
COUNTY OF PITT

North Carolina

ANNUAL BUDGET Fiscal Year 2008-09



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

County Manager

D. Scott Elliott

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

Melonie T. Bryan, Deputy County Manager – Chief Financial Officer

Shelley Z. Leach, Budget Administrator

Contact Information:

County of Pitt
1717 West Fifth Street
Greenville, NC 27834

252-902-1000

pittfinance@pittcountync.gov

www.pittcountync.gov

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COUNTY OF PITT

MISSION STATEMENT

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

VISION

A Leader in the State; Best in the East.

VALUES

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

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

GOALS FOR FY 2008-09

- To promote quality education;*
- 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 advance economic development opportunities for Pitt County;*
- 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 AWARD



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, 2007.

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.

PITT COUNTY PROFILE

Pitt County was formed in 1760 and has a land area of approximately 656 square miles. Pitt County's 2007 estimated population is 151,996 based on the North Carolina Office of State Budget and Management's provisional estimate. In the 2000 Census, the County's population was 133,798. Greenville, the county seat and largest city, is centrally located in the County. There are nine other incorporated municipalities within Pitt County. Through its location at the hub of a radiating highway network, the County serves the largest concentration of population and industry in the eastern portion of North Carolina. Over one-half million people live within a 45-mile radius of the County.



Pitt County is a rapidly growing, well-diversified employment and service center for eastern North Carolina. As one of the fastest growing centers in the State, the population increased by 23.34% between 1990 and 2000. Pitt County now ranks as the 13th most populous county in North Carolina. The Greenville Metropolitan Statistical Area (MSA), which encompasses all of Pitt County, was the fourth fastest growing MSA in the State during the 1990's. Greenville is the home to East Carolina University and the East Carolina University School of Medicine. Major employers in the area include East Carolina University, Pitt County Memorial Hospital, DSM Pharmaceuticals, NACCO Materials Handling Group, Alliance One International, and Grady-White Boats. As a university community with a strong business and manufacturing base, the area is characterized by an expanding, highly productive, multi-skilled labor force; a diversified economic base; a low cost of living; an excellent educational system; a large regional health care complex; abundant cultural and recreational opportunities; financially sound, progressive, and pro-business local government; and a mild climate.

Located on the coastal plain, the County is in the eastern part of North Carolina, approximately 90 miles east of the capital city of Raleigh, 75 miles from 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 temperatures average from a daily high of 73 degrees to a daily low of 50 degrees. The average precipitation is 47 inches of rainfall with only occasional accumulations of snowfall each year.

The County operates under the Commissioner-Manager form of government with the 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 (held on the first and third Monday 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 who directs the daily operations of the County with the assistance of three 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 (\$0.665 per \$100 valuation for fiscal year 2008-09) on the appraised value of all real and tangible personal property within its boundaries. This rate is a decrease from prior year as the County's recent revaluation was effective January 2008. The adopted rate is higher than the revenue neutral rate of ~.64 cents (\$.63821). The inability to reduce the rate to revenue neutral reflects the costs associated with opening a new 192-bed addition at the County's detention center, the opening of a new elementary school and uncontrollable cost increases for items such as fuel and utilities.

PITT COUNTY 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

One public school system serves Pitt County and its municipalities. The Pitt County Schools Administrative Unit is governed by the Board of Education consisting of twelve members, two each elected from six geographic districts. A school superintendent is appointed by the Board of Education.

The State provides funding for a basic minimum educational program (approximately 69%) 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. Thus, local financial support from the County is provided for capital and operating costs which are not provided for by the State or Federal government.

The system expects to serve in excess of 23,000 students in the 2008-09 school year.

Pitt Community College

Established in 1961, Pitt Community College (PCC) is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools 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 (77%) for the Community College. The remainder is shared by the Board of Trustees and Pitt County.

PCC is a comprehensive two-year college offering approximately 49 associate degree programs, 68 certificate programs and 24 diploma programs. In terms of curriculum programs, PCC is the 7th largest out of 58 schools in North Carolina's community college system. School enrollment estimation for 2008 is 8,700 curriculum students and 12,000 continuing education students. PCC's educational programs and services are focused to meet the needs of local communities for higher academic education, employment skills, basic education skills, job retraining, personal growth and development, community workplace literacy, and community and economic development. PCC is well-known in the North Carolina Community College System for its specialization in medical career programs.

East Carolina University

East Carolina University (ECU) is the third largest of North Carolina's 53 private and public four-year colleges and universities with enrollment of over 27,000 students. Founded in 1907 as a state-supported teacher training school, it became a liberal arts college in 1941, and a state university in 1967. It is now a Doctoral II institution offering approximately 200 undergraduate, graduate, and doctorate degree programs in its twelve professional schools, College of Arts and Sciences, and School of Medicine. ECU leads the state in Internet-based education with enrollment of approximately 5,270. 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 robot-assisted surgery.

PITT COUNTY 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 two hours drive and Interstate-95 is within 30 miles of Pitt County. Twenty-nine motor freight carriers provide regular service to the area, with nine operating terminals within the County. Three major deep water ports—Wilmington, NC, Morehead City, NC, and Norfolk, VA—are within 120 miles of the area.

The County has approximately 1,600 linear miles of public roads and highways. The County has no financial responsibility with respect to maintenance and construction of roads. Major expansion, improvement and maintenance of primary and secondary highway thoroughfares fall under the responsibilities of the State.

The Pitt-Greenville Airport (the "Airport") is an approximately 1000-acre 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. By joint resolution of the Greenville City Council and the Board of County Commissioners and by an act of the State General Assembly, the Pitt-Greenville Airport Authority, a body politic and corporate, was created to oversee and direct the operations, maintenance and improvements of the Airport. The Airport is a non-hub Regional (Commuter) Airport currently served by US Air Express, with round trips daily to its hub in Charlotte. In addition to airline activity, the Airport serves as the portal of entry for a myriad of corporate and business aircraft serving such clients as DSM Pharmaceuticals, Grady-White Boats, Weyerhaeuser, and NACCO Materials Handling. 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 a bus system within its corporate limits. The County has no financial responsibility for subsidizing such service. The County operates PATS as a department of County government with an appointed board to oversee its operations of offering rural human service and rural general public transportation services.

HUMAN SERVICES

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 Services 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. It also assists persons in securing health care consumer education and other informational services.

PITT COUNTY PROFILE

Mental Health Center

As a result of House Bill 381, adopted in the 2002 legislative session, the mental health system in North Carolina has been in an evolving state. Public agencies have become managers of service versus direct service providers. While this has been 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 an 9-county LME to be made up of Pitt, Craven, Jones, Pamlico, Bertie, Gates, Northampton & Hertford Counties and serving an approximate population of 340,000. This new, 9-county LME, known as East Carolina Behavioral Health opened its doors for operation July 1, 2007.

Public Health Department

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 mandate of the Public Health Department is defined in the General Statutes of the State of North Carolina and the responsibility for administration of activities as assumed by County government are implemented through the County Board of Health.

The scope of Public Health Department activities falls into six broad categories, including: (a) control of communicable diseases, which includes environmental health activities, control of sexually transmitted diseases, control of tuberculosis and control of other childhood diseases in child care settings; (b) specific health care services to assure minimal preventive health services for the indigent, including immunization, family planning, prenatal care, well baby care and specialized services for children with special needs; (c) nutrition education and food supplementation; (d) screening and early detection activities directed at the adult population; (e) support and follow-up services especially for high risk infants and pregnant women; and (f) health education and health promotion activities, including an on-going community diagnosis to identify specific community based health problems and develop appropriate interventions.

MEDICAL FACILITIES

Pitt County Memorial Hospital

Pitt County Memorial Hospital (PCMH) is a 761-bed private, not-for-profit acute care hospital. Located on the western border of Greenville, the hospital facilities were built in 1977. PCMH was transferred by Pitt County in 1998 for operation by Pitt County Memorial Hospital, Inc., (the "Corporation") as a private non-profit corporation. Eleven of the twenty members of the Board of Trustees of the Corporation are appointed by the Pitt County Board of Commissioners.

PCMH is one of four academic medical teaching centers in the State and serves as a teaching hospital for the ECU Brody School of Medicine. PCMH is a regional health care referral center serving over 1.2 million people in a 29-county area with a multitude of services that include organ transplant; a Level I Trauma Center; air ambulance service; neonatal intensive care; and centers for rehabilitation, diabetes, cancer, and cardiac care.

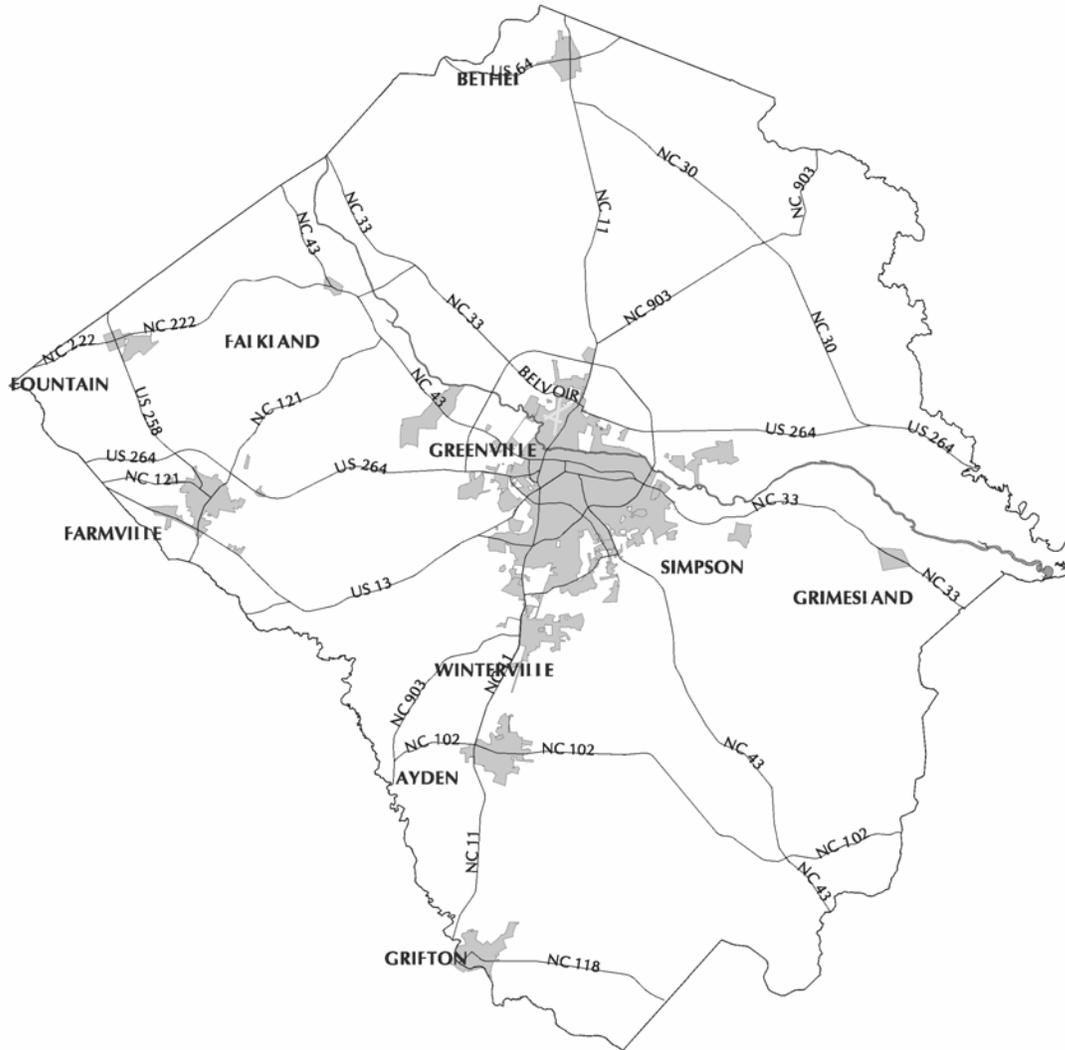
PITT COUNTY PROFILE

ECU School of Medicine

The ECU School of Medicine was established in 1975 by an act of the North Carolina General Assembly. The ECU 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 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.

Pitt County, North Carolina

Pitt County, North Carolina



ELECTION DISTRICTS

2008 Pitt County Board of Commissioners



**Vice -Chairman
Melvin C. McLawhorn
Districts 1 & 2**



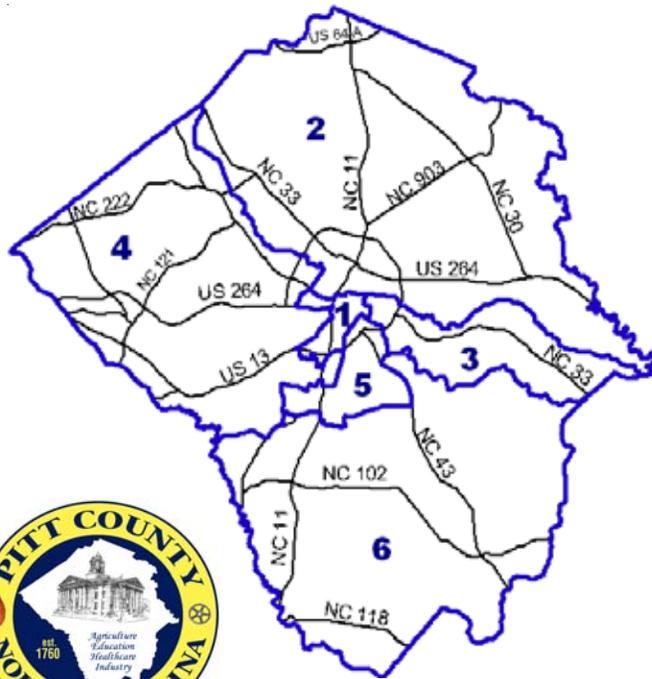
**Chairman
Mark W. Owens, Jr.
District 4**



**Jimmy Garris
District 5**



**Eugene James
District 2**



**Beth B. Ward
Districts 4 & 5**



**David S. Hammond
District 1**



**Tom Johnson, Sr.
District 3**



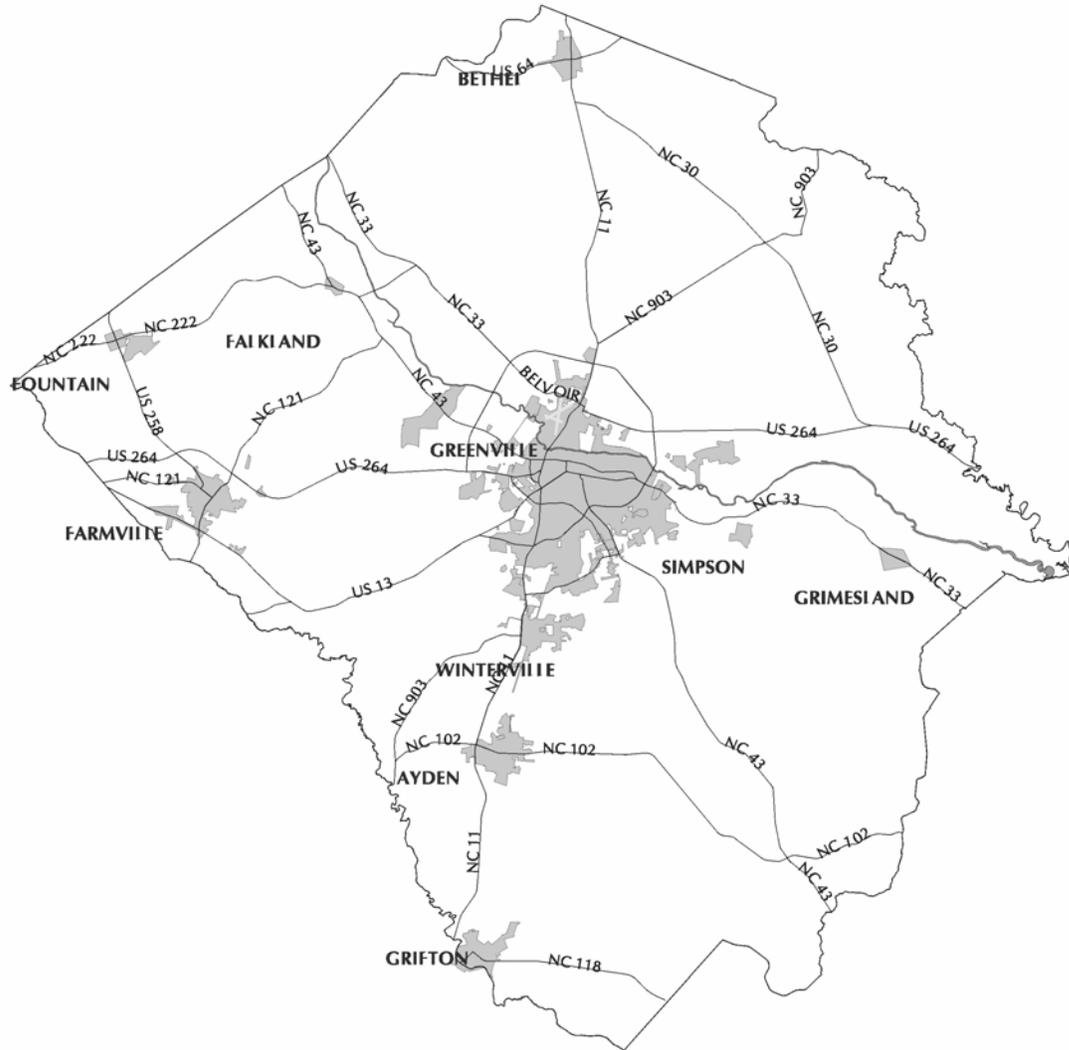
**Tom Coulson
Districts 3 & 6**



**Kenneth Ross
District 6**

Pitt County, North Carolina

Pitt County, North Carolina



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 2008-09 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.

Following this **INTRODUCTION** section is the County Manager's **BUDGET MESSAGE**. The 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.

The next section contains the **BUDGET ORDINANCE**, which 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 synopsizes 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 fund types which are represented in this book by non-bold divider tabs in all capital letters. 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 four fund types in this budget are the General Fund, Special Revenue Funds, an Enterprise Fund, and Internal Service 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 General Fund are grouped by service area to better identify the type of service provided. These service areas are indicated with italicized divider tabs and include **General Government, 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 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: Pitt County Schools Capital Reserve Fund, Revaluation Fund, Industrial Development Commission Funds, Fire Districts Fund, EMS District Fund, E911 Surcharge Fund, State Grants Fund, and Pitt County Schools Improvement Projects 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 cost of providing the services are primarily financed through the charges imposed.

READER'S GUIDE

The next fund type is the **INTERNAL SERVICE FUNDS**. The Employee 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.

Lastly, 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.

The **CAPITAL IMPROVEMENT PLAN** is a projected five-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; a Department Contacts list providing names, addresses, phone, fax, and email information; and a Community Profile section that provides various statistical information about the Pitt County area.

Should you have any questions after review of Pitt County's Fiscal Year 2008-09 Annual Budget, please contact us. Address budgetary questions to Shelley Leach, Budget Administrator, at 252-902-3009 or for general information questions about County services or departments, call 252-902-1000.

MANAGER'S BUDGET MESSAGE



June, 2008

To the Pitt County Board of Commissioners and Citizens:

The Fiscal Year 2008-09 Annual Budget for Pitt County is presented herewith. A preliminary balanced budget was submitted May 20 and budget workshops were held on May 20, 21, and 22 for review and discussion. The Manager's Recommended Budget was presented on June 2 and a public hearing was conducted on June 12. The Budget Ordinance totaling \$212,401,152 was adopted on June 16, 2008.

The Manager's Budget Message on the pages that follow is as presented with the Manager's Recommended Budget. Since there were no changes in the final budget adopted, this message and the remainder of this document reflects the final adopted budget.

The Budget represents hundreds of hours of deliberation on the part of many people—staff, departments, and the Board—and we extend our appreciation to all of them.

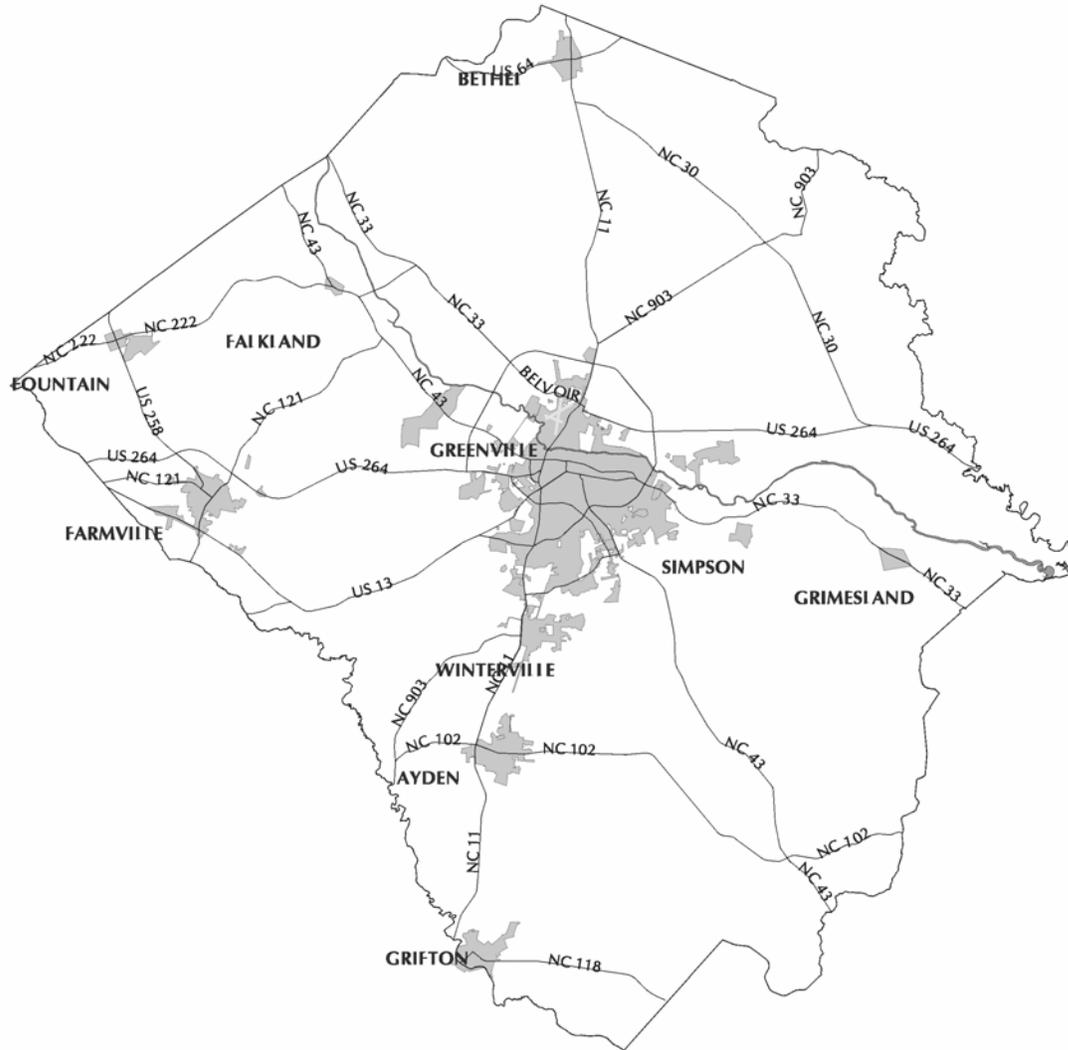
Sincerely,

A handwritten signature in black ink that reads "D. Scott Elliott". The signature is written in a cursive, flowing style.

D. Scott Elliott
County Manager

Pitt County, North Carolina

Pitt County, North Carolina





June 2, 2008

To the Pitt County Board of Commissioners and Citizens:

The proposed Fiscal Year (FY) 2008-09 Budget for Pitt County, North Carolina, has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act and General Statute 153-A-82. The budget identifies revenue and expenditure estimates for FY 08-09 and attempts to maintain Pitt County's tradition of high quality services.

The proposed budget for FY 08-09 totals \$212,401,152. This budget represents an increase of 1.53% when compared to the current year's amended budget. The General Fund, the County's main control fund, is projected at \$111,094,345 or a 1.99% increase from the current year. The proposed tax rate to support the FY 08-09 budget is 66.5 cents per \$100 of valuation. The distribution of these funds is 65.16 cents supporting general government operations and 1.34 cents directed to Industrial Development.

BUDGET PROCESS

The Board of Commissioners began the budget season by holding their first workshop in late February. At this workshop, the Capital Improvement Plan was reviewed. The Board also reviewed, updated and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 08-09 budget requests in late March. Budget conferences to review departmental budgets, line item by line item, were conducted with individual department heads in mid-April. From revenue projections and the information gained from departments, the preliminary budget reductions taken from the requests included reducing new positions, travel/training, capital and other miscellaneous expenses. The manager's initial reductions to requests totaled over \$6 million in the General Fund, the County's main control fund.

Highlights:

- Decreases ad valorem tax rate from \$.71 to \$.665 in response to revaluation
- Addresses the needs of a growing County experiencing increased demands for services
- Establishes funding for Detention Center 192-bed expansion due to open Spring 2009
- Addresses staffing issues in Sheriff's Department, Public Health, and Social Services
- Increases funding to both Pitt County Schools and Pitt Community College
- Ensures all 10 EMS stations have adequate funding to continue operations at existing service levels

NOTE: This budget message is as presented by the County Manager prior to adoption of the budget. Changes made by the Board of Commissioners upon final adoption are not reflected within this letter.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 20, 2008. The Manager's preliminary balanced budget was the impetus for discussion at workshops held on May 20, 21, and 22.

BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's February 25 meeting, Commissioners reviewed and affirmed their priority areas to include:

1. Education / Schools
2. Community Safety / Emergency Services
3. Health / Welfare
4. Economic Development
5. Facilities / Space Needs
6. Infrastructure
7. Recreation & Parks

The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations that were included in the development of the coming year's program of work include:

- Addresses/considers input received during May 2008 budget workshops;
- Addresses the stated priorities of the Board of Commissioners – education, public safety, public health and welfare – by adding positions and additional funding;
- Addresses critical staffing needs in Public Health, Social Services (Medicaid/Foster Care), the Sheriff's department (deputies & part-time help) and creates staffing that will allow the County to open the Detention Center addition;
- Maintains existing service levels while recognizing the increased demands for service created by current economy;
- Continues to implement strategies to address long-term cost containment and utilization rates of the self-insured Employee Health Insurance Plan with goal of controlling annual costs while maintaining benefit integrity;
- Reflects property values as supported by Revaluation 2008;
- Responds to increased demands for services from our Citizens.

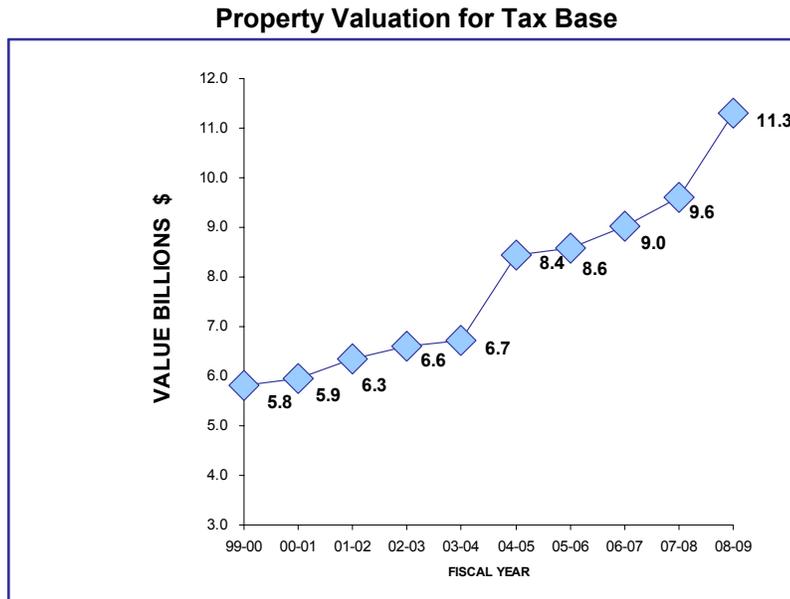
The proposed budget for the new year holds increases in expenditures within departments to a minimal level, with most increases being related to "uncontrollables" such as salary costs, utilities, higher fuel costs, etc.

REVENUE ASSUMPTIONS

Ad Valorem Taxes – With revaluation of property completed and effective January 1, 2008, Pitt County's tax base was estimated at \$11.267 billion. This is an overall increase in the tax base of approximately 15% (real and personal). The Tax Assessor's staff is currently in the process of completing the appeals process to determine final values for billing in late July – early August. As presented during the budget workshops, revenue neutral would be ~64-cents (\$.63821). The revenue neutral property tax rate is the rate that is estimated to produce revenue for the new fiscal year equal to the revenue that would have been produced by the current tax rate if no revaluation had occurred.

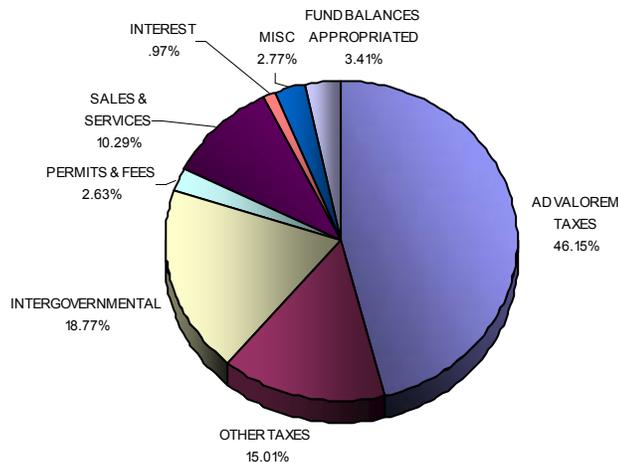
Pitt County continues to have a steady growth in its property valuation. For this reason, Pitt County Commissioners voted in May 2004 to conduct property revaluation every four years rather than waiting the maximum eight years. The following chart demonstrates the continuous growth in the valuation of the tax base of Pitt County over the past 10 years.

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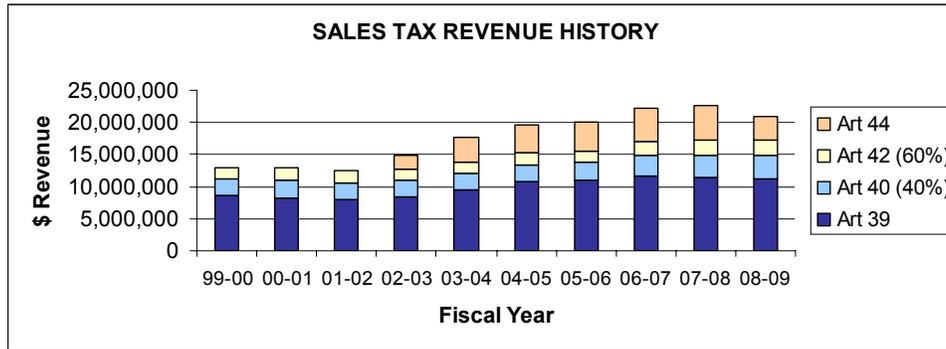
The Industrial Development Fund is allocated 1.34 cents from Pitt County's 66.5 cents tax levy. The Industrial Development Fund is used to support economic and industrial development activities throughout the County.

As presented in the pie-chart at the right, over 46 percent of Pitt County's budgeted revenue is derived from local ad valorem property taxes. Federal and State "Intergovernmental" revenue represents the second largest category, and taxes other than ad valorem are the third largest source of revenue.



Sales Taxes – Pitt County's total sales tax rate is 7 percent—4.25 percent of which is retained by the State and 2.5 percent is returned to the County. Sales taxes for use by the County include Article 40 and 42 taxes that are distributed per capita, Article 39 distributed on a point of sale basis, and Article 44 which is distributed half on per capita and half on point of sale. Article 46, the November 2007 approved Local Option Sales Tax, is equal to the final .25 percent and has been "earmarked" for school construction for both Pitt County Schools and Pitt Community College. The 10-year sales tax revenue history chart on the next page shows the slight decline in sales tax revenue experienced by Pitt County immediately after Hurricane Floyd and the major flood that followed in 1999, and then again after the World Trade Center bombing of September 11, 2001. The apparent decline in sales tax revenues for FY 08-09 as shown in the chart that follows on the next page of this message is actually a reflection of the action taken by the state to redirect a portion of the County's annual sales tax proceeds to fund the Medicaid Relief or "Swap" legislation. Our sales tax collections continue to remain strong annually due to our regional "hub" status and our facilities such as Pitt County Memorial Hospital and East Carolina University that attract visitors daily.

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Fees – Fees have been reviewed and increases are proposed for a few areas of the County’s operations. In Public Health, lot evaluations for expired permits will be considered as new reviews and will therefore fall under the current lot evaluation fee. Also, temporary food establishment permits will be charged a \$50 fee as required by GS. 130A-248(d).

The Emergency Management department along with the EMS (Emergency Medical Services) Oversight Committee has proposed increases to the County’s EMS rate structure. The BLS (Basic Life Support), ALS (Advanced) I and ALS II rates will be increased to \$310, \$365, and \$520 respectively to bring County charges for EMS service in line with the 2008 Medicare reimbursement rates.

Lastly, solid waste fees are proposed to change effective July 1. The fee increases for both household and commercial rates are predicated on the State imposed \$2/ton fee effective July 1 as well as \$2/ton Board approved hauling increase. The household fee will increase to \$71/year while the commercial tipping fee will move to \$45/ton.

Fire Taxes – Three fire districts have requested an increase to their tax rate and one has requested a decrease for their service area as indicated below. The remaining 14 districts that currently impose taxes have requested to hold their rates constant. All fire districts were established by vote of the citizens of that area.

Fire District	Current Rate	Proposed Rate	
Clark’s Neck	.0500	.0450	Decrease
Black Jack	.0450	.0540	Increase
Eastern Pines	.0350	.0500	Increase
Grimesland	.0550	.0650	Increase

Emergency Medical Service (EMS) District Tax – The EMS District has been in place for six years. This year, the District proposes to raise the 4 cents tax rate to 4.4 to adequately operate.

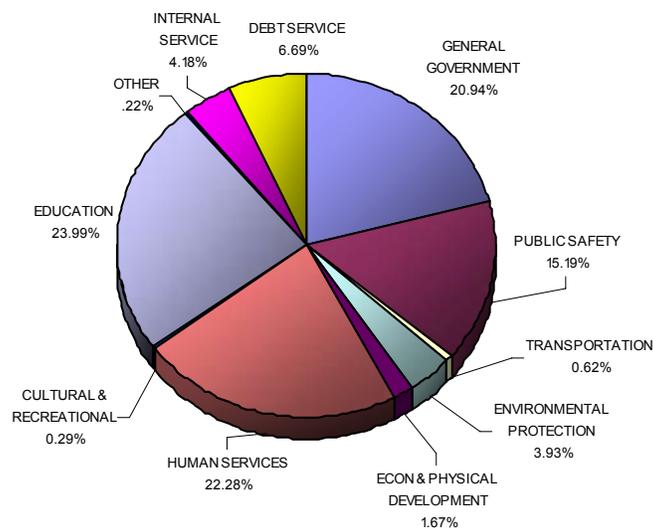
Interest Earnings – All government funds are internally managed and invested by the County’s Financial Services Department. Deposit practices are governed by North Carolina General Statutes on the types of investments that can be made. For this coming year, Pitt County expects to earn approximately \$1.6 million on an average investment of \$30 million. This earning equals slightly more than the equivalent of 1½ cents on the tax levy that isn’t placed on taxpayers.

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Fund Balance – Approximately \$4.5 million in Fund Balance is appropriated to balance the FY 08-09 budget within the General Fund. Amounts budgeted below that benchmark are typically not expended due to over-collection of revenue and under-expenditure of operating budgets. As of June 30, 2008, it is projected that Fund Balance will be approximately 18.82%. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 19.18% of expenditures at June 30, 2007 while the average of fund balance for all 100 counties was 21.25%.

EXPENDITURE HIGHLIGHTS

The County’s expenditures are divided across several major service areas that are shown on the chart to the right. For the first time in recent memory, education funding to Pitt County Schools and Pitt Community College account for the largest portion, with human services—such as Public Health and Social Services—in a close second. General government spending, which includes debt payments, is our third largest expenditure area.



The total County budget is projected to increase from the current year revised budget to 1.53%, with the General Fund, which is the controlling fund, increasing by 1.99%.

Noteworthy changes to expenditures include:

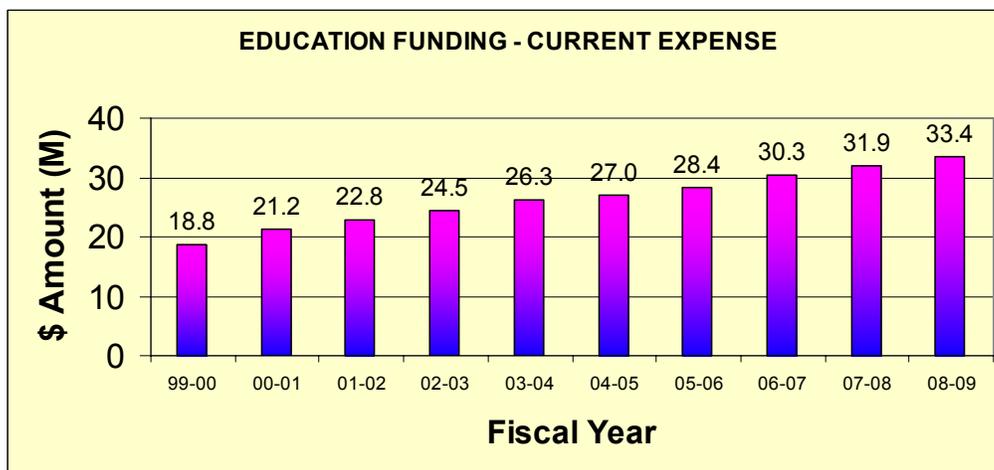
General Government – The County strives to maintain a solid health insurance benefit for its employees. We are a self-insured entity and, over the past 5 years, utilization had appeared to be constant but the plan has experienced significant cost increases over the past 2 years. In Fiscal Year 2006-07, we experienced a nearly 20% increase in claims which drove the need to increase our premiums to ensure the solvency of the fund and to ensure sufficient funding should utilization continue to increase in 2007-08. This pattern again repeated itself in FY 07-08 in that our claims payments will increase another \$900,000 by year end. Based on the increases projected by Blue Cross Blue Shield, our third party administrator, we have funded the Hospitalization Plan with a 10% increase over this year’s anticipated claims. To cover these costs, the County has adjusted rates and benefits to cover funding the estimated \$7 million in claims that will come due next year.

Now in its sixth year, the non-profit funding application process has been successful in allocating approximately \$30,000 to various agencies. Sustaining funds are provided to the County’s libraries, various museums, civic centers, recreational grants, and the like. A competitive application process,

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evaluated by a staff committee and then by the Manager, offers any non-profit the opportunity to apply for a start-up or one-time grant—with a minimum-maximum range of \$500-\$7,500. The timeframe for accepting applications starts after the County’s budget process has been initiated. The budget includes \$30,000 for award to agencies in the competitive process. Once funding is awarded, each agency will enter into an agreement stipulating the conditions and purpose of the grant, providing accountability for the County’s funds.

Education – Pitt County is providing a 4.62% increase in current expense funding to the Board of Education over the current year. The total appropriation is \$34,481,481 with \$33.4 million in current expense. This allocation provides consideration for the opening of Ridgewood Elementary and several expanded facilities as well as enrollment growth and other cost increases. The Board annually appropriates \$750,000 for pay-as-you-go Category I, II, and III capital needs and an additional 10% (~\$600,000) over the required 30% of Article 40 Sales Tax to fund regular school capital projects or debt service. The chart below shows the Board of Commissioners’ dedication to increasing current expense funding over the past 10 years. Education continues to be the County’s top priority.



Human Services - The Social Services’ overall budget decreased by 1.65% as compared to the current year revised budget. Five new positions for the department have been authorized, all of which have outside funding support.

The Health Department’s budget reflects an overall increase of 1.33%. A total of two new positions have been authorized. These positions include a Public Health Nurse for the Family Planning / Prenatal Clinic and a Processing Assistant III.

Public Safety – The Sheriff’s budget includes 29 new positions to help meet some of the staffing needs for the Sheriff and the Detention Center. Twenty of those positions will begin in April 2008. Replacement of 7 vehicles will help maintain the current fleet removing some of the more costly vehicles in terms of maintenance and fuel efficiency.

The Emergency Medical Service Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for six years. This budget includes a change from 4.0 to 4.4 cents EMS District tax rate. This funding will allow all 10 County squads to continue operations with approximately 13% more funding than the prior fiscal year.

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The Fire Tax Districts 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 and \$10,000 in available funding towards truck purchases. The General Fund also supports the districts with approximately \$300,000 per year in insurance and maintenance costs directly related to the operations of the fire departments.

Personnel – A cost of living wage adjustment for employees is being implemented in two parts, as a method of cost savings, to achieve the increase necessary to keep our pay scale on par with like governmental jurisdictions. The January Consumer Price Index (CPI), which is normally used to gauge the County's cost of living, was at 4.3%. An increase implemented 2.3% in July and 2% in January will result in a budgetary impact of approximately 3.30% of the County's wages this fiscal year.

In the current year, the County completed the 3rd year of our approved 3-year cycle of reviewing all County positions. These systematic reviews will ensure the County is maintaining its market position with our local competition as well as our relevant comparison counties (external review). Additionally, comparisons across departments will ensure consistency among departments (internal review).

The recommendations for change are then included with a funding recommendation in each subsequent budget process. The positions reviewed this year and proposed for change effective the beginning of Fiscal Year 2008-09 are the professional class of employees. During FY 08-09, the clerical staff will be considered. Any changes recommended will follow during the budget process the subsequent year after the review.

Of the 64.60 new positions requested by departments this year, I am recommending 43.00 full time equivalents (FTEs), with 29 being public safety related, 11.50 in human services departments, .50 in economic and physical development and the remaining 2 in general government.

CAPITAL IMPROVEMENT PLAN

An updated 10-Year Capital Improvement Plan is presented each year as part of the annual budget process. This year, at our February workshop, the County completed an extensive 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 better overview of full impact. For FY 08-09, continuation funding is included for minimal recurring capital outlay, MIS projects, Pitt County Schools and Pitt Community College current annual projects and economic development (water, sewer, and gas) projects. Thirty million in Certificates of Participation were issued in March 2007 for the construction of a new elementary school and four renovation/expansion projects. An additional \$20 million in COPS were issued in fall 2007 to fund the 192-bed jail addition.

Identified in unmet needs and currently unfunded at the February workshop are requests for other Board of Education construction projects (balance of "immediate" and "short term" needs) of approximately \$180 million. Pitt Community College has also requested \$89 million for projects which is currently unfunded. The proceeds from the ¼% Sales Tax passed by voter referendum in November 2007 should begin flowing to the County in July. These funds will be placed in a special revenue fund to begin to start addressing the facility/construction needs for both the community college and the public school system.

OUTLOOK

Even during times of state and national economic uncertainty, our County continues to experience growth and serve as the hub of activity (i.e. healthcare, retail, education, employment) in eastern North Carolina. Continuous growth increases the demand for services provided by the County in all areas; especially education, public safety, and human services. General governmental operations continue to be restricted in needed expansions due to the demands in these major service areas. As we construct new schools and open the new 192-bed addition at the Detention Center, operational expenses will increase and continue on an annual basis thereafter. Typically, annual growth in the tax base can cover normal budgetary increases related to salaries, rising prices, etc. However, the annual property tax growth will not be able to fund expansions (capital and operational) related to new facilities.

We are hopeful, that by continuing to work with the General Assembly, new revenue options can be identified to help address local needs. However, new construction will exacerbate the need for additional operational funding and will require additional annual revenue resources.

CONCLUSION

As we bring to a close yet another budget development process, it has been a pleasure for me to work with the Board of Commissioners to allocate the public resources in accomplishing the County's goals. Also, 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 Melonie Bryan, Deputy County Manager - Financial Services; Shelley Leach, Budget Administrator; and Leslie Dixon, Budget & Grants Analyst, for their dedication in developing, balancing and compiling the budget documents and presentation materials.

Respectfully submitted,



D. Scott Elliott
County Manager

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BUDGET ORDINANCE

COUNTY OF PITT, NORTH CAROLINA
BUDGET ORDINANCE
Fiscal Year 2008-09

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, 2008 and ending June 30, 2009:

GENERAL FUND

Governing Board, County Manager, Legal, Public Information	\$1,854,295
Finance, Tax Assessor, Tax Collector, Elections	3,705,069
Register of Deeds	836,592
Human Resources, Veteran Services	697,555
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room	2,735,078
Buildings & Grounds, Housekeeping	2,926,640
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	22,168,617
Emergency Management, Communications	1,827,480
Other - Environmental Protection, Economic Development, Public Safety, Human Services, Cultural/Recreation, Transportation, Medical Examiner	1,383,974
Planning, Permitting Center, Soil & Water Conservation	--
Engineering, Inspections, Animal Control	1,176,826
Cooperative Extension, Farmers' Market	1,079,476
Pitt County Schools	426,801
Pitt Community College	34,481,481
Transfers to Other Funds	3,968,689
Non-Departmental, Contingency	28,161,662
	<u>3,664,110</u>
TOTAL	\$111,094,345

LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$126,511
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HEALTH FUND

Administration	\$2,313,300
Environmental Health	1,326,865
Communicable Disease	1,775,341
Chronic Disease Prevention	265,578
Women's & Children's Health	4,122,632
	<u>4,122,632</u>
TOTAL	\$9,803,716

SOCIAL SERVICES FUND

Administration	\$2,873,112
Services & Programs	19,371,632
Public Assistance	11,835,521
Child Support	2,321,862
	<u>2,321,862</u>
TOTAL	\$36,402,127

COURT FACILITIES FUND

Court Facility Operating Expenses	\$343,508
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BUDGET ORDINANCE

MENTAL HEALTH FUND

General Agency \$750,000

SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses \$7,222,407

ARTICLE 46 SALES TAX RESERVE

Sales Tax Reserve \$4,530,000

STATE GRANTS FUND

CJPP Grant	131,976
JCPC Methodist Home Grant	49,420
JCPC Alternative Education Grant	56,112
JCPC Juvenile Restitution Grant	84,853
JCPC Resolve & Mediation Grant	59,777
JCPC Juvenile Crime Prevention Grant	6,000
JCPC Teen Court Grant	73,417
NCHFA Urgent Repair Grant	72,800
Soil & Water Watershed Grant	48,131
TOTAL	\$582,486

PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit \$1,311,997

INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$1,646,372
ECTC Rental Operation	149,418
TOTAL	\$1,795,790

FIRE DISTRICTS FUND

Fire Districts	Levy	
Ayden	\$76,281	
Bell Arthur	87,383	
Black Jack	62,915	
Clarks Neck	23,207	
Eastern Pines	309,898	
Falkland	94,545	
Farmville	38,849	
Fountain	21,965	
Gardnerville	55,868	
Grifton	60,521	
Grimesland	56,799	
Pactolus	47,082	
Red Oak	110,971	
Sharp Point	2,848	
Simpson	152,800	
Staton House	160,402	
Stokes	35,813	
Winterville	105,528	
TOTAL		\$1,503,675

EMS DISTRICT FUND

Pitt County (less Greenville) \$4,125,443

E-911 SURCHARGE FUND

E-911 Operating Expenses \$846,214

BUDGET ORDINANCE

DEBT SERVICE FUND

Principle and Interest on Debt \$14,206,452

SCHOOL CAPITAL PROJECT FUND

Capital Outlay Expenses \$760,000

SOLID WASTE & RECYCLING FUND

Solid Waste Operating Expenses \$8,120,704

GARAGE FUND

Garage Operating Expenses \$760,777

EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses \$7,600,000

WORKERS' COMPENSATION FUND

Workers' Compensation Operating Expenses \$515,000

GRAND TOTAL - ALL FUNDS - EXPENDITURES

\$212,401,152

SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2008-09 to meet the foregoing appropriations:

GENERAL FUND

Ad Valorem Taxes	\$72,994,141
Other Taxes	20,991,719
Restricted & Unrestricted Revenues	599,120
Permits & Fees	2,638,500
Sales & Services	4,675,165
Investment Earnings	1,600,000
Miscellaneous Revenues	2,095,700
Debt & Non Revenue Receipts	1,000,000
Fund Balance Appropriated	4,500,000

TOTAL \$111,094,345

LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund \$126,511

HEALTH FUND

Restricted & Unrestricted Revenues	\$4,731,783
Fund Balance Appropriated	936,442
Transfer from General Fund	4,135,491

TOTAL \$9,803,716

SOCIAL SERVICES FUND

Restricted & Unrestricted Revenues	\$21,033,305
Transfer from General Fund	15,368,822

TOTAL \$36,402,127

COURT FACILITIES FUND

Facilities Fees \$343,508

BUDGET ORDINANCE

MENTAL HEALTH FUND

Fund Balance Appropriated	\$50,000
Transfer from General Fund	600,000
Other	100,000
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TOTAL	\$750,000

SCHOOL CAPITAL RESERVE FUND

Local Option Sales Tax	\$5,862,407
State Public School Building Capital Funds	1,360,000
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TOTAL	\$7,222,407

ARTICLE 46 SALES TAX RESERVE

Sales Tax Reserve	\$4,500,000
Investment Earnings	30,000
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TOTAL	\$4,530,000

STATE GRANT FUNDS

CJPP Grant	\$131,976
JCPC Methodist Home Grant	49,420
JCPC Alternative Education Grant	56,112
JCPC Juvenile Restitution Grant	84,853
JCPC Resolve & Mediation Grant	59,777
JCPC Juvenile Crime Prevention Grant	6,000
JCPC Teen Court Grant	73,417
NCHFA Urgent Repair Grant	72,800
Soil & Water Watershed Grant	48,131
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TOTAL	\$582,486

PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit	\$1,311,997
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INDUSTRIAL DEVELOPMENT COMMISSION FUND

Ad Valorem Taxes	\$1,449,387
Restricted Intergovernmental Revenues	150,000
Rental Income	94,911
Fund Balance Appropriated	101,492
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TOTAL	\$1,795,790

FIRE DISTRICTS FUND

Ad Valorem Taxes	\$1,503,675
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EMS DISTRICT FUND

Ad Valorem Taxes	\$2,420,140
Sales & Services	1,705,303
	<hr/>
TOTAL	\$4,125,443

BUDGET ORDINANCE

E-911 SURCHARGE FUND

911 User Fees	\$681,214
Fund Balance Appropriated	165,000
	<hr/>
TOTAL	\$846,214

DEBT SERVICE FUND

Transfer from General Fund	\$7,400,066
Transfer from School Capital Reserve	6,462,407
Other Transfers	107,685
Miscellaneous	236,294
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TOTAL	\$14,206,452

SCHOOL CAPITAL PROJECT FUND

Transfer from School Reserves	\$760,000
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SOLID WASTE & RECYCLING FUND

Fees & Charges	\$7,668,083
Other Revenues	452,621
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TOTAL	\$8,120,704

GARAGE FUND

User Charges	\$760,777
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EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$492,000
Interest	20,000
Transfer from General Fund	7,088,000
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TOTAL	\$7,600,000

WORKERS' COMPENSATION FUND

Transfer from General Fund	\$500,000
Transfer from Solid Waste & Recycling Fund	15,000
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TOTAL	\$515,000

GRAND TOTAL - ALL FUNDS - APPROPRIATIONS

\$212,401,152

SECTION III. The following tax rates, based upon collections of 95.5%, are hereby levied for the Fire and EMS Districts for Fiscal Year 2008-09:

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	\$0.0375	\$213,000,000	\$76,281
Bell Arthur	\$0.0500	\$183,000,000	\$87,383
Black Jack	\$0.0540	\$122,000,000	\$62,915
Clark's Neck	\$0.0450	\$54,000,000	\$23,207
Eastern Pines	\$0.0500	\$649,000,000	\$309,898
Falkland	\$0.0600	\$165,000,000	\$94,545
Farmville	\$0.0360	\$113,000,000	\$38,849
Fountain	\$0.0500	\$46,000,000	\$21,965
Gardnerville	\$0.0750	\$78,000,000	\$55,868
Grifton	\$0.0499	\$127,000,000	\$60,521
Grimesland	\$0.0650	\$91,500,000	\$56,799
Pactolus	\$0.0425	\$116,000,000	\$47,082
Red Oak	\$0.0700	\$166,000,000	\$110,971
Sharp Point	\$0.0600	\$4,970,000	\$2,848

BUDGET ORDINANCE

Simpson	\$0.0500	\$320,000,000	\$152,800
Staton House	\$0.0190	\$884,000,000	\$160,402
Stokes	\$0.0500	\$75,000,000	\$35,813
Winterville	\$0.0250	\$442,000,000	\$105,528
Total Fire Districts			\$1,503,675
EMS District			
Pitt County (less Greenville)	\$0.044	\$5,730,000,000	\$2,407,746

SECTION IV. The County Manager and/or Deputy County Manager - Financial Services are hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- The Deputy County Manager - Financial Services or designee may transfer amounts between objects of expenditure within a department.
- 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 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.

SECTION V. The County Manager is hereby authorized to execute new contracts, service agreements, and change orders valued \$75,000 or less on behalf of the County and its operating departments, including the Industrial Development Commission, provided that sufficient funding is available and the action is consistent with County policy. Actions between \$50,000 and \$75,000 will be reported back to the Board. Additionally, renewal contracts already budgeted and accounted for as a part of the annual budget process may be signed regardless of the amount.

SECTION VI. County Commissioners are to be compensated at a rate of \$940 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 VII. Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2008, and incorporated into the Pitt County Manual of Fees.

SECTION VIII. The Board of County Commissioners hereby levies a tax rate of sixty-five and sixteen hundredths of a cent (.6516) per one hundred dollars (\$100.00) of valuation on property for the County General Fund, and one and thirty-four hundredths of a cent (.0134) per one hundred dollars (\$100.00) of valuation on property listed for taxes for the Industrial Development Commission Fund for a total levy of sixty-six and one-half of a cent (.6650) per one hundred dollars (\$100.00) of valuation for current year's property tax.

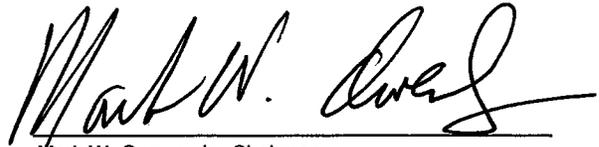
The tax rate is based upon an estimated total valuation of property for the purpose of taxation at \$11,267,000,000 and an estimated collection rate of 96%.

SECTION XI. The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$71 per household and \$45 per ton for non-residential tipping fees, 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.

BUDGET ORDINANCE

SECTION XII. The Board of County Commissioners hereby authorizes the Pitt County Tax Collector to collect taxes for the City of Greenville, the Towns of Falkland, Grimesland, Bethel, and the Village of Simpson in compliance with the contracts adopted by the governing boards. The County will also be collecting vehicle taxes and gross receipts taxes for the Towns of Ayden, Farmville, and Grifton in compliance with G.S. 105-330 and G.S. 105-275(42). The County also collects vehicle taxes for the Towns of Fountain and Winterville in compliance with G.S. 105-330. A charge of 1-1/2% of all taxes collected for the units of government will be payable to Pitt County for said collection services.

Adopted this 16th day of June, 2008.



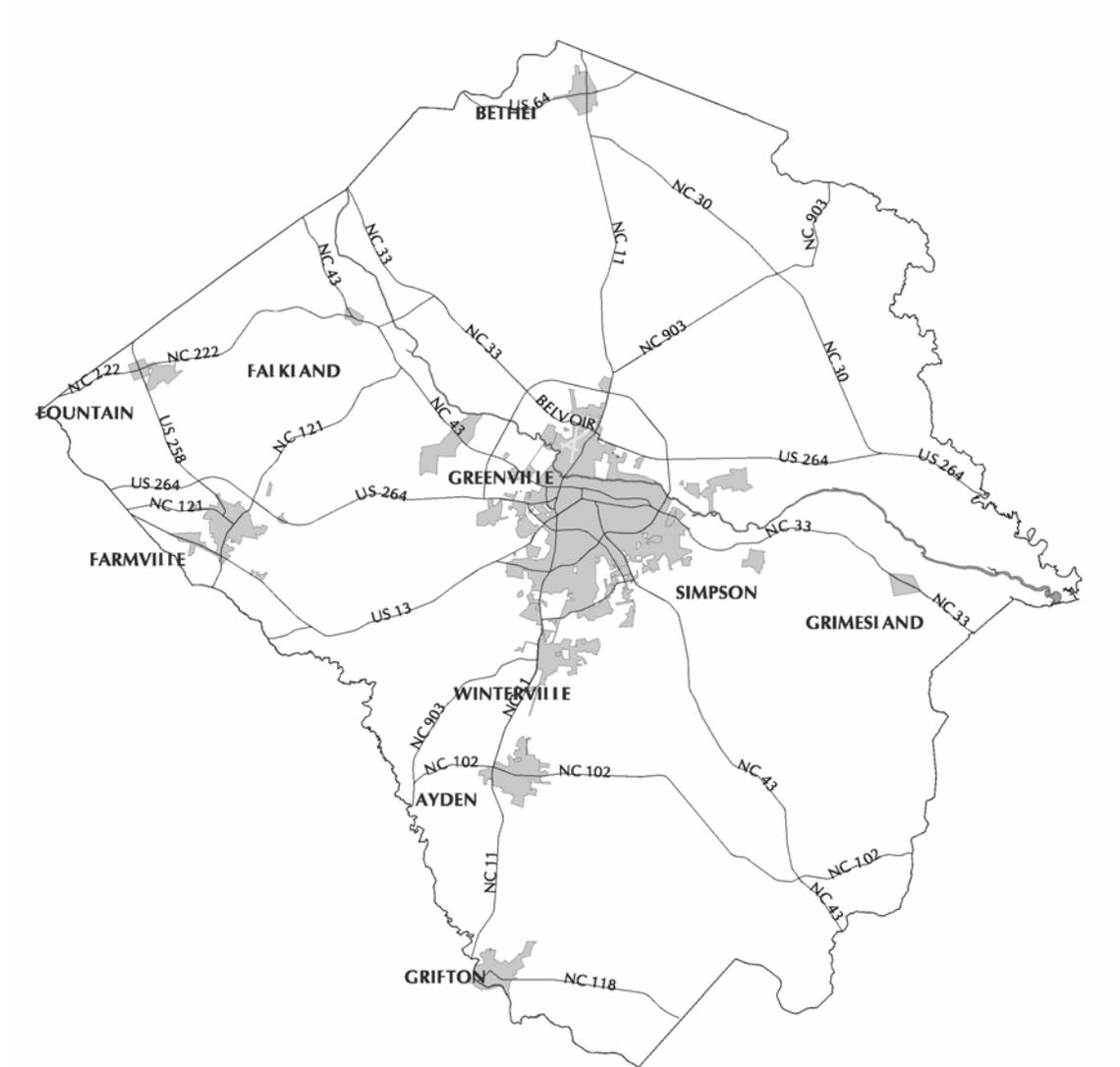
Mark W. Owens, Jr., Chairman
Pitt County Board of Commissioners



Patricia A. Staton, Clerk
Pitt County Board of Commissioners

Pitt County, North Carolina

Pitt County, North Carolina



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 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.

BUDGET PROCESS

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.

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 solicitation of capital needs for inclusion in the County's 5-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 March. 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 in May. Afterward, several workshop sessions were held to review requests and receive input. Based on input received, the Manager finalized his proposal and presented a Proposed Budget. The Manager's *Budget Message*, included in a previous section of this document, accompanied the proposed budget and outlines the recommendations and highlights major policy changes. A public hearing was held on June 12 to assure adequate opportunity to receive additional citizen input on the budget.

BUDGET PROCESS

Pitt County's budget was adopted on June 16, 2008, 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.

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 are as follows:

- The Deputy County Manager–Financial Services or designee may transfer amounts between objects of expenditure within a department.
- 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.
- Transfers between funds and transfers from the Contingency account require approval of the Board of Commissioners.

BUDGET PROCESS

PITT COUNTY FY 2008-09 BUDGET CALENDAR

Nov/Dec 2007	Staff update and review CIP and Financial Plan
Feb 4 2008	Performance Measurement Calendar Mid-Year Fiscal Report (regular BOCC meeting)
Feb 25	Review, update, affirm Board's Goals for FY 08-09
Feb 25	Capital Improvement Planning Discussion
Feb	Departments formulate objectives/action plans for the budget year tied to Commissioners' goals
Feb 29	Departments notified of opening for FY 2008-09 MUNIS budget entry access
Feb 29	Forward budget packages to department heads
Mar 6	Discuss budget process at regular department head meeting
Mar 28	All budget requests and documentation due from departments to Financial Services Department. (Departmental access to MUNIS budget entry closed at 5 p.m.)
Mar 31 - Apr 11	Budget compilation and balancing
Apr 14	Budget documents to County Manager for review
Apr 16-23	Departmental budget conferences with County Manager
Apr 28	Return revised budget requests to departments for review
Apr 28-30	Receive departmental appeals on Manager's revisions/recommendations
May 19	Present overview, balanced budget (tentative) to Board of Commissioners at regular meeting. (This document will be used as a working copy during budget workshops.)
May 20-23	Workshops with Commissioners to present and review/amend tentative budget
May 26-29	Open for additional workshops, if needed
Mon, Jun 2	Manager's Recommended Budget and Budget Message presented to Board of Commissioners (regular BOCC meeting)
Thurs, Jun 12	Hold public hearing for citizen input at 7:00 p.m. (and possible budget adoption)
Jun	Available for additional workshops, if needed
Jun 16	Alternative date to adopt 2008-09 Budget (regular BOCC meeting)

Adopted: 12/3/2007

BUDGET POLICIES

Pitt County maintains the following goals, guidelines and policies to ensure planned and orderly direction, to ensure fiscal responsibility, maintain a strong financial position, and maintain the necessary level of resources to provide the services required of its citizens.

GOALS

The following long-range goals were developed by the Board of Commissioners in strategic planning sessions in 2004 and were reconfirmed in February 2008 for continuation in the FY 2008-09 budget year:

1. To promote quality education;
2. To promote community safety through enhanced emergency service programs;
3. To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare;
4. To advance economic development opportunities for Pitt County;
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.

FINANCIAL POLICIES

Pitt County's financial policies set forth basic guidelines for the overall fiscal management of the County. Operating independently of changing circumstances and conditions, these policies provide a framework to assist in the decision-making process for the Board of Commissioners and staff and establish guidelines for evaluating both current activities.

1. The Board of Commissioners provides general guidance through the adoption of the annual budget while the County Manager is charged with the implementation of the budget throughout the fiscal year. To this end, the Board of Commissioners has adopted a series of policies designed to give the Manager authority to, among other things, transfer funds within appropriations to meet changing operational needs, and to recommend personnel actions during the year throughout the budget as long as total authorized head-count is not exceeded.
2. The budget process places emphasis on those personnel and management issues of critical 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.

BUDGET POLICIES

7. The operating budget shall fully describe the major goals to be achieved by 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 a yearly basis to continually and accurately charge the cost of service provided to the benefiting user or customers serviced, while being sensitive to the needs of low-income citizens.
11. The County shall actively oppose any legislation which forces local service mandates without concurrent Federal, State or Regional funding or providing additional locally-controlled funding sources.

REVENUE POLICIES

1. The County shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one revenue source.
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 should 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 undesignated 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 keep undesignated fund balance in the 20% range.
2. The County shall respect the integrity of fund balance and use it as sparingly as possible when funding future budgets.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit shall be performed annually.

BUDGET POLICIES

2. The County shall produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Practices (GAAP) as outlined by Governmental Auditing, Accounting and Financial Reporting (GAAFR).
3. The County shall maintain accounting control systems to ensure the safety of all assets held in the public trust and staff shall perform periodic unscheduled audits of all County departments that handle cash and negotiable instruments in the course of daily activities.

INVESTMENT POLICIES

1. The County shall make a cash-flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled such that investment capabilities are maximized and follow the guidelines set forth under North Carolina General Statutes.
2. The County shall invest funds by using a flexible investment strategy to secure high returns of income on cash flow that are in excess of current needs and, when permitted by law, will pool 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 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 projects include the acquisition or construction of long-term assets, normally costing greater than \$50,000 and with a life in excess of 10 years.
2. The County shall maintain the fiscal integrity of the County's operating, debt service and capital improvement budgets in order to provide services and construct and maintain public facilities.
3. The County shall make all capital improvements in accordance with an adopted capital acquisition program.
4. The County shall develop a five-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 condition to minimize long-term interest expense when financing capital improvements.

BUDGETARY ACCOUNTING SYSTEM & CONTROL

All County funds are budgeted for on a modified accrual basis in accordance with North Carolina General Statutes. 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. Under full accrual, revenues are recorded when earned and expenses are recorded when incurred. All governmental funds will be reported in the fund financial statements on a modified accrual basis. All proprietary funds will be reported in the fund financial statements on a full accrual basis.

FUND ACCOUNTING

Governmental accounting systems should be organized and operated on the basis of fund with account groups. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities on balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County operates its various funds under three broad categories with six fund types. Two account groups are not funds but are used to establish accountability over the County's fixed assets and general long-term debt. 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.

Special Revenue Funds Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for special purposes. There are 10 Special Revenue Funds: School Capital Reserve Fund, State & Federal Asset Forfeiture Fund; Community Development Block Grant Fund, State Grants Fund, Pitt Area Transit System Fund, Industrial Development Fund, Industrial Development Building Fund, Fire Districts Fund, EMS District Fund, and E911 Surcharge Fund.

Debt Service Funds The Debt Service Funds account for expenditures for principal and interest for all general long-term debt account group debt payments. Other governmental fund types provide the resources to the Debt Service Fund to make the payments through operating transfers.

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 account and budgeting purposes the following Capital Project Funds: Pitt Community College Bond Funds, Pitt Community College Bond Match Projects Fund, 2004 COPS Education Projects Fund, Community Schools & Recreation Building Fund, ECTC Building Fund, School Improvement Projects Fund, 2007 COPS Education Projects Fund, and Detention Center Capital Project Fund.

BUDGETARY ACCOUNTING SYSTEM & CONTROL

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 three internal service funds: Employee Medical Insurance Fund, Worker's Compensation Fund, and County Garage Fund.

FIDUCIARY FUNDS

Trust and Agency Funds Agency funds account for assets held by the County in a trustee capacity or as an agent; are custodial in nature; and do not involve measurement of results of operations. Pitt County has five agency funds (trust funds): Deferred Compensation; Social Services, Sheriff and Mental Health Trust Funds; Tax Collections Held for Municipalities; Flexible Benefit Plans; and Law Enforcement Officers Pension Fund.

ACCOUNT GROUPS

General Fixed Assets Account Group This group of accounts is established to account for all fixed assets for the County, other than those accounted for in the Proprietary Funds. General fixed assets acquired are recorded as expenditures in the various funds at the time of purchase.

General Long-Term Debt Account Group This group of accounts is established to account for all long-term obligations of the County, other than those accounted for in the Proprietary Funds.

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 unreserved 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 19 percent. At the end of Fiscal Year 2007-08, Pitt County's General Fund had a fund balance of \$35.8 million, of which \$22.9 million was unreserved. Pitt County's fund balance as a percentage of expenditures at June 30, 2008 was 18.2 percent. The County monitors closely its fund balance position, as it plays a pivotal role in maintaining a strong financial position and meeting the needs of a growing county.

BUDGETARY ACCOUNTING SYSTEM & CONTROL

DEPOSITS AND INVESTMENTS

DEPOSITS

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

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

INVESTMENTS

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

The County received special legislation during the 1999 Legislative Session that provided additional investment opportunities for the County. This legislation enabled the County to maximize returns generated by the investment of the \$30,000,000 received from the transfer of the County's hospital into traditionally higher yielding instruments such as stocks and bonds. However, due to changes that occurred in the economic climate, no funds are invested under the expanded authority at this time.

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 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).

BUDGETARY ACCOUNTING SYSTEM & CONTROL

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.

PERFORMANCE MEASUREMENTS & TOTAL QUALITY

Accountability and improvement are essential parts of our operation 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. The County began its initial stages of performance measures within the budget in Fiscal Year 1996-97 with only a few departments participating in the initial phase of identifying annual objectives. Each successive year, additional departments have been included in the process of identifying and reporting their objectives for the coming year and summarizing accomplishments from the previous year.

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 now 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 revamping the payroll time record process, which involved a Quality Team researching methods from various governmental and other outside agencies, taking optimum components, and sculpting a better process to serve the needs of Pitt County. This project has since been expanded to an electronic timekeeping and payroll notification system. Another major project was development and implementation of a new employee evaluation tool that uses performance objectives and interim evaluations to guide employees and their supervisors toward desired outcomes. Another team completed revisions to the Personnel Ordinance which were adopted in mid-2008. Other completed projects include a consolidated office supply purchasing process, consolidated copier service and a bulk cellular plan. Countywide imaging is underway in a phased approach.

The County's Management Team, led by the County Manager, also meets monthly for VPM (Vision, Planning, Monitoring) review. The purpose of this group is to review on-going projects – status, schedule, funding – goals – to ensure targets are met and to identify future work items for the “watch” list or action.

FINANCIAL PLANNING

Financial planning begins early in the budget process, usually in the fall of the year. The table on the following page shows the County's budget history for the past three 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. This is similar to our Capital Improvement Plan practice of current plus four years and then a general 6-10 year estimate. The growth factors for both revenues and expenditures were established based on historical growth and planning estimates the County receives from various sources each fiscal year. Also in this section are several financial indicators and benchmarks used to compare with other counties in the state.

The budget forecast projections are based on the following assumptions:

FINANCIAL PLANNING ASSUMPTIONS

EXPENDITURES:

1. Salaries and benefits in both the General Government and Human Services categories will increase at 4% per year.
2. Operating expenditures in both the General Government and Human Services categories will increase at 2% per year.
3. Expenditures for the Public Schools and Community College are negotiated each year. The County looks at several items – uncontrollable expenditure growth (insurance, utilities, fuel), new facilities that were scheduled to come on line, and student growth – to arrive at funding for the new fiscal year. This type of annual analysis is done annually. For the purposes of this chart, we have employed a 5% growth factor to cover the Community College and the Board of Education needs.
4. Expenditures for public assistance (Medicaid, Special Assistance) are usually based on past trends and State estimates. However, legislation passed in 2007 began the phase out of Medicaid participation. FY 08-09 reflects the last year of County responsibility.
5. Debt Service uses our current schedule for debt service payments (see Long Term Debt Service chart).
6. The annual funding requirements for the proposed Capital Outlay are from the 5-year plan as prepared during the budget process. Those items which will not be funded on a pay-as-you-go basis have had the annual debt service requirements estimated based on current market conditions and budgeted under the Debt Service category in "Proposed 5-year CIP". There are no new projects at this time, however, new projects will be forthcoming from both the school system and the community college as the County now receives both lottery proceeds and has a new .25% local option sales tax earmarked to fund debt for education construction. New debt is anticipated and an early, very rough estimate is included while the County waits for projects to come forward.
7. The County strives to keep debt service at no more than 10% of the total general fund budget.
8. The category "Other Agencies" represents funding to groups that are not a part of the General Government or Human Services operating areas. Funding for cultural, recreational, special services, etc. is included in this line item.

FINANCIAL PLANNING

REVENUES:

1. The current year property tax amount is based on our 2008 revaluation results. A 96% collection rate is anticipated and \$1.3 million is included in the estimate for delinquent collections. The County now follows a 4-year revaluation cycle and has experienced 3-4% annually.
2. Sales tax revenues are estimated to increase by 2.5-3% each year. Additionally, due to Medicaid “swap” legislation adopted in 2007, the County will see sales tax revenues revert to the State in exchange for the relief from Medicaid costs. This revenue will need to be watched over the next 24 months to fully gauge impact of legislative actions.
3. All other revenues assume the current cost-sharing formulas for Social Services and other intergovernmental revenues. A 2.5% growth factor is used in this analysis.
4. In the past several years, revenues have flattened out and the County has, on occasion, made a conscious decision to utilize fund balance to cover expenditures. Actual expenditures are usually about 2% to 3% less than the budgeted appropriations and therefore, the “plug” of fund balance on the revenue side should usually be no more than 2.5% to 3.5% of the proposed budget in an effort to not actually spend it. This action also helps ensure that the dollar amount of fund balance actually increases.
5. The fund balance percentage is a function of dollars/budget and as the budget grows, it is not enough to maintain the same amount of fund balance. It must grow to simply hold constant the percentage. While the County has used fund balance to cover current expenses, there was a strong balance on which to rely and felt this action afforded the best return for Pitt citizens in tough economic times. Pitt County anticipates maintaining a fund balance of approximately 20%—higher than the overall state average and our peer group average—in spite of increased utilization of this funding source for several past fiscal year cycles. The County is subject to natural disasters (hurricanes) that often do not affect our counterparts in the western part of the state and therefore, we believe we should have slightly higher reserves.

FINANCIAL PLANNING

SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

Pitt County, North Carolina

	2005-06 Adopted	2006-07 Adopted	2007-08 Adopted	2008-09 Adopted	2009-10 Forecast	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Expenditures:								
General Government								
Salaries & Benefits	23.37	26.59	29.40	30.81	32.04	33.32	34.66	36.04
Operating	8.48	9.41	10.43	9.92	10.12	10.32	10.53	10.74
Human Services								
Salaries & Benefits	26.38	19.31	19.41	20.30	21.11	21.96	22.83	23.75
Operating	24.05	26.77	17.88	19.40	19.79	20.18	20.59	21.00
AFDC/Medicaid	8.41	9.00	8.85	6.50	0.00	0.00	0.00	0.00
Schools/PCC								
	31.04	34.17	35.96	37.62	39.50	41.48	43.55	45.73
Other Agencies								
	0.60	0.65	0.59	0.70	0.70	0.70	0.70	0.70
Debt Service								
County	4.45	6.30	6.86	7.40	7.20	6.00	5.50	5.50
Schools	5.94	5.60	5.74	6.46	6.33	6.13	6.13	5.97
Proposed 5-year CIP	0.00	0.00	0.00	0.00	2.00	2.00	5.00	5.00
Capital Outlay								
Capital Outlay - General Government	0.65	0.65	0.55	0.65	0.65	0.65	0.65	0.65
Capital Outlay - Human Services	0.20	0.20	0.13	0.20	0.20	0.20	0.20	0.20
Schools/PCC CIP	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83
Small Projects - Economic Development	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Reserves								
	0.00	0.00	2.38	0.47	0.35	0.35	0.35	0.35
Transfers Out								
	0.50	0.70	0.60	0.50	0.50	0.50	0.50	0.50
Totals	135.11	140.38	139.81	141.96	141.52	144.82	152.22	157.16
Revenues:								
Property Taxes								
	58.49	61.56	65.98	72.90	75.09	77.34	79.66	85.24
Sales Taxes								
	20.26	22.27	22.78	20.83	21.35	21.88	22.43	22.99
All Other Revenues								
	50.04	45.84	37.96	37.07	37.81	38.57	39.53	40.52
Transfers In								
	6.23	5.74	6.13	6.66	6.53	6.33	6.33	5.97
Fund Balance Appropriated								
	0.08	4.97	6.96	4.50	0.74	0.70	4.26	2.44
Totals	135.11	140.38	139.81	141.96	141.52	144.82	152.22	157.16
Projected Tax Rate w/ Proposed CIP	0.70	0.70	0.70	0.665	0.67	0.67	0.67	0.65
<hr/>								
Total Long Term Debt as % of Budget with proposed CIP	7.69%	8.48%	9.01%	9.76%	10.97%	9.76%	10.93%	10.48%
Fund Balance Appropriated as % of Budget	0.06%	3.54%	4.98%	3.17%	0.52%	0.48%	2.80%	1.55%
Undesignated Fund Balance as a % of Budget (* = audited / **= estimated)	*16.86	*16.72	*19.60	*18.18	**19.43	--	--	--
Assessed Property Valuation (*revaluation)	\$8.5B	\$9.0B	\$9.6B	\$11.3B*	\$11.4B	\$11.7B	\$12.1B	\$12.4B
Total Debt	\$106.4M	\$102.6M	\$126.4M	\$136.0M	\$175.0M	\$200.0M	\$200.0M	\$200.0M
Total Debt as % of Assessed Valuation	1.25%	1.14%	1.32%	1.20%	1.54%	1.71%	1.65%	1.65%

FINANCIAL PLANNING

	2005-06 Adopted	2006-07 Adopted	2007-08 Adopted	2008-09 Adopted	2009-10 Forecast	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
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Benchmark #1

Total Long Term Debt as % of Budget with proposed CIP	7.69%	8.48%	9.01%	9.76%	10.97%	9.76%	10.93%	10.48%
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Moody's, Standard & Poors, Fitch Benchmark

< **10.0%** is considered low to moderate by the rating agencies
> **15.0%** is considered high by the rating agencies

Benchmark #2

Assessed Property Valuation	\$8.6B	\$9.0B	\$9.6B	\$11.3B	\$11.4B	\$11.7B	\$12.1B	12.4B
Total Debt	\$107.3M	\$102.6M	\$126.4M	\$136.3M	\$175.0M	\$200.0M	\$200.0M	200.0M
Total Debt as % of Assessed Valuation	1.25%	1.14%	1.32%	1.21%	1.54%	1.71%	1.65%	1.61%

Moody's, Standard & Poors, Fitch Benchmark

< **2.0%** is considered low by the rating agencies
> **6.0%** is considered high by the rating agencies

Benchmark #3

Undesignated Fund Balance as a % of Budget (* = audited / **= estimated)	*16.86%	*16.72%	*19.60%	*18.18%	**19.43%	--	--	--
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State Average for Peer Group (Counties > 100,000)

18.09% 19.18% --

State Average - All Counties

20.73% 21.25% --

Source - N.C. State Treasurer - 2007 latest available data

Benchmark #4

General Obligation Debt Service Per Capita - Pitt County	\$67	\$46	\$28	\$17	\$10	\$10	\$0	\$0
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FINANCIAL PLANNING

FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County Ranking	Pitt County Amount	State Average
Population (2006 Certified)	16	146,403	100 Total
Valuation per Capita	70	\$65,607	\$97,931
2001 Per Capita Income	34	\$28,200	\$27,196
Tax Levy per Capita	42	\$466	\$549
Tax Rate per \$100	37	0.7100	0.6271
Effective Tax Rate per \$100	35	0.6252	0.5409
Sales/Assessment Ratio	47	88.06%	85.50%
Total School Resources/ADM	46	\$1,810	\$1,998
School Current Expense/ADM	36	\$1,409	\$1,355
School Capital Expense/ADM	63	\$401	\$613
School Debt Service/ADM	49	\$335	\$395

Source: 2007-08 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners.

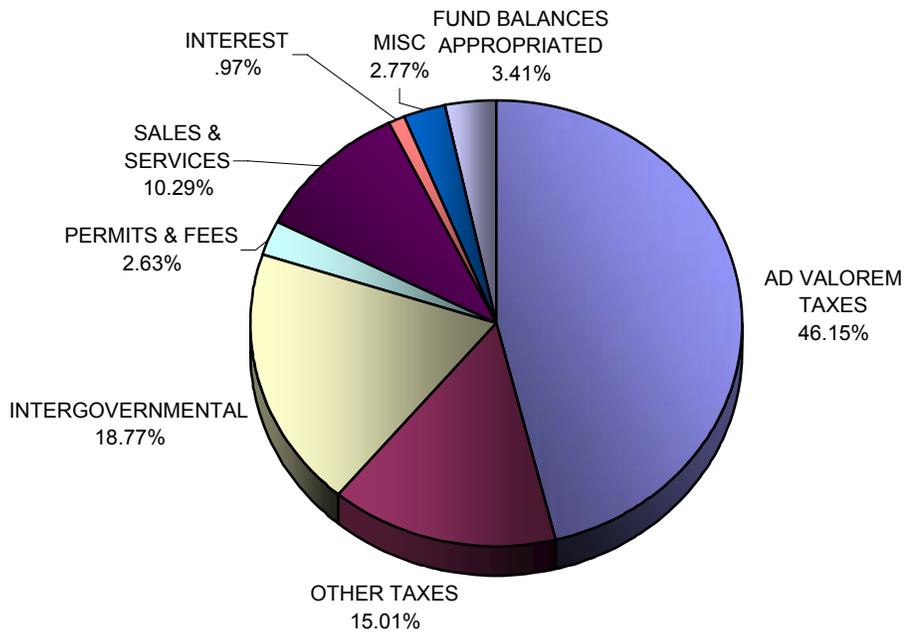
REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY COME FROM?

ALL FUNDS

Excluding Interfund Transfers

\$212,401,152 Total (\$169,806,398 Unduplicated)



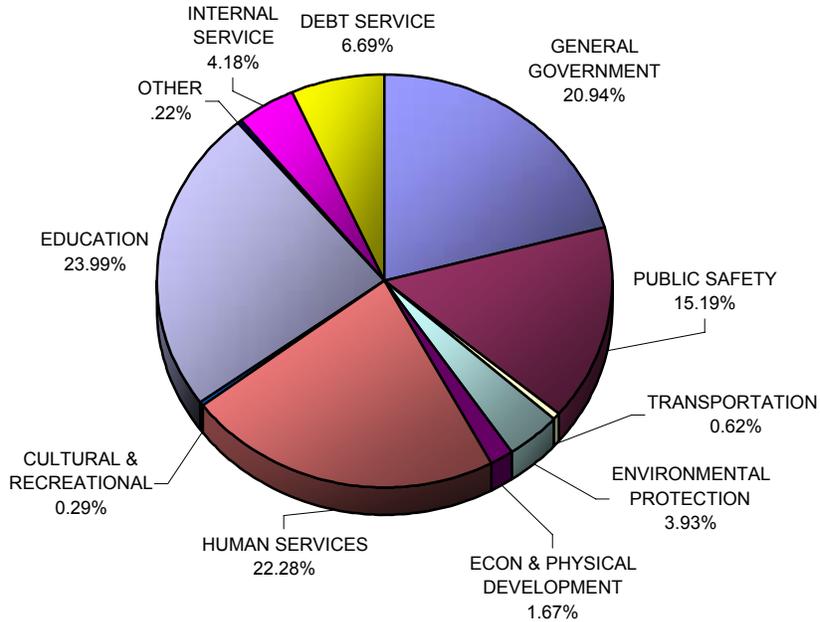
FY 2008-09 REVENUE SOURCES	
AD VALOREM TAXES	\$78,367,343
OTHER TAXES	\$25,491,719
INTERGOVERNMENTAL	\$31,871,575
PERMITS & FEES	\$4,458,516
SALES & SERVICES	\$17,480,200
INTEREST EARNINGS	\$1,650,000
MISCELLANEOUS	\$4,702,916
FUND BALANCES APPROPRIATED	\$5,784,129
UNDULICATED TOTAL	\$169,806,398
INTERFUND TRANSFERS	\$42,594,754
TOTAL BUDGET	\$212,401,152

REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY GO?

ALL FUNDS - BY SERVICE AREA

\$212,401,152 Total (\$169,806,398 Unduplicated)



FY 2008-09 APPROPRIATIONS	
GENERAL GOVERNMENT	\$44,468,243
PUBLIC SAFETY	\$32,269,929
TRANSPORTATION	\$1,316,497
ENVIRONMENTAL PROTECTION	\$8,356,227
ECON & PHYSICAL DEVELOPMENT	\$3,523,191
HUMAN SERVICES	\$47,325,289
CULTURAL & RECREATIONAL	\$623,437
EDUCATION	\$50,962,577
OTHER	\$473,533
INTERNAL SERVICE	\$8,875,777
DEBT SERVICE	\$14,206,452
TOTAL BUDGET	\$212,401,152
LESS INTERFUND TRANSFERS	\$42,594,754
UNDUPLICATED TOTAL	\$169,806,398

REVENUE & EXPENDITURE SUMMARY

BUDGET SUMMARY - ALL FUNDS

	BUDGET FY 2006-07	BUDGET FY 2007-08	BUDGET FY 2008-09	PERCENT CHANGE
REVENUES / SOURCES				
Ad Valorem Taxes	65,823,126	70,508,664	78,367,343	11.15%
Other Taxes	22,268,839	22,783,767	25,491,719	11.89%
Intergovernmental	39,801,699	29,716,665	31,871,575	7.25%
Permits and Fees	4,412,610	4,506,891	4,458,516	-1.07%
Sales and Services	14,799,314	15,971,747	17,480,200	9.44%
Interest Earnings	1,802,102	1,981,500	1,650,000	-16.73%
Miscellaneous	4,941,536	4,458,317	4,702,916	5.49%
Fund Balances Appropriated	5,393,957	7,370,802	5,784,129	-21.53%
Unduplicated Total	159,243,183	157,298,353	169,806,398	7.95%
Interfund Transfers	40,551,424	41,349,008	42,594,754	3.01%
GRAND TOTAL	199,794,607	198,647,361	212,401,152	6.92%

EXPENDITURES / USES

General Government	43,357,337	43,517,119	44,468,243	2.19%
Public Safety	27,825,152	28,460,761	32,269,929	13.38%
Transportation	248,052	793,700	1,316,497	65.87%
Environmental Protection	7,672,594	7,838,961	8,356,227	6.60%
Economic & Physical Development	3,081,463	3,429,365	3,523,191	2.74%
Human Services	55,385,681	46,596,288	47,325,289	1.56%
Cultural & Recreational	578,063	593,058	623,437	5.12%
Education	42,078,974	44,021,211	50,962,577	15.77%
Other	428,930	2,377,153	473,533	-80.08%
Internal Service	6,646,742	8,349,837	8,875,777	6.30%
Debt Service	12,491,619	12,669,908	14,206,452	12.13%
GRAND TOTAL	199,794,607	198,647,361	212,401,152	6.92%
Less Interfund Transfers	40,551,424	41,349,008	42,594,754	3.01%
Unduplicated Total	159,243,183	157,298,353	169,806,398	7.95%

REVENUE & EXPENDITURE SUMMARY

BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

<i>FUND TYPE</i>	<i>FUND NUMBER</i>	<i>FUND TITLE</i>	<i>ADOPTED FY 2008-09</i>
General Fund			
	100	General Fund	111,094,345
	150	Public Health Fund	9,803,716
	160	Social Services Fund	36,402,127
	170	Court Facilities Fund	343,508
	190	Mental Health Fund	750,000
	300	Debt Service Fund	14,206,452
			<u>172,600,148</u>
Special Revenue Funds			
	200	School Capital Reserve Fund	7,222,407
	210	Article 46 Sales Tax Reserve	4,530,000
	240	State Grants Fund	582,486
	241	Pitt Area Transit Fund	1,311,997
	260	Industrial Development Fund	1,795,790
	280	Fire Districts Fund	1,503,675
	281	EMS District Fund	4,125,443
	290	E911 Surcharge Fund	846,214
	510	School Capital Projects Fund	760,000
			<u>22,678,012</u>
Enterprise Fund			
	600	Solid Waste Fund	8,120,704
Internal Service Funds			
	820	County Garage Fund	760,777
	840	Hospitalization Fund	7,600,000
	850	Worker's Compensation Fund	515,000
			<u>8,875,777</u>
Fiduciary Fund			
	110	LEO Pension Fund	126,511
TOTAL BUDGET FY 08-09			<u>212,401,152</u>

REVENUE & EXPENDITURE SUMMARY

MAJOR REVENUE SOURCE ANALYSIS

Pitt County government has many sources of revenue. The revenue sources support the County's General Fund and the County's only enterprise fund, the Solid Waste and Recycling Fund. Revenues are affected by an array of outside forces. Fortunately, even when the nation and state economies were struggling with an economic downturn, Pitt County continued to experience economic growth which has led to increases in sales taxes, property taxes, and other sources. State and Federal sources are also a significant source of revenue. These sources, however, are not expected to grow as rapidly in the future; and many programs, especially in Human Services, may experience some decline in revenues. The overall economy is rebounding after several sluggish years and is positively impacting the County.

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.

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. Therefore, properties in Pitt County were reassessed effective January 1, 2008 and are scheduled for review again in 2012. This change allows the County to recognize the revenue from our continued growth and help address the demands created by this growth. For the 2008 revaluation, property values throughout the county increased by approximately 15 percent. Pitt County has maintained continuous growth in its tax base through economic development activities and revaluation even though the North Carolina State Legislature removed property and business inventories from the taxable base after 1988.

AD VALOREM TAX

Current year budgeted net property tax estimates of \$70,479,141 are based on a \$11.26 billion estimated valuation. The tax rate for Fiscal Year 2008-09 is \$0.665 per \$100 of real and personal property. A collection rate of 96% is projected. Of the \$.665 tax rate, \$.6516 is budgeted in the General Fund to support general government operations and \$.0134 is budgeted in the Industrial Development Fund to offset economic development costs.

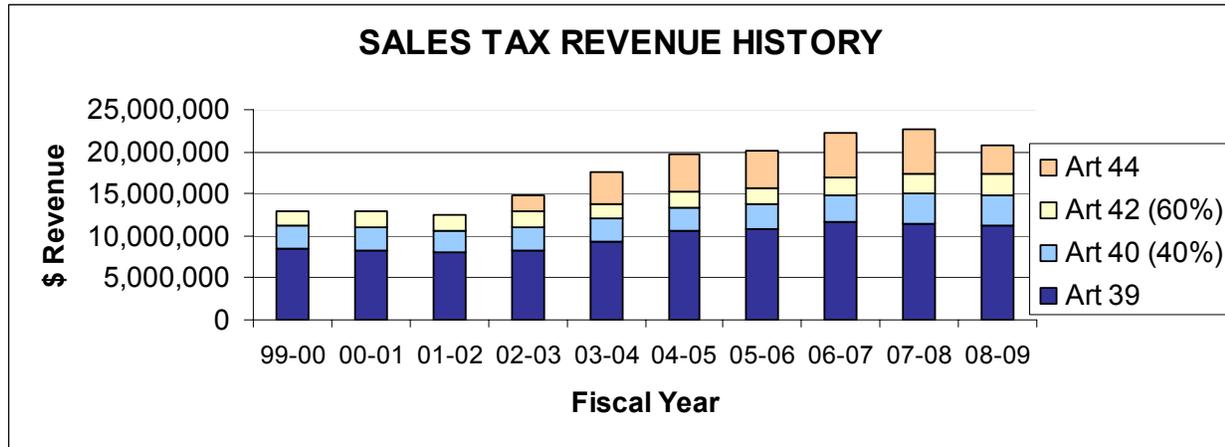
SALES TAXES

Sales tax revenue is the county's second largest single revenue source and has been growing steadily – even during the trying economic times experienced during Fiscal Year 2007-2008. The current sales tax rate in Pitt County is 7% with the successful passage of a ¼% local option sales tax in November 2007 that went into effect on April 1, 2008. Pitt County receives two and three-quarter cents (2.75) of the county-wide rate of 7%. The make-up of the 2.75% in sales tax proceeds received by the County is as follows: Article 39 – 1%, Article 40 - .5%, Article 42 - .5%, Article 44 - .5% and Article 46 - .25%. The amount received is due to reduce to two and one-half cents (2.50) in October 2008. At that time, the State will reduce the Article 44 tax to one-quarter percent.

REVENUE & EXPENDITURE SUMMARY

In Pitt County, the total countywide sales tax collections are distributed between the cities 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. In Pitt County, the Board of Commissioners has elected to allocate 40% for school capital projects. The second one-half cent (Article 42) is allocated 60% for schools and 40% for general government. School sales tax collections are deposited directly in the School Capital Reserve Fund. The third, optional one-half cent (Article 44) was enacted December 1, 2002, in Pitt County to replace reimbursements lost from the State of North Carolina. 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. All 100 counties in North Carolina have now implemented the Article 44 sales tax but will see their share cut by 50% effective October 1. This tax is being used as a funding source for 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 new tax will be earmarked for education (K-12 and Community College) construction.

Continued annexations by the cities 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.

REVENUE & EXPENDITURE SUMMARY

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. The revenues have increased steadily in the past. The County does not anticipate a significant change in the revenues from these sources this year.

Public Health and Social Services – the departments that provide most of our human service activities - receive significant reimbursement from Medicaid, Medicare, and private insurance for providing services to clients. Funding from these sources should not be affected by declines in Federal and State funding.

SALES AND SERVICES

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

INVESTMENT EARNINGS

The County invests its available cash primarily in agency securities, certificates of deposit, the North Carolina Cash Management Trust and other secured investments. North Carolina General Statutes define acceptable investment options. Traditionally, the earnings have increased as the County's fund balance has increased. After a drop in performance due to nationwide economic conditions and a lack of available investment options with attractive rates, the County's investments are gradually improving. A conscious decision by the Board of Commissioners several years ago to spend down fund balance to help defer a tax increase on the citizens during a tight economy has left fewer available dollars to invest. Therefore, a lower principal balance to invest has limited earning capacity.

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	<i>ACTUAL FY 2006-07</i>	<i>ACTUAL FY 2007-08</i>	<i>BUDGET FY 2008-09</i>	<i>% OF TOTAL FUND</i>	<i>% CHANGE FY 08 to FY 09</i>
General - Fund 100					
Ad Valorem Taxes	62,952,722	67,597,323	72,994,141	65.70%	7.98%
Other Taxes	22,472,895	23,245,599	20,991,719	18.90%	-9.70%
Unrestricted Intergovernmental	233,067	234,820	234,000	0.21%	-0.35%
Restricted Intergovernmental	496,366	484,966	365,120	0.33%	-24.71%
Permits & Fees	2,700,509	2,420,086	2,638,500	2.38%	9.03%
Sales & Services	4,658,294	4,841,932	4,675,165	4.21%	-3.44%
Investments	2,146,351	1,951,333	1,600,000	1.44%	-18.00%
Miscellaneous	2,863,116	2,147,073	2,095,700	1.89%	-2.39%
Other Debt & NonRevenue	1,503,187	1,321,941	5,500,000	4.95%	316.05%
TOTAL	100,026,507	104,245,073	111,094,345	100.00%	6.57%
LEO Pension - Fund 110					
Interest Earnings	160	-	-	0.00%	0.00%
Miscellaneous	314	-	-	0.00%	0.00%
Transfer from General Fund	84,997	99,400	126,511	100.00%	27.27%
TOTAL	85,471	99,400	126,511	100.00%	27.27%
Health - Fund 150					
Transfer from General Fund	3,128,504	3,506,803	4,135,491	42.18%	17.93%
Restricted & Unrestricted	4,642,090	5,102,599	4,731,783	48.27%	-7.27%
Fund Balance Appropriated	-	-	936,442	9.55%	0.00%
TOTAL	7,770,594	8,609,402	9,803,716	100.00%	13.87%
Social Services - Fund 160					
Transfer from General Fund	15,543,996	17,252,811	15,368,822	42.22%	-10.92%
Restricted & Unrestricted	19,927,605	20,136,632	21,033,305	57.78%	4.45%
TOTAL	35,471,601	37,389,443	36,402,127	100.00%	-2.64%
Court Facilities - Fund 170					
Facilities Fees	337,792	350,640	343,508	100.00%	-2.03%
Interest Earnings	1,419	859	-	0.00%	-100.00%
Fund Balance Appropriated	-	-	-	0.00%	100.00%
TOTAL	339,211	351,499	343,508	100.00%	-2.27%
Mental Health - Fund 190					
Transfer from General Fund	1,394,588	600,000	600,000	80.00%	0.00%
Restricted & Unrestricted	11,228,154	228,958	100,000	13.33%	-56.32%
Fund Balance Appropriated	-	-	50,000	6.67%	100.00%
TOTAL	12,622,742	828,958	750,000	100.00%	-9.52%
School Capital Reserve - Fund 200					
Sales Tax	7,320,194	7,498,510	7,222,407	100.00%	-3.68%
State ADM Funds	-	-	-	-	-
Transfer from General Fund	-	685,776	-	0.00%	0.00%
TOTAL	7,320,194	8,184,286	7,222,407	100.00%	-11.75%

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL FY 2006-07	ACTUAL FY 2007-08	BUDGET FY 2008-09	% OF TOTAL FUND	% CHANGE FY 08 to FY 09
Sales Tax Reserve - Fund 210					
Sales Tax	11,949	645,462	4,500,000	62.31%	0.00%
Interest Earnings	-	-	30,000	0.42%	0.00%
TOTAL	11,949	645,462	4,530,000	62.72%	0.00%
State/Federal Forfeiture - Fund 220					
	131,585	99,094	-	0.00%	0.00%
State Grants - Fund 240					
	2,127,345	2,014,886	582,486	8.06%	-71.09%
Pitt Area Transit System - Fund 241					
Unrestricted Intergovernmental	153,444	357,113	521,030	7.21%	100.00%
Sales & Services	78,034	282,971	718,500	9.95%	100.00%
Miscellaneous	-	51,381	10,500	0.15%	100.00%
Transfer from General Fund	16,974	29,174	30,772	0.43%	100.00%
Fund Balance Appropriated	-	-	31,195	0.43%	100.00%
TOTAL	248,452	720,639	1,311,997	18.17%	100.00%
Revaluation - Fund 250					
Interest Earnings	132	-	-	0.00%	0.00%
Transfer from General Fund	275,000	-	-	0.00%	0.00%
TOTAL	275,132	-	-	0.00%	0.00%
Industrial Development - Fund 260					
Ad Valorem Taxes	1,367,130	1,441,483	1,449,387	80.71%	0.55%
Restricted Intergovernmental	-	115,666	150,000	8.35%	0.00%
Rental Income	201,974	194,884	94,911	5.29%	-51.30%
Interest Earnings	1,633	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	101,492	5.65%	0.00%
TOTAL	1,570,737	1,752,033	1,795,790	100.00%	2.50%
Indust. Dev. Shell Bldg - Fund 270					
	664	40,818	-	0.00%	0.00%
Fire Districts - Fund 280					
Ad Valorem Taxes	1,277,935	1,377,855	1,503,675	100.00%	9.13%
EMS District - Fund 281					
Ad Valorem Taxes	1,950,314	2,015,466	2,420,140	58.66%	20.08%
Sales & Service	1,478,016	1,842,628	1,705,303	41.34%	-7.45%
Miscellaneous	-	23,200	-	0.00%	0.00%
Transfer from General Fund	757,268	36,350	-	0.00%	-100.00%
TOTAL	4,185,598	3,917,644	4,125,443	100.00%	5.30%
E911 Surcharge - Fund 290					
911 User Fees	759,286	697,700	681,214	80.50%	-2.36%
Interest Earnings	462	19,000	-	0.00%	-100.00%
Fund Balance Appropriated	-	-	165,000	19.50%	100.00%
TOTAL	759,747	716,699	846,214	100.00%	18.07%

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	<i>ACTUAL FY 2006-07</i>	<i>ACTUAL FY 2007-08</i>	<i>BUDGET FY 2008-09</i>	<i>% OF TOTAL FUND</i>	<i>% CHANGE FY 08 to FY 09</i>
Debt Service - Fund 300					
Transfer from General Fund	6,261,961	6,544,123	7,400,066	52.09%	0.00%
Transfer from School Capital Reserve	5,566,007	5,736,035	6,462,407	45.49%	0.00%
Other Transfers	30,562,710	518,471	107,685	0.76%	-79.23%
Interest Earnings	8,110	9,421	-		
Miscellaneous	256,548	258,339	236,294	1.66%	-8.53%
TOTAL	42,655,336	13,066,389	14,206,452	100.00%	8.73%
School Capital Project - Fund 510					
	725,000	1,680,000	760,000	100.00%	-54.76%
Solid Waste - Fund 600					
User Charges	7,441,010	7,171,514	7,668,083	94.43%	6.92%
Interest Earnings	400	28,499	-	0.00%	0.00%
Other Revenues	470,415	747,577	452,621	5.57%	-39.45%
TOTAL	7,911,825	7,947,590	8,120,704	100.00%	2.18%
County Garage - Fund 820					
User Charges	587,421	749,494	760,777	100.00%	1.51%
Other Revenues	-	-	-	0.00%	0.00%
TOTAL	587,421	749,494	760,777	100.00%	1.51%
Hospitalization - Fund 840					
User Charges	410,365	710,392	492,000	6.47%	-30.74%
Interest Earnings	52,381	12,111	20,000	0.26%	65.14%
Fund Transfer	4,785,979	6,079,935	7,088,000	93.26%	0.00%
TOTAL	5,248,725	6,802,438	7,600,000	93.53%	11.72%
Worker's Compensation - Fund 850					
Interest Earnings	287	9,502	-	0.00%	0.00%
Other Revenues	-	1,000	-	0.00%	0.00%
Transfer from General Fund	485,000	500,000	500,000	97.09%	0.00%
Transfer from Solid Waste Fund	15,000	15,000	15,000	2.91%	0.00%
TOTAL	500,287	525,502	515,000	100.00%	-2.00%
GRAND TOTAL	231,854,059	201,764,603	212,401,152	100.00%	5.27%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - BY FUND

	<i>ACTUAL</i> <i>FY 2006-07</i>	<i>BUDGET</i> <i>FY 2007-08</i>	<i>AMENDED</i> <i>FY 2007-08</i>	<i>REQUESTED</i> <i>FY 2008-09</i>	<i>ADOPTED</i> <i>FY 2008-09</i>	<i>% CHANGE</i> <i>FY 08 to 09</i>
GENERAL FUND - Fund 100						
Governing Board	203,492	208,535	222,293	222,430	222,430	0.06%
County Manager	492,570	403,609	419,029	430,292	431,440	2.96%
Financial Services	665,009	741,093	769,030	785,813	783,768	1.92%
Tax Assessor	1,673,119	1,706,997	1,729,893	1,756,200	1,755,505	1.48%
Tax Collector	500,106	555,977	541,355	588,067	588,067	8.63%
Legal	833,874	841,444	849,767	879,435	955,696	12.47%
Elections	489,720	639,269	672,161	747,027	577,729	-14.05%
Register of Deeds	883,318	864,953	820,305	838,666	836,592	1.99%
Public Information	248,488	194,517	224,087	296,656	244,729	9.21%
Human Resources	510,928	550,775	553,457	581,951	588,311	6.30%
Imaging Services/Mailroom	123,488	121,492	130,895	133,747	133,747	2.18%
Management Information Systems	1,733,474	2,108,539	2,121,815	2,215,751	2,176,171	2.56%
Geographic Information Systems	348,486	413,306	368,478	427,072	425,160	15.38%
Buildings & Grounds	2,326,189	2,507,367	2,484,598	2,743,348	2,563,263	3.17%
Housekeeping Services	311,112	322,000	331,806	344,000	363,377	9.51%
Sheriff	8,899,604	9,449,240	9,562,246	11,085,540	10,413,960	8.91%
Detention Center	7,699,428	8,443,386	8,516,001	10,706,294	9,593,170	12.65%
Jail Health Services	1,262,452	1,293,097	1,189,061	1,489,531	1,459,531	22.75%
Jail Inmate Coordinator	41,871	43,435	45,549	46,370	46,370	1.80%
School Security	600,663	626,780	641,961	657,936	655,586	2.12%
Emergency Management	673,596	802,240	831,102	866,950	842,179	1.33%
Communications	853,206	913,817	967,100	1,089,973	985,301	1.88%
Animal Control	453,263	466,013	490,914	574,869	487,668	-0.66%
Inspections	339,840	358,867	366,969	383,069	381,899	4.07%
Medical Examiner	89,500	95,000	77,700	95,000	95,000	22.27%
Other Public Safety	234,133	259,000	276,190	251,447	251,447	-8.96%
Transportation	4,669	-	4,613	4,500	4,500	-2.45%
Other Environmental Protection	950	950	950	950	950	0.00%
Planning	691,284	703,942	692,058	796,607	766,953	10.82%
Permitting Center	234,153	246,091	245,955	176,247	175,300	-28.73%
Other Economic Development	148,351	148,438	148,351	148,438	148,438	0.06%
Engineering	201,452	197,286	205,139	243,107	209,909	2.33%
Cooperative Extension Service	368,769	341,325	379,269	396,831	386,631	1.94%
Pitt Soil & Water	245,702	229,913	230,466	256,573	234,573	1.78%
Farmers' Market	31,740	35,979	32,917	40,720	40,170	22.04%
Non-Departmental *	1,500,782	3,102,063	1,630,631	3,678,077	3,190,577	N/A
Other Human Services	222,440	229,720	225,962	352,823	260,202	15.15%
Veteran Services	91,661	102,661	108,239	132,951	109,244	0.93%
Pitt County Schools	31,390,965	33,005,776	33,005,776	36,587,422	34,481,481	4.47%
Pitt Community College	3,603,000	3,779,400	3,779,400	4,250,303	3,968,689	5.01%
Cultural & Recreational	583,843	593,058	645,518	632,207	623,437	-3.42%
Transfers to Other Funds	27,866,123	27,784,283	30,382,871	28,911,698	28,161,662	-7.31%
Contingency	-	2,377,153	-	623,533	473,533	#DIV/0!
GENERAL FUND TOTAL	99,676,813	107,808,786	106,921,875	117,470,421	111,094,345	3.90%

* Reserves for cost of living adjustment and insurance premium changes originally adopted in non-departmental and later disbursed to departments after budget is adopted.

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - BY FUND

	<i>ACTUAL FY 2006-07</i>	<i>BUDGET FY 2007-08</i>	<i>AMENDED FY 2007-08</i>	<i>REQUESTED FY 2008-09</i>	<i>ADOPTED FY 2008-09</i>	<i>% CHANGE FY 08 to 09</i>
OTHER FUNDS						
Law Enforcement Pension - Fund 110	83,288	99,400	103,046	126,511	126,511	22.77%
Health - Fund 150	7,830,223	9,055,456	8,720,544	9,854,607	9,803,716	12.42%
Social Services - Fund 160	34,680,448	36,528,451	37,023,112	37,103,846	36,402,127	-1.68%
Court Facilities - Fund 170	482,018	351,500	315,463	343,508	343,508	8.89%
Mental Health - Fund 190	11,434,985	680,000	2,601,112	750,000	750,000	-71.17%
School Capital Reserve - Fund 200	6,291,007	6,486,035	7,416,035	6,462,407	7,222,407	-2.61%
Sales Tax Reserve - Fund 210	323,484	-	-	4,530,000	4,530,000	0.00%
State/Federal Forfeiture - Fund 220	91,431	-	23,583	-	-	100.00%
State Grants - Fund 240	1,994,404	512,148	1,982,633	582,486	582,486	-70.62%
Pitt Area Transit - 241	245,344	793,700	791,293	1,310,797	1,311,997	65.80%
Revaluation - Fund 250	472,533	-	-	-	-	0.00%
Industrial Development - Fund 260	1,493,464	1,756,304	1,605,954	1,725,200	1,795,790	11.82%
Industrial Development Build - Fund 27	1,000,000	-	-	-	-	0.00%
Fire Districts - Fund 280	1,228,165	1,182,872	1,347,847	1,494,901	1,503,675	11.56%
EMS District - Fund 281	3,506,714	3,318,700	3,612,745	4,297,443	4,125,443	14.19%
E911 Surcharge - Fund 290	648,232	696,166	909,766	846,214	846,214	-6.99%
Debt Service - Fund 300	42,670,348	12,669,908	13,072,190	14,206,452	14,206,452	8.68%
School Capital Projects - Fund 510	828,131	750,000	1,583,039	760,000	760,000	-51.99%
Solid Waste & Recycling- Fund 600	6,713,251	7,608,098	7,842,051	8,131,304	8,120,704	3.55%
County Garage - Fund 820	569,183	467,792	733,525	760,777	760,777	3.72%
Employee Medical - Fund 840	5,989,110	7,367,045	6,804,455	7,600,000	7,600,000	11.69%
Worker's Compensation - Fund 850	624,579	515,000	296,321	515,000	515,000	73.80%
GRAND TOTAL	228,877,155	198,647,361	203,706,590	218,871,874	212,401,152	4.27%

REVENUE & EXPENDITURE SUMMARY**EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA**

	ACTUAL FY 2006-07	ADOPTED FY 2007-08	ADOPTED FY 2008-09	% CHANGE FY 08 to FY 09
GENERAL GOVERNMENT				
Governing Board	203,492	208,535	222,430	6.66%
County Manager	492,570	403,609	431,440	6.90%
Financial Services	665,009	741,093	783,768	5.76%
Tax Assessor	1,673,119	1,706,997	1,755,505	2.84%
Revaluation	472,533	-	-	100.00%
Tax Collector	500,106	555,977	588,067	5.77%
Legal	833,874	841,444	955,696	13.58%
Elections	489,720	639,269	577,729	-9.63%
Register of Deeds	883,318	864,953	836,592	-3.28%
Public Information	248,488	194,517	244,729	25.81%
Human Resources	510,928	550,775	588,311	6.82%
Imaging Services/Mail Room	123,488	121,492	133,747	10.09%
Management Information Systems	1,733,474	2,108,539	2,176,171	3.21%
Geographic Information Systems	348,486	413,306	425,160	2.87%
Buildings & Grounds	2,326,189	2,507,367	2,563,263	2.23%
Energy Savings	-	-	-	0.00%
Housekeeping Services	311,112	322,000	363,377	12.85%
Nondepartmental	1,500,782	3,102,063	3,190,577	2.85%
Retirement Funds-Law Enforcement	83,288	99,400	126,511	27.27%
Court Facilities	482,018	351,500	343,508	-2.27%
County Capital Reserve	-	-	-	100.00%
General Fund Interfund Transfers	27,866,123	27,784,283	28,161,662	1.36%
TOTAL	41,748,117	43,517,119	44,468,243	2.19%
PUBLIC SAFETY				
Sheriff	8,899,604	9,449,240	10,413,960	10.21%
Detention Center	7,699,428	8,443,386	9,593,170	13.62%
Jail Health Services	1,262,452	1,293,097	1,459,531	12.87%
Jail Inmate Services	41,871	43,435	46,370	6.76%
School Security	600,663	626,780	655,586	4.60%
Emergency Management	673,596	802,240	842,179	4.98%
Communications	853,206	913,817	985,301	7.82%
E911 Surcharge	648,232	696,166	846,214	21.55%
Animal Control	453,263	466,013	487,668	4.65%
Inspections	339,840	358,867	381,899	6.42%
Medical Examiner	89,500	95,000	95,000	0.00%
State & Federal Grants	1,994,404	512,148	582,486	13.73%
State & Federal Asset Forfeiture	91,431	-	-	0.00%
Fire Districts	1,228,165	1,182,872	1,503,675	27.12%
EMS District	3,506,714	3,318,700	4,125,443	24.31%
Other Public Safety	234,133	259,000	251,447	-2.92%
TOTAL	28,616,502	28,460,761	32,269,929	13.38%
TRANSPORTATION				
Transportation	4,669	-	4,500	#DIV/0!
Pitt Area Transit	245,344	793,700	1,311,997	100.00%
TOTAL	250,013	793,700	1,316,497	65.87%
ENVIRONMENTAL PROTECTION				
Pitt Soil & Water	245,702	229,913	234,573	2.03%
Other Environmental Protection	950	950	950	0.00%
Solid Waste & Recycling	6,713,251	7,608,098	8,120,704	6.74%
TOTAL	6,959,903	7,838,961	8,356,227	6.60%

REVENUE & EXPENDITURE SUMMARY**EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA**

	<i>ACTUAL FY 2006-07</i>	<i>ADOPTED FY 2007-08</i>	<i>ADOPTED FY 2008-09</i>	<i>% CHANGE FY 08 to FY 09</i>
ECONOMIC & PHYSICAL DEVELOPMENT				
Planning	691,284	703,942	766,953	8.95%
Permitting Center	234,153	246,091	175,300	-28.77%
Engineering	201,452	197,286	209,909	6.40%
Industrial Development	2,493,464	1,756,304	1,795,790	2.25%
Cooperative Extension Service	368,769	341,325	386,631	13.27%
Farmers' Market	31,740	35,979	40,170	11.65%
Other Economic Development	148,351	148,438	148,438	0.00%
TOTAL	4,169,213	3,429,365	3,523,191	2.74%
HUMAN SERVICES				
Health	7,830,223	9,055,456	9,803,716	8.26%
Social Services	34,680,448	36,528,451	36,402,127	-0.35%
Mental Health	11,434,985	680,000	750,000	10.29%
Veterans Services	91,661	102,661	109,244	6.41%
Other Human Services	222,440	229,720	260,202	13.27%
TOTAL	54,259,757	46,596,288	47,325,289	1.56%
CULTURAL & RECREATIONAL				
Libraries, Arts & Recreation Contributions	583,843	593,058	623,437	5.12%
TOTAL	583,843	593,058	623,437	5.12%
EDUCATION				
Pitt County Schools	31,390,965	33,005,776	34,481,481	4.47%
Pitt Community College	3,603,000	3,779,400	3,968,689	5.01%
Pitt Co. Schools Capital Reserve	6,291,007	6,486,035	7,222,407	11.35%
Pitt County Schools Capital Projects	828,131	750,000	760,000	100.00%
Article 46 Sales Tax Reserve	323,484	-	4,530,000	
TOTAL	42,436,587	44,021,211	50,962,577	15.77%
OTHER				
Contingency	-	2,377,153	473,533	-80.08%
TOTAL	-	2,377,153	473,533	-80.08%
INTERNAL SERVICE				
Employee Medical	5,989,110	7,367,045	7,600,000	3.16%
Worker's Compensation	624,579	515,000	515,000	0.00%
County Garage	569,183	467,792	760,777	62.63%
TOTAL	7,182,872	8,349,837	8,875,777	6.30%
DEBT SERVICE				
Debt Service	42,670,348	12,669,908	14,206,452	12.13%
TOTAL	42,670,348	12,669,908	14,206,452	12.13%
<hr/>				
GRAND TOTAL	228,877,155	198,647,361	212,401,152	6.92%
Less Interfund Transfers	39,663,111	41,349,008	42,594,754	3.01%
<hr/>				
UNDUPLICATED TOTAL	189,214,044	157,298,353	169,806,398	7.95%

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

ENTERPRISE FUNDS

600 Solid Waste and Recycling

INTERNAL SERVICE FUNDS

820 Garage
840 Employee Medical Insurance
850 Workers Compensation

SPECIAL REVENUE FUNDS

200 School Capital Reserve
220 State and Federal Forfeitures
236 Community Development Block Grant
240 State Grants
241 Pitt Area Transit System
260 Industrial Development Commission
270 Industrial Development Building
280 Fire Districts
281 EMS District
290 E911 Surcharge

FIDUCIARY FUNDS

110 LEO Pension

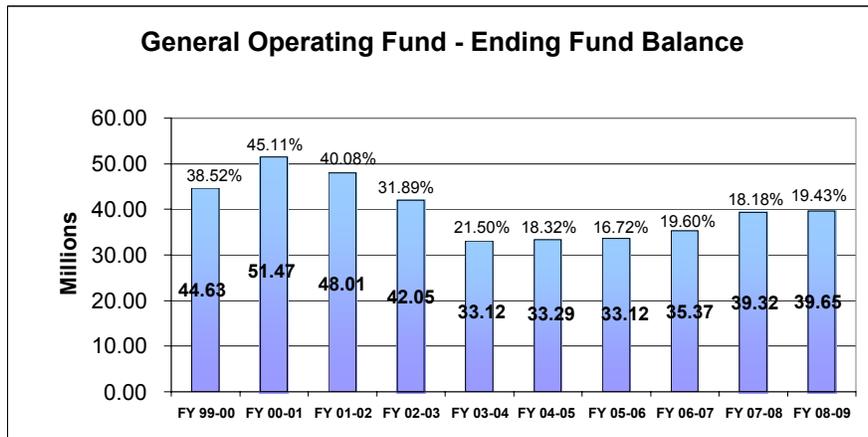
CAPITAL PROJECTS

491 Community Schools & Recreation
510 School Improvement Projects

FUND SUMMARY

FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED 2008-09
BEGINNING FUND BALANCE	33,123,539	33,292,132	33,615,385	35,366,019	39,315,825
REVENUES					
PROPERTY TAXES	56,248,116	60,878,022	62,952,721	67,597,323	13,000,000
OTHER TAXES & LICENSES	21,211,373	22,854,869	23,986,967	24,804,551	21,000,000
INTERGOVERNMENTAL	41,945,875	46,974,701	36,660,934	26,424,551	25,865,000
PERMITS AND FEES	2,755,928	3,001,754	2,966,388	2,701,522	2,940,000
SALES AND SERVICES	5,309,808	5,159,278	5,409,950	5,599,793	4,500,000
INVESTMENT EARNINGS	1,132,642	1,836,068	2,152,632	1,952,192	1,600,000
MISCELLANEOUS	806,468	914,045	1,165,138	657,601	2,000,000
TOTAL REVENUE	129,410,210	141,618,737	135,294,730	129,737,533	70,905,000
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	-	-	-	321,941	-
OPERATING TRANSFERS OUT	(6,791,225)	(6,929,868)	(6,805,554)	(8,418,577)	(8,600,000)
PROCEEDS FROM LEASE PURCHASE	-	-	-	-	-
PREMIUM - ISSUANCE OF DEBT	-	3,422,002	-	-	-
TOTAL OTHER FINANCING SOURCES	(6,791,225)	(3,507,866)	(6,805,554)	(8,096,636)	(8,600,000)
EXPENDITURES					
CURRENT:					
GENERAL GOVERNMENT	11,779,455	15,507,763	13,183,808	14,224,253	14,000,000
PUBLIC SAFETY	18,102,632	19,736,265	21,544,241	23,384,276	22,710,000
ENVIRONMENTAL PROTECTION	211,435	219,636	246,652	231,415	240,000
ECONOMIC & PHYSICAL DEV	1,460,093	1,736,494	1,675,751	1,703,686	1,500,000
HUMAN SERVICES	58,852,913	66,949,101	54,364,801	48,668,953	44,350,000
CULTURAL & RECREATIONAL	505,161	536,972	583,843	645,517	620,000
EDUCATION	31,385,448	32,948,342	34,993,965	36,784,276	38,400,000
DEBT SERVICE	153,282	153,045	145,351	145,351	150,000
TOTAL EXPENDITURES	122,450,419	137,787,618	126,738,412	125,787,727	121,970,000
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	168,593	323,253	1,750,634	3,949,806	335,000
FUND BALANCE, ENDING	33,292,132	33,615,385	35,366,019	39,315,825	39,650,825
UNRESERVED BUT DESIGNATED UNDESIGNATED	5,735,011	4,968,202	7,038,044	5,486,442	5,050,000
GENERAL FUND EXPENDITURES	16,696,302	18,075,910	17,805,683	17,387,966	18,644,000
FUND BALANCE (UNRESERVED) AS % OF EXPENDITURES	18.32%	16.72%	19.60%	18.18%	19.43%



FUND SUMMARY

FUND BALANCE HISTORY - OTHER FUNDS

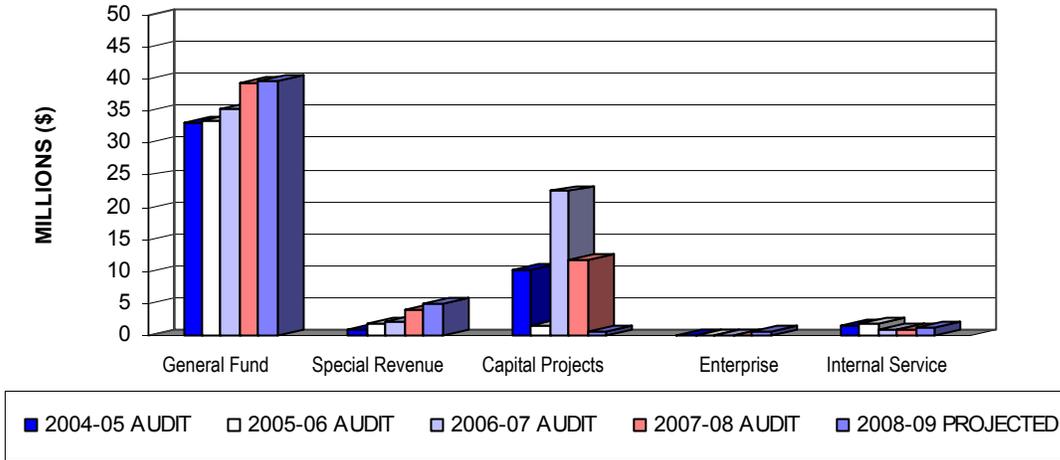
(Fund types other than General Operating Fund)

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED 2008-09
SPECIAL REVENUE FUNDS					
Beginning Fund Balance	1,270,635	938,270	1,736,603	2,290,400	3,923,942
Revenues	13,889,873	13,250,367	15,238,992	17,032,534	16,000,000
(Expenditures)	(7,790,069)	(7,812,404)	(8,679,781)	(8,566,086)	(8,500,000)
Transfers Out	(6,432,169)	(4,639,630)	(6,005,414)	(6,832,906)	(6,500,000)
Ending Fund Balance	938,270	1,736,603	2,290,400	3,923,942	4,923,942
CAPITAL PROJECTS FUNDS ⁽¹⁾					
Beginning Fund Balance	23,934,221	10,207,815	1,567,175	22,520,466	11,742,681
Revenues	269,291	871,208	840,943	2,009,207	450,000
(Expenditures)	(40,692,893)	(8,911,587)	(11,677,400)	(35,524,866)	(32,000,000)
Transfers In/Out	2,812,196	(600,261)	808,000	2,501,383	500,000
Proceeds from Issuance of Debt	23,885,000	-	30,981,748	20,236,491	20,000,000
Ending Fund Balance	10,207,815	1,567,175	22,520,466	11,742,681	692,681
ENTERPRISE FUND					
Beginning Fund Balance	(484,149)	(1,165,085)	(945,045)	(67,754)	(130,298)
Revenues	6,686,609	7,277,280	7,972,937	7,811,609	8,250,000
(Expenditures)	(7,367,545)	(7,057,240)	(7,095,646)	(7,874,153)	(7,350,000)
Ending Fund Balance	(1,165,085)	(945,045)	(67,754)	(130,298)	769,702
INTERNAL SERVICE FUNDS					
Beginning Fund Balance	1,713,204	1,505,368	1,759,501	813,062	1,056,193
Revenues	5,787,382	6,354,984	6,236,433	7,989,063	7,000,000
(Expenditures)	(5,995,215)	(6,100,851)	(7,182,872)	(7,745,932)	(6,800,000)
Ending Fund Balance	1,505,371	1,759,501	813,062	1,056,193	1,256,193

(1) Capital Projects are adopted at the Project Ordinance level at the inception of the project. A project ordinance runs for the life of the project and annual reappropriation is not necessary. Therefore, there are no budgets for the capital projects fund included in this document.

FUND SUMMARY

FUND BALANCES - ALL FUNDS



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 Fund, Court Facilities, Mental Health, Public Health, and Social Services Funds. This presentation method is used to be consistent with the County’s audit presentation. 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 unrestricted 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 17-19%. In the completed June 30, 2008 audit, the County has a fund balance of 18.2%.

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 between 96-98% of their budgets usually negates the need to actually spend fund balance appropriated. In recent years, fund balance has been used to cover one-time expenditures (i.e. grant match) in lieu of creating a fluctuating tax rate.

Changes in the Special Revenue Fund are indicative of active grant programs. Construction activity on County projects is reflected in the Capital Projects Fund. 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 balance between the use of available fund balance to cover costs and setting reasonable user fees to make up the complete revenue picture.

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 of the appraised value of property subject to taxation. At June 30, 2008, the County's statutory debt capacity is \$765,067,717. At that same point in time, the County's actual gross outstanding debt was \$136,892,283 which is comprised of \$2,940,000 in General Obligation bond (G. O.) debt, \$130,195,000 in Certificates of Participation, and \$3,757,283 in outstanding installment financing.

A distinction should be made between the various types of debt the County maintains. General Obligation (G.O.) bonds are backed by the "full faith and credit" of the County. The General Assembly has pledged the power and obligation of the County to levy taxes and raise other revenues for the prompt payment of installments of principal and interest or for the maintenance of sinking funds. This authority is unrestricted as to rate and/or amount. 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.

Certificates of Participation 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 DEBT

Pitt County has issued General Obligation bonds to finance facilities and equipment for Pitt County, Pitt County Schools and Pitt Community College. As indicated on the debt schedule at the end of this summary, the total outstanding General Obligation debt was \$2,940,000 at June 30, 2008. The County's primary focus in debt management is to keep the amount of debt at a level whereby available resources can carry the debt and to keep the debt within the legal debt limitations established by the State of North Carolina State Treasurer's Office while maintaining a minimum cost to the taxpayer.

The County's outstanding G.O. debt is made up of the following issues:

1995 Landfill - The County issued \$3 million in General Obligation Sanitary Landfill bonds to finance the capital costs of sanitary landfill transfer facilities. These bonds are serviced with the proceeds of the Solid Waste Enterprise Fund and therefore, deducted when calculating the County's Legal Debt Margin.

1999A Pitt Community College Refunding – In January 1999, Pitt County issued \$8,460,000 G.O. bonds to advance refund \$7,750,000 of outstanding 1992 Series bonds. The net proceeds were used to purchase U.S. Government bonds which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1992 series bonds. As a result, the 1992 series bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term debt group.

1999B Pitt Community College - Also in 1999, General Obligation bonds in the amount of \$500,000 were issued to complete the second floor of the student services building at the Community College.

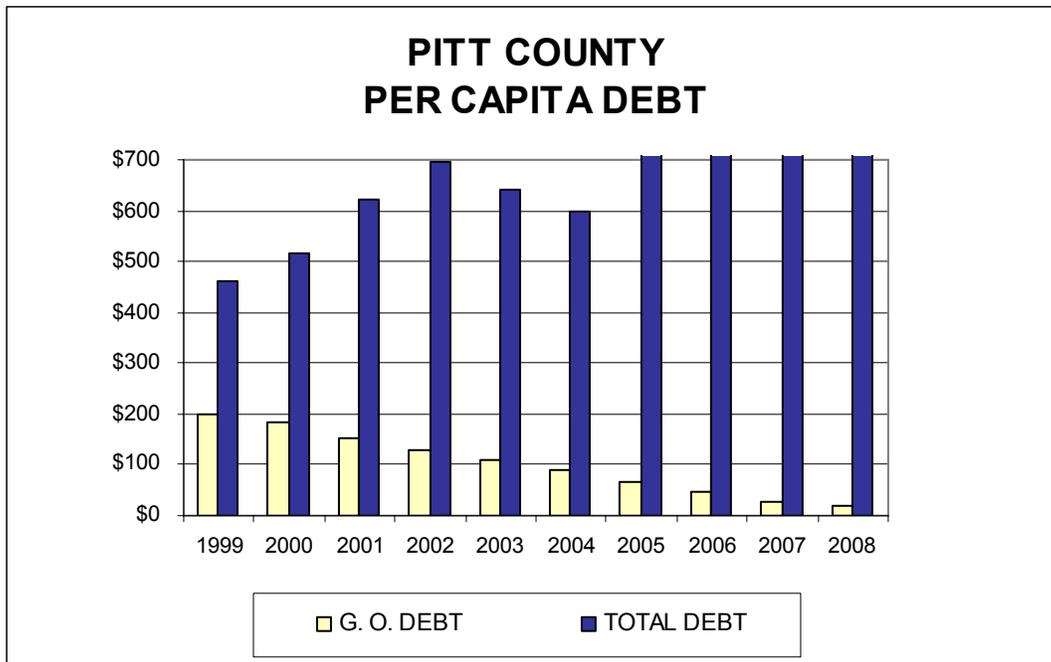
DEBT SUMMARY

BONDED DEBT PER CAPITA

The general obligation bonded debt per capita at June 30, 2008 is \$19.34. The following chart shows the debt per capita for the last five years:

At June 30	Total G. O. Debt	Assessed Valuation	Debt to Assessed Valuation	Population	Debt Per Capita
2004	\$12,285,000	\$6,730,640,462	0.18%	138,922	\$ 88.43
2005	\$ 9,510,000	\$8,449,852,523	0.11%	141,499	\$ 67.21
2006	\$ 6,655,000	\$8,892,218,859	0.07%	143,212	\$ 46.47
2007	\$ 4,095,000	\$9,605,000,000	0.04%	146,398	\$ 27.97
2008	\$2,940,000	\$11,267,000,000	0.02%	151,996	\$ 19.34

Overall debt per capita, based on the County's full debt load of \$136,892,283 results in \$900.63 per person.



DEBT SUMMARY

DEBT OTHER THAN BONDS

The County has seven outstanding issues of Certificates of Participation (COP) with a total balance of \$116,115,000 as of July 1, 2007, as indicated on the debt schedule following this summary. These COPs include:

1997A COP, Courthouse & Elementary School - In 1997, the County issued \$18,665,000 in COPs to finance renovations and a four-story addition to the Courthouse and to fund the construction of an elementary school. The County designated \$9,761,795 for the renovation and expansion of the Courthouse and \$8,903,205 to construct the new elementary school.

2000A COP, School Improvements, High School Land - In May 2000, the County issued Certificates of Participation for multiple education projects including additions at Pactolus School, G. R. Whitfield School, and land for a new high school totaling \$12,255,000.

2000B COP, South Central High School - In November 2000, the County issued Certificates of Participation to finance the construction of a new high school in the amount of \$28,050,000.

2001 COP, 1992 Refunding, Public Facilities - In July 1992, the County issued \$6,145,000 in Certificates of Participation to finance the construction of a new mental health and public health center. In 2001, the balance of \$4.3 million was refunded and combined with \$8.3 million in new money for Courthouse Phase II renovations for a total COPs issue of \$12,635,000.

2004B COP, Partial Refunding of 1997A - In October, 2004, the County issued \$12,510,000 to advance refund a portion of the 1997A Certificates of Participation for the Courthouse, Elementary School. A sum of \$1,565,000 of the original 1997 issue is still outstanding and will be retired in FY 06-07.

2004B COP, School Projects - In October, 2004, the County issued Certificates of Participation to finance the construction of a new middle school in the amount of \$30,000,000.

2007 COP, Partial Refunding of 2000A & 2000B - In March 2007, the County issued \$59,365,000 to advance refund a portion of the Certificates known as 2000A and 2000B (\$29,300,000 refunded). New funding of \$30,065,000 was earmarked to build a new elementary school and complete four school additions.

2007 COP, Detention Center Expansion - In October 2007, the County issued \$19,855,000 to finance the construction of a 192-bed expansion to the Detention Center.

Other outstanding debt for the County consists of several loans from the Global Transpark Development Trust Fund (GTP) and several from lending institutions, the balances of which are shown on the debt payable summary at the end of this section. These loans include funds for the following:

Technology Incubator - The County originally borrowed \$500,000 in 1995 to purchase a facility to begin an economic incubator program to attract new industry into the County. This loan was refinanced in August 1996 with a new principal balance of \$1,200,000. The additional funds were used to renovate the building purchased in 1995.

DEBT SUMMARY

Grifton Sewer Project - A second GTP Loan was issued to the County in December 1999 for the benefit of the Town of Grifton in the amount of \$261,000 for the Town to extend municipal sewer service. In July 2005, the County facilitated a 2nd loan for sewer extension for the Town of Grifton. This loan was for \$250,000 and will run through 2015.

Ayden/GUC Gas Line Project - Another GTP loan in the amount of \$499,500 was issued to the County on behalf of Greenville Utilities and the Town of Ayden in May 2000. The project was for the installation of a natural gas line to the Ayden Industrial Park.

Ambulances – A short-term loan from Wachovia was secured in November 2003 in the amount of \$400,000 to purchase four ambulances.

EMS Facilities – The County borrowed \$560,000 from Wachovia in December 2003 to construct two EMS stations.

EMS Autopulses – A short-term loan from Banc of America in the amount of \$150,000 allowed the County to purchase autopulse machines for each of the County's EMS units. These machines perform chest compressions, allowing paramedics to handle other emergency tasks.

2005 – Guaranteed Energy Savings Project – In July 2005, the County entered into a 12 year \$2,697,002 financing to pay for energy improvements throughout the county facilities.

2006 – NCPTS Project – In January, the County entered into a \$475,000 financing to convert the Tax Billing, Collection and Mass Appraisal Systems from a mainframe platform to current technology. This debt will retire in July 2009.

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 last review in August/September 2007, the following ratings were received from these agencies:

Rating Agency	Rating Type	Rating for Current Project	Opinion
Moody's	GO	Aa3	Affirmed
	COPS	A1	Stable Outlook
Standard & Poor's	GO	AA-	Affirmed
	COPS	A+	Stable Outlook
Fitch	GO	AA	Affirmed
	COPS	AA-	Stable Outlook

Pitt County takes pride in its AA ratings from all three agencies, considering less than 15 percent of debt issues taken to the public market by counties in general carry the AA rating.

DEBT SUMMARY

IMPACT ON CURRENT & FUTURE BUDGET YEARS

The Fiscal Year 2008-09 adopted budget for Pitt County is \$212,401,152. This covers only the operating costs of the County and a few pay-as-you-go projects.

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 carryover budgets are required.

Capital items such as vehicles, equipment and rolling stock are budgeted in each department's operating budget. The County does not feel the dollar volume of these purchases necessitates borrowing money to complete the purchase. This is analyzed each year before the County adopts its budget; and thus far, it has been determined that a pay-as-you-go method is appropriate.

FUTURE ANTICIPATED OBLIGATION

The County continues to prepare a multi-year Capital Improvement Plan with anticipated needs noted. Under North Carolina law, school facilities are typically funded by the counties. Enactment of a State lottery will bring some educational funding from the State, however, the anticipated amount is not sufficient to cover the annual debt projected to meet current construction needs. Therefore, Pitt County also took the ¼% local option sales tax question to the voters in November 2007. This measure, authorized by the State in August 2007 was favorably passed and was implemented on April 1, 2008. This tax is anticipated to generate \$4,500,000 this year earmarked for education construction either for pay-go projects or to service long term debt. When combined with lottery proceeds and debt capacity to be "freed up" in future years as debt is retired, the County should be able to begin a systematic attack on outstanding capital needs.

LONG-RANGE PLANNING

Facility and space needs of county government programs continue to be an identified goal of the Pitt County Board of Commissioners. Education Construction for both the K-12 and Community College System are the County's top priority and with new revenue sources, progress towards addressing needs is anticipated for fiscal year 2008-09.

DEBT SUMMARY

**PITT COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 2008**

Assessed Valuations:	
Assessed Value	\$11,267,000,000
Debt Limit - Eight Percent (8%) of Appraised Valuation	 \$901,360,000
Gross Debt:	
Outstanding Bonded Debt:	
General Governmental Bonds	\$2,940,000
Other:	
Certificates of Participation	\$130,195,000
Other Loans	<u>\$3,757,283</u>
Gross Debt	\$136,892,283
Less:	
Bonds Covered by Enterprise Fund (Landfill)	<u>(\$600,000)</u>
Net Debt	\$136,292,283
Legal Debt Margin	\$765,067,717

PITT COUNTY
SCHEDULE OF DEBT PAYABLE
 June 30, 2008

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2008
General Obligation Bonds					
1995 Landfill GO Bonds	August 1, 1995	FY 10-11	Variable	\$ 3,000,000	\$ 600,000
1999A Pitt Community College Refunding GO Bonds	February 1, 1999	FY 09-10	Variable	\$ 8,460,000	\$ 2,235,000
1999B Pitt Community College GO Bonds	February 1, 1999	FY 09-10	Variable	\$ 500,000	\$ 105,000
				\$ 11,960,000	\$ 2,940,000
Certificates of Participation					
2004B COP, Partial Refunding of 1997A	October 25, 2004	FY 16-17	Variable	\$ 12,510,000	\$ 11,105,000
2000A COP, School Improvements, High School Land	May 1, 2000	FY 24-25	Variable	\$ 12,255,000	\$ 1,090,000
2000B COP, South Central High School	November 1, 2000	FY 24-25	Variable	\$ 28,050,000	\$ 2,790,000
2001 COP, 1992 Refunding of Health/MH Plus New Money for Courthouse Phase II	October 1, 2001	FY 25-26	Variable	\$ 12,635,000	\$ 7,885,000
2004B COP, School Projects	October 25, 2004	FY 28-29	Variable	\$ 30,000,000	\$ 28,150,000
2007 COP, Partial Refunding of 2000A & 2000B	March 15, 2007	FY 31-32	Variable	\$ 59,365,000	\$ 59,320,000
2007 COP, Detention Center Expansion	October 31, 2007	FY 27-28	Variable	\$ 19,855,000	\$ 19,855,000
				\$174,670,000	\$ 130,195,000
Other Loans					
Global Transpark, Prepshirt Building	August 7, 1996	FY 11-12	4.125%	\$ 1,200,000	\$ 325,964
Global Transpark, Griffon Sewer Project	December, 1999	FY 16-17	3.500%	\$ 261,000	\$ 165,718
Global Transpark, Ayden Gas Line	May, 2000	FY 09-10	3.500%	\$ 499,500	\$ 117,203
Global Transpark, Griffon #2	July 11, 2005	FY 14-15	3.500%	\$ 250,000	\$ 182,881
Banc of America, Autopulses	September 1, 2004	FY 09-10	4.040%	\$ 150,000	\$ 63,095
Wachovia, Ambulances	November 1, 2003	FY 08-09	2.540%	\$ 400,000	\$ 42,310
Wachovia, EMS Facilities	December 10, 2003	FY 13-14	3.750%	\$ 560,000	\$ 336,000
Wachovia, NCPTS Project	January 16, 2006	FY 08-09	3.490%	\$ 475,000	\$ 210,633
Wachovia, Guaranteed Energy	April 5, 2006	FY 17-18	3.560%	\$ 2,697,002	\$ 2,313,479
				\$ 6,492,502	\$ 3,757,283
Total Debt Payable				\$193,122,502	\$ 136,892,283

ANNUAL LONG-TERM* DEBT SERVICE SUMMARY - 2008-2018

	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
GENERAL GOVERNMENT DEBT										
Courthouse (1997 COPS)/2004 Refunded	793,160	792,140	792,094	793,571	791,904	793,604	792,705	792,868	793,522	--
Pitt Community College (1999 GO)	1,354,730	1,124,280	--	--	--	--	--	--	--	--
Courthouse / 92Refunding (2001 COPS)	1,160,465	1,149,875	1,141,875	622,875	602,910	587,430	571,680	555,480	538,920	522,000
Schools (2004 COPS)	2,372,424	2,339,424	2,306,424	2,273,424	2,218,424	2,483,424	2,431,594	2,373,344	2,302,594	2,231,844
Detention (2007 COPS)	1,538,406	1,537,006	1,534,606	1,536,206	1,536,606	1,536,744	1,534,744	1,537,094	1,537,294	1,536,094
Sub-total	7,219,185	6,942,725	5,774,999	5,226,076	5,149,844	5,401,202	5,330,723	5,258,786	5,172,330	4,289,938
PUBLIC SCHOOL DEBT **										
Pitt County Schools (1997 COPS)/2004 Ref	723,398	722,468	722,426	723,774	722,253	723,803	722,983	723,132	723,728	--
Schools (2000A COPS) Refunded 2007	600,863	573,088	--	--	--	--	--	--	--	--
Schools (2000B COPS) Refunded 2007	1,526,828	1,461,263	--	--	--	--	--	--	--	--
Schools (2007 COPS)	3,611,318	3,577,118	5,411,658	5,405,858	5,253,558	5,192,233	5,075,345	4,985,545	4,774,995	4,736,845
Sub-total	6,462,407	6,333,917	6,134,084	6,129,632	5,975,811	5,916,036	5,798,328	5,708,677	5,498,723	4,736,845
Grand Total	13,681,592	13,276,642	11,909,083	11,355,708	11,125,655	11,317,238	11,129,051	10,967,463	10,671,053	9,026,783

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

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

TAX SUMMARY

**PITT COUNTY
ANALYSIS OF ADOPTED TAX LEVY
FISCAL YEAR 2008-09
Tax Rate per \$100 = \$0.665**

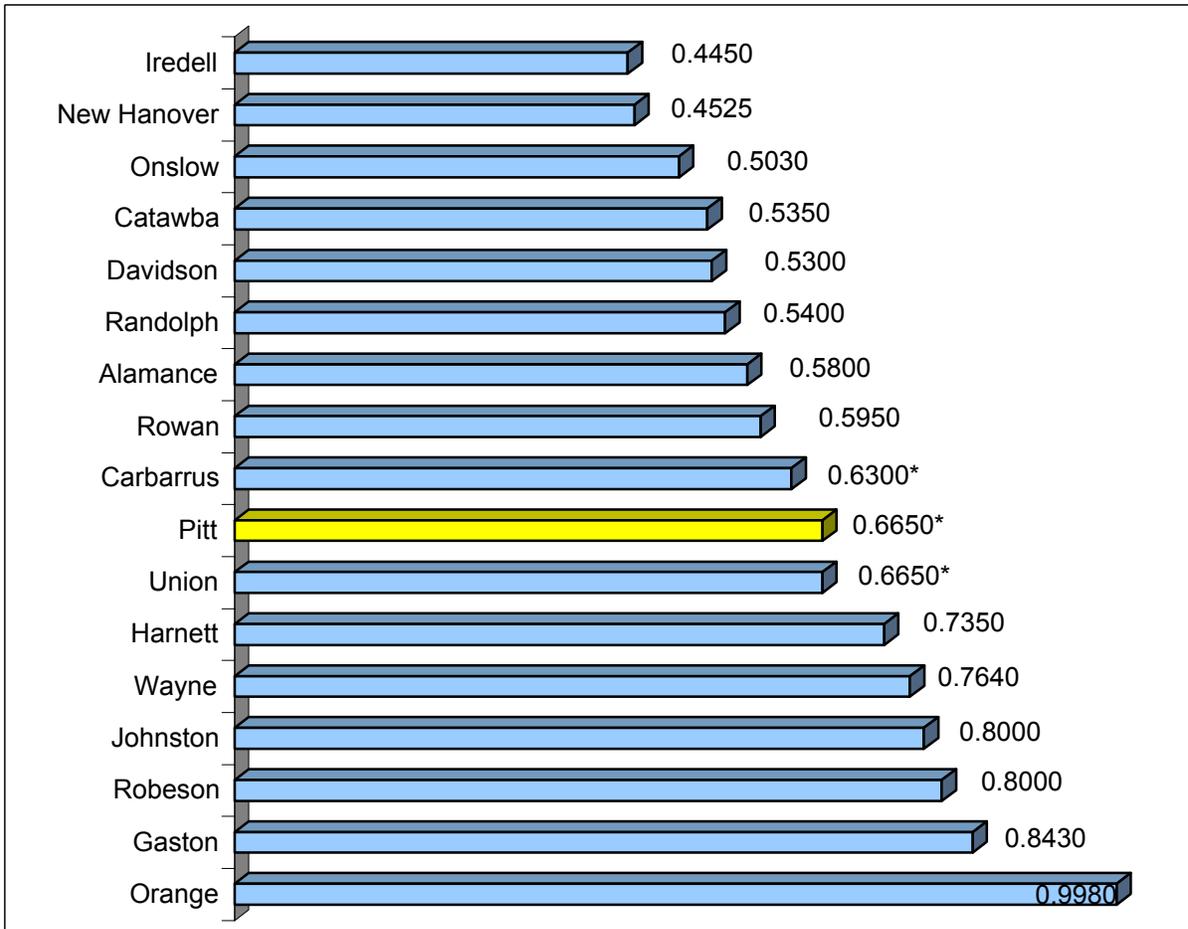
	<i>Estimated Value</i>		<i>Levy Proceeds</i>
Real & Personal Property	\$11,267,000,000	@ .665/\$100	\$74,925,550
Adjustment for Non-Collection (<i>Collection Rate</i>)			X 96%
Total Ad Valorem Tax			<hr/> \$71,928,528

DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS

General Fund	\$0.6516	\$70,479,141
Development Commission Fund	\$0.0134	<hr/> \$1,449,387
		\$71,928,528

TAX SUMMARY

COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2008-09 ADOPTED LEVIES

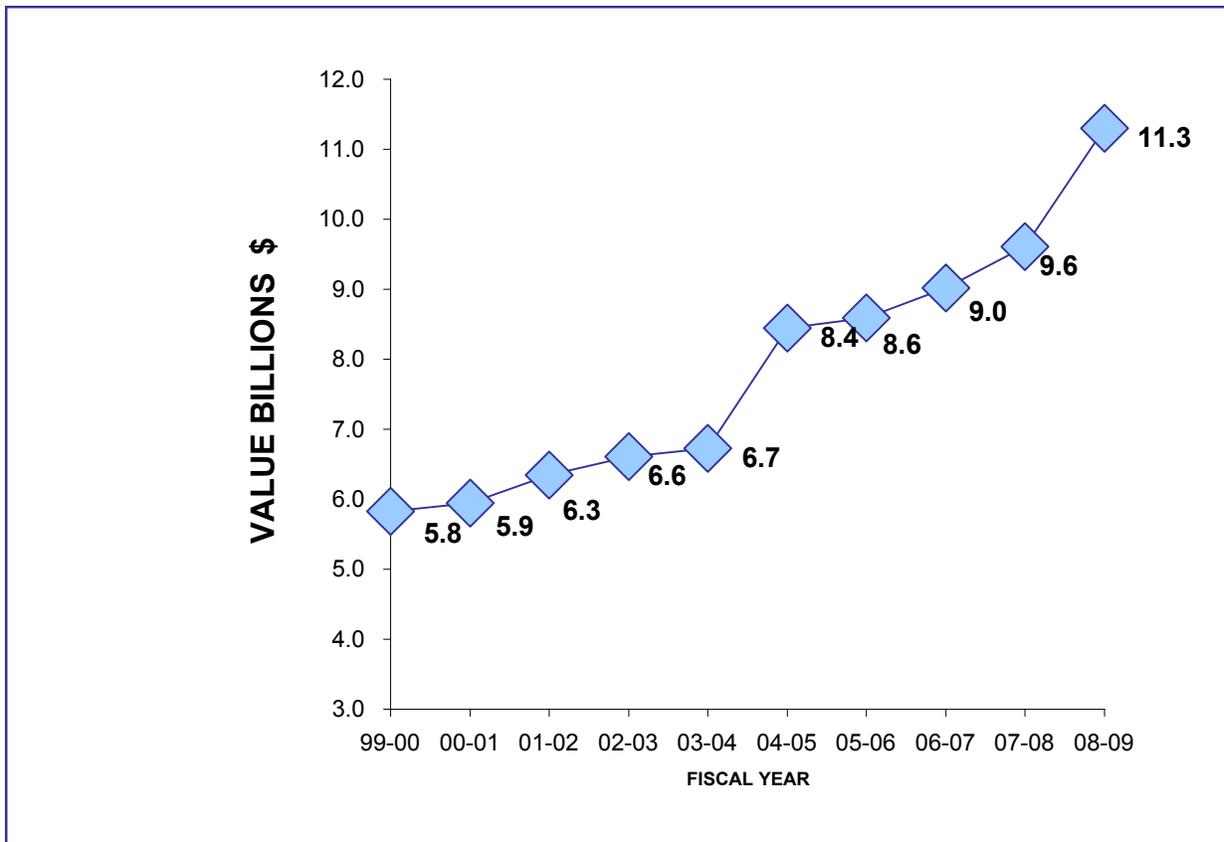


Counties with populations 100,000 to 199,999 Ad Valorem Tax Rate Per \$100 Valuation

The N. C. Association of County Commissioners' survey of newly adopted tax rates for the 2008-09 fiscal year shows that 67 counties in North Carolina maintained their rates at the previous level. Increases were experienced in 13 counties, 4 decreased rates, and of counties that underwent revaluation, 11 resulted in net increases, 2 resulted in a decrease, and 3 remained revenue neutral.

Note: Counties in the comparison with an asterisk (*) underwent revaluation this year.

**PITT COUNTY
ASSESSED PROPERTY VALUATION**



Revaluation of real property is required by statute every eight (8) years. Pitt County completed an eight-year revaluation effective January 1, 2004 for levy of taxes in Fiscal Year 2004-05. Completion of a four-year revaluation is effective January 1, 2008 for levy of taxes in Fiscal Year 2008-09.

TAX SUMMARY

PITT COUNTY

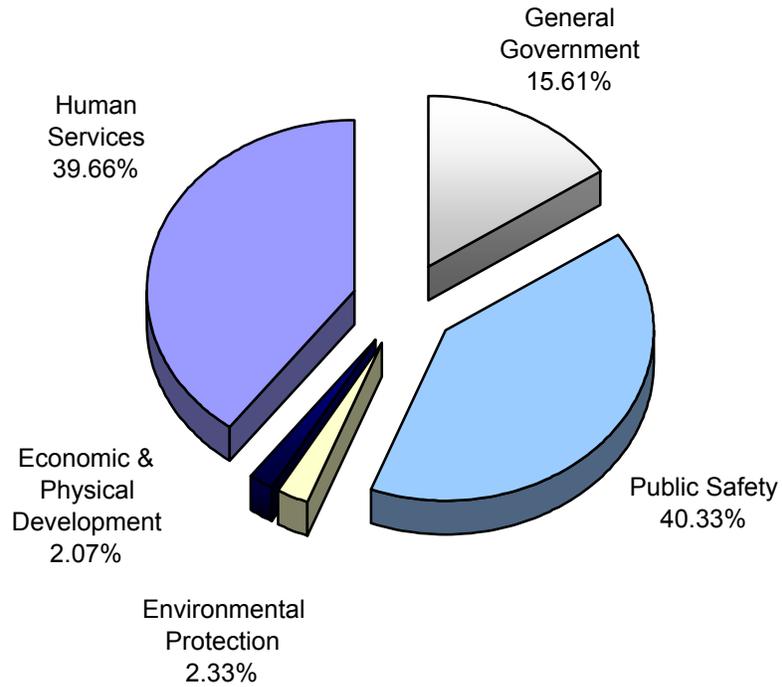
2008

TOP TEN TAXPAYERS

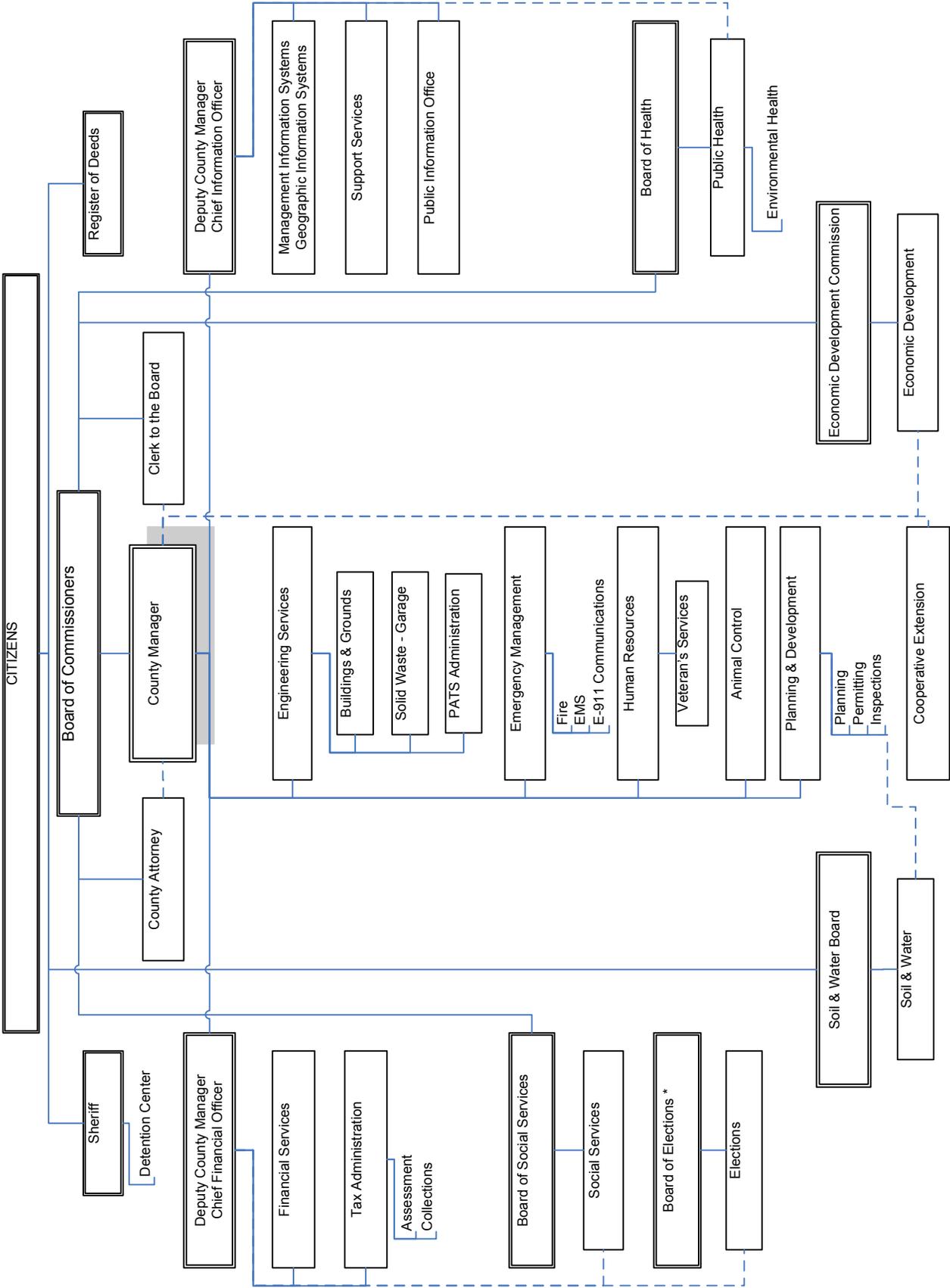
<i>Taxpayer</i>	<i>Type</i>	<i>Value</i>
DSM Pharmaceuticals	Manufacturer	\$ 232,695,026
DSM Dyneema LLC	Manufacturer	176,410,860
Carolina Telephone	Communications	62,000,000 (Est)
Asmo	Manufacturer	58,271,795
Weyerhaeuser Company	Manufacturer	45,654,885
Marelda Greenville Mall (Colonial)	Mall	41,894,700
NACCO	Manufacturer	31,677,036
Attends Healthcare	Manufacturer	30,175,662
Corridor Greenville (The Exchange)	Apartments	28,487,163
Speight, Maxine	Developer	26,428,751
		\$ 733,695,878

HUMAN RESOURCES SUMMARY

PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2008-09



Service Area	FTEs
General Government	144.00
Public Safety	372.00
Environmental Protection	21.50
Economic & Physical Development	19.10
Human Services	365.90
Total FTE Positions	922.50



Pitt County Organizational Chart

As of July 2008
 Dotted line denotes liaison
 * State appointed

CITIZENS

Board of Commissioners

Jointly Appointed Boards
City & County

County Appointed Boards &
Committees

Jointly Appointed Boards
State & County

Convention & Visitors Authority

Pitt/Greenville Airport Authority

Sheppard Memorial Library

EMS Oversight Committee

Pitt Area transit Authority (PATS)

Council on Physical Fitness & Health

Criminal Justice Partnership Program (CJPP)

Board of Adjustment

Employment of People with Disabilities

Industrial Facility Pollution Financing Authority

Industrial Development Commission

Planning Board

Pitt Regional Infrastructure Development Effort
(PRIDE)

Youth Services Advisory Council

Council on Aging

Juvenile Criminal Prevention Council (JCPC)

Women's Commission

East Carolina Behavioral Health – Local
Management Entity (ECBH)

Region Q Workforce Development Board

Alcoholic Beverage Control (ABC)

Jury Commission

Pitt Community College Board of Trustees

Pitt County Memorial Hospital Board of
Trustees



Pitt County Appointed Boards & Committees

HUMAN RESOURCES SUMMARY

SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED</i> <i>FY 2005-06</i>	<i>AMENDED</i> <i>FY 2006-07</i>	<i>AMENDED</i> <i>FY 2007-08</i>	<i>REQUEST</i> <i>FY 2008-09</i>	<i>ADOPTED</i> <i>FY 2008-09</i>	<i>% CHANGE</i> <i>FY 08 to 09</i>
GENERAL GOVERNMENT						
County Manager	5.00	5.00	4.00	4.00	4.00	0.00%
Financial Services	11.00	11.00	11.00	11.00	11.00	0.00%
Tax Assessor	22.50	22.50	22.50	22.50	22.50	0.00%
Tax Collector	10.00	10.00	10.00	10.00	10.00	0.00%
Legal	10.00	10.00	10.00	11.00	11.00	10.00%
Board of Elections	6.00	6.00	6.00	6.00	6.00	0.00%
Register of Deeds	11.00	11.00	11.00	11.00	11.00	0.00%
Public Information	2.00	2.00	2.00	3.00	2.00	0.00%
Human Resources	8.00	8.00	8.00	8.00	8.00	0.00%
Print Shop/Mailroom	2.00	2.00	2.00	2.00	2.00	0.00%
Management Info Systems	26.00	26.00	26.00	27.00	27.00	3.85%
Geographic Info Systems	2.00	3.00	3.00	3.00	3.00	0.00%
Buildings & Grounds	23.00	24.00	25.00	27.00	25.00	0.00%
Garage	1.00	1.00	0.50	0.50	0.50	0.00%
Court Facilities	1.00	1.00	1.00	1.00	1.00	0.00%
TOTAL	140.50	142.50	142.00	147.00	144.00	1.41%
PUBLIC SAFETY						
Sheriff	125.00	127.00	129.00	147.00	138.00	6.98%
Detention Center ⁽¹⁾	123.00	126.00	127.00	152.00	147.00	15.75%
Jail Health Services	0.00	0.00	0.00	0.00	0.00	0.00%
School Security	11.00	11.00	11.00	11.00	11.00	0.00%
Jail Inmate Coordinator	1.00	1.00	1.00	1.00	1.00	0.00%
Emergency Management	4.20	4.20	6.00	6.00	6.00	0.00%
EMS District	15.80	15.80	14.00	14.00	14.00	0.00%
Communications	17.50	17.50	17.50	19.50	17.50	0.00%
Animal Control	7.00	7.25	7.25	7.25	7.25	0.00%
E911 Surcharge	2.75	2.75	2.75	2.75	2.75	0.00%
Inspections	5.00	5.00	5.00	5.00	5.00	0.00%
Pitt Area Transit ⁽²⁾	1.00	1.00	14.50	20.00	20.00	37.93%
State Grants ⁽³⁾	4.00	3.00	3.50	2.50	2.50	-28.57%
TOTAL	317.25	321.50	338.50	388.00	372.00	9.90%

HUMAN RESOURCES SUMMARY

SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2005-06</i>	<i>AMENDED FY 2006-07</i>	<i>AMENDED FY 2007-08</i>	<i>REQUEST FY 2008-09</i>	<i>ADOPTED FY 2008-09</i>	<i>% CHANGE FY 08 to 09</i>
ENVIRONMENTAL PROTECTION						
Pitt Soil & Water	4.00	4.00	4.00	4.00	4.00	0.00%
Solid Waste & Recycling	17.25	17.00	17.50	17.50	17.50	0.00%
TOTAL	21.25	21.00	21.50	21.50	21.50	0.00%
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning	8.75	8.75	8.75	9.25	9.25	5.71%
Permitting Center	3.50	3.50	3.50	3.50	3.50	0.00%
Engineering	2.75	1.75	1.75	1.75	1.75	0.00%
Industrial Development	3.00	4.00	4.00	4.00	4.00	0.00%
Farmers Market	0.60	0.60	0.60	0.60	0.60	0.00%
TOTAL	18.60	18.60	18.60	19.10	19.10	2.69%
HUMAN SERVICES						
Health ⁽⁴⁾	119.50	124.60	129.90	131.90	131.90	1.54%
Social Services	223.00	225.00	227.00	235.00	232.00	2.20%
Mental Health	47.00	21.25	0.00	0.00	0.00	0.00%
Veterans Services	1.00	2.00	2.00	2.60	2.00	0.00%
TOTAL	390.50	372.85	358.90	369.50	365.90	1.95%
GRAND TOTAL	888.10	876.45	879.50	945.10	922.50	4.89%

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

(1) Requesting 5 to start 7/1/2008; Requesting 20 to start 4/1/2009.

First Phase: 1 Captain, 1 Mental Health Liaison, 1 Electronic Monitoring Deputy, 1 Training Officer, 1 Transport Officer

Second Phase: 16 Detention Officers, 4 Detention Sergeants = 20

(2) Requesting that current 12 Transit Drivers be moved from .875% employment to 100%; 4 New Drivers at 100%

(3) State and Federal Grants are subject to funding availability - Includes: 1 Soil & Water; 1 JCPC Juvenile Restitution

(4) Incurred new position during FY 07-08; moved one full-time position to .80

HUMAN RESOURCES SUMMARY

POSITION CHANGES FY 2008-09

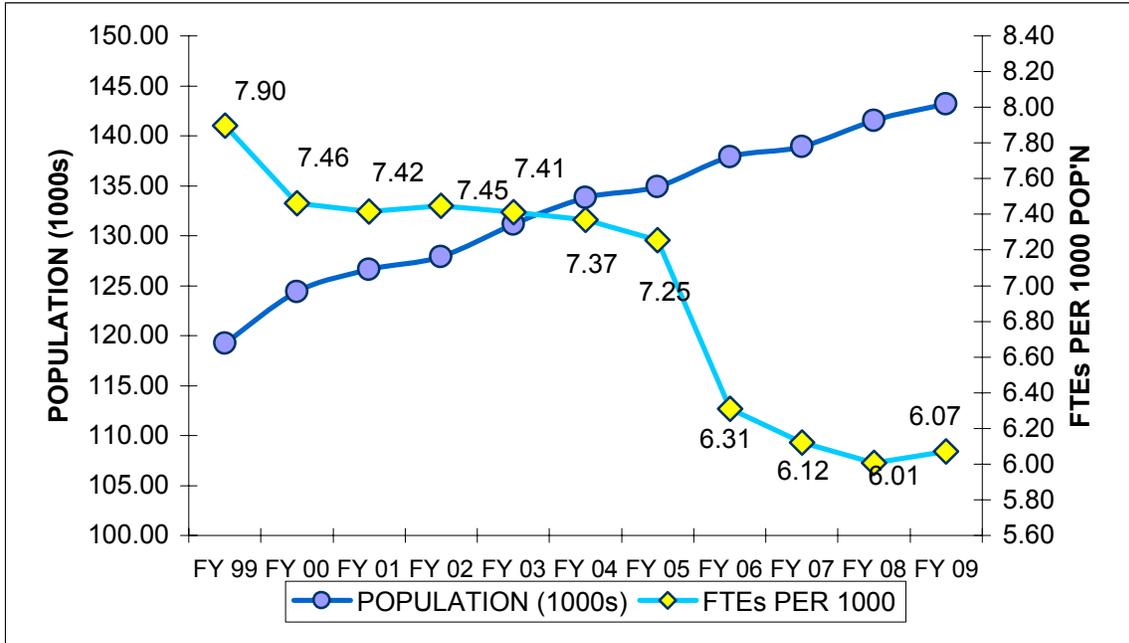
<i>Department</i>	<i>Title</i>	<i>Pay Grade</i>	<i>Funding Sources</i>	<i>Adopted</i>
PATS	PATS Van Driver - New	52	PATS Revenues	4.00
	PATS Van Driver - 12 PT .875% to FT 100%	52	PATS Revenues	1.50
MIS	Programmer Analyst II	73	DSS	1.00
Social Services	Income Maintenance Caseworker II	63	Food Stamps	1.00
	Income Maintenance Caseworker II	63	Medicaid	1.00
	Social Worker III	69	IV-E, SSBG, & Fees	1.00
	Foreign Language Interpreter II	63	General/Fed & St	1.00
	Deputy-Child Support Enforcement (to support DSS - funded 60% Fed/40% County)	65	General Fund	1.00
Public Health	Public Health Nurse I-Family Planning/Prenatal Clinical	69-3	Medicaid & County	1.00
	Processing Assistant III	57-1	County	1.00
Detention Center	Sergeant*	69-1	General Fund	4.00
	Detention Officer*	65-1	General Fund	16.00
Sheriff	Detective	66	General Fund	3.00
	Deputy-DV EOMP	65	General Fund	1.00
	PSN Program Coordinator	65	General Fund	1.00
	Background Sergeant-Advanced	70	General Fund	1.00
	Standards Officer	62	General Fund	1.00
Tax Collector	Deputy-Civil (to support Tax Collector)	68	General Fund	1.00
Planning	Community Development Coordinator	69-9	General Fund	0.50
Legal	Staff Attorney II**	78	General Fund	1.00
Total New Positions				43.00

*To begin 4/1/2009. Due to delayed start, FTE impact on FY08-09 funding is equivalent to 5 positions. Full impact felt in FY 09-10.

**Requested and approved during budget workshop on 5/22/2008.

HUMAN RESOURCES SUMMARY

PITT COUNTY FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



Fiscal Year	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
FTE Positions	954.25	977.2	996.45	1000.2	1016.4	1007.8	892.85	876.45	879.5	922.5
Population	127,879	131,166	133,798	134,936	137,901	138,922	141,499	143,212	146,398	151,996

As the graph above indicates, the growth in County population has increased steadily and is projected to continue at a similar rate. However, over the past several years the number of County positions (employees) per 1000 population has decreased. A major factor in FY 2007-08 is the divestiture of Mental Health services to the private sector.

GENERAL FUND

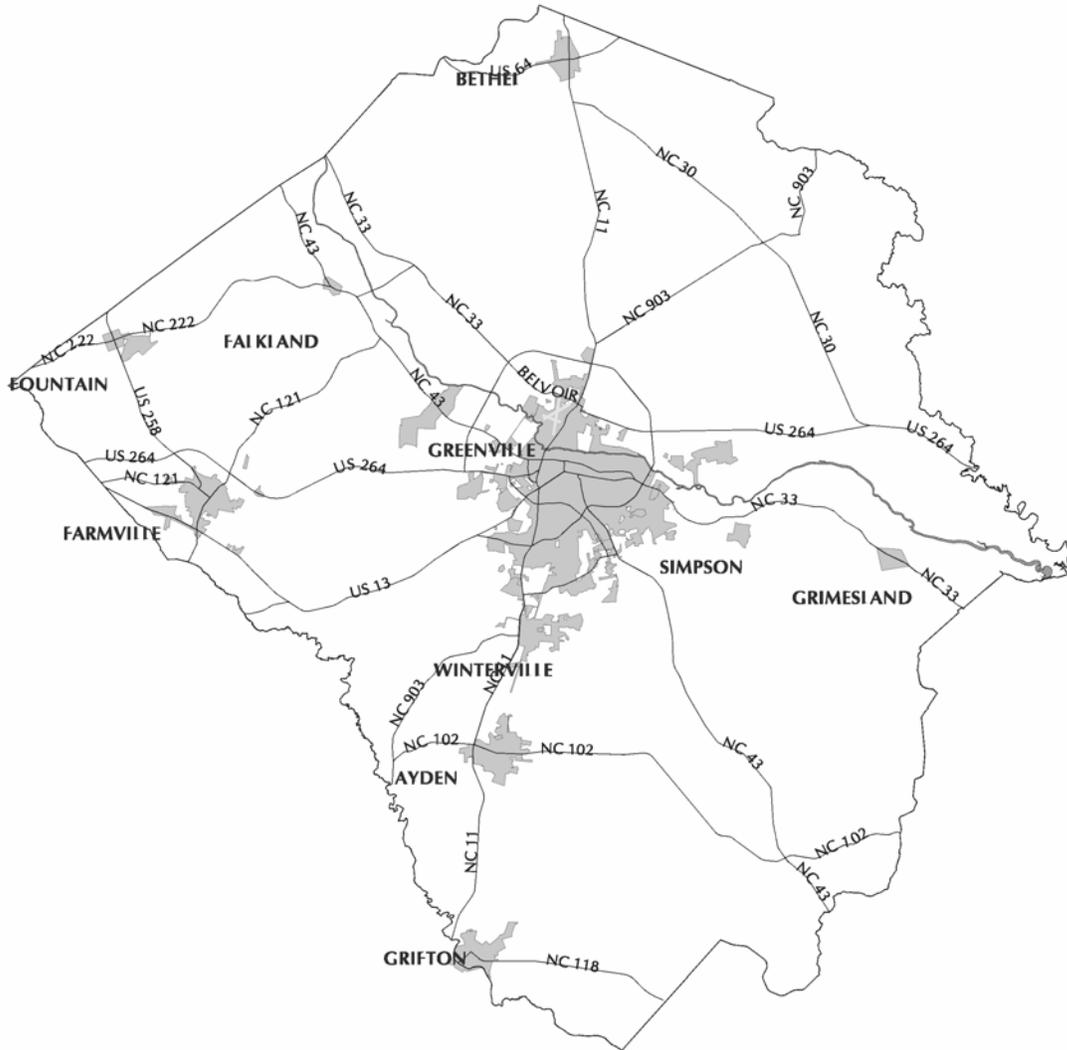
The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds.

The General Operating Funds include:

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

Pitt County, North Carolina

Pitt County, North Carolina



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 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.

The Clerk to the Board, pursuant to GS 153A-111, performs any duties required by law or by the Board of Commissioners. The Clerk maintains full and accurate minutes of the proceedings of the Board and is custodian of all official records of Board action. The Clerk also serves as the office manager for the County Manager's Office.

MAJOR ACCOMPLISHMENTS

- Regionalized Pitt Mental Health - LME with new nine county entity: East Carolina Behavioral Health.
- Adopted new combined EMS ordinance (emergency & non-emergency).
- Created and appointed new EMS Oversight Committee.

BUDGET HIGHLIGHTS
<ul style="list-style-type: none"> • Increased ad valorem tax rate by one-cent. • Funded year two salary study and directed continuation of process.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	203,492	208,535	222,430	222,430
Total Revenues	203,492	208,535	222,430	222,430
EXPENDITURES				
Personal Services	165,938	165,285	179,126	179,126
Operating Expenses	37,554	43,250	43,304	43,304
Capital Outlay	0	0	0	0
Total Expenditures	203,492	208,535	222,430	222,430
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

- To promote quality education.
- 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 advance economic development opportunities for Pitt County.
- 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.
- To promote the provision of and access to recreational activities for County citizens.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To provide clear, concise and timely communications for the Board of County Commissioners, County employees and Pitt County citizens			
• Board meeting minutes provided prior to next regular meeting	100%	100%	100%
• Board minutes on website within one week following Board approval	100%	100%	100%
• Agendas of regular meetings on website at least 48 hours prior to meetings	100%	100%	100%
• Board appointment letters complete within 3 days of appointments	100%	100%	100%
To support improved educational opportunities and facilities			
• Board of Education long range Capital Funding - \$180 M	\$32 M	11/5/07 Referendum	TBD
• Obtain approval for local option sales tax for school construction	NCGA Approval	Passed	Fall Referendum
• Maintenance of current funding in top 1/3 positions	29 out of 100	35 out of 100	33 out of 100

Goal: Address county space needs by planning and implementation of scheduled capital improvement plan.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Evaluate and implement plans for facilities			
• Develop an annually updated capital improvement plan	Jun 06	Jun 16	Spring
• Detention Center Expansion	Design	Under Construction	Construction

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Continued promotion of 1% local option sales tax initiative through STAC committee.
- Continued to assist Mental Health in transition to Local Management Entity (LME).
- Detention Center plan/design phase completed.
- Comprehensive Performance Measurement report to governing board completed (Vol. V-VI).
- Created full-time Risk Management position/program.

BUDGET HIGHLIGHTS

- Continue Comprehensive Performance Measurement reporting to governing board.
- Bring forth health care management program to manage increasing hospitalization costs.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	492,570	403,609	430,292	431,440
Total Revenues	492,570	403,609	430,292	431,440
EXPENDITURES				
Personal Services	460,683	377,284	399,467	400,615
Operating Expenses	31,887	26,325	30,825	30,825
Capital Outlay	0	0	0	0
Total Expenditures	492,570	403,609	430,292	431,440
STAFFING				
Full Time Equivalent Positions	5.00	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.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: To administer County Government policy as a reflection of the Board of Commissioners' priorities.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Provide clear leadership and strategic management necessary to carry out all programs and services			
• # of days for Manager to complete agenda directives	3	3	3
• Board agendas sent out by Thursday	100%	100%	100%
• Provide balanced budget by June 15th	June 6	June 5	June 15

Goal: To provide leadership that ensures the provision of cost effective, quality services.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Implement initiatives to increase accountability and professionalism of County staff			
• Performance Evaluation Plans	Sustained	Sustained	Sustained
• Reports to Manager on Performance Measures	Quarterly	Quarterly	Quarterly
• Mid-year reports to Board of Commissioners on Performance Measures	Biannual	Biannual	Biannual
• Maintain in-house Pitt Training Program	Trainings Offered	Trainings Offered	Trainings Offered

Goal: Enhance intergovernmental relations with other agencies.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Form cooperative agreements/partnerships with municipal governments			
• Roundtable discussion with municipalities	Fall 06	--	Fall 07
• Implement specific cooperative agreements/partnerships	N/A	N/A	1

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Awarded GFOA Distinguished Budget Award for 11th consecutive year.
- Received 18th Certificate of Achievement for Excellence in Financial Reporting.
- Supported efforts of the Sales Tax Advocacy Committee (STAC) leading to successful passage of 1/4% local option sales tax referendum.
- DSS Trustee Accounts added to positive pay system decreasing County's fraud/theft exposure.
- Additional service arears (solid waste, animal shelter) added to credit card system creating additional payment options to citizens.
- 100% of county staff on electronic payroll system (eTime) - move to total paperless system scheduled for FY 08-09.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	660,555	737,593	782,013	779,968
Permits & Fees	4,454	3,500	3,800	3,800
Total Revenues	665,009	741,093	785,813	783,768
EXPENDITURES				
Personal Services	613,220	698,253	742,785	740,740
Operating Expenses	38,794	42,840	43,028	43,028
Capital Outlay	12,995	0	0	0
Total Expenditures	665,009	741,093	785,813	783,768
STAFFING				
Full Time Equivalent Positions	11.00	11.00	11.00	11.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
To maximize investments by keeping 100% of idle cash invested in accordance with NCGS 159-30			
• Percent of cash actively invested	100%	100%	100%
• Average monthly investment	\$46.6M	\$47M	>\$36 M
• Average rate of return	4.43%	4.28%	>5.00%
To maintain unreserved, undesignated fund balance of a least 12% of General Fund expenditures			
• Fund balance as % of General Fund	19.43%	18.82%	>12.00%
To maintain a G.O. bond rate of at least AA level with all rating agencies			
• Moody's Rating	Aa3	Aa3	Aa3
• Standard & Poor's Rating	AA-	AA-	AA-
• Fitch's Rating	AA	AA	AA

Goal: To improve efficiency of operations and decrease costs.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	1,958	1,958	2,000
• Avg # of electronic payments processed quarterly	1,317	1,131	2,100
• # of contracts converted to paperless	168	155	50

DEPARTMENT MISSION

Be fair, accurate and equitable to all taxpayers of Pitt County. To list, assess and bill in a timely manner all properties subject to property taxes. Maintain a high level of professionalism in completing these tasks.

SERVICE DESCRIPTION

To list, appraise, assess and bill all real and personal property each year and supply a tax base amount to the County, municipalities and EMS/Fire departments for budgetary needs in a timely fashion. Maintain records of all real property and parcel boundaries for internal and external customers. Appraise all land and improvements accordingly to the adopted schedule of values. To list and assess all non-business and business personal property with accepted pricing guides and schedules to insure consistence and compliance.

MAJOR ACCOMPLISHMENTS

- Completed 1st year of NCPTS (North Carolina Property Tax System) use with all modules activated.
- Completed 2008 revaluation with few formal appeals. Revaluation increased tax base by approximately 15%.

BUDGET SUMMARY

	ACTUAL FY 2006-07	BUDGET FY 2007-08	REQUEST FY 2008-09	ADOPTED FY 2008-09
REVENUES				
General Fund Appropriation	1,673,119	1,706,997	1,756,200	1,755,505
Total Revenues	1,673,119	1,706,997	1,756,200	1,755,505
EXPENDITURES				
Personal Services	1,249,391	1,321,047	1,350,200	1,359,505
Operating Expenses	210,238	275,450	283,200	273,200
Capital Outlay	213,490	110,500	122,800	122,800
Total Expenditures	1,673,119	1,706,997	1,756,200	1,755,505
STAFFING				
Full Time Equivalent Positions	22.50	22.50	22.50	22.50

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
To Complete Discoveries (Mobile Home & Boat)			
• Mobile Home Discoveries	3,007	2,063	2,500
• Boat/Boat Motor Discoveries	1,165	982	900
To Complete Business Personal Property Listings/Audits			
• Regular Listings Processed	3,733	3,552	3,500
• Tax Mgt Audits (external)	33	0	50
• Internal Audits	594	447	300
To Complete DMV Listing Process			
• DMV Accts Processed	125,690	130,155	120,000
• DMV releases/prorations processed	4,525	5,242	4,400
• DMV refund request processed	616	528	525

DEPARTMENT MISSION

The mission of the Pitt County Tax Collectors office is to maximize collections of ad valorem, gross receipts, occupancy, and other taxes for Pitt County, City of Greenville, other municipalities, and special districts through the accurate processing of voluntary payments and enforcement actions. While ensuring public trust and integrity of the tax office through professional and courteous service.

SERVICE DESCRIPTION

The Tax Collector's primary responsibility is the collection of Ad Valorem property taxes while maintaining the highest levels of integrity and accuracy to ensure public trust. This department has been entrusted to collect real and personal property taxes for Pitt County, The City of Greenville, Town of Bethel, Town of Grimesland, Town of Falkland, Town of Simpson, and motor vehicles taxes for all municipalities. Regular listed real and personal property tax bills are due September 1 of each year. Motor vehicle taxes are billed monthly based on the registration renewal. Additionally, beer and wine licenses are issued, collection of monthly occupancy taxes from motels and hotels, and gross receipts tax collection on short-term rental vehicles is preformed by this department. This department actively pursues collection of delinquent taxes for all jurisdictions using legal enforcement remedies as governed by the NC General Statutes.

MAJOR ACCOMPLISHMENTS

- First Complete year on NCTPS with Billing / Collections functions
- Created a Business Personal Property Brochure and distributed to the local Chamber of Commerces
- Tremendous effort to collect prior year taxes as well as improve current year collection rate

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	500,106	555,977	588,067	588,067
Total Revenues	500,106	555,977	588,067	588,067
EXPENDITURES				
Personal Services	459,438	479,377	510,717	510,717
Operating Expenses	40,669	73,000	73,750	73,750
Capital Outlay	0	3,600	3,600	3,600
Total Expenditures	500,106	555,977	588,067	588,067
STAFFING				
Full Time Equivalent Positions	10.00	10.00	10.00	10.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Maximize revenue collection while ensuring quality customer service.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Increase Tax Collection Rate			
• Overall Collection Rate for Pitt County	95.4	96.9	95.7
• Real and Personal Property Levy	N/A	98.26	97.5
• Motor vehicles	73.7	85.34	83.0
Increase Productivity			
• Total Number of Bank Attachments Served	1,544	1,816	1,600
• Debt Setoff dollars collected	141,080	205,235	90,000
• Average number of garnishments per employee per month	1,727	1,030	150
Improve customer service / public information			
• Implement Tax Collector Webpage on County website	N/A	Completed Survey and Brochure	Implement and provide useful data

DEPARTMENT MISSION

To provide legal counsel and representation to the Board of Commissioners and all County departments and agencies to assist them in achieving their goals and objectives.

SERVICE DESCRIPTION

The Department provides legal services and representation to the Board of Commissioners and all County departments and agencies. The Legal Department provides representation to the Department of Social Services in all child support, adult and child protective services cases. In addition, the Legal Department manages the InRem Tax Foreclosure Program to assist the Pitt County Tax Collector with the collection of delinquent property taxes due Pitt County, as well as various municipalities.

MAJOR ACCOMPLISHMENTS

- Rendered advice and counsel to all Pitt County Government departments and agencies on a multitude of issues, and served as counsel present at all Board meetings for the County Commissioners, Planning Board, Board of Adjustment, Animal Control Advisory Board and the Board of Equalization and Review
- Represented DSS in all Child Support and Child and Adult Protective Services cases before the Clerk of Court, District Court, North Carolina Court of Appeals and North Carolina Supreme Court.
- Successfully pursued various collection matters on behalf of the County and enforced Public Health and Planning Department regulations.
- Successfully implemented a third session of Pitt County Citizens Academy.
- Continued the aggressive collection of delinquent taxes through the In Rem tax foreclosure process.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	337,062	385,444	429,435	412,696
Sales & Services	496,812	456,000	450,000	543,000
Total Revenues	833,874	841,444	879,435	955,696
EXPENDITURES				
Personal Services	739,215	762,619	797,235	873,496
Operating Expenses	94,660	78,825	82,200	82,200
Capital Outlay	0	0	0	0
Total Expenditures	833,874	841,444	879,435	955,696
STAFFING				
Full Time Equivalent Positions	10.00	10.00	11.00	11.00

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: Maintain maximum productivity level in providing superior legal services to DSS.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Maximize DSS Billing			
<ul style="list-style-type: none"> • Provide up to 4,000 hours of legal services per year 	4,241	4,785	4,000

Goal: To continue aggressive collection of delinquent taxes.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Maintain revenue stream through InRem tax foreclosure process			
<ul style="list-style-type: none"> • Collections resulting from initial letter to property owner prior to judgment • Collections resulting from judgments filed prior to foreclosure • Collections resulting from foreclosure sales 	604	178	350
	210	146	125
	56	16	25

BUDGET HIGHLIGHTS

- New Staff Attorney position approved to assist with DSS caseload.

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Successfully undertook the process of Same Day Registration beginning with the 2007 Municipal Election.
- Increased the number of public speaking engagements and advertisements in an effort to reach and educate Pitt County citizens.
- In an effort to ensure increased pollworker accuracy, training classes have been recorded for pollworkers who could not attend.

BUDGET HIGHLIGHTS

- Budget includes three additional One-Stop locations which will result in six One-Stop sites for the 2008 General Election.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	489,715	576,925	747,022	577,724
Sales & Services	5	62,344	5	5
Total Revenues	489,720	639,269	747,027	577,729
EXPENDITURES				
Personal Services	317,181	371,926	401,405	385,234
Operating Expenses	172,539	267,343	341,308	192,495
Capital Outlay	0	0	4,314	0
Total Expenditures	489,720	639,269	747,027	577,729
STAFFING				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Improve Voter and Poll Worker education			
• Number of speaking engagements by Staff or Board member	4	8	5
• Percent of Poll Workers attending training	96%	99%	97%
Ensure integrity of campaign finance records			
• Percent of "Notice of Report Due" mailed at least 15 days prior to date due	82%	100%	90%
• Percent of audits performed within 15 days of report filing	100%	100%	100%

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Maintain accurate voter registration list			
• Number of registered voters	96,244	96,416	98,000
• Number of voters removed	11,728	5,758	4,000
• Number of new registrations	5,882	10,817	4,000

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Worked in conjunction with computer vendor and MIS Department to complete a historical download of real estate data so that searchers could search terminals instead of pulling index books.
- Spoke to various groups and conducted tours of the office for school children and others.
- Began scanning historical data so that documents may be printed from a search terminal instead of having to pull the hard copy, take the book apart and take the pages to a copier.
- Staff attended Register of Deeds Schools and County Workshops in order to continue certification by the North Carolina Association of Registers of Deeds.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	-1,103,353	-1,257,079	-1,164,334	-1,166,408
Licenses	25,628	26,762	28,000	28,000
Permits & Fees	1,961,044	2,095,270	1,975,000	1,975,000
Total Revenues	883,318	864,953	838,666	836,592
EXPENDITURES				
Personal Services	584,460	602,948	580,451	578,377
Operating Expenses	298,858	262,005	258,215	258,215
Capital Outlay	0	0	0	0
Total Expenditures	883,318	864,953	838,666	836,592
STAFFING				
Full Time Equivalent Positions	11.00	11.00	11.00	11.00

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 reliable accurate land/vital records for the citizens in a friendly timely manner while meeting the statutory requirements.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	181,764	163,033	183,750
• Percent of pages processed daily	100%	100%	100%
• No. of pages handled per employee daily (based on 4 employees)	183	164	184
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	33,292	29,409	34,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	8,322	7,353	8,500
Issue certified copies of death certificates			
• No. of certified copies issued	8,952	9,964	9,500
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 3.5 employees)	2,556	2,846	2,714
Issue marriage licenses per year			
• No. of marriage licenses issued	1,146	1,222	1,221
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 3.5 employees)	328	349	349
Issue certified copies of birth certificates			
• No. of copies issued	10,663	10,381	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 3.5 employees)	3,046	2,966	2,857

DEPARTMENT MISSION

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 derive community benefits from the local cable communications industry through legal regulation of their activities and by fostering cooperative operations between the individual companies and the government.

SERVICE DESCRIPTION

Coordination of mass communication media, including an Internet website, print publications, print advertisements, audio advertisements, video programs, and video advertisements. Other services provided by the department include regulation of the cable television industry, negotiation of operating franchises and franchise transfers, resolution of citizen complaints, and the implementation of programs designed to educate citizens in the methods and objectives of County government.

MAJOR ACCOMPLISHMENTS

- Hired new Public Information Officer for department.
- Created new logo for Board's consideration in Summer 2008.
- Recruited Website Committee to begin working on the re-creation of county website.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	-8,809	-105,483	-78,344	-130,271
Permits & Fees	257,297	300,000	375,000	375,000
Total Revenues	248,488	194,517	296,656	244,729
EXPENDITURES				
Personal Services	111,862	114,817	179,720	128,861
Operating Expenses	136,626	79,700	116,936	115,868
Capital Outlay	0	0	0	0
Total Expenditures	248,488	194,517	296,656	244,729
STAFFING				
Full Time Equivalent Positions	2.00	2.00	3.00	2.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Increase Services and Support to Internal Departments.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To assist internal departments in promoting their services and programs			
• Complete Work Orders Request	183	145	300
• Complete 90% of Work Orders on time	N/A	71.5%	90%

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Increase exposure to Pitt County Government services, programs and information			
• Produce Web Stories	19	60	52
• Create Citizen Survey	6	0	2
• Increase Pitt-TV programming by creating new programs	12	76	5
• Produce Weekly Newspaper Ad	52	52	52

Goal: Build and Maintain a Strong Media Presence.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Distribute News, Information and Services to the Press			
• Produce News Releases	15	51	12

BUDGET HIGHLIGHTS

- Videographer position requested but not approved at this time.

DEPARTMENT MISSION

To recruit and retain competent employees through competitive salaries and benefits and to assist departments of the County with personnel issues and concerns through policy interpretation 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.

MAJOR ACCOMPLISHMENTS

- Conducted flex plan meetings with employees resulting in greater employee savings with an increase in tax-sheltered dollars through flexible spending accounts. This resulted in a cost savings to the County of \$111,710 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed the third phase of the three year rotation of the Position Classification Study which included Management and Professional positions.
- In conjunction with MIS staff, set up on-line training for Unlawful Workplace Harassment for all employees.
- Conducted internal audits of the Partners for Effective Performance (PEP) tool for all departments.
- Revised and updated the Volunteer Services Program.

BUDGET HIGHLIGHTS

- Position Classification Study will begin the next three year rotational cycle with clerical and paraprofessional positions.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	510,928	550,775	581,951	588,311
Total Revenues	510,928	550,775	581,951	588,311
EXPENDITURES				
Personal Services	466,887	500,136	532,012	530,372
Operating Expenses	44,041	50,639	49,939	57,939
Capital Outlay	0	0	0	0
Total Expenditures	510,928	550,775	581,951	588,311
STAFFING				
Full Time Equivalent Positions	8.00	8.00	8.00	8.00

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: Recruit and retain competent employees.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Recruit and refer qualified candidates to departments in a timely manner			
<ul style="list-style-type: none"> • Applicants referred to departments in a timely manner • Send new hires for drug screens within 48 hours of job offer • Refer a large pool of qualified applicants 	1.35 days	1.5 days	<2 days
	99%	98.06%	100%
	4,545	2,206	3,000
Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation			
<ul style="list-style-type: none"> • Conduct 1/3 position classification study each fiscal year • Conduct benefits and salary surveys as needed • Monitor and encourage employee participation in training and development classes • Provide training on benefits and policies and procedures to all new County hires 	100%	100%	100%
	100%	100%	100%
	1,738	1,954	800
	100%	100%	100%
Educate employees and supervisors on the performance appraisal process			
<ul style="list-style-type: none"> • Train all new supervisors • Train all new hires 	100%	100%	100%
	100%	100%	100%
Monitor completion and accuracy of PEPs (Partners for Effective Performance Tool)			
<ul style="list-style-type: none"> • Audit Interim PEPs • Audit Final PEPs 	100%	100%	100%
	100%	Complete in the Fall	100%

Goal: Promote and oversee volunteerism in County agencies.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Recruit and place volunteers in County agencies			
<ul style="list-style-type: none"> • Advertise and recruit for volunteers 	Program undergoing changes	Program undergoing changes	100%
Monitor volunteer activity in County agencies			
<ul style="list-style-type: none"> • Educate volunteers on pertinent County policies • Track volunteer usage by all departments - Hours • Track volunteer usage by all departments - Value 	100%	100%	100%
	12,502	15,485	8,000
	\$130,764	\$185,817	\$96,000

DEPARTMENT MISSION

To coordinate and facilitate the delivery of cost-effective, high quality printing and mail services.

SERVICE DESCRIPTION

Auxiliary Services consists of two divisions. Mail Services and Imaging Services. 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 out-going 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.

MAJOR ACCOMPLISHMENTS

- Completed all print service requests in a timely and cost effective manner.
- Implemented a 5 year employee badge replacement program to ensure identification and records are more up to date.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	123,488	121,492	133,747	133,747
Total Revenues	123,488	121,492	133,747	133,747
EXPENDITURES				
Personal Services	106,803	111,642	118,597	118,597
Operating Expenses	64,009	67,850	67,150	67,150
Capital Outlay	0	0	0	0
Total Expenditures	170,813	179,492	185,747	185,747
Expense Allocation to Depts	-47,325	-58,000	-52,000	-52,000
Net Expenditures	123,488	121,492	133,747	133,747
STAFFING				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Timely processing of mail			
• # pieces of courier mail delivered	242,450	256,450	225,000
• # pieces of metered mail processed	483,366	462,179	500,000
• # pieces of mail processed & delivered	1,703,380	1,877,876	1,650,000
• % of postal & courier mail delivered on time	100%	100%	95%
• % of metered mail processed by end of day	99.50%	100%	90%
Timely processing of print services			
• # of service requests completed	670	899	600
• # of copies produced	2,061,098	1,650,151	1,600,000
• % of requests completed on time	99.5%	98.5%	95%
Minimize reliance on general fund			
• % budget recovered using non-general funds	30.58%	35.4%	30%
• # hours backing up MIS Adm. Services staff	18	32	50

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Evaluate service offerings and modify as appropriate			
• % client satisfaction with service, good or better	N/A	93.75%	90%

MANAGEMENT INFORMATION SYSTEMS

104240

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Completed conversion of PRI for phone service resulting in over \$40,000 savings per year.
- Completed implementation of redundant tape system for enhanced disaster recovery.
- Implemented anti-SPAM hardware appliance resulting in 99+% elimination of unsolicited email.
- Partnered with Buildings & Grounds to install redundant environmental units in the remote data center to protect equipment & ensure proper operation.
- Completed a review and update of county HIPAA privacy & security policies.
- Completed testing/piloting of Public Health practice management system.

BUDGET SUMMARY

	ACTUAL FY 2006-07	BUDGET FY 2007-08	REQUEST FY 2008-09	ADOPTED FY 2008-09
REVENUES				
General Fund Appropriation	1,720,212	2,098,039	2,205,251	2,165,671
Sales & Services	13,261	10,500	10,500	10,500
Total Revenues	1,733,474	2,108,539	2,215,751	2,176,171
EXPENDITURES				
Personal Services	1,850,961	1,976,442	2,131,724	2,127,144
Operating Expenses	1,012,923	1,033,227	1,072,227	1,037,227
Capital Outlay	55,541	60,000	60,000	60,000
Total Expenditures	2,919,424	3,069,669	3,263,951	3,224,371
Expense Allocation to Depts	-1,185,951	-961,130	-1,048,200	-1,048,200
Net Expenditures	1,733,474	2,108,539	2,215,751	2,176,171
STAFFING				
Full Time Equivalent Positions	26.00	26.00	27.00	27.00

MANAGEMENT INFORMATION SYSTEMS

104240

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Efficient client support			
• # of service requests completed	17,882	16,304	14,500
• % service requests completed by critical date	97.54%	96.5%	90%
• # computing/voice devices supported	4,652	4,686	4,500
• % client satisfaction with service, good or better	97.75%	96.7%	90%
Maintain a stable and trained staff			
• # of County staff attending MIS training	442	696	350
• % of MIS staff attending technical training	62%	76%	80%
• % MIS staff retention rate	96%	98%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	46.32%	31.3%	30%

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Provide data to public via the internet			
• % of website availability	99.99%	100%	100%
• # of departments maintaining website	10	10	11
• % of election results posted with 15 minutes	100%	100%	100%
Maintain centralized phone system			
• % phone system availability	99.99%	99.7%	100%
• Cost per extension	\$6.26	\$5.05	\$6.00
• # of extensions supported	837	856	840

MANAGEMENT INFORMATION SYSTEMS

104240

Goal: Assist County departments in providing effective and efficient services to citizens through the implementation of technology.

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Business Continuity Efforts			
<ul style="list-style-type: none"> Review & update record retention policies as appropriate 	N/A	0	Winter 2009
Standard systems platform			
<ul style="list-style-type: none"> Planning/Permitting system implementation - Phase I 	N/A	0	Fall 2009

BUDGET HIGHLIGHTS

- Increased software maintenance for Tax Systems.
- New position included for, and funded by, DSS.

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Completed installation & configuration of clustered ArcSDE servers to increase system availability.
- Completed migration to ArcGIS version 9.2 taking advantage of new features & tools.
- Completed installation of the Integrated Parcel Maintenance application to increase staff efficiency & productivity.
- Partnered with local government organizations to draft an interlocal agreement to cost share aerial imagery.
- Completed test of Network Analyst extension for use with GIS.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	348,486	413,306	427,072	425,160
Total Revenues	348,486	413,306	427,072	425,160
EXPENDITURES				
Personal Services	220,978	252,304	267,070	265,158
Operating Expenses	235,132	236,002	250,002	250,002
Capital Outlay	44,649	45,000	50,000	50,000
Total Expenditures	500,759	533,306	567,072	565,160
Expense Allocation to Depts	-152,273	-120,000	-140,000	-140,000
Net Expenditures	348,486	413,306	427,072	425,160
STAFFING				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00

GEOGRAPHIC INFORMATION SYSTEMS

104250

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Maintain a stable and trained staff			
• % of GIS staff attending technical training	100%	100%	100%
• % GIS staff retention rate	100%	100%	90%
Efficient client support			
• # of service requests completed	355	295	300
• % service requests completed by critical date	92%	93%	90%
• % client satisfaction with service, good or better	98.50%	99.8%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	36.94%	29.09%	28%

Goal: Assist County departments in providing effective and efficient services to citizens through the implementation of GIS technology

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Enhance investment in ArcGIS toolset			
• Evaluate Desktop Applications licensing for view only to lower cost	N/A	N/A	Winter 2009
• Partner with other local agencies to update aerial imagery	N/A	N/A	Spring 2009

DEPARTMENT MISSION

To provide maintenance and repair of Pitt County facilities and grounds, in an effort to meet acceptable standards for Pitt County employees and to exemplify good stewardship to the tax paying citizens of Pitt County.

SERVICE DESCRIPTION

Services include installation and upkeep of plumbing, electrical, heating and air conditioning, painting, carpeting, tile, locksmithing, signage, masonry, cabinetry, sheetrock and roofing. General construction, remodeling, moving services and yard maintenance including landscaping of flowers, trees, shrubbery, signage and parking lot striping, are also the responsibilities of the department.

MAJOR ACCOMPLISHMENTS

- Installed new roofs over Finance in County Office Building, Group Homes and the Gaylor Singleton Building.
- Remodeled and upgraded office space within County Office Building.
- Upgraded Animal Shelter to meet state mandated requirements.
- Cleaned up and painted boiler room and replaced chiller pumps at County Office Building.
- Remodeled and upfitted area in Agricultural Center for Rural Development.
- Installed two outside storage buildings for grounds equipment.

BUDGET HIGHLIGHTS	
•	Two new positions requested but not funded at this time.
•	Funding for Animal Shelter to address cross contamination issues in the dog runs provided.
•	Funding provided for new roofs at Tax Assessor and Tax Collector buildings.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	2,326,189	2,507,367	2,743,348	2,563,263
Total Revenues	2,326,189	2,507,367	2,743,348	2,563,263
EXPENDITURES				
Personal Services	989,422	1,116,537	1,247,443	1,176,706
Operating Expenses	1,294,213	1,304,330	1,366,510	1,355,057
Capital Outlay	42,554	86,500	129,395	31,500
Total Expenditures	2,326,189	2,507,367	2,743,348	2,563,263
STAFFING				
Full Time Equivalent Positions	24.00	25.00	27.00	25.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Re-coating and re-striping of county parking lots			
• # of lots completed/# of lots	12	10	8
To maximize resources in performing duties to economize cost			
• Dollar savings of community service labor in lieu of employee labor	\$6,318	\$30,766	\$20,000
• Dollar savings due to internet purchasing	N/A	\$27,425	\$25,000
Maintain safe and aesthetically pleasing facilities			
• Square footage of buildings maintained	730,695	730,695	730,695
• Number of maintenance work orders completed	1,875	1,801	1,730
• Number of miscellaneous work orders completed	516	741	400

DEPARTMENT MISSION

To maintain the cleanliness of County Facilities.

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS

- Buildings are inspected on a monthly basis.
- Received and compiled employee feedback on quality of Housekeeping services.

BUDGET SUMMARY

	ACTUAL FY 2006-07	BUDGET FY 2007-08	REQUEST FY 2008-09	ADOPTED FY 2008-09
REVENUES				
General Fund Appropriation	311,112	322,000	344,000	363,377
Total Revenues	311,112	322,000	344,000	363,377
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	311,112	322,000	344,000	363,377
Capital Outlay	0	0	0	0
Total Expenditures	311,112	322,000	344,000	363,377
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Improve quality of service.

Objective	Actual CY 2006	Actual FY 2007-08	Target FY 2008-09
Performance Indicators			
To ensure a high level of cleanliness of all County Buildings			
• Surprise inspections of buildings	5/Month	5/Month	5/Month
• Solicit feedback from County staff	4 Feedbacks	Semi-Annually	Semi-Annually

DEPARTMENT MISSION

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 HIGHLIGHTS

- This budget includes a salary increase reserve for a 2.3% cost of living increase to be granted to employees in July 2008. An additional 2% increase will be added in January 2009.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	1,500,782	3,102,063	3,678,077	3,190,577
Total Revenues	1,500,782	3,102,063	3,678,077	3,190,577
EXPENDITURES				
Personal Services	556,157	2,077,496	2,633,750	2,243,750
Operating Expenses	944,625	1,024,567	1,044,327	946,827
Capital Outlay	0	0	0	0
Total Expenditures	1,500,782	3,102,063	3,678,077	3,190,577
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To provide facilities for the courts of Pitt County.

SERVICE DESCRIPTION

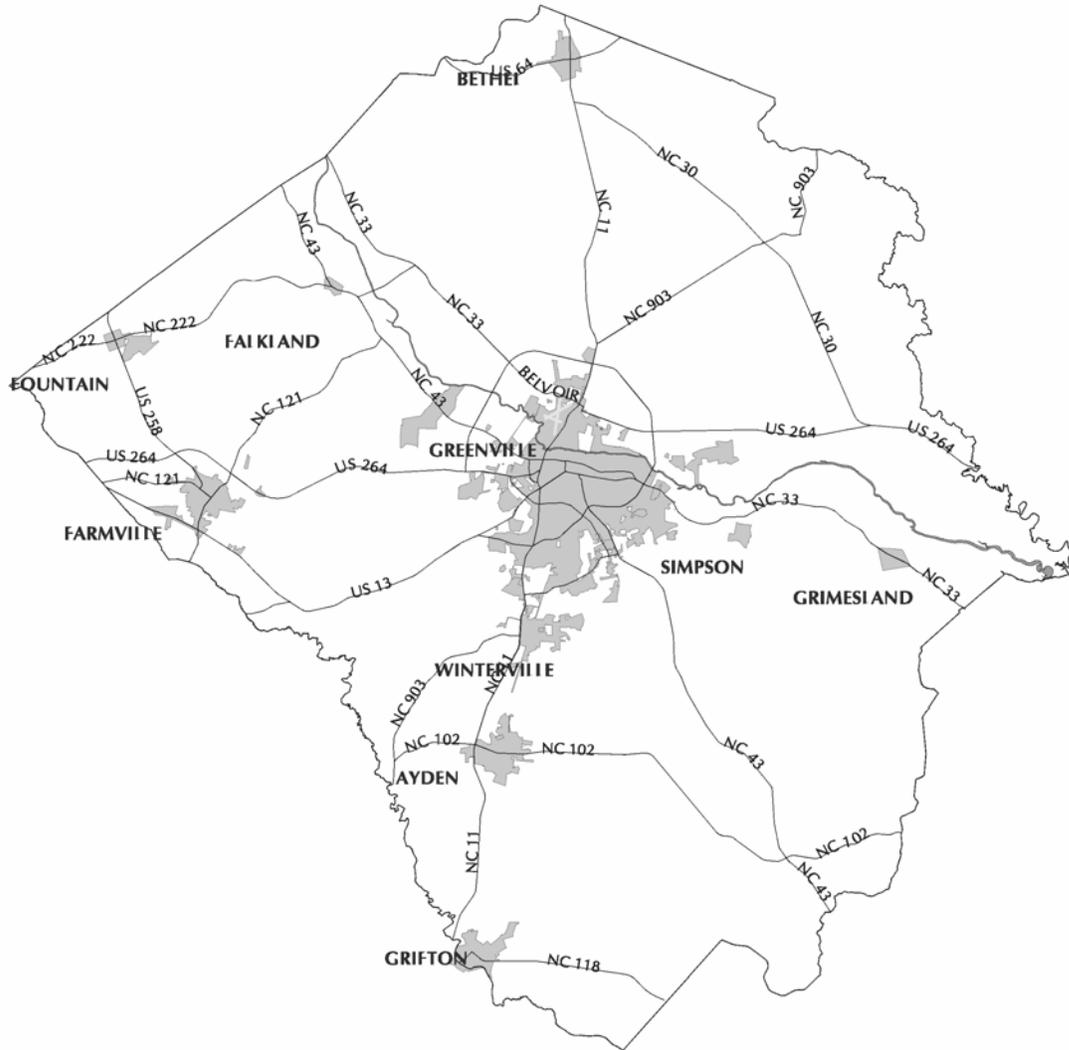
This cost center records the facility fees collected through the Pitt County court system and accounts for the expenditures necessary to support and maintain the courthouse, law library, and other court-related facilities. According to General Statutes, the County is responsible for providing facilities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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	482,018	351,500	343,508	343,508
Total Revenues	482,018	351,500	343,508	343,508
EXPENDITURES				
Personal Services	49,549	52,956	54,708	54,708
Operating Expenses	432,469	298,544	288,800	288,800
Capital Outlay	0	0	0	0
Total Expenditures	482,018	351,500	343,508	343,508
STAFFING				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00

Pitt County, North Carolina

Pitt County, North Carolina



DEPARTMENT MISSION

To enable external agencies to provide cultural and recreational opportunities for Pitt County citizens.

SERVICE DESCRIPTION

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

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

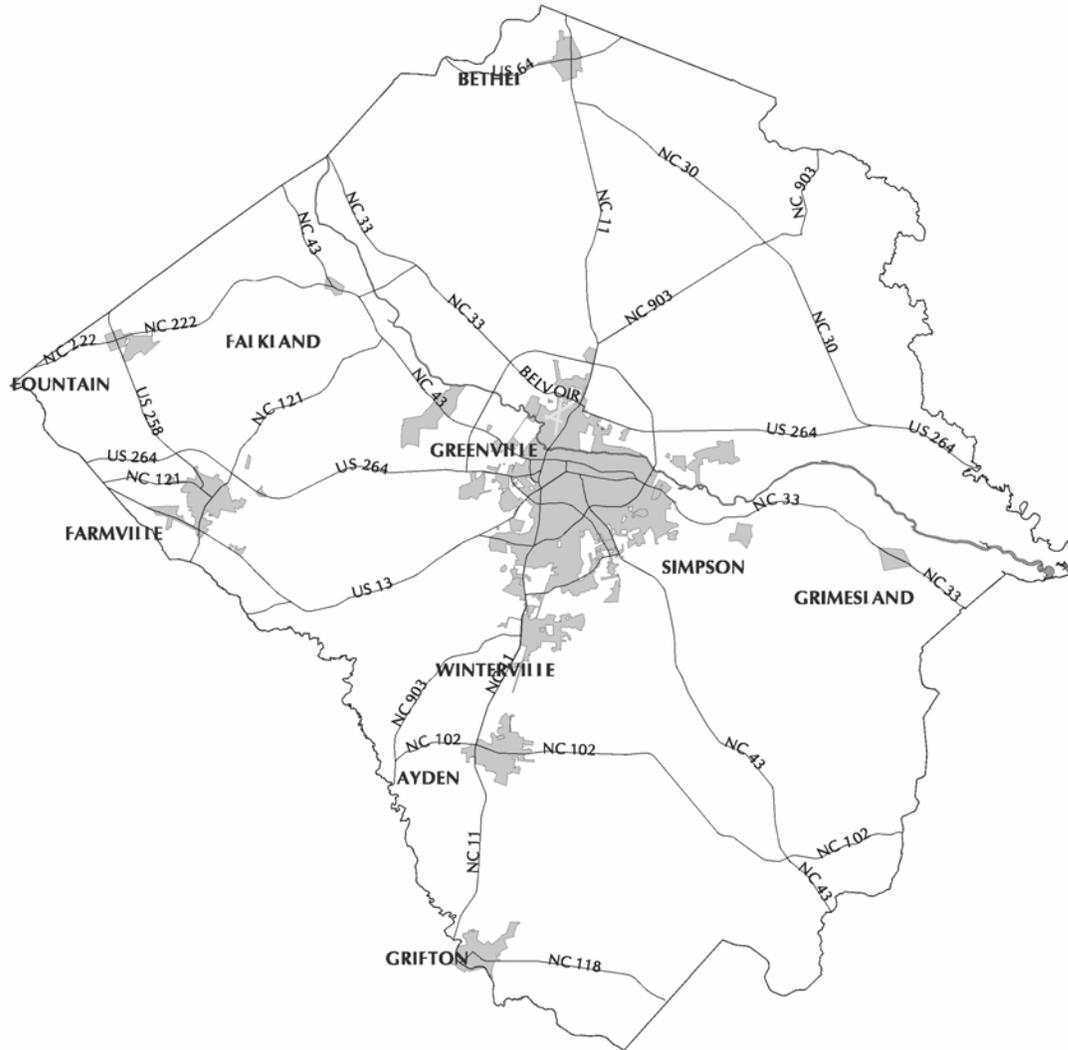
Radio Reading Program	\$ 1,500
Sheppard Memorial Library	548,572
Farmville Public Library	4,000
Ayden Public Library	4,000
Winterville Public Library	4,000
Bethel Public Library	2,000
Community Schools & Recreation Grants	25,000
Community Schools & Recreation Building Expenses	17,135
Farmville Community Arts Council	5,000
Ayden Arts & Recreation	5,000
Greenville Museum of Art	5,000
NCCCMA Civic Education Project	2,230
TOTAL CULTURAL & RECREATIONAL	\$ 623,437

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	583,843	593,058	632,207	623,437
Total Revenues	583,843	593,058	632,207	623,437
EXPENDITURES				
Personal Services	37,273	20,000	10,385	10,385
Operating Expenses	546,570	573,058	621,822	613,052
Capital Outlay	0	0	0	0
Total Expenditures	583,843	593,058	632,207	623,437
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

Pitt County, North Carolina

Pitt County, North Carolina



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.

MAJOR ACCOMPLISHMENTS

- Developed and implemented a Crisis Intervention Team
- Created organizational change and development to bring School Resource Officers and Gang Detectives under one division to address youth crime and security
- Utilized resources outside county funding to place a helicopter into service

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	15,133,799	16,524,487	20,847,891	19,030,837
Intergovernmental	359,048	355,180	304,120	304,120
Sales & Services	2,981,970	2,944,271	2,807,560	2,807,560
Miscellaneous	29,200	32,000	26,100	26,100
Total Revenues	18,504,018	19,855,938	23,985,671	22,168,617
EXPENDITURES				
Personal Services	13,726,515	14,917,603	17,412,268	16,692,874
Operating Expenses	4,282,943	4,706,635	5,278,157	5,205,497
Capital Outlay	494,560	231,700	1,295,246	270,246
Total Expenditures	18,504,018	19,855,938	23,985,671	22,168,617
STAFFING				
Full Time Equivalent Positions	265.00	268.00	311.00	297.00

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: Increased productivity in the child support enforcement program.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To improve Child Support Enforcement Program			
• Child Support collections	10,996,298	\$12,300,439	\$10,000,000

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To improve the Domestic Violence Prevention Program			
• Domestic violence protective-orders served	407	378	495
• Domestic violence case clearance rate	88%	82%	90%
To improve the Victim Services Program			
• Cases Served	595	535	550
• Victim Contacts	2,684	2,223	3,000

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To complete problem oriented policing plans			
• POP plans completed	46	45	45
To improve response times			
• Average agency-wide response times	19.7	18.0	15.0
• Deputy reaction time	14.7	15.4	<12.0
• Responses to calls & follow-ups	26,419	26,505	20,000
• Part I Violent crimes reported	310	225	250
• Part I Property crimes reported	1,493	1,778	1,700
• Part 2 Offenses reported	2,807	0	2,725
To improve case clearance rates			
• Property Crimes clearance rate	32%	29.25%	30%
• Violent Crimes clearance rate	85%	77%	93%

Goal: Provide professional and cost effective jail services.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To maintain / increase jail revenue			
• Inmate man-hours worked	55,930	62,860	56,000
• Value of inmate labor @ \$6.15/hour	\$386,588	\$386,588	\$344,400
• Total jail revenue	\$2,060,367	\$1,700,442	\$1,801,171
• Average daily cost per inmate	\$46.38	\$60.88	\$48.00

BUDGET HIGHLIGHTS

- Approved 7 new positions for Sheriff's Office and 20 for the Detention Center for the opening of the expansion.
- Seven replacement vehicles for the Sheriff's Office and 1 Van replacement have been approved for this budget.
- Funding has been included for an Avid Video Forensic System for ID Division.

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Development of a departmental overview of services booklet for the public.
- Completion of the 800 mhz Rebanding Project planning phase.
- Partnered with NC Emergency Management and Coast Guard to host an Emergency Services Expo.
- Participated in a WMD drill involving the North Carolina and Tennessee Civil Support Teams.
- Sponsored a hazardous material (SiF4) training for numerous first responder agencies within Pitt County.
- Upgrade of audio/visual technology for the Emergency Operations Center utilizing grant funds.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	602,992	743,240	800,950	776,179
Intergovernmental	24,296	24,000	26,000	26,000
Permits & Fees	46,309	35,000	40,000	40,000
Total Revenues	673,596	802,240	866,950	842,179
EXPENDITURES				
Personal Services	273,037	399,240	428,650	427,879
Operating Expenses	377,149	403,000	414,300	414,300
Capital Outlay	23,410	0	24,000	0
Total Expenditures	673,596	802,240	866,950	842,179
STAFFING				
Full Time Equivalent Positions	4.20	6.00	6.00	6.00

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To update the Emergency Operations Plan on an annual basis based on the hazard assessment identified throughout Pitt County			
<ul style="list-style-type: none"> % of completion 	10 %	70%	100%
Conduct two exercises each year to measure the readiness of County agencies and emergency operations plan			
<ul style="list-style-type: none"> Exercises completed 	2	2	2
To develop a newsletter for the EOC Support Group to disseminate information pertaining to awareness and preparedness.			
<ul style="list-style-type: none"> Develop and disseminate a quarterly newsletter. 	N/A	N/A	4

BUDGET HIGHLIGHTS

- Negotiation of separate repair contract with Motorola for pagers and portables.

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS

- Upgraded computers for radio system to extend life of system.
- Synchronized time between CAD, radio and voice recording systems.

BUDGET HIGHLIGHTS

- Two new telecommunicator positions requested but not funded.

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
REVENUES				
General Fund Appropriation	853,206	913,817	1,089,973	985,301
Total Revenues	853,206	913,817	1,089,973	985,301
EXPENDITURES				
Personal Services	801,043	885,801	1,028,150	944,623
Operating Expenses	20,892	28,016	41,823	40,678
Capital Outlay	31,271	0	20,000	0
Total Expenditures	853,206	913,817	1,089,973	985,301
STAFFING				
Full Time Equivalent Positions	17.50	17.50	19.50	17.50

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: To continue to provide quality 9-1-1 services in a timely manner which meet/exceed state standards.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To continue to maintain average dispatch below state/industry standards of 3 minutes			
• Number of calls per FTE Telecommunicator	12,070	11,099	10,000
• Average dispatch time (95% of time < 1 min.)	44.2 sec	40.49 sec	< 1 minute
• Number of departments dispatched	52	52	52
• Fire and Rescue emergency dispatches	30,950	35,843	31,000
• Answer calls in 15 seconds (90% of time)	99.2%	99.45%	90%
• County Population	141,508	142,570	146,398
To continue to maintain an Emergency Medical Dispatch compliance above National standard of 80%			
• Center compliance for EMD standards	97.3%	96.95%	90%
• Number of EMD calls processed	17,359	19,884	17,500

DEPARTMENT MISSION

To promote responsible pet ownership through shelter adoptions and educational programs to the community. Control the spread of rabies.

SERVICE DESCRIPTION

The Animal Control Department responds to citizens' requests for service relating to animal bites, stray and unwanted animals as well as conducts dangerous dog investigations and animal nuisance complaints. 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.

MAJOR ACCOMPLISHMENTS

- Old Section of shelter repainted and re-fenced to comply with NC Animal Welfare Act.
- Support Spay Today Clinic and try to get shelter animals spayed/neutered before going home with adopter.
- CART Team responded several times for overturned hog trucks with Port A Corral.
- Have had 17 successful graduations with New Leash on Life Program with Craven Correctional Institution

BUDGET HIGHLIGHTS

- Funded camera security system for shelter.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	354,590	376,613	471,669	384,468
Intergovernmental	36,741	35,000	35,000	35,000
Permits & Fees	61,932	54,400	68,200	68,200
Total Revenues	453,263	466,013	574,869	487,668
EXPENDITURES				
Personal Services	319,409	328,943	348,699	347,698
Operating Expenses	118,584	137,070	136,970	135,770
Capital Outlay	15,270	0	89,200	4,200
Total Expenditures	453,263	466,013	574,869	487,668
STAFFING				
Full Time Equivalent Positions	7.25	7.25	7.25	7.25

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Provide rabies control services			
• # of rabies clinics held	10	10	2
• # of positive rabies tests	2	1	15
• # of educational presentations	9	11	5
Assist citizens with unwanted/dangerous/nuisance animals			
• # of calls answered	1,807	1,759	1,900
• # of dangerous dog investigations	27	32	15
• # of animal bites investigated	253	267	225
• # of nuisance complaints	19	15	20

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Encourage adoptions to decrease euthanasia			
• # of adoptions	1,517	910	1,100
• # of animals euthanized	2,388	2,919	2,900
Utilize volunteers in order to economize costs			
• # of volunteer hours	23,072	5,293	15,000
• \$ of monetary value	\$118,820	\$31,254.50	\$77,250

DEPARTMENT MISSION

To protect the public health, safety and welfare by enforcing the North Carolina Building Code.

SERVICE DESCRIPTION

The Inspections Department provides Building Code Enforcement and technical assistance to all of Pitt County except Farmville and Greenville and their extraterritorial jurisdictions.

MAJOR ACCOMPLISHMENTS

- Maintained same day inspections.
- Improved Inspectors' level of qualifications.

BUDGET HIGHLIGHTS

- New vehicle replacement approved.

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2006-07</i>	<i>BUDGET</i> <i>FY 2007-08</i>	<i>REQUEST</i> <i>FY 2008-09</i>	<i>ADOPTED</i> <i>FY 2008-09</i>
REVENUES				
General Fund Appropriation	-243,945	-167,133	-116,931	-118,101
Permits & Fees	583,785	526,000	500,000	500,000
Total Revenues	339,840	358,867	383,069	381,899
EXPENDITURES				
Personal Services	302,276	315,367	336,324	335,154
Operating Expenses	22,784	27,500	30,745	30,745
Capital Outlay	14,779	16,000	16,000	16,000
Total Expenditures	339,840	358,867	383,069	381,899
STAFFING				
Full Time Equivalent Positions	5.00	5.00	5.00	5.00

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: Provide adequate training for Inspectors.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Training Hours/Inspector			
<ul style="list-style-type: none"> Training Hours to get Continuing Education 	122	132	132

Goal: Upgrade Inspector's qualifications.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Upgrade Inspector's qualifications			
<ul style="list-style-type: none"> Advance one level in two fields 	1	1	1
<ul style="list-style-type: none"> Advance one level in one field 	2	3	1

Goal: Complete inspections in a timely manner.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Complete inspections in a timely manner			
<ul style="list-style-type: none"> Complete requested inspections within one working day 	100%	100%	100%
<ul style="list-style-type: none"> Complete residential plan review within two working days 	100%	100%	100%
<ul style="list-style-type: none"> Complete nonresidential plan reviews within five working days 	100%	100%	100%

DEPARTMENT MISSION

To carry out essential duties with regard to deaths that occur in the County.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	89,500	95,000	95,000	95,000
Total Revenues	89,500	95,000	95,000	95,000
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	89,500	95,000	95,000	95,000
Capital Outlay	0	0	0	0
Total Expenditures	89,500	95,000	95,000	95,000
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	234,133	259,000	251,447	251,447
Total Revenues	234,133	259,000	251,447	251,447
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	234,133	259,000	251,447	251,447
Capital Outlay	0	0	0	0
Total Expenditures	234,133	259,000	251,447	251,447
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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. Other transportation agencies sometimes funded are the nonprofit Pitt Area Transit System (PATS) and contributions for capital needs to the Pitt-Greenville Airport. However, County funding was not required from either this year.

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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	4,669	0	4,500	4,500
Total Revenues	4,669	0	4,500	4,500
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	4,669	0	4,500	4,500
Capital Outlay	0	0	0	0
Total Expenditures	4,669	0	4,500	4,500
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To guide long-range development and 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.

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; 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.

MAJOR ACCOMPLISHMENTS

- Developed draft US 264 East Corridor Land Use Plan.
- Assisted with development of the Town of Grimesland's Land Use Plan.
- Completed amendments to the Pitt County Zoning Ordinance.
- Initiated planning process for development of the 10-year Plan to End Chronic Homelessness in Pitt County.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	565,807	624,842	685,007	655,353
Permits & Fees	41,411	7,000	49,000	49,000
Sales & Services	84,066	72,100	62,600	62,600
Total Revenues	691,284	703,942	796,607	766,953
EXPENDITURES				
Personal Services	554,689	551,242	621,407	621,753
Operating Expenses	114,609	152,700	175,200	145,200
Capital Outlay	21,985	0	0	0
Total Expenditures	691,284	703,942	796,607	766,953
STAFFING				
Full Time Equivalent Positions	8.75	8.75	9.25	9.25

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 prepare and effectively implement plans and regulations to ensure compliance with local, state and federal requirements and establish appropriate planning programs throughout the County.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Complete US 264 Corridor Plan			
<ul style="list-style-type: none"> • Present Draft Plan at Public Forum 	N/A	Completed	August
<ul style="list-style-type: none"> • Finalize Plans/Hold Planning Board & BCC Public Hearings 	N/A	Completed	Oct. - Dec.

Goal: To effectively enforce adopted land development regulations.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Administration of County-wide Zoning Ordinance			
<ul style="list-style-type: none"> • Investigation of alleged zoning violations - including site visits and staff interpretations 	47	124	50
<ul style="list-style-type: none"> • Provide detailed staff report with recommendation to PB, BCC, & BOA for all rezoning requests and special & conditional use permits 	30	36	35
Administration of Development Regulations			
<ul style="list-style-type: none"> • Review preliminary plats, construction plans and final plats for compliance 	76	113	80

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Administer Soil Erosion and Sedimentation Control Program			
<ul style="list-style-type: none"> • Plan Reviews 	30	30	30
<ul style="list-style-type: none"> • Site Inspections 	1,200	1,315	1,200
<ul style="list-style-type: none"> • Municipalities for which County administers regulations 	5	5	5
<ul style="list-style-type: none"> • Pre-construction conference with agent for approved SESC plans 	11	9	10

Implement Tar-Pamlico Stormwater Regulations			
• Plan reviews	20	15	20
• Site Inspections	1	10	10

- BUDGET HIGHLIGHTS**
- Development of NC 43 South Corridor Plan.
 - Completion of 10 year Plan to End Chronic Homelessness in Pitt County.
 - Administration of clean-up of condemned properties.
 - Delineation of floodway for limited study area.

DEPARTMENT MISSION

To provide permitting services to the citizens of Pitt County and to support the Planning, Inspections, Environmental Health and Emergency Services Departments.

SERVICE DESCRIPTION

The Permitting Center provides permitting services and technical support to unincorporated Pitt County and several municipalities.

MAJOR ACCOMPLISHMENTS

- Issued 7,640 permits in CY 2007
- Continued work on developing a new permitting software package

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
REVENUES				
General Fund Appropriation	234,153	246,091	176,247	175,300
Total Revenues	234,153	246,091	176,247	175,300
EXPENDITURES				
Personal Services	142,185	151,991	162,147	161,200
Operating Expenses	91,968	94,100	14,100	14,100
Capital Outlay	0	0	0	0
Total Expenditures	234,153	246,091	176,247	175,300
STAFFING				
Full Time Equivalent Positions	3.50	3.50	3.50	3.50

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 operate a one-stop permitting center to streamline permitting process, increase coordination among departments and improve convenience for customers.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Permits Issued Using Tidemark Software			
• Building Permits	1,076	794	1,000
• Electrical Permits	2,492	2,008	2,250
• Mechancial Permits	1,022	851	1,000
• Plumbing Permits	1,010	810	950
• Manufactured Home Permits	319	262	275

BUDGET HIGHLIGHTS

- Overall budget decreased from FY 07/08 level due to the completion of the permitting software development.

**OTHER ECONOMIC
DEVELOPMENT**

104920

DEPARTMENT MISSION

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:

Woodridge Sewer Extension
Grimesland Sewer Extension
Bethel Sewer Project

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	-108,946	-151,562	-226,562	-226,562
Permits & Fees	257,297	300,000	375,000	375,000
Total Revenues	148,351	148,438	148,438	148,438
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	148,351	148,438	148,438	148,438
Capital Outlay	0	0	0	0
Total Expenditures	148,351	148,438	148,438	148,438
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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.

The department also is responsible for the management of Solid Waste, Buildings and Grounds, Garage, Building Inspections, Animal Shelter, Pitt Area Transit and Housekeeping functions.

MAJOR ACCOMPLISHMENTS

- Jail under construction phase
- Finished District Park
- Completed 5 Year Master Plan for Solid Waste

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	201,452	197,286	243,107	209,909
Total Revenues	201,452	197,286	243,107	209,909
EXPENDITURES				
Personal Services	177,369	183,180	233,601	200,403
Operating Expenses	24,083	14,106	9,506	9,506
Capital Outlay	0	0	0	0
Total Expenditures	201,452	197,286	243,107	209,909
STAFFING				
Full Time Equivalent Positions	1.75	1.75	1.75	1.75

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/renovations to the Pitt County Board of Commissioners.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Facilitate space studies			
<ul style="list-style-type: none"> Maintain space inventory 	700,000 Sq.Ft.	700,000 Sq.Ft	700,000 Sq.Ft.
Complete Detention Center construction			
<ul style="list-style-type: none"> Begin moving 	N/A	N/A	Complete move
Monitor Energy savings related to Energy Savings Contract			
<ul style="list-style-type: none"> Monitor energy bills 	Monthly	Monthly	Monthly

DEPARTMENT MISSION

The North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

SERVICE DESCRIPTION

The main purpose of the Extension Service is to deliver informal education and technology through a variety of delivery strategies. These strategies include educational meetings, workshops, newsletters, web pages, and one-on-one consultations. Educational programs target various subject matter topics with an emphasis on agriculture and natural resources, 4-H, and Family and Consumer Sciences.

MAJOR ACCOMPLISHMENTS

- Farmer's and "Green Industry" professionals adopted economically sound production practices valued at 2.4 million.
- It has been estimated that volunteer time given to support the Extension mission exceeded 8,000.
- 3,421 youth have been documented as participating in 4-H programs.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	368,769	341,325	396,831	386,631
Total Revenues	368,769	341,325	396,831	386,631
EXPENDITURES				
Personal Services	243,983	231,258	255,646	255,646
Operating Expenses	124,786	110,067	141,185	130,985
Capital Outlay	0	0	0	0
Total Expenditures	368,769	341,325	396,831	386,631
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Increase youth participation			
• No. of youth participating in programs	3,421	1,516	4,500
Extension customers will learn proper skills related to child care, parenting, and healthy living			
• No. of customers	12,416	20,719	13,000
Volunteers will be recruited to assist in the delivery of Extension education			
• Volunteer hours	8,012	18,609	9,000
Farmers and "Green Industry" professionals will adopt economically sound production practices			
• No. of farmers implementing practices	4,040	9,437	4,000
• Dollar value	\$2,633,919	\$4,021,622	\$3,000,000

DEPARTMENT MISSION

The purpose of the Pitt County Farmers Market is to provide a central location for county vendors of fresh produce to sell directly to the general public.

SERVICE DESCRIPTION

County vegetable producers are provided booth space from late April to late December to sell fresh produce to county citizens.

MAJOR ACCOMPLISHMENTS

- The number of market customers has increased.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	28,495	33,679	38,220	37,670
Sales & Services	3,245	2,300	2,500	2,500
Total Revenues	31,740	35,979	40,720	40,170
EXPENDITURES				
Personal Services	24,608	28,679	31,660	31,660
Operating Expenses	7,132	7,300	9,060	8,510
Capital Outlay	0	0	0	0
Total Expenditures	31,740	35,979	40,720	40,170
STAFFING				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60

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 increase utilization of the Pitt County Farmers Market.

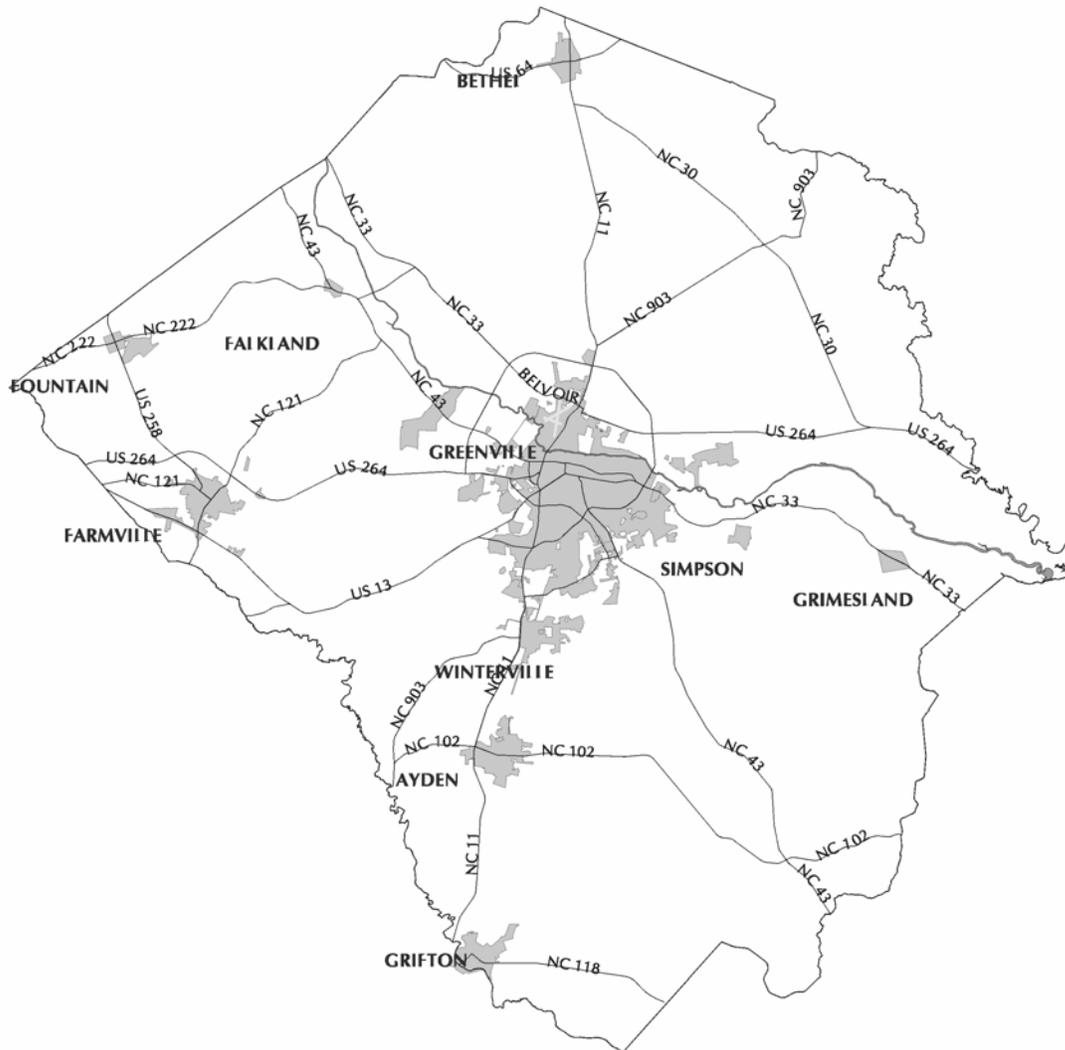
Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To increase the number of vendors providing fresh produce for county citizens			
• *Number of market vendors	28	84	30
To increase the use of the market by citizens for purchasing fresh produce			
• No. of market customers	74,466	92,490	80,000

Goal: To encourage healthy eating habits.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To encourage use of WIC vouchers for food purchases at the market			
• No. of WIC vouchers accepted	3,190	3,555	5,000
• Dollar value of WIC vouchers accepted	9,387	\$4,688	\$12,000

Pitt County, North Carolina

Pitt County, North Carolina



DEPARTMENT MISSION

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:

- American Red Cross
- Building Hope Community Life Center
- Farmville Child Development Center
- Flynn Christian Fellowship Home
- Food Bank of Central & Eastern North Carolina, Inc.
- Greenville Community Shelters, Inc.
- Little Willie Center
- Pitt County Committee for Employment of People with Disabilities
- Pitt County Council on Aging, Inc.
- REAL Crisis Intervention, Inc.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	222,440	229,720	352,823	260,202
Total Revenues	222,440	229,720	352,823	260,202
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	222,440	229,720	352,823	260,202
Capital Outlay	0	0	0	0
Total Expenditures	222,440	229,720	352,823	260,202
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

The Veteran Service Office serves a Pitt County veteran population of 10,510, not including their dependents. In 2007, the US Department of Veteran Affairs paid \$27,540,000 in benefits to Pitt County veterans and their dependents.

MAJOR ACCOMPLISHMENTS

- Assistant VSO accredited with North Carolina Division of Veteran Affairs May 23, 2007.
- Assistant VSO accredited with National Association of County Veteran Service Officers March 23, 2007.

BUDGET HIGHLIGHTS

- Addition of a .6 FTE Administrative Assistant not funded.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	89,661	100,661	130,951	107,244
Miscellaneous	2,000	2,000	2,000	2,000
Total Revenues	91,661	102,661	132,951	109,244
EXPENDITURES				
Personal Services	86,744	96,960	127,127	103,420
Operating Expenses	4,917	5,701	5,824	5,824
Capital Outlay	0	0	0	0
Total Expenditures	91,661	102,661	132,951	109,244
STAFFING				
Full Time Equivalent Positions	2.00	2.00	2.60	2.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

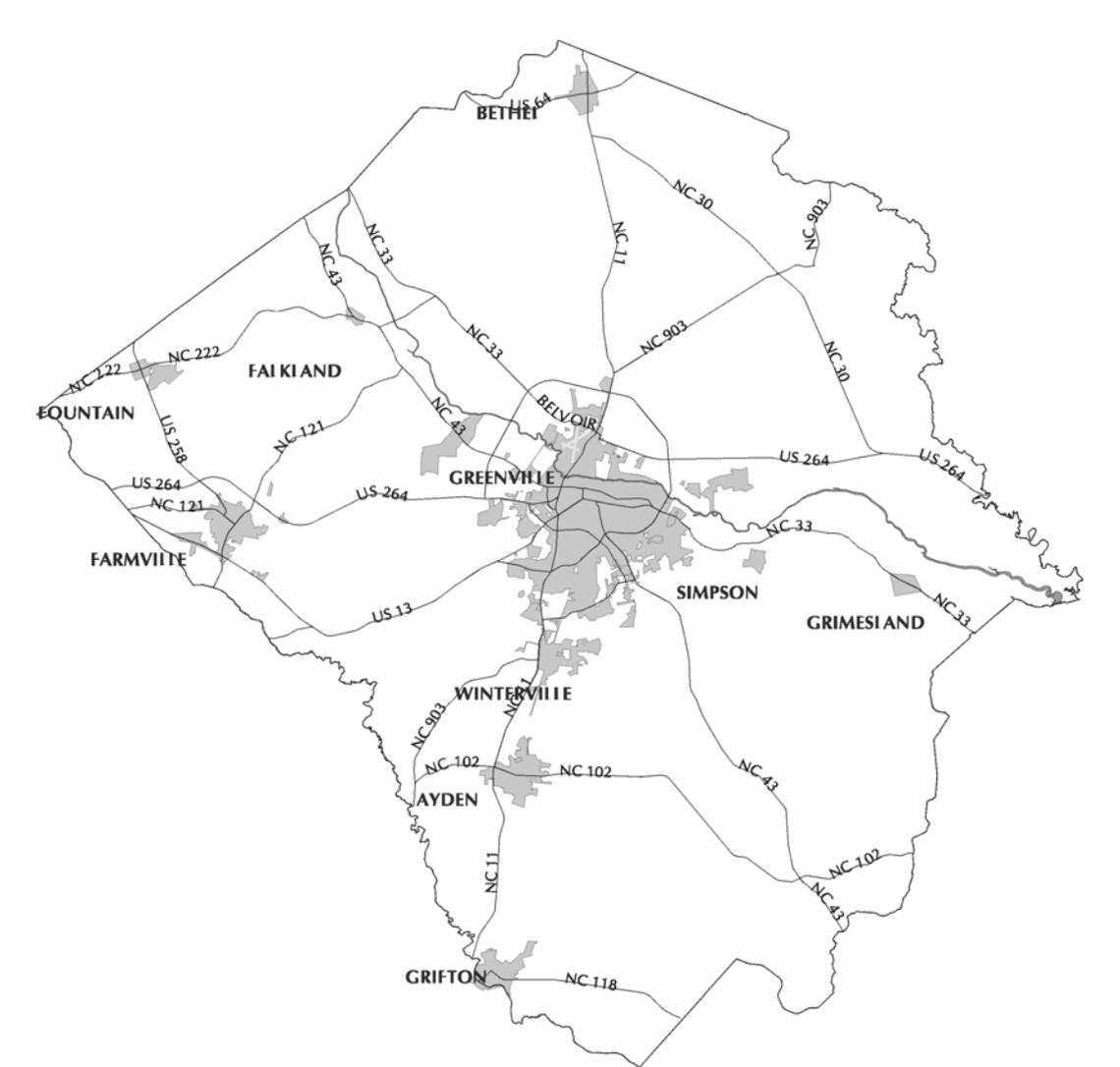
Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
To serve Pitt County veterans and their families			
• In-Person contacts	1,276	1,527	1,500
• Written contacts	4,783	6,134	7,000
• Telephone contacts	3,550	3,880	4,000

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

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Maximize receipt of available benefits to eligible veterans and their families			
• Number of new claims awarded	265	231	300
• Annual benefit amount of new claims awarded	\$1,224,573	\$1,068,325	\$1,500,000
• Amount of one-time benefit claims awarded	\$1,771,386	\$1,282,811	\$1,500,000
• Total benefit amounts for new claims awarded	\$2,995,959	\$2,351,136	\$3,000,000

Pitt County, North Carolina

Pitt County, North Carolina



DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Pitt County Pandemic Influenza Plan was approved by the NC Division of Public Health. The Health Department continues to engage various community partners in planning exercises for pandemic influenza.
- Continued to actively participate in regional public health preparedness activities such as Strategic National Stockpile (SNS) planning and exercise participation.
- Completed an intensive quadrennial Community Health Assessment for Pitt County including over 200 door to door surveys. For a copy of the complete assessment, visit www.pittcountync.gov/depts/health/stats.
- Board of Health adopted new local rules for the implementation of county well inspection program.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	3,128,504	3,661,399	4,325,298	4,135,491
Intergovernmental	4,031,143	3,912,952	4,099,923	4,138,839
Sales & Services	443,356	443,150	377,850	377,850
Miscellaneous	167,590	135,237	215,094	215,094
Debt & NonRevenue	0	0	0	0
Fund Balance	0	902,718	836,442	936,442
Total Revenues	7,770,594	9,055,456	9,854,607	9,803,716
EXPENDITURES				
Personal Services	6,156,699	7,156,291	7,870,476	7,869,662
Operating Expenses	1,605,424	1,831,665	1,870,131	1,868,054
Capital Outlay	68,100	67,500	114,000	66,000
Total Expenditures	7,830,223	9,055,456	9,854,607	9,803,716
STAFFING				
Full Time Equivalent Positions	124.60	129.90	131.90	131.90

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Decreased delinquent debts by use of NC Debt Setoff Clearinghouse.
- Achieved 100% compliance with submission of all birth and death certificates within a 5 day period to the state.
- Began implementation of the state computerized Health Information System (HIS).

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	1,858,004	2,012,757	2,167,599	2,101,599
Intergovernmental	143,203	149,201	164,201	164,201
Sales & Services	33,891	500	13,500	13,500
Miscellaneous	10	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	63,500	0	34,000
Total Revenues	2,035,108	2,225,958	2,345,300	2,313,300
EXPENDITURES				
Personal Services	1,311,069	1,586,957	1,674,649	1,674,649
Operating Expenses	501,610	633,501	602,151	602,151
Capital Outlay	0	5,500	68,500	36,500
Total Expenditures	1,812,679	2,225,958	2,345,300	2,313,300
STAFFING				
Full Time Equivalent Positions	24.75	27.75	27.75	27.75

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Amount of clinic related client fees (medicare, client, 3rd party) collected			
<ul style="list-style-type: none"> Increase client fees collected by 5% from fiscal year 	\$254,176	\$187,182	Target unknown until close of FY
Submit state expenditure reports by state mandated guidelines			
<ul style="list-style-type: none"> Number of months state expenditure report is submitted by required date 	11	12	12
Control non-grant funded operating expenditures			
<ul style="list-style-type: none"> Non-grant funded operating expenditure to increase by no more than 3% of previous fiscal year. 	\$1,203,318	\$1,184,077	Target unknown until close of FY

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Develop public health workforce to respond to public health emergencies			
<ul style="list-style-type: none"> % of Pitt County Health Department staff who have completed ICS 100 & 700 courses 	N/A	N/A	98%
<ul style="list-style-type: none"> % of Pitt County Health Department supervisory and management staff who have completed advanced ICS courses 	N/A	N/A	95%
<ul style="list-style-type: none"> Number of exercises (tabletop, functional, full-scale) participated in by Pitt County Health Department staff. 	N/A	N/A	4

DEPARTMENT MISSION

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; on site 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.

MAJOR ACCOMPLISHMENTS

- Improved the County's website which provides restaurant sanitation grades to the public.
- Assumed responsibility for the County's Mosquito Control Program including the hiring of a Vector Control Manager.
- Continued to implement the new Private Well Program providing authorization training for the Environmental Health Specialist in preparation for the State Well Rules which will be effective July 1, 2008. Also provided information and instructions to well contractors on the new requirements.
- Implemented the "Risk Based Inspection" procedures in conjunction with the determination of "Critical Items Violations" for the inspection of food service establishments.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	843,872	1,051,890	1,119,665	1,103,665
Intergovernmental	23,679	23,200	23,200	23,200
Sales & Services	222,531	200,000	200,000	200,000
Miscellaneous	1,337	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	1,091,418	1,275,090	1,342,865	1,326,865
EXPENDITURES				
Personal Services	911,187	1,084,350	1,168,115	1,168,115
Operating Expenses	90,335	134,740	139,750	139,750
Capital Outlay	44,543	56,000	35,000	19,000
Total Expenditures	1,046,065	1,275,090	1,342,865	1,326,865
STAFFING				
Full Time Equivalent Positions	17.50	19.00	19.00	19.00

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with all public swimming pools and tattoo artist establishments.			
<ul style="list-style-type: none"> Number of inspections, consultations and permitting activities 	5,891	8,929	4,000
<ul style="list-style-type: none"> Inspections, consultations and permitting activities per full time equivalent position (FTE) per day 	6.06	7.05	6.00
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.			
<ul style="list-style-type: none"> Number of inspections, permits and consultations 	9,546	12,857	9,000
<ul style="list-style-type: none"> Inspections, consultations and permitting activities per FTE per day 	7.97	8.2	7.00
<ul style="list-style-type: none"> 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) 	11.58 days	8.4 days	10 days
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.			
<ul style="list-style-type: none"> Number of inspections, investigations and consultations and permits 	2,324	1,641	1,000
<ul style="list-style-type: none"> Inspections, investigations, consultations and permitting activities per FTE per day 	6.77	6.40	5.0

DEPARTMENT MISSION

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, Pitt County Memorial Hospital, 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.

MAJOR ACCOMPLISHMENTS

- Through collaboration with school nurses, a meningitis vaccination initiative was offered in all Pitt County High Schools. A total of 1,479 Menactra vaccinations were administered at the schools.
- Pitt County Health Department has been recognized by the GlaxoSmithKline pharmaceutical company for being the lead health department in North Carolina for increasing the administration of Twinrix vaccines. 2007 administered 2,042 compared to only 279 in 2005.
- Presented with an award of excellence at the 2007 State Immunization Conference for 3 consecutive years of an immunization rate > 90% for 2 to 3 year olds served by the Health Department.

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
REVENUES				
General Fund Appropriation	286,992	391,318	540,820	528,050
Intergovernmental	810,351	776,439	871,327	874,283
Sales & Services	40,202	118,350	70,650	70,650
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	155,567	155,567	164,567
Total Revenues	1,137,545	1,441,674	1,638,364	1,637,550
EXPENDITURES				
Personal Services	960,226	1,075,091	1,212,216	1,211,402
Operating Expenses	269,571	360,583	421,148	421,148
Capital Outlay	23,557	6,000	5,000	5,000
Total Expenditures	1,253,354	1,441,674	1,638,364	1,637,550
STAFFING				
Full Time Equivalent Positions	16.00	17.00	18.00	18.00

COMMUNICABLE DISEASE

155124, 25, 54, 58, 71, 90,
91, 97

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	CY 2006	FY 2007-08	FY 2008-09
Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases			
<ul style="list-style-type: none"> Number of Flu Vaccines provided to public. % of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%. 	1,500	3,711	3,500
	93%	92.75%	95%
Provide HIV/Sexually Transmitted Disease (STD) risk reduction services and community outreach to high-risk individuals			
<ul style="list-style-type: none"> Number of educational outreach contacts to high risk individuals. Number of HIV tests performed by the Health Department. Number of other STD screenings performed by the Health Department. 	2,540	2,422	650
	3,123	3,969	3,000
	5,113	5,280	5,000

BUDGET HIGHLIGHTS

- Budget includes one new FTE - Processing Assistant III

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Hosted the 15th annual "Making Pitt's Babies Fit" Maternity Fair with over 1,500 attendees.
- Received funding from Pitt County Memorial Hospital Community Health Programs, Health Education Foundation, Martin/Pitt Partnership for Children, Mamie Perkins Trust Fund, NC DHHS, Walmart and NC Children's Trust Fund to support initiatives including adolescent pregnancy prevention and infant mortality prevention, as well as the improvement of child health and women's health issues.
- "Assuring Better Child Development" (ABCD) Grant was awarded to the Health Department by Martin/Pitt Partnership for Children which provides for a Nursing Coordinator to interface with pediatricians to ensure quality developmental screenings during well child visits and assist with necessary referrals within the community.
- Submitted grant application for the Nurse Family Partnership initiative which is an intensive outcome based home visiting program for first time mothers. The goal of this program is to increase parenting skills and education while decreasing the prevalence of child abuse and neglect.
- Smile Safari Mobile Dental Unit visited 8 elementary schools in Pitt County, conducting approximately 1,000 appointments.
- Selected by the March of Dimes to participate in a Folic Acid Research Study which will provide free multi-vitamins to women enrolled in family planning clinic and to women who receive postpartum home visits as a measure to prevent neural tube birth defects.

**WOMEN'S & CHILDREN'S
HEALTH**

155140, 41, 45, 47, 60, 61,
62, 63, 64, 65, 67, 68, 69,
70, 79, 80, 83, 84

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	0	56,351	311,478	216,441
Intergovernmental	2,834,597	2,781,866	2,863,853	2,899,813
Sales & Services	143,240	121,300	91,200	91,200
Miscellaneous	160,756	133,587	215,094	215,094
Debt & NonRevenue	0	0	0	0
Fund Balance	0	683,651	680,875	737,875
Total Revenues	3,138,593	3,776,755	4,162,500	4,160,423
EXPENDITURES				
Personal Services	2,734,949	3,167,205	3,558,651	3,558,651
Operating Expenses	599,377	609,550	598,349	596,272
Capital Outlay	0	0	5,500	5,500
Total Expenditures	3,334,326	3,776,755	4,162,500	4,160,423
STAFFING				
Full Time Equivalent Positions	61.65	61.90	62.70	62.70

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Ensure WIC Program services are made available to all eligible participants in Pitt County			
<ul style="list-style-type: none"> % of WIC mothers initiating breastfeeding (note fiscal year basis). \$ value of 100% Federally funded WIC food instruments issued to clients. WIC average caseload. 	37%	46.2%	45%
Provide technical assistance including health and safety trainings to childcare providers			
<ul style="list-style-type: none"> Number of childcare centers and homes who have received technical assistance including training for health safety, nutrition and physical activity. Number of children impacted by technical assistance/provider training. 	4,505	4,598	4,500
	142	220	196
	4,190	5,655	4000

**WOMEN'S & CHILDREN'S
HEALTH**

155140, 41, 45, 47, 60, 61,
62, 63, 64, 65, 67, 68, 69,
70, 79, 80, 83, 84

Improve the health and spacing of pregnancies			
• Number of family planning clinic visits at the Pitt County Health Department.	2,800 est	5,539	5,500
• Number of prenatal care clinic visits at the Pitt County Health Department.	900 est	4,953	4,500
• Pitt County Infant Mortality Rate/State Rate (5 year average).	10.8/8.5	14.1/8.1	at or below state average
• Maintain an average monthly caseload of women receiving case management services (approximately 57% of these women have primary care providers other than the Health Department).	914	303	975
• Number of postpartum home visits.	865	799	800
Reduce adolescent pregnancies			
• Pitt County adolescent pregnancy state ranking.	15th lowest	15th lowest	10th lowest
• % of adolescents enrolled in the initiative who do not report a pregnancy.	99%	100%	95%
• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative currently targeting one attendance area within the county school system.	110	112	100
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	274	0	350

BUDGET HIGHLIGHTS

- Budget includes one new FTE - Public Health Nurse.

CHRONIC DISEASE PREVENTION

155145, 51, 52, 55, 56

DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Received funding from the Pitt County Health Education Foundation for continuation of the Farmer's Market Nutrition Education Program. Third consecutive year of funding.
- Worked with the Health Insurance Steering Committee (HISC) to provide employee health screenings to over 500 county government employees.
- Worked on several statewide initiatives designed to promote the Eat Smart, Move More...NC healthy eating and physical activity promotion program, i.e. "New Years in July: Revisiting Resolutions" and "Maintain Don't Gain Challenge".
- Received funding from the Eat Smart, Move More...NC Community Grants program to extend the distance of the walking trail at the Pitt County Recreation Complex. .

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
REVENUES				
General Fund Appropriation	139,636	149,083	185,736	185,736
Intergovernmental	219,313	182,246	177,342	177,342
Sales & Services	3,493	3,000	2,500	2,500
Miscellaneous	5,488	1,650	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	367,930	335,979	365,578	365,578
EXPENDITURES				
Personal Services	239,268	242,688	256,845	256,845
Operating Expenses	144,530	93,291	108,733	108,733
Capital Outlay	0	0	0	0
Total Expenditures	383,799	335,979	365,578	365,578
STAFFING				
Full Time Equivalent Positions	4.70	4.45	4.45	4.45

CHRONIC DISEASE PREVENTION

155145, 51, 52, 55, 56

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective <i>Performance Indicators</i>	<i>Actual CY 2006</i>	<i>Actual FY 2007-08</i>	<i>Target FY 2008-09</i>
Reduce the number of deaths due to heart attack and stroke			
<ul style="list-style-type: none"> Number of community awareness campaigns conducted to increase public awareness for the signs and symptoms of heart attack and stroke, as well as the need to call 9-1-1 	13	1	2
<ul style="list-style-type: none"> Increase the number of trainings/educational opportunities for health care providers that support nationally recognized guidelines for the care of heart disease and stroke 	14	3	6
Improve early diagnosis of cancer in women			
<ul style="list-style-type: none"> % 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 	86.3%	32%	72%
<ul style="list-style-type: none"> % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram 	86.3%	31%	85%
Create an environment within Pitt County that supports healthy lifestyle choices			
<ul style="list-style-type: none"> Number of businesses/local entities that have developed opportunities for physical activity (e.g. walking trails on or around their property) during the year 	8	11	10
<ul style="list-style-type: none"> Number of businesses/local entities that have developed healthy eating opportunities (e.g. Winner's Circle) during the year 	12	9	10
<ul style="list-style-type: none"> Number of employees participating in the Pitt County's employee wellness program 	270	236	250

DEPARTMENT MISSION

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SERVICE DESCRIPTION

The Pitt County Department of Social Services is a multi-program/human services 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, and emergency assistance. The Department strives to protect the elderly and children.

MAJOR ACCOMPLISHMENTS

- Provided health coverage to 23,900 individuals (15,450 children) through the Medical Assistance program and Health Choice
- Provided protection for 187 frail elderly and disabled persons who were reported to be abused, neglected or exploited
- Enabled 103 heads of households to enter gainful employment from January 2007-Dec 31, 2007
- Increased child support collection from \$10,996,300 to \$12,052,610 during Calendar Year 2007

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
State & Federal	19,090,695	19,367,929	20,412,162	20,238,837
General Fund	15,543,996	16,379,361	15,897,856	15,368,822
Fees & Charges	776,375	765,751	778,518	779,158
Miscellaneous	75,257	15,410	15,310	15,310
Fund Balance	-805,875	0	0	0
Total Revenues	34,680,448	36,528,451	37,103,846	36,402,127
EXPENDITURES				
Personal Services	10,967,793	12,253,918	13,074,814	13,095,944
Operating Expenses	23,676,623	24,215,033	23,915,532	23,227,083
Capital Outlay	36,032	59,500	113,500	79,100
Total Expenditures	34,680,448	36,528,451	37,103,846	36,402,127
STAFFING				
Full Time Equivalent Positions	225.00	227.00	235.00	232.00

DEPARTMENT MISSION

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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.

MAJOR ACCOMPLISHMENTS

- Utilized 99% of all grants.
- Audit received no exceptions.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
State & Federal	1,979,044	1,506,431	1,495,603	1,410,356
Transfer - General Fund	1,084,653	1,055,059	1,391,861	1,462,446
Fees & Charges	0	0	0	0
Miscellaneous	21,645	310	310	310
Fund Balance	0	0	0	0
Total Revenues	3,085,342	2,561,800	2,887,774	2,873,112
EXPENDITURES				
Personal Services	1,201,036	1,355,850	1,503,524	1,523,262
Operating Expenses	1,042,399	1,146,450	1,270,750	1,270,750
Capital Outlay	36,032	59,500	113,500	79,100
Total Expenditures	2,279,467	2,561,800	2,887,774	2,873,112
STAFFING				
Full Time Equivalent Positions	24.00	27.00	29.00	29.00

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

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Maximize revenues and increase efficiency			
• % of grants used	65.7%	98.4%	99%
• % of all receivables collected	64.12%	97.5%	99%
Ensure compliance			
• # of providers monitored per year	6	11	22
• # of audit compliance errors	0	0	0

DEPARTMENT MISSION

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SERVICE DESCRIPTION

The Services & Programs Division consists of Adult, Families & Children services to ensure Pitt County citizens' safety, well-being, and permanence and to prevent crisis. If necessary, act to alleviate any crisis which may befall any child or frail elderly person. The division provides quality services to individuals through in-home services, day care, foster care, and transportation. The Services & Programs Division administers programs mandated by Federal and State laws to provide financial, medical and food assistance to eligible individuals and household.

MAJOR ACCOMPLISHMENTS

- Investigated 930 Child Protective Service reports for child abuse, neglect and dependency, and provided families with Child Protective Services when substantiated for CY 2007.
- Processed 8,318 Food Stamp applications for CY 2007.
- Provided assistance to 1,595 individuals/ families who experienced heating or cooling related crisis through the Crisis Intervention Program for CY 2007.
- Provided Day care services for 2,911 children(unduplicated number for FY 06-07)
- Provided assistance to 2,386 (unduplicated) individuals through Medicaid Transportation Services for FY 2006-07.

SERVICES & PROGRAMS

BUDGET SUMMARY

	ACTUAL FY 2006-07	BUDGET FY 2007-08	REQUEST FY 2008-09	ADOPTED FY 2008-09
REVENUES				
State & Federal	13,455,679	13,865,591	14,171,838	14,196,199
Transfer - General Fund	4,089,046	4,501,800	4,942,254	4,962,687
Fees & Charges	207,047	214,060	212,106	212,746
Miscellaneous	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	17,751,772	18,581,451	19,326,198	19,371,632
EXPENDITURES				
Personal Services	8,494,106	9,470,807	10,109,487	10,091,847
Operating Expenses	9,257,666	9,110,644	9,216,711	9,279,785
Capital Outlay	0	0	0	0
Total Expenditures	17,751,772	18,581,451	19,326,198	19,371,632
STAFFING				
Full Time Equivalent Positions	173.00	172.00	178.00	175.00

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 quality and timely services to the people of Pitt County.

Objective	Actual CY 2006	Actual FY 2007-08	Target FY 2008-09
Performance Indicators			
To provide Child Protective Services to children in Pitt County as mandated by State Statutes			
• # of reports accepted for investigative assessment	-	335	200
• # of reports accepted for family assessment	-	545	800
• % of reports with immediate response	12%	11%	10%
• % of reports with 24 hour response	34%	31%	28%
• % of reports with 72 hours response	54%	56.25%	62%
• # of families provided casemanagement/caseplanning when CPS substantiated or in need of services	-	108.5	163 (unduplicated)
• # of families who received Child and Family Team (CFT) contracted services	-	123	80
• # of petitions filed in Case Planning / Case Management	-	42	25
• # of petitions filed in CPS Investigations	-	29	15
• # of children successfully maintained in their home & case closed	-	117	35

SERVICES & PROGRAMS

165420, 21, 73, 76, 80, 92,
94

Increase the # of foster homes through recruitment / retention			
• # of foster homes	36	37	36
To provide Adult Protective Services to the elderly / disabled in Pitt County as mandated by State Statutes			
• # of reports accepted for assessment	223	186	190
• # of APS petitions filed	17	17	15
To establish guardianship appointments for adults who are declared incompetent			
• # appointed to DSS	23	11	18
• # appointed to families	39	23	25
• # appointed to Health Dept.	4	3	5
• # appointed to public guardians / professional organizations / individuals	3	6	5

Goal: To provide permanence to children.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To reduce the number of children in DSS custody			
• # of children in DSS custody	180	139	180
• # of children in the legal custody of DSS where permanence is established	80	53	> 40
• # of children in DSS custody over 1 year (Challenge for Children initiative)	105	92	< 45
• # of children adopted	9	12	8
• # of youth who aged out	-	10	20

Goal: To enhance the quality of life for the elderly and disabled in their own homes.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To provide services to enable elderly / disabled in their own homes			
• # of allocated *CAP slots	141	141	141
• # of CAP clients served	137	145	130
• % of CAP slots filled	83%	73.5%	85%
• # of in-home clients served	50	59.5	50
• # of respite clients served	8	36	10

SERVICES & PROGRAMS

165420, 21, 73, 76, 80, 92,
94

To reduce the waiting list for elderly / disabled needing services

• # of CAP clients on waiting list	276	250	< 300
• # of in-home clients on waiting list	119	159	< 150
• # of respite clients on waiting list	17	55	< 30

Goal: To administer funding received from Federal, State and Local resources through the Day Care Program to meet the daycare needs of those Pitt County citizens eligible for subsidized day care.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Utilize all funding from Federal, State, and Local resources to assist individuals and their families who are in need of subsidized child care services to remain employed, participate in Work First, Child Welfare, Foster Care, and Protective Services			
• Dollar Funds available for Day Care	\$7,110,993	\$7,709,769.25	\$7,110,000
• # of children receiving Day care	1,742	1,857	1,800
• Average cost per child per month	\$336.00	\$350.16	<\$380
• # of children on waiting list	694	1,041	< 400

Goal: To process EPIC's referrals to ensure the accuracy of benefits dispersed.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To recoup or distribute benefits accurately			
• Total number of referrals processed	-	319	250
• Total # of IHE, IPV & AE claims and restorations established	-	181	160
• Total dollar amount of IHE, IPV, and AE claims established	-	\$143,017	\$100,000
• Total amount collected from claims	-	\$113,848	\$100,000
• Total incentive to Pitt County	-	\$22,106	\$25,000

SERVICES & PROGRAMS

165420, 21, 73, 76, 80, 92,
94

Goal: To provide benefits through the Food & Nutrition Services Program to eligible households in a timely and efficient manner.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Process Food & Nutrition Services applications within the State and Federal timeframe			
• # of applications taken	8,333	8,897	8,800
• Average number of households receiving Food & Nutrition Services benefits monthly	7,801	8,386	8,200
• Average number of individuals receiving Food & Nutrition Services benefits monthly	18,079	19,390	19,000

Goal: To provide medical coverage to eligible individuals and families through the Family and Children's and Adult Medicaid programs to ensure they receive needed medical care.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Provide accurate and timely Medicaid benefits to the citizens of Pitt County as required by Federal law			
• # of individuals receiving Medicaid	21,498	22,310	22,150
• # receiving Family and Children's Medicaid	11,604	12,458	12,400
• # receiving Adult Medicaid for elderly and disabled and long term care	3,214	3,305	3,300
• # SSI recipients receiving Medicaid	5,035	5,179	5,150
• # of individuals in Work First Family Assistance cases receiving Medicaid (includes Transitional and Child Only cases)	1,646	1,278	1,300
Provide eligible Pitt County children with North Carolina Health Choice			
• # of children receiving North Carolina Health Choice	1,657	1,801	1,750
Incur Medicaid cost savings by enrolling Medicaid individuals in the Carolina Access Program			
• % of individuals with a primary care physician	80%	87.5%	85%
• # of DSS local outreach health fairs	12	14	6

SERVICES & PROGRAMS

Goal: To ensure appropriate, timely, and cost-effective transportation services to Medicaid recipients who need access to medical care through the Medicaid Transportation Program.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Increase the number of Medicaid recipients utilizing Medicaid transportation services			
• # of unduplicated clients using Medicaid Transportation Services	2,320	2,242*	2,400
• Average cost per round trip	\$29.01	\$31.01	< \$33.00

Goal: To administer funding received from Federal, State, and Local resources through Emergency Assistance Programs to meet the basic human needs of individual and families in Pitt County experiencing a crisis.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Utilize all funding from Federal, State, and local resources to assist individuals and families in alleviating or avoiding suffering as a result of adverse weather or unmet basic needs			
• # of individuals / families provided assistance who are experiencing a heating or cooling related crisis through the Crisis Intervention Program	898	1,419	850
• # of individuals / families provided assistance for rent, food, utility and medicine needs through the General Assistance Program	757	873	800
• # of individuals / families provided assistance through the CP&L, Neighbor to Neighbor, and United Way Programs	194	293	175
• # of families provided assistance for rent and utilities through the Emergency Assistance Program consistent with welfare reform policies	531	295	300

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SERVICE DESCRIPTION

This division of Pitt County Department of Social Services strives to provide a community wide effort that ensures adequate employment and training efforts and ensures that necessary supportive services are made available to all families, especially those subject to Work First Employment Services benefits, to enable them to achieve employment and self sufficiency.

MAJOR ACCOMPLISHMENTS

- Assisted 103 Work First Recipients in finding employment for CY 2007.
- 94% of clients remained off Work First after gaining employment for CY 2007.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
State & Federal	2,100,776	2,269,148	2,934,127	2,809,127
Transfer - General Fund	10,085,765	10,484,475	9,077,980	8,451,457
Fees & Charges	559,937	545,216	559,937	559,937
Miscellaneous	53,612	15,100	15,000	15,000
Fund Balance	0	0	0	0
Total Revenues	12,800,090	13,313,939	12,587,044	11,835,521
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	12,800,090	13,313,939	12,587,044	11,835,521
Capital Outlay	0	0	0	0
Total Expenditures	12,800,090	13,313,939	12,587,044	11,835,521
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

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 Public Assistance and Employment Services through Work First Family Assistance and Work First Employment Services to the economically disadvantaged populations of Pitt County.

Objective	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
Ensure all mandatory public assistance recipients receive the services needed to move toward self sufficiency as mandated by State and Federal law			
<ul style="list-style-type: none"> • # of Work First recipients 	145	95	< 125
<ul style="list-style-type: none"> • % of all families receiving cash assistance being provided with Work First Employment Services 	98%	96%	94%
<ul style="list-style-type: none"> • # of Work First recipients assisted in finding employment 	141	80	100
<ul style="list-style-type: none"> • % of clients remaining off Work First after gaining employment 	93%	94%	93%
<ul style="list-style-type: none"> • % of Work First recipients meeting the Federal Participation Rate of 50% 	51%	44.6%	50%

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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.

MAJOR ACCOMPLISHMENTS

- Increased amount of Child Support collected in 2007 to \$12,052,610.
- The Enforcement Unit generated over 21,179 Court Enforcement actions to enforce delinquent Child support obligations for CY 2007.
- The Establishment Unit generated almost 2,654 Legal Actions to establish new Child Support obligations and increased the number of cases with Court Ordered Child Support to over 6,800 for CY 2007.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
State & Federal	1,555,196	1,726,759	1,810,594	1,823,155
Transfer - General Fund	284,532	338,027	485,761	492,232
Fees & Charges	9,391	6,475	6,475	6,475
Miscellaneous	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	1,849,119	2,071,261	2,302,830	2,321,862
EXPENDITURES				
Personal Services	1,272,651	1,427,261	1,461,803	1,480,835
Operating Expenses	576,468	644,000	841,027	841,027
Capital Outlay	0	0	0	0
Total Expenditures	1,849,119	2,071,261	2,302,830	2,321,862
STAFFING				
Full Time Equivalent Positions	28.00	28.00	28.00	28.00

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 prompt service to clients to enhance the financial well-being of the family by aggressively seeking child support payments.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To reduce the number of cases without Court Orders to no more than the annual target			
• # of cases without court orders	875	919	< 900
• # of cases to be referred for legal action or Voluntary Support Agreements	2,417	2,877	1,600
Increase Child Support collections by enforcing cases with support orders			
• # of cases with support orders	6,817	6,800	6,800
• # of enforcement actions in delinquent cases	14,975	15,000	16,500
• \$ amount of Child Support collected	\$10,996,300	\$12,189,608	\$12,189,608

DEPARTMENT MISSION

To empower 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 joined a 9-county regional Local Management Entity known as East Carolina Behavioral Health (ECBH) in July 2007. This LME serves the citizens of Beaufort, Bertie, Craven, Gates, Hertford, Jones, Northampton, Pamlico & Pitt Counties. Combined, this creates 387,000 covered lives and ensures the volume needed to keep local mental health providers in business and taking care of Eastern North Carolina.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	1,394,588	600,000	600,000	600,000
Intergovernmental	10,981,174	0	100,000	100,000
Sales & Services	4,853	0	0	0
Miscellaneous	241,440	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	80,000	50,000	50,000
Total Revenues	12,622,055	680,000	750,000	750,000
EXPENDITURES				
Personal Services	1,133,535	50,000	30,000	30,000
Operating Expenses	10,301,450	630,000	720,000	720,000
Capital Outlay	0	0	0	0
Total Expenditures	11,434,985	680,000	750,000	750,000
STAFFING				
Full Time Equivalent Positions	21.25	0.00	0.00	0.00

**OTHER ENVIRONMENTAL
PROTECTION**

104750

DEPARTMENT MISSION

The Other Environmental Protection function serves as a budgetary mechanism to fund programs for environmental protection that are not specific to any particular department.

SERVICE DESCRIPTION

Other Environmental Protection accounts for contributions to causes which protect the environment including funding to the Mid-East Resource Conservation and Development Council. Mid-East Resource Conservation and Development Council is supported in part by contributions from five counties, various State and Federal grants, and other local funding. The Council works with various environmental projects, including parks, wetlands, forests, and greenways.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	950	950	950	950
Total Revenues	950	950	950	950
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	950	950	950	950
Capital Outlay	0	0	0	0
Total Expenditures	950	950	950	950
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

It is our mission 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.

MAJOR ACCOMPLISHMENTS

- Allocated over \$400,000 through cost share programs to install conservation practices on farm land in Pitt County which saved 2,749 tons of soil, 10,967 lbs. of Nitrogen, and 1,967 lbs. of Phosphorus from entering water courses and closed 2 abandoned animal waste lagoons
- Provided environmental education programs to over 1,400 Pitt County students and citizens
- Provided technical assistance to landowners and potential landowners
- Reviewed over 100 plans for development and sedimentation and erosion
- Hosted Farm Family of the Year Celebration for Pitt County state winner

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	217,739	201,795	228,573	206,573
Miscellaneous	27,963	28,118	28,000	28,000
Total Revenues	245,702	229,913	256,573	234,573
EXPENDITURES				
Personal Services	226,978	212,575	215,965	215,965
Operating Expenses	18,724	17,338	18,608	18,608
Capital Outlay	0	0	22,000	0
Total Expenditures	245,702	229,913	256,573	234,573
STAFFING				
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.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Provide exceptional assistance to Pitt County Citizens.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	587	261	600
• Provide technical assistance to governmental agencies	957	190	400
• Technical assistance provided to agricultural customers	565	371	575

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

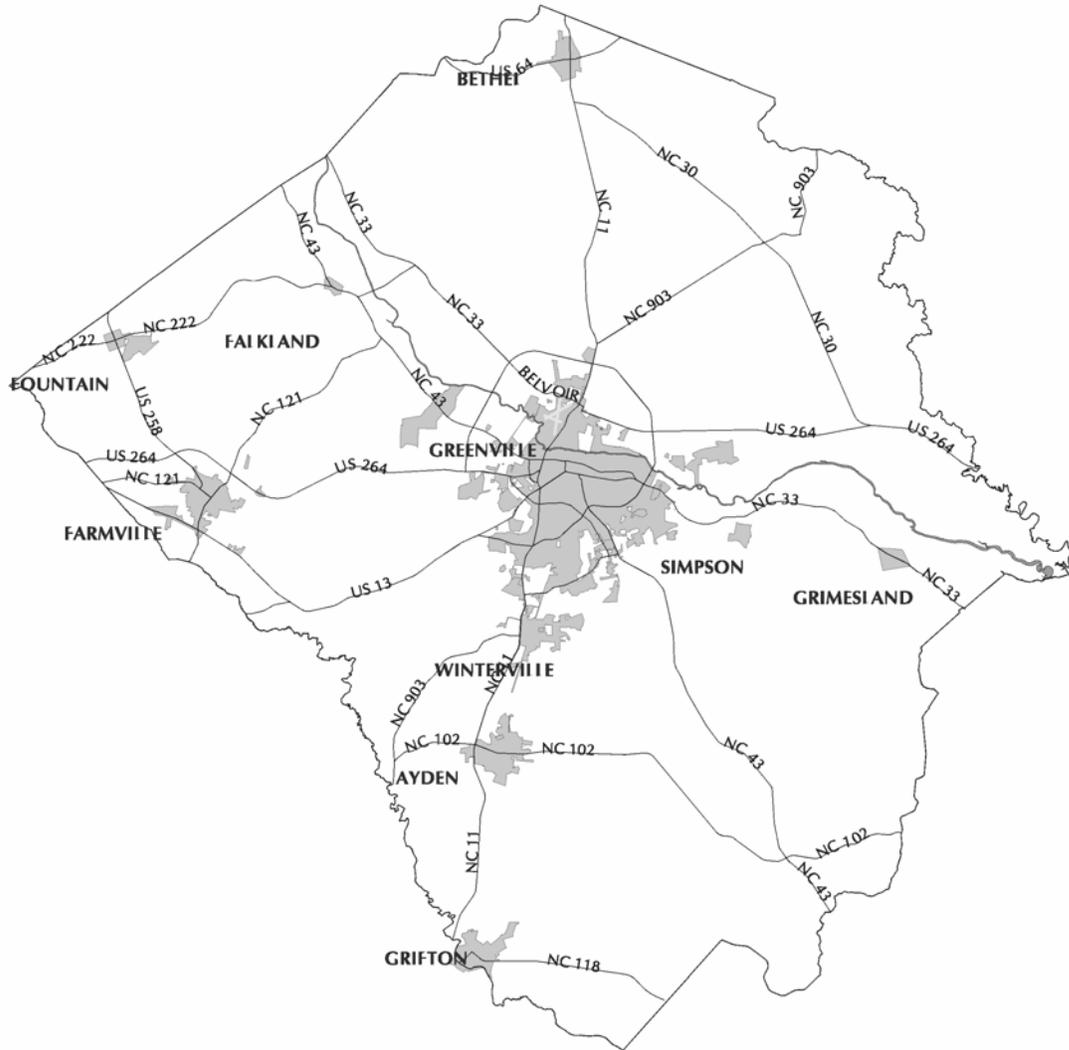
Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Utilize federal, state, and grant funds for the installation of conservation practices on the land			
• Prioritize applications according to appropriate ranking system	46	100%	100%
• Obligate available dollars to install conservation practices	599,971	100%	97%

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	1,400	1,181	1,000
• Provide learning experiences/programs for adults	614	119	400
Develop the Pitt County Environmental Education Center located on Contentnea Creek			
• Seek grants for additional Center components	N/A	3	3

Pitt County, North Carolina

Pitt County, North Carolina



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 12 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 08-09 budget includes a \$33.73 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 \$750,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	31,390,965	33,005,776	36,587,422	34,481,481
Total Revenues	31,390,965	33,005,776	36,587,422	34,481,481
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	31,390,965	33,005,776	36,587,422	34,481,481
Capital Outlay	0	0	0	0
Total Expenditures	31,390,965	33,005,776	36,587,422	34,481,481
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

PCC offers 49 associate degree programs, 68 certificate programs and 24 diploma programs. Annual enrollment is currently around 20,700 students. The college has developed a specialization in allied health programs and currently offers more health and science programs than any community college in eastern North Carolina. PCC is also a leader in distance education, with 19 programs offered entirely online and more than 200 courses offered via the Internet, N.C. Information Highway and community-based classes.

The Community College System and the County's relationship to that system, mirrors in many ways North Carolina's arrangement for policy-making for and financing of the public school system. As with public schools, primary responsibility for both policy-making and financing rests with the State. Over 77% of the college's operating funds come from the State. The balance is derived from County, federal and other sources. The largest difference between public school funding and community college funding lies in the area of "challenge". A public school system has statutory rights to challenge funding levels provided locally, while the enabling community college statutes have no procedure under which it can dispute the County's appropriation. Pitt County allows the Community College broad discretion in determining the best use of County dollars.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	3,603,000	3,779,400	4,250,303	3,968,689
Total Revenues	3,603,000	3,779,400	4,250,303	3,968,689
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	3,603,000	3,779,400	4,250,303	3,968,689
Capital Outlay	0	0	0	0
Total Expenditures	3,603,000	3,779,400	4,250,303	3,968,689
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

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

Global Transpark Loan	\$ 95,707
Courthouse COP 1997A	556,995
School COP 1997A	508,005
PCC 1999 Refunding	1,210,000
PCC 1999	50,000
GTP Grifton	17,046
COPS 2000A	545,000
COPS 2001	805,000
High School 2000B	1,395,000
GTP Ayden	57,580
COPS 2004	1,100,000
GTP Grifton 2	23,645
Energy Savings	202,201
COPS 2007	980,000
Jail 2007	660,000
TOTAL DEBT SERVICE PRINCIPAL	\$ 8,206,179

DEBT PRINCIPAL - BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Transfers-Various Funds	7,814,030	7,146,905	8,206,179	8,206,179
Total Revenues	7,814,030	7,146,905	8,206,179	8,206,179
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	7,814,030	7,146,905	8,206,179	8,206,179
Capital Outlay	0	0	0	0
Total Expenditures	7,814,030	7,146,905	8,206,179	8,206,179
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEBT INTEREST & COMMISSIONS - BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Transfers-Various Funds	4,609,127	5,523,003	6,000,273	6,000,273
Total Revenues	4,609,127	5,523,003	6,000,273	6,000,273
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	4,609,127	5,523,003	6,000,273	6,000,273
Capital Outlay	0	0	0	0
Total Expenditures	4,609,127	5,523,003	6,000,273	6,000,273
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To serve 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, including Revaluation, Debt Service, and the Human Service Agencies supported by the County.

General Fund appropriations to other Funds include:

Law Enforcement Officer's Pension Fund	\$	126,511
Health Fund		4,135,491
Social Services Fund		15,368,822
Mental Health Fund		600,000
Debt Service Fund		7,400,066
Worker's Compensation Fund		500,000
Pitt Area Transit System Fund		30,772
TOTAL TRANSFERS	\$	28,161,662

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	27,866,123	27,784,283	28,911,698	28,161,662
Total Revenues	27,866,123	27,784,283	28,911,698	28,161,662
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	27,866,123	27,784,283	28,911,698	28,161,662
Capital Outlay	0	0	0	0
Total Expenditures	27,866,123	27,784,283	28,911,698	28,161,662
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To serve as a budgetary department for contingency funds appropriated.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	0	2,377,153	623,533	473,533
Total Revenues	0	2,377,153	623,533	473,533
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	0	2,377,153	623,533	473,533
Capital Outlay	0	0	0	0
Total Expenditures	0	2,377,153	623,533	473,533
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

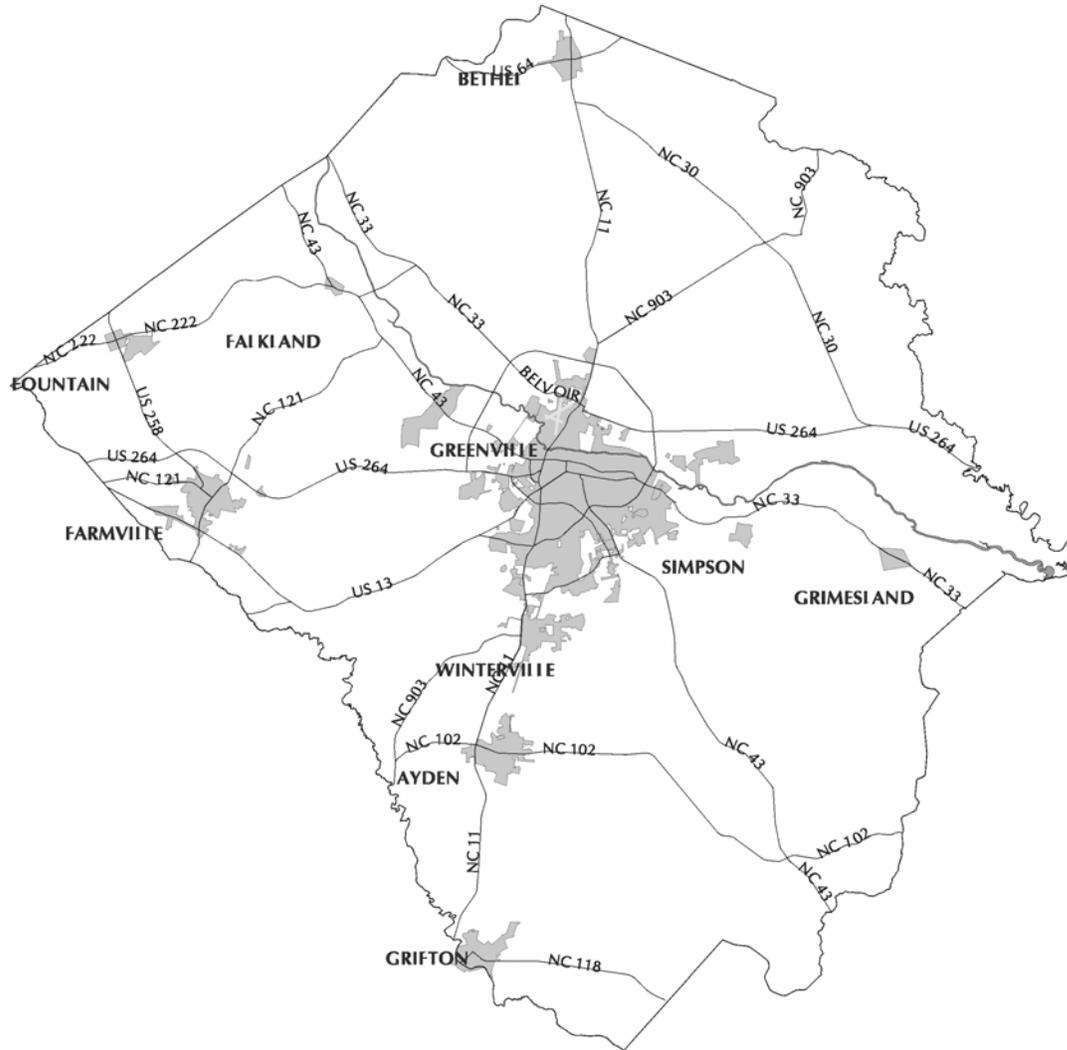
Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes.

Special Revenue Funds of the County include:

- Pitt County Schools Capital Reserve Fund
- County Capital Reserve Fund
- State Grants Fund
- Pitt Area Transit System Fund
- Revaluation Fund
- Industrial Development Funds (2)
- Fire Districts Fund
- EMS District Fund
- E911 Surcharge Fund
- Pitt County Schools Improvement Projects
- State & Federal Asset Forfeiture Fund (*Appropriated when received, not budgeted.*)
- Community Development Block Grant Fund (*Multi-year project budget created at inception.*)

Pitt County, North Carolina

Pitt County, North Carolina



**PITT COUNTY SCHOOLS
CAPITAL RESERVE**

208600

DEPARTMENT MISSION

To serve 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. The County Board of Commissioners chooses to allocate 40% of Article 40 revenues, 10% above required, to school capital outlay and to pay school debt service. Article 42 requires counties to use 60% of the revenues for school capital outlay or school debt service.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Intergovernmental	7,320,194	6,486,035	7,222,407	7,222,407
General Funds	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	7,320,194	6,486,035	7,222,407	7,222,407
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	6,291,007	6,486,035	6,462,407	7,222,407
Capital Outlay	0	0	0	0
Total Expenditures	6,291,007	6,486,035	6,462,407	7,222,407
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To 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:

Criminal Justice Partnership Grant	\$	131,976
JCPC Teen Court		73,417
JCPC Methodist Home		49,420
JCPC Alternative Education		56,112
JCPC Juvenile Restitution		84,853
JCPC Resolve & Mediation		59,777
JCPC Juvenile Crime Prevention		6,000
NCHFA Urgent Repair		72,800
Soil & Water Watershed Tech		48,131
TOTAL STATE GRANTS		582,486

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
REVENUES				
General Funds	8,713	0	0	0
Grant Funds	1,387,180	512,148	582,486	582,486
Total Revenues	1,395,893	512,148	582,486	582,486
EXPENDITURES				
Personal Services	183,611	192,563	101,722	101,722
Operating Expenses	944,738	319,585	480,764	480,764
Capital Outlay	0	0	0	0
Total Expenditures	1,128,349	512,148	582,486	582,486
STAFFING				
Full Time Equivalent Positions	3.00	3.50	2.50	2.50

DEPARTMENT MISSION

To provide safe, reliable and cost effective transportation in a coordinated manner to the citizens of rural Pitt County.

SERVICE DESCRIPTION

Pitt Area Transit System utilizing Rural General Public Grant funds or Agency providers, provides transportation services for the citizens of rural Pitt County through the use of specially equipped vehicles to transport the handicapped, elderly and the general public in a safe, efficient and timely manner.

MAJOR ACCOMPLISHMENTS

- Utilized 100% of Rural Operating Assistance Grant.
- Increased overall services by 67% to Pitt County citizens.

BUDGET HIGHLIGHTS

- Approved four additional van drivers.
- Approved current part-time van drivers to be moved to full-time employment.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Fund Appropriation	71,024	793,700	1,310,797	1,311,997
Total Revenues	71,024	793,700	1,310,797	1,311,997
EXPENDITURES				
Personal Services	48,218	452,459	703,507	703,507
Operating Expenses	22,807	341,241	295,440	296,640
Capital Outlay	0	0	311,850	311,850
Total Expenditures	71,024	793,700	1,310,797	1,311,997
STAFFING				
Full Time Equivalent Positions	1.00	14.50	20.00	20.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To operate the most cost effective transportation service			
• Maintain cost effective transportation	1.75	1.25/mile	\$1.40/mile
• Acheive a total of 500,000 revenue miles	N/A	N/A	500,000
To have all drivers undergo ADA sensitivity training			
• All drivers trained in ADA Sensitivity Training as recommended by the Easter Seals Association	N/A	N/A	100%

Goal: To provide the safest transportation to the citizens of rural Pitt County

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To train all drivers in the Smith System of Operations for Transit Vehicle Drivers			
• 100% of all drivers trained in Smith System	N/A	N/A	100%

DEPARTMENT MISSION

To promote job growth, diversify the County's economy, and expand the local tax base.

SERVICE DESCRIPTION

The Development Commission recruits new industry and supports existing industry. The Commission works closely with the NC Department of Commerce, North Carolina's Eastern Region partnership, local colleges and universities, and many other organizations dedicated to business development.

MAJOR ACCOMPLISHMENTS

- Recruited CMI Plastics to Ayden. Company will hire 165 and invest more than \$10 million over three years.
- Hired new ad agency and redesigned web page in order to make Pitt County information more accessible to new and existing industry.
- In conjunction with the Martin County EDC, submitted paperwork to obtain Certified Industrial Site status for LandsEast Industrial Park.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Ad Valorem Taxes	1,367,130	1,378,797	1,378,797	1,449,387
Intergovernmental	0	0	150,000	150,000
Investment Earnings	0	0	0	0
Miscellaneous	201,974	69,580	94,911	94,911
Fund Balance	0	307,927	101,492	101,492
Total Revenues	1,569,104	1,756,304	1,725,200	1,795,790
EXPENDITURES				
Personal Services	274,277	303,422	323,839	323,839
Operating Expenses	1,219,187	1,452,882	1,401,361	1,471,951
Capital Outlay	0	0	0	0
Total Expenditures	1,493,464	1,756,304	1,725,200	1,795,790
STAFFING				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

COUNTYWIDE GOAL(S) SUPPORTED

- To advance economic development opportunities for Pitt County.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Increase the tax base of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Secure new primary investment			
• Web site visits	67,126	42,460	50,000
• Announced investment by new industry	0	\$10.0 M	\$10.0 M
Encourage new investment by existing industry			
• Announced investment by existing industry	\$30.25 mil	\$379.8 M	\$15 M
• Existing industry contacts by staff	120	181	150

Goal: Create new job opportunities for displaced and underemployed Pitt County workers.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Secure jobs from new primary investment			
• Announced jobs created by new industry	0	183	100
Secure jobs from existing industry expansions			
• Announced jobs created by existing industry	189	332	100
Sustain and increase overall job growth			
• Total Pitt County employment (ESC data)	68,957	N/A	69,000

DEPARTMENT MISSION

To serve and support the operational needs of the fire departments located in Pitt County. To 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.

MAJOR ACCOMPLISHMENTS

- Assisted with the annual Pitt County Weekend Fire College.
- Two new fire trucks were placed in service by county fire departments.
- Assisted the NC Department of Insurance with their inspections of County fire departments.
- Participated in National Fire Prevention Week educational activities.
- Implemented two County burning bans during times of increased fire threat due to prolonged dry weather conditions.

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
REVENUES				
Ad Valorem Taxes	1,243,636	1,182,872	1,494,901	1,503,675
Total Revenues	1,243,636	1,182,872	1,494,901	1,503,675
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	1,228,165	1,182,872	1,494,901	1,503,675
Capital Outlay	0	0	0	0
Total Expenditures	1,228,165	1,182,872	1,494,901	1,503,675
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Produce a quarterly communication with Fire Chiefs on current events			
<ul style="list-style-type: none"> Relay information thru e-mails and meetings. 	N/A	4	4
Develop and disseminate quarterly fire educational messages to the citizens of Pitt County			
<ul style="list-style-type: none"> Quarterly campaign messages 	4	4	4

DEPARTMENT MISSION

To provide 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 will work with the newly created 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.

MAJOR ACCOMPLISHMENTS

- Recruitment of Paramedic Supervisor.
- New Assistant Medical Director appointed.
- Coordination of the EMS Oversight Committee meetings.
- Participation in the Safe Teens Think First Injury Prevention Program.
- Continued involvement with the NC and Pitt County Rescue Associations.

BUDGET HIGHLIGHTS

- Overtime remained within budget during FY08 despite exceptional 1st quarter expenses.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Ad Valorem Taxes	1,949,841	1,962,700	2,189,964	2,420,140
Sales & Services	1,478,016	1,335,000	1,530,000	1,705,303
Miscellaneous	0	21,000	0	0
General Funds	757,268	0	0	0
Total Revenues	4,185,124	3,318,700	3,719,964	4,125,443
EXPENDITURES				
Personal Services	872,301	107,364	936,044	926,044
Operating Expenses	2,634,414	3,211,336	3,361,399	3,199,399
Capital Outlay	0	0	0	0
Total Expenditures	3,506,714	3,318,700	4,297,443	4,125,443
STAFFING				
Full Time Equivalent Positions	15.80	14.00	14.00	14.00

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Monitor and evaluate the average response times of all the county EMS squads on a quarterly basis			
<ul style="list-style-type: none"> Ayden Bell Arthur Bethel Eastern Pines Falkland Farmville Fountain Grifton Pactolus Winterville 	10 minutes 10 minutes	8:30 minutes 10:30 minutes 11:15 minutes 11:30 minutes 10:30 minutes 7:15 minutes 10 minutes 8:45 minutes 12:30 minutes 8:45 minutes	10 minutes 10 minutes 10 minutes 10 minutes 10 minutes 10 minutes 10 minutes 10 minutes 10 minutes 10 minutes
To determine transport rate for all county EMS squads.			
<ul style="list-style-type: none"> Ayden Bell Arthur Bethel Eastern Pines Falkland Farmville Fountain Grifton Pactolus Winterville 	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	75% 75% 75% 75% 75% 75% 75% 75% 75%

E-911

DEPARTMENT MISSION

To serve 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.

The act also established the ability to levy a surcharge on all telephone bills to raise funding to offset the cost of establishing the 911 service. The County's surcharge fee is \$0.65 per month per land-based line. The surcharge fee has not been increased since 1997 and is sought to cover annual expenses of the restricted purpose fund. These funds are used to cover the purchase, lease, or maintenance costs of the emergency telephone equipment; database provisioning; addressing; and other nonrecurring costs of the 911 system.

In Fiscal Year 2000-01, the State began disbursing the Wireless 911 fees that are assessed on every cellular account. The current fee is \$.80 per month and, like with the 1989 land-line legislation, there are spending and reporting requirements imposed on these funds. The County reports the revenues, expenditures and balances by type in order to accurately track the funds.

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	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
E-911 User Fees	477,787	490,000	681,214	681,214
E-911 Wireless Fees	281,499	181,335	165,000	165,000
Investment Earnings	462	0	0	0
Fund Balance	0	24,831	0	0
Total Revenues	759,747	696,166	846,214	846,214
EXPENDITURES				
Personal Services	144,671	164,007	171,379	171,379
Operating Expenses	503,561	532,159	674,835	674,835
Capital Outlay	0	0	0	0
Total Expenditures	648,232	696,166	846,214	846,214
STAFFING				
Full Time Equivalent Positions	2.75	2.75	2.75	2.75

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2006-07</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>	<i>FY 2008-09</i>
EXPENDITURES				
Personal Services	26,288	27,010	29,605	29,605
Operating Expenses	224,936	264,824	325,348	325,348
Capital Outlay	0	0	0	0
Total Expenditures	251,224	291,834	354,953	354,953
STAFFING				
Full Time Equivalent Positions	0.50	0.50	0.50	0.50

DEPARTMENT MISSION

Provide efficient E-911 addressing services to the citizens throughout Pitt County to facilitate fast and accurate emergency response.

SERVICE DESCRIPTION

E-911 addressing services include maintenance of address, street centerline, access and street signage databases. The department is responsible for installation and/or maintenance of street signs (approximately 2,500) and address assignment/verification (approximately 37,000) within the county's addressing jurisdiction.

MAJOR ACCOMPLISHMENTS

- Assignment of nearly 724 addresses for new subdivision lots, manufactured home park spaces, and new home and business sites
- Established Address Display Enforcement Program
- Removed 5 non-compliant signs throughout the County under the Address Enforcement Program
- Installed 67 new road signs

BUDGET HIGHLIGHTS

- Includes \$55,000 in MIS processing fees, as determined by MIS.
- Overall budget increased by 2.8% from FY 07/08 level.

BUDGET SUMMARY

	ACTUAL FY 2006-07	BUDGET FY 2007-08	REQUEST FY 2008-09	ADOPTED FY 2008-09
EXPENDITURES				
Personal Services	118,383	136,997	141,774	141,774
Operating Expenses	77,009	86,000	87,500	87,500
Capital Outlay	0	0	0	0
Total Expenditures	195,392	222,997	229,274	229,274
STAFFING				
Full Time Equivalent Positions	2.25	2.25	2.25	2.25

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: Facilitate fast and accurate emergency response through the update and maintenance of the E-911 addressing database.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Maintain average response time of 3 days for addressing related functions for department developments			
• # of address assignments	724	785	600
• % of address assignments completed within 3 days of request	N/A	100%	100%
• Monthly average address assignments per .75 FTE	N/A	51.68	50

Goal: Ensure consistent E-911 addressing services through maintenance and enforcement activities for address display and road signage.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Administer E-SAVE within three inspection areas			
• Inspect 1,500 addressable structures (# of addresses inspected)	N/A	0	1,500
• Inspect ESAVE areas (# of ESAVE areas inspected)	N/A	0	3
• Complete ESAVE area cases per year	N/A	464	900
Administer Road Sign Maintenance Program			
• Perform 12 countywide inspections of all County road signs per year	N/A	12	12
• Percent of damaged or repaired road signs that were repaired or replaced within 2 days	N/A	100%	100%
• Complete 25% of inspections per quarter	N/A	100%	100%

**E-911 - SHERIFF'S
COMMUNICATIONS**

294434

DEPARTMENT MISSION

To provide funding for various E-911 related functions related to the emergency communications of the Sheriff's Department.

SERVICE DESCRIPTION

This department includes operational and/or connectivity expense of the Sheriff's communications system. Expenditures are governed by restrictions included in the enabling legislation which created the surcharge fee.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	1,180	0	1,000	1,000
Capital Outlay	0	0	0	0
Total Expenditures	1,180	0	1,000	1,000
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**E-911 - WIRELESS
COMMUNICATIONS**

294339

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	200,436	181,335	260,987	260,987
Capital Outlay	0	0	0	0
Total Expenditures	200,436	181,335	260,987	260,987
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**PITT COUNTY SCHOOLS
IMPROVEMENT PROJECTS**

518000

DEPARTMENT MISSION

To serve as an accounting function for school improvement projects.

SERVICE DESCRIPTION

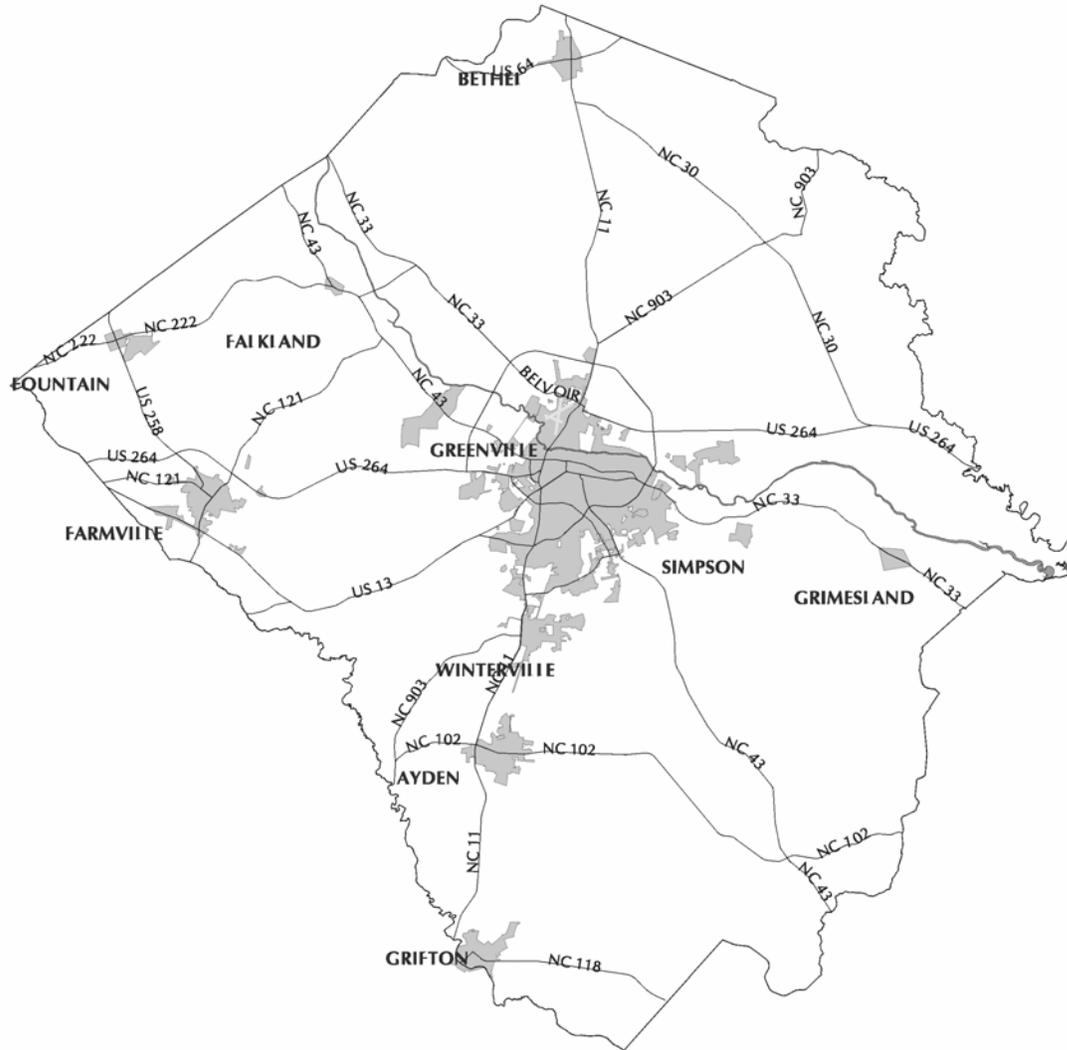
This budget consists of the annual funding for routine site improvements made by Pitt County Schools to their facilities. Improvements such as furniture, equipment, mobile units, roofing, paving, etc. are the types of small projects that may be funded here. Funding for the projects comes from the Schools 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	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
General Funds	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	0	0	0	0
EXPENDITURES				
Personal Services	0	0	0	0
Operating Expenses	0	0	0	0
Capital Outlay	828,131	750,000	760,000	760,000
Total Expenditures	828,131	750,000	760,000	760,000
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

Pitt County, North Carolina

Pitt County, North Carolina



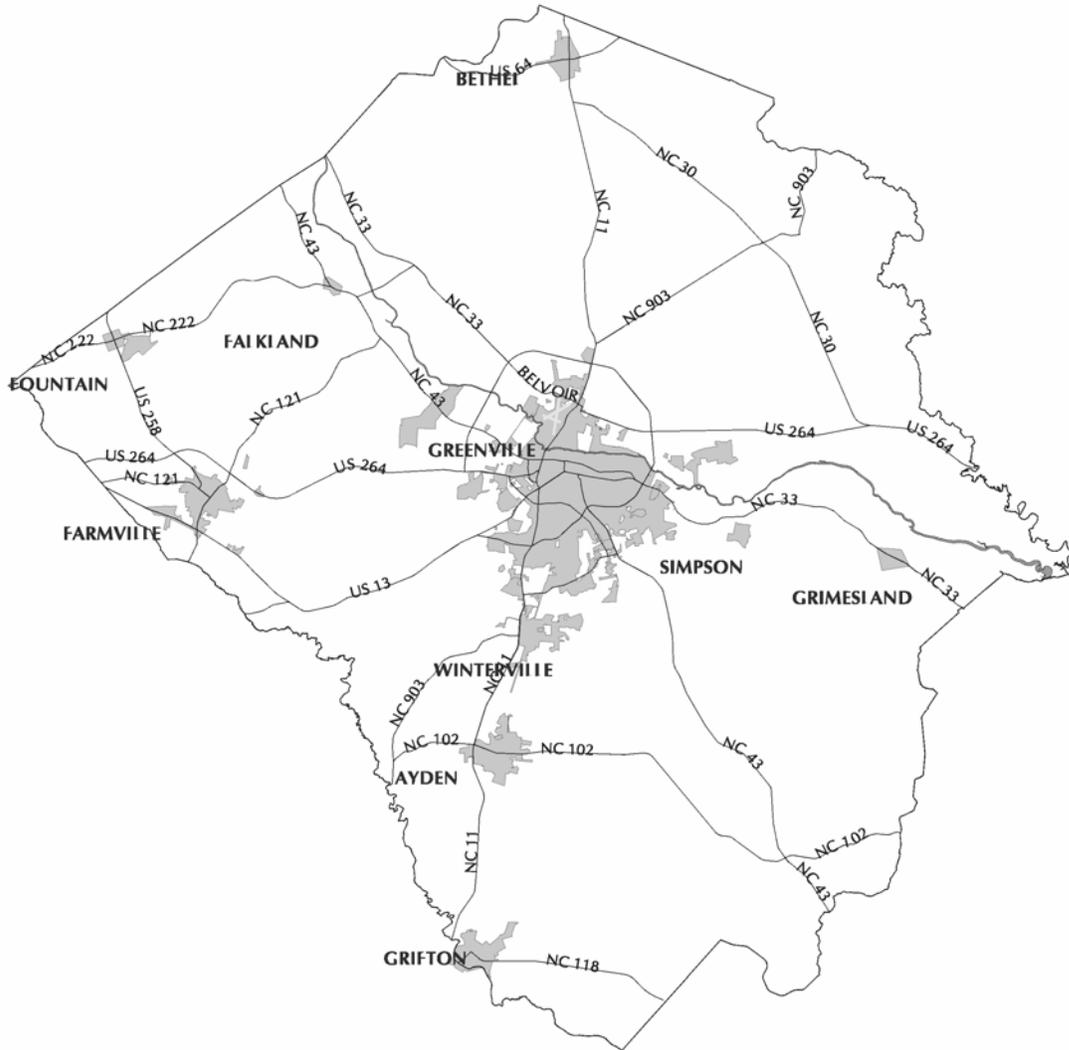
ENTERPRISE FUND

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 Solid Waste and Recycling Fund is Pitt County's only Enterprise Fund.

Pitt County, North Carolina

Pitt County, North Carolina



DEPARTMENT MISSION

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.

MAJOR ACCOMPLISHMENTS

- Replacement of Scalehouse.
- Recycled over 120,000 pounds of electronics - an increase from last year.

<p>BUDGET HIGHLIGHTS</p> <ul style="list-style-type: none"> • Received Community Waste Reduction and Recycling Grant for \$139,000. • Building a concrete pad with Grant money to enhance recycling efforts.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Intergovernmental	0	0	0	0
User Charges	7,441,010	7,122,153	7,668,083	7,668,083
Investment Earnings	400	50,000	0	0
Other	470,415	435,945	447,700	452,621
Fund Balance	0	0	0	0
Total Revenues	7,911,825	7,608,098	8,115,783	8,120,704
EXPENDITURES				
Personal Services	831,045	974,348	947,954	947,954
Operating Expenses	5,882,205	6,383,750	6,933,350	6,922,750
Capital Outlay	0	250,000	250,000	250,000
Total Expenditures	6,713,251	7,608,098	8,131,304	8,120,704
STAFFING				
Full Time Equivalent Positions	17.00	17.50	17.50	17.50

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 provide an environmentally sound waste & recycling program.

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons recycled per capital	.23	.23	.23
• Hours of public relations education	1,525	1,525	1,500
• Tons of recycled material	35,150	36,000	36,000
To maintain the long-term state benchmark of 40% diversion			
• Diversion rate	41%	41%	40%
To provide efficient waste processing at transfer station			
• Tons of garbage processed	133,100	135,530	135,000
• Tons of garbage handled per capita	.98	.98	.98
• Transportation & disposal fee	\$24.50	27.50	\$27.50
• Tipping fee	\$42	\$42.00	\$42.00
• Annual household fee	\$66	\$68.00	\$68.00

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

Objective	Actual	Actual	Target
Performance Indicators	CY 2006	FY 2007-08	FY 2008-09
Employ sound business practices			
• Accounts receivable collection rate	100%	100%	100%
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum of four job specific safety training sessions	8	4	8

INTERNAL SERVICE FUNDS

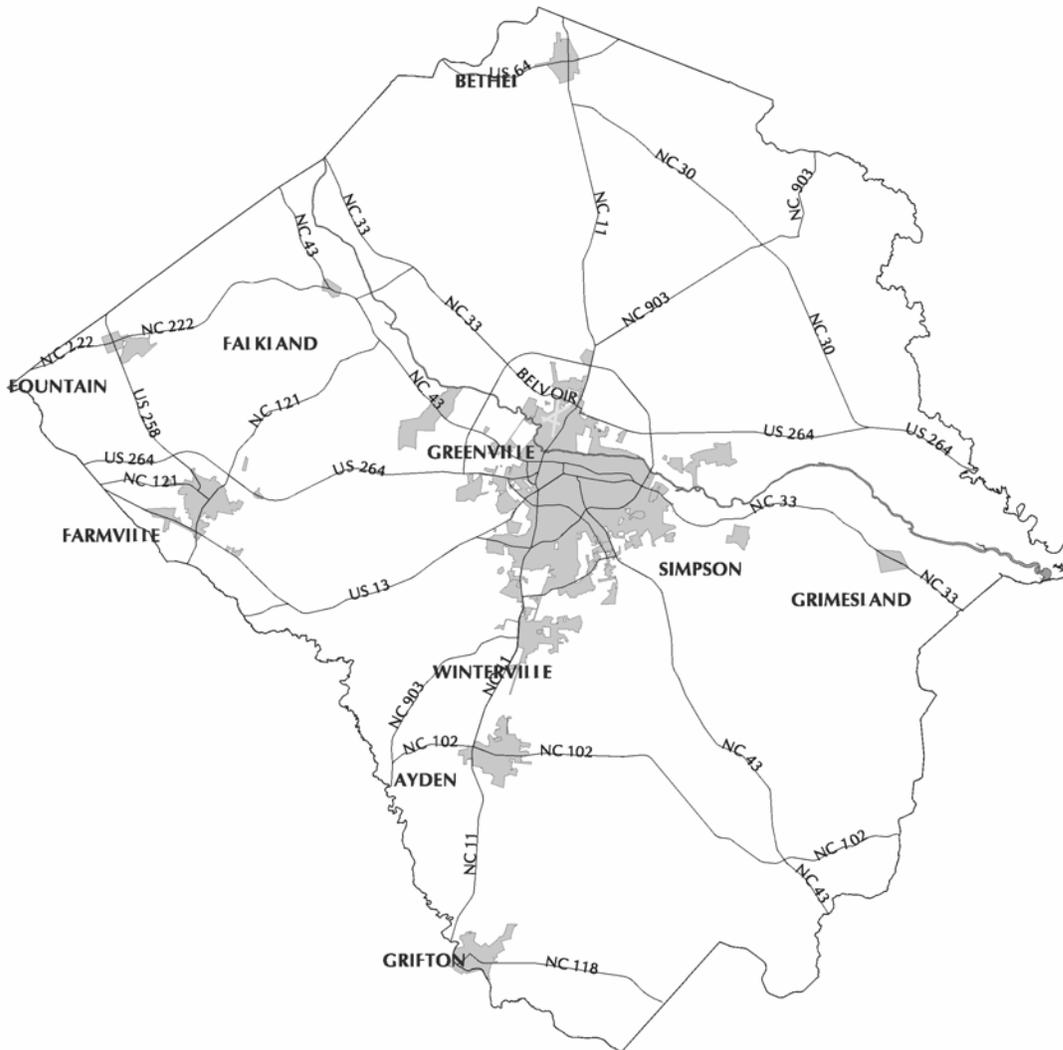
Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis.

Internal Service Funds for Pitt County include:

- Garage Fund
- Employee Medical Insurance Fund
- Workers' Compensation Fund

Pitt County, North Carolina

Pitt County, North Carolina



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.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
User Charges	587,421	467,792	760,777	760,777
Other	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	587,421	467,792	760,777	760,777
EXPENDITURES				
Personal Services	49,884	29,032	30,585	30,585
Operating Expenses	519,300	438,760	730,192	730,192
Capital Outlay	0	0	0	0
Total Expenditures	569,183	467,792	760,777	760,777
STAFFING				
Full Time Equivalent Positions	1.00	0.50	0.50	0.50

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
<i>Performance Indicators</i>	<i>CY 2006</i>	<i>FY 2007-08</i>	<i>FY 2008-09</i>
To perform vehicle maintenance more efficiently and cost effectively			
• Average down time for servicing	1 day	2 days	2 days or less
• Average cost for maintenance	\$31	\$35	\$35
Monitor preventive maintenance program of outside vendors			
• Random monthly quality assurance checks	11	5	5
Assess status of County fleet			
• Number of fleet vehicles	280	315	<320
• Average age of fleet	5.75 yrs	<6 years old	<6 years old

DEPARTMENT MISSION

To provide 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	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
User Charges	410,365	476,000	492,000	492,000
Investment Earnings	52,381	0	20,000	20,000
Miscellaneous	0	0	0	0
General Funds	0	0	0	0
Other Funds	4,785,979	6,891,045	7,088,000	7,088,000
Total Revenues	5,248,725	7,367,045	7,600,000	7,600,000
EXPENDITURES				
Personal Services	190,838	200,000	200,000	200,000
Operating Expenses	5,798,272	7,167,045	7,400,000	7,400,000
Capital Outlay	0	0	0	0
Total Expenditures	5,989,110	7,367,045	7,600,000	7,600,000
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

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	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Investment Earnings	287	0	0	0
Other	0	0	0	0
General Funds	485,000	500,000	500,000	500,000
Solid Waste Funds	15,000	15,000	15,000	15,000
Fund Balance	0	0	0	0
Total Revenues	500,287	515,000	515,000	515,000
EXPENDITURES				
Personal Services	624,579	515,000	515,000	515,000
Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	624,579	515,000	515,000	515,000
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

FIDUCIARY FUND

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 Law Enforcement Officers' Pension Fund is the only Fiduciary Fund accounted for on an annual budgetary basis.

**LAW ENFORCEMENT
OFFICERS PENSION**

114010

DEPARTMENT MISSION

To provide adequate retirement benefits for sworn law enforcement officers.

SERVICE DESCRIPTION

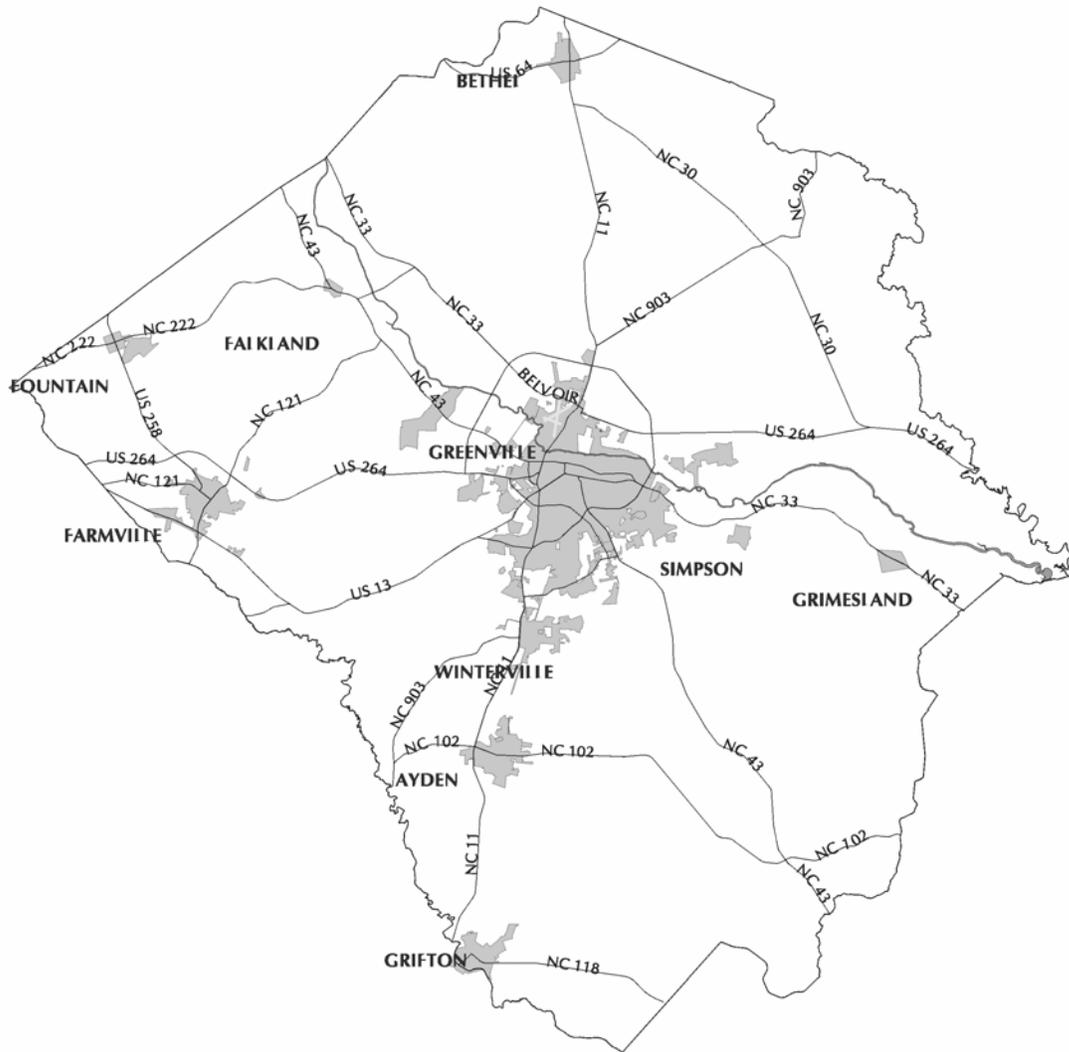
Pitt County, as required by North Carolina General Statutes, provides qualified sworn law enforcement officers with a single-employer, defined benefit retirement system. The County accounts for this in a separate fund established for law enforcement pensions. The County contributes to this fund each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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09
REVENUES				
Investment Earnings	160	0	0	0
Miscellaneous	314	0	0	0
General Funds	84,997	99,400	126,511	126,511
Total Revenues	85,471	99,400	126,511	126,511
EXPENDITURES				
Personal Services	83,288	81,400	108,511	108,511
Operating Expenses	0	18,000	18,000	18,000
Capital Outlay	0	0	0	0
Total Expenditures	83,288	99,400	126,511	126,511
STAFFING				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

Pitt County, North Carolina

Pitt County, North Carolina



CAPITAL IMPROVEMENT PLAN

OVERVIEW

The Capital Improvement Plan (CIP) is a ten-year plan that identifies the major capital needs of the County for the current year and the next nine years. The current year of the Plan includes existing multi-year projects that have been carried over from a previous year's approval and new projects that have been added and approved in concept by the Board of Commissioners. 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. Projects that have been identified but not approved or funded are carried on the "Unmet Capital Improvement Needs" section. The approved plan and unmet needs are reviewed annually to determine appropriate movement between the two.

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

RELATIONSHIP BETWEEN THE OPERATING BUDGET AND CAPITAL BUDGET

The following descriptions explain the relationship of current year funded capital expenditures with Pitt County's operating budget:

Continuous Programs – Many of the items in the Capital Improvement Plan are continuous programs that require approximately the same funding annually. These projects are planned and budgeted within the annual operating budget and are implemented without additional staff or operating resources. These programs include the current annual projects of the Pitt County Schools and Pitt Community College and recurring economic development projects.

Pitt County Schools – A bond issue for school construction in early 2007 resulted in the planned opening of a new elementary school in August 2008. It is anticipated that \$300,000 in new annual current expense funding will be required in FY 08-09 to open the new school and both the Board of County Commissioners and the Pitt County Board of Education are planning for this impact. Debt Service costs will be covered by "freed capacity" which was created by the pay-off in FY06-07 of an existing school debt issue.

Sheriff-Detention Center Bed Expansion – Construction is currently underway to expand our existing jail to ease future overcrowding issues. Debt service will be covered beginning in FY 08-09 with "freed capacity" created by pay-off of an existing debt issue in FY 07-08. Operating costs for the new space have already been developed and shared with the Board of County Commissioners so they can plan for coverage. Staffing will occur in a phased manner over three fiscal years (FY08-09, 09-10, 10-11) to allow the County to (1) rotate prisoners to do planned maintenance of existing pods and (2) absorb operating increases through measured tax increases.

PITT COUNTY
CAPITAL IMPROVEMENT PLAN

January 2008

Estimates for Fiscal Year 2008-09 through Fiscal Year 2017-18

PROJECTS	Funding Source	FY 07-08 Approved Budget	YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
			FY 08-09 Adopted Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projection
APPROVED / RECURRING								
Pitt County Schools - Current Annual Projects	C	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
PCC - Current Annual Projects	C	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Economic Development Projects@	C,O	613,438	313,438	313,438	313,438	-	-	TBD
Sheriff - Detention Center Bed Expansion	COP, O	20,200,000	-	-	-	-	-	-
Comm Schls & Rec - Park Development	C, G	233,000	-	-	-	-	-	-
Pitt County - Annual Vehicle Replacement		259,000	281,000	600,000	600,000	600,000	600,000	3,000,000
Subtotal		22,130,438	1,419,438	1,738,438	1,738,438	1,425,000	1,425,000	4,125,000
UNMET NEEDS**								
Additional/Alternative Revenues Required								
Facilities								
Building & Grounds - County Storage Building	COP	-	300,000	-	-	-	-	-
Comm Schls & Rec - Intergenerational Center & Park	C/G/TBD	-	2,250,000	2,250,000	-	-	-	-
County Administration Building (1)	COP	-	-	-	-	-	-	26,000,000
Sheriff - Det. Ctr Digital Camera Recording System	TBD	-	120,000	-	-	-	-	-
Sheriff - Det. Ctr Mail/Visitation Center	COP/TBD	-	500,000	-	-	-	-	-
Sheriff - Detention Center Roof Replacement	COP/TBD	-	350,000	-	-	-	-	-
Sheriff - Detention Ctr Control Room Upgrades	COP	-	260,000	-	-	-	-	-
Sheriff - Law Enforcement Center	COP	-	3,000,000	-	-	-	-	-
Sheriff - Detention Center 192 Bed Expansion	COP	-	-	-	-	12,000,000	-	-
Education								
Pitt County Schools Board of Education (BOE)'	COP/TBD	-	180,000,000	-	-	-	-	-
PCC-Multi-Phase Projects *	COP/SB/TBD	-	89,000,000	-	-	-	-	-
Public Safety								
Sheriff - On Board Reporting	TBD	-	330,000	-	-	-	-	-
Sheriff - In-Car Camera Projec	TBD	-	350,000	-	-	-	-	-
Other Projects								
Register of Deeds (2)	O	-	-	-	250,000	-	-	-
E911 Aerial Photos	TBD	-	80,000	-	-	-	-	-
ANNUAL TOTALS		22,130,438	277,959,438	3,988,438	1,988,438	13,425,000	1,425,000	30,125,000

(1) DSS & Pitt County Administration Space

(2) Amount reflects maximum anticipated cost from projected range

@ Woodridge Project has offsetting acreage fee revenues.

* 1/4 cent sales tax passed in 2007 creates revenue stream to leverage \$55-60 M of PCC/BOE projects. Once funding distribution has been resolved some portion of each entities "unmet needs" will be moved to the "Approved" section of the CIP leaving a smaller balance in "unmet needs" category.

** Unmet needs typically roll forward to the next planning cycle.

C = Current Funding COP = Certificates of Participation G = Grant S = Savings Generated
GO = General Obligation Bonds SB = State Bond Funds O = Other Funding Source TBD = To Be Determined

CAPITAL IMPROVEMENT PROJECTS

PITT COUNTY 10-Year Capital Improvement Plan - Detail Fiscal Year 2008-09 Adopted Budget

NEWLY ADOPTED & CONTINUATION PROJECTS

The following pages represent project descriptions for those new projects approved for initial funding in Fiscal Year 2008-09 and those continuation projects that were approved by the Board of County Commissioners in prior years that carry forward multiple budget cycles.

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt County Schools

Project Title: Current Annual Projects

Project Description: Pitt County funds \$750,000 each year in the County's operating budget which is used for Category I, II and III capital. The School System, further, has been spending in excess of \$1,000,000 a year of sales tax revenue to fund additional school capital projects on a "pay-as-you-go" basis. The amount available each year varies and is a function of (ADM funds plus sales tax funds) less (debt service costs).
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Adopted Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
TOTAL COST	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
FUNDING SOURCES							
General Fund	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000

Operating Budget Impact: No impact on Pitt County's operating budget.
 (Anticipated annual savings & expenses by type and in \$s, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project?)

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt Community College

Project Title: Current Annual Projects

Project Description: Pitt County traditionally funds \$75,000 in the annual budget process for routine capital outlay for the Community College.
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Adopted Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	75,000	75,000	75,000	75,000	75,000	75,000	375,000
TOTAL COST	75,000	75,000	75,000	75,000	75,000	75,000	375,000
FUNDING SOURCES							
General Fund	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	75,000	75,000	75,000	75,000	75,000	75,000	375,000

Operating Budget Impact: No impact on Pitt County's operating budget.
 (Anticipated annual savings & expenses by type and in \$s, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project?)

CAPITAL IMPROVEMENT PROJECTS

Department: Other Economic Development / Economic Development Fund

Project Title: Economic Development Water/Sewer/Gas Projects

Project Description: (Include Location, History & Justification) The County is currently funding several on-going projects which upgrade water and/or sewer capacity in the county. The Woodridge Subdivision project has an annual payment of \$130,438. The debt service began in Fiscal Year 1996-1997 and continues for 15 years (final payment FY 10-11). The Bethel sewer project is budgeted at \$18,000 per year for 20 years starting in FY 03-04. Pitt County is also spearheading an effort to look at long-term water needs throughout the county. Funds from the GTP and the N.C. Rural Center will augment this project.

Additionally, each year the Board typically includes funds within the Industrial Development Fund to cover miscellaneous projects which may arise during the fiscal year. This amount is budgeted at \$165,000 per year in this planning period.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Adopted Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	613,438	313,438	313,438	313,438			
TOTAL COST	613,438	313,438	313,438	313,438			TBD
FUNDING SOURCES							
General Fund	148,438	148,438	148,438	148,438			
Fees/Permits							
Debt							
Grants/Other							
Indus Dev Fund	465,000	165,000	165,000	165,000			
TOTAL FUNDING	613,438	313,438	313,438	313,438			TBD

Operating Budget Impact: (Anticipated annual savings & expenses by type and in \$s, # of new personnel required, etc.) No anticipated impact on the operating budget of the County. These projects are currently funded either in the General Fund or within the Industrial Development Fund dedicated tax revenues.

Priority: _____ (1st - xxth, with 1st being highest priority)
(Of the new projects submitted by your department, what priority do you place on this project?)

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt County Government

Project Title: Vehicle Replacement List

Project Description: The Pitt County Garage provides a vehicle replacement list each year for County Vehicles that need to be replaced.
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Adopted Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	259,000	281,000	600,000	600,000	600,000	600,000	3,000,000
TOTAL COST	259,000	281,000	600,000	600,000	600,000	600,000	3,000,000
FUNDING SOURCES							
General Fund	259,000	281,000	600,000	600,000	600,000	600,000	3,000,000
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	259,000	281,000	600,000	600,000	600,000	600,000	3,000,000

Operating Budget Impact: No impact on Pitt County's operating budget.
 (Anticipated annual savings & expenses by type and in \$s, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project?)

CAPITAL IMPROVEMENT PROJECTS

PITT COUNTY 10-Year Capital Improvement Plan - Detail Fiscal Year 2008-09 Adopted Budget

UNMET CAPITAL IMPROVEMENT NEEDS

The following pages represent project descriptions for new projects that have been identified as needs of the County, but were not funded in the current fiscal year plan.

CAPITAL IMPROVEMENT PROJECTS

Department: Buildings and Grounds

Project Title: Storage Building

Project Description:

(Include Location, History & Justification)

Construction of a building for document storage and rough storage adjacent to the Maintenance Building at the Office Park. The County storage area is no longer available in the Technology Incubator building and the County pays in excess of \$20,000 annually for document storage.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction		300,000					
Equipment							
Other							
TOTAL COST		300,000					
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt		300,000					
Grants/Other							
TOTAL FUNDING		300,000					

Operating Budget Impact:

(Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Operational expenses will be approximately \$10,000 annually for utilities. The County could save the \$20,000+ paid for document storage. If the building is financed, there will be debt service of \$58,000 for fifteen years. No additional manpower will be needed.

Priority: _____ (1st - xxth, with 1st being highest priority)

(Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt County Community Schools and Recreation

Project Title: Phase III Pitt County Recreation Complex

Project Description: (Include Location, History & Justification)
 Phase III of the Pitt County Recreation Complex will be a Gymnasium/Arena building constructed adjacent to the Recreation Center at 4561 County Home Road. The Master Plan for Recreation and Parks in Pitt County along with citizen surveys reveal a strong need for a recreation gymnasium that is dedicated to recreation seven days per week. Community Schools and Recreation Youth Sports including volleyball and basketball have grown to the point that school gyms do not provide adequate time for practice and games. Last year the Youth Basketball Program included over 150 teams serving more than 1200 students from ages 5-18. Gym space is desperately needed for Senior Games Programs that are held during the day. This facility will also include programs for adults (22-55). This facility is designed to also be utilized as an arena for community wide activities such as Military Band Concerts, Health Fairs, Special Festivals, etc.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction		2,250,000	2,250,000				
Equipment							
Other							
TOTAL COST							
FUNDING SOURCES							
General Fund		*	*				
Fees/Permits							
Debt							
Grants/Other		*	*				
TOTAL FUNDING							

Operating Budget Impact:

(Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

This new facility will require additional operating revenues for utilities, at least one new recreation supervisor, and custodial services. Some savings will be realized in that this facility will be supervised by recreation staff and will not require hiring custodians overtime as is required for some school facilities. The school system may also be willing to work cooperatively in covering some of the operating costs.

Priority: 1st priority (1st - xxth, with 1st being highest priority)

(Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Board of Commissioners

Project Title: County Administration Building & DSS Expansion

Project Description: At various times over the past 5 years, the county has discussed relocating the administrative functions to either Uptown Greenville or to the government office complex North of the river. There has also been interest from Pitt County Memorial Hospital about acquiring our site as they need room to grow. At present, there are no firm plans to move or construct a replacement facility. Inclusion in the CIP just keeps it on the "radar". This building will include an expansion for DSS.
(Include Location, History & Justification)

Note: \$26M cost estimate was derived from a programming study performed by JKF Architecture in 2007.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							26,000,000
Equipment							
Other							
TOTAL COST							26,000,000
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							26,000,000
Grants/Other							
TOTAL FUNDING							26,000,000

Operating Budget Impact: Operational costs should not increase and could decrease with the construction of a new, energy-efficient building. No new staff would be required.
(Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
(Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff - Detention Center

Project Title: Digital Camera Recording System for Detention Center

Project Description: Install a camera recording system for the Detention Center that would record visual and audio surveillance in all areas of the Detention Center. Presently, the Detention Center has camera's in some area's but none of the camera's are audio equipped or recorded. The setup we are now using is an analog system and no additional cameras can be added. The installation of a Digital Camera Recording System would allow retrieval of all camera recordings and allow us to add up to 100 cameras. This video surveillance would enhance jail security, solve unfounded inmate grievances, and could be used as a defense against inmate lawsuits. It could also be used to document workman's compensation claims.

Cost Estimate/Funding Information:

	FY07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment		120,000					
Other							
TOTAL COST		120,000					
FUNDING SOURCES		120,000					
General Fund							
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING		120,000					

Operating Budget Impact: No anticipated additional expenses for personnel.
 (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 1st (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff - Detention Center

Project Title: Mail, Inmate Financial Transactions, and Visitation Facility

Project Description: Construction of a separate Visitation and Mail facility for the Detention center. The building would be located at the front right corner of Detention Center and New Hope Drive. The main objective is to remove the mail from entering the facility prior to being inspected. This would eliminate the possibility of evacuation of the inmates due to a mail or package contamination. We would also use the building for inmate deposits/ withdrawals, and video visitation, which would keep the public from entering the facility. This project was originally planned in bed expansion approved for FY 07-08 but has been cut from plans.

Cost Estimate/Funding Information:

	FY07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction		500,000					
Equipment							
Other							
TOTAL COST		500,000					
FUNDING SOURCES		500,000					
General Fund							
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING		500,000					

Operating Budget Impact: No anticipated additional expenses for personnel.
 (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 4TH (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff - Detention Center

Project Title: Roof Repairs

Project Description: Replacing/Repairing roof of the Detention Center. Currently the roof of the Detention Center is 14 years old and is leaking in many areas. At the time of installation, roof was projected to last approximately 15 years. The roof size is 93,500 square feet. A quote of \$327,250 was received in December 2003.
(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other		350,000					
TOTAL COST		350,000					
FUNDING SOURCES							
General Fund		350,000					
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING		350,000					

Operating Budget Impact: No anticipated additional expenses.
(Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 2nd (1st - xxth, with 1st being highest priority)
(Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff's Office

Project Title: Detention Center - Security & Control Room Upgrade

Project Description: This project would consolidate four separate control room operations into one master control room and enhance exterior security around the A,B & C blocks (dormitory wing) of the jail. There is an increasing security risk at the A,B & C blocks related to jail overcrowding which has resulted in high risk inmates being housed there. This area of the jail was not designed or intended for the security levels needed for inmates classified at maximum and medium custody levels. This project involves, upgrading the video monitoring system, installing a new audio/video recording system, reworking the door controls system from four separate control panels to one in the master control room and adding security monitoring and alarm systems in the A,B & C block area.

Cost Estimate/Funding Information:

	FY07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment		260,000					
Other							
TOTAL COST		260,000					
FUNDING SOURCES							
General Fund		260,000					
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING		260,000					

Operating Budget Impact: Consolidating the control rooms into one will reduce the number of control room operators required and will free up two officers to perform other duties within the jail. The security measures for the dormitory area are necessary to reduce the risk of escape and to detect security breaches by persons on the outside of the jail.

(Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 5th (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff Office

Project Title: Law Enforcement Center

Project Description: (Include Location, History & Justification) The Sheriff's Office has requested that a new Law Enforcement Center be built near the Detention Center to house its employees. We currently have officers and support personnel in three separate buildings. We are currently housed in the Courthouse, 1st street, and 9th street. Our office could function much more effectively and efficiency if we were housed in one building or location near the Detention Center. We have duplicate equipment in each location, duplicate utilities, different shipping locations, having to transfer office papers from one building to another for processing, deputies having to go to different locations for various reasons rather than to one location. But the biggest problem facing us is the lack of speedy computer service which slows down all phases of processing papers and normal day to day operations.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction		3,000,000					
Equipment							
Other							
TOTAL COST		3,000,000					
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt		3,000,000					
Grants/Other							
TOTAL FUNDING		3,000,000					

Operating Budget Impact:
(Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

The Sheriff's Office could provide better and more efficient service to the public if we were housed in one location near the Detention Center. A new building would eliminate the need for duplicated equipment, easier and less travel time for deputies, hopefully improved computer access for all employees to depend on the computer to do their work more efficiently and effectively.

Priority: 1st (1st - xxth, with 1st being highest priority)
(Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff's Office

Project Title: Detention Center Bed Expansion - Future

Project Description: The Detention Center has a rated capacity of 596 inmates (beds). A study by Brennan and Associates completed in 2006 forecasts the future space needs to be 776 beds by the year 2015 and 930 beds by the year 2025.
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction					12,000,000		
Equipment							
Other							
TOTAL COST					12,000,000		
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							
Grants/Other					12,000,000		
TOTAL FUNDING					12,000,000		

Operating Budget Impact: The need for additional personnel to staff an expansion and other cost increases would include food, medical care, bedding and linen supplies, household supplies, and utilities.
 (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 1ST (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt County Schools

Project Title: Future Needs

Project Description: Board of Education is currently reviewing their construction needs that were identified several years ago in their long range educational plan and updating their priorities based on current growth patterns and the impact on existing facilities after recent redistricting actions.
(Include Location, History & Justification)

With the passage of the 1/4 cent sales tax for education construction in November 2007, both the Board of Education and Pitt Community College are working to ensure the most critical needs are met understanding this funding source will only cover a portion of the recognized needs.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction		180,000,000					
Equipment							
Other							
TOTAL COST		180,000,000					
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt		180,000,000					
Grants/Other							
TOTAL FUNDING		180,000,000					

Operating Budget Impact: The County will be responsible for all costs associated with utilities, insurance and custodial services.
(Anticipated annual savings &/or expenses by type and in \$\$, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
(Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt Community College

Project Title: Future Needs

Project Description: Pitt Community College has developed a master plan and is working to identify which projects will be funded through the new 1/4 cent sales tax proceeds.
 (Include Location, History & Justification)

With the passage of the 1/4 cent sales tax for education construction in November 2007, both the Board of Education and Pitt Community College are working to ensure the most critical needs are met understanding this funding source will only cover a portion of the recognized needs.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction		89,000,000					
Equipment							
Other							
TOTAL COST		89,000,000					
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt		89,000,000					
Grants/Other							
TOTAL FUNDING		89,000,000					

Operating Budget Impact: The County will be responsible for all costs associated with utilities, insurance and custodial services.
 (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff's Office

Project Title: On Board Reporting

Project Description: The Sheriff's Office would like to enhance the mobile data terminal system we currently have in most of our vehicles which will allow our deputies to write up their reports in their vehicles. This would allow them to stay out on patrol without having to come back to the office to prepare reports which would save time and money and wear and tear on the vehicles. The capabilities of this project would include field reporting (ossi), digital dispatching, mapping, and the ability to receive search information.

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment		330,000					
Other							
TOTAL COST		330,000					
FUNDING SOURCES							
General Fund		330,000					
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING		330,000					

Operating Budget Impact: No anticipated additional expenses.
 (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 2nd (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff's Office

Project Title: In-Car Camera Project

Project Description: A new law was passed by the General Assembly effective March 1, 2008 requiring law enforcement officers conducting a custodial interrogation in a homicide investigation to make an electronic recording of the interrogation in its entirety. Having in-car cameras with audio capabilities in each vehicle will ensure that this law will be carried out. The Sheriff's Office would need approximately 70 cameras at a cost of \$5,000 each.
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment		350,000					
Other							
TOTAL COST		350,000					
FUNDING SOURCES							
General Fund		350,000					
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING		350,000					

Operating Budget Impact: Maintenance costs will be needed in future budget years.
 (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)

Priority: 3rd (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: Register of Deeds

Project Title: Update computer hardware, software and imaging system

Project Description: This project will include replacing the computer equipment and updating the software program in the office. New equipment and software was installed in May, 2005, but most of the equipment may need to be replaced within 5-6 years. With Pitt County continuing to grow, may need to increase number of computer terminals for employees and for the public. Real Estate as well as Vital Records activity is steadily increasing.
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment				200 - 250 K			
Other							
TOTAL COST				200 - 250 K			
FUNDING SOURCES							
General Fund				*200 - 250 K			
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING				*200 - 250 K			

Operating Budget Impact: (Anticipated annual savings &/or expenses by type and in \$s, # of new personnel required, etc.)
 *This project will be funded from the Register of Deeds Automation Enhancement and Preservation Fund (NCGS 161-11.3). This fund is also used for other smaller projects throughout the budget year.

Priority: _____ (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project? No two projects should carry the same priority number.)

CAPITAL IMPROVEMENT PROJECTS

Department: MIS

Project Title: Aerial Photography

Project Description: Aerial photography allows departments such as Tax Assessor, Emergency Services, Planning and E 9-1-1 Communications to enhance the level of service provided to our citizenry.
 (Include Location, History & Justification)

Cost Estimate/Funding Information:

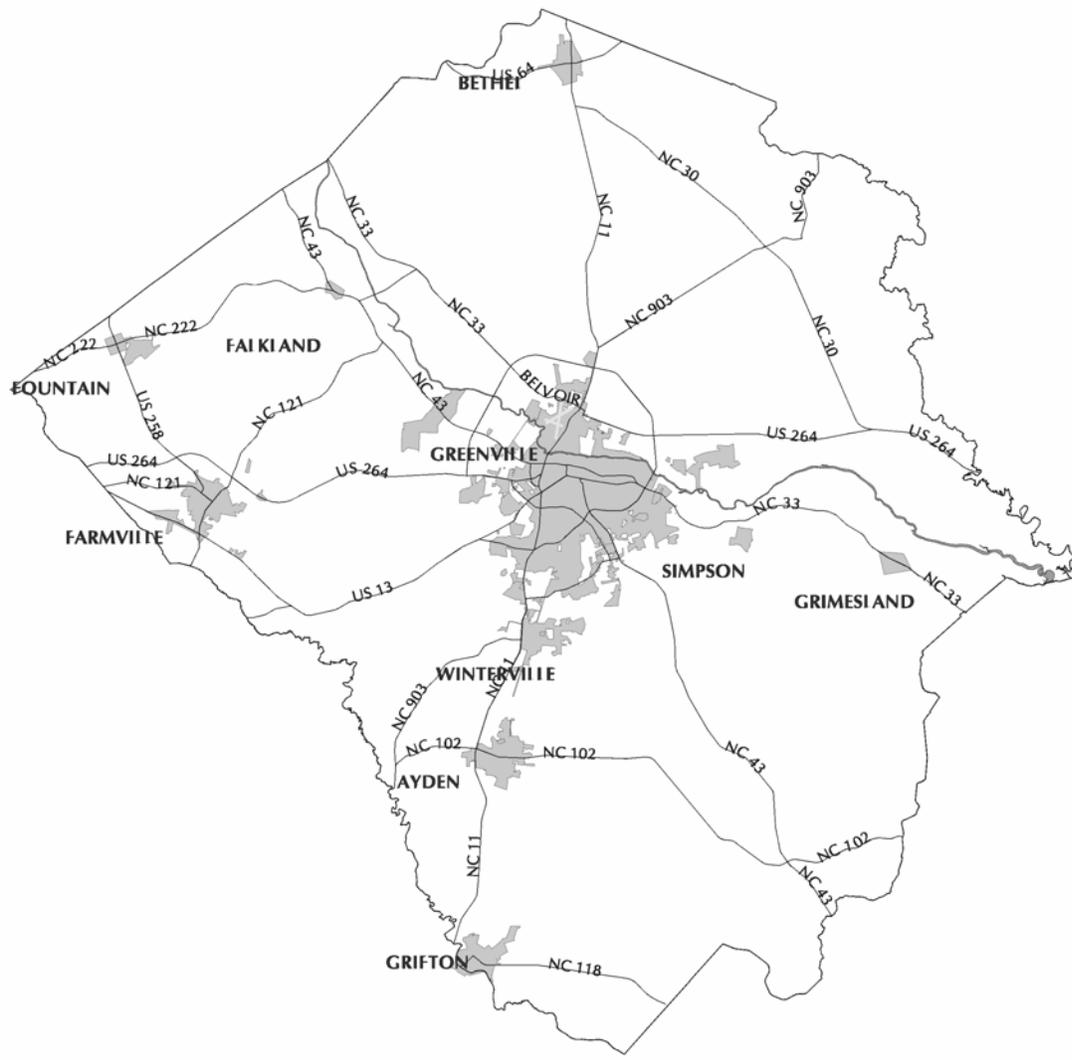
	FY 07-08 Approved Budget	FY 08-09 Proposed Budget	FY 09-10 Planning Year	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other		80,000					
TOTAL COST		80,000					
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							
Grants/Other		80,000					
TOTAL FUNDING		80,000					

Operating Budget Impact: No impact on Pitt County's operating budget.
 (Anticipated annual savings & expenses by type and in \$s, # of new personnel required, etc.)

Priority: _____ (1st - xxth, with 1st being highest priority)
 (Of the new projects submitted by your department, what priority do you place on this project?)

Pitt County, North Carolina

Pitt County, North Carolina



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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.

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

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

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

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

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

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

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

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

GLOSSARY

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - an accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or to attain certain objectives in accordance with set laws or regulations.

Fund Balance – amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

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

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

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

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

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

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

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

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

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

Interfund Accounts - accounts that reflect transfers between funds.

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

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

LME - Local Management Entity. Under State reform of Mental Health, this term describes the function of the Mental Health Departments to serve as managers of care rather than providers of the services.

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

GLOSSARY

Line Items - units of budgeted expense set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

MIS - Management Information Systems. The department of County government in charge of technology support systems such as computers, applications, and telephones

Modified Accrual - the accounting basis used by the County. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

Municipal Bond - a bond issued by a state or local government.

NCACC - North Carolina Association of County Commissioners. A professional organization serving county governments across North Carolina.

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

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

Objective - something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

PC - Personal computer. Microcomputer. A computer that uses a microprocessor to handle information.

PCC - Pitt Community College. A comprehensive two-year college located on NC 11 South in Greenville.

PCMH - Pitt County Memorial Hospital. A 740-bed private, not-for-profit acute care hospital located in Greenville.

PEP - Partners for Effective Performance. Refers to Pitt County's evaluation process and performance measurement tool.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services - expenditures for salaries, wages, and fringe benefits of a government's employees.

GLOSSARY

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.

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.

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

GLOSSARY

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

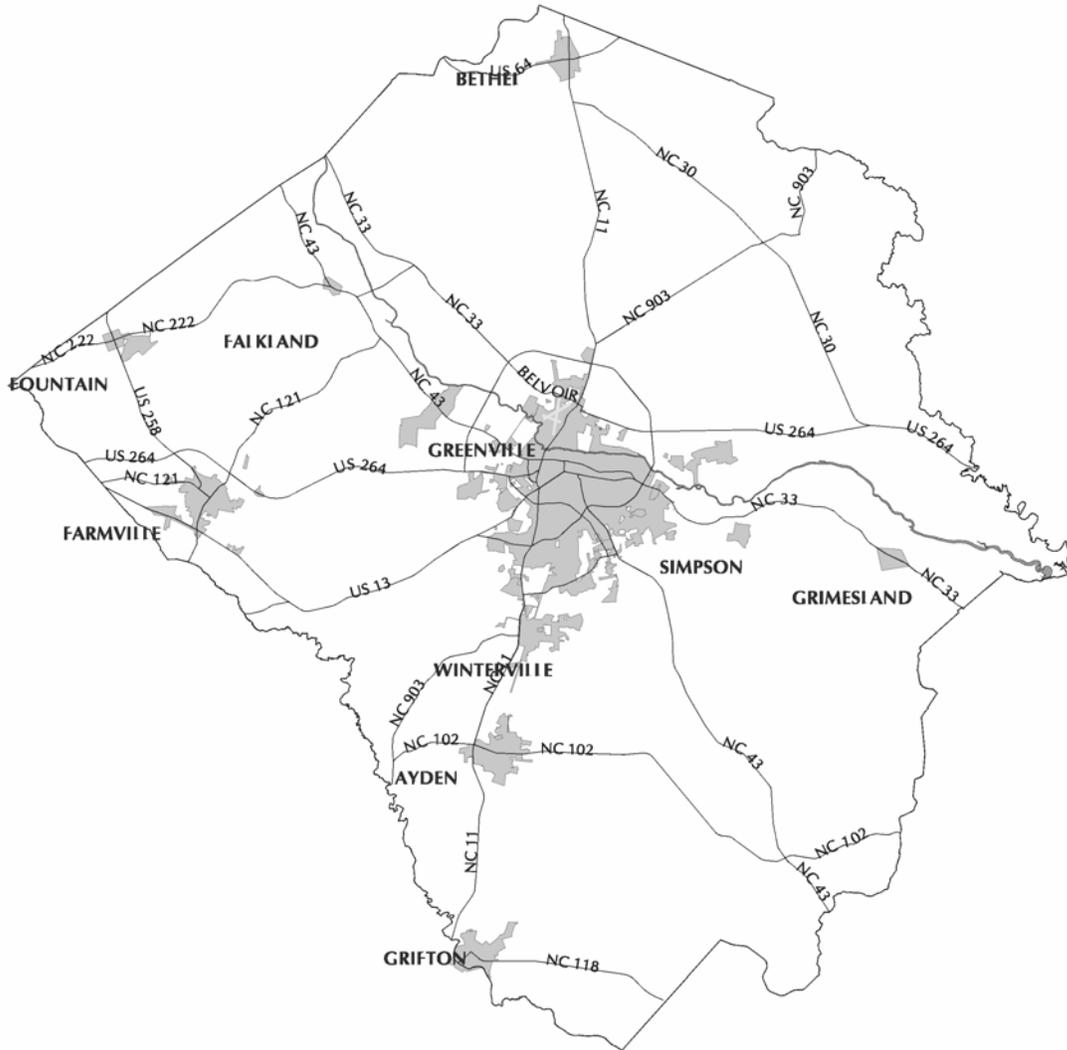
Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

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.

Pitt County, North Carolina

Pitt County, North Carolina



PITT COUNTY DEPARTMENT CONTACTS

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
Animal Control Michele Whaley, Director	4550 County Home Road	902-1729	355-6846
Buildings and Grounds Mike Rogers, Superintendent of Buildings & Grounds	1212 New Hope Road	902-2625	830-2596
Clerk to the Board Patricia A. Staton, Clerk	1717 West Fifth Street pittboardclerk@pittcountync.gov	902-2950	830-6311
Communications - E-911 Sam Tyson, Communications Manager	1717 West Fifth Street	902-2600	830-4630
Cooperative Extension Mitch Smith, Director	403 Government Circle	902-1700	757-1456
County Attorney / Legal JoAnne Burgdorff, Attorney	1717 West Fifth Street pittlegal@pittcountync.gov	902-3100	830-2585
County Manager D. Scott Elliott, Manager	1717 West Fifth Street	902-2950	830-6311
Detention Center Lawrence Whaley, Director	124 New Hope Road	902-2850	830-4628
Elections, Board of David Davis, Director	201 E. 2nd Street pittelections@pittcountync.gov	902-3300	830-1157
Emergency Services Noel Lee, Director	1717 West Fifth Street	902-3950	830-6348
Engineering Phil Dickerson, County Engineer	1717 West Fifth Street	902-3175	830-4974
Financial Services Melonie Bryan, Deputy County Manager - Chief Financial Officer	1717 West Fifth Street pittfinance@pittcountync.gov	902-3000	830-6380
Human Resources Florida D. Hardy, Director	1717 West Fifth Street pitthr@pittcountync.gov	902-3050	830-2559
Industrial Development Commission Wanda Yuhas, Executive Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128

PITT COUNTY DEPARTMENT CONTACTS

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
Inspections Billy Grizzard, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
Management Information Systems Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
Planning James Rhodes, Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
Public Health Dr. John Morrow, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
Public Information	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
Register of Deeds Judy Tart, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
Sheriff Mac Manning, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
Social Services George Perry, Director	1717 West Fifth Street	902-1110	413-1252
Solid Waste & Recycling John Demary, Director	3025 Landfill Road	902-3350	830-4690
Soil and Water Conservation Bryan Evans, District Conservationist	203 Government Circle	752-2720	752-5595
Tax Assessor Glenn Cutrell, Tax Assessor	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
Tax Collector	111 S. Washington Street	902-3425	830-1935

COMMUNITY PROFILE

Government

Date of Incorporation	1760
Form of Government	Commission-Manager
County Seat	Greenville, NC
Number of County Employees	922.50

Area Statistics

Population (July 07 Provisional Estimate)	151,996
Area in Square Miles	656.52

Taxes

NC Retail Sales Tax	4.25%
Pitt County Local Sales Tax	2.75%
Pitt County Property Tax Rate Per \$100 Value	0.665

Climate

Average Maximum Temperature	73 F
Average Minimum Temperature	50 F
Average Annual Precipitation	46.32 "

Economic Indicators

Population Increase (between 2000 and 2006)	9.5%
Population Projection for July 2010 (as of September 2007)	156,531
Labor Force Expansion (1999-2006)	9.3%
Employment Increase (1999-2006)	8.5%
Unemployment (2007)	5.0%
Median Family Income (2007)	\$48,500
Retail Sales (Fiscal Year Ended June 2006)	\$1.41 billion
Retail Sales Increase (FY 2005 over FY 2004)	4.1%
Construction Activity (2000)	\$129.14 million

COMMUNITY PROFILE

Major Employers

Pitt County Memorial Hospital	6,297
East Carolina University	4,936
Pitt County Public Schools	2,963
NACCO Materials Handling Group	1,200
DSM Pharmaceuticals	1,200
County of Pitt	876
Pitt Community College	815
City of Greenville	652
Alliance One International	850
ASMO	535
Grady-White	400

Transportation

Miles of Streets - Public & Private	1,700
Airports (Pitt-Greenville (PGV))	1
Railways	2
Major 4-Lane Highways	4

Culture & Recreation

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	460,478
Number of Books (Sheppard System Only)	272,997
Parks	28
Park Acreage	1,300
Golf Courses - Public & Private	7
Swimming Pools	2
Tennis Courts	24

Education

Number of Public School Systems	1
Number of School Instructors	1,758
Number of Elementary Schools	30
Number of Secondary Schools	6
Community Colleges (Pitt Community College)	1
Universities (East Carolina University)	1

COMMUNITY PROFILE

Medical

Number of Hospitals (Pitt County Memorial Hospital)	1
Number of Patient Beds	761

Fire Protection & EMS Services (Non-Municipal)

Number of Stations	30 (20 Fire, 10 EMS)
Fire & EMS Personnel (Officers, Volunteer, & Paid)	900
Fire & EMS Calls Dispatched	35,800 *
Number of Fire Inspections Conducted	975

*Includes dispatches for both municipal and non-municipal.

Law Enforcement (Sheriff & Detention)

Number of Stations	1
Number of Detention Centers	1
Number of Personnel and Officers - Sheriff	142
Number of Personnel and Officers - Detention	127
Number of Patrol Units (Deputies)	55
Number of Calls for Service (CY 2007)	26,217

Sources of Information

Departments of Pitt County Government
Sheppard Memorial Library (Reports only main and satellite branches)
City of Greenville - Recreation & Parks (Reports City facilities only)
Pitt County Board of Education
Pitt County Memorial Hospital
N. C. Department of Commerce
Pitt County Development Commission



NOTES
