"><li>• Center compliance %</li></ul>	98%	97.5%	98%

### **BUDGET HIGHLIGHTS**

- New position request for (3) 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**

- PCAS collaborated with the City of Greenville to provide 4 free dog houses with hay to low-income families.
- PCAS wrote a grant for the second year in a row that provided over 500 free rabies vaccinations to our citizens. (Grant value = 6,000.00)
- PCAS was selected by Best Friends Animal Society to continue our work in Wilson County. Collectively, we have reduced the # of euthanasia at their shelter by 11%
- PCAS wrote a grant that provided non-profit rescue groups with a \$40 benefit for each animal pulled from our shelter.
- PCAS partnered with the PCC to host animal control training for all eastern, nc counties free of charge.
- PCAS partnered with the North Carolina Humane Society and PCC to host Advanced Animal Cruelty training for the eastern part of the State.
- PCAS recorded the highest number of volunteer hours in a 5 year period.
- PCAS sponsored (4) additional employees in becoming certified Vet Tech's.
- PCAS had the highest number of adoptions in a month over a 4 year period (total=117)
- PCAS started a new Thanksgiving Foster Program.
- PCAS partnered with Boy Scouts of America to build dog enrichment props for our play yards

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	1,057,553	1,057,452	1,116,095	1,099,901
Intergovernmental	10,491	15,000	8,500	8,500
Permits & Fees	146,302	187,000	209,500	232,035
<b>Total Revenues</b>	<b>1,214,346</b>	<b>1,259,452</b>	<b>1,334,095</b>	<b>1,340,436</b>
<b>Expenditures</b>				
Personal Services	908,194	985,114	1,015,193	1,055,259
Operating Expenses	306,152	274,338	318,902	285,177
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,214,346</b>	<b>1,259,452</b>	<b>1,334,095</b>	<b>1,340,436</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.50	14.00	15.00	15.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Assist citizens with unwanted/dangerous/nuisance animals				
• # of calls answered		1185	1124	>1300
• # of animal bites investigated		159	155	>150
• # of canine control violations		171	213	>350
Provide rabies control services				
• # of rabies clinics held		1	2	2
• # of educational presentations		3	11	4

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Encourage adoptions to decrease euthanasia				
• # of adoptions		872	913	850
• # of animals euthanized		311	340	450
• # of re-claimed animals		121	206	150
• Live Release Rate		84.02%	80.54%	80%
Utilize volunteers in order to economize costs				
• # of volunteer hours		3,214	3764	3500
• \$ of monetary value		\$45,831.64	\$57,438	\$50,000

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**PRIOR YEAR MAJOR ACCOMPLISHMENTS**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	174,360	8,415	2,156	253,420
Permits & Fees	656,485	625,000	625,000	625,000
<b>Total Revenues</b>	<b>830,845</b>	<b>633,415</b>	<b>627,156</b>	<b>878,420</b>
<b>Expenditures</b>				
Personal Services	488,083	589,405	549,546	574,810
Operating Expense	48,978	44,010	77,610	73,610
Capital Outlay	293,784	0	0	230,000
<b>Total Expenditures</b>	<b>830,845</b>	<b>633,415</b>	<b>627,156</b>	<b>878,420</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.75	5.75	6.00	6.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Perform daily inspections and investigate complaint requests.	<ul style="list-style-type: none"><li>• % of condemnation notices resolved within six months</li></ul>	50%	50%	75%
Complete inspections and plan reviews in a timely manner	<ul style="list-style-type: none"><li>• # of inspections performed per inspector per day</li><li>• % inspection costs offset by permit fees</li><li>• % of residential plans reviewed within 4 working days</li><li>• % of nonresidential plans reviewed within 7 working days</li></ul>	14.55	12	>7

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	203,860	200,500	388,500	388,500
<b>Total Revenues</b>	<b>203,860</b>	<b>200,500</b>	<b>388,500</b>	<b>388,500</b>
<b>Expenditures</b>				
Operating Expenses	203,860	200,500	388,500	388,500
<b>Total Expenditures</b>	<b>203,860</b>	<b>200,500</b>	<b>388,500</b>	<b>388,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## OTHER PUBLIC SAFETY

104379

### DEPARTMENT MISSION

The purpose of other public safety is to provide a means to make County funding available for public safety related functions that are not specific to any particular department.

### SERVICE DESCRIPTION

Other Public Safety accounts for any contributions to agencies which perform public safety functions within Pitt County. Included is funding on a prorated share for maintaining a Forest Ranger in the County through contract with the North Carolina Department of Environmental and Natural Resources.

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	366,731	340,253	601,656	388,056
<b>Total Revenues</b>	<b>366,731</b>	<b>340,253</b>	<b>601,656</b>	<b>388,056</b>
<b>Expenditures</b>				
Operating Expenses	366,731	340,253	601,656	388,056
<b>Total Expenditures</b>	<b>366,731</b>	<b>340,253</b>	<b>601,656</b>	<b>388,056</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	0	4,500	4,500	0
<b>Total Revenues</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>Expenditures</b>				
Operating Expenses	0	4,500	4,500	0
<b>Total Expenditures</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

The mission of Planning is to guide long-range development, address land use issues in Pitt County by preparing and implementing land use plans, and administering development regulations, planning initiatives and Community Development grant programs which improve the health, safety, and general welfare of Pitt County residents, and provide efficient E-911 addressing services to the citizens throughout Pitt County to facilitate fast and accurate emergency response.

## **SERVICE DESCRIPTION**

The major services provided by the Planning Department include: Land Use Planning; Development Review Administration; Zoning Code Enforcement; Coordinated Permitting Administration; Community Development Program Administration; Implementation of the 10-Year Plan to End Chronic Homelessness, Soil Erosion and Sedimentation Control Administration; Floodplain Management Administration; Stormwater Management; Geographic Information System (GIS) Development; Mapping; Transportation, Recreation and Environmental Planning; and Clearinghouse for Census Data; and E-911 addressing services including maintenance of address, street centerline, access and street signage database.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Adopted a new comprehensive land use plan, Envision Pitt County 2045
- Began development of a new Comprehensive Parks and Recreation Master Plan in conjunction with Pitt County Community Schools and Recreation
- Work continued on the Pitt County Comprehensive Transportation Plan and plan adoption is currently scheduled for 2024
- Applied and received grants from Urgent Repair Program 2023 and Essential Single Family Rehabilitation Program 2023 through North Carolina Housing Finance for \$294,000
- Awarded \$150,995 from North Carolina Housing Finance Agency to rehabilitate 11 homes
- Maintained nearly 3,550 County street signs and assembled 25 new signs
- Drafted amendments to the Stormwater Ordinance for Compliance with State rule changes
- Issued 480 zoning compliance permits and processed 11 rezoning request in 2023
- Acquired 4 flood-damaged properties using funds from Hurricane Florence Hazard Mitigation Grant Program
- Assisted 108 people, including 71 adults and 37 children through the Rapid Rehousing Program
- New funding was awarded by NC Department of Health and Human Services for the Choosing Home Program in the amount of \$98,000 for Rapid Rehousing and Homelessness Prevention

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	1,190,725	1,288,771	1,342,544	1,382,902
Permits & Fees	25,008	22,500	22,500	22,500
Sales & Services	67,700	56,000	48,000	48,000
<b>Total Revenues</b>	<b>1,283,433</b>	<b>1,367,271</b>	<b>1,413,044</b>	<b>1,453,402</b>
<b>Expenditures</b>				
Personal Services	1,119,708	1,246,571	1,268,720	1,332,788
Operating Expenses	163,726	120,700	144,324	120,614
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,283,433</b>	<b>1,367,271</b>	<b>1,413,044</b>	<b>1,453,402</b>
<b>Staffing</b>				
Full Time Equivalent Positions	11.25	11.25	11.25	11.25



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

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

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

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

<b>Objective</b>		<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Administration of Community Development Programs				
• Number of Homes Rehabilitated	15	20	22	
• Number of Homes Replaced	0	0	8	

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

<b>Objective</b>		<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Administration of County-wide Zoning Ordinance				
• % of complaints investigated that equalled a zoning violation	86%	100%	>50%	
• # of rezoning, *CUP & **SUP requests	13	10	>10	

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

<b>Objective</b>		<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Administration of Tar-Pamlico Stormwater Regulations				
• % of sites with approved *BMP's inspected annually	24.5%	95%	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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	224,183	191,500	156,000	156,000
<b>Total Revenues</b>	<b>224,183</b>	<b>191,500</b>	<b>156,000</b>	<b>156,000</b>
<b>Expenditures</b>				
Operating Expenses	224,183	191,500	156,000	156,000
<b>Total Expenditures</b>	<b>224,183</b>	<b>191,500</b>	<b>156,000</b>	<b>156,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

The mission of Engineering is to provide engineering services required to accomplish the following:

- 1) Ensure that County projects are constructed properly.
- 2) Provide contract drafting and administration and consulting services to other County departments.
- 3) Provide engineering expertise to insure that development is done in accordance with County and State standards.

**SERVICE DESCRIPTION**

The Engineering Department designs small projects, performs engineering studies, administers construction and equipment contracts, administers minority participation policies, works with special projects and assists in regulating land development.

This department is also responsible for the management of Housekeeping functions.

**PRIOR YEAR MAJOR ACCOMPLISHMENTS**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	165,979	170,648	369,277	375,814
<b>Total Revenues</b>	<b>165,979</b>	<b>170,648</b>	<b>369,277</b>	<b>375,814</b>
<b>Expenditures</b>				
Personal Services	153,274	160,698	359,327	365,864
Operating Expenses	12,705	9,950	9,950	9,950
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>165,979</b>	<b>170,648</b>	<b>369,277</b>	<b>375,814</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	3.00	3.00



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

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

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

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Monitor Energy savings related to Energy Savings Contract	<ul style="list-style-type: none"><li>• Monitor energy bills</li></ul>	Monthly	Monthly	Monthly



# COOPERATIVE EXTENSION

104950

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- 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 with programming providing leadership, STEM & health education through 4-H

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	279,953	408,869	426,432	411,712
<b>Total Revenues</b>	<b>279,953</b>	<b>408,869</b>	<b>426,432</b>	<b>411,712</b>
<b>Expenditures</b>				
Personal Services	225,929	370,545	386,952	375,732
Operating Expenses	54,023	38,324	39,480	35,980
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>279,953</b>	<b>408,869</b>	<b>426,432</b>	<b>411,712</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COOPERATIVE EXTENSION

104950

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Increase youth participation	• No. of youth participating in programs	3,615	7,393	6000
Extension customers will learn proper skills related to healthy living.	• No. of customers	4,218	3,676	5000
Volunteers will be recruited to assist in the delivery of Extension education	• Volunteer hours	5,842	5147	8000
Farmers and "Green Industry" professionals will adopt economically sound production practices	• No. of farmers implementing practices	164	177	800
	• Dollar value	\$1,498,086	\$1,207,333	\$1,000,000

## BUDGET HIGHLIGHTS

- Pitt County ranks 10th in NC for the value of agricultural receipts at over \$280 million. Cooperative Extension contributes to that success by teaching farmers and helping them adopt best management practices
- Cooperative Extension educational programs and outreach in the areas of agriculture, food and nutrition, and youth development reached a total audience of over 54,000 with more than 8,000 unique face-to-face contacts



# 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

- Accepted SNAP/EBT and DoubleBucks.
- Attained \$5,000 grant from ECUHealth to upfit the mobile kitchen cart, obtain supplies for healthy demonstrations and promote nutritional education programs
- Successfully implemented updated Farmer's Market Standard Operating Procedures as approved by BOCC on June 26, 2023, effective July 1, 2023
- Accepted 6 new vendors through new application packet and process - retained 23 returning vendors
- County Commissioners approved \$10,000 in annual budget funds to be used towards continued repair and maintenance at the Market
- Substantial improvements and repairs completed at the facility: Market closed during the off-season to renovate Market Managers space, finalized ceiling repairs, purchased uniform tables and chairs to be used by vendors, and increased office security for Market Manager by installing a service window for customer/vendor interactions during SNAP/EBT transactions
- BOCC approved CIP funding of \$250,000 for paving and parking lot improvements
- Collaborated with Pitt County Public Information Office to enhance the marketing strategy and increase public awareness
- Refined and executed a marketing plan utilizing Facebook and the Pitt County website to drive customer traffic through the Market
- Partnered with Pitt County Public Health to implement Tasty Tuesday at the Market during Summer schedule (additional operating hours)
- Planned and executed promotional activites for National Farmers Market Week

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	42,177	43,134	305,463	296,783
Sales & Services	11,315	8,000	8,000	8,000
<b>Total Revenues</b>	<b>53,492</b>	<b>51,134</b>	<b>313,463</b>	<b>304,783</b>
<b>Expenditures</b>				
Personal Services	40,753	42,934	39,638	38,208
Operating Expenses	12,740	8,200	23,825	16,575
Capital Outlay	0	0	250,000	250,000
<b>Total Expenditures</b>	<b>53,492</b>	<b>51,134</b>	<b>313,463</b>	<b>304,783</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60



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

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

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

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To increase the number of vendors providing agricultural, baked goods &/ artisan products			
• Avg. # - Agricultural vendor attendance	820	867	840
To increase the use of the market by citizens			
• Avg. # of market customers	32,400	15,477	25,000
• Avg. # social media insights	73,388	62,989	50,000

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Provide educational resources to promote healthier lifestyles and nutrition in our community			
• # of Educational demonstrations	904	0	10
• # of Education materials supplied	\$4,520	0	\$2,250



# 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	57,334	61,377	60,724	64,346
<b>Total Revenues</b>	<b>57,334</b>	<b>61,377</b>	<b>60,724</b>	<b>64,346</b>
<b>Expenditures</b>				
Personal Services	56,591	58,877	58,224	62,346
Operating Expenses	743	2,500	2,500	2,000
Capital Outlay				
<b>Total Expenditures</b>	<b>57,334</b>	<b>61,377</b>	<b>60,724</b>	<b>64,346</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.75	0.75	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.

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	275,700	294,500	329,500	329,500
<b>Total Revenues</b>	<b>275,700</b>	<b>294,500</b>	<b>329,500</b>	<b>329,500</b>
<b>Expenditures</b>				
Operating Expenses	275,700	294,500	329,500	329,500
<b>Total Expenditures</b>	<b>275,700</b>	<b>294,500</b>	<b>329,500</b>	<b>329,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# VETERANS SERVICES

105820

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	217,612	233,513	235,020	245,561
Miscellaneous	2,758	0	2,000	2,000
<b>Total Revenues</b>	<b>220,371</b>	<b>233,513</b>	<b>237,020</b>	<b>247,561</b>
<b>Expenditures</b>				
Personal Services	211,121	225,338	228,695	239,236
Operating Expenses	9,250	8,175	8,325	8,325
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>220,371</b>	<b>233,513</b>	<b>237,020</b>	<b>247,561</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00



# VETERANS SERVICES

105820

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To serve Pitt County veterans and their families				
• In-Person contacts		1,175	1,429	1,600
• Written contacts		8217	9,272	5,000
• Telephone contacts		5219	6284	4,200
• Month end claims waiting to be processed		0	1	<5
• Month end diary dates waiting to be processed		18	0	20
• Average number of phone messages waiting to be returned per day*		0.89	0.50	<5

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Maximize receipt of available benefits to eligible veterans and their families				
• Number of new claims awarded		131	230	225
• Annual benefit amount of new claims awarded		\$1,235,198.00	\$1,794,960.00	\$2,000,000
• Amount of one-time benefit claims awarded		\$638,233.00	\$1,309,932.00	\$2,000,000
• Total benefit amounts for new claims awarded		\$1,873,431.00	\$3,104,892.00	\$4,000,000
• Total number of claims submitted		245	374	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	BUDGET	REQUEST	ADOPTED
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	7,303,558	8,713,624	9,480,357	6,366,901
Intergovernmental	5,883,760	5,250,364	6,089,294	6,397,903
Sales & Services	296,202	292,800	220,255	221,755
Miscellaneous	254,562	487,032	200,515	200,515
Debt & NonRevenue	0	0	0	0
Fund Balance	0	60,000	0	3,000,000
<b>Total Revenues</b>	<b>13,738,082</b>	<b>14,803,820</b>	<b>15,990,421</b>	<b>16,187,074</b>
<b>Expenditures</b>				
Personal Services	8,906,022	11,995,214	11,691,166	12,237,915
Operating Expenses	2,653,684	2,747,606	4,299,255	3,949,159
Capital Outlay	202,321	61,000	0	0
<b>Total Expenditures</b>	<b>11,762,028</b>	<b>14,803,820</b>	<b>15,990,421</b>	<b>16,187,074</b>
<b>Staffing</b>				
Full Time Equivalent Positions	133.20	139.20	144.20	139.20



# PUBLIC HEALTH - ADMINISTRATION

155110,15

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

Administration maintains an adequate administrative infrastructure for the support of all agency services and activities necessary for the achievement of the agency's mission. The business office, medical records, vital statistics and personnel are housed within this division.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- 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 completed the build of the new mobile dental unit. This new unit contains two operator areas, Panoramic X-ray room, clinician and staff office space and new client waiting area on the unit. This unit serves children in Pitt County that are uninsured or receiving NC Medicaid benefits that do not have a dental provider. The mobile dental unit travels to Pitt County elementary schools to provide care while children are in school so they do not miss any educational time.
- The Health Department joined Northeast North Carolina Partnership for Public Health. This origination brings public health departments together to advocate for programs, policies related to strengthen the public health systems especially related to the areas of the Public Health Workforce.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	2,108,476	2,567,231	3,140,119	238,291
Intergovernmental	1,381,996	751,963	1,386,059	1,575,540
Sales & Services	736	0	5	5
Miscellaneous	900	1,000	1,515	1,515
Debt & NonRevenue	0	0	0	0
Fund Balance	0	60,000	0	2,517,247
<b>Total Revenues</b>	<b>3,492,107</b>	<b>3,380,194</b>	<b>4,527,698</b>	<b>4,332,598</b>
<b>Expenditures</b>				
Personal Services	1,551,014	2,256,957	2,277,926	2,374,826
Operating Expenses	1,475,626	1,063,237	2,249,772	1,957,772
Capital Outlay	202,321	60,000	0	0
<b>Total Expenditures</b>	<b>3,228,960</b>	<b>3,380,194</b>	<b>4,527,698</b>	<b>4,332,598</b>
<b>Staffing</b>				
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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Develop public health workforce to respond to public health emergencies				
• % of Health Department staff who have completed Incident Command System 100, 200 & 700 courses		95%	95%	100%
• % of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses		95%	95%	100%
• % of staff who respond within 2 hours to quarterly call down drills		95%	N/A	100%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
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 Maintenance 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.

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	1,801,135	2,027,776	1,925,563	1,507,776
Intergovernmental	74,777	30,000	56,000	86,000
Sales & Services	199,745	165,000	172,000	173,500
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	482,753
<b>Total Revenues</b>	<b>2,075,657</b>	<b>2,222,776</b>	<b>2,153,563</b>	<b>2,250,259</b>
<b>Expenditures</b>				
Personal Services	1,676,464	1,942,396	1,935,273	2,023,239
Operating Expenses	159,565	279,380	218,290	226,790
Capital Outlay	0	1,000	0	0
<b>Total Expenditures</b>	<b>1,836,029</b>	<b>2,222,776</b>	<b>2,153,563</b>	<b>2,250,029</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	22.00	23.00	22.00



## PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.	<ul style="list-style-type: none"><li>Number of Food and Lodging inspections, consultations and permitting activities</li><li>Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li></ul>	11,901	11,926	9,150
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.	<ul style="list-style-type: none"><li>Number of inspections, permits and consultations</li><li>Inspections, consultations and permitting activities per FTE per day</li><li>Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li></ul>	9,505	11,216	9,388
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.	<ul style="list-style-type: none"><li>Number of inspections, investigations and consultations and permits</li><li>Inspections, investigations, consultations and permitting activities per FTE per day</li></ul>	2038	2,660	1,500



## 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 2,549 HIV test in year 23-24 and performed 4,076 gonorrhea and chlamydia screenings in year 23-24.
- Pitt County health department performed 2,182 syphilis screenings in year 23-24.



# PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	1,120,062	1,343,541	1,390,687	1,441,620
Intergovernmental	347,469	272,790	346,297	346,297
Sales & Services	53,938	73,500	23,500	23,500
Miscellaneous	5,000	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,526,470</b>	<b>1,689,831</b>	<b>1,760,484</b>	<b>1,811,417</b>
<b>Expenditures</b>				
Personal Services	828,881	1,436,995	1,396,209	1,465,642
Operating Expenses	150,809	252,836	364,275	345,775
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>979,691</b>	<b>1,689,831</b>	<b>1,760,484</b>	<b>1,811,417</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.50	15.50	16.50	16.50

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target	
	Performance Indicators	FY 2022-23	FY 2023-24	FY 2024-25
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 25 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.
- 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	1,911,307	2,369,199	2,532,967	2,672,751
Intergovernmental	3,522,264	3,653,292	3,765,170	3,854,298
Sales & Services	35,239	49,800	19,750	19,750
Miscellaneous	205,712	446,032	199,000	199,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>5,674,522</b>	<b>6,518,323</b>	<b>6,516,887</b>	<b>6,745,799</b>
<b>Expenditures</b>				
Personal Services	4,320,947	5,768,625	5,535,526	5,799,543
Operating Expenses	445,143	749,698	981,361	946,256
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,766,089</b>	<b>6,518,323</b>	<b>6,516,887</b>	<b>6,745,799</b>
<b>Staffing</b>				
Full Time Equivalent Positions	68.20	68.20	70.20	67.70



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

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

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Provide technical assistance including health and safety trainings to childcare providers	• Childcare centers who have received technical health assistance.	214	215	145
	• Number of children impacted by technical assistance/provider training.	10,941	10,127	3,000
Improve the health and spacing of pregnancies	• Number of family planning clinic visits at the Pitt County Health Department.	2,105	1,983	4,200
	• Number of prenatal care clinic visits at the Pitt County Health Department.	1,122	383	3,050
	• Maintain an average monthly caseload of women receiving pregnancy care management services.	240	247	350
	• Number of postpartum home visits.	0	337	600
Reduce adolescent pregnancies	• % of adolescents enrolled in the initiative who do not report a pregnancy.	0	100%	100%
	• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.	0	25	180
	• Pitt County adolescent pregnancy state ranking.	53	53	Lowest in the State
Promote optimal development during early childhood by assessing development and coordinating services	• Maintain an average monthly caseload of children receiving at risk or developmental disability case management	968	983	250
Ensure WIC Program services are made available to all eligible participants in Pitt County	• % of WIC mothers initiating breastfeeding (note fiscal year basis).	61.32%	61.00%	60.00%
	• WIC average caseload	5,193	5,028	4,755



## **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

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	362,578	405,877	491,021	506,463
Intergovernmental	557,255	542,319	535,768	535,768
Sales & Services	6,544	4,500	5,000	5,000
Miscellaneous	42,950	40,000	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>969,327</b>	<b>992,696</b>	<b>1,031,789</b>	<b>1,047,231</b>
<b>Expenditures</b>				
Personal Services	528,717	590,241	546,232	574,665
Operating Expenses	422,542	402,455	485,557	472,566
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>951,259</b>	<b>992,696</b>	<b>1,031,789</b>	<b>1,047,231</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.50	6.50	8.00	7.00

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

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

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

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
	<b>Performance Indicators</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
Improve early diagnosis of cancer in women			
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years	100%	100%	90%
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram	100%	100%	100%
Create an environment within Pitt County that supports healthy lifestyle choices			
• % of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units	95%	90%	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

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
State & Federal	-18,125,852	-20,339,265	-22,962,306	-22,181,888
General Fund	-14,144,121	-16,330,268	-21,570,526	-12,568,288
Fees & Charges	-116,863	-136,750	-141,380	-101,750
Miscellaneous	-73,859	0	0	-6,912
Debt & Non Revenue				
Fund Balance				-5,000,000
<b>Total Revenues</b>	<b>-32,460,695</b>	<b>-36,806,283</b>	<b>-44,674,212</b>	<b>-39,858,838</b>
<b>Expenditures</b>				
Personal Services	19,742,424	25,130,531	31,765,705	28,266,260
Operating Expenses	9,674,648	11,675,752	12,908,507	11,592,578
Capital Outlay	200,470	0	0	0
<b>Total Expenditures</b>	<b>29,617,543</b>	<b>36,806,283</b>	<b>44,674,212</b>	<b>39,858,838</b>
<b>Staffing</b>				
Full Time Equivalent Positions	306.00	306.00	326.00	312.00



# SOCIAL SERVICES - ADMINISTRATION

165410, 11

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Pitt County DSS is consistently meeting the Maintenance of Effort requirement
- The Fiscal Department has fully automated the DSS financial records with the advanced options that were added to the RRAD system

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Expenditures</b>				
Personal Services	1,188,422	2,245,002	2,234,469	2,334,799
Operating Expenses	2,443,519	2,905,001	3,224,666	2,918,479
Capital Outlay	200,470	0	0	0
<b>Total Expenditures</b>	<b>3,832,410</b>	<b>5,150,003</b>	<b>5,459,135</b>	<b>5,253,278</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	27.00	25.00



## SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 85, 92

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

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

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

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

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Child Welfare has provided 274 families with In Home services.

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Expenditures</b>				
Personal Services	16,318,452	20,427,432	26,887,907	23,168,011
Operating Expenses	1,377,349	1,594,174	1,604,174	1,190,764
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>17,695,801</b>	<b>22,021,606</b>	<b>28,492,081</b>	<b>24,358,775</b>
<b>Staffing</b>				
Full Time Equivalent Positions	249.50	249.50	267.00	255.00



## SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 85, 92

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Ensure that children remain in safe, stable environments	• Percentage of children who are not victims of repeat maltreatment	95%	90%	90%
	• Percentage of foster care youth who have only 1 or 2 placements within 12 months.	85%	72%	80%
	• Percentage of foster care youth who achieve permanent placement within 12 months	25%	26%	12%
Enable vulnerable and disabled adults to live in least restrictive suitable environment	• Number of individuals receiving at least 1 in home service	633	267	150
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation	• Number of Child Protective Services reports received.	1,810	534	1500
	• Percentage of Child Protective Services reports that result in investigation by the agency	69%	65%	70%
	• Number of Adult Protective Services reports received.	732	934	934
	• Percentage of Adult Protective Services reports that result in evaluation by the agency	80%	67%	75%
	• Number of individuals requiring appointment of a guardian	37	5	40
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs	• Number of families receiving Crisis Services that allow them to obtain or maintain housing	153	973	60
	• Number of families receiving heating or cooling assistance during the year	6,936	5,907	5,000



## SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

This division of Pitt County Department of Social Services is a multi-program organization which is mandated by Federal and State Law to provide assistance and counseling to citizens of Pitt County who qualify for these services. Programs range from health care, food assistance, employment and training efforts and ensures that necessary supportive services are made available to all families.

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The timeliness score for Crisis is 96.96% and the unit is no longer under corrective action for the first time since Quality Reviews were implemented by the State.

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	5,355,839	6,443,026	7,755,116	7,181,286
Capital Outlay				
<b>Total Expenditures</b>	<b>5,355,839</b>	<b>6,443,026</b>	<b>7,755,116</b>	<b>7,181,286</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Ensure that the medical needs of Pitt County citizens are met promptly	<ul style="list-style-type: none"><li>• Percentage of Medicaid Intakes processed timely</li><li>• Percentage of Medicaid redeterminations processed timely.</li><li>• Maximum number of days to process applications for Adult Disability Medicaid.</li><li>• Maximum number of days to process applications for non-Disability Medicaid</li></ul>	80% 99% 72 36	81% 99% 77 44	90% 90% 90 45
Ensure Pitt County Citizens have timely access to Food and Nutrition services	<ul style="list-style-type: none"><li>• Percentage of Food and Nutrition cases processed timely</li></ul>	88%	73%	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 \$15,094,216 in support for the children in Pitt County

### **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b><i>Expenditures</i></b>				
Personal Services	2,235,551	2,458,097	2,643,329	2,763,450
Operating Expenses	497,941	733,551	324,551	302,049
Capital Outlay				
<b>Total Expenditures</b>	<b>2,733,491</b>	<b>3,191,648</b>	<b>2,967,880</b>	<b>3,065,499</b>
<b><i>Staffing</i></b>				
Full Time Equivalent Positions	32.50	32.50	32.00	32.00



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

165473

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Performance Indicators	Actual	Actual	Target
		FY 2022-23	FY 2023-24	FY 2024-25
Ensure children of Pitt County are financially supported by both parents				
• Percentage of child support cases under order		96%	93%	90%
• Child Support Collections		\$15,094,216	\$15,188,375	\$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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	519,500	489,560	489,807	489,807
Intergovernmental	84,196	150,000	100,000	100,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>603,696</b>	<b>639,560</b>	<b>589,807</b>	<b>589,807</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	573,599	639,560	589,807	589,807
<b>Total Expenditures</b>	<b>573,599</b>	<b>639,560</b>	<b>589,807</b>	<b>589,807</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## 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

- Assisted Town of Farmville and Town of Grifton with debris removal to protect local infrastructure
- Reviewed over 275 plans for development, sedimentation and erosion
- Provided technical assistance to 2 local swine producers to complete lagoon closure applications through the North Carolina Department of Agriculture Dept of COVID Relief Funds totaling \$200,000
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins
- Furnished technical assistance for the establishment of a community park in the Town of Bethel - in conjunction with ECUHealth and Pitt County Health Department
- Participated in Earth Day Event at A Time for Science, Contentnea Creek site - increased awareness to 400 patrons regarding Cost Share programs, conservation and environmental education
- Completed the removal of storm related debris along Conetoe Creek through the Streamflow Rehabilitation Assistance Program with grant funding totaling \$479,480
- Administered the Beaver Management Assistance Program
- County Commissioners approved \$100,000 each year for the next 3 years for county wide debris removal
- Allocated a total of \$379,673 towards the installation of best management practices in the county through Ag Cost Share, AgWrap, and Swine & Dairy Assistance Program impacting 1500 acres
- Tranter's Creek stream debris removal- over 2.5 miles has been completed after an extension of Hurricane Florence emergency funds were allocated
- Organized environmental education programs at various Pitt County Schools enlightening over 740 students in 7th & 8th grades
- Reimplemented the Conservation Poster Contest to foster "The Living Soils" environmental education in grades 3rd, 4th and 5th. Several students placed at Area level
- 20 students from Pitt County competed in the Area 5 & Area 6 Coastal Envirothon. One high school team earned 1st place and competed at the State level



## PITT SOIL & WATER CONSERVATION

104960

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	310,576	420,309	521,181	532,998
Miscellaneous	32,948	27,907	30,158	30,158
<b>Total Revenues</b>	<b>343,524</b>	<b>448,216</b>	<b>551,339</b>	<b>563,156</b>
<b>Expenditures</b>				
Personal Services	275,406	323,916	418,349	437,136
Operating Expenses	68,118	124,300	132,990	126,020
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>343,524</b>	<b>448,216</b>	<b>551,339</b>	<b>563,156</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00





# PITT SOIL & WATER CONSERVATION

104960

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Provide technical assistance to customers				
• Technical assistance provided to residential, private, and commercial customers to address natural resource concerns		513	512	350
• Provide technical assistance to governmental agencies		411	300	300
• Technical assistance provided to agricultural customers		531	758	385

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</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		50%	95%	89%
• # of Applications		15	20	10
• Total \$ Amount Awarded		\$22,810.75	\$379,673	\$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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Provide hands-on learning programs				
• # of environmental education/awareness program for students (K-12)		535	39	30
• # of students (K-12) reached through environmental education/awareness programs		175	740	500



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	47,253,894	50,129,491	56,651,375	52,632,265
<b>Total Revenues</b>	<b>47,253,894</b>	<b>50,129,491</b>	<b>56,651,375</b>	<b>52,632,265</b>
<b>Expenditures</b>				
Operating Expenses	46,253,894	49,129,491	55,468,575	51,632,265
Capital Outlay	1,000,000	1,000,000	1,182,800	1,000,000
<b>Total Expenditures</b>	<b>47,253,894</b>	<b>50,129,491</b>	<b>56,651,375</b>	<b>52,632,265</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	6,534,185	6,881,542	7,413,728	7,130,249
<b>Total Revenues</b>	<b>6,534,185</b>	<b>6,881,542</b>	<b>7,413,728</b>	<b>7,130,249</b>
<b>Expenditures</b>				
Operating Expenses	6,434,185	6,781,542	7,190,528	7,030,249
Capital Outlay	100,000	100,000	223,200	100,000
<b>Total Expenditures</b>	<b>6,534,185</b>	<b>6,881,542</b>	<b>7,413,728</b>	<b>7,130,249</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# DEBT SERVICE - PRINCIPAL

309115

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	12,312,065	13,385,065	14,725,065	14,725,065
<b>Total Revenues</b>	<b>12,312,065</b>	<b>13,385,065</b>	<b>14,725,065</b>	<b>14,725,065</b>
<b>Expenditures</b>				
Operating Expenses	12,312,065	13,385,065	14,725,065	14,725,065
<b>Total Expenditures</b>	<b>12,312,065</b>	<b>13,385,065</b>	<b>14,725,065</b>	<b>14,725,065</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEBT SERVICE - INTEREST & COMMISSIONS

309110

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Intrafund Transfers	4,689,887	4,731,487	4,931,441	4,931,441
<b>Total Revenues</b>	<b>4,689,887</b>	<b>4,731,487</b>	<b>4,931,441</b>	<b>4,931,441</b>
<b>Expenditures</b>				
Operating Expenses	4,689,887	4,731,487	4,931,441	4,931,441
<b>Total Expenditures</b>	<b>4,689,887</b>	<b>4,731,487</b>	<b>4,931,441</b>	<b>4,931,441</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# INTERFUND TRANSFERS

109810

## DEPARTMENT MISSION

Interfund Transfers serves as a budgetary department to account for transfers from the General Fund to other County funds.

## SERVICE DESCRIPTION

This cost center budgets operating transfers between the General Fund and other funds of the County.

General Fund appropriations to other Funds include:

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	31,297,141	35,279,025	41,529,851	30,798,457
<b>Total Revenues</b>	<b>31,297,141</b>	<b>35,279,025</b>	<b>41,529,851</b>	<b>30,798,457</b>
<b>Expenditures</b>				
Operating Expenses	31,297,141	35,279,025	41,529,851	30,798,457
<b>Total Expenditures</b>	<b>31,297,141</b>	<b>35,279,025</b>	<b>41,529,851</b>	<b>30,798,457</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

Contingency serves as a budgetary department for contingency funds appropriated.

## **SERVICE DESCRIPTION**

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
General Fund Appropriation	3,908	250,000	197,500	347,500
<b>Total Revenues</b>	<b>3,908</b>	<b>250,000</b>	<b>197,500</b>	<b>347,500</b>
<b>Expenditures</b>				
Operating Expenses	3,908	250,000	197,500	347,500
<b>Total Expenditures</b>	<b>3,908</b>	<b>250,000</b>	<b>197,500</b>	<b>347,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes.

Special Revenue Funds of the County include:

- Representative Payee Fund
- Flexible Benefits Fund
- Grants Fund
- Pitt Area Transit System Fund
- Industrial Development Fund
- Fire Districts Fund
- EMS District Fund
- Emergency Telephone System Fund (E-911 Surcharge)
- State & Federal Asset Forfeiture Fund (Appropriated when received, not budgeted)
- Community Development Block Grant Fund (Multi-year project budget created at inception)
- Inmate Trust Fund
- Municipal Tax Fund



# REPRESENTATIVE PAYEE FUND

225

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Miscellaneous	1,985,636	1,700,000	1,700,000	1,700,000
<b>Total Revenues</b>	<b>1,985,636</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>Expenditures</b>				
Operating Expenses - Social Services Trust	1,672,871	1,500,000	1,500,000	1,500,000
Operating Expenses - Sheriffs Trust	209,240	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>1,882,112</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## FLEXIBLE BENEFITS FUND

226

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Miscellaneous	306,864	341,300	346,400	346,400
<b>Total Revenues</b>	<b>306,864</b>	<b>341,300</b>	<b>346,400</b>	<b>346,400</b>
<b>Expenditures</b>				
Operating Expenses	300,928	341,300	346,400	346,400
<b>Total Expenditures</b>	<b>300,928</b>	<b>341,300</b>	<b>346,400</b>	<b>346,400</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

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

Known grants budgeted at this time include: Triple P.

<b>BUDGET SUMMARY</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>Revenues</b>				
General Funds	45,709	0	0	0
Grant Funds	3,113,490	392,369	392,369	392,369
<b>Total Revenues</b>	<b>3,159,199</b>	<b>392,369</b>	<b>392,369</b>	<b>392,369</b>
<b>Expenditures</b>				
Personal Services	618,851	277,897	239,687	251,311
Operating Expenses	2,604,649	114,472	152,682	141,058
Capital Outlay	116,269	0	0	0
<b>Total Expenditures</b>	<b>3,339,769</b>	<b>392,369</b>	<b>392,369</b>	<b>392,369</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.25	8.25	9.25	9.25



# PITT AREA TRANSIT SYSTEM

2419402

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continue to work on partnerships with Entities in Pitt County to increase ridership and funding
- Continued to operate maximizing source funding
- Continue to work on efficient operating procedures to bring more value to the operation

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	1,291,221	1,899,330	1,754,195	1,775,588
<b>Total Revenues</b>	<b>1,291,221</b>	<b>1,899,330</b>	<b>1,754,195</b>	<b>1,775,588</b>
<b>Expenditures</b>				
Personal Services	930,757	964,711	980,444	1,001,837
Operating Expenses	360,464	324,619	318,951	318,951
Capital Outlay	0	610,000	454,800	454,800
<b>Total Expenditures</b>	<b>1,291,221</b>	<b>1,899,330</b>	<b>1,754,195</b>	<b>1,775,588</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	8.00	8.00	8.00



# PITT AREA TRANSIT SYSTEM

2419402

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To operate the most cost effective transportation service	• Achieve a total of 52,000 trips	50,742	57,443	58,000
Educate ADA clients on accessing public transportation	• Provide educational sessions on availability of service and how to access service • Number off first time passengers	6	10	12
		526	298	350

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To have zero "no fault" accidents	• Zero "no fault" Accidents	2		0

## BUDGET HIGHLIGHTS

- Increase ridership with partners



# 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

- Additional electronic intercom was installed on Board of Elections computers.
- Board of Elections signage installed and exterior pole lighting has been updated to LED.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Fund Balance	0	1,434,900	1,413,600	1,413,600
<b>Total Revenues</b>	<b>0</b>	<b>1,434,900</b>	<b>1,413,600</b>	<b>1,413,600</b>
<b>Expenditures</b>				
Operating Expenses	28,130	1,434,900	1,413,600	1,073,800
<b>Total Expenditures</b>	<b>28,130</b>	<b>1,434,900</b>	<b>1,413,600</b>	<b>1,073,800</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# INDUSTRIAL DEVELOPMENT SHELL BUILDING

279250

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- A \$50,000 grant from the EDA Build Back Better funds was used to conduct additional due diligence on Farmville Corporate Park.

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Fund Balance	0	2,267,327	2,267,327	2,267,327
<b>Total Revenues</b>	<b>0</b>	<b>2,267,327</b>	<b>2,267,327</b>	<b>2,267,327</b>
<b>Expenditures</b>				
Operating Expenses	0	29,636	29,636	29,636
Capital Outlay	42,208	2,237,691	2,237,691	2,237,691
<b>Total Expenditures</b>	<b>42,208</b>	<b>2,267,327</b>	<b>2,267,327</b>	<b>2,267,327</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

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

## **SERVICE DESCRIPTION**

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

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

I - Investigation of fires to determine cause and origin.

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

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

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

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- All departments listed maintained or improved their ISO ratings.

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
Ad Valorem Taxes	4,117,510	4,367,771	4,419,418	4,419,418
<b>Total Revenues</b>	<b>4,117,510</b>	<b>4,367,771</b>	<b>4,419,418</b>	<b>4,419,418</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	4,061,170	4,367,771	4,419,418	4,419,418
Capital Outlay				
<b>Total Expenditures</b>	<b>4,061,170</b>	<b>4,367,771</b>	<b>4,419,418</b>	<b>4,419,418</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



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

- To promote community safety through enhanced emergency service programs

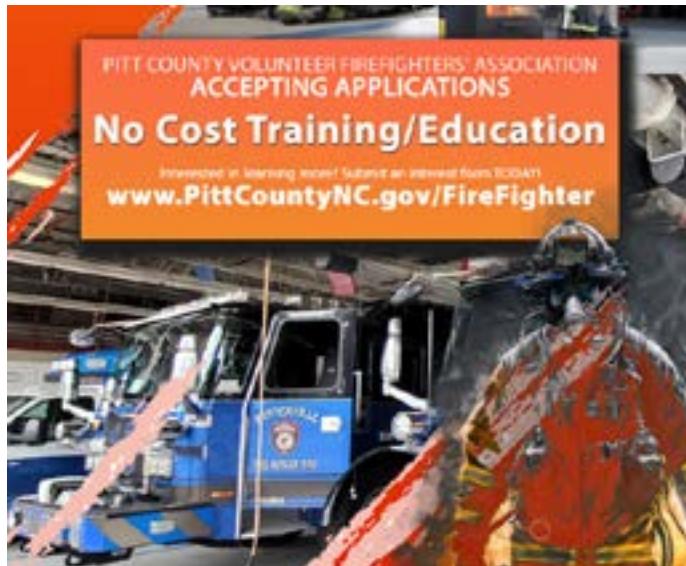
### **GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
Percentage of revolving fire inspections completed in the quarter they are scheduled.	• % of inspections completed	97%	98%	96%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.	• % of inspections completed	92%	92.75%	93%
To monitor and report the combined average total response time for all county fire departments.	• Pitt County Fire Departments	7:35	7:44	6:55

### **BUDGET HIGHLIGHTS**

- Gardnersville requesting increase to .123
- Belvoir requesting increase to .0675





## **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 2 new ambulances with Stryker stretchers to contract squads
- Recruit and hire FT Paramedic for Training Officer position.
- Coordinating with Public Health, recruit and hire FT Community Paramedic postion.
- Launch new EMS charting system ESO to EMS system.

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
Ad Valorem Taxes	4,966,298	5,109,789	6,788,470	6,788,470
Sales & Services	2,951,221	2,990,000	2,925,000	3,246,091
Miscellaneous	41,706	0	16,420	0
Fund Balance Appropriated	64,021	0	0	862,000
<b>Total Revenues</b>	<b>8,023,246</b>	<b>8,099,789</b>	<b>9,729,890</b>	<b>10,896,561</b>
<b>Expenditures</b>				
Personal Services	2,703,279	4,969,978	4,969,978	4,995,721
Operating Expenses	4,189,766	2,381,541	2,381,541	4,376,840
Capital Outlay	924,329	558,732	1,861,100	1,524,000
<b>Total Expenditures</b>	<b>7,817,375</b>	<b>7,910,251</b>	<b>9,212,619</b>	<b>10,896,561</b>
<b>Staffing</b>				
Full Time Equivalent Positions	26.00	30.00	47.00	45.00



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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To determine operational dollars per dispatch for all county EMS squads.				
• Ayden	\$258.83	\$1,034	\$475	
• Bell Arthur	\$366.22	\$1,465	\$550	
• Bethel	\$517.14	\$2,069	\$595	
• Eastern Pines	\$332.34	\$1,328	\$515	
• Falkland	\$488.54	\$1,954	\$595	
• Fountain	\$976.44	\$3,906	\$615	
• Grifton	\$456.18	\$1,824	\$595	
• Pactolus	\$378.93	\$1.516	\$595	
• Winterville	\$281.38	\$1,126	\$575	
To monitor and report the combined average total response time for all county ems squads.				
• Pitt County EMS Squads	9:45 minutes	34:01	9:30	

### **BUDGET HIGHLIGHTS**

- New position request for (1) Operations Chief
- New position request for (1) Community Paramedic
- Request to purchase 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
E-911 Comb	299,954	410,498	410,498	410,497
Investment Earnings	34,818	0	0	0
Fund Balance Appropriated	0	0	724,292	0
Miscellaneous				
General Fund Appropriation	-648	0	0	0
<b>Total Revenues</b>	<b>334,124</b>	<b>410,498</b>	<b>1,134,790</b>	<b>410,497</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	458,559	429,921	410,497	410,497
Capital Outlay	0	0	724,292	0
<b>Total Expenditures</b>	<b>458,559</b>	<b>429,921</b>	<b>1,134,789</b>	<b>410,497</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# EMERGENCY TELEPHONE SYSTEM

294336

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Miscellaneous	-1,112,227	-1,100,000	-1,100,000	-1,100,000
<b>Total Revenues</b>	<b>-1,112,227</b>	<b>-1,100,000</b>	<b>-1,100,000</b>	<b>-1,100,000</b>
<b>Expenditures</b>				
Operating Expenses	1,105,417	1,100,000	1,100,000	1,100,000
<b>Total Expenditures</b>	<b>1,105,417</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# MUNICIPAL TAX FUND

720

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Ad Valorem - Taxes Collected	-38,306,603	-58,895,000	-58,895,000	-69,090,868
<b>Total Revenues</b>	<b>-38,306,603</b>	<b>-58,895,000</b>	<b>-58,895,000</b>	<b>-69,090,868</b>
<b>Expenditures</b>				
Operating Expenses	38,254,407	58,895,000	58,895,000	69,090,868
<b>Total Expenditures</b>	<b>38,254,407</b>	<b>58,895,000</b>	<b>58,895,000</b>	<b>69,090,868</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ENTERPRISE FUND

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

The only Enterprise Fund for the County is:

- Solid Waste & Recycling Fund





# SOLID WASTE & RECYCLING

607200

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Recycled over 39,000 tons of material
- Continued to operate the C&D Recycling facility reducing tons sent to the landfill by 50%
- Recycled over 8,000 tons of shingles saving the County \$320,000 in tipping fees and providing \$145,000 in revenue
- Operated a grinder and sold the mulch to Craven Wood Energy and NC Mulch for additional \$350,000
- Continued to repair and or replace site houses, pressured washed sites and asphalts replacement 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 RDS to combat contamination in household recycling
- Worked RDS with the transition from ECVC to RDS operating the Material Recover Facility
- Continued the Litter campaign
- Rolled out a Litter Free Campaign
- Completed major asphalt repair project at the Transfer Staion

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Intergovernmental	0	0	0	0
User Charges	13,686,392	14,643,772	15,526,460	15,528,488
Investment Earnings	140,112	0	0	0
Other	1,300,590	1,235,750	1,355,000	1,355,000
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
<b>Total Revenues</b>	<b>15,127,094</b>	<b>15,879,522</b>	<b>16,881,460</b>	<b>16,883,488</b>
<b>Expenditures</b>				
Personal Services	1,891,921	2,241,805	2,314,732	2,402,869
Operating Expenses	12,112,862	12,237,717	12,296,728	12,210,619
Capital Outlay	586,225	1,400,000	2,270,000	2,270,000
<b>Total Expenditures</b>	<b>14,591,009</b>	<b>15,879,522</b>	<b>16,881,460</b>	<b>16,883,488</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	25.00	26.00	26.00



# SOLID WASTE & RECYCLING

607200

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide an environmentally sound waste & recycling program.

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	46,478	46,478	35,000
• Lbs. of recycled material per capita	539	540	525
• Hours of public relations education	30	60	30
To maintain the long-term state benchmark of 40% diversion			
• Diversion rate	30%	32%	30%
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	\$45
• Tipping Fee - Municipal Solid Waste	\$55	\$55	\$55
• Tipping Fee - Construction & Demolition	\$50	\$50	\$50
• Annual household fee	\$120	\$120	\$132
• Tons of garbage processed	184,975	181,240	185,000

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</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**

	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>	<b>REQUEST</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2024-25</b>
<b>Revenues</b>				
User Charges	1,033,667	986,575	890,000	890,000
<b>Total Revenues</b>	<b>1,033,667</b>	<b>986,575</b>	<b>890,000</b>	<b>890,000</b>
<b>Expenditures</b>				
Operating Expenses	1,027,128	1,143,350	1,059,200	1,055,188
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,027,128</b>	<b>1,143,350</b>	<b>1,059,200</b>	<b>1,055,188</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	1.00	1.00



**GARAGE**

**824290**

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2022-23</i>	<i>FY 2023-24</i>	<i>FY 2024-25</i>
Assess status of County fleet				
• Number of fleet vehicles		<320	<320	<320
• Average age of fleet		<10	<10	<10
To perform vehicle maintenance more efficiently and cost effectively				
• Average cost for preventive maintenance		\$35	\$35	\$50
• Average down time for servicing		1 day	1 day	1 day



# EMPLOYEE MEDICAL INSURANCE

844000

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
User Charges	770,707	843,300	780,000	780,000
Investment Earnings	17,175	1,500	40,000	40,000
Transfers	11,675,886	11,932,306	12,627,613	11,150,430
Fund Balance	0	0	0	1,427,183
<b>Total Revenues</b>	<b>12,463,767</b>	<b>12,777,106</b>	<b>13,447,613</b>	<b>13,397,613</b>
<b>Expenditures</b>				
Personal Services	125,616	200,000	200,000	150,000
Operating Expenses	10,773,854	12,577,106	13,247,613	13,247,613
<b>Total Expenditures</b>	<b>10,899,470</b>	<b>12,777,106</b>	<b>13,447,613</b>	<b>13,397,613</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# RETIREE MEDICAL INSURANCE

8414000

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Fund Appropriation	1,400,396	1,514,487	1,576,648	1,576,648
Transfer	0	0	0	0
<b>Total Revenues</b>	<b>1,400,396</b>	<b>1,514,487</b>	<b>1,576,648</b>	<b>1,576,648</b>
<b>Expenditures</b>				
Operating Expenses	1,253,820	1,514,487	1,576,648	1,576,648
<b>Total Expenditures</b>	<b>1,253,820</b>	<b>1,514,487</b>	<b>1,576,648</b>	<b>1,576,648</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# WORKERS COMPENSATION

854020

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Investment Earnings	36,638	0	0	0
General Funds	629,766	630,038	651,840	651,840
Solid Waste Funds	15,329	15,123	15,288	15,288
PATS Funds	4,905	4,839	4,892	4,892
<b>Total Revenues</b>	<b>686,638</b>	<b>650,000</b>	<b>672,020</b>	<b>672,020</b>
<b>Expenditures</b>				
Personal Services	546,301	650,000	672,020	672,020
<b>Total Expenditures</b>	<b>546,301</b>	<b>650,000</b>	<b>672,020</b>	<b>672,020</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **FIDUCIARY FUNDS**

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

The only Fiduciary Fund for the County is:

- Law Enforcement Officers Fund



# LAW ENFORCEMENT OFFICERS PENSION

114010

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
General Funds	370,926	385,274	472,907	472,907
<b>Total Revenues</b>	<b>370,926</b>	<b>385,274</b>	<b>472,907</b>	<b>472,907</b>
<b>Expenditures</b>				
Personal Services	338,977	355,274	442,907	442,907
Operating Expenses	0	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>338,977</b>	<b>385,274</b>	<b>472,907</b>	<b>472,907</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **CAPITAL PROJECT FUNDS**

Capital Project Funds are used to account for the acquisition and construction of major capital facilities. Funds included in the budgeting process for 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 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Intergovernmental	11,844,200	6,745,667	7,862,171	7,353,371
<b>Total Revenues</b>	<b>11,844,200</b>	<b>6,745,667</b>	<b>7,862,171</b>	<b>7,353,371</b>
<b>Expenditures</b>				
Operating Expenses	7,622,921	6,745,667	7,862,171	7,353,371
<b>Total Expenditures</b>	<b>7,622,921</b>	<b>6,745,667</b>	<b>7,862,171</b>	<b>7,353,371</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# ARTICLE 46 SALES TAX RESERVE

218600

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Intergovernmental	8,090,456	5,000,000	6,642,800	7,062,477
Fund Balance	0	1,312,522	572,677	0
<b>Total Revenues</b>	<b>8,090,456</b>	<b>6,312,522</b>	<b>7,215,477</b>	<b>7,062,477</b>
<b>Expenditures</b>				
Operating Expenses	5,662,816	6,312,522	7,215,477	7,062,477
<b>Total Expenditures</b>	<b>5,662,816</b>	<b>6,312,522</b>	<b>7,215,477</b>	<b>7,062,477</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## PITT COUNTY SCHOOLS IMPROVEMENT PROJECTS

518000

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### BUDGET SUMMARY

	ACTUAL FY 2022-23	BUDGET FY 2023-24	REQUEST FY 2024-25	ADOPTED FY 2024-25
<b>Revenues</b>				
Fund Transfer Schools	750,000	750,000	1,076,000	750,000
<b>Total Revenues</b>	<b>750,000</b>	<b>750,000</b>	<b>1,076,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Capital Outlay	316,091	750,000	1,076,000	750,000
<b>Total Expenditures</b>	<b>316,091</b>	<b>750,000</b>	<b>1,076,000</b>	<b>750,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# CAPITAL IMPROVEMENT PLAN

## OVERVIEW

The Pitt County Capital Improvement Plan (CIP) is a multi-year plan that identifies the major capital needs of the County for the current year and the next 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	YR 1	YR 2	YR 3	YR 4	YR 5
		FY 23-24 Approved	FY 24-25 Requested	FY 25-26 Requested	FY 26-27 Requested	FY 27-28 Requested
<b>General Government</b>						
Annual Vehicle Replacement	C/BL/FB	665,000	750,000	2,000,000	750,000	750,000
AV/Broadcast Equipment for BOCC	FB	200,000	100,000	-	-	-
Facilities Capital Maintenance	C	250,000	400,000	600,000	600,000	350,000
Security Improvements	C	100,000	200,000	100,000	100,000	-
New Pitt County Office Building	FB/BL/SB	-	1,000,000	40,000,000	-	-
Public Defender Expansion	C	-	-	300,000	3,500,000	-
Pitt County Courthouse Lighting Improvement	C	200,000	-	-	-	-
Elections - ExpressVote Ballot Marking Devices	FB	-	-	101,225	-	-
	<b>Subtotal</b>	<b>1,415,000</b>	<b>2,450,000</b>	<b>43,101,225</b>	<b>4,950,000</b>	<b>1,100,000</b>
<b>Public Safety</b>						
EMS Capital Replacements	C/FB	100,000	1,324,000	1,945,500	1,966,000	2,216,500
EMS Station Design & Construction	RFB	-	200,000	-	1,870,000	1,870,000
911 - Radio Console Replacements	C/FB	-	-	-	-	-
Sheriff - Upfitting New Admin Bldg.	FB	-	120,119	-	-	-
Sheriff - New Admin Bldg. Furniture	C	-	700,000	-	-	-
Sheriff - Police Observation Device (POD)	FB	-	160,565	-	-	-
Detention Center - Facility Improvements	C	120,000	100,000	-	-	-
Detention Center - Boilers	C	496,260	528,275	-	-	-
Sheriff - Communications Center for New Admin Bldg.	FB	1,627,920	-	-	-	-
	<b>Subtotal</b>	<b>2,344,180</b>	<b>3,132,959</b>	<b>1,945,500</b>	<b>3,836,000</b>	<b>4,086,500</b>
<b>Economic &amp; Physical Development</b>						
Economic Development - Shell Building	FB	-	-	-	-	4,000,000
Broadband	RFB	1,000,000	-	-	-	-
	<b>Subtotal</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>
<b>Human Services</b>						
Public Health - Facility Improvements/Expansion	C/BL	-	-	-	500,000	200,000
Social Services - Facility Improvements/Expansion	BL/O	-	-	-	1,080,000	16,920,000
Pitt Stop	RFB	300,000	-	-	-	-
	<b>Subtotal</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>1,580,000</b>	<b>17,120,000</b>
<b>Education</b>						
Pitt County Schools - Recurring Projects	C	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Pitt County Schools - CTE Lab Equipment	RFB	1,000,000	-	-	-	-
Pitt Community College - Recurring Projects	C	100,000	100,000	100,000	100,000	100,000
Pitt Community College - Welding Building	B	-	17,000,000	-	-	-
	<b>Subtotal</b>	<b>2,100,000</b>	<b>18,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Cultural &amp; Recreational</b>						
Recreation Center at Alice F. Keene District Park & Recreation Center at Pitt County Office Park	FB/C	250,000	1,250,000	250,000	-	-
Farmer's Market Parking Lot Improvements	FB	-	250,000	-	-	-
Lake Glenwood	FB	1,000,000	-	-	-	-
Community Centers - Pitt County & Alice	FB	2,329,510	-	-	-	-
	<b>Subtotal</b>	<b>3,579,510</b>	<b>1,500,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>Environmental Protection</b>						
Soil & Water - Critical Waterway Snagging	FB	100,000	100,000	100,000	100,000	100,000
Contentnea Metropolitan Sewer District	FB	2,000,000	-	-	-	-
Solid Waste - Pump Repair	RFB	542,644	-	-	-	-
Solid Waste - Asphalt, Concrete and Building Repairs	C	350,000	350,000	425,000	225,000	250,000
Solid Waste - LCID Landfill	C/O	-	375,000	-	-	-
Solid Waste - Rubber Tire Loader	C	-	400,000	-	425,000	-
Solid Waste - Rubber Tire Excavator	C	-	-	325,000	-	325,000
Solid Waste - Roll Off Truck	C	250,000	285,000	-	290,000	295,000
Solid Waste - Track Loader	C	-	275,000	-	-	-
Solid Waste - Tractor Trailer Replacement	C	140,000	175,000	-	175,000	-
Solid Waste - Yard Jockey	C	145,000	160,000	165,000	-	170,000
Solid Waste - New Convenience Site	FB/BL/O	175,000	-	-	850,000	-
	<b>Subtotal</b>	<b>3,702,644</b>	<b>2,120,000</b>	<b>1,015,000</b>	<b>2,065,000</b>	<b>815,000</b>
<b>ANNUAL TOTALS (without Schools additional requests)</b>		<b>14,441,334</b>	<b>27,302,959</b>	<b>47,411,725</b>	<b>13,531,000</b>	<b>28,221,500</b>
<b>ANNUAL TOTALS (including Schools additional requests)</b>						
<b>ANNUAL TOTALS (including Schools additional requests)</b>		<b>14,441,334</b>	<b>27,302,959</b>	<b>47,411,725</b>	<b>13,531,000</b>	<b>28,221,500</b>
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<b>ANNUAL TOTALS (including Schools additional requests)</b>						
<b>ANNUAL TOTALS (including Schools additional requests)</b>		<b>14,441,334</b>	<b>27,302,959</b>	<b>47,411,725</b>	<b>13,531,000</b>	<b>28,221,500</b>
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<b>ANNUAL TOTALS (including Schools additional requests)</b>						
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<b>ANNUAL TOTALS (including Schools additional requests)</b>						
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<b>ANNUAL TOTALS (including Schools additional requests)</b>						
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<b>ANNUAL TOTALS (including Schools additional requests)</b>						



# CAPITAL IMPROVEMENT PLAN

## Budgeting Impacts on Operating Budget

PROJECT	YR 1	YR 2	YR 3	YR 4	YR 5
	FY 24-25 Budget Impact	FY 25-26 Budget Impact	FY 26-27 Budget Impact	FY 27-28 Budget Impact	FY 28-29 Budget Impact
<b>General Government</b>					
Annual Vehicle Replacement	-	-	-	-	-
AV/Broadcast Equipment for Board of Commissioners	10,000	10,000	10,000	10,000	10,000
Facilities Capital Maintenance	(10,000)	(10,000)	(25,000)	(25,000)	(25,000)
Security Improvements	-	-	-	-	-
New Pitt County Office Building	-	-	(25,000)	(25,000)	(25,000)
Public Defender Expansion	-	-	10,000	10,000	10,000
Purchase of ExpressVote Ballot Marking Devices	-	-	-	-	-
Subtotal	(57,000)	(36,000)	(72,000)	(57,000)	(57,000)
<b>Public Safety</b>					
EMS Capital Replacements	-	-	-	-	-
EMS Station Design & Construction	-	-	-	-	-
Sheriff - Upfitting New Admin Bldg.	-	24,687	25,674	26,701	27,769
Sheriff - Administration Building Furnishings	-	-	-	-	-
Sheriff - Police Observation Device (POD) Program	13,680	13,680	13,680	13,680	13,680
Detention Center - Facility Improvements	-	-	-	-	-
Detention Center - Boilers	20,000	20,000	20,000	20,000	20,000
Subtotal	26,550	26,550	26,550	26,550	26,550
<b>Economic &amp; Physical Development</b>					
Subtotal	-	-	-	-	-
<b>Human Services</b>					
Subtotal	-	-	-	-	-
<b>Cultural &amp; Recreational</b>					
Recreation Center at Alice F. Keen District Park & Pitt County Office Park	-	-	-	-	-
Farmer's Market Parking Lot Improvements	-	-	-	-	-
Subtotal	155,000	155,000	155,000	155,000	155,000
<b>Environmental Protection</b>					
Soil & Water - Critical Waterway Snagging	-	-	-	-	-
Solid Waste - Asphalt Repairs - Sites & Transfer Station	-	-	-	-	-
Solid Waste - Construct a Land Clearing and Inert Debris Landfill	-	-	-	-	-
Solid Waste - Rubber Tire Loader	-	-	-	-	-
Solid Waste - Rubber Tire Excavator	-	-	-	-	-
Solid Waste - Roll Off Truck	-	-	-	-	-
Solid Waste - Track Loader	-	-	-	-	-
Solid Waste - Tractor Trailer Replacement	-	-	-	-	-
Solid Waste - Yard Jockey	-	-	-	-	-
Solid Waste - New Convenience Site	-	-	-	-	-
Subtotal	(15,000)	(60,000)	(40,000)	(80,000)	(80,000)
<b>ANNUAL TOTALS</b>	<b>159,550</b>	<b>135,550</b>	<b>119,550</b>	<b>94,550</b>	<b>94,550</b>
Estimated impact of operating costs for capital items budgeted for 5-year representation of the projects. Amounts represent an addition to or reduction of operating costs.					



# CAPITAL IMPROVEMENT PROJECTS

## **PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2024-25**

### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2024-25. 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:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles	665,000	750,000	2,000,000	750,000	750,000	750,000
Other						
<b>TOTAL COST</b>	665,000	750,000	2,000,000	750,000	750,000	750,000
<b>FUNDING SOURCES</b>						
Current Revenues	665,000	750,000			750,000	
Fund Balance						
Debt			2,000,000	750,000		750,000
Grant/Other						
<b>TOTAL FUNDING</b>	665,000	750,000	2,000,000	750,000	750,000	750,000

## 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

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

**Total**

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
<b>Total</b>	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 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services	20,000	10,000				
Construction	80,000	20,000				
Equipment						
Computer Hardware/Software	100,000	70,000				
Vehicles						
Other						
<b>TOTAL COST</b>	200,000	100,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues	200,000					
Fund Balance		100,000				
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	200,000	100,000	0	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 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	10,000	10,000	10,000	10,000	10,000
<b>Total</b>	10,000	10,000	10,000	10,000	10,000



# 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:**  
(Include Location, Justification & Anticipated impact if project is not funded)  
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 24-25.  
- New Roofs for the Courthouse & General Roof Repairs  
- HVAC  
- Carpet Replacements  
- ADA Compliance

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Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	225,000	300,000	500,000	500,000	250,000	250,000
Equipment	25,000	100,000	100,000	100,000	100,000	100,000
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	250,000	400,000	600,000	600,000	350,000	350,000
<b>FUNDING SOURCES</b>						
Current Revenues	250,000	400,000	600,000	600,000	350,000	350,000
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	250,000	400,000	600,000	600,000	350,000	350,000

**Operating Budget Impact:**

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(10,000)	(10,000)	(25,000)	(25,000)	(25,000)
<b>Total</b>	(10,000)	(10,000)	(25,000)	(25,000)	(25,000)



# 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: 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 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	100,000	200,000	100,000	100,000		
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	100,000	200,000	100,000	100,000	0	0
<b>FUNDING SOURCES</b>						
Current Revenues	100,000	200,000	100,000	100,000		
Fund Balance						
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	100,000	200,000	100,000	100,000	0	0

**Operating Budget Impact:** Operational costs should not increase.  
Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: Nondepartmental

Division: General Government

Project Title: New Pitt County Office Building

Project Description: As the current Pitt County Office Building continues to age, a new building is needed. The new building would be constructed at the Pitt County Office Complex. To facilitate the removal of Human Services from a new building, the Human Services expansion project would need to be funded prior or concurrently.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

### PROJECT EXPENSES

Professional Services

FY 23-24 Approved

FY 24-25 Planning Budget

FY 25-26 Planning Year

FY 26-27 Planning Year

FY 27-28 Planning Year

FY 28-29 Planning Year

1,000,000

Construction

40,000,000

Equipment

Computer Hardware/Software

Vehicles

Other

### TOTAL COST

0

1,000,000

40,000,000

0

0

0

### FUNDING SOURCES

Current Revenues

1,000,000

40,000,000

Fund Balance

Debt

Grant/Other

### TOTAL FUNDING

0

1,000,000

40,000,000

0

0

0

**Operating Budget Impact:** Operational costs should not increase and could decrease with buildings being more energy efficient. No new staff would be required.  
Anticipated annual savings & / or additional expenses, # of new personnel required, etc.

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

#### Budget Items

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

Total

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	(25,000)	(25,000)	(25,000)



# 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: Public Defender Expansion

Project Description: The Public Defender space is in need of expansion. As noted on the space study completed in 21-22, the expansion would include area within the footprint of the old drive thru area. Staff in this building have no room for files or additional personnel.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services		300,000				
Construction			3,500,000			
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	0	300,000	3,500,000	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		300,000	3,500,000			
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	0	0	300,000	3,500,000	0	0

## Operating Budget Impact:

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)			10,000	10,000	10,000
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	10,000	10,000	10,000



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

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

Department: Elections

Division: General Government

Project Title: Purchase of ExpressVote ballot marking devices

**Project Description:** The ExpressVote is a ballot marking device that satisfies ADA requirements at polling places in that it allows all individuals, but specifically those with visual impairments or disabilities, to mark their ballot independently. Our current ADA ballot marking device is the AutoMark that we purchased in 2006. With the age of our current equipment we anticipate some devices may reach a point where they can no longer be serviced in the event of malfunctions. These machines will be in place for the November 2024 general election.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment			101,225			
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	0	101,225	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance			101,225			
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	0	101,225	0	0	0

## Operating Budget Impact:

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

The first year of hardware and software maintenance is included in the original purchase. After the first year it is anticipated that the maintenance will not be significantly higher than the current maintenance expense for the AutoMarks.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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 Ambulances

**Project Description:**  
(Include Location, Justification & Anticipated impact if project is not funded)  
Purchase ambulances to continue to update and maintain an acceptable EMS fleet to meet the needs of the EMS system. Ambulance lead times are longer than ever before with unknown delivery times and frequent cost increases from manufacturers. The EMS fleet is being taxed more than ever as call volume increases and vehicles age at a rapid pace. The ambulance purchasing program needs to make efforts to get ahead so that we do not experience a deficiency to the tax payers of units unavailable due to maintenance or mechanical failures. The stretchers and loading equipment is as valuable as the vehicles themselves. Even with recent investment into the ambulance fleet the vehicles are aging quickly because of the unknown production times and

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		320,000	440,000	460,000	460,000	480,000
Computer Hardware/Software		4,000	5,500	6,000	6,500	7,000
Vehicles		1,000,000	1,500,000	1,500,000	1,750,000	2,000,000
Other						
<b>TOTAL COST</b>	0	1,324,000	1,945,500	1,966,000	2,216,500	2,487,000
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance		1,324,000	1,945,500	1,966,000	2,216,500	2,487,000
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	0	1,324,000	1,945,500	1,966,000	2,216,500	2,487,000

## Operating Budget Impact:

Anticipated annual savings &/ or additional expenses, # of new personnel required, etc. 5 ambulances, 5 powerloader/stretcher systems, radios/computer equipment, narcotic lockers  
Units must be on annual order to keep up with increasing demand and system volume. in future years remounts can be considered to save money but the fleet must be maintained.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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 Station Design & Construction

Project Description: Design and construction of reproducible EMS stations in Pitt County to meet growth and demands of emergency services. Locations will be determined based on service demand at a later date.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<strong>PROJECT EXPENSES</strong>						
Professional Services		200,000				
Construction				1,800,000	1,800,000	
Equipment				50,000	50,000	
Computer Hardware/Software				20,000	20,000	
Vehicles						
Other						
<strong><u>TOTAL COST</u></strong>	0	200,000	0	1,870,000	1,870,000	0
<strong>FUNDING SOURCES</strong>						
Current Revenues						
Fund Balance						
Debt		200,000		1,870,000	1,870,000	
Grant/Other						
<strong><u>TOTAL FUNDING</u></strong>	0	200,000	0	1,870,000	1,870,000	0

## Operating Budget Impact:

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

Operational costs may decrease due to energy efficiency and building design. New staff will be required to be stationed at the new locations.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<strong>Total</strong>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

Promote community safety through enhanced emergency service programs

Department:

Sheriff

Division: Public Safety

Project Title:

Up-fitting New Sheriff's Office Building

Project Description:

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

The new Sheriff's Office Gym needs to be up-fitted with Gym equipment to fit a 600 sq ft. space. Gym will be utilized by Sheriff's Office Employees for physical fitness and training which is vital to keeping officers in proper shape for public service. Pricing includes equipment, shipping, delivery, and installation. Project also includes camera's for a security system at the new office building and a specialized security system for three interview and interrogation rooms.

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<strong>PROJECT EXPENSES</strong>						
Professional Services						
Construction						
Equipment		96,382				
Computer Hardware/Software		23,737				
Vehicles						
Other						
<strong><u>TOTAL COST</u></strong>	0	120,119	0	0	0	0
<strong>FUNDING SOURCES</strong>						
Current Revenues						
Fund Balance		120,119				
Debt						
Grant/Other						
<strong><u>TOTAL FUNDING</u></strong>	0	120,119	0	0	0	0

**Operating Budget Impact:**

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

Yearly maintenance costs for the interview and interrogation rooms. Year 2-\$24,687; Year 3-\$25,674; Year 4-\$26,701; Year 5-\$27,769.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance		24,687	25,674	26,701	27,769
<strong>Total</strong>	0	24,687	25,674	26,701	27,769



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

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

Department: Sheriff

Division: Public Safety

Project Title: Sheriff's Administration Building Furnishings

**Project Description:** As part of the Sheriff's Administration Building Project, new furnishings will be needed throughout the facility. This CIP project is a place holder if additional funds are needed for the project once completed. It is anticipated that existing project funds will be available for a good portion of the needed furnishings on the project. To provide extra savings on the purchase of the furniture through state contract the bidding of the project did not include direct supply of furniture. Any funds which are not spent on this item will fall back to the general fund.

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

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		700,000				
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	700,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		700,000				
Fund Balance						
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	700,000	0	0	0	0

## Operating Budget Impact:

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

Promote community safety through enhanced emergency service programs

Department:

Sheriff

Division:

Public Safety

Project Title:

Police Observation Device (POD) Program

Project Description:

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

30 additional Police Observation Devices (PODS) or cameras would be strategically placed on utility poles in locations based on crime data. The cameras can be viewed live but also continuously record for retrieval of data to search for vehicles, people, and other information connected to criminal activity.

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services		29,520				
Construction						
Equipment		131,045				
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	160,565	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance		160,565				
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	160,565	0	0	0	0

## Operating Budget Impact:

\$13,680 per year for Internet access.

Anticipated annual savings & /

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)	13,680	13,680	13,680	13,680	13,680
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	13,680	13,680	13,680	13,680	13,680



# 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: Facility Improvements

**Project Description:** Improvements to the 28 years-old facility are needed to maintain a safe and secure environment. The maintenance improvements will be based on the need and available funding. The following project recommended to be completed in FY 24-25.

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

- Upgrade fire panels
- UPS battery back-up for computer system, lights, etc
- HVAC
- Roof repairs

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment	120,000	100,000				
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	120,000	100,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance	120,000	100,000				
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	120,000	100,000	0	0	0	0

## Operating Budget Impact:

Anticipated annual savings & / or additional expenses, # of new personnel required, etc. The Detention Center had to purchase an emergency chiller. In order to make this purchase PCDC exhausted the funds from the CIP FY 23-24 of \$496,000 (Mechanical) that was budgeted for the purchase of a boiler and the remainder of the funds pulled from the CIP FY 23-24 of \$100,740 (Facility Improvement). Detention is requesting that the funds utilized for [+](#)

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: Detention Center

Division: Public Safety

Project Title: Boilers

Project Description: Detention has the replacement of 3 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. FY 24-25  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		528,275				
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	528,275	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		528,275				
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	0	528,275	0	0	0	0

## Operating Budget Impact:

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

This purchase will provide the detention center with more efficient means to heat water by replacing the 3 old boilers with 8 new condensing boilers. This will also give the detention center summer/winter configuration, which we currently do not have. This system will also allow for the remote monitoring of boiler machines so that temperatures, error-codes, status, etc. can all be monitored even when the maintenance team is off duty.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote quality education

Department: Pitt County Board of Education

Division: Education

Project Title: Pitt County Schools - Recurring Projects

**Project Description:** The Board of County 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 2016-17.  
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles						
Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL COST</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>FUNDING SOURCES</b>						
Current Revenues	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	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	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote quality education

Department: Pitt Community College Division: Education

Project Title: Pitt Community College - Recurring Projects

**Project Description:** The Board of County 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 2016-17.  
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles						
Other	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL COST</b>	100,000	100,000	100,000	100,000	100,000	100,000
<b>FUNDING SOURCES</b>						
Current Revenues	100,000	100,000	100,000	100,000	100,000	100,000
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	100,000	100,000	100,000	100,000	100,000	100,000

**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	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

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

Department:

Planning

Division: Cultural & Recreational

Project Title:

Keene District Park & Office Park Center/Gyms Equipment

**Project Description:**

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

This project includes minimal operational equipment for both Centers/Gyms. Items include: tables, chairs and carts; computers, phones and AV equipment for offices and activity rooms; gym floor covering with racks for storage; office desks and chairs; cardiovascular and weight equipment for workout room; and floor covering for equipment room. These items will support the two centers/gyms that have already been funded, and will be needed in order to open the two facilities. These two centers/gyms have the capacity to make a tremendous impact on the health and wellness of all residents across Pitt County.

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		1,150,000	250,000			
Computer Hardware/Software		100,000				
Vehicles						
Other						
<b>TOTAL COST</b>	0	1,250,000	250,000	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
		1,250,000	250,000			
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	0	1,250,000	250,000	0	0	0

**Operating Budget Impact:**

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

Over time, these two centers/gyms will save money on health insurance for Pitt County Staff and their families. In addition, it will improve the quality of life for all residents which has no price tag in terms of good health, economic development and recruitment, education and satisfaction of residents. These facilities will require additional staff along with basic

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

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

Department: Soil and Water Conservation

Division: Cultural & Recreational

Project Title: Leroy James Farmer's Market Parking Lot Improvements

**Project Description:** Pitt County Leroy James Farmer's Market located at 4560 County Home Rd., Greenville, NC 27858 is in perilous need of many safety improvements (i.e.-ADA compliance) to promote the health and well-being of patrons/citizens at the Market. A study has been completed, that the current ingress/egress process poses a risk and is potentially harmful to the community. This improved, safer access will aid in maximizing the availability of locally produced agriculture offered and in turn promote an enhanced sense of civic engagement. Additionally, this location serves as right of way to Spay Today Clinic.

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction		250,000				
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	250,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance		250,000				
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	250,000	0	0	0	0

**Operating Budget Impact:** No anticipated changes to the operating budget.

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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 Water Snagging

**Project Description:** This project serves to maintain critical stormwater infrastructure by removing debris from drainage ways to maximize stormwater capacity during flooding events. Using state funding made available after recent hurricanes, our office has overseen the initial cleanout of 74 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. These funds will continue to serve the County and Municipalities.

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

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles						
Other	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL COST</b>	100,000	100,000	100,000	100,000	100,000	100,000
<b>FUNDING SOURCES</b>						
Current Revenues	100,000					
Fund Balance		100,000	100,000	100,000	100,000	100,000
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	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.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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 the transfer station, convenience sites and other solid waste structures. In FY 25-26 the plan is to replace the concrete floor in the transfer station.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<strong>PROJECT EXPENSES</strong>						
Professional Services						
Construction	350,000	350,000	425,000	225,000	250,000	250,000
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<strong><u>TOTAL COST</u></strong>	350,000	350,000	425,000	225,000	250,000	250,000
<strong>FUNDING SOURCES</strong>						
Current Revenues	350,000	350,000	425,000	225,000	250,000	250,000
Fund Balance						
Debt						
Grant/Other						
<strong><u>TOTAL FUNDING</u></strong>	350,000	350,000	425,000	225,000	250,000	250,000

## Operating Budget Impact:

These projects will not impact the budget or future budgets.  
Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<strong>Total</strong>	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: Construct a Land Clearing and Inert Debris Landfill

**Project Description:** The County owns about 55 acres in the back of the property. The County spends approximately \$145,000 to \$160,000 a year sending material to a private Land Clearing and Inert Debris Landfill (LCID). Grass clipping and leaves can not be accepted in the County's yard waste program due to permit restrictions and the County does not accept stumps. The LCID facility will allow the County to accept these and other inert type material such as stumps, dirt, asphalt, grass clippings and leaves. The timber on the property can be sold and cover the cost of permitting and construction. The LCID facility will allow the County another options to accept storm debris (yard waste).  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction		375,000				
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	375,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		100,000				
Fund Balance						
Debt						
Grant/Other		275,000				
<b>TOTAL FUNDING</b>	0	375,000	0	0	0	0

## Operating Budget Impact:

Anticipated annual savings & or additional expenses, # of new personnel required, etc. This will have an impact on the budget. There will be an increase in the cost to run the site. The facility can be operated without additional staff. Anticipated savings will be between \$145,000-\$160,000 annually.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: Rubber Tire Loader

Project Description: Replace the oldest rubber tire loader. The rubber tire loaders are used to in the transfer station and C&D operations moving and loading waste into trailers. We have 3 rubber tire loaders in the fleet for the purpose of running the transfer station and C&D operations  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction		400,000		425,000		450,000
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	400,000	0	425,000	0	450,000
<b>FUNDING SOURCES</b>						
Current Revenues		400,000		425,000		450,000
Fund Balance						
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	400,000	0	425,000	0	450,000

## Operating Budget Impact:

Less maintenance cost wth a new piece of equipment. The loader will be under 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 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: Rubber Tire Excavator

**Project Description:** Replace the oldest rubber excavator. The rubber excavator is used to load C&D waste into the C&D picking station for processing. These machines also are used to load tires and other materials. There are 2 rubber tire excavators in the fleet and are necessary for the C&D operations.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment			325,000			325,000
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	0	325,000	0	0	325,000
<b>FUNDING SOURCES</b>						
Current Revenues			325,000			325,000
Fund Balance						
Debt						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	0	325,000	0	0	325,000

## Operating Budget Impact:

Less maintenance cost wth a new piece of equipment. The excavator will be under warranty.  
Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: New Roll-Off Truck

Project Description: Replace the oldest roll off truck. Roll off trucks are used to service the containers at the convenience sites. The County operates a fleet of 5 roll off trucks and runs trucks 7 days a week.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles	250,000	285,000		290,000	295,000	300,000
Other						
<b>TOTAL COST</b>	250,000	285,000	0	290,000	295,000	300,000
<b>FUNDING SOURCES</b>						
Current Revenues	250,000	285,000		290,000	295,000	300,000
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	250,000	285,000	0	290,000	295,000	300,000

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: New Track Loader

Project Description: Replace the track loader located in the Ayden Yard Waste Facility. The track loader is the best type of machine to use because it will not tear up the ground and will not get stuck.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		275,000				
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	275,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
		275,000				
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	0	275,000	0	0	0	0

**Operating Budget Impact:** Less maintenance cost wth a new pieces of equipment. Equipment will be under warranty.  
Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: New Tractor Trailer

**Project Description:** Replace the oldest tractor trailer. The tractor trailers are used to haul mulch, recycled glass, cardboard, metal and other material. Some of these materials are sold and used as a revenue sources for the budget.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles	140,000	175,000		175,000		175,000
Other						
<b>TOTAL COST</b>	140,000	175,000	0	175,000	0	175,000
<b>FUNDING SOURCES</b>						
Current Revenues	140,000	175,000		175,000		175,000
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	140,000	175,000	0	175,000	0	175,000

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

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: New Yard Jockey

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

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles	145,000	160,000	165,000		170,000	170,000
Other						
<b>TOTAL COST</b>	145,000	160,000	165,000	0	170,000	170,000
<b>FUNDING SOURCES</b>						
Current Revenues	145,000	160,000	165,000		170,000	170,000
Fund Balance						
Debt						
Grant/Other						
<b>TOTAL FUNDING</b>	145,000	160,000	165,000	0	170,000	170,000

## Operating Budget Impact:

Less maintenance cost wth a new yard jockey. A new yard jockey will be under 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 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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: New Convenience Site

Project Description: Possible construction of a new convenience site. Solid Waste & Recycling Department will conduct a study of the 14 convenience sites and present the findings to the Board of Commissioners with a recommendation to relocate, expand or add a site.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 23-24 Approved	FY 24-25 Planning Budget	FY 25-26 Planning Year	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	175,000			850,000		
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	175,000	0	0	850,000	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance				350,000		
Debt				400,000		
Grant/Other	175,000			100,000		
<b><u>TOTAL FUNDING</u></b>	175,000	0	0	850,000	0	0

**Operating Budget Impact:** This will have an impact on the budget. There will be an increase in the cost to run the site. Anticipated annual savings & or additional expenses, # of new personnel required, etc.

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

Budget Items	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	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** – budget in which the sum of estimated net revenues and appropriated fund balance equals the appropriations.

**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



result at the least possible cost.

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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