

# Annual Budget



**FY13-14**

## BOARD OF COMMISSIONERS

Jimmy Garrison, Chairman  
Mark Owens, Jr, Vice-Chair  
Tom Coulson  
David Hammond  
Eugene James  
Tom Johnson, Sr  
Melvin McLawhorn  
Beth Ward  
Glen Webb

## COUNTY MANAGER

Scott Elliott

# Pitt County, NC

Leader in the State; Best in the East

This is a publication of Pitt County Financial Services.

Duane T. Holder, Deputy County Manager/Chief Financial Officer

Shelley Z. Leach, Budget Administrator



# COUNTY OF PITTSBURGH

North Carolina

## ANNUAL BUDGET Fiscal Year 2013-14



### Board of Commissioners

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District A (1 & 2)

Glen Webb

District 6

Ephraigm Smith

District B (3 & 6)

David S. Hammond

District 1

### County Manager

D. Scott Elliott

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

Duane T. Holder, 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](mailto:pittfinance@pittcountync.gov)

[www.pittcountync.gov](http://www.pittcountync.gov)

## **TABLE OF CONTENTS**

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### **INTRODUCTION**

Mission .....	1
GFOA Distinguished Budget Presentation Award .....	2
Community Profile .....	3
Pitt County Board of Commissioners.....	12
Election Districts .....	13
Reader's Guide.....	15

### **BUDGET MESSAGE**

Manager's Budget Message .....	17
--------------------------------	----

### **BUDGET ORDINANCE**

Budget Ordinance.....	27
-----------------------	----

### **BUDGET SUMMARY**

Budget Process .....	37
o Budget Calendar .....	40
Budget Policies.....	41
Budgetary Accounting System & Control.....	44
Financial Planning .....	48
Revenue & Expenditure Summary .....	53
Fund Summary .....	67
Fund Balance Summary .....	69
Debt Summary.....	73
Tax Summary .....	81
Human Resources Summary.....	85
o County Organization Chart.....	86

### **GENERAL FUND**

Description.....	93
------------------	----

#### General Government

Governing Board.....	95
County Manager .....	97
Financial Services.....	99
Tax Administration .....	101
Legal .....	104

## **TABLE OF CONTENTS**

---

Elections .....	106
Register of Deeds .....	108
Public Information .....	111
Human Resources .....	113
Imaging Services/Mail Services .....	116
Management Information Systems .....	118
Geographic Information Systems.....	121
Buildings and Grounds.....	123
Housekeeping.....	125
Nondepartmental .....	126
Court Facilities .....	127
Cultural & Recreational	
Cultural & Recreational .....	129
Public Safety	
Sheriff .....	131
Emergency Management.....	134
Communications .....	136
Animal Control .....	138
Inspections.....	140
Medical Examiner .....	142
Other Public Safety .....	143
Economic & Physical Development	
Transportation.....	145
Planning .....	146
Planning – E-911 .....	149
Permitting Center.....	151
Other Economic Development.....	153
Engineering.....	154
Cooperative Extension Service .....	156
Farmers Market .....	158
Human Services	
Other Human Services .....	161
Veteran Services .....	162
Public Health.....	164
Social Services .....	175

## **TABLE OF CONTENTS**

---

Mental Health.....	186
Environmental Protection	
Pitt Soil & Water Conservation.....	187
Education	
Pitt County Schools.....	189
Pitt Community College .....	190
Debt Service	
Debt Service - Principal & Interest Payments .....	191
Other Programs	
Interfund Transfers .....	193
Contingency .....	194
<b>SPECIAL REVENUE FUNDS</b>	
Description.....	195
Pitt County Schools Capital Reserve.....	197
State Grants .....	198
Pitt Area Transit System.....	199
Industrial Development Commission .....	201
Fire Districts.....	203
EMS District.....	205
Emergency Telephone System Fund .....	207
Pitt County Schools Improvement Projects .....	211
<b>ENTERPRISE FUND</b>	
Description .....	213
Solid Waste & Recycling.....	215
<b>INTERNAL SERVICE FUNDS</b>	
Description .....	217
Garage .....	219
Employee Medical Insurance.....	221
Retiree Medical Insurance.....	222

## **TABLE OF CONTENTS**

---

Workers' Compensation .....	223
<b>FIDUCIARY FUND</b>	
Description .....	225
Law Enforcement Officers Pension .....	227
<b>CAPITAL IMPROVEMENT PLAN</b>	
Capital Improvement Plan Overview .....	229
Capital Improvement Plan .....	230
Capital Improvement Plan Detail - Current Projects .....	231
Capital Improvement Plan Detail - Unmet Needs .....	241
<b>APPENDICES</b>	
Glossary .....	263
Pitt County Department Contacts .....	271
Statistical Information .....	273
County Data Comparison .....	276

## **TABLE OF CONTENTS**

---

### ***ALPHABETICAL LIST OF DEPARTMENTS***

Animal Control .....	138
Buildings and Grounds .....	123
Capital Improvement Plan .....	229
Communications .....	136
Community Profile .....	3
Contingency .....	194
Cooperative Extension Service .....	156
County Data Comparison .....	275
County Manager .....	97
Court Facilities .....	127
Cultural & Recreational .....	129
Debt Service .....	191
Planning – E-911 .....	149
Elections .....	106
EMS District .....	205
Emergency Management .....	134
Emergency Telephone System Fund .....	207
Employee Medical Insurance .....	221
Engineering .....	154
Farmers Market .....	158
Financial Services .....	99
Fire Districts .....	203
Garage .....	219
Geographic Information Systems .....	121
Glossary .....	263
Governing Board .....	95
Housekeeping .....	125
Human Resources .....	113
Imaging Services/Mail Services .....	116
Industrial Development Commission .....	201
Inspections .....	140
Interfund Transfers .....	193
Law Enforcement Officers Pension .....	227
Legal .....	104
Management Information Systems .....	118
Medical Examiner .....	142
Mental Health .....	186
Nondepartmental .....	126

## **TABLE OF CONTENTS**

---

Other Economic Development.....	153
Other Human Services .....	161
Other Public Safety.....	143
Permitting Center.....	151
Pitt Community College .....	190
Pitt County Department Contacts .....	271
Pitt County Schools .....	189
Pitt County Schools Capital Reserve .....	197
Pitt County Schools Improvement Projects .....	211
Pitt Soil & Water Conservation .....	187
Planning.....	146
Public Health .....	164
Public Information.....	111
Register of Deeds.....	108
Retiree Medical Insurance .....	222
Sheriff .....	131
Social Services .....	175
Solid Waste & Recycling.....	215
State Grants .....	198
Statistical Information .....	273
Tax Administration.....	101
Transportation .....	145
Veteran Services .....	162
Workers' Compensation .....	223

## **MISSION, VISION, VALUES & GOALS**

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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 2013-14**

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Pitt County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morrell* *Jeffrey P. Evans*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Pitt, North Carolina, for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## Community Profile

### AREA INFORMATION



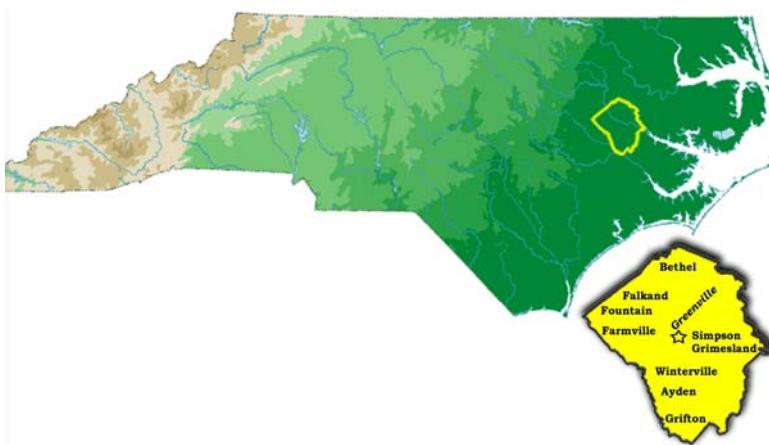
"Some things just naturally rise in the East.. In Pitt County, business opportunities seem to shine brighter."

Pitt County was formed in 1760 and has a land area of approximately 656 square miles. Pitt County's 2011 estimated population was 170,263 based on the North Carolina Office of State Budget and Management's provisional estimate. In the 2010 Census, the County's population was 168,148. Greenville, the County seat and largest city, is centrally located in the County. There are nine other incorporated municipalities within Pitt County including Ayden, Bethel, Falkland, Farmville, Fountain, Grifton, Grimesland, Simpson and Winterville.

Located in 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 west of the Atlantic Ocean, and 220 miles south of Washington, D. C. The Tar River runs through the center of the County. The land generally slopes toward the east and is level with low rolling hills in the west. The temperature averages from a daily high of 73 degrees to a daily low of 50 degrees. The average annual precipitation is 47 inches of rainfall with only occasional accumulations of snowfall.

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 25.7% between the 2000 and 2010 census reports. Pitt County now ranks as the 14th 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.



## COUNTY GOVERNMENT

The County operates under the Commissioner-Manager form of government with a nine member Board of Commissioners elected from districts on a partisan basis for staggered, four-year terms. The Chairman presides over all County Commissioner meetings (typically held on the first and third Mondays of each month) and has the ability to vote on any issue. The Commissioners enact all general and technical ordinances, approve the annual budget and set the accompanying tax rate, approve contracts and originate general man-

agement 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 two Deputy Managers.

Property taxes may be levied by the County without a vote of the people and are collected as an annual ad valorem tax (\$0.68 per \$100 valuation for fiscal year 2013-14) on the appraised value of all real and tangible personal property within its boundaries.



## LOCAL ECONOMY

The Pitt County/Greenville area is one of the fastest growing urban centers in the State of North Carolina. It is a leading retail center in eastern North Carolina and ranks as one of only a dozen billion dollar retail markets in NC. The local economy is well diversified with government, wholesale/retail trade and manufacturing each accounting for approximately 25% of total employment. Agriculture is also a strong contributor to the economy; tobacco, corn, soybeans, wheat, peanuts, eggs, livestock, poultry and vegetables are the primary agricultural products. Major employers include: East Carolina University (education),

Vidant Medical Center (health care), DSM (chemical manufacturing), TRC, Inc. (metal fabrication), NACCO (lift trucks), Alliance One (tobacco processing), ASMO (electric motors), Attends Healthcare products (paper products), Metrics (pharmaceuticals), and Grady-White (boats).

Pitt County is the leader for retail sales in Eastern North Carolina and ranked in the top 10 of the state's 100 counties for gross collections of sales and use taxes.



## 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

The area's educational system is the pride of eastern North Carolina! The public school system receives extensive local support, reflected in modern classroom facilities, a wide range of extra-curricular activities, and student performance above state and national averages on standardized achievement tests. One public school system serves Pitt County and its municipalities. The system expects to serve in excess of 23,000 students in the 2013-14 school year. The Pitt County School Administrative Unit is governed by a Board of Education consisting of twelve members, two each elected from six geographic dis-

tricts. A school superintendent is appointed by the Board of Education.



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

With the third largest university in North Carolina, an expanding regional medical center, and a diversified manufacturing sector, Pitt County is growing in unprecedented ways.

### 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 for the Community College. The remainder is shared by the Federal Government, Pitt County, and other funds such as grants. County funds may be used for both capital and operating costs.





PCC is a comprehensive two-year college offering approximately 48 Associate in Applied Science degree programs, 68 certificate programs, 27 diploma programs and 11 college transfer programs. More than 41 of these programs can be taken entirely over the internet. In terms of enrollment in curriculum programs, PCC is the seventh largest Community College in North Carolina's 58 campus community college system. Enrollment for 2012-13 was over 24,000 students including over 12,000 curriculum students and over 11,000

continuing education and community development students. PCC's educational programs and services are focused to meet the needs of local communities for higher education, employment skills, basic education skills, job retraining, personal growth and development, community workplace literacy, and community and economic development. PCC is well-known in the North Carolina Community College System for its specialization in Health Sciences career and college transfer programs.



**"Pitt Community College and East Carolina University are preparing students to compete and succeed in the global economy."**

## **EAST CAROLINA UNIVERSITY**

East Carolina University (ECU), the third largest of North Carolina's 53 private and public four-year colleges and universities, has an enrollment of nearly 28,000.

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 Research/Doctoral institution offering approximately 200 undergraduate, graduate, and doctoral de-

grees through its colleges and professional schools. ECU leads the state in distance education offering more than 60 degrees and certificate programs online. The University's Brody School of Medicine operates a family practice center, cancer center, and outpatient clinics in several medical specialties. It is well-known for its groundbreaking work in telemedicine and robotic surgery.



## 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. Thirty motor freight carriers provide regular service to the area, with eight operating terminals within the County. Three major deep water ports—Wilmington, NC, Morehead City, NC, and Norfolk, VA—are each within 120 miles of the area.

The County has approximately 1,800 linear miles of public roads and highways currently maintained by the North Carolina Department of Transportation.

The Pitt-Greenville Airport is an 872-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. 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, Weyer-

haeuser, and NACCO Materials Handling Group. Other services utilizing the Airport include air ambulance and air freight companies.

Daily rail service is provided to the County by CSX Transportation and Norfolk - Southern Railway, two of the nation's largest railroad systems. Interconnecting in Greenville, these systems allow for the transport of freight shipments to and from such cities as Atlanta, New Orleans, Miami, St. Louis, Chicago, Detroit, Philadelphia and Pittsburgh.

The County is served by two public transit systems—one that is operated by the City of Greenville (Greenville Area Transit - GREAT) and one that is operated by the County (Pitt Area Transit System - PATS).

The City of Greenville operates an urban bus system within its corporate limits. The County has no financial responsibility for subsidizing this service. The County operates Pitt Area Transit as a department of County government with an appointed advisory board to oversee the operation of this agency and general public transportation services.



**“Geographic location and affordability make Greenville—Pitt County a repeat choice for travelers.”**



## 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. The Department also assists persons in securing health care consumer education and other informational services.



## PUBLIC HEALTH

The primary purpose of the Public Health Department is to ensure the health and well being of the citizens of the County by means of various population based activities that fall into the general strategy of health promotion and disease prevention. This strategy distinguishes public health activities from other health care activities that are more curative in nature and more individualized in scope. The responsibility for administration of activities as assumed by County government are implemented through the County Board of Health.

The scope of Public Health Department activities falls into six broad categories: (1) control of communicable diseases, including environmental health activities, control of sexually transmitted diseases, tuberculosis

and other childhood diseases in child care settings; (2) specific health care services to assure minimal preventive health services for the indigent, including immunization, family planning, prenatal care, well baby care and specialized services for children with special needs; (3) nutrition education and food supplementation; (4) screening and early detection activities directed at the adult population; (5) support and follow-up services especially for high risk infants and pregnant women; and (6) health education and health promotion activities, including an on-going community diagnosis to identify specific community based health problems and develop appropriate interventions.



## VIDANT MEDICAL CENTER

Vidant Medical Center is an 861-bed acute care hospital. Located on the western border of Greenville, the hospital facilities were built in 1977. Vidant Medical Center was transferred by Pitt County in 1998 for operation by Pitt County Memorial Hospital, Inc., as a private non-profit corporation and renamed Vidant Medical Center in 2011. Eleven of the twenty members of the Board of Trustees of the Corporation are appointed by the Pitt County Board of Commissioners.

Vidant Medical Center is one of four

## ECU BRODY SCHOOL OF MEDICINE

The ECU Brody 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 Brody School of Medicine. The school is the principal source of advanced referral medical care for citizens of Eastern North Carolina, and is an im-

academic medical teaching centers in the State and serves as a teaching hospital for the ECU Brody School of Medicine. Vidant Medical Center is a regional health care referral center serving over 1.3 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.



U.S. News & World Report named Vidant Medical Center one of the best regional hospitals in 2011-12 for its commitment to best-in-class care and best-in-class experience.

portant source of primary care for citizens of Pitt County.

The East Carolina Heart Institute opened in January 2009 as a partnership with PCMH and ECU along with cardiovascular experts in private practice, academic medicine and research. It is the first institute in NC devoted exclusively to education, research, treatment and prevention in cardiovascular diseases. The institute has set the standard for cardiovascular care in NC.



## PARKS & RECREATION

Over the past thirty years, Pitt County Community Schools and Recreation has developed recreation programs and joint-use recreation facilities on school campuses throughout the county. In 2010, the County dedicated our district park as the Alice F. Keene Park.

The Alice F. Keene Park includes 1.25 miles in walking trails, two lighted softball fields, 4 multipurpose fields, a playground, horseshoe and bocce courts and a concession stand with restrooms. New this past year is the Physical Activity Challenge which encourages people through an incentive program to use the trail and participate in other physical activity programs.

The Making Pitt Fit Community Garden began operating in 2012. Located adjacent to the Farmer's Market, two elementary schools, Alice F. Keene District Park, the Council on Aging, the Community College Greenhouse and near several underserved neighborhoods, the garden is accessible to a cross section of the population.

The goal of the garden is to increase the consumption of fruits and vegetables and increase physical activity through work in the garden and use of the District Park. The garden in-

cludes an intergenerational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, strategies have been put in place to build a strong infrastructure and foundation that will ensure the quality of the community garden for years to come.



**“Collaborative partnerships with community agencies are vital to the vision of raising a healthier Pitt County community for citizens of all ages.”**





## **PITT COUNTY BOARD OF COMMISSIONERS**

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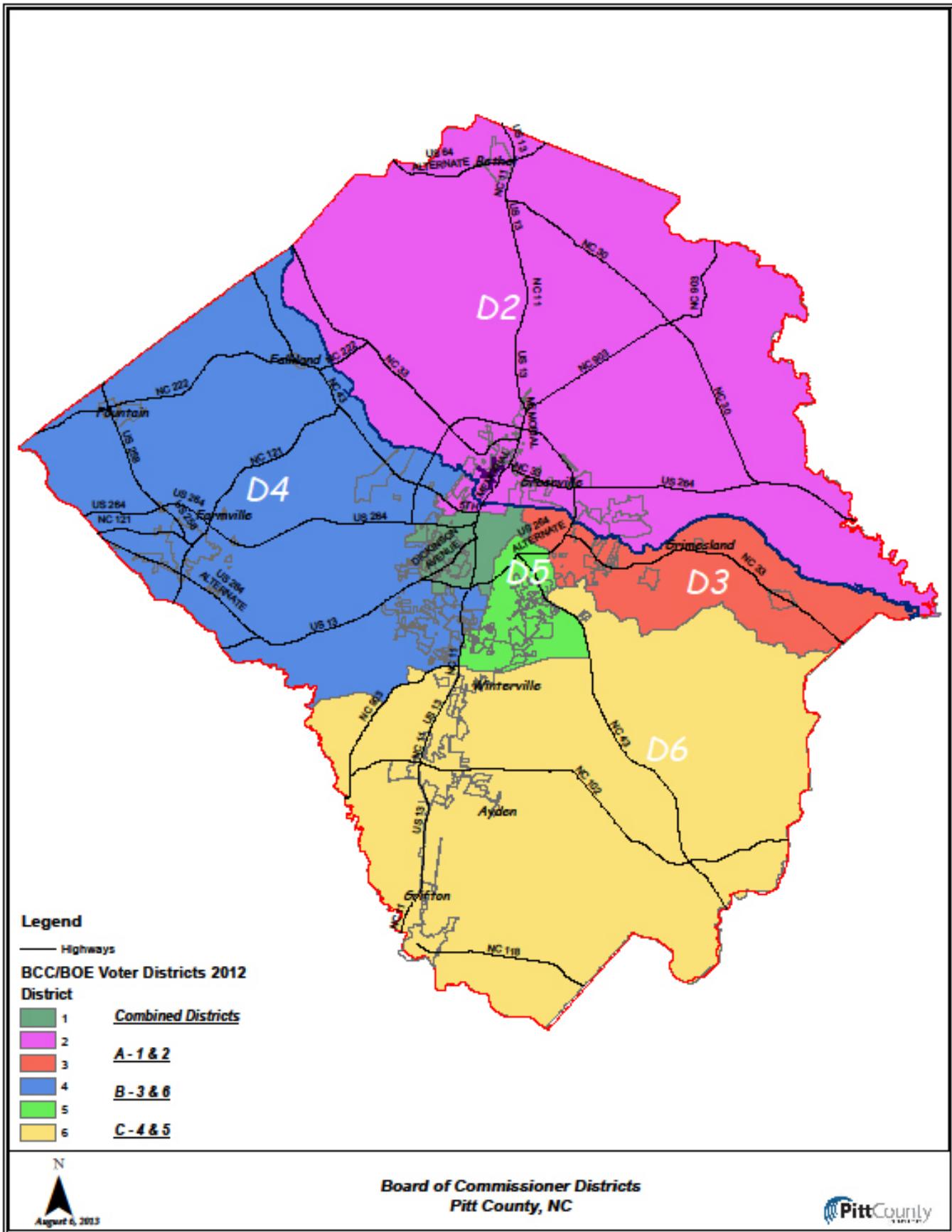
Pitt County Board of County Commissioners (pictured left to right) front row: David Hammond (District 1), Mark W. Owens, Jr. (Vice-Chairman, District 4), Jimmy Garris (Chairman, District 5), Glen Webb (District 6). Back row: Eugene James (District 2), Tom Johnson (District 3), Tom Coulson (District B: 3 & 6), Melvin McLawhorn (District A: 1 & 2), Beth B. Ward (District C: 4 & 5).

### **COUNTY MANAGER**

D. Scott Elliott



## **ELECTION DISTRICTS**





## **READER'S GUIDE**

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It is our desire to provide the necessary information for understanding the Pitt County Budget in an easy to read format. Government as a whole is sometimes very complex and confusing, and often the lines between responsibilities of state, county, and city governments become blurred. The Pitt County Budget strives not only to present the financial aspects of the County's annual budget, but also to serve as a policy document, an operations guide, and most importantly, as a communications medium to the citizens of Pitt County so they may understand where, why, and how various monies are spent on programs and services.

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 synopses on such issues as the County's Budget Process, Budget Policies, Accounting System, Debt Information, Fund Assignments, etc. It also contains in recap and visual form the Revenue, Expenditure, and Human Resource information, which is shown individually within each departmental budget.

Pitt County's budget is grouped by fund which is an accounting description for a balanced set of revenues and expenditures grouped together for the purpose of carrying on specific activities. The County operates its various funds under three broad categories with six fund types. The three broad categories are Governmental Funds, Proprietary Funds, and a Fiduciary Fund. The six fund types are as follows:

The first fund represented is the **GENERAL FUND**. This is the principal fund to account for the provision of basic governmental services and is primarily supported by property taxes, sales taxes, permits and fees, state and federal government revenues, and miscellaneous other sources. Departments in the Governmental Fund are grouped by service area to better identify the type of service provided. These service areas include **General Funds, Cultural & Recreational, Public Safety, Economic & Physical Development, Human Services, Environmental Protection, Education, Debt Service, and Other Programs**. Behind each of these service area categories, departments are shown separately with summary information about the department, accomplishments for the previous year, goals and objectives for the coming year, and performance indicators which may indicate workload, efficiency, or effectiveness of the department. A summary of the department's approved expenditures and revenue sources is shown as well as the authorized employee position total. Position count is shown in Full Time Equivalents (FTE), which means all full time and partial time positions are added together for the 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, County Capital Reserve Fund, State Grants Fund, Pitt Area Transit System Fund, Industrial Development Fund, Fire Districts Fund, EMS District Fund, E911 Surcharge Fund and Pitt County Schools Improvement Projects Fund.

## **READER'S GUIDE**

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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.

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

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

The **APPENDICES** section of the budget includes a Glossary of budgetary, accounting, and County terminology; a Department Contacts list providing names, addresses, phone, fax, and email information; and a Statistical Information section that provides various statistical information about the Pitt County area.

Should you have any questions after review of Pitt County's 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**

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June 2013

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

The Fiscal Year 2013-14 Annual Budget for Pitt County is presented herewith. A preliminary balanced budget was submitted May 20 and budget workshops were held on May 20-22 for review and discussion. The final Recommended Budget was reviewed on June 11 and a public hearing was opened following the review. The Budget Ordinance totaling \$211,365,509 was adopted on June 11, 2013.

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 adoption, 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".

D. Scott Elliott, ICMA-CM  
County Manager



# **MANAGER'S BUDGET MESSAGE**



June 11, 2013

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

The proposed Fiscal Year (FY) 2013-14 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 13-14 and attempts to maintain Pitt County's tradition of high quality services while working within a constrained revenue environment. This proposed budget, while addressing current needs, was also developed with a purposeful intent to continue to stabilize and improve the County's fund balance position. Prior to FY 12-13, the economic climate led the County to utilize fund balance to cover costs. Consistent with the FY12-13 budget, the proposed FY 13-14 budget continues to rebuild fund balance towards the County's stated goal of maintaining an available fund balance of 18-20%.

The proposed budget for FY 13-14 totals \$211,365,509. This budget represents an increase of 4.44% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$149,781,122 or a 4.47% increase from current year. The proposed tax rate to support the FY 13-14 budget remains constant at 68 cents per \$100 of valuation. The distribution of these funds is 67.3 cents supporting general county operations and 0.7 cent directed to Industrial Development.

## **BUDGET PROCESS**

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan at the February 18<sup>th</sup> Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year. Additionally, Commissioners were given an overview of anticipated revenues and budget drivers for the FY 13-14 budget.

Departments submitted their FY 13-14 budget requests in early March. Budget conferences to review departmental budgets, line item by line item, were conducted with individual department heads in April. From revenue projections and the information gained from departments, the preliminary budget reductions taken from the requests included reducing new position requests, delaying the opening of the new wing at the Detention Center, capital and other miscellaneous expenses. The Manager's initial reductions to requests totaled over \$2 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 13, 2013. The Manager's preliminary balanced budget was the impetus for discussion at workshops held on May 13<sup>th</sup> through May 15<sup>th</sup>.

## **Highlights:**

- Maintains the current ad valorem tax rate of \$.68
- Increases funding to both Pitt County Schools and Pitt Community College
- Maintains service levels to our citizens
- Includes funding for one-time capital and general operating expenses

## **MANAGER'S BUDGET MESSAGE**

### **BUDGET DEVELOPMENT CONSIDERATIONS**

At the Board's February 18<sup>th</sup> workshop, Commissioners reviewed and affirmed their priority areas to include:

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

These have been the priorities of the Board for a number of years. Support for these functions is a guiding principle in budget development as the Board believes a well educated and safe population leads to continued growth in our community.

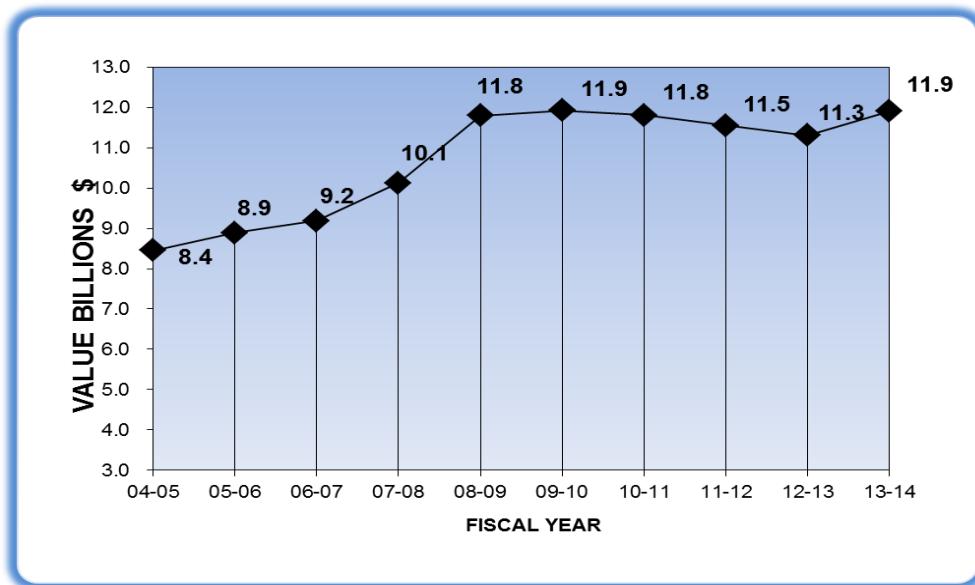
The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations that were included in the development of the coming year's program of work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

- Continues concept of "base budgeting" and builds upon structural balance/right-sizing
- Addresses input received during May 2013 budget workshops;
- Addresses the stated priorities of the Board of Commissioners;
- Continues to implement strategies to address long-term cost containment

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. The budget also includes various one-time expenses related to capital purchases.

### **REVENUE ASSUMPTIONS**

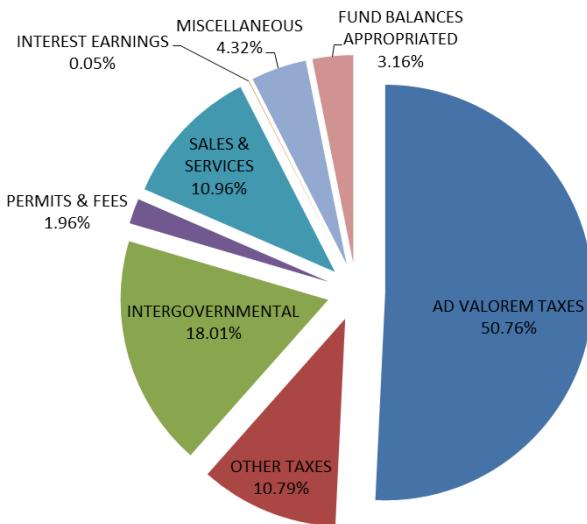
**Ad Valorem Taxes** – The County's base property valuation is estimated to be \$11.931 billion, reflecting a growth in the base of 5.29% over the prior year. Approximately \$323 million of this growth is attributed to a one-time increase in registered motor vehicle valuation as a result of the State's transition to the new "Tax and Tag Together" program. Over the past few years, Pitt County experienced slight decreases in the base due to a depressed economy coupled with revaluation effective in the FY 12-13 budget. As a growing university community that has seen steady measured population growth, it is believed that while some erosion of the base has occurred, it was not a huge value loss as compared to other parts of the state and nation. The following chart demonstrates the continuous growth in the valuation of the tax base of Pitt County over the past 10 years.



## **MANAGER'S BUDGET MESSAGE**

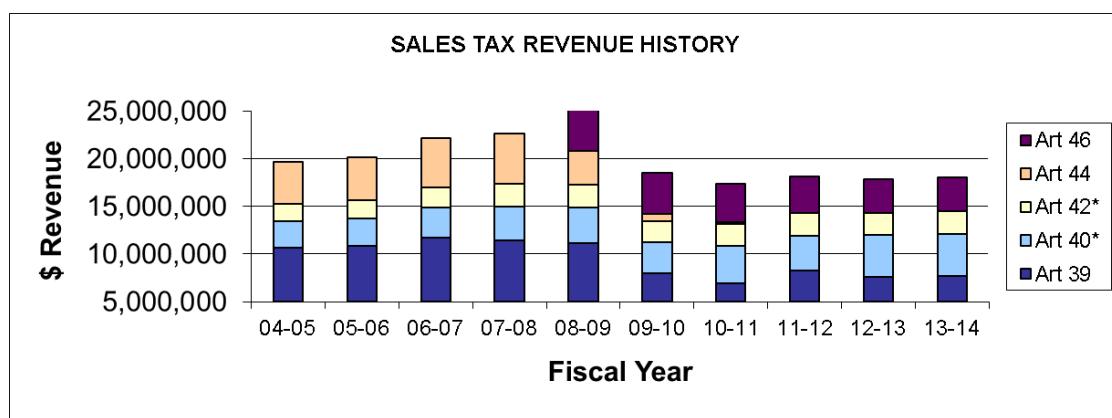
The Industrial Development Fund is allocated seven-tenths of a cent (0.7) from Pitt County's 68.0 cents tax levy. The Industrial Development Fund is used to support economic and industrial development activities throughout the County.

As presented in the pie-chart at the right, which represents the full County budget as opposed to just the General Fund, over 50 percent of Pitt County's budgeted revenue is derived from local ad valorem property taxes. Federal and State "Intergovernmental" revenues represent the second largest category, and sales and services is the third largest source of revenue. Within the General Fund, over 58 percent of the budgeted revenue is represented by local ad valorem property taxes.



**Sales Taxes** – Pitt County's total sales tax rate is 7 percent – a combination of 4.75 percent of which is retained by the State and 2.25 percent that is returned to the County. At the present time, the Article 39 tax is a 1% tax while Articles 40 and 42 are both ½% taxes. In addition, the County also has a local option Article 46 tax that is a ¼% tax enacted after an affirmative vote of the citizens in 2007.

Over the past five years, there have been many changes within the sales tax structure driven by the State's decision to assume the former local share of the Medicaid burden. As a part of that landmark legislation, the counties ceded the Article 44 tax proceeds back to the State to help offset the cost that was being transferred. Additional changes in distribution methodology from per capita to point of sale were also implemented. As a regional hub, Pitt County does still see evidence of growth as total taxable sales within the County have remained stable.



Note: FY12-13 & FY13-14 are estimates

\*Reflects portion received in General Fund

**Fees** – Fees have been reviewed and increases are proposed for two areas of the County's operations. The Animal Shelter has requested an increase in the Animal Intake Fee. Permitting fees have also been adjusted accordingly.

## **MANAGER'S BUDGET MESSAGE**

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

<b>Fire Districts</b>	<b>Current Rate</b>	<b>Proposed Rate</b>
Ayden	0.0475	0.0475
Bell Arthur	0.0500	0.0885
Belvoir	0.0189	0.0189
Bethel	0.0675	0.0675
Black Jack	0.0640	0.0740
Clark's Neck	0.0450	0.0450
Eastern Pines	0.0500	0.0500
Falkland	0.0600	0.0600
Farmville	0.0389	0.0389
Fountain	0.0500	0.0500
Gardnerville	0.0800	0.0940
Grifton	0.0599	0.0599
Grimesland	0.0700	0.0700
Pactolus	0.0425	0.0425
Red Oak	0.0700	0.0700
Sharp Point	0.0600	0.0600
Simpson	0.0650	0.0650
Staton House	0.0250	0.0275
Stokes	0.0500	0.0700
Winterville	0.0440	0.0440

**Emergency Medical Service (EMS) District Tax** – The EMS District has been in place for eleven years. The existing 4.6 cents tax rate for the District is proposed to remain constant. The operation of this fund is totally sustained by the EMS tax and user/transport fees in the proposed budget with no required General Fund contribution.

**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 \$80 thousand on an average investment of \$27 million. This earning equals a small fraction on the tax levy that is not placed on taxpayers. Unfortunately, the economic climate keeps investment rates at all-time lows and, while the County has similar amounts to invest, is not able to maximize returns to match performance enjoyed in prior years.

**Fund Balance** – \$2 million in Fund Balance is appropriated to balance the FY 13-14 operating 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, 2013, it is projected that Fund Balance will be approximately 14.81%. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 24.73% of expenditures at June 30, 2012 while the average of fund balance for all 100 counties was 25.24%. The current year's projection of an increase to General Fund fund balance indicates that "rightsizing" efforts taken during the current year budget planning were successful. The proposed budget continues to ensure that the County operates within its means, without further erosion to General Fund fund balance.

## **MANAGER'S BUDGET MESSAGE**

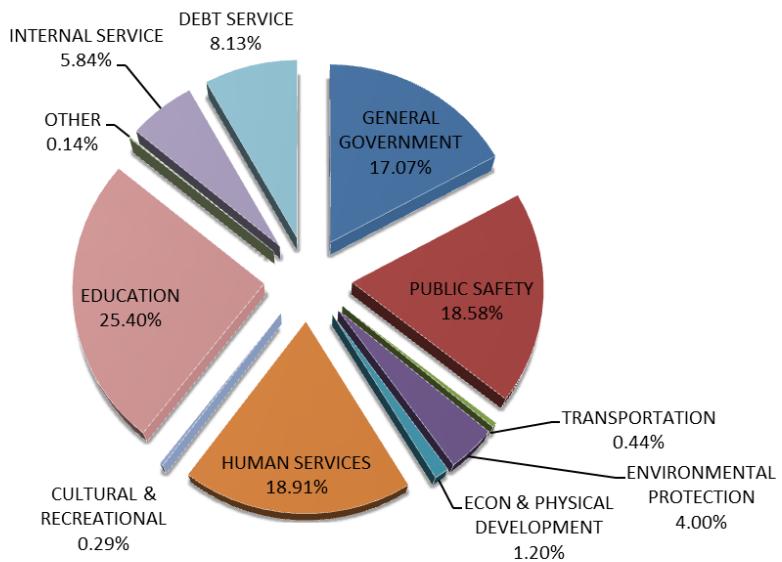
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### **EXPENDITURE HIGHLIGHTS**

The County's expenditures are divided across several major service areas that are shown on the chart below. 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. Public Safety is our third largest expenditure area.

The total County budget is projected to increase from the current year original budget by 4.44%, with the General Fund increasing by 4.47%. With the implementation of the "Tax and Tag Together" program, one-time revenues equaling approximately \$1.4 million are being used to purchase much needed capital items and to fund other one-time expenditure needs. Excluding one-time expenditures, the increase to the General Fund would be 3.49%.

The following include noteworthy changes to expenditures:



#### **One-Time Expenditures –**

Capital needs such as maintenance equipment, facility improvements, equipment upgrades, telephone system upgrades and general one-time operating expenses. Other non-capital expenditure items include contributions to the new state-mandated unemployment insurance reserve fund, deferred building improvements, and temporary staffing support for the implementation of the new Department of Social Services (DSS) software system (NC FAST).

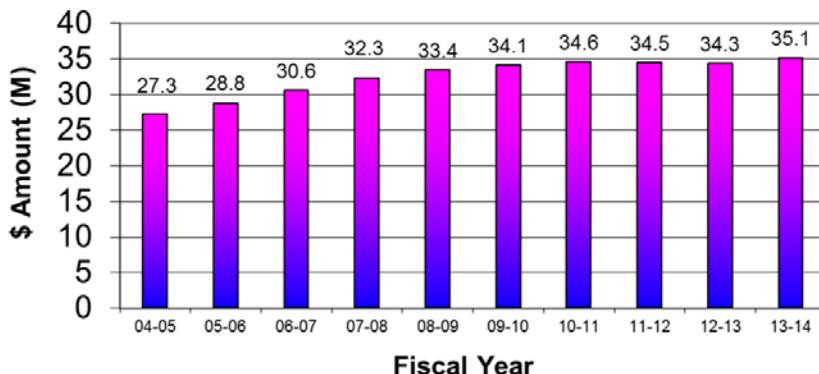
**General Government –** There are two expenditure drivers in General Government. First, the Board of Trustees of the Local Government Employees' Retirement System (LGERS) has mandated an increase to the pension rate portion of the employer's contribution by .33 percentage points.

Second, the N.C. General Assembly's Revenue Law Committee approved a proposal to return the state's Unemployment Insurance (UI) fund to solvency in January 2013. To do this, each county is required to establish an Unemployment Insurance Account and contribute 1% of its quarterly taxable wages paid employees (salaries capped at \$20,900 per employee in 2013) into its UI Account. The proposed FY 13-14 budget includes funding for these mandatory items.

**Education –** Over the past two years, Pitt County decreased funding to the Board of Education due to the sluggish economy. For FY 13-14, Pitt County is able to provide an increase of \$731,561 in current expense funding with a total appropriation of \$35,826,287 with \$35.1 million in current expense and \$750K in capital expense. The Board annually appropriates \$750,000 for pay-as-you-go Category I, II and III capital needs, with exception to FY 12-13. The chart on the next page shows the Board of Commissioners' current expense funding over the past 10 years.

## MANAGER'S BUDGET MESSAGE

Pitt County Board of Education - Current Expense



It is important to note that the proposed FY 13-14 current expense appropriation represents the County's highest level of funding on record for Pitt County Schools. Education continues to be the highest priority of the County.

Pitt Community College will see an increase of 9.56% in current expense appropriation. The chart to the right shows an increase each year over the past 10 years with the exception of FY 11-12 when an across-the-board reduction was made to all County budgets. As is the case for Pitt County Schools, the proposed FY 13-14 current expense appropriation represents the County's highest level of funding on record for Pitt Community College.

**Human Services** – The Social Services' overall budget increased by 4.41% as compared to the current year budget. The Public Health Department's budget reflects an overall decrease of 2.15%.

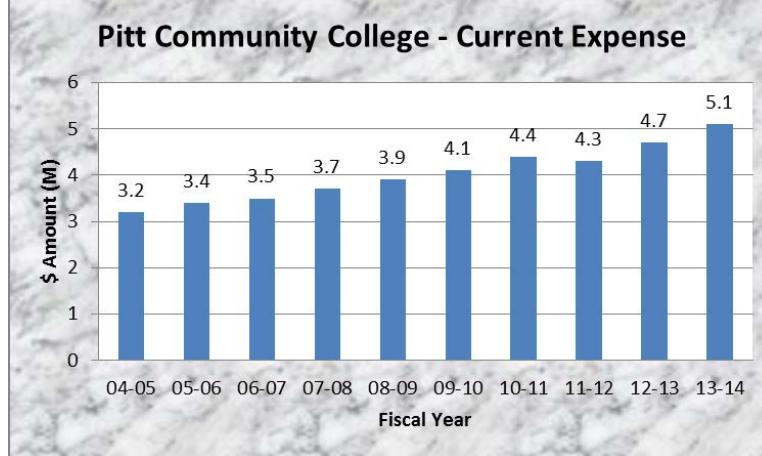
**Public Safety** – The Sheriff's overall budget increased by 5.13% as compared to current year budget with \$799,000 being for one-time expenditures. Excluding one-time expenditures, the Sheriff's overall budget is increased by 2.14%.

The Emergency Medical Service Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for eleven years. This budget holds the EMS District tax rate constant at 4.6 cents. The budget includes funding for the final year of the 3-year Vehicle Replacement Program.

The Fire Service Districts were fully implemented in FY 12-13. Formerly, the districts were Fire Tax Districts. Each Fire Service District will continue to operate with individual tax rates and a general contribution of \$10,000 each from the County. Additionally, there is an established per call supplement. The General Fund also supports the districts with approximately \$300,000 per year in insurance and maintenance costs directly related to the operations of the fire departments.

**Personnel** – A proposed market adjustment of 2% for employees is recommended for the FY 13-14 budget. The January Consumer Price Index (CPI), which is normally used to benchmark the County's adjustment, was 1.6%. Given the recent economic climate, employees have not had a market adjustment since FY 08-09; the cumulative CPI since that time is 8.7%.

The County has a pay for performance system that has been in place for more than 16 years. Under this system, annual performance plans are created for each employee and then an annual evaluation is completed to measure work performance against the predefined plan. Each employee that satisfactorily meets their goals and makes the appropriate score is then eligible for an incremental increase. Additionally, the County has progression programs in



## **MANAGER'S BUDGET MESSAGE**

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place for employees within the Inspections Department and the Sheriff/Detention Departments. For the third year, no funding to continue either of these processes is included within the budget recommendation. However, a non-monetary merit compensation is being proposed. In lieu of a pay increase, personal leave credit will be granted for employees who achieve satisfactory performance ratings.

At the outset of the budget process, 27.75 new positions were requested by departments. A total of 5.50 have been recommended with 4 being public safety related. An additional position has been added to Environmental Health and .50 to the Permitting Center.

### **CAPITAL IMPROVEMENT PLAN**

An updated Multi-Year Capital Improvement Plan is presented each year as part of the annual budget process. This year, at our February 18<sup>th</sup> Budget Planning Workshop, the County completed a review of future capital needs. Staff presented data on construction costs, projected timelines, and operating impact. This data was then overlaid against existing debt service and growth projections to give better overview of full impact. For FY 13-14, continuation funding is included for minimal recurring capital outlay.

### **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 Duane Holder, Deputy County Manager – Chief Financial Officer; Shelley Leach, Budget Administrator; and Denise Urban, Budget & Grants Analyst, for their dedication in developing, balancing and compiling the budget documents and presentation materials.

Respectfully submitted,



D. Scott Elliott, ICMA-CM  
County Manager



## **BUDGET ORDINANCE**

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### **COUNTY OF PITT, NORTH CAROLINA**

#### **BUDGET ORDINANCE**

**Fiscal Year 2013-14**

**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, 2013 and ending June 30, 2014:

#### **GENERAL FUND**

##### **GENERAL GOVERNMENT**

Governing Board, County Manager, Legal	\$1,081,429
Finance, Tax Administration, Elections, Animal Shelter	4,089,126
Register of Deeds	615,370
Human Resources, Veteran Services	677,836
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	2,683,685
Buildings & Grounds, Engineering, Housekeeping	2,783,135
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	27,163,967
Emergency Management, Communications	2,025,743
Economic Development, Public Safety, Human Services, Cultural/Recreation Transportation, Medical Examiner	1,407,499
Inspections, Planning, Planning E911, Permitting Center, Soil & Water Conservation	1,385,790
Cooperative Extension, Farmers' Market	378,702
Pitt County Schools	35,826,287
Pitt Community College	5,170,326
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	263,524
Transfer to Public Health	4,067,415
Transfer to Department of Social Services	8,789,969
Transfer to Mental Health	487,500
Transfer to Debt Service Fund	5,793,650
Transfer to Worker's Compensation Fund	650,000
Transfer to Pitt Area Transit System Fund	26,310
Transfer to Retiree Medical Insurance Fund	1,102,094
Non-Departmental, Contingency	3,402,752
 TOTAL	\$109,872,109

##### **PUBLIC HEALTH**

Administration	\$2,448,644
Environmental Health	1,235,712
Communicable Disease	974,961
Chronic Disease Prevention	316,505
Women's & Children's Health	4,269,611
 TOTAL	\$9,245,433

## **BUDGET ORDINANCE**

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### **SOCIAL SERVICES**

Administration	\$2,570,045
Services & Programs	18,748,975
Public Assistance	6,067,997
Child Support	2,409,063
<hr/>	
<b>TOTAL</b>	<b>\$29,796,080</b>

### **COURT FACILITIES**

Court Facility Operating Expenses	\$280,000
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### **MENTAL HEALTH**

General Agency	\$587,500
<hr/>	
<b>TOTAL GENERAL FUND</b>	<b>\$149,781,122</b>

### **LAW ENFORCEMENT OFFICERS' PENSION FUND**

LEO Pension Operating Expenses	\$263,524
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### **SCHOOL CAPITAL RESERVE FUND**

School Reserve Operating Expenses	\$6,709,181
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### **ARTICLE 46 SALES TAX RESERVE FUND**

Sales Tax Reserve	\$5,231,230
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### **STATE GRANTS FUND**

Community Transformation Grant	\$420,000
JCPC Methodist Home Grant	58,576
JCPC Building Hope	48,000
JCPC Juvenile Restitution Grant	92,745
JCPC Juvenile Crime Prevention	6,500
JCPC Teen Court Grant	79,922
NACCHO - Triple P Project	110,000
Soil & Water Watershed Grant	50,259
<hr/>	
<b>TOTAL</b>	<b>\$866,002</b>

### **PITT AREA TRANSIT SYSTEM FUND**

Pitt Area Transit System	\$924,367
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### **INDUSTRIAL DEVELOPMENT COMMISSION FUND**

Industrial Development Operating Expenses	\$1,062,181
ECTC Rental Operation	52,232
<hr/>	
<b>TOTAL</b>	<b>\$1,114,413</b>

## **BUDGET ORDINANCE**

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### **FIRE DISTRICTS FUND**

#### **Fire Districts**

Ayden	\$108,924
Bethel	29,806
Bell Arthur	184,268
Belvoir	23,222
Black Jack	104,808
Clarks Neck	25,658
Eastern Pines	338,190
Falkland	99,955
Farmville	48,445
Fountain	24,383
Gardnerville	82,629
Grifton	77,000
Grimesland	73,293
Pactolus	54,459
Red Oak	124,364
Sharp Point	3,071
Simpson	238,000
Staton House	252,822
Stokes	57,528
Winterville	197,663
<b>TOTAL</b>	<b>\$2,148,488</b>

### **EMS DISTRICT FUND**

Pitt County (less City of Greenville)	\$5,261,997
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### **EMERGENCY TELEPHONE SYSTEM FUND**

E-911 Operating Expenses	\$594,248
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### **DEBT SERVICE FUND**

Principal and Interest on Debt	\$17,175,635
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### **SCHOOL CAPITAL PROJECT FUND**

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

Solid Waste Operating Expenses	\$8,204,229
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### **GARAGE FUND**

Garage Operating Expenses	\$1,123,575
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## **BUDGET ORDINANCE**

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### **EMPLOYEE MEDICAL INSURANCE FUND**

Health Plan Expenses	\$9,437,894
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### **RETIREE MEDICAL INSURANCE FUND**

Retiree Health Insurance Administration	\$1,102,904
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### **WORKERS' COMPENSATION FUND**

Workers' Compensation Expenses	\$676,700
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### **GRAND TOTAL - ALL FUNDS - EXPENDITURES**

	\$211,365,509
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**SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2013-14 to meet the foregoing appropriations:**

### **GENERAL FUND**

#### **GENERAL GOVERNMENT**

Ad Valorem Taxes	\$80,329,532
Other Taxes	14,776,455
Restricted & Unrestricted Revenues	648,550
Permits & Fees	1,661,500
Sales & Services	5,756,023
Investment Earnings	75,000
Miscellaneous Revenues	2,360,049
Debt & Non Revenue Receipts	2,265,000
Fund Balance Appropriated	2,000,000
<b>TOTAL</b>	<b>\$109,872,109</b>

#### **PUBLIC HEALTH**

Restricted & Unrestricted Revenues	\$2,437,266
Permits & Fees	1,661,622
Miscellaneous	770,307
Fund Balance Appropriated	308,823
Intrafund Transfer	4,067,415
<b>TOTAL</b>	<b>\$9,245,433</b>

#### **SOCIAL SERVICES**

Restricted & Unrestricted Revenues	\$20,734,955
Sales & Services	270,846
Miscellaneous	310
Intrafund Transfer	8,789,969
<b>TOTAL</b>	<b>\$29,796,080</b>

## **BUDGET ORDINANCE**

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### **COURT FACILITIES**

Facilities Fees	\$280,000
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### **MENTAL HEALTH**

Intrafund Transfer	487,500
Other	100,000
<b>TOTAL</b>	<b>\$587,500</b>

### **TOTAL GENERAL FUND**

<b>149,781,122</b>
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### **LAW ENFORCEMENT OFFICERS' PENSION FUND**

Intrafund Transfer	\$263,524
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### **SCHOOL CAPITAL RESERVE FUND**

Sales Tax Reserve	\$4,500,000
Lottery	1,520,868
Fund Balance Appropriated	688,313
<b>TOTAL</b>	<b>6,709,181</b>

### **ARTICLE 46 SALES TAX RESERVE FUND**

Sales Tax Reserve	\$3,500,000
Fund Balance Appropriated	1,731,230
<b>TOTAL</b>	<b>\$5,231,230</b>

### **STATE GRANT FUNDS**

Community Transformation Grant	\$420,000
JCPC Methodist Home Grant	58,576
JCPC Building Hope	48,000
JCPC Juvenile Restitution Grant	92,745
JCPC Juvenile Crime Prevention	6,500
JCPC Teen Court Grant	79,922
NACCHO - Triple P Project	110,000
Soil & Water Watershed Grant	50,259
<b>TOTAL</b>	<b>\$866,002</b>

## **BUDGET ORDINANCE**

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### **PITT AREA TRANSIT SYSTEM FUND**

Restricted & Unrestricted Revenues	\$283,357
Sales & Services	612,200
Sale of Fixed Assets	2,500
Intrafund Transfer	26,310
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TOTAL	\$924,367

### **INDUSTRIAL DEVELOPMENT COMMISSION FUND**

Ad Valorem Taxes	\$807,913
Rental Income	306,500
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TOTAL	\$1,114,413

### **FIRE DISTRICTS FUND**

Ad Valorem Taxes	\$2,148,488
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### **EMS DISTRICT FUND**

Ad Valorem Taxes	\$2,703,604
Sales & Services	2,300,000
Fund Balance Appropriated	258,393
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TOTAL	\$5,261,997

### **EMERGENCY TELEPHONE SYSTEM FUND**

911 User Fees	\$594,248
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### **DEBT SERVICE FUND**

Miscellaneous	\$547,792
Transfer from Article 46 Sales Tax	4,781,230
Transfer from School Capital Reserve	5,959,181
Intrafund Transfer	5,793,650
Solid Waste Transfer	93,782
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TOTAL	\$17,175,635

### **SCHOOL CAPITAL PROJECT FUND**

Transfer from School Capital Reserve	\$750,000
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## **BUDGET ORDINANCE**

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### **SOLID WASTE & RECYCLING FUND**

Fees & Charges	\$7,556,829
Other Revenues	647,400
<b>TOTAL</b>	<b>\$8,204,229</b>

### **GARAGE FUND**

User Charges	\$1,123,575
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### **EMPLOYEE MEDICAL INSURANCE FUND**

User Charges	\$351,430
Interest Income	5,000
Fund Transfer from County Departments	8,458,942
Fund Balance Appropriated	622,522
<b>TOTAL</b>	<b>\$9,437,894</b>

### **RETIREE MEDICAL INSURANCE FUND**

Transfer from General Fund	\$1,102,904
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### **WORKERS' COMPENSATION FUND**

Transfer from General Fund	\$650,000
Transfer from Solid Waste & Recycling Fund	12,500
Transfer from Pitt Area Transit System Fund	14,200
<b>TOTAL</b>	<b>\$676,700</b>

### **GRAND TOTAL - ALL FUNDS - APPROPRIATIONS**

**\$211,365,509**

**SECTION III. The following tax rates, based upon collections of 95.5%, are hereby levied for the Fire and EMS Districts for Fiscal Year 2013-14:**

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	\$0.0475	\$240,118,879	\$108,924
Bell Arthur	\$0.0885	\$218,023,816	\$184,268
Belvoir	\$0.0189	\$128,654,925	\$23,222
Bethel	\$0.0675	\$46,238,502	\$29,806
Black Jack	\$0.0740	\$148,305,722	\$104,808
Clark's Neck	\$0.0450	\$59,705,075	\$25,658
Eastern Pines	\$0.0500	\$708,251,404	\$338,190
Falkland	\$0.0600	\$174,441,653	\$99,955
Farmville	\$0.0389	\$130,406,832	\$48,445
Fountain	\$0.0500	\$51,064,029	\$24,383
Gardnerville	\$0.0940	\$92,045,650	\$82,629
Grifton	\$0.0599	\$134,604,102	\$77,000

## **BUDGET ORDINANCE**

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Grimesland	\$0.0700	\$109,638,365	\$73,293
Pactolus	\$0.0425	\$134,176,839	\$54,459
Red Oak	\$0.0700	\$186,033,747	\$124,364
Sharp Point	\$0.0600	\$5,360,191	\$3,071
Simpson	\$0.0650	\$383,407,394	\$238,000
Staton House	\$0.0275	\$962,671,921	\$252,822
Stokes	\$0.0700	\$86,055,384	\$57,528
Winterville	\$0.0440	\$470,401,255	\$197,663
 Total Fire Districts			\$2,148,488
 <b>EMS District</b>			

Pitt County (less City of Greenville)	\$0.046	\$5,983,620,043	\$2,628,604
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**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:

- a. The Deputy County Manager - Financial Services or designee may transfer amounts between objects of expenditure within a department (operating line items only).
- b. Movement of funds between/across expenditure categories (Personal/Operating/Capital) may be requested by Department but require approval of Manager. No salary lag can be used to fund part time staff or pay overtime without Manager acknowledgement. Movement of funds to purchase unbudgeted Capital requires same acknowledgement.
- c. The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs.
- d. The funding for merit (step) increases, reclassifications, and cost of living allowances may be moved from the budgeted reserve with the approval of the Deputy County Manager - Financial Services. For FY13-14, no direct cost funding has been provided for merit plan or any incentive/progression plan increases. A market adjustment has been included.
- e. No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.
- f. Upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager - 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 \$974 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.

## **BUDGET ORDINANCE**

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**SECTION VII.** Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2013, and incorporated into the Pitt County Manual of Fees. It is the practice of Pitt County to adopt at July 1, the IRS mileage reimbursement rate that was effective the prior January.

**SECTION VIII.** The Board of County Commissioners hereby levies a tax rate of sixty-seven and three tenths cents (.6730) per one hundred dollars (\$100.00) of valuation on property for the County General Fund, and seven tenths of a cent (.0070) 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-eight cents (.6800) 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 \$11,931,086,341 and an estimated collection rate of 97%.

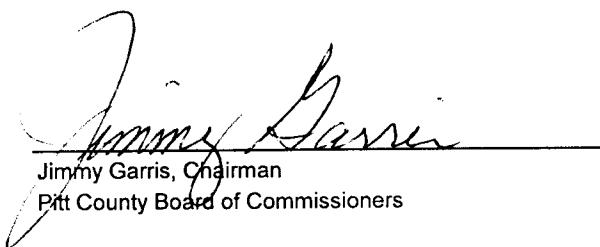
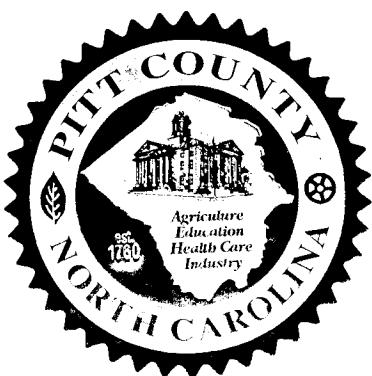
**SECTION IX.** The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$71 per household and authorizes the assessment amount to be printed on the Pitt County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax. A \$40 per ton tipping fee is adopted for construction and demolition waste and \$45 per ton tipping fees is adopted for commercial and industrial waste.

**SECTION X.** 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 prior years 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. Effective with the implementation of the new "Tax and Tag Together" program, the County will remit net proceeds of registered motor vehicle taxes to municipalities.

**SECTION XI.** The Board of County Commissioners hereby authorizes married full-time benefited County employees to receive the benefit of family health insurance at no additional cost. This current compensation grandfathers employees receiving this benefit effective 6/30/13 and is subject to annual appropriation and approval by the Board of County Commissioners.

**SECTION XII.** The Board of County Commissioners hereby authorizes the enactment of a one-time non-monetary merit compensation proposal. In lieu of a pay increase, personal leave credit will be granted for employees who achieve satisfactory performance ratings as presented in the Budget Workshops.

Adopted this 11th day of June, 2013.



Jimmy Garris  
Jimmy Garris, Chairman  
Pitt County Board of Commissioners



Kimberly W. Hines  
Kimberly W. Hines, Clerk  
Pitt County Board of Commissioners



## **BUDGET PROCESS**

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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**

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### **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 multi-year Capital Improvement Program and departmental long-term goals and objectives. The Board of Commissioners holds a series of planning sessions during the winter months to identify and set the overall goals for the County and to review the financial forecast.

Budget packages and instructions were distributed to departments in February. 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 11 to assure adequate opportunity to receive additional citizen input on the budget.

## **BUDGET PROCESS**

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Pitt County's budget was adopted on June 11, 2013, 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 (operating line items only).
- Movement of funds between/across expenditure categories (Personal/Operating/Capital) may be requested by Department but require approval of Manager. No salary lag can be used to fund part time staff or pay overtime without Manager acknowledgement. Movement of funds to purchase unbudgeted Capital requires same acknowledgement.
- The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs.
- The funding for merit (step) increases, reclassifications, and cost of living allowances may be moved from the budgeted reserve with the approval of the Deputy County Manager - Financial Services. For FY13-14, no direct cost funding has been provided for merit plan or any incentive/progression plan increases. A market adjustment has been included.
- No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.
- Upon notification of funding decreases from the state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager – Financial Services. Board of Commissioners' action will not be required unless staffing is affected.

## **BUDGET PROCESS**

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### **Pitt County Budget Calendar for FY 2013-14**

December 2012	Staff update and review CIP and Financial Plan
February 2013	Capital Improvement Planning Discussion (regular BOCC meeting)  Review, update, affirm Board's Goals for FY 2013-14
	Departments formulate objectives/action plans for the budget year tied to Commissioners' goals
February 4, 2013	Forward budget packages to department heads through courier
February 7, 2013	Discuss budget process at department head meeting
February 8, 2013	Departments notified of opening for FY 2013-14 MUNIS Budget entry access
March 1, 2013	All budget requests and documentation due from departments to Financial Services Department. (Departmental access to MUNIS budget entry closed at 5 p.m.)
March 1-15, 2013	Budget compilation and balancing
March 18, 2013	Budget documents to County Manager for review
March 20-29, 2013	Internal review by Manager and select staff
April 15-26	Departmental budget conferences with County Manager
May 3	Return revised budget requests to departments for review
May 13	Present overview, balanced budget (tentative) to Board of Commissioners. (This document will be used as a working copy during budget workshops.)
May 13-17	Workshops with Commissioners to present and review/amend tentative budget
May 21-24	Open for additional workshops, if needed
June 3	Manager's Recommended Budget and Budget Message presented to Board of Commissioners (regular BOCC meeting)
June 11	Hold public hearing for citizen input at 7 p.m. (and possible budget adoption)
June 17	Alternative date to adopt 2013-14 Budget (regular BOCC meeting)

## **BUDGET POLICIES**

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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 2013 for continuation in the FY 2013-14 budget year:

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

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7. The operating budget shall fully describe the major goals to be achieved by each department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions of prior year accomplishments and mission statements for each department and division.
8. The County shall finance essential County services which have a Countywide benefit in the budget from revenue sources which are generated from a broad base, (i.e. property taxes, sales taxes). Throughout the budget document these revenue sources shall be noted as "General Fund Appropriation."
9. The County shall minimize the impact on the use of property tax by seeking alternative funding sources for County services that focus on user fees for responsive services and upgrading and/or enhancement of the property tax base.
10. The County shall review user fee rate structures on 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 unassigned General Fund Balance of 8.33% or an amount equal to at least one month of General Fund operations. However, it is the County's goal to exceed this minimum and keep unassigned fund balance in the 18-20% 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.
2. The County shall produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Practices (GAAP) as outlined by Governmental Accounting, Auditing and Financial Reporting (GAAFR).

## **BUDGET POLICIES**

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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, limited obligation bonds and certificates of participation at or below 20 years.
3. The County shall not incur long-term debt to support current operations.
4. The County shall maintain a sound relationship with all bond rating agencies and will keep them informed about current projects and other important fiscal events.

## **CAPITAL IMPROVEMENT BUDGET POLICIES**

1. Capital 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 multi-year plan for capital improvements, with proposed funding sources identified for each project. The plan should be updated and extended annually.
5. The County shall coordinate decision making for the capital improvement budget with the operating budget to make effective use of the County's limited resources for operating and maintaining existing services and facilities as well as planning for future needs.
6. The County shall attempt to maintain all its assets at a level adequate to protect the County's capital investment, to minimize future maintenance and replacement costs, and to maximize operating efficiency.
7. The County shall maintain a responsible and prudent fiscal condition to minimize long-term interest expense when financing capital improvements.

## **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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

The entity wide financial statements will be reported on a full accrual basis separated by funds with governmental activities and business-type activities, in accordance with the Governmental Accounting Standards Board Statement No. 34. 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 or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County operates its various funds under three broad categories with six fund types. 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. There are 6 General Funds: General Government Fund, Public Health Fund, Social Services Fund, Court Facility Fund, Mental Health Fund, and Debt Service Fund. The Debt Service Funds account for expenditures for principal and interest for all general long-term debt account group debt payments. Other governmental fund types provide the resources to make the payments through operating transfers.

**Special Revenue Funds** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for special purposes. There are 11 Special Revenue Funds: County Capital Reserve Fund, 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.

**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 Building Fund, Pitt Community College Bond Match Projects Fund, Pitt Community College 2009 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**

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### **PROPRIETARY FUNDS**

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

**Internal Service Funds** Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis. Pitt County has four internal service funds: Employee Medical Insurance Fund, Retiree Medical Insurance Fund, Worker's Compensation Fund, and County Garage Fund.

### **FIDUCIARY FUNDS**

**Trust and Agency Funds** 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 and Sheriff 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 24 percent. At the end of Fiscal Year 2012-13, Pitt County's General Fund is anticipated to have a fund balance of approximately \$26.2 million, of which \$19.3 million will be unreserved (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2013 is anticipated to be 14 percent. The County closely monitors its fund balance position, as it plays a pivotal role in maintaining a strong financial position and meeting the needs of a growing county.

## **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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### **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**

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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.

## **LONG-RANGE FINANCIAL PLANNING**

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Long-range financial planning is a process that occurs continuously throughout the fiscal year with a more formal process beginning in the fall of each year. The table 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 and indicators each fiscal year. Also in this section are several financial indicators and benchmarks used to compare with other counties in the state.

Fiscal Year 2013-14 budget planning continued the practice of utilizing a base budget baseline and building upon it in a structurally balanced manner. Forecasting for future years has been done in a very conservative manner, given the fact that recessionary trends continue and only minimal signs of rebound exist.

As the economic recovery continues to reveal more signs of positive trends, staff will be better able to project growth trends for planning purposes. Our assumptions will need review and modification and staff will focus on that as we shift back to more normal conditions.

The budget forecast projections are based on the following assumptions:

### **FINANCIAL PLANNING ASSUMPTIONS**

#### **REVENUES:**

1. **Property Tax:** The prior year property tax collection amount serves as the base. For the current year, a 97% collection rate is anticipated and \$2 million is included in the estimate for collection on delinquent accounts. Also included in the current year Ad Valorem budget is a one-time estimated \$2.1 million in revenues as a result of implementation of the state's new 'Tax & Tag Together' program. Absent these one-time revenues, the FY 14 Ad Valorem tax estimate represents an increase of 3.2% over FY 13 estimates. Subsequent years are forecasted at an increase of 2%. The County will undergo a revaluation of real property in 2016 with values projected to increase 7.5%.
2. **Sales Tax:** Sales Tax revenues are typically estimated to increase by 2.5-3% each year. However, over the past 2-3 years of economic uncertainty, little growth has been seen. FY 14 Sales Tax revenues are projected to increase by 1%. Future year projections also assume a 1.5% rate of growth.
3. **All Other Revenues:** All other revenues assume the current cost-sharing formulas for Social Services, reimbursements for Public Health, and other intergovernmental revenues. Various other permits, fees, sales and services are also included in this category, including but not limited to: federal inmate reimbursements, building permits, alcohol/beverage control revenues, etc. A 1% growth factor is used in forecasting.
4. **Transfers In:** This line item includes revenues generated by restricted sales tax, local option 1/4 cent sales tax, and NC Education Lottery funds. All of these revenue sources are reserved for the purpose of funding education-related construction and/or debt service. Forecasted years offset future year Schools & 1/4 % Sales Tax expenditures.
5. **Fund Balance Appropriated:** The County has made a concerted effort over the last 2-3 years to significantly reduce its reliance on appropriated fund balance to fund normal operating expenditures.

## **LONG-RANGE FINANCIAL PLANNING**

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While a conscious effort was made to utilize fund balance to help bridge the gap during lean years, a revitalized effort to preserve and grow fund balance now exists. For planning purposes, the County will strive to decrease its reliance on appropriated fund balance by 2% for each subsequent year.

### **EXPENDITURES:**

1. Salaries & Benefits: Salaries and benefits in both the General Government and Human Services categories reflect a 2% cost of living allowance (COLA) increase in the current budget year. A 2% increase is factored for subsequent years. Should the County recognize faster recovery, additional salary/benefit increase may be included to provide for Merit pay incentives.
2. Operating: Operating expenditures in both the General Government and Human Services categories have typically grown at a rate of 2% per year. Due to slow recovery, future years are forecasted at a rate of 1% and will be reviewed annually for adjustment.
3. Schools/PCC: This line includes operating expenditures allocation for the Public Schools and Community College. Expenditures for the Public Schools and Community College are negotiated each year. The County looks at several items – uncontrollable expenditure growth (insurance, utilities, fuel), new facilities that are scheduled to come on line, and student growth – to arrive at funding for the new fiscal year. This analysis is done annually. For the purposes of this chart, we have employed a 3% growth factor to cover the Community College and the Board of Education needs.
4. 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. The County does not forecast growth in these areas over the next 4 fiscal years.
5. Debt Service: Debt Service forecast uses our current schedule for debt service payments (see Long Term Debt Service chart).
6. Capital Outlay: This category accounts for those capital items ( $\geq \$50,000$ ) which are anticipated to be funded on a pay-as-you-go basis. Those items which will be financed have had annual debt service requirements estimated based on current market conditions and budgeted under the Debt Service category.

The annual funding requirements for proposed Capital Outlay are from the multi-year plan as prepared during the budget process. For the current budget year, changes in the state's vehicle registration/property tax process are projected to yield and one-time estimated \$2.1 million in property tax revenues. The County will invest the lion share of these one-time revenues in General Government Capital Outlay. Future year projections include \$250,000 annually for General Government, \$50,000 for Human Services and \$830,000 for Public Schools/Community College.

7. Reserves: Budgeted reserves represent the amount of projected revenue in excess of appropriated funds for the fiscal year.
8. Transfers Out: Includes those funds transferred out of the General Operating Funds to fund Workers' Compensation, Retiree Medical Insurance, Law Enforcement Officers' Pension and Pitt Area Transit System (PATS) Funds.

# FINANCIAL PLANNING

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## SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

### Pitt County, North Carolina

(in millions)

	2012-13 Adopted	2013-14 Adopted	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast
<b><u>Revenues:</u></b>						
Property Taxes	75.83	80.33	81.94	83.58	85.20	86.90
Sales Taxes	14.61	14.77	14.99	15.22	15.44	15.68
All Other Revenues	39.04	38.78	39.17	39.56	39.96	40.35
Transfers In	10.92	11.94	13.33	13.97	17.01	17.53
Fund Balance Appropriated	2.00	2.00	1.96	1.92	1.88	1.84
<b>Totals</b>	<b>142.40</b>	<b>147.82</b>	<b>151.38</b>	<b>154.24</b>	<b>159.49</b>	<b>162.31</b>
<b><u>Expenditures:</u></b>						
<b>General Government</b>						
Salaries & Benefits	32.80	33.90	34.58	35.27	35.97	36.69
Operating	10.87	11.12	11.23	11.34	11.46	11.57
<b>Human Services</b>						
Salaries & Benefits	21.19	21.21	21.63	22.07	22.51	22.96
Operating	17.90	18.38	18.56	18.75	18.93	19.12
<b>Schools/PCC</b>	39.06	40.97	42.20	43.47	44.77	46.11
<b>Other Agencies</b>	0.80	0.82	0.80	0.80	0.80	0.80
<b>Debt Service</b>						
County	5.74	5.74	5.50	5.50	5.50	5.50
Schools	6.02	6.02	6.00	6.00	6.00	6.00
1/4 % Sales Tax	4.80	4.80	4.70	4.87	4.87	4.87
Proposed multi-year CIP	0.00	0.00	2.50	2.50	5.00	5.00
<b>Capital Outlay</b>						
Capital Outlay - General Government	0.02	1.43	0.25	0.25	0.25	0.25
Capital Outlay - Human Services	0.01	0.02	0.05	0.05	0.05	0.05
Schools/PCC CIP	0.83	0.83	0.83	0.83	0.83	0.83
Small Projects - Economic Development	0.17	0.20	0.20	0.20	0.20	0.20
<b>Reserves</b>	0.47	0.35	0.35	0.35	0.35	0.35
<b>Transfers Out</b>	1.72	2.04	2.00	2.00	2.00	2.00
<b>Totals</b>	<b>142.40</b>	<b>147.82</b>	<b>151.38</b>	<b>154.24</b>	<b>159.49</b>	<b>162.31</b>
<b>Projected Tax Rate w/ Proposed CIP</b>	0.680	0.680	0.680	0.680	0.680	0.680
<hr/>						
<b>Total Debt Service as % of Budget with proposed CIP</b>	11.63%	11.20%	12.35%	12.23%	13.40%	13.17%
<b>Fund Balance Appropriated as % of Budget</b>	1.40%	1.35%	1.29%	1.25%	1.18%	1.14%
<b>Undesignated Fund Balance as a % of Budget (* = audited / **= audit in process)</b>	--	--	--	--	--	--
<b>Assessed Property Valuation (*revaluation)</b>	\$11.3B	\$11.9B*	\$11.8B	\$12.0B	\$12.9B	\$13.2B
<b>Total Debt</b>	\$170.6M	\$164.4M	\$180.0M	\$180.0M	\$195.0M	\$195.0M
<b>Total Debt as % of Assessed Valuation</b>	1.51%	1.38%	1.53%	1.50%	1.51%	1.48%

\*Includes one-time \$300M in property valuation due to new state Tax & Tags program

## **FINANCIAL PLANNING**

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	2012-13 Adopted	2013-14 Adopted	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast
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### **Benchmark #1**

Total Debt Service as % of Budget  
with proposed CIP 11.63% 11.20% 12.35% 12.23% 13.40%

Moody's, Standard & Poors, Fitch Benchmark

### **Benchmark #2**

Assessed Property Valuation	\$11.3B	\$11.9B*	\$11.8B	\$12.0B	\$12.9B
Total Debt	\$170.6M	\$164.4M	\$180.0M	\$180.0M	\$195.0M
Total Debt as % of Assessed Valuation	1.51%	1.38%	1.53%	1.50%	1.51%

Moody's, Standard & Poors, Fitch Benchmark

### **Benchmark #3**

Undesignated Fund Balance as a % of Budget  
(\* = audited / \*\*= audit in process) \*\*14.81% -- -- -- -- --

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

Source - N.C. State Treasurer - 2011 latest available data

### **Benchmark #4**

General Obligation Debt Service Per Capita - Pitt County \$0 \$0 \$0 \$0 \$0

## **FINANCIAL PLANNING**

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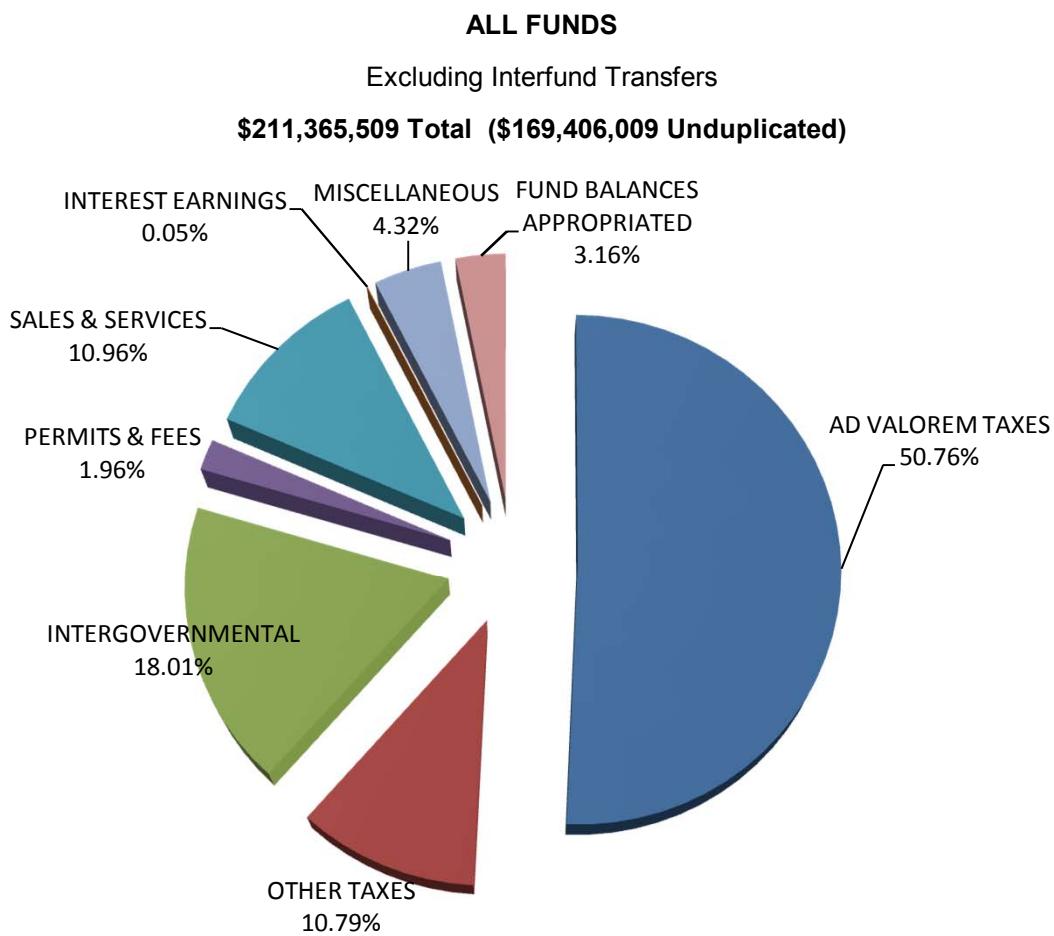
### ***FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES***

<b>Benchmark</b>			<b>Pitt County Ranking</b>	<b>Amount</b>	<b>State Average</b>
Population (2011 Certified)			14	170,263	96,695
Valuation per Capita			88	\$66,374	\$107,870
2010 Per Capita Income			35	\$32,001	\$31,220
Tax Levy per Capita			20	\$451	\$598
Tax Rate per \$100			39	\$0.6800	\$0.6215
Effective Tax Rate per \$100			43	\$0.6790	\$0.6464
Sales/Assessment Ratio			72	0.9986	1.0453
Total School Resources/ADM			45	\$2,012	\$2,118
School Current Expense/ADM			42	\$1,456	\$1,493
School Capital Expense/ADM			45	\$557	\$589
School Debt Service/ADM			33	\$557	\$451

Source: 2012-13 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners.

## REVENUE & EXPENDITURE SUMMARY

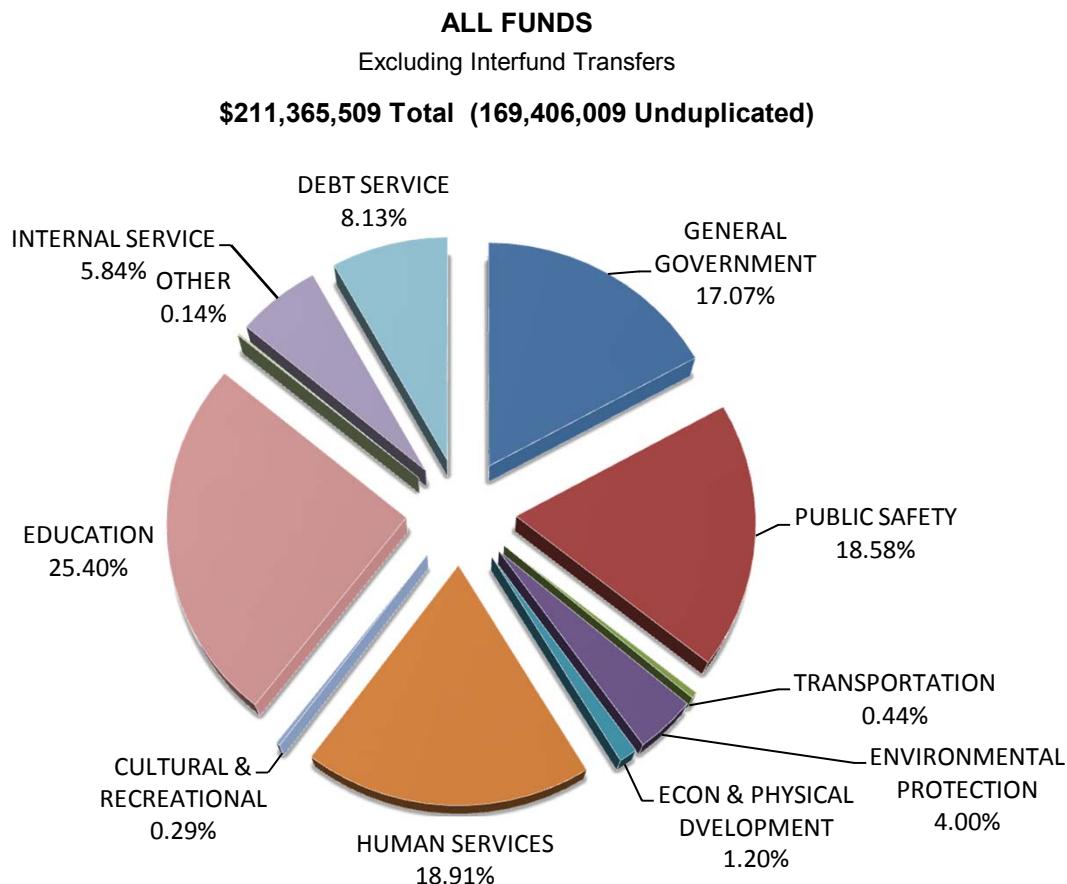
### WHERE DOES THE MONEY COME FROM?



<b>FY 2013-14 REVENUE SOURCES</b>	
AD VALOREM TAXES	\$85,989,537
OTHER TAXES	\$18,276,455
INTERGOVERNMENTAL	\$30,504,996
PERMITS & FEES	\$3,323,122
SALES & SERVICES	\$18,565,151
INTEREST EARNINGS	\$80,000
MISCELLANEOUS	\$7,315,860
FUND BALANCES APPROPRIATED	\$5,350,888
<b>UNDUPLICATED TOTAL</b>	<b>\$169,406,009</b>
INTERFUND TRANSFERS	\$41,959,500
<b>TOTAL BUDGET</b>	<b>\$211,365,509</b>

## REVENUE & EXPENDITURE SUMMARY

### WHERE DOES THE MONEY GO?



<b>FY 2013-14 APPROPRIATIONS</b>	
GENERAL GOVERNMENT	\$36,089,852
PUBLIC SAFETY	\$39,268,861
TRANSPORTATION	\$928,867
ENVIRONMENTAL PROTECTION	\$8,463,648
ECON & PHYSICAL DVELOPMENT	\$2,544,475
HUMAN SERVICES	\$39,963,524
CULTURAL & RECREATIONAL	\$606,050
EDUCATION	\$53,687,024
OTHER	\$296,500
INTERNAL SERVICE	\$12,341,073
DEBT SERVICE	\$17,175,635
<b>TOTAL BUDGET</b>	<b>\$211,365,509</b>
LESS INTERFUND TRANSFER	\$41,959,500
<b>UNDUPLICATED TOTAL</b>	<b>\$169,406,009</b>

## **REVENUE & EXPENDITURE SUMMARY**

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### **BUDGET SUMMARY - ALL FUNDS**

	<b>BUDGET FY 2011-12</b>	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>PERCENT CHANGE</b>
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	80,955,511	80,893,933	85,989,537	6.30%
Other Taxes	19,714,900	18,114,600	18,276,455	0.89%
Intergovernmental	29,395,677	29,630,970	30,504,996	2.95%
Permits and Fees	3,345,161	3,268,822	3,323,122	1.66%
Sales and Services	18,231,654	18,862,602	18,565,151	-1.58%
Interest Earnings	353,700	200,000	80,000	-60.00%
Miscellaneous	6,073,839	5,971,807	7,315,860	22.51%
Fund Balances Appropriated	8,249,611	4,284,292	5,350,888	24.90%
<b>Unduplicated Total</b>	<b>166,320,053</b>	<b>161,227,026</b>	<b>169,406,009</b>	<b>5.07%</b>
Interfund Transfers	41,553,140	41,149,884	41,959,500	1.97%
<b>GRAND TOTAL</b>	<b>207,873,193</b>	<b>202,376,910</b>	<b>211,365,509</b>	<b>4.44%</b>
 <b>EXPENDITURES / USES</b>				
General Government	34,741,566	33,988,182	36,089,852	6.18%
Public Safety	38,115,609	36,974,950	39,268,861	6.20%
Transportation	1,306,793	1,145,813	928,867	-18.93%
Environmental Protection	8,094,496	8,067,124	8,463,648	4.92%
Economic & Physical Development	2,794,451	2,455,906	2,544,475	3.61%
Human Services	40,920,728	38,901,136	39,963,524	2.73%
Cultural & Recreational	625,530	584,595	606,050	3.67%
Education	52,188,153	50,644,382	53,687,024	6.01%
Other	170,000	472,600	296,500	-37.26%
Internal Service	11,906,349	11,921,158	12,341,073	3.52%
Debt Service	17,009,518	17,221,064	17,175,635	-0.26%
<b>GRAND TOTAL</b>	<b>207,873,193</b>	<b>202,376,910</b>	<b>211,365,509</b>	<b>4.44%</b>
Less Interfund Transfers	41,553,140	41,149,884	41,959,500	1.97%
<b>Unduplicated Total</b>	<b>166,320,053</b>	<b>161,227,026</b>	<b>169,406,009</b>	<b>5.07%</b>

## **REVENUE & EXPENDITURE SUMMARY**

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### **BUDGET SUMMARY ALL FUNDS - BY FUND TYPE**

<b>FUND TYPE</b>	<b>FUND NUMBER</b>	<b>FUND TITLE</b>	<b>ADOPTED FY 2013-14</b>
<b>General Fund</b>			
	100	General Fund	109,872,109
	150	Public Health Fund	9,245,433
	160	Social Services Fund	29,796,080
	170	Court Facilities Fund	280,000
	190	Mental Health Fund	587,500
	300	Debt Service Fund	<u>17,175,635</u>
			166,956,757
<b>Special Revenue Funds</b>			
	200	School Capital Reserve Fund	6,709,181
	210	County Capital Reserve Fund	5,231,230
	240	State Grants Fund	866,002
	241	Pitt Area Transit Fund	924,367
	260	Industrial Development Fund	1,114,413
	280	Fire Districts Fund	2,148,488
	281	EMS District Fund	5,261,997
	290	Emergency Telephone System Fund	594,248
	510	School Improvement Projects Fund	<u>750,000</u>
			23,599,926
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	8,204,229
<b>Internal Service Funds</b>			
	820	County Garage Fund	1,123,575
	840	Employee Medical Insurance Fund	9,437,894
	841	Retiree Medical Insurance Fund	1,102,904
	850	Worker's Compensation Fund	<u>676,700</u>
			12,341,073
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	263,524
		<b>TOTAL BUDGET</b>	<b><u>211,365,509</u></b>

## **REVENUE & EXPENDITURE SUMMARY**

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### **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, 2012 and are scheduled for review again in 2015. This change allows the County to recognize the revenue from our continued growth and help address the demands created by this growth. For the 2012 revaluation, property values throughout the county decreased by approximately 2 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 \$78,697,445 are based on an \$11.9 billion estimated valuation. Of the \$11.9 billion valuation, a little over \$300 million of the growth is a one-time increase due to the "Tax and Tag Together" program. The tax rate for Fiscal Year 2013-14 is \$0.68 per \$100 of real and personal property. A collection rate of 97% is projected. Of the \$.68 tax rate, \$.673 is budgeted in the General Fund to support general government operations and \$.007 is budgeted in the Industrial Development Fund to offset economic development costs.

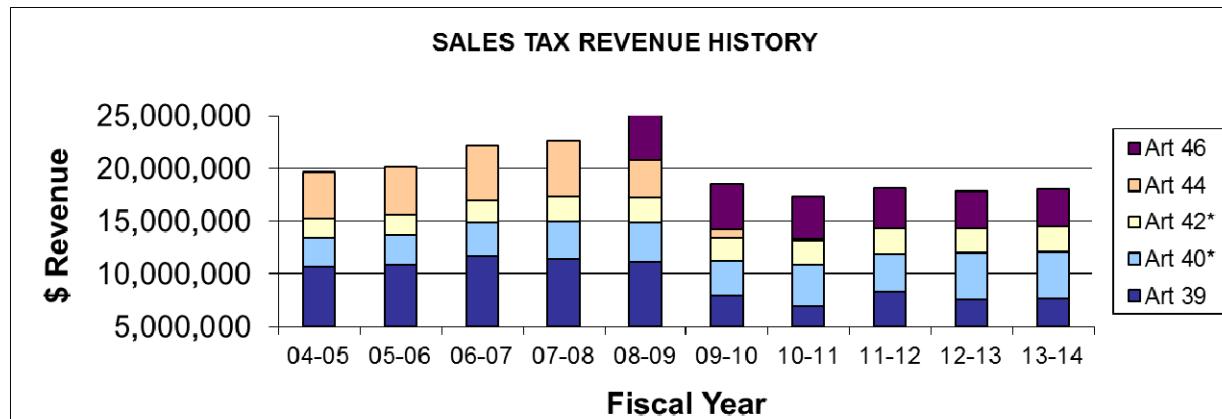
### **SALES TAXES**

The current sales tax rate in Pitt County is 7% where Pitt County receives two and one-quarter cents (2.25). The make-up of the 2.25% in sales tax proceeds received by the County is as follows: Article 39 - 1%, Article 40 - .5%, Article 42 - .5%, and Article 46 - .25%. Counties started ceding Article 44 tax proceeds to the State in Fall 2009 as part of the Medicaid legislation adopted three years ago, becoming a revenue stream to help the State absorb 100% of Medicaid costs with no County participation.

## **REVENUE & EXPENDITURE SUMMARY**

In Pitt County, the total countywide sales tax collections are distributed between the municipalities in the County and Pitt County government based on the population in each governmental unit. The County's share of Article 39 is unrestricted as to purpose/use. The Articles 40 and 42 have restrictions as to purpose that are imposed by General Statute. Currently, 30% of one of the one-half cent (Article 40) sales taxes must be used for school capital projects. Prior to fiscal year 2010-2011, the Board of Commissioners gave 40% - an extra 10%. The practice reverted to the mandated 30% for fiscal year 2010-2011 and will remain in effect thru the current fiscal year. The second one-half cent (Article 42) is allocated 60% for schools and 40% for general government. School sales tax collections are deposited directly in the School Capital Reserve Fund. The third, optional one-half cent (Article 44) was enacted December 1, 2002, in Pitt County to replace reimbursements lost from the State of North Carolina. These funds from the State had been replacement for revenues such as inventory taxes (repealed in 1987-88) and intangibles taxes (repealed in 1997). The reimbursements had provided little growth in revenue over the years they had been in place. Therefore, the one-half cent sales tax has proven to be beneficial to the County, as growth in retail sales has been steady over the years due to a strong economic base. Article 44 tax ceded to the State in Fall 2009 as part of the Medicaid relief bill passed by the General Assembly in 2007 whereby counties are being relieved of the responsibility of funding any share of Medicaid costs. The Article 46 tax was passed by a positive vote via referendum in November 2007. The proceeds of this tax are earmarked for education (K-12 and Community College) construction.

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



\*Reflects portion received in General Fund.

## ***INTERGOVERNMENTAL REVENUE***

Intergovernmental revenue consists of restricted and unrestricted funds. Over 97 percent of restricted intergovernmental revenue comes from State and Federal grants for the Public Health and Social Services departments. Federal funds are passed through State agencies and often require matching funds from the County. State funds received by the County may also require a local monetary match. While these departments have experienced significant growth in the past, programs continue to be downsized at the State level. Any significant funding reductions could result in mid-year adjustments to affected programs.

Unrestricted revenues consist primarily of proceeds from the sale of beer, wine and ABC store sales. The County's revenues from sale of alcohol have been stable and have experienced only modest growth.

## **REVENUE & EXPENDITURE SUMMARY**

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### **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

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### REVENUE SUMMARY - BY FUND

	ACTUAL FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	% OF TOTAL FUND	% CHANGE FY 13 TO FY 14
<b>General - Fund 100</b>					
Ad Valorem Taxes	78,023,599	75,833,910	80,329,532	73.11%	5.93%
Other Taxes	14,612,207	14,614,600	14,776,455	13.45%	1.11%
Unrestricted Intergovernmental	414,852	225,000	230,000	0.21%	2.22%
Restricted Intergovernmental	463,602	457,050	418,550	0.38%	-8.42%
Permits & Fees	1,549,531	1,511,000	1,661,500	1.51%	9.96%
Sales & Services	7,239,949	6,302,973	5,756,023	5.24%	-8.68%
Investments	162,177	200,000	75,000	0.07%	-62.50%
Miscellaneous	2,444,438	2,278,782	2,360,049	2.15%	3.57%
Other Debt & NonRevenue	1,070,000	3,100,000	4,265,000	3.88%	37.58%
<b>TOTAL</b>	<b>105,980,355</b>	<b>104,523,315</b>	<b>109,872,109</b>	<b>100.00%</b>	<b>5.12%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	237,688	291,973	263,524	100.00%	-9.74%
<b>TOTAL</b>	<b>237,688</b>	<b>291,973</b>	<b>263,524</b>	<b>100.00%</b>	<b>-9.74%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	4,109,474	4,026,086	4,067,415	43.99%	1.03%
Restricted & Unrestricted	-	5,134,182	4,869,195	52.67%	-5.16%
Fund Balance Appropriated	5,627,558	288,000	308,823	3.34%	0.00%
<b>TOTAL</b>	<b>9,737,032</b>	<b>9,448,268</b>	<b>9,245,433</b>	<b>100.00%</b>	<b>-2.15%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	8,821,405	8,709,527	8,789,969	29.50%	0.92%
Other Transfers	-	270,366	-	0.00%	0.00%
Restricted & Unrestricted	21,027,730	19,557,155	21,006,111	70.50%	7.41%
<b>TOTAL</b>	<b>29,849,135</b>	<b>28,537,048</b>	<b>29,796,080</b>	<b>100.00%</b>	<b>4.41%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	261,391	280,000	280,000	100.00%	0.00%
Interest Earnings	1,247	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	100.00%
<b>TOTAL</b>	<b>262,638</b>	<b>280,000</b>	<b>280,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	487,500	487,500	487,500	82.98%	0.00%
Restricted & Unrestricted	130,121	100,000	100,000	17.02%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	100.00%
<b>TOTAL</b>	<b>617,621</b>	<b>587,500</b>	<b>587,500</b>	<b>100.00%</b>	<b>0.00%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	4,795,000	4,500,000	4,500,000	67.07%	0.00%
State ADM Funds	22,028	-	-	0.00%	0.00%
Lottery Funds	1,161,889	1,520,868	1,520,868	22.67%	0.00%
Miscellaneous	46,980	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	688,313	10.26%	0.00%
<b>TOTAL</b>	<b>6,025,897</b>	<b>6,020,868</b>	<b>6,709,181</b>	<b>100.00%</b>	<b>11.43%</b>

## **REVENUE & EXPENDITURE SUMMARY**

### **REVENUE SUMMARY - BY FUND**

	<b>ACTUAL FY 2011-12</b>	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>% OF TOTAL FUND</b>	<b>% CHANGE FY 13 TO FY 14</b>
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	4,023,065	3,500,000	3,500,000	52.17%	0.00%
Interest Earnings	179	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,304,791	1,731,230	25.80%	0.00%
<b>TOTAL</b>	<b>4,023,244</b>	<b>4,804,791</b>	<b>5,231,230</b>	<b>77.97%</b>	<b>0.00%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	112,484	-	-	0.00%	0.00%
<b>State Grants - Fund 240</b>					
	3,341,678	451,555	866,002	12.91%	91.78%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	47,304	410,523	283,357	4.22%	100.00%
Sales & Services	655,460	676,641	612,200	9.12%	100.00%
Miscellaneous	26,588	17,100	2,500	0.04%	100.00%
Transfer from General Fund	48,848	37,049	26,310	0.39%	100.00%
Fund Balance Appropriated	-	-	-	0.00%	100.00%
<b>TOTAL</b>	<b>778,199</b>	<b>1,141,313</b>	<b>924,367</b>	<b>13.78%</b>	<b>100.00%</b>
<b>Industrial Development - Fund 260</b>					
Ad Valorem Taxes	1,069,319	763,384	807,913	72.50%	5.83%
Restricted Intergovernmental	61,371	-	-	0.00%	0.00%
Rental Income	262,359	289,000	306,500	27.50%	6.06%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>1,393,050</b>	<b>1,052,384</b>	<b>1,114,413</b>	<b>100.00%</b>	<b>5.89%</b>
<b>Indust. Dev. Shell Bldg - Fund 270</b>					
	27	-	-	0.00%	0.00%
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	1,741,552	1,821,093	2,148,488	100.00%	17.98%
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	2,609,335	2,475,546	2,703,604	51.38%	9.21%
Sales & Service	2,455,804	2,408,196	2,300,000	43.71%	-4.49%
Miscellaneous	594	-	-	0.00%	0.00%
Fund Balance Appropriated	-	300,000	258,393	4.91%	0.00%
<b>TOTAL</b>	<b>5,065,733</b>	<b>5,183,742</b>	<b>5,261,997</b>	<b>100.00%</b>	<b>1.51%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	441,535	533,804	594,248	100.00%	11.32%
Interest Earnings	20	-	-	0.00%	0.00%
Transfer from General Fund	1,239	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	100.00%
<b>TOTAL</b>	<b>442,794</b>	<b>533,804</b>	<b>594,248</b>	<b>100.00%</b>	<b>11.32%</b>

## REVENUE & EXPENDITURE SUMMARY

### REVENUE SUMMARY - BY FUND

	ACTUAL FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	% OF TOTAL FUND	% CHANGE FY 13 TO FY 14
<b>Debt Service - Fund 300</b>					
Proceeds from Sale	23,478,047	-	-	0.00%	0.00%
Transfer from General Fund	5,275,480	5,743,098	5,793,650	33.73%	0.00%
Transfer from School Capital Reserve	6,174,689	6,020,868	5,959,181	34.70%	0.00%
Transfer from Solid Waste	8,255	95,433	93,782	0.55%	0.00%
Other Transfers	4,990,145	4,804,791	4,781,230	27.84%	-0.49%
Interest Earnings	162	-	-		
Miscellaneous	544,876	556,874	547,792	3.19%	-1.63%
<b>TOTAL</b>	<b>40,471,654</b>	<b>17,221,064</b>	<b>17,175,635</b>	<b>100.00%</b>	<b>-0.26%</b>
<b>School Capital Project - Fund 510</b>					
	782,500	750,000	750,000	100.00%	0.00%
<b>Solid Waste - Fund 600</b>					
FEMA Reimbursement	742,717	-	-	0.00%	0.00%
User Charges	7,722,439	7,312,834	7,556,829	92.11%	3.34%
Interest Earnings	89	-	-	0.00%	0.00%
Other Revenues	1,020,890	494,200	647,400	7.89%	31.00%
<b>TOTAL</b>	<b>9,486,136</b>	<b>7,807,034</b>	<b>8,204,229</b>	<b>100.00%</b>	<b>5.09%</b>
<b>County Garage - Fund 820</b>					
User Charges	1,030,542	1,113,575	1,123,575	100.00%	0.90%
Fund Balance Appropriated	-	10,000	-	0.00%	0.00%
<b>TOTAL</b>	<b>1,030,542</b>	<b>1,123,575</b>	<b>1,123,575</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Hospitalization - Fund 840</b>					
User Charges	614,941	244,523	351,430	3.33%	43.72%
Interest Earnings	54	-	5,000	0.05%	0.00%
Refund Prior Year	5,347	-	-	0.00%	0.00%
Interfund Transfers	9,591,635	9,194,859	9,561,846	90.71%	0.00%
Fund Balance Appropriated	-	681,501	622,522	5.91%	0.00%
<b>TOTAL</b>	<b>10,211,977</b>	<b>10,120,883</b>	<b>10,540,798</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	6	-	-	0.00%	0.00%
Other Revenues	49,244	-	-	0.00%	0.00%
Transfer from General Fund	650,000	650,000	650,000	96.05%	0.00%
Transfer from Solid Waste Fund	12,500	12,500	12,500	1.85%	0.00%
Transfer from PATS	14,200	14,200	14,200	2.10%	0.00%
Transfer from Employee Medical	250,000	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>975,949</b>	<b>676,700</b>	<b>676,700</b>	<b>100.00%</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>232,567,883</b>	<b>202,376,910</b>	<b>211,365,509</b>	<b>100.00%</b>	<b>4.44%</b>

# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - BY FUND

	ORIGINAL					% CHANGE **
	ACTUAL FY 2011-12	BUDGET FY 2012-13	REVISED FY 2012-13*	REQUESTED FY 2013-14	ADOPTED FY 2013-14	FY 13 to 14
<b>GENERAL FUND</b>						
GENERAL GOVERNMENT						
Governing Board	198,627	208,765	208,765	209,549	209,549	0.38%
County Manager	441,576	436,179	436,179	440,686	440,686	1.03%
Financial Services	775,104	732,447	737,791	715,593	715,593	-2.30%
Tax Administration	2,268,394	2,220,804	2,223,889	2,302,073	2,255,023	1.54%
Legal	439,255	425,121	425,121	430,694	431,194	1.43%
Elections	613,411	605,418	680,418	768,670	675,465	11.57%
Register of Deeds	711,101	638,280	673,280	641,402	615,370	-3.59%
Public Information	167,650	169,995	171,385	212,682	253,697	49.24%
Human Resources	563,593	548,429	556,679	557,025	556,625	1.49%
Imaging Services/Mailroom	125,130	119,492	119,492	124,676	124,676	4.34%
Management Information Systems	2,051,578	2,001,058	2,001,058	1,993,744	1,993,744	-0.37%
Geographic Information Systems	290,251	300,760	300,760	311,568	311,568	3.59%
Buildings & Grounds	2,209,569	2,309,041	2,509,041	2,317,476	2,321,562	0.54%
Housekeeping Services	344,166	353,515	353,515	354,862	354,862	0.38%
Sheriff	11,162,839	10,635,809	10,758,051	12,169,668	11,949,677	12.35%
Detention Center	13,061,032	12,684,819	12,639,787	13,469,009	12,632,897	-0.41%
Jail Health Services	1,683,614	1,843,948	1,843,948	1,911,566	1,911,566	3.67%
Jail Inmate Coordinator	53,904	52,151	52,151	52,341	52,341	0.36%
School Security	599,904	621,571	618,060	617,486	617,486	-0.66%
Emergency Management	878,428	778,784	822,193	771,699	801,699	2.94%
Communications	1,118,519	1,148,665	1,148,665	1,446,952	1,224,044	6.56%
Planning - E911	127,471	126,140	126,140	146,933	74,115	-41.24%
Animal Control	454,009	438,639	440,331	501,637	443,045	1.00%
Inspections	273,356	257,329	257,329	281,607	281,607	9.43%
Medical Examiner	106,070	92,500	92,500	91,000	91,000	-1.62%
Other Public Safety	245,321	304,401	299,901	318,649	318,649	4.68%
Transportation	4,669	4,500	4,500	4,500	4,500	0.00%
Other Environmental Protection	11	-	-	-	-	0.00%
Planning	637,731	636,875	635,261	641,387	636,315	-0.09%
Permitting Center	126,646	114,882	116,496	109,935	134,334	16.93%
Other Economic Development	173,913	174,000	174,000	174,000	174,000	0.00%
Engineering	127,874	107,644	107,644	94,812	106,711	-0.87%
Cooperative Extension Service	299,448	331,679	332,229	344,273	339,973	2.50%
Pitt Soil & Water	217,066	260,090	266,987	259,419	259,419	-0.26%
Farmers' Market	38,757	38,442	38,442	38,729	38,729	0.75%
Non-Departmental	1,181,924	1,369,972	1,365,259	2,826,455	3,106,252	126.74%
Other Human Services	212,093	209,033	209,033	221,640	213,300	2.04%
Veteran Services	122,440	119,287	120,656	121,211	121,211	1.61%
<b>Pitt County Schools</b>						
Rent	340,000	340,000	340,000	340,000	340,000	0.00%
Current Expense	34,114,142	34,004,726	34,004,726	34,736,287	34,736,287	2.15%
Capital I, II, & III	375,000	-	-	750,000	750,000	0.00%
<b>Pitt Community College</b>						
Current Expense	4,300,381	4,650,872	4,650,872	5,095,326	5,095,326	9.56%
Capital Outlay	75,000	73,125	73,125	75,000	75,000	2.56%
Cultural & Recreational	618,966	584,595	590,095	611,323	606,050	3.67%
Natural Disasters	193,744	-	-	-	-	0.00%
Transfers to Other Funds	20,653,349	20,976,933	21,098,791	21,711,787	21,180,462	0.97%
Contingency <sup>(1)</sup>	-	472,600	173,866	546,500	296,500	-37.26%
<b>PUBLIC HEALTH</b>						
SOCIAL SERVICES	28,818,541	28,537,048	30,647,044	31,299,675	29,796,080	4.41%
COURT FACILITIES	276,941	280,000	280,000	280,000	280,000	0.00%
MENTAL HEALTH	638,258	587,500	587,500	587,500	587,500	0.00%
<b>GENERAL FUND TOTAL</b>	144,016,248	143,376,131	145,985,510	153,212,234	149,781,122	4.47%

## REVENUE & EXPENDITURE SUMMARY

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### EXPENDITURE SUMMARY - BY FUND

	ORIGINAL BUDGET FY 2012-13	REVISED FY 2012-13*	REQUESTED FY 2013-14	ADOPTED FY 2013-14	% CHANGE ** FY 13 to 14
	ACTUAL FY 2011-12				
<b><u>OTHER FUNDS</u></b>					
LAW ENFORCEMENT OFFICERS FUND	233,219	291,973	291,973	263,524	-9.74%
SCHOOL CAPITAL RESERVE FUND	9,467,189	6,020,868	6,836,868	6,711,093	11.43%
ARTICLE 46 SALES TAX RESERVE	4,872,841	4,804,791	4,804,791	5,074,248	8.88%
STATE/FEDERAL FORFEITURE FUND	50,503	-	286,068	-	0.00%
STATE GRANTS FUND	3,275,803	451,555	3,606,577	580,259	866,002 91.78%
PITT AREA TRANSIT SYSTEM FUND	1,116,994	1,141,313	1,152,144	924,367	924,367 -19.01%
INDUSTRIAL DEVELOPMENT FUND	978,901	1,052,384	1,653,028	1,114,413	1,114,413 5.89%
FIRE DISTRICTS FUND	1,730,116	1,821,093	1,972,543	1,909,135	2,148,488 17.98%
EMS DISTRICT FUND	5,008,858	5,183,742	5,773,742	5,456,733	5,261,997 1.51%
EMERGENCY TELEPHONE SYSTEM FUND	1,183,171	533,804	533,804	594,248	594,248 11.32%
DEBT SERVICE FUND	40,513,453	17,221,064	17,221,064	17,175,635	17,175,635 -0.26%
SCHOOL IMPROVEMENT PROJECTS FUND	565,960	750,000	1,284,452	750,000	750,000 0.00%
SOLID WASTE & RECYCLING FUND	8,650,916	7,807,034	8,051,607	8,213,686	8,204,229 5.09%
COUNTY GARAGE FUND	1,014,456	1,123,575	1,123,575	1,123,575	1,123,575 0.00%
EMPLOYEE MEDICAL INSURANCE FUND	9,464,331	9,089,183	9,089,183	9,437,894	9,437,894 3.84%
RETIREE MEDICAL INSURANCE FUND	984,452	1,031,700	1,031,700	1,102,904	1,102,904 6.90%
WORKER'S COMPENSATION FUND	988,089	676,700	676,700	676,700	676,700 0.00%
<b>GRAND TOTAL</b>	<b>234,115,501</b>	<b>202,376,910</b>	<b>211,375,329</b>	<b>214,320,648</b>	<b>211,365,509 4.44%</b>

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

\*As of 5/6/2013

\*\*Percent change FY 13 to 14 compares FY 13 Original Budget to FY 14 Adopted Budget.

## **REVENUE & EXPENDITURE SUMMARY**

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### **EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA**

	<b>ACTUAL FY 2011-12</b>	<b>ADOPTED FY 2012-13</b>	<b>ADOPTED FY 2013-14</b>	<b>% CHANGE FY 13 to FY 14</b>
<b>GENERAL GOVERNMENT</b>				
Governing Board	198,627	208,765	209,549	0.38%
County Manager	441,576	436,179	440,686	1.03%
Financial Services	775,104	732,447	715,593	-2.30%
Tax Administration	2,268,394	2,220,804	2,255,023	1.54%
Legal	439,255	425,121	431,194	1.43%
Elections	613,411	605,418	675,465	11.57%
Register of Deeds	711,101	638,280	615,370	-3.59%
Public Information	167,650	169,995	253,697	49.24%
Human Resources	563,593	548,429	556,625	1.49%
Imaging Services/Mail Room	125,130	119,492	124,676	4.34%
Management Information Systems	2,051,578	2,001,058	1,993,744	-0.37%
Geographic Information Systems	290,251	300,760	311,568	3.59%
Buildings & Grounds	2,209,569	2,309,041	2,321,562	0.54%
Housekeeping Services	344,166	353,515	354,862	0.38%
Nondepartmental	1,181,924	1,369,972	3,106,252	126.74%
Retirement Funds-Law Enforcement	233,219	291,973	263,524	-9.74%
Court Facilities	276,941	280,000	280,000	0.00%
General Fund Interfund Transfers	20,653,349	20,976,933	21,180,462	0.97%
<b>TOTAL</b>	<b>33,544,838</b>	<b>33,988,182</b>	<b>36,089,852</b>	<b>6.18%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	11,162,839	10,635,809	11,949,677	12.35%
Detention Center	13,061,032	12,684,819	12,632,897	-0.41%
Jail Health Services	1,683,614	1,843,948	1,911,566	3.67%
Jail Inmate Services	53,904	52,151	52,341	0.36%
School Security	599,904	621,571	617,486	-0.66%
Emergency Management	878,428	778,784	801,699	2.94%
Communications	1,118,519	1,148,665	1,224,044	6.56%
Planning - E911	127,471	126,140	74,115	-41.24%
E911 Surcharge	1,183,171	533,804	594,248	11.32%
Animal Control	454,009	438,639	443,045	1.00%
Inspections	273,356	257,329	281,607	9.43%
Medical Examiner	106,070	92,500	91,000	-1.62%
Natural Disasters	193,744	-	-	0.00%
State & Federal Grants	3,275,803	451,555	866,002	91.78%
State & Federal Asset Forfeiture	50,503	-	-	0.00%
Fire Districts	1,730,116	1,821,093	2,148,488	17.98%
EMS District	5,008,858	5,183,742	5,261,997	1.51%
Other Public Safety	245,321	304,401	318,649	4.68%
<b>TOTAL</b>	<b>41,206,662</b>	<b>36,974,950</b>	<b>39,268,861</b>	<b>6.20%</b>
<b>TRANSPORTATION</b>				
Transportation	4,669	4,500	4,500	0.00%
Pitt Area Transit	1,116,994	1,141,313	924,367	-19.01%
<b>TOTAL</b>	<b>1,121,663</b>	<b>1,145,813</b>	<b>928,867</b>	<b>-18.93%</b>
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	217,066	260,090	259,419	-0.26%
Other Environmental Protection	11	-	-	0.00%
Solid Waste & Recycling	8,650,916	7,807,034	8,204,229	5.09%
<b>TOTAL</b>	<b>8,867,993</b>	<b>8,067,124</b>	<b>8,463,648</b>	<b>4.92%</b>

## REVENUE & EXPENDITURE SUMMARY

### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2011-12	ADOPTED FY 2012-13	ADOPTED FY 2013-14	% CHANGE FY 13 to FY 14
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	637,731	636,875	636,315	-0.09%
Permitting Center	126,646	114,882	134,334	16.93%
Engineering	127,874	107,644	106,711	-0.87%
Industrial Development	978,901	1,052,384	1,114,413	5.89%
Cooperative Extension Service	299,448	331,679	339,973	2.50%
Farmers' Market	38,757	38,442	38,729	0.75%
Other Economic Development	173,913	174,000	174,000	0.00%
<b>TOTAL</b>	<b>2,383,270</b>	<b>2,455,906</b>	<b>2,544,475</b>	<b>3.61%</b>
<b>HUMAN SERVICES</b>				
Health	9,505,481	9,448,268	9,245,433	-2.15%
Social Services	28,818,541	28,537,048	29,796,080	4.41%
Mental Health	638,258	587,500	587,500	0.00%
Veterans Services	122,440	119,287	121,211	1.61%
Other Human Services	212,093	209,033	213,300	2.04%
<b>TOTAL</b>	<b>39,296,813</b>	<b>38,901,136</b>	<b>39,963,524</b>	<b>2.73%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	618,966	584,595	606,050	3.67%
<b>TOTAL</b>	<b>618,966</b>	<b>584,595</b>	<b>606,050</b>	<b>3.67%</b>
<b>EDUCATION</b>				
Pitt County Schools	34,829,142	34,344,726	35,826,287	4.31%
Pitt Community College	4,375,381	4,723,997	5,170,326	9.45%
Pitt Co. Schools Capital Reserve	9,467,189	6,020,868	6,709,181	11.43%
Pitt County Schools Capital Projects	565,960	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	4,872,841	4,804,791	5,231,230	8.88%
<b>TOTAL</b>	<b>54,110,513</b>	<b>50,644,382</b>	<b>53,687,024</b>	<b>6.01%</b>
<b>OTHER</b>				
Contingency	-	472,600	296,500	-37.26%
<b>TOTAL</b>	<b>-</b>	<b>472,600</b>	<b>296,500</b>	<b>-37.26%</b>
<b>INTERNAL SERVICE</b>				
Employee Medical	9,464,331	9,089,183	9,437,894	3.84%
Retiree Medical Insurance	984,452	1,031,700	1,102,904	6.90%
Worker's Compensation	988,089	676,700	676,700	0.00%
County Garage	1,014,456	1,123,575	1,123,575	0.00%
<b>TOTAL</b>	<b>12,451,330</b>	<b>11,921,158</b>	<b>12,341,073</b>	<b>3.52%</b>
<b>DEBT SERVICE</b>				
Debt Service	40,513,453	17,221,064	17,175,635	-0.26%
<b>TOTAL</b>	<b>40,513,453</b>	<b>17,221,064</b>	<b>17,175,635</b>	<b>-0.26%</b>
<b>GRAND TOTAL</b>	<b>234,115,501</b>	<b>202,376,910</b>	<b>211,365,509</b>	<b>4.44%</b>
Less Interfund Transfers	65,000,585	41,149,884	41,959,500	1.97%
<b>UNDUPLICATED TOTAL</b>	<b>169,114,916</b>	<b>161,227,026</b>	<b>169,406,009</b>	<b>5.07%</b>

## **FUND SUMMARY**

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### **Fund Type and Assignment Numbers**

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

#### **GENERAL OPERATING FUNDS**

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

#### **SPECIAL REVENUE FUNDS**

200 School Capital Reserve  
210 County Capital Reserve  
240 State Grants  
241 Pitt Area Transit System  
260 Industrial Development  
280 Fire Districts  
281 EMS District  
290 Emergency Telephone System  
510 School Improvement Projects

#### **ENTERPRISE FUNDS**

600 Solid Waste and Recycling

#### **INTERNAL SERVICE FUNDS**

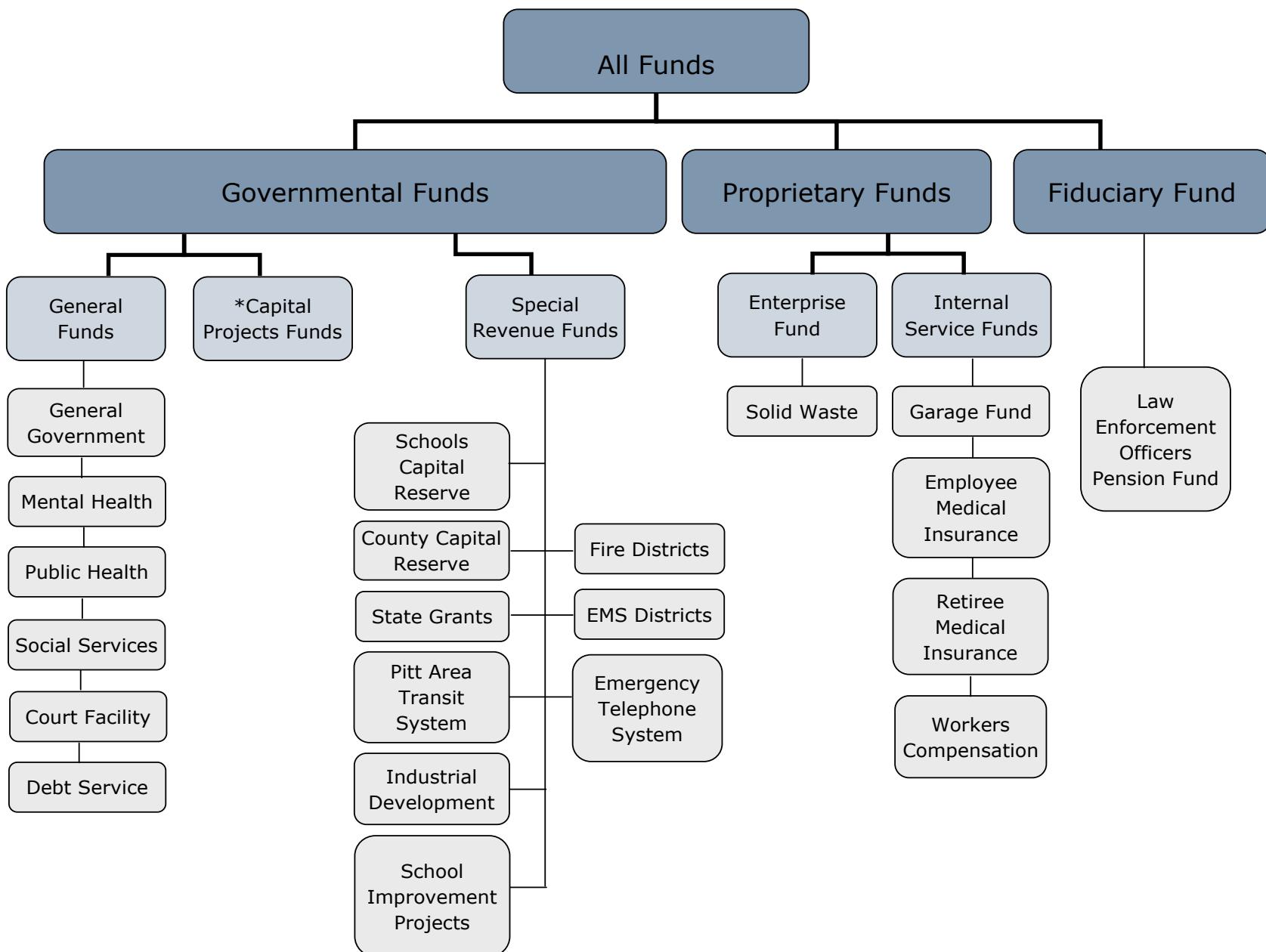
820 Garage  
840 Employee Medical Insurance  
841 Retiree Medical Insurance  
850 Workers Compensation

#### **FIDUCIARY FUNDS**

110 LEO Pension

# Pitt County Fund Structure

68

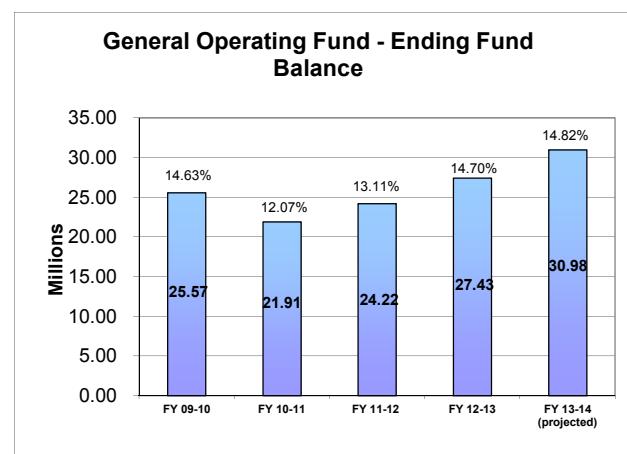


\*Capital Projects are adopted at the Project Ordinance level at the inception of the project. A project ordinance runs for the life of the project and annual reappropriation is not necessary.

# FUND BALANCE SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL* 2012-13	PROJECTED 2013-14
<b>BEGINNING FUND BALANCE</b>	29,587,704	25,573,897	21,907,375	24,220,337	27,427,346
<b>REVENUES</b>					
PROPERTY TAXES	74,512,534	74,733,080	78,023,599	76,718,953	80,300,000
OTHER TAXES & LICENSES	16,055,561	16,655,382	16,380,347	17,473,016	17,750,000
INTERGOVERNMENTAL	30,479,585	28,276,384	28,413,529	26,709,840	27,250,000
PERMITS AND FEES	1,904,427	1,759,371	1,753,794	2,158,484	2,250,000
SALES AND SERVICES	6,142,186	6,629,509	7,517,447	6,650,944	6,875,000
INVESTMENT EARNINGS	326,444	225,751	113,424	20,424	45,000
MISCELLANEOUS	717,758	610,352	806,267	675,055	700,000
<b>TOTAL REVENUE</b>	<b>130,138,495</b>	<b>128,889,829</b>	<b>133,008,407</b>	<b>130,406,716</b>	<b>135,170,000</b>
<b>OTHER FINANCING SOURCES</b>					
OPERATING TRANSFERS IN	60,000	60,000	-	-	-
OPERATING TRANSFERS OUT	(8,019,967)	(6,915,543)	(6,347,282)	(6,910,000)	(7,000,000)
PROCEEDS FROM LEASE PURCHASE	-	615,000	-	-	-
PREMIUM - ISSUANCE OF DEBT	429,401	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(7,530,566)</b>	<b>(6,240,543)</b>	<b>(6,347,282)</b>	<b>(6,910,000)</b>	<b>(7,000,000)</b>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	13,629,713	13,455,312	12,712,923	12,178,377	13,200,000
PUBLIC SAFETY	28,667,612	30,130,739	30,283,773	29,159,144	30,400,000
ENVIRONMENTAL PROTECTION	252,499	229,879	217,076	200,253	210,000
ECONOMIC & PHYSICAL DEV	1,599,268	1,459,154	1,719,088	1,292,060	1,500,000
HUMAN SERVICES	42,612,499	40,327,489	39,276,818	37,485,493	39,000,000
CULTURAL & RECREATIONAL	645,587	654,435	618,966	590,667	600,000
EDUCATION	39,075,676	39,835,676	39,204,523	39,068,723	39,400,000
DEBT SERVICE	138,882	223,124	314,996	314,991	310,000
<b>TOTAL EXPENDITURES</b>	<b>126,621,736</b>	<b>126,315,808</b>	<b>124,348,163</b>	<b>120,289,708</b>	<b>124,620,000</b>
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(4,013,807)	(3,666,522)	2,312,962	3,207,008	3,550,000
<b>FUND BALANCE, ENDING</b>	<b>25,573,897</b>	<b>21,907,375</b>	<b>24,220,337</b>	<b>27,427,346</b>	<b>30,977,346</b>
RESTRICTED/ASSIGNED	5,319,000	4,592,002	2,288,000	2,500,000	3,000,000
UNASSIGNED	14,306,099	11,384,700	14,846,239	16,200,000	16,500,000
GENERAL FUND EXPENDITURES	134,152,304	132,371,688	130,695,445	127,199,708	131,620,000
FUND BALANCE (UNRESERVED) AS % OF EXPENDITURES	14.63%	12.07%	13.11%	14.70%	14.82%



## FUND BALANCE SUMMARY

### FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

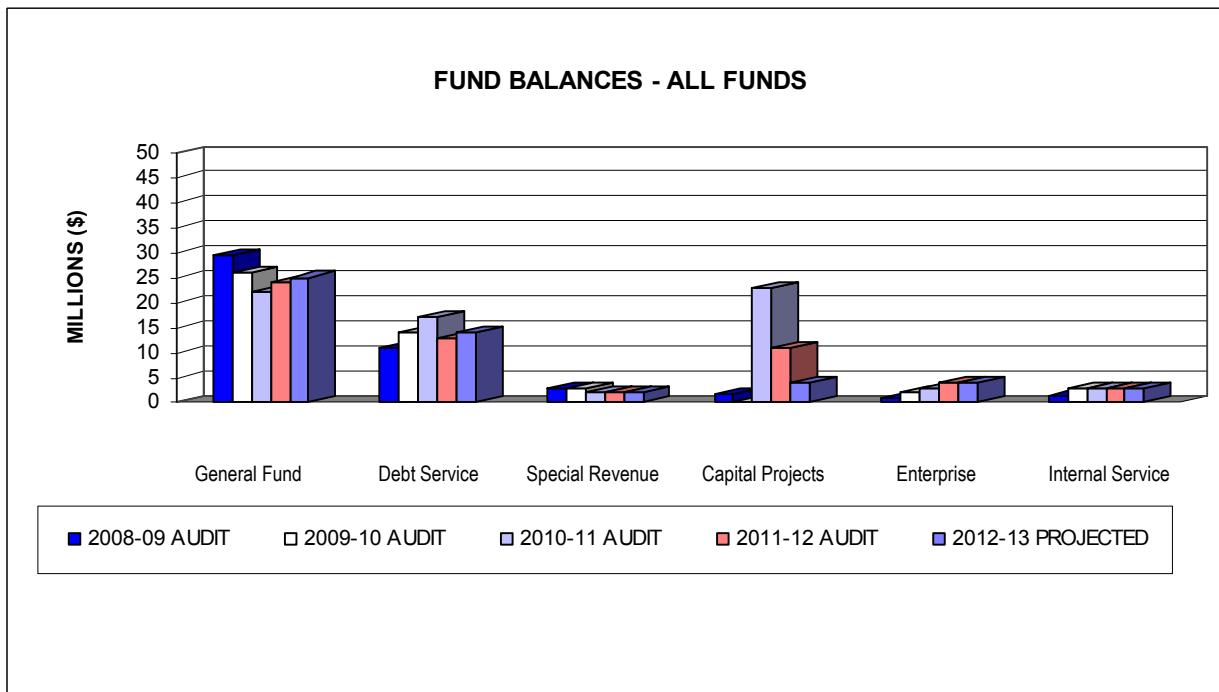
	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	PRELIMINARY* 2012-13	PROJECTED 2013-14
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	10,884,123	14,412,068	17,124,756	12,792,066	12,209,193
Revenues	12,062,757	14,104,659	10,574,121	11,536,678	11,846,613
(Expenditures)	-	(16,077,046)	(19,283,455)	(17,214,605)	(17,175,635)
Transfers In/Out	(8,576,448)	4,685,075	4,376,644	5,095,054	4,781,230
Ending Fund Balance	14,370,432	17,124,756	12,792,066	12,209,193	11,661,401
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	2,848,982	2,055,712	2,434,763	1,544,407	2,170,128
Revenues	11,290,927	12,218,588	11,512,645	11,998,069	11,909,767
(Expenditures)	(11,373,579)	(12,010,000)	(12,475,403)	(12,083,232)	(12,189,545)
Debt Obligation Issued	-	-	-	589,882	-
Transfers In/Out	93,985	170,463	72,402	121,002	121,289
Ending Fund Balance	2,860,315	2,434,763	1,544,407	2,170,128	2,011,639
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(z)</sup></b>					
Beginning Fund Balance	1,869,667	20,312,391	23,197,094	10,867,472	8,712,876
Revenues	954,071	1,104,361	884,048	192,206	500,000
(Expenditures)	(4,690,194)	(19,850,437)	(21,985,785)	(8,526,304)	(4,000,000)
Transfers In/Out	1,706,744	7,133,305	3,155,138	743,549	750,000
Proceeds from Issuance of Debt	-	-	5,616,977	5,435,953	
Ending Fund Balance	(159,712)	8,699,620	10,867,472	8,712,876	5,962,876
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(z)</sup></b>					
Beginning Fund Balance	-	-	-	-	-
Revenues	-	10,863	-	-	-
(Expenditures)	-	(7,950,379)	-	-	-
Transfers In/Out	-	22,436,990	-	-	-
Ending Fund Balance	-	14,497,474	-	-	-
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	833,841	2,092,877	2,793,802	3,538,818	4,760,727
Revenues	8,319,797	8,160,746	9,274,746	9,241,792	9,200,000
(Expenditures)	(7,060,761)	(7,459,821)	(8,529,730)	(8,019,883)	(8,250,000)
Ending Fund Balance	2,092,877	2,793,802	3,538,818	4,760,727	5,710,727
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	1,524,262	2,571,519	3,106,564	2,873,703	3,112,259
Revenues	9,857,735	10,302,782	11,513,878	11,052,653	11,500,000
(Expenditures)	(8,810,478)	(9,767,737)	(11,746,739)	(10,814,097)	(11,250,000)
Ending Fund Balance	2,571,519	3,106,564	2,873,703	3,112,259	3,362,259

\*Preliminary Numbers as June 30, 2013 audit is in final review stage.

(1) Funds aligned between major & non-major in the special revenue & capital projects shifted due to shifts in the categorization as the projects were consummated (established as major fund) or near completion (shifted to non-major fund status).

(2) Capital Projects are adopted at the Project Ordinance level at the inception of the project. A project ordinance runs for the life of the project and annual reappropriation is not necessary. Therefore, there are no budgets for the capital projects fund included in this document. Deficit balance reflects county advancement of funds for A/E costs prior to debt issuance.

## **FUND BALANCE SUMMARY**



As shown, all of the above fund types maintain their own fund balances each year. In some fund types, steady growth is a necessity. The County consciously works to increase the fund balance in the General Fund—a combination of the General Operating, Court Facilities, Mental Health, Public Health, and Social Services Funds. This presentation method is used to be consistent with the County's audit format. The General Fund is the one in which the County has discretionary spending power and is also the fund observed by the Local Government Commission (LGC), a division of the North Carolina Treasurer's Office. The LGC requires an available fund balance equivalent to a minimum of 8% of the prior year's expenditures; and for units the size of Pitt County, recommends 15-16%. In actuality, counties of similar size to Pitt County average a fund balance of 24%. In the completed June 30, 2013 audit, the County has a fund balance of more than 14%.

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. Until two years ago, fund balance was used to fund operational expenses in lieu of increasing the tax rate.

Annual 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 fund balance and setting reasonable user fees to support the operations.



## **DEBT SUMMARY**

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### **LEGAL DEBT LIMIT**

The County is subject to the Municipal Finance Law of North Carolina which limits the amount of net debt the County may have outstanding to eight percent (8%) of the appraised value of property subject to taxation. At June 30, 2013, the County's statutory debt capacity was \$790,052,779. At that same point in time, the County's actual gross outstanding debt was \$164,434,128 which is comprised of \$92,715,000 in Certificates of Participation, \$54,705,000 in Limited Obligation Bonds, \$5,252,206 in Qualified School Construction Bonds, and \$11,761,922 in outstanding installment financing.

In North Carolina, no bonds may be issued without the approval of the Department of the State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed the eight percent limitation on appraised property value.

Certificates of Participation, Limited Obligation Bonds, Qualified School Construction Bonds and lease-purchase financing do not pledge the "full faith and credit" of the County but rather offer the investors/lien holders the purchased property as security for the financing, and the repayment is subject to annual appropriation. In the event of default, repossession or foreclosure action could occur.

While General Obligation Bonds may be used in North Carolina to finance long term improvements, at this time Pitt County does not have any debt of this type.

### **DEBT OTHER THAN GENERAL OBLIGATION BONDS**

The County has outstanding public issues [Certificates of Participation (COP), Limited Obligation Bonds (LOB) or Qualified School Construction Bonds (QSCB)] with a total balance of \$152,672,206 as of June 30, 2013, as indicated on the debt schedule following this summary. These issues include:

**2004A COP, Partial Refunding of 1997A and School Projects** – In October, 2004, the County issued \$12,510,000 to advance refund a portion of the 1997A Certificates of Participation for the Courthouse and an Elementary School.

**2007 COP, Schools, 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.

**2012 COP, Public Facilities & Schools Refunding** - In May, 2012, the County issued \$23,615,000 in Certificates of Participation to advance refund the 2004 COP issued for the construction of a new mental health and public health center.

**2010 QSCB, Sadie Salter Project** – In December, 2010, the County issued \$5,952,500 to finance renovations and an addition to Sadie Saulter School. A large portion (92%) of the annual interest payment is currently covered by the federal government through ARRA Stimulus Program.

**2009 LOB, School Projects** – In December, 2009, the County issued \$35,145,000 to finance additions, renovations and parking lot configurations at D. H. Conley High, Eastern Elementary, and Farmville Central High as well as the construction of a new elementary school.

## **DEBT SUMMARY**

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**2010 LOB, Partial Refunding of 2001** – In October, 2007, the County issued \$5,470,000 to advance refund a portion of the Certificates known as 2001.

**2010 LOB, Pitt Community College Project** – In November, 2010, the County issued \$22,080,000 to finance the construction of three new facilities at the college. The facilities are a General Academic Building, a Construction and Industrial Technology Building and a Maintenance Shop.

Other outstanding debt for the County consists of two 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:

**Grifton Sewer Project** – A GTP Loan was issued to the County in July, 2005 for the benefit of the Town of Grifton in the amount of \$250,000 (pays through 2015) for the Town to extend municipal sewer service. In September, 2005, the County facilitated an additional loan for sewer extension for the Town of Grifton. This loan was for \$209,645 and will run through 2016.

**Ambulances** – A short-term loan from BB&T was secured in November, 2008 in the amount of \$348,000 to purchase three ambulances. The County will pay this loan of this fiscal year.

**EMS Facilities & Equipment** – The County borrowed \$560,000 from Wachovia in December, 2003 (10-year financing) to construct two EMS stations. In August, 2012, the County financed \$589,882 (5-year financing) for automatic external defibrillators and defibrillator monitors and related attached equipment.

**Guaranteed Energy Savings Project** – In July, 2005, the County entered into a 12 year \$2,697,002 financing to pay for energy improvements throughout County facilities. In September, 2012, the County entered into an 18 year \$3,775,913 financing for a second phase of energy improvements.

**Stokes and Pactolus Sewer Project** – In February, 2010, the County was a recipient of funding from the American Recovery and Reinvestment Act (ARRA – Stimulus) for the extension of sewer to the Stokes/Pactolus area. This is a joint project between the County, the School System and Greenville Utilities, whereby the County's total commitment is \$901,132 over 20 years due to NC DENR.

**Vehicle Replacement Program** – The County borrowed \$615,000 from RBC Bank to implement a systematic replacement plan for rolling stock. This is a 3.5 year loan.

**Probation/Radios/Compactor** – The County borrowed \$5,500,000 from RBC Bank in October, 2011 to cover the cost of upgrading various communications equipment; acquiring a new probation and parole building and acquiring a compactor for the County's solid waste transfer station. This financing is for the period of 10-years.

## **BOND RATINGS**

Rating agencies review Pitt County's financial position each time the county issues debt, analyzing our debt burden, proposed debt, general economy, infrastructure needs, and overall outlook for the future. Upon our most recent reviews (Moody's and Standard & Poor's done in April, 2012; Fitch done in February, 2013) the following ratings were received from these agencies:

## **DEBT SUMMARY**

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<b>Rating Agency</b>	<b>Rating Type</b>	<b>Rating for Current Project</b>	<b>Opinion</b>
Moody's	GO	Aa2	Affirmed
	COPS	Aa3	Stable Outlook
Standard & Poor's	GO	AA	Affirmed
	COPS	AA-	Stable Outlook
Fitch	GO	AA+	Affirmed
	COPS	AA	Negative 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.

### ***IMPACT ON CURRENT & FUTURE BUDGET YEARS***

The fiscal year 2013-14 adopted budget for Pitt County is \$211,365,509. This covers only the operating costs of the County and a few pay-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 appropriations or carryover budgets are required.

Capital items such as equipment and rolling stock like tractors/mowers are budgeted in each department's operating budget. The County does not feel the dollar amount 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. The lottery has brought some educational funding from the State, however, the amount is not sufficient to cover the annual debt projected to meet current construction needs. Therefore, Pitt County also voted in the 1/4% local option sales tax in November 2007. This measure, authorized by the State in August 2007 was favorably passed and was implemented on April 1, 2008. This tax should generate more than \$4M each year which is 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 will continue its systematic attack on outstanding education capital needs. To date, the 2009 LOBS, 2010 LOBS and 2010 QSCBs are serviced within this revenue stream.

### ***LONG-RANGE PLANNING***

Meeting the facility and space needs of county government programs continues to be an identified goal of the Pitt County Board of Commissioners. Education construction for both the K-12 and Community College Systems is the County's top priority and with new revenue sources, progress towards addressing needs has been accomplished with new facilities and will continue to be addressed as needed resources allow.

## **DEBT SUMMARY**

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**PITT COUNTY**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**June 30, 2013**

Assessed Valuations:

Assessed Value	\$11,931,086,341
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Debt Limit - Eight Percent (8%) of  
Appraised Valuation

\$954,486,907
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Gross Debt:

Certificates of Participation	\$92,715,000
Limited Obligation Bonds	\$54,705,000
Qualified School Construction Bonds	<u>\$5,252,206</u>
	<u>\$152,672,206</u>

Other:

Other Loans	<u>\$11,761,922</u>
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**Gross Debt** \$164,434,128

**Net Debt** \$164,434,128

**Legal Debt Margin** \$790,052,779

**PITT COUNTY**  
**SCHEDULE OF DEBT PAYABLE**  
June 30, 2013

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2013
<b>Certificates of Participation / Limited Obligation Bonds / Qualified School Construction Bond</b>					
2004A COP, Partial Refunding of 1997A	October 25, 2004	FY 16-17	Variable	\$ 12,510,000	\$ 5,425,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 29-30	Variable	\$ 23,615,000	\$ 22,375,000
2007 COP, Partial Refunding of 2000A & 2000B	March 15, 2007	FY 31-32	Variable	\$ 59,365,000	\$ 48,625,000
2007 COP, Detention Center Expansion	October 31, 2007	FY 27-28	Variable	\$ 19,855,000	\$ 16,290,000
2009 LOB, School Projects	December 1, 2009	FY 33-34	Variable	\$ 35,145,000	\$ 30,030,000
2010 QSCB, Sadie Saulter Project	December, 2010	FY 27-28	0.000%	\$ 5,952,500	\$ 5,252,206
2010 LOB, Partial Refunding of 2001	November 18, 2010	FY 25-26	Variable	\$ 5,470,000	\$ 4,950,000
2010 LOB, Pitt Community College Project	November 18, 2010	FY 34-35	Variable	\$ 22,080,000	\$ 19,725,000
				<u>\$183,992,500</u>	<u>\$ 152,672,206</u>
<b>Other Loans</b>					
Global Transpark, Grifton Sewer Project	September 1, 2005	FY 16-17	3.500%	\$ 209,645	\$ 79,186
Global Transpark, Grifton #2	July 11, 2005	FY 14-15	3.500%	\$ 250,000	\$ 62,852
NCDENR, Stokes/Pactolus Sewer	October, 2009	FY 29-30	0.000%	\$ 901,132	\$ 765,962
BB&T, Ambulances	November 19, 2008	FY 13-14	3.210%	\$ 348,000	\$ 75,970
Wachovia, EMS Facilities	December 10, 2003	FY 13-14	3.750%	\$ 560,000	\$ 56,000
Wachovia, Guaranteed Energy	April 5, 2006	FY 17-18	3.560%	\$ 2,697,002	\$ 1,226,849
RBC, Vehicle Replacement Program	February 28, 2011	FY 12-13	2.260%	\$ 615,000	\$ 269,343
RBC, Probation/Radios/Compactor	October 14, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 4,950,000
PNC, Defibrillators	August, 2012	FY 15-16	1.590%	\$ 589,882	\$ 499,847
Siemens Financing, Guaranteed Energy Phase II	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 3,775,913
				<u>\$ 15,446,574</u>	<u>\$ 11,761,922</u>
<b>Total Debt Payable</b>				<b>\$199,439,074</b>	<b>\$ 164,434,128</b>

# ANNUAL LONG-TERM\* DEBT SERVICE SUMMARY - 2013-2023

		FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>GENERAL GOVERNMENT DEBT</b>											
Courthouse (1997 COPS)/2004 Refunded		793,604	792,705	792,868	793,522	-	-	-	-	-	-
Schools (2004 COPS)/2012 Refunded		2,361,724	2,329,894	2,272,294	2,199,694	2,127,694	2,057,194	2,000,794	1,930,293	1,862,019	1,787,769
Detention (2007 COPS)		1,536,744	1,534,744	1,537,094	1,537,294	1,536,094	1,533,494	1,533,494	1,533,894	1,535,375	1,535,000
Courthouse / 2001 Refunding (2010 LOBS)		575,750	558,450	541,300	529,300	512,300	490,450	473,900	453,700	436,512	419,025
Sub-total		5,267,822	5,215,793	5,143,556	5,059,810	4,176,088	4,081,138	4,008,188	3,917,887	3,833,906	3,741,794
<b>PUBLIC SCHOOL DEBT **</b>											
Pitt County Schools (1997 COPS)/2004 Ref		723,803	722,983	723,132	723,728	-	-	-	-	-	-
Schools (2007 COPS)		5,192,233	5,075,345	4,985,545	4,774,995	4,736,845	4,575,845	4,575,845	4,373,045	4,299,295	4,241,545
Sub-total		5,916,036	5,798,328	5,708,677	5,498,723	4,736,845	4,575,845	4,575,845	4,373,045	4,299,295	4,241,545
<b>ARTICLE 46 SALES TAX***</b>											
Schools (2009 COPS)		2,717,000	2,666,950	2,616,900	2,566,850	2,516,800	2,459,600	2,402,400	2,345,200	2,286,212	2,227,225
Schools (2010 QSCB)		350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147
Pitt Community College (2010 LOB)		1,669,594	1,642,594	1,615,594	1,588,594	1,561,594	1,534,594	1,507,594	1,466,594	1,437,506	1,407,300
Sub-total		4,736,741	4,659,691	4,582,641	4,505,591	4,428,541	4,344,341	4,260,141	4,161,941	4,073,865	3,984,672
<b>Grand Total</b>		15,920,599	15,673,812	15,434,874	15,064,124	13,341,474	13,001,324	12,844,174	12,452,873	12,207,066	11,968,011

78

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

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

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

# ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN - 2013-2023

		FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
<b>GENERAL GOVERNMENT DEBT</b>											
Courthouse (1997 COPS)/2004 Refunded	P	669,440	692,975	719,125	755,735	-	-	-	-	-	-
	I	124,164	99,730	73,743	37,787	-	-	-	-	-	-
Schools (2004 COPS)/2012 Refunded	P	1,420,000	1,440,000	1,440,000	1,425,000	1,410,000	1,410,000	1,410,000	1,410,000	1,385,000	1,380,000
	I	941,724	889,894	832,294	774,694	717,694	647,194	590,794	520,293	477,019	407,769
Detention (2007 COPS)	P	800,000	830,000	870,000	905,000	940,000	975,000	1,015,000	1,055,000	1,100,000	1,145,000
	I	736,744	704,744	667,094	632,294	596,094	558,494	518,494	478,894	435,375	390,000
Public Facilities / 2001 Refunding (2010 LOBS)	P	410,000	405,000	400,000	400,000	395,000	385,000	380,000	375,000	370,000	365,000
	I	165,750	153,450	141,300	129,300	117,300	105,450	93,900	78,700	66,512	54,025
Sub-total		5,267,822	5,215,793	5,143,556	5,059,810	4,176,088	4,081,138	4,008,188	3,917,887	3,833,906	3,741,794
<b>PUBLIC SCHOOL DEBT **</b>											
Pitt County Schools (1997 COPS)/2004 Ref	P	610,560	632,025	655,875	689,265	-	-	-	-	-	-
	I	113,243	90,958	67,257	34,463	-	-	-	-	-	-
Schools (2007 COPS)	P	2,990,000	2,990,000	3,025,000	2,945,000	3,030,000	3,015,000	3,055,000	3,075,000	3,155,000	3,255,000
	I	2,202,233	2,085,345	1,960,545	1,829,995	1,706,845	1,560,845	1,520,845	1,298,045	1,144,295	986,545
Sub-total		5,916,036	5,798,328	5,708,677	5,498,723	4,736,845	4,575,845	4,575,845	4,373,045	4,299,295	4,241,545
<b>ARTICLE 46 SALES TAX***</b>											
Schools (2009 LOBS)	P	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000
	I	1,287,000	1,236,950	1,186,900	1,136,850	1,086,800	1,029,600	972,400	915,200	856,212	797,225
Schools (2010 QSCB)	P	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507
	I	12,640	12,640	12,640	12,640	12,640	12,640	12,640	12,640	12,640	12,640
Pitt Community College (2010 LOBS)	P	900,000	900,000	900,000	900,000	900,000	900,000	900,000	895,000	895,000	895,000
	I	769,594	742,594	715,594	688,594	661,594	634,594	607,594	571,594	542,506	512,300
Sub-total		4,736,741	4,659,691	4,582,641	4,505,591	4,428,541	4,344,341	4,260,141	4,161,941	4,073,865	3,984,672
<b>Grand Total</b>		15,920,599	15,673,812	15,434,874	15,064,124	13,341,474	13,001,324	12,844,174	12,452,873	12,207,066	11,968,011

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

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

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



## **TAX SUMMARY**

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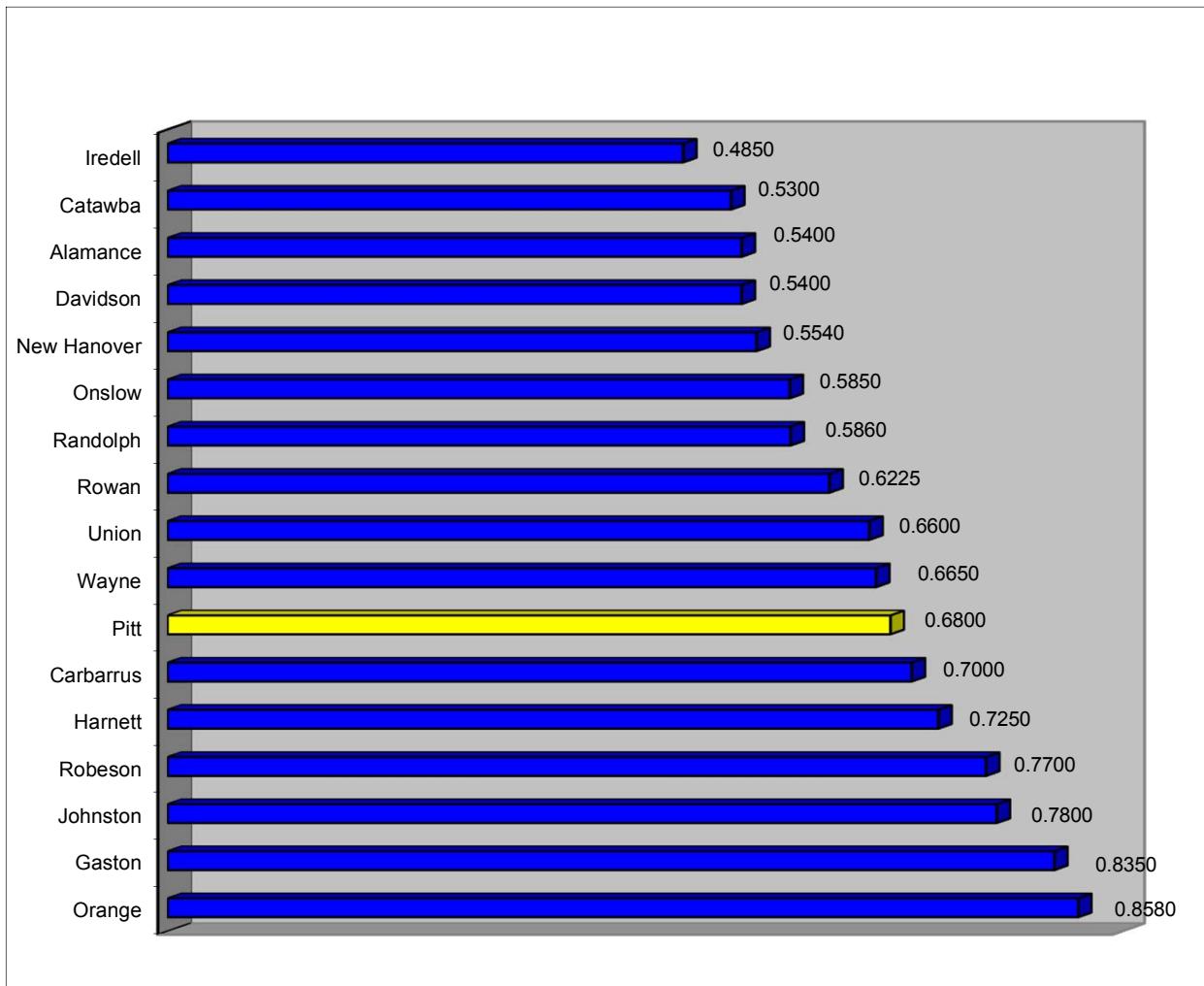
**PITT COUNTY**  
**ANALYSIS OF ADOPTED TAX LEVY**  
**FISCAL YEAR 2013-14**  
**Tax Rate per \$100 = \$0.68**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$11,931,086,341	@ .68/\$100
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 97%
<b>Total Ad Valorem Tax</b>		<b>\$78,697,446</b>

### **DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS**

General Fund	\$0.6730	\$77,887,325
Development Commission Fund	\$0.0070	<u>\$810,121</u>
		<b>\$78,697,446</b>

### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2013-14 ADOPTED LEVIES



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

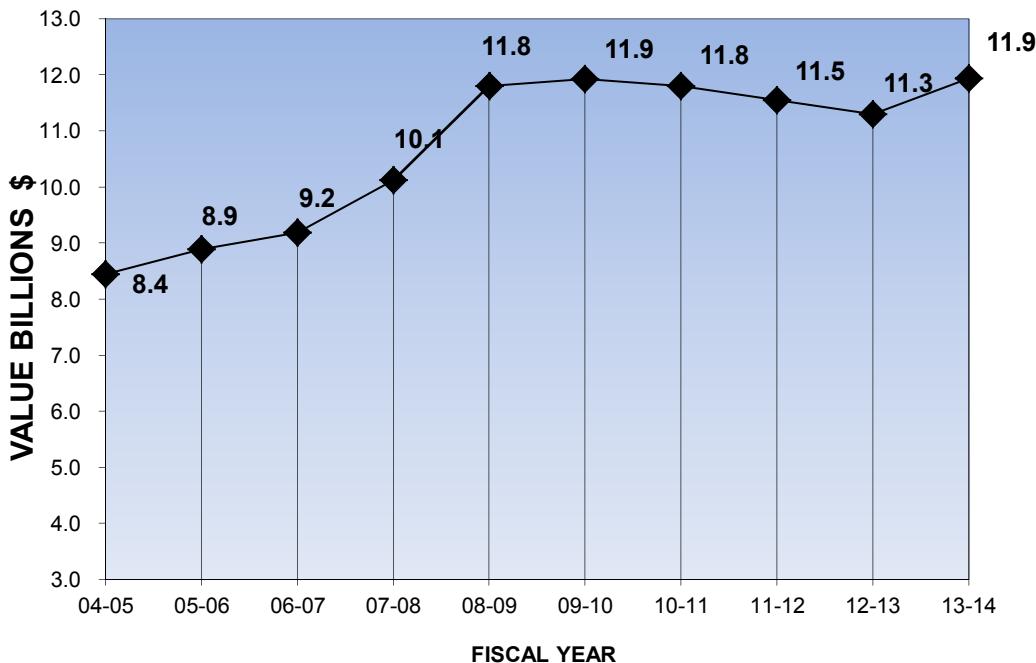
Two-thirds of counties adopted the same property tax rate as the previous year, or the revenue neutral rate for those who went through revaluation, 20 experienced a tax increase, and 10 counties were able to cut their rate. Three counties adopted interim budgets. Of the 12 counties that went through revaluation, 10 found that the revenue neutral rate was higher than the previous year's tax rate.

\*NCACC County Lines, July 2013

## **TAX SUMMARY**

### **PITT COUNTY**

#### **ASSESSED PROPERTY VALUATION**



Revaluation of real property is required by statute every eight (8) years. Pitt County Commissioners voted in 2004 to conduct property revaluation every four years.

Pitt County completed a four-year revaluation effective January 1, 2012 for levy of taxes in Fiscal Year 2012-13 and will begin conducting another four-year revaluation with the next one effective January 1, 2016.

Of 2013-14 total valuation of \$11.9 billion, a little over \$300 million of the growth is a one-time increase due to the new "Tax and Tag Together" program.

## **TAX SUMMARY**

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### **PITT COUNTY**

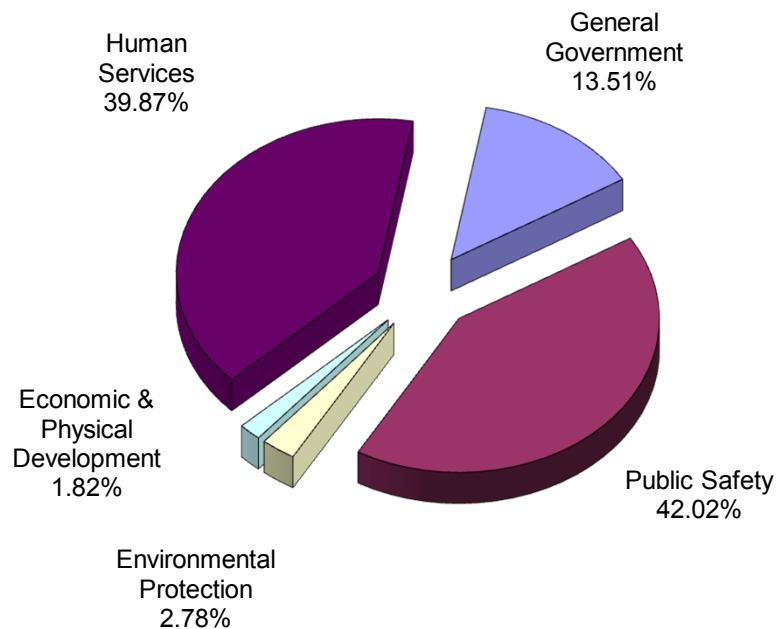
#### **2013 TOP TEN TAXPAYERS**

<b><i>Taxpayer</i></b>	<b><i>Type</i></b>	<b><i>Value</i></b>
DSM DYNEEMA LLC	Manufacturer	\$ 243,042,824
DSM PHARMACEUTICALS INC	Manufacturer	212,764,918
ATTENDS HEALTHCARE PRODUCTS, INC	Manufacturer	72,760,202
ASMO GREENVILLE OF NC	Manufacturer	54,232,103
WEYERHAEUSER NR COMPANY	Manufacturer	46,665,251
MARELDA GREENVILLE MALL LLC	Mall	40,480,296
COPPER BEECH TOWNHOME COMMUNITIES THIRTY SPE LLC	Apartments	34,605,790
PL GREENVILLE LP	Apartments	29,073,633
USCOC OF GREATER NORTH CAROLINA LLC	Communications	28,776,812
CAROLINA TELEPHONE	Communications	28,638,317
		\$ 791,040,146

## HUMAN RESOURCES SUMMARY

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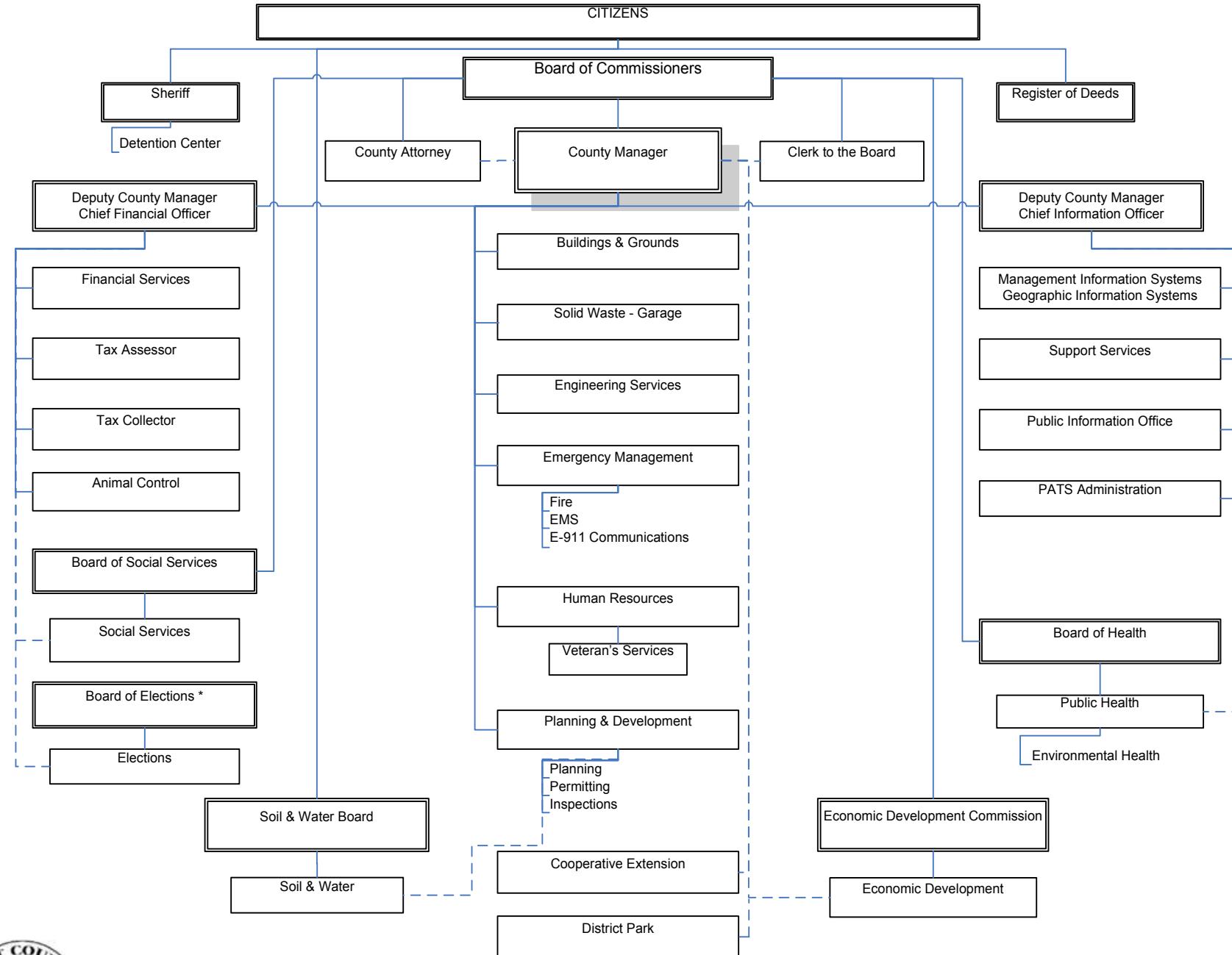
**PERCENTAGE OF FTE POSITIONS  
BY SERVICE AREA  
Fiscal Year 2013-14**



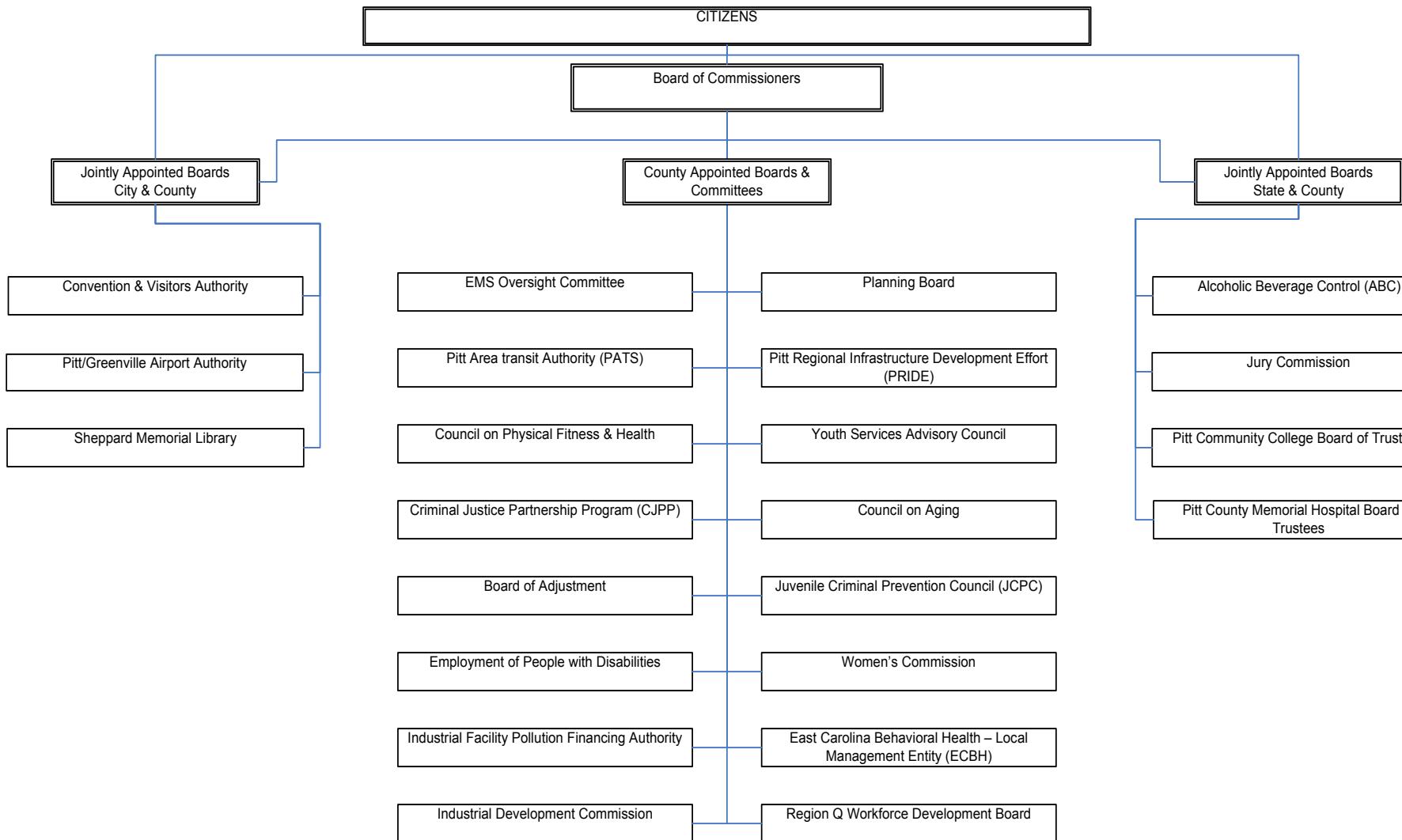
<b>Service Area</b>	<b>FTEs</b>
General Government	123.00
Public Safety	382.50
Environmental Protection	25.25
Economic & Physical Development	16.60
Human Services	362.95
<b>Total FTE Positions</b>	<b>910.30</b>



## Pitt County Organizational Chart



As of July 2011  
 Dotted line denotes liaison  
 \* State appointed



## **HUMAN RESOURCES SUMMARY**

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### **SUMMARY OF POSITIONS BY SERVICE AREA**

	<b>AMENDED FY 2010-11</b>	<b>AMENDED FY 2011-12</b>	<b>AMENDED FY 2012-13</b>	<b>REQUESTED FY 2013-14</b>	<b>ADOPTED FY 2013-14</b>	<b>% CHANGE FY 13 to 14</b>
<b>GENERAL GOVERNMENT</b>						
County Manager	4.00	4.00	4.00	4.00	4.00	0.00%
Financial Services	11.00	9.60	9.00	9.00	9.00	0.00%
Tax Administration	33.00	32.00	32.00	32.00	32.00	0.00%
Legal	3.50	4.00	4.00	4.00	4.00	0.00%
Legal - DSS	6.00	0.00	0.00	0.00	0.00	-
Board of Elections	6.00	6.00	6.00	6.00	6.00	0.00%
Register of Deeds	10.00	9.00	9.00	9.00	9.00	0.00%
Public Information	2.00	2.00	2.00	2.00	2.00	0.00%
Human Resources	7.00	7.00	7.00	7.00	7.00	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	26.00	26.00	0.00%
Geographic Info Systems	3.00	3.00	2.00	3.00	2.00	0.00%
Buildings & Grounds	23.00	23.00	19.00	19.00	19.00	0.00%
Garage	0.50	0.00	0.00	0.00	0.00	-
Court Facilities	1.00	1.00	1.00	1.00	1.00	0.00%
<b>TOTAL</b>	<b>138.00</b>	<b>128.60</b>	<b>123.00</b>	<b>124.00</b>	<b>123.00</b>	<b>0.00%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	139.00	139.00	135.00	140.00	138.00	2.22%
Detention Center	195.00	180.00	174.00	186.75	174.00	0.00%
School Security	11.00	9.00	9.00	9.00	9.00	0.00%
Jail Inmate Coordinator	1.00	1.00	1.00	1.00	1.00	0.00%
Emergency Management	6.00	6.00	6.00	6.00	6.00	0.00%
EMS District	18.00	18.00	18.00	18.00	17.00	-5.56%
Communications	18.00	18.00	18.00	18.00	19.00	5.56%
Animal Control	6.00	5.00	5.00	5.00	5.00	0.00%
Inspections	4.00	3.00	3.00	3.00	3.00	0.00%
State Grants	11.50	4.50	7.75	7.75	10.50	35.48%
<b>TOTAL</b>	<b>409.50</b>	<b>383.50</b>	<b>376.75</b>	<b>394.50</b>	<b>382.50</b>	<b>1.53%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Pitt Soil & Water	4.00	4.00	4.00	4.00	4.00	0.00%
Solid Waste & Recycling	17.75	18.25	21.25	21.25	21.25	0.00%
<b>TOTAL</b>	<b>21.75</b>	<b>22.25</b>	<b>25.25</b>	<b>25.25</b>	<b>25.25</b>	<b>0.00%</b>

## HUMAN RESOURCES SUMMARY

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### SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2010-11	AMENDED FY 2011-12	AMENDED FY 2012-13	REQUESTED FY 2013-14	ADOPTED FY 2013-14	% CHANGE FY 13 to 14
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning	9.25	8.75	7.75	7.75	7.75	0.00%
E911 Planning	1.75	1.75	1.75	1.75	1.00	-42.86%
Permitting Center	3.00	2.00	2.00	3.00	2.50	25.00%
Engineering	1.75	1.25	0.75	0.75	0.75	0.00%
Industrial Development	4.00	4.00	4.00	4.00	4.00	0.00%
Farmers Market	0.60	0.60	0.60	0.60	0.60	0.00%
<b>TOTAL</b>	<b>20.35</b>	<b>18.35</b>	<b>16.85</b>	<b>17.85</b>	<b>16.60</b>	<b>-1.48%</b>
<b>HUMAN SERVICES</b>						
Health	139.40	129.55	122.65	119.65	120.65	-1.63%
Employee Medical Ins Fund	0.00	1.00	1.00	0.00	0.00	-100.00%
Pitt Area Transit	21.00	21.00	16.00	14.00	14.00	-12.50%
Social Services	229.00	233.30	226.30	228.50	226.30	0.00%
Veterans Services	2.00	2.00	2.00	2.00	2.00	0.00%
<b>TOTAL</b>	<b>391.40</b>	<b>386.85</b>	<b>367.95</b>	<b>364.15</b>	<b>362.95</b>	<b>-1.36%</b>
<b>GRAND TOTAL</b>	<b>981.00</b>	<b>939.55</b>	<b>909.80</b>	<b>925.75</b>	<b>910.30</b>	<b>0.05%</b>

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

## **HUMAN RESOURCES SUMMARY**

### **POSITION REQUESTS FY 2013-14**

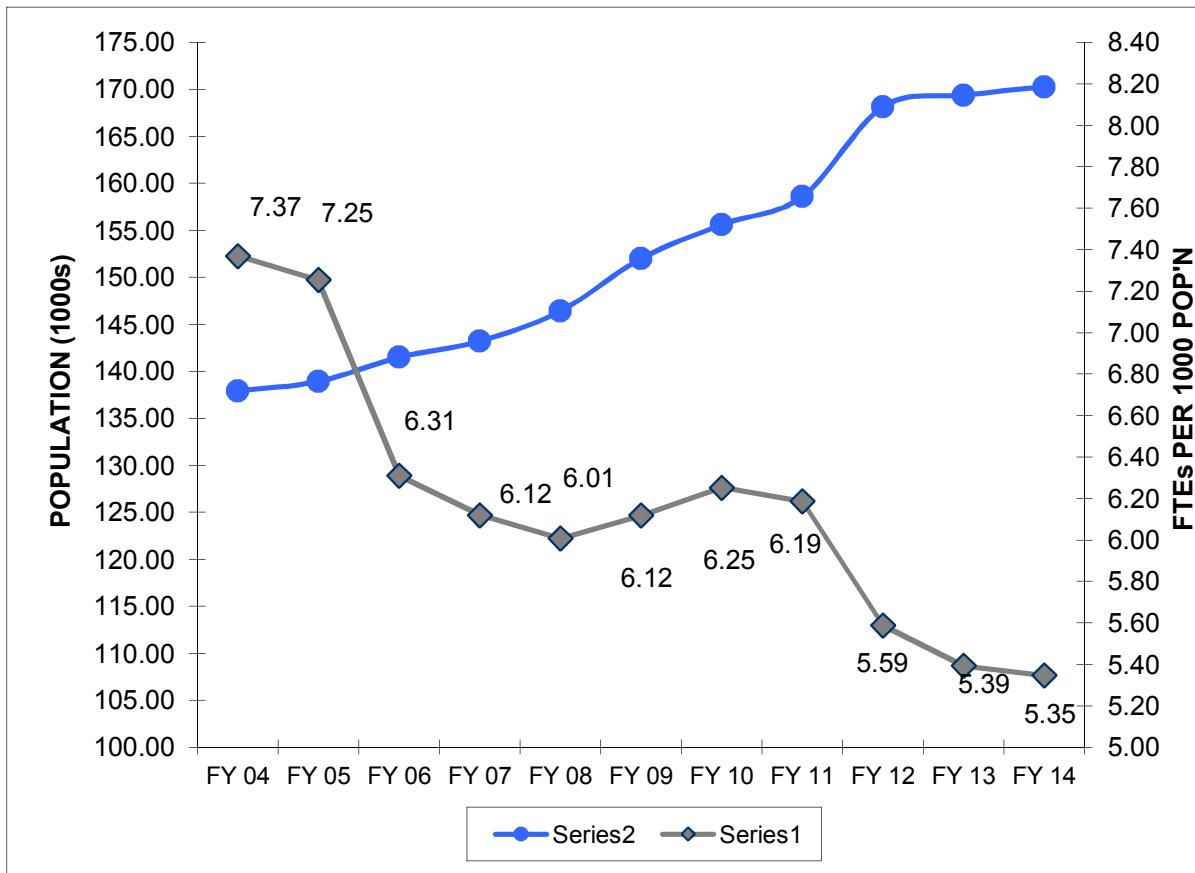
<b>Department</b>	<b>Title</b>	<b>Pay Grade</b>	<b>Funding Sources</b>	<b>Requested</b>	<b>Adopted</b>
<b>Sheriff Department</b>	Clerk	59-5	General Fund	1.00	1.00
	Clerk	59-5	General Fund	1.00	-
	Telecommunicator Basic	63-5	General Fund	1.00	0.50
	Telecommunicator Basic	63-5	General Fund	1.00	0.50
	Deputy - Courthouse Security Check Point	65-1	General Fund	1.00	1.00
<b>Detention Center</b>	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Officer	65-3	General Fund	0.75	-
	Detention Sergeant Advanced	70-7	General Fund	0.75	-
	Detention Sergeant Advanced	70-7	General Fund	0.75	-
	Detention Sergeant Advanced	70-7	General Fund	0.75	-
	Detention Sergeant Advanced	70-7	General Fund	0.75	-
<b>Communications</b>	Telecommunicator I	61-9	General Fund	1.00	0.50
	Telecommunicator I	61-9	General Fund	1.00	0.50
	Telecommunicator I	61-9	General Fund	1.00	-
	Telecommunicator I	61-9	General Fund	1.00	-
	Telecommunicator I	61-9	General Fund	1.00	-
	Telecommunicator I	61-9	General Fund	1.00	-
<b>Animal Control</b>	Animal Control Officer	61-1	General Fund	1.00	-
<b>Environmental Health</b>	Office Assistant I	61-1	General Fund	1.00	1.00
<b>Permitting</b>	Office Assistant I	61-1	General Fund	1.00	0.50
<b>Social Services</b>	Income Maintenance Investigator II	65-1	Medicaid/Gen Fund	1.00	-
	Staff Development	69-1	Federal/Gen Fund	1.00	-
<b>Total New Positions (FTE)</b>				<b>28.75</b>	<b>5.50</b>

\* The Detention Center requested 17 new positions at .75 FTE, which equals to 12.75 FTE. The positions would not have been filled until October 2013.

## HUMAN RESOURCES SUMMARY

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### PITT COUNTY FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
FTE Positions	1007.8	892.85	876.45	879.5	930	973	981	939.55	913.4	910.3
Population	138,922	141,499	143,212	146,398	151,996	155,607	158,575	168,148	169,378	170,263

As the graph above indicates, the growth in County population has increased steadily. However, over the past several years the number of County positions (employees) per 1000 population has decreased due to FY 2007-08 divestiture of Mental Health services to the private sector. The more current decreases reflect changes in operational design and headcount - permanent changes to the size of the respective operations. These actions were taken in an effort to create long term sustainability and address current and future economic constraints.



## ***GENERAL FUND***

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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



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Completed the work related to the County's new Radio & Paging System to meet FCC mandate.
- Began implementation of second Guaranteed Energy Savings project.
- Acquired office building space for Probation & Parole.
- Completed installation of compactor project at the Transfer Station.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	198,627	208,765	209,549	209,549
<b>Total Revenues</b>	<b>198,627</b>	<b>208,765</b>	<b>209,549</b>	<b>209,549</b>
<b>Expenditures</b>				
Personal Services	175,623	188,365	188,649	188,649
Operating Expenses	23,004	20,400	20,900	20,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>198,627</b>	<b>208,765</b>	<b>209,549</b>	<b>209,549</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To support improved educational opportunities and facilities				
• Maintenance of current funding in top 1/3 positions		41 out of 100	42 out of 100	33 out of 100
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%
• Agendas of regular meetings on website at least 48 hours prior to meetings		100%	100%	100%
• Board minutes on website within one week following Board approval		100%	100%	100%
• Board appointment letters complete within 3 days of appointments		100%	100%	100%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Evaluate and implement plans for facilities				
• Develop an annually updated capital improvement plan		June 6	June 11	June 15

**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 practice of adopting a structurally balanced budget: FY 13-14.
- Improved fund balance position through fiscally conservative budgeting practices.
- Continued Comprehensive Performance Measurement reporting.
- Continued quarterly meetings with ABC Board Staff to monitor expenditures vs. revenues as distributions are made to Pitt County.
- Worked with Emergency Management to complete the new Radio Communication System to meet narrowband migration needs of FCC mandate.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	441,576	436,179	440,686	440,686
<b>Total Revenues</b>	<b>441,576</b>	<b>436,179</b>	<b>440,686</b>	<b>440,686</b>
<b>Expenditures</b>				
Personal Services	419,700	416,261	419,336	419,336
Operating Expenses	21,876	19,918	21,350	21,350
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>441,576</b>	<b>436,179</b>	<b>440,686</b>	<b>440,686</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2011-12</i>	<i>Actual</i> <i>FY 2012-13</i>	<i>Target</i> <i>FY 2013-14</i>
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
• Provide balanced budget by June 15th	June 6	June 11	June 15
• Board agendas sent out by Thursday	100%	100%	100%

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

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2011-12</i>	<i>Actual</i> <i>FY 2012-13</i>	<i>Target</i> <i>FY 2013-14</i>
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.

<b>Objective</b> <i>Performance Indicators</i>	<i>Actual</i> <i>FY 2011-12</i>	<i>Actual</i> <i>FY 2012-13</i>	<i>Target</i> <i>FY 2013-14</i>
Form cooperative agreements/partnerships with municipal governments			
• Roundtable discussion with municipalities	--	--	--
• Implement specific cooperative agreements/partnerships	N/A	N/A	N/A

**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 16th consecutive year.
- Received 23rd Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Confirmed and held bond ratings stable in spite of economic conditions.
- Secured financing for Phase II of the Guaranteed Energy Savings project, which includes county-wide lighting and water conservation upgrades, HVAC upgrades at the Courthouse, boiler replacement at the Ag Center, and new chillers for the Detention Center.
- Maintained Financial Services operations with a staff reduced by 2.0 FTE.
- Upgraded to version 9.3 Munis.
- Implemented paperless payroll process.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	769,481	727,447	710,593	710,593
Permits & Fees	5,623	5,000	5,000	5,000
<b>Total Revenues</b>	<b>775,104</b>	<b>732,447</b>	<b>715,593</b>	<b>715,593</b>
<b>Expenditures</b>				
Personal Services	755,116	707,297	682,064	682,064
Operating Expenses	19,988	25,150	26,529	26,529
Capital Outlay	0	0	7,000	7,000
<b>Total Expenditures</b>	<b>775,104</b>	<b>732,447</b>	<b>715,593</b>	<b>715,593</b>
<b>Staffing</b>				
Full Time Equivalent Positions	11.00	9.60	9.00	9.00

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</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	\$61M	\$64.3M	>\$36M	
• Average rate of return	.39%	.24%	>5%	
To maintain unreserved, undesignated fund balance of at least 20% of General Fund expenditures				
• Fund balance as % of General Fund	13.69%	--	>20%	
To maintain a G.O. bond rate of at least AA level with all rating agencies				
• Moody's Rating	Aa2	Aa2	Aa2	
• Standard & Poor's Rating	AA	AA	AA	
• Fitch's Rating	AA+	AA+	AA+	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments				
• Avg # of accounts payable checks processed per month	1,821	1,729	2,000	
• Avg # of electronic payments processed quarterly	1,276	1,091	2,100	
• # of contracts converted to paperless	245	312	50	

**DEPARTMENT MISSION**

The mission of Pitt County Tax Administration is to list, map, and assess property and to bill and collect all ad valorem taxes in Pitt County, thereby ensuring all citizens are provided a fair and equitable ad valorem property tax process by administering the laws governing the process with integrity and professionalism while instilling the highest degree of public confidence by providing prompt, accurate, and courteous service.

**SERVICE DESCRIPTION**

The primary responsibility of Pitt County Tax Administration is the assessment, billing and collection of ad valorem property taxes for the citizens of Pitt County. The joint collaboration of the Assessment and Collection divisions makes it all possible.

The Assessment division lists, appraises, and bills all real and personal property each year and supplies a tax base amount to the County, Municipalities, Fire and EMS departments for budgetary needs in a timely manner. Ownership records and parcel boundaries for real property are maintained by the Assessor. Real and personal property are assessed with accepted pricing guides and schedules to insure consistency and compliance.

The Collection division collects real and personal property taxes for Pitt County, City of Greenville, Town of Bethel, Town of Grimesland, Town of Falkland, Village of Simpson, and motor vehicle taxes for the County and all municipalities. Other duties include the collection of beer and wine licenses, monthly occupancy taxes from motels and hotels, and gross receipts taxes on short-term rental vehicles and heavy equipment. Delinquent taxes are actively pursued for all jurisdictions using legal enforcement remedies as governed by the NC General Statutes.

**MAJOR ACCOMPLISHMENTS**

- The year end collection rate of 98.08% exceeded the collection rate of the preceding five fiscal years.
- Installed two surplus computers and monitors in the Collection lobby at no budgetary cost to display important taxpayer information during the work day.
- Reduced the number of vehicle releases and refunds from previous years due to updates and corrections in our situs repository.
- Completed annual billing by July 7, 2013, which was the earliest completion date compared to previous years.
- Completed 231 informal real property appeals in a timely manner with only one real property appeal heard by the Pitt County Board of Equalization and Review.
- Four Tax Administration employees received the Star Contributor Award from Farragut which is our software vendor.
- Hosted the North Carolina Tax Collectors' Association conference in Greenville where three employees received their Assistant Tax Collection certification and one employee received Outstanding Tax Collection Employee of the Year.

**BUDGET SUMMARY**

	ACTUAL FY 2011-12	BUDGET FY 2012-13	REQUEST FY 2013-14	ADOPTED FY 2013-14
<b>Revenues</b>				
General Fund Appropriation	2,268,394	2,220,804	2,302,073	2,255,023
<b>Total Revenues</b>	<b>2,268,394</b>	<b>2,220,804</b>	<b>2,302,073</b>	<b>2,255,023</b>
<b>Expenditures</b>				
Personal Services	1,904,817	1,895,979	1,890,343	1,890,343
Operating Expenses	363,577	324,075	405,680	358,630
Capital Outlay	0	750	6,050	6,050
<b>Total Expenditures</b>	<b>2,268,394</b>	<b>2,220,804</b>	<b>2,302,073</b>	<b>2,255,023</b>
<b>Staffing</b>				
Full Time Equivalent Positions	33.00	33.00	32.00	32.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

Objective	Actual	Actual	Target
	FY 2011-12	FY 2012-13	FY 2013-14
<b>Performance Indicators</b>			
To Complete Individual Listings and Discoveries (Mobile Home & Boat)			
• Mobile Home Discoveries	2,191	2,605	2,300
• Boat/Boat Motor Discoveries	580	1,819	500
• Regular Listings Processed	5,781	5,878	5,000
To Complete Business Personal Property Listings/Audits			
• External Audits	53	81	30
• Internal Audits	72	590	450
• Regular Listings Processed	4,001	4,232	4,000
To Complete DMV Listing Process			
• DMV Accts Processed	135,127	129,722	110,000
• DMV releases/prorations processed	3,076	2,901	2,000
• DMV refund request processed	421	356	450
To Complete Real Property Process			
• Revaluation Parcels Reviewed	33,187	0	48,100

• Deeds Processed	3,870	4,636	4,000
• Real Parcels Reviewed	2,594	3,118	3,000
• Permits Processed	1,947	1,636	1,600
• Parcel Photos	N/A	5,201	3,000
• Remeasure & List	N/A	N/A	3,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
<b>Increase Tax Collection Rate</b>				
• Overall Collection Rate for Pitt County		97.15	98.08%	97.25
• Real and Personal Property Levy		98.29	98.47%	98.00
• Motor Vehicles		85.31	93.84%	87.75
<b>Increase Productivity</b>				
• Total Number of Bank Attachments Served		2,205	2,176	1,800
• Debt Setoff dollars collected		\$143,823	\$471,678	\$275,000
• Total number of garnishments		8,960	9,609	6,000

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

The Legal Department provides in-house legal counsel to the Board of County Commissioners, County Manager and all County Departments on a broad range of issues to ensure compliance with the law. The Legal Department represents the County in all legal matters asserted by or against the public body, and reviews all of the County's legal documents. The Legal Department does not provide legal services for private citizens.

**MAJOR ACCOMPLISHMENTS**

- Rendered advice and counsel to all Pitt County Government departments and agencies on a multitude of issues, and served as counsel present at all Board meetings for the County Commissioners, Planning Board, Board of Adjustment, Animal Control Advisory Board, Board of Equalization and Review, Board of Health and Social Services Board.
- Pursued various collection matters on behalf of the County and enforced Public Health and Planning Department regulations successfully.
- Provided in-house training to County employees on relevant legal issues.
- Reviewed over 250 contracts and other legal documents for legal sufficiency and responded to over 150 subpoenas and record requests.
- Provided legal assistance on County projects including guaranteed energy savings, complex financial borrowings, real estate transactions, smoking regulations, subdivision road maintenance and other significant matters.
- Provided and/or monitored the defense of all matters in litigation and before administrative agencies.
- Achieved success in legislative matters affecting the County.
- Updated County ordinances, including State of Emergency and Subdivision Ordinances.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	18,088	425,121	430,694	431,194
Sales & Services	421,167	0	0	0
<b>Total Revenues</b>	<b>439,255</b>	<b>425,121</b>	<b>430,694</b>	<b>431,194</b>
<b>Expenditures</b>				
Personal Services	426,702	412,171	415,744	415,744
Operating Expenses	12,553	12,950	14,950	15,450
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>439,255</b>	<b>425,121</b>	<b>430,694</b>	<b>431,194</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.50	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 provide accurate, concise and timely legal advice upon which the Board of Commissioners and all County Departments may rely upon to take appropriate action.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To increase efficiency in contract review.	• Provide legal review of all contracts within 10 days.	100%	100%	100%
To attend and provide meaningful counsel to County Boards and Commissions.	• Board of Commissioner meetings • Planning Board meetings • Board of Adjustment • Animal Control Advisory Board • Board of Equalization & Review • EMS Oversight Committee • All other Boards/Commissions/Committees as requested	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%
To minimize legal risk through education.	• Provide legal training or seminars on relevant issues	12	11	2

**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**

- Almost 70% turnout for 2012 General Election
- Having almost identical turnout for Early Voting in 2012 as we did in 2008, with 1 less site.
- The use of laptops in 2 polling places, in place of poll rosters.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	522,929	605,418	681,470	588,265
Sales & Services	90,482	0	87,200	87,200
<b>Total Revenues</b>	<b>613,411</b>	<b>605,418</b>	<b>768,670</b>	<b>675,465</b>
<b>Expenditures</b>				
Personal Services	416,558	413,488	424,477	417,233
Operating Expenses	196,853	191,930	344,193	258,232
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>613,411</b>	<b>605,418</b>	<b>768,670</b>	<b>675,465</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Ensure integrity of campaign finance records				
• Number of candidates required to file reports	22	46	20	
• Percent of "Notice of Report Due" mailed at least 15 days prior to date due	100%	100%	90%	
• Percent of audits performed within 15 days of report filing	100%	100%	100%	
Improve Voter and Poll Worker education				
• Number of speaking engagements by Staff or Board member	7	5	5	
• Number of voter registration drives	2	2	2	
• Percent of Poll Workers attending training	100%	100%	97%	
Increase the percentage of registered voters casting ballots				
• Percentage of registered voters casting ballots	48.34%	69.91%	25%	
• Percentage of actual voters who utilize One-Stop Early Voting	6.03%	42.34%	30%	
• Percentage of absentee ballot requests processed within 3 days	100%	100%	95%	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Maintain accurate voter registration list				
• Number of registered voters	106,801	113,251	113,000	
• Number of voters removed	3,250	11,576	3,000	
• Number of new registrations	4,510	16,782	2,000	
Ensure timely release of information				
• Number of data requests received	169	135	30	
• Number of map requests received	20	32	20	
• Percent of map requests processed within 10 days	100%	100%	100%	
• Percent of voter cards mailed by fifth business day of each month	100%	100%	75%	
• Number of voter cards mailed	16,097	65,268	15,000	
• Percent of data requests processed within 10 days	100%	100%	100%	

**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**

- Continued restoring and repairing old maps, deeds and vital record indexing and books.
- Continued to index and scan all vital records into our database.
- Continued to download vital records index information to CD's for backup purposes.
- Continued sending staff to Register of Deeds School to receive certification from the North Carolina Association of Register of Deeds.
- Continued training staff with our statewide web-based system (EBRS) ELECTRONIC BIRTH REGISTRATION SYSTEM - allowing our office to issue birth records from other counties within North Carolina (1971 to present).
- Cross-trained staff to be more efficient and handle more responsibility in other areas of the office.
- Continue utilizing Property Check, which is a system designed to send automated messages to its subscribers whenever a document that matches their notification criteria is filed within the office.
- Implemented the project of Online Index Books. This project consists of scanning index books, images and the redactions of personal information of records from 1968 back to 1953. This project should be complete around October 2012.
- Implemented with Cott the new rules, effective July 1, 2012, which applied to real property instrument indexing. Staff attended several workshops and schools for this change.
- Continue e-record, which is the electronic recording of documents. We have a large volume of customers now participating.
- Preparing old marriage records for preservation.
- Implementing the project to e-record maps and plats.
- Print all birth records in house and bind beginning 2011.
- Implementing the upgrade of computers and software to office 7.
- Implemented the application for online marriages.
- Implemented a new fee schedule for real estate recordings.

**BUDGET SUMMARY**

	ACTUAL FY 2011-12	BUDGET FY 2012-13	REQUEST FY 2013-14	ADOPTED FY 2013-14
<b>Revenues</b>				
General Fund Appropriation	-468,610	-341,820	-563,698	-589,730
Licenses	26,055	34,100	34,100	34,100
Permits & Fees	1,153,655	946,000	1,171,000	1,171,000
<b>Total Revenues</b>	<b>711,101</b>	<b>638,280</b>	<b>641,402</b>	<b>615,370</b>
<b>Expenditures</b>				
Personal Services	540,211	501,040	504,212	478,180
Operating Expenses	170,889	137,240	137,190	137,190
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>711,101</b>	<b>638,280</b>	<b>641,402</b>	<b>615,370</b>
<b>Staffing</b>				
Full Time Equivalent Positions	10.00	9.00	9.00	9.00

**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
	Performance Indicators	FY 2011-12	FY 2012-13
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	21,399	22,595	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	5,351	5,650	5,750
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	102,207	111,018	89,000
• Percent of pages processed daily	100%	100%	100%
• No. of pages handled per employee per quarter beginning 08/09 (based on 4 employees)	25,552	27,755	22,205

Issue certified copies of death certificates			
• No. of certified copies issued	10,492	11,128	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,624	2,782	2,500
Issue marriage licenses per year			
• No. of marriage licenses issued	1,158	1,200	1,200
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	291	90	300
Issue certified copies of birth certificates			
• No. of copies issued	9,815	9,701	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,454	2,426	2,500

**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 increase departmental cohesion and customer service to these depts. To increase the use of technology to effectively connect with the Pitt County citizens and the media. To utilize available resources to inform and engage the citizens, including television, radio, print, web and social media.

**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 oversight of existing cable franchise, and the implementation of programs designed to educate citizens in the methods and objectives of County government.

**MAJOR ACCOMPLISHMENTS**

- Elected President of the North Carolina City & County Communicators (NC3C).
- Updated internal employee newsletter and increased readership.
- Represented Pitt County in Texas by presenting Awards of Excellence as the Awards Chair for the National Association of County Information Officers (NACIO), was appointed a Director-at-Large, and participated in NACIO workshops.
- Supported the Sheriff's Office with Operation: Support Your Child by producing wanted billboard template for electronic billboard on NC11.
- Submitted logo usage guide as a new policy, designated to create cohesiveness and consistency with Pitt County's brand.
- Participated in first Pitt-Greenville Airport exercise with current airport director.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	-223,187	-235,005	-192,318	-151,303
Permits & Fees	390,838	405,000	405,000	405,000
<b>Total Revenues</b>	<b>167,650</b>	<b>169,995</b>	<b>212,682</b>	<b>253,697</b>
<b>Expenditures</b>				
Personal Services	125,720	123,250	124,262	125,277
Operating Expenses	41,931	46,745	48,420	48,420
Capital Outlay	0	0	40,000	80,000
<b>Total Expenditures</b>	<b>167,650</b>	<b>169,995</b>	<b>212,682</b>	<b>253,697</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To assist internal departments in promoting their services and programs				
• Complete Work Orders Request		49	15	100
• Complete 95% of Work Orders on time		75%	71%	90%

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Increase exposure to Pitt County Government services, programs and information				
• Produce Web Stories		62	20	80
• Increase PittTv programming by scheduling new programs/meetings		168	80	75
• Produce Stay Connected Newspaper Ad		28	10	26

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Distribute News, Information and Services to the Press				
• Produce News Releases		51	23	100

**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 in accordance with county, state and federal personnel policies and regulations and to assist with employee professional development and training.

**SERVICE DESCRIPTION**

The Human Resources Department provides services in the areas of employee recruitment and screening; volunteer recruitment, screening and placement; classification, pay plan and benefits administration; performance management; employee relations; personnel records management; and employee development and training.

**MAJOR ACCOMPLISHMENTS**

- Conducted flex plan meetings with employees resulting in greater employee savings with an increase in tax-sheltered dollars through flexible spending accounts and pre-taxing. This resulted in a cost savings to the County of \$115,072 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed the second round of the third phase of the three year rotation of the Position Classification Study which included Technical and Law Enforcement positions.
- Through the Pitt Training Program, employees successfully completed 949 hours of classroom training and 948 on-line classes.
- Transitioned to E-Verify which allows for on-line verification of employment eligibility status for new hires as required by US Citizenship and Immigration Services under the Department of Homeland Security.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	563,593	548,429	557,025	556,625
<b>Total Revenues</b>	<b>563,593</b>	<b>548,429</b>	<b>557,025</b>	<b>556,625</b>
<b>Expenditures</b>				
Personal Services	549,724	534,740	535,136	535,136
Operating Expenses	13,869	13,689	21,889	21,489
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>563,593</b>	<b>548,429</b>	<b>557,025</b>	<b>556,625</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Monitor volunteer activity in County agencies				
• Educate volunteers on pertinent County policies		100%	100%	100%
• Track volunteer usage by all departments - Hours		14,792	20,441	8,000
• Track volunteer usage by all departments - Value		\$177,489	\$245,283	\$96,000
Recruit and place volunteers in County agencies				
• Advertise and recruit for volunteers		100%	100%	100%

**Goal:** Recruit and retain competent employees.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Recruit and refer qualified candidates to departments in a timely manner				
• Applicants referred to departments in a timely manner		1.61 days	2.53 days	2 days
• Send new hires for drug screens within 48 hours of job offer		100%	98%	100%
• Refer a large pool of qualified applicants		2,814	7,639	2,000
Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation				
• Conduct benefits and salary surveys as needed		100%	100%	100%
• Conduct 1/3 position classification study each fiscal year		100%	100%	100%
• Monitor and encourage employee participation in training and development classes		3,718	2,039	800
• Provide training on benefits and policies and procedures to all new County hires		100%	100%	100%

Educate employees and supervisors on the performance appraisal process			
• Train all new supervisors	N/A	100%	100%
• Train all new hires	100%	100%	100%
Monitor completion and accuracy of PEPs (Partners for Effective Performance Tool)			
• Audit Interim PEPs	100%	100%	100%
• Audit Final PEPs	N/A	100%	100%

**BUDGET HIGHLIGHTS**

- The Position Classification Study will continue with the third round of the three year rotational cycle with Administrative/Management positions. This is the third rotational cycle for our classification study which began in 2005.

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

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

**MAJOR ACCOMPLISHMENTS**

- Completed all print service requests in a timely and cost effective manner.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	125,130	119,492	124,676	124,676
<b>Total Revenues</b>	<b>125,130</b>	<b>119,492</b>	<b>124,676</b>	<b>124,676</b>
<b>Expenditures</b>				
Personal Services	126,551	120,992	123,276	123,276
Operating Expenses	37,220	46,500	46,400	46,400
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>163,770</b>	<b>167,492</b>	<b>169,676</b>	<b>169,676</b>
Expense Allocation to Depts	-38,640	-48,000	-45,000	-45,000
<b>Net Expenditures</b>	<b>125,130</b>	<b>119,492</b>	<b>124,676</b>	<b>124,676</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Timely processing of mail				
• # pieces of courier mail delivered	191,600	145,800	130,000	
• # pieces of metered mail processed	500,843	376,193	300,000	
• # pieces of mail processed & delivered	1,303,374	1,043,486	1,000,000	
• % of postal & courier mail delivered on time	100%	99%	95%	
• % of metered mail processed by end of day	100%	100%	90%	
Timely processing of print services				
• # of service requests completed	571	437	400	
• # of copies produced	1,582,391	1,233,426	1,200,000	
• % of requests completed on time	99%	99%	95%	
Minimize reliance on general fund				
• % budget recovered using non-general funds	21.8%	17.6%	18%	
• # hours backing up MIS Adm. Services staff	9	15	15	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Evaluate service offerings and modify as appropriate				
• % client satisfaction with service, good or better	97.75%	99%	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**

- Developed software for Emergency Operations Center to collect road closures, shelter activations and other related needs. Publish data on county website and mobile devices.
- Added permitting data for public data download to the County web site.
- Continued upgrade to Windows 7 and Office 2010.
- Re-engineered several in-house developed software applications with newer toolset and enhanced functionality.
- Added field mobility to transmit defibrillator data for expedient assessment by hospital staff and upgraded EMS software ePCR to version 5.3.

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	2,041,176	1,989,058	1,981,744	1,981,744
Sales & Services	10,402	12,000	12,000	12,000
<b>Total Revenues</b>	<b>2,051,578</b>	<b>2,001,058</b>	<b>1,993,744</b>	<b>1,993,744</b>
<b>Expenditures</b>				
Personal Services	2,322,168	2,234,979	2,227,588	2,227,588
Operating Expenses	839,138	891,252	905,152	905,152
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>3,161,306</b>	<b>3,126,231</b>	<b>3,132,740</b>	<b>3,132,740</b>
Expense Allocation to Depts	-1,109,728	-1,125,173	-1,138,996	-1,138,996
<b>Net Expenditures</b>	<b>2,051,578</b>	<b>2,001,058</b>	<b>1,993,744</b>	<b>1,993,744</b>
<b>Staffing</b>				
Full Time Equivalent Positions	27.00	26.00	26.00	26.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Efficient client support				
• # of service requests completed	13,715	13,868	10,000	
• % service requests completed by critical date	98.75%	99%	90%	
• # computing/voice devices supported	5,501	5,470	5,300	
• % client satisfaction with service, good or better	96.75%	99%	90%	
Maintain a stable and trained staff				
• # of County staff attending MIS training	292	213	100	
• % of MIS staff attending technical training	95%	92%	80%	
• % MIS staff retention rate	98%	100%	90%	
Minimize reliance on general fund				
• % budget recovered using non-general funds	34.9%	35.7%	30%	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Provide data to public via the internet				
• # of departments maintaining website	13	13	13	
• % of website availability	100%	100%	100%	
Maintain centralized phone system				
• % phone system availability	100%	99.9%	100%	
• Cost per extension	\$3.60	\$3.72	\$4.25	
• # of extensions supported	921	910	900	

# **MANAGEMENT INFORMATION SYSTEMS**

**104240**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Enhance citizen business interactions with County departments	<ul style="list-style-type: none"><li>Implement public data portal via the website to serve frequently requested information</li></ul>	Complete	Complete	Spring 2014
Standard systems platform	<ul style="list-style-type: none"><li>Upgrade workstation operating system and Office products to enhance supportability</li><li>Upgrade data backup system</li><li>Expand system infrastructure to support greater remote access</li></ul>	In Progress	In Progress	Spring 2014

## **BUDGET HIGHLIGHTS**

- Deferred significant capital equipment expenditures.

**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**

- Updated aerial photography from the State.
- Conducted survey to seek potential enhancements to OPIS.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	290,251	300,760	311,568	311,568
<b>Total Revenues</b>	<b>290,251</b>	<b>300,760</b>	<b>311,568</b>	<b>311,568</b>
<b>Expenditures</b>				
Personal Services	231,220	193,760	203,268	203,268
Operating Expenses	194,424	220,000	221,300	221,300
Capital Outlay	5,838	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>431,481</b>	<b>433,760</b>	<b>444,568</b>	<b>444,568</b>
Expense Allocation to Depts	-141,230	-133,000	-133,000	-133,000
<b>Net Expenditures</b>	<b>290,251</b>	<b>300,760</b>	<b>311,568</b>	<b>311,568</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Maintain a stable and trained staff				
• % of GIS staff attending technical training		100%	100%	100%
• % GIS staff retention rate		87.5%	100%	90%
Efficient client support				
• # of service requests completed		182	145	150
• % service requests completed by critical date		98.25%	99%	90%
• % client satisfaction with service, good or better		100%	100%	90%
Minimize reliance on general fund				
• % budget recovered using non-general funds		31.6%	31.5%	20%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Enhance investment in ArcGIS toolset				
• Cross-train development staff to support GIS		N/A	In Progress	Winter 2014
Enhance access to data via mobile devices				
• Identify, assess and install mobile device management software to support secure access to data		N/A	N/A	Winter 2014

**BUDGET HIGHLIGHTS**

- Deferred significant capital equipment expenditures.

**DEPARTMENT MISSION**

To provide on going maintenance and repairs 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. Other duties such as landscaping of flowers, trees, shrubbery, signage and parking lot striping, are also the responsibility of the department.

**MAJOR ACCOMPLISHMENTS**

- Facilitated the energy savings contract in conjunction with Siemens within Pitt County Government.
- Remodeled and upgraded office space within Pitt County Human Services Building. This includes restoration of water damage earlier in the year.
- Installed a new roof over the old food stamp area and the A-wing penthouse at the County Office Building.
- Continued with improvements to District Park and Community Garden irrigation needs.
- Help MIS in switching the UPS power redundancy system to insure constant power to critical systems through out Pitt County.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	2,209,569	2,309,041	2,317,476	2,321,562
<b>Total Revenues</b>	<b>2,209,569</b>	<b>2,309,041</b>	<b>2,317,476</b>	<b>2,321,562</b>
<b>Expenditures</b>				
Personal Services	1,020,522	1,116,116	952,951	957,037
Operating Expenses	1,189,047	1,192,925	1,294,525	1,294,525
Capital Outlay	0	0	70,000	70,000
<b>Total Expenditures</b>	<b>2,209,569</b>	<b>2,309,041</b>	<b>2,317,476</b>	<b>2,321,562</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	22.00	19.00	19.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
* Re-coating and re-striping of county parking lots				
• # of lots completed/# of lots		1	9	4
Maintain safe and aesthetically pleasing facilities				
• Square footage of buildings maintained		740,142	740,142	740,142
• Number of maintenance work orders completed		2,020	2,036	2,000
• Number of miscellaneous work orders completed		1,060	905	750
To maximize resources in performing duties to economize cost				
• Dollar savings of community service labor in lieu of employee labor		\$22,297	\$31,962	\$20,000
• Dollar savings due to internet purchasing		\$28,509	\$25,820	\$25,000

**BUDGET HIGHLIGHTS**

- Includes funding for a replacement backhoe.

**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**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	344,166	353,515	354,862	354,862
<b>Total Revenues</b>	<b>344,166</b>	<b>353,515</b>	<b>354,862</b>	<b>354,862</b>
<b>Expenditures</b>				
Operating Expenses	344,166	353,515	354,862	354,862
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>344,166</b>	<b>353,515</b>	<b>354,862</b>	<b>354,862</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Improve quality of service.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
	<b>Performance Indicators</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
To ensure a high level of cleanliness of all County Buildings			
• Surprise inspections of buildings	3/Month	3/Month	3/Month
• Solicit feedback from County staff	Annually	Annually	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 SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	1,181,924	1,369,972	2,826,455	3,106,252
<b>Total Revenues</b>	<b>1,181,924</b>	<b>1,369,972</b>	<b>2,826,455</b>	<b>3,106,252</b>
<b>Expenditures</b>				
Personal Services	176,793	361,684	1,079,366	1,234,206
Operating Expenses	1,005,131	1,008,288	1,132,089	1,257,046
Capital Outlay	0	0	615,000	615,000
<b>Total Expenditures</b>	<b>1,181,924</b>	<b>1,369,972</b>	<b>2,826,455</b>	<b>3,106,252</b>
<b>Staffing</b>				
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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	276,941	280,000	280,000	280,000
<b>Total Revenues</b>	<b>276,941</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
<b>Expenditures</b>				
Personal Services	61,862	60,306	60,525	60,525
Operating Expenses	215,079	219,694	219,475	219,475
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>276,941</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00



**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	\$ 543,343
Farmville Public Library	\$ 4,000
Grifton Public Library	\$ 2,000
Fountain Public Library	\$ 2,000
Ayden Public Library	\$ 4,000
Winterville Public Library	\$ 4,000
Bethel Public Library	\$ 2,000
Community Schools & Recreation Building Expenses	\$ 23,207
Farmville Community Arts Council, Inc.	\$ 5,000
Ayden Arts & Recreation	\$ 5,000
Greenville Museum of Art	\$ 5,000
Grifton Civic Center	\$ 5,000
	\$ 606,050

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	618,966	584,595	611,323	606,050
<b>Total Revenues</b>	<b>618,966</b>	<b>584,595</b>	<b>611,323</b>	<b>606,050</b>
<b>Expenditures</b>				
Personal Services	11,083	10,765	16,150	22,607
Operating Expenses	607,882	573,830	595,173	583,443
Capital Outlay				
<b>Total Expenditures</b>	<b>618,966</b>	<b>584,595</b>	<b>611,323</b>	<b>606,050</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Renegotiated 5-year food service contract at Detention Center resulting in taxpayer savings of over \$1,000,000.
- Increased security patrols at middle and elementary schools that are without school resource officers.
- Eradicated, from the community, narcotics valued at over \$2.2 million.
- Implemented Phase 1 of AED Project to outfit field deputies with these lifesaving devices (grant funded).
- Increased community presence through the opening of 2 new sub-stations: Grimesland and Stokes
- Expanded Community Watch Program by five new groups.
- Updated investigative interview rooms to comply with new federal law pertaining to recording audio and video recording of interviews (grant funded).
- Partnered with Pitt County Office of Public Information to develop video series aimed at preventing gang involvement and violence.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	21,355,638	21,059,837	24,078,834	23,000,731
Intergovernmental	325,374	312,050	301,050	301,050
Sales & Services	4,840,081	4,425,411	3,791,186	3,813,186
Miscellaneous	40,200	41,000	49,000	49,000
<b>Total Revenues</b>	<b>26,561,293</b>	<b>25,838,298</b>	<b>28,220,070</b>	<b>27,163,967</b>
<b>Expenditures</b>				
Personal Services	21,010,034	19,981,067	21,100,782	20,270,020
Operating Expenses	5,551,259	5,857,231	6,434,288	6,248,947
Capital Outlay	0	0	685,000	645,000
<b>Total Expenditures</b>	<b>26,561,293</b>	<b>25,838,298</b>	<b>28,220,070</b>	<b>27,163,967</b>
<b>Staffing</b>				
Full Time Equivalent Positions	346.00	329.00	329.00	322.00

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>		<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To improve Child Support Enforcement Program				
• Child Support collections		\$14,066,083	\$10,351,702	\$13,500,000

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

<b>Objective</b>		<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To improve the Domestic Violence Prevention Program				
• Domestic violence protective-orders served	317	306	300	
• Domestic violence case clearance rate	92%	93%	93%	
To improve the Victim Services Program				
• Cases Serviced	477	481	500	
• Victim Contacts	3,199	2,681	3,000	

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

<b>Objective</b>		<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To improve response times				
• Average agency-wide response times	21	19	19.0	
• Deputy reaction time	12.1	12.0	12.0	
• Responses to calls & follow-ups	32,077	34,187	32,000	
• Part I Violent crimes reported	146	144	140	
• Part I Property crimes reported	1,354	1,187	1300	
• Part 2 Offenses reported	2,688	2,419	2600	

To improve case clearance rates			
• Property Crimes clearance rate	24%	30%	30%
• Violent Crimes clearance rate	84%	82%	90%

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

<b>Objective</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
	<i>Performance Indicators</i>	<i>FY 2011-12</i>	<i>FY 2012-13</i>
To maintain / increase jail revenue			
• Inmate man-hours worked	57,356	43,017	57,536
• Value of inmate labor @ \$7.25	\$415,832	\$311,874	\$415,000
• Total jail revenue	\$3,346,537	\$1,893,875	\$2,419,700
• Average daily cost per inmate	\$80.33	\$76.92	\$70.00

**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**

- Rewrite of the Recovery Operations Annex in the Emergency Operations Plan.
- Participated in the NC Emergency Response/ Recovery Exercise for the Water Sector in January, 2012.
- Inventoried the Special Medical Needs trailer and developed a standard operating guideline for its use.
- Installation and implementation of the new 700 MHz Radio System.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	796,783	695,784	688,699	718,699
Intergovernmental	49,636	48,000	48,000	48,000
Permits & Fees	32,010	35,000	35,000	35,000
<b>Total Revenues</b>	<b>878,428</b>	<b>778,784</b>	<b>771,699</b>	<b>801,699</b>
<b>Expenditures</b>				
Personal Services	483,310	463,084	452,999	452,999
Operating Expenses	395,118	315,700	318,700	348,700
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>878,428</b>	<b>778,784</b>	<b>771,699</b>	<b>801,699</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To update the Emergency Operations Plan on an annual basis based on the hazard assessment identified throughout Pitt County	• % of completion	100%	100%	100%
Conduct or participate in at least two exercises annually to measure the readiness of County agencies and emergency operations plan	• Exercises completed	2	2	2
To develop a newsletter for the EOC Support Group to disseminate information pertaining to awareness and preparedness.	• Develop and disseminate a quarterly newsletter.	4	4	4

**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**

- Continued to serve as the Public Safety Answering Point at current level of expertise.
- Integrated Fire and EMS Dispatch and operations to 700 MHz radio system.
- Integrated new recording system into daily operations.
- Implemented CAD changes for some third department dispatch for Fire.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	1,118,519	1,148,665	1,446,952	1,224,044
<b>Total Revenues</b>	<b>1,118,519</b>	<b>1,148,665</b>	<b>1,446,952</b>	<b>1,224,044</b>
<b>Expenditures</b>				
Personal Services	1,064,301	1,082,772	1,381,141	1,149,533
Operating Expenses	54,218	65,893	65,811	74,511
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,118,519</b>	<b>1,148,665</b>	<b>1,446,952</b>	<b>1,224,044</b>
<b>Staffing</b>				
Full Time Equivalent Positions	18.00	18.00	24.00	19.00

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To continue to maintain an Emergency Medical Dispatch compliance above National standard of 80%				
• Center compliance for EMD standards	98.1%	98.2 %	90%	
• Number of EMD calls processed	22,076	22,349	22,000	
To continue to maintain average dispatch below state/industry standards of 90 seconds				
• Number of calls per FTE Telecommunicator	11,689	11,200	< 10,000	
• Average dispatch time (95% of time < 1 min.)	45 sec	46.8 sec	< 1 min	
• Number of departments dispatched	56	56	56	
• Fire, EMS and Law emergency dispatches	83,657	82,286	83,800	
• Answer all calls in 20 seconds (95% of time)	99.4%	99.3 %	95%	
• County Population	168,148	168,148	170,263	

**BUDGET HIGHLIGHTS**

- Two new part time telecommunicators approved to keep up with telephone and radio traffic.

**DEPARTMENT MISSION**

The primary mission of the Pitt County Animal Shelter is to provide services which safeguard public health and safety by supporting the education of our citizens on responsible pet ownership, the protection of our community's animals from cruelty and neglect, and the housing, care placement or humane resolution for the animals in its care. In addition, we are committed to work closely with local non-profits and community organizations to reduce pet overpopulation and provide humane education programs to our community.

**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, animal nuisance, and neglect/cruelty complaints. Officers rotate and loan out traps to citizens to try and catch unwanted animals in the community. The Animal Shelter is maintained to promote adoptions and the spaying/neutering of animals in the community. The Shelter also houses unwanted animals, quarantined animals and disposes of animals when necessary.

This department also handles any animal suspected of carrying rabies, delivers rabies vaccine and supplies to local veterinarians participating in the program as well as host at least one low cost vaccination clinic as required by law per year.

**MAJOR ACCOMPLISHMENTS**

- Renovated the adoptable cat and puppy areas, added a second fenced in play yard, and now play music in the housing areas to help calm the animals.
- Developed new volunteer groups - Play Group and 5K4K9's. Also enlisted help of volunteer photographers to take pictures of animals to have better visibility on adoption websites and to the public.
- Conducted four free vaccination clinics throughout the county with grant from ASPCA.
- Began Match Up II Temperament Evaluations - shelter manager attended summer institute for this training in June, 2012 in Boston, MA.
- Transitioned to new computer software management program which enables us to microchip all adopted animals and all adopters received a free trial of pet insurance.
- Kuranda beds purchased with donations for all adoptable dogs off the floor.
- Partnered with HSEC and Spay Today to host a Halloween event and 12 Strays of Christmas event.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	344,586	326,139	397,637	339,045
Intergovernmental	22,963	25,000	12,500	12,500
Permits & Fees	86,460	87,500	91,500	91,500
<b>Total Revenues</b>	<b>454,009</b>	<b>438,639</b>	<b>501,637</b>	<b>443,045</b>
<b>Expenditures</b>				
Personal Services	303,983	285,630	332,502	294,435
Operating Expenses	150,026	153,009	169,135	148,610
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>454,009</b>	<b>438,639</b>	<b>501,637</b>	<b>443,045</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.00	5.00	5.00	5.00

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Assist citizens with unwanted/dangerous/nuisance animals				
• # of calls answered		1,711	1,798	1,600
• # of dangerous dog investigations		28	23	25
• # of animal bites investigated		295	317	270
• # of nuisance complaints		3	4	3
Provide rabies control services				
• # of rabies clinics held		6	3	2
• # of positive rabies tests		2	1	1
• # of educational presentations		13	16	15

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Encourage adoptions to decrease euthanasia				
• # of adoptions		1,154	834	1,000
• # of animals euthanized		2,193	2,275	2,200
Utilize volunteers in order to economize costs				
• # of volunteer hours		6,024	5,093	10,000
• \$ of monetary value		\$72,276	\$61,113	\$120,000

**BUDGET HIGHLIGHTS**

- Fee changes to municipalities using shelter for \$20 intake fee per animal.
- Part time money increased to hire volunteer coordinator.

**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**

- Except for a few occasions with high volumes of requests, maintained same day inspections.
- Conducted public school inspections twice annually and performed an additional inspection for Pre-K classrooms.
- Conducted 5,514 inspections in FY 12-13.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	13,925	-167,671	-58,393	-58,393
Permits & Fees	259,432	425,000	340,000	340,000
<b>Total Revenues</b>	<b>273,356</b>	<b>257,329</b>	<b>281,607</b>	<b>281,607</b>
<b>Expenditures</b>				
Personal Services	253,637	230,479	256,257	256,257
Operating Expenses	19,720	26,850	25,350	25,350
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>273,356</b>	<b>257,329</b>	<b>281,607</b>	<b>281,607</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	3.00	3.00	3.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Provide adequate training for Inspectors.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Training Hours/Inspector				
• Training Hours to get Continuing Education		166	132	102

**Goal:** Upgrade Inspector's qualifications.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Upgrade Inspector's qualifications				
• Attend code related seminars		9	7	6

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Complete inspections in a timely manner				
• Complete inspections request within one working day		85%	92.5%	100%
• Complete residential plan review within four working days		79%	91.25%	100%
• Complete nonresidential plan reviews within seven working days		81%	93.75%	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 direction of North Carolina General Statute 130A and investigates the cause and manner of death, completes or amends death certificates, directs autopsies, and performs other duties as assigned. This Statute establishes the County's responsibility to pay the fees related to the performance of these duties.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	106,070	92,500	91,000	91,000
<b>Total Revenues</b>	<b>106,070</b>	<b>92,500</b>	<b>91,000</b>	<b>91,000</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	106,070	92,500	91,000	91,000
Capital Outlay				
<b>Total Expenditures</b>	<b>106,070</b>	<b>92,500</b>	<b>91,000</b>	<b>91,000</b>
<b>Staffing</b>				
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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	245,321	304,401	318,649	318,649
<b>Total Revenues</b>	<b>245,321</b>	<b>304,401</b>	<b>318,649</b>	<b>318,649</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	245,321	304,401	318,649	318,649
Capital Outlay				
<b>Total Expenditures</b>	<b>245,321</b>	<b>304,401</b>	<b>318,649</b>	<b>318,649</b>
<b>Staffing</b>				
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.

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	4,669	4,500	4,500	4,500
<b>Total Revenues</b>	<b>4,669</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Expenditures</b>				
Operating Expenses	4,669	4,500	4,500	4,500
Capital Outlay				
<b>Total Expenditures</b>	<b>4,669</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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; 10-Year Plan to End Chronic Homelessness, Soil Erosion and Sedimentation Control Administration; Floodplain Management Administration; Stormwater Management; Geographic Information System (GIS) Development; Mapping; Transportation, Recreation and Environmental Planning; and Clearinghouse for Census Data.

**MAJOR ACCOMPLISHMENTS**

- Conducted an assessment of subdivision streets and prepared Subdivision Ordinance amendment language to address maintenance issues.
- Received \$77,500 to develop a Regional Hazard Mitigation Plan for a five-county area.
- Prepared Zoning Ordinance amendments to advance Comprehensive Land Use Plan goal of promoting access to locally grown foods.
- Assisted with improvements to the District Park, including the installation of the County Home Road Crosswalk.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	622,779	619,125	620,637	615,565
Permits & Fees	9,702	10,500	13,500	13,500
Sales & Services	5,250	7,250	7,250	7,250
<b>Total Revenues</b>	<b>637,731</b>	<b>636,875</b>	<b>641,387</b>	<b>636,315</b>
<b>Expenditures</b>				
Personal Services	599,069	585,425	583,237	583,165
Operating Expenses	38,662	51,450	58,150	53,150
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>637,731</b>	<b>636,875</b>	<b>641,387</b>	<b>636,315</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.25	7.75	7.75	7.75

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Administration of Community Development Programs				
• Number of Homes Rehabilitated		11	12	20
• Number of Homes Replaced		1	1	1
• Number of Income Certifications		0	0	30

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Administration of County-wide Zoning Ordinance				
• Investigation of alleged zoning violations - including site visits and staff interpretations		30	24	30
• Provide detailed staff report with recommendation to PB, BCC, & BOA for all rezoning requests and special & conditional use permits		20	23	20
Administration of Development Regulations				
• Review preliminary plats, construction plans and final plats for compliance		31	33	30

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Administer Soil Erosion and Sedimentation Control Program				
• Plan Reviews		5	4	10
• Site Inspections		136	51	100
• Municipalities for which County administers regulations		5	5	5
• % of approved SESC plans for which pre-construction conferences were held		N/A	2	100%

Administration of Tar-Pamlico Stormwater Regulations	2	9	10
• Plan reviews • % of sites with approved BMP's inspected annually	N/A	12	100%

**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 110 addresses for new subdivision lots, manufactured home park spaces, and new home and business sites.
- Maintained nearly 2,500 County street signs, and assembled 76 new signs.
- Continued administration of Address Display Enforcement Program, which included the removal of 8 non-compliant road signs throughout the County.

**BUDGET SUMMARY**

	<b>ACTUAL FY 2011-12</b>	<b>BUDGET FY 2012-13</b>	<b>REQUEST FY 2013-14</b>	<b>ADOPTED FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	127,471	126,140	146,933	74,115
<b>Total Revenues</b>	<b>127,471</b>	<b>126,140</b>	<b>146,933</b>	<b>74,115</b>
<b>Expenditures</b>				
Personal Services	120,866	119,140	132,933	60,115
Operating Expenses	6,605	7,000	14,000	14,000
Capital Outlay				
<b>Total Expenditures</b>	<b>127,471</b>	<b>126,140</b>	<b>146,933</b>	<b>74,115</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.75	1.75	1.75	1.00

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Maintain average response time of 3 days for addressing related functions for department developments				
• # of address assignments	161	110	150	
• % of address assignments completed within 3 days of request	100%	100%	100%	
• Monthly average address assignments per .75 FTE	13.41	36.6	12.5	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Administer Road Sign Maintenance Program				
• Perform 12 countywide inspections of all County road signs per year	12	9	12	
• Percent of damaged or repaired road signs that were repaired or replaced within 2 days	100%	100%	100%	
• Complete 25% of inspections per quarter	100%	100%	100%	

**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 3,107 permits in FY 12-13.
- Processed 5,514 inspection requests in FY 12-13.
- Continued to enact and investigate enhancements to permitting software.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	126,646	114,882	109,935	134,334
<b>Total Revenues</b>	<b>126,646</b>	<b>114,882</b>	<b>109,935</b>	<b>134,334</b>
<b>Expenditures</b>				
Personal Services	119,293	106,132	101,185	125,584
Operating Expenses	7,353	8,750	8,750	8,750
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>126,646</b>	<b>114,882</b>	<b>109,935</b>	<b>134,334</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	2.00	3.00	2.50

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
<b>Permits Issued Using PASS</b>				
• Building Permits		568	439	375
• Electrical Permits		1,389	1,281	1,100
• Mechanical Permits		684	649	525
• Plumbing Permits		389	373	325
• Gas Piping Permits		N/A	N/A	240
• Manufactured Home Permits		189	151	175

**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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	-216,924	-231,000	-231,000	-231,000
Permits & Fees	390,838	405,000	405,000	405,000
<b>Total Revenues</b>	<b>173,913</b>	<b>174,000</b>	<b>174,000</b>	<b>174,000</b>
<b>Expenditures</b>				
Operating Expenses	173,913	174,000	174,000	174,000
Capital Outlay				
<b>Total Expenditures</b>	<b>173,913</b>	<b>174,000</b>	<b>174,000</b>	<b>174,000</b>
<b>Staffing</b>				
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 Housekeeping functions.

**MAJOR ACCOMPLISHMENTS**

- Prepared bid and recommended awarding contract for HVAC repair and maintenance.
- Negotiated, recommended, awarded and began work on \$3.8 million contract for energy and water savings.
- Designed and provided oversight for installation of a new solid waste compactor at the Pitt County Transfer Station.
- Assisted Solid Waste Department in preparing and recommending award of a patching and repairing contract for the solid waste recycling centers.
- Worked with various County departments in designing and constructing site improvement at the Farmer's Market, the Alice Keene District Park and the Village of Yesteryear.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	127,874	107,644	94,812	106,711
<b>Total Revenues</b>	<b>127,874</b>	<b>107,644</b>	<b>94,812</b>	<b>106,711</b>
<b>Expenditures</b>				
Personal Services	122,751	101,691	88,859	100,758
Operating Expenses	5,124	5,953	5,953	5,953
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>127,874</b>	<b>107,644</b>	<b>94,812</b>	<b>106,711</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.75	1.25	1.25	0.75

**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/renovation to the Pitt County Board of Commissioners.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Monitor Energy savings related to Energy Savings Contract	• Monitor energy bills	Monthly	Monthly	Monthly
Facilitate space studies	• Maintain space inventory	722,143 Sq.Ft.	722,143 Sq.Ft.	722,143 Sq.Ft.

**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 \$1.17 million.
- It has been estimated that volunteer time given to support the Extension mission was \$6.7 million.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	299,448	331,679	344,273	339,973
<b>Total Revenues</b>	<b>299,448</b>	<b>331,679</b>	<b>344,273</b>	<b>339,973</b>
<b>Expenditures</b>				
Personal Services	204,811	240,667	244,628	244,628
Operating Expenses	94,637	91,012	99,645	95,345
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>299,448</b>	<b>331,679</b>	<b>344,273</b>	<b>339,973</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Increase youth participation	• No. of youth participating in programs	5,099	4,577	5,000
Extension customers will learn proper skills related to child care, parenting, and healthy living	• No. of customers	2,045	1,191	2,000
Volunteers will be recruited to assist in the delivery of Extension education	• Volunteer hours	15,704	21,961	17,000
Farmers and "Green Industry" professionals will adopt economically sound production practices	• No. of farmers implementing practices	2,060	748	1,800
	• Dollar value	\$5,064,432	\$10,369,096	\$4,500,000

**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**

- Increased number of market vendors.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	33,562	33,442	33,729	33,729
Sales & Services	5,195	5,000	5,000	5,000
<b>Total Revenues</b>	<b>38,757</b>	<b>38,442</b>	<b>38,729</b>	<b>38,729</b>
<b>Expenditures</b>				
Personal Services	31,199	33,891	34,178	34,178
Operating Expenses	7,558	4,551	4,551	4,551
Capital Outlay				
<b>Total Expenditures</b>	<b>38,757</b>	<b>38,442</b>	<b>38,729</b>	<b>38,729</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To increase the number of vendors providing fresh produce for county citizens	• *Number of market vendors	118	107	150
To increase the use of the market by citizens for purchasing fresh produce	• No. of market customers	105,635	119,127	110,000

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To encourage use of WIC vouchers for food purchases at the market	• No. of WIC vouchers accepted	3,655	3,842	2,700
	• Dollar value of WIC vouchers accepted	\$14,620	\$15,368	\$6,500



**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:

Little Willie Center  
Pitt County Committee for Employment of People with Disabilities  
Pitt County Council on Aging, Inc.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	212,093	209,033	221,640	213,300
<b>Total Revenues</b>	<b>212,093</b>	<b>209,033</b>	<b>221,640</b>	<b>213,300</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	212,093	209,033	221,640	213,300
Capital Outlay				
<b>Total Expenditures</b>	<b>212,093</b>	<b>209,033</b>	<b>221,640</b>	<b>213,300</b>
<b>Staffing</b>				
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 10,597, not including their dependents. In 2011, the US Department of Veteran Affairs paid \$48,669,000 in benefits to Pitt County veterans and their dependents.

**MAJOR ACCOMPLISHMENTS**

- Serving on Mid-East Commission, Regional Advisory Committee.
- Assistant VSO interviewed for GPAT spotlight for local cable viewers.
- Submitted winning candidate for Rebuilding Together Pitt County, NC Heroes at Homes, Sears Holding Grant. "The Hut" was remodeled to allow wheelchair access and energy efficient windows, doors, and other improvements.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	120,988	117,835	119,759	119,759
Miscellaneous	1,452	1,452	1,452	1,452
<b>Total Revenues</b>	<b>122,440</b>	<b>119,287</b>	<b>121,211</b>	<b>121,211</b>
<b>Expenditures</b>				
Personal Services	118,863	116,082	116,510	116,510
Operating Expenses	3,577	3,205	4,701	4,701
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>122,440</b>	<b>119,287</b>	<b>121,211</b>	<b>121,211</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	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.

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To serve Pitt County veterans and their families				
• In-Person contacts		2,071	2,095	2,100
• Written contacts		8,009	7,945	8,100
• Telephone contacts		5,537	5,105	6,000

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Maximize receipt of available benefits to eligible veterans and their families				
• Number of new claims awarded		269	194	350
• Annual benefit amount of new claims awarded		\$1,847,740	\$1,741,921	\$2,000,000
• Amount of one-time benefit claims awarded		\$2,205,510	\$2,252,124	\$2,000,000
• Total benefit amounts for new claims awarded		\$4,053,250	\$3,994,045	\$4,000,000

# **PUBLIC HEALTH - SUMMARY OF PROGRAMS**

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## **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**

- Began the implementation of a nine county multi-year grant to develop policy, system and environmental changes to support tobacco-free living, active living and healthy eating.
- Received funding from Vidant Medical Center Community Health programs to support the Youth Development Program among Pitt County School students.
- Partnered with ECU School of Human Ecology Child Life program to link Child Life practicum students with at risk children and families.

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	4,109,474	4,026,086	4,026,033	4,067,415
Intergovernmental	4,596,900	4,091,209	3,894,021	3,894,021
Sales & Services	249,409	246,987	204,867	204,867
Miscellaneous	781,249	795,986	770,307	770,307
Debt & NonRevenue	0	0	0	0
Fund Balance	0	288,000	288,000	308,823
<b>Total Revenues</b>	<b>9,737,032</b>	<b>9,448,268</b>	<b>9,183,228</b>	<b>9,245,433</b>
<b>Expenditures</b>				
Personal Services	7,855,971	7,710,274	7,461,793	7,523,998
Operating Expenses	1,644,402	1,732,994	1,706,135	1,706,135
Capital Outlay	5,108	5,000	15,300	15,300
<b>Total Expenditures</b>	<b>9,505,481</b>	<b>9,448,268</b>	<b>9,183,228</b>	<b>9,245,433</b>
<b>Staffing</b>				
Full Time Equivalent Positions	131.90	123.85	119.65	120.65

**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**

- Achieved 100% compliance with submission of all birth and death certificates within a 5 day period to the state.
- Received a score of 100 on the 2012 local technical assistance review of the Pitt County Health Department's Strategic National Stockpile Plan.
- 100% of staff completed all Incident Command System courses required for their position in the past fiscal year.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	2,042,174	1,784,658	1,726,914	1,706,091
Intergovernmental	377,929	431,930	432,530	432,530
Sales & Services	20,814	8,100	1,200	1,200
Miscellaneous	7,393	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	288,000	288,000	308,823
<b>Total Revenues</b>	<b>2,448,310</b>	<b>2,512,688</b>	<b>2,448,644</b>	<b>2,448,644</b>
<b>Expenditures</b>				
Personal Services	1,797,010	1,819,705	1,692,768	1,692,768
Operating Expenses	648,829	692,983	755,876	755,876
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,445,839</b>	<b>2,512,688</b>	<b>2,448,644</b>	<b>2,448,644</b>
<b>Staffing</b>				
Full Time Equivalent Positions	29.25	28.25	27.25	27.25

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Develop public health workforce to respond to public health emergencies				
• % of Pitt County Health Department staff who have completed ICS 100, 200 & 700 courses		100%	100%	99%
• % of Pitt County Health Department Management Team and EP Subcommittee who have completed advanced ICS courses		100%	100%	95%
• % of staff who respond within 2 hours to quarterly call down drills		96%	97%	95%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Amount of clinic related client fees (medicare, client, 3rd party) collected				
• Increase client fees collected by 5% from previous fiscal year		\$86,144	\$50,324	not yet known
Submit state expenditure reports by state mandated guidelines				
• Number of months state expenditure report is submitted by required date		11	12	12
Control non-grant funded operating expenditures				
• Non-grant funded operating expenditure to increase by no more than 3% of previous fiscal year.		\$1,084,259	\$1,025,171	not yet known

**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 sanitatio 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**

- Awarded a Retail Program Standards Mentorship NACCHO grant. The mentorship will be with Wake County NC Food and Lodging Program. FDA Program Standards for the 2009 Food Code, adopted law by NC in 2012, will be evaluated and the improvements implemented.
- Commitment to FDA Standardization Process - Mini grant awarded for participation in Self Assessment of Food and Lodging Policies and Practices.
- Vector Control Program Manager certified for mosquito polling for viral testing.
- Recognition for participation in USDA-ARS North American Mosquito Project sampling.

**BUDGET SUMMARY**

	<b>ACTUAL FY 2011-12</b>	<b>BUDGET FY 2012-13</b>	<b>REQUEST FY 2013-14</b>	<b>ADOPTED FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	1,142,184	1,091,521	1,108,446	1,108,446
Intergovernmental	51,895	17,532	26,966	26,966
Sales & Services	97,271	100,256	100,300	100,300
Miscellaneous	6,518	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,297,868</b>	<b>1,209,309</b>	<b>1,235,712</b>	<b>1,235,712</b>
<b>Expenditures</b>				
Personal Services	1,124,790	1,142,328	1,159,346	1,159,346
Operating Expenses	96,808	66,981	76,366	76,366
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,221,598</b>	<b>1,209,309</b>	<b>1,235,712</b>	<b>1,235,712</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.00	16.50	17.00	17.00

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.	<ul style="list-style-type: none"><li>• Number of Food and Lodging inspections, consultations and permitting activities</li><li>• Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li></ul>	8,591	9,554	6,500
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.	<ul style="list-style-type: none"><li>• Number of inspections, permits and consultations</li><li>• Inspections, consultations and permitting activities per FTE per day</li><li>• Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li></ul>	11,561	11,755	6,800
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.	<ul style="list-style-type: none"><li>• Number of inspections, investigations and consultations and permits</li><li>• Inspections, investigations, consultations and permitting activities per FTE per day</li></ul>	1,855	1,898	1,000

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

**MAJOR ACCOMPLISHMENTS**

- Communicable Disease and Environmental Health staff investigated three disease outbreaks. These occurred in an "At Risk Population" in a nursing home and extended care facility. These investigations included both Norovirus and Rotavirus. Investigations limited exposure and controlled the spread of these diseases in these "at risk" populations.
- Implemented NC Electronic Disease Surveillance System to track HIV and Syphilis case investigations.
- Communicable disease staff, along with Lenoir County, staff investigated a TB case that involved the initial screening of over 768 residents and 650 follow up screenings.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	683,703	716,595	679,638	679,638
Intergovernmental	440,924	365,443	306,325	306,325
Sales & Services	39,363	37,600	28,200	28,200
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,163,990</b>	<b>1,119,638</b>	<b>1,014,163</b>	<b>1,014,163</b>
<b>Expenditures</b>				
Personal Services	939,987	865,961	792,758	792,758
Operating Expenses	216,632	248,677	216,405	216,405
Capital Outlay	5,108	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>1,161,727</b>	<b>1,119,638</b>	<b>1,014,163</b>	<b>1,014,163</b>
<b>Staffing</b>				
Full Time Equivalent Positions	18.00	14.00	12.00	12.00

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases	• % of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%.	90%	91%	90%
Provide HIV/Sexually Transmitted Disease (STD) risk reduction services and community outreach to high-risk individuals	• Number of HIV tests performed by the Health Department. • Number of other STD screenings performed by the Health Department.	5,617 6,320	4,282 2,620	4,340 4,360

**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**

- Partnered with researchers from UNC Chapel Hill and East Carolina University to screen almost 500 family planning patients for high blood pressure, abnormal blood lipids, Hgb A1c, obesity and smoking.
- Healthy Beginnings Grant was refunded for another 3 year period. Healthy Beginnings is a program to improve birth outcomes among minorities.
- One of only two counties in the nation awarded a 3 year Positive Parenting Program Grant from NACCHO.
- Collaborated with East Carolina University's Insight project to assist women with antepartum depression.
- Nurse Family Partnership program had its first graduating class of 2012 consisting of 13 graduates.
- Received funding from the Martin/Pitt Partnership for Children to assist child care centers in the implementation of health, safety and emergency preparedness practices.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	97,024	309,612	361,047	361,047
Intergovernmental	3,541,647	3,132,729	3,086,363	3,086,363
Sales & Services	90,600	100,031	74,417	74,417
Miscellaneous	712,890	729,615	708,582	708,582
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>4,442,161</b>	<b>4,271,987</b>	<b>4,230,409</b>	<b>4,230,409</b>
<b>Expenditures</b>				
Personal Services	3,740,010	3,628,264	3,604,501	3,604,501
Operating Expenses	573,434	643,723	615,608	615,608
Capital Outlay	0	0	10,300	10,300
<b>Total Expenditures</b>	<b>4,313,445</b>	<b>4,271,987</b>	<b>4,230,409</b>	<b>4,230,409</b>
<b>Staffing</b>				
Full Time Equivalent Positions	63.70	61.40	60.20	60.20

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

**155140, 41, 47, 61, 62, 63,  
64, 65, 67, 68, 69, 70, 79,  
84, 85, 92, 98**

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

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

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

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Provide technical assistance including health and safety trainings to childcare providers				
• Number of childcare centers and homes who have received technical assistance including training for health safety, nutrition and physical activity.		112	111	145
• Number of children impacted by technical assistance/provider training.		5,731	6,079	3,000
Improve the health and spacing of pregnancies				
• Number of family planning clinic visits at the Pitt County Health Department.		5,719	5,007	5,500
• Number of prenatal care clinic visits at the Pitt County Health Department.		4,912	3,785	4,800
• Pitt County Infant Mortality Rate/State Rate (5 year average).		10.9/7.9	10.1/7.8	At or below state average
• Maintain an average monthly caseload of women receiving pregnancy care management services (approximately 57% of these women have primary care providers other than the Health Department).		288	441	350
• Number of postpartum home visits.		916	630	600
Reduce adolescent pregnancies				
• % of adolescents enrolled in the initiative who do not report a pregnancy.		100%	100%	100%
• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative within the county school system.		84	84	100
• Pitt County adolescent pregnancy state ranking.		13th lowest of 100 reporting counties	13th lowest of 100 reporting counties	Adolescent pregnancy rate within lowest 20%
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		202	300	350
Ensure WIC Program services are made available to all eligible participants in Pitt County				
• % of WIC mothers initiating breastfeeding (note fiscal year basis).		49.10%	49.10%	45%
• \$ value of 100% Federally funded WIC food instruments issued to clients.		\$5,082,113	\$5,047,455	\$4,000,000
• WIC average caseload.	172	4,887	4,635	4,900

**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**

- Continued to administer the Health Insurance Fee Minimization Program for county employees. As part of this project, developed a new hypertension self management program.
- Partnered with City of Greenville and other local municipalities, Pitt County Planning Department, Pitt County Schools, the Chamber of Commerce, local businesses, Vidant Medical Center, the NC Cooperative Extension - Pitt County and area farmers to implement the Communities Putting Prevention to Work grant aimed at improving policy, systems and environmental approaches to healthier eating and active living.
- The Pitt County Health Department was awarded continuation funding by Vidant Medical Center Foundation for the Diabetes Education Self Management Program.
- Partnered with the Boys & Girls Club of Pitt County to support opportunities for increased physical activity.
- The Pitt County Health Department was awarded funding by Vidant Medical Center Foundation to provide breast cancer Screenings to 100 women.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	144,389	123,700	149,988	212,193
Intergovernmental	184,505	143,575	41,837	41,837
Sales & Services	1,361	1,000	750	750
Miscellaneous	54,449	66,371	61,725	61,725
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>384,703</b>	<b>334,646</b>	<b>254,300</b>	<b>316,505</b>
<b>Expenditures</b>				
Personal Services	254,173	254,016	212,420	274,625
Operating Expenses	108,699	80,630	41,880	41,880
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>362,872</b>	<b>334,646</b>	<b>254,300</b>	<b>316,505</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.95	3.70	3.20	4.20

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Improve early diagnosis of cancer in women	<ul style="list-style-type: none"><li>• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years</li><li>• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram</li></ul>	90%	53%	90%
Create an environment within Pitt County that supports healthy lifestyle choices	<ul style="list-style-type: none"><li>• Number of businesses/local entities that have developed opportunities for physical activity (e.g. walking trails on or around their property) during the year</li><li>• Number of businesses/local entities that have developed healthy eating opportunities (e.g. Winner's Circle) during the year</li><li>• Number of employees participating in the Pitt County Health Insurance Fee Minimization program defined as the number of employees activity participating each quarter.</li></ul>	1	2	1

## ***SOCIAL SERVICES - SUMMARY OF PROGRAMS***

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### ***DEPARTMENT MISSION***

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

OUR COMMITMENT is to each individual or family we serve. We focus on each person or family individually. We will respond in a respectful, confidential, efficient, and compassionate manner. We aim to offer promptly available benefits and timely services.

WE RECOGNIZE the worth and dignity of each person or family we come into contact with, and we recognize the diversity of the different cultures which make up the Pitt County Community.

### ***SERVICE DESCRIPTION***

The Pitt County Department of Social Services is a multi-program human services organization which is mandated by Federal and State Law. The programs provided through the Department of Social Services are mandated by either Federal or State law. Funding for these programs represents a mix of federal, state and local dollars, with the majority of the funding coming from the Federal Government. The approved funding of \$29.8 million dollars for Fiscal Year 2013 - 2014 is comprised of \$21.0 million in federal and state funding and \$8.8 million in county funding.

In addition to the mandated programs, the Department participates through partnerships in some non-mandated programs utilizing grants and other endeavors with private non-profits in order to provide and/or enhance services. For example, in partnership with Vidant Medical Center, the Department of Social services provides on-site positions at Vidant Medical Center to ensure patients who are eligible for Medicaid apply for the benefit before discharge from the medical center, thereby reducing the the amount of non-reimbursed care for Vidant Medical Center. In return, Vidant Medical Center funds the positions. This helps to maintain quality health care for the community.

## **SOCIAL SERVICES - SUMMARY OF PROGRAMS**

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### **MAJOR ACCOMPLISHMENTS**

- The Department of Social Services continues to experience many staff vacancies through out the year. Even with many vacancies, the Department continued to provide services to the citizens of Pitt County.
- In addition, during last fiscal year, beginning December 9, 2012, phase one (Food and Nutrition) of NCFAST was implemented statewide. This is a completely new way of service delivery. When all phases are implemented, it will allow our clients to tell their story one time and receive the benefits they are eligible to receive. The next phase -- Medicaid and Work First eligibility is scheduled to be implemented in Pitt County on August 19, 2013.

### **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
State & Federal	20,622,241	19,557,255	21,665,843	20,734,955
General Fund	8,821,405	8,709,527	9,362,676	8,789,969
Fees & Charges	334,749	269,956	270,846	270,846
Miscellaneous	71,584	310	310	310
Fund Balance	-844	0	0	0
<b>Total Revenues</b>	<b>29,849,135</b>	<b>28,537,048</b>	<b>31,299,675</b>	<b>29,796,080</b>
<b>Expenditures</b>				
Personal Services	13,453,771	13,507,869	13,849,574	13,698,134
Operating Expenses	15,364,768	15,029,179	17,294,101	16,097,946
Capital Outlay	0	0	156,000	0
<b>Total Expenditures</b>	<b>28,818,539</b>	<b>28,537,048</b>	<b>31,299,675</b>	<b>29,796,080</b>
<b>Staffing</b>				
Full Time Equivalent Positions	231.50	224.50	228.50	226.30

**DEPARTMENT MISSION**

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

OUR COMMITMENT is to each individual or family we serve. We focus on each person or family individually. We will respond in a respectful, confidential, efficient, and compassionate manner. We aim to offer promptly available benefits and timely services.

WE RECOGNIZE the worth and dignity of each person or family we come into contact with, and we recognize the diversity of the different cultures which make up the Pitt County Community.

**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**

- Collected reimbursement for 97.54% of expenditures

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
State & Federal	1,115,586	449,944	516,645	476,275
Transfer - General Fund	2,669,799	2,355,287	2,213,090	2,093,460
Fees & Charges	0	0	0	0
Miscellaneous	517	310	310	310
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>3,785,902</b>	<b>2,805,541</b>	<b>2,730,045</b>	<b>2,570,045</b>
<b>Expenditures</b>				
Personal Services	1,299,602	1,278,506	1,397,570	1,397,570
Operating Expenses	1,054,274	1,138,075	1,176,475	1,172,475
Capital Outlay	0	0	156,000	0
<b>Total Expenditures</b>	<b>2,353,876</b>	<b>2,416,581</b>	<b>2,730,045</b>	<b>2,570,045</b>
<b>Staffing</b>				
Full Time Equivalent Positions	25.00	22.00	24.00	24.00

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Maximize revenues and increase efficiency				
• % of expenditures used		90%	90%	90%
• % of all revenues collected		86.60%	87%	95%
Ensure compliance				
• # of audit compliance errors		0	1	0

**DEPARTMENT MISSION**

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

OUR COMMITMENT is to each individual or family we serve. We focus on each person or family individually. We will respond in a respectful, confidential, efficient, and compassionate manner. We aim to offer promptly available benefits and timely services.

WE RECOGNIZE the worth and dignity of each person or family we come into contact with, and we recognize the diversity of the different cultures which make up the Pitt County Community.

**SERVICE DESCRIPTION**

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

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

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

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

**MAJOR ACCOMPLISHMENTS**

- State and Federal funds allocated for Subsidized Child Care assisted 2,197 children. 99% of allocated funding was utilized.
- 95.73% of families who received Child Protective Services did not enter into the agency's custody.
- Provided protection to frail elderly and disabled persons reported for abuse, neglect or exploitation. .
- DSS was awarded \$43,600 in Adoption Assistance funds for meeting the baseline number of adoptions.
- DSS received \$50,239 from Casey Family Programs to continue implementation of the Parent Partners Program.

**BUDGET SUMMARY**

	<b>ACTUAL FY 2011-12</b>	<b>BUDGET FY 2012-13</b>	<b>REQUEST FY 2013-14</b>	<b>ADOPTED FY 2013-14</b>
<b>Revenues</b>				
State & Federal	14,782,967	14,019,780	14,440,130	14,341,693
Transfer - General Fund	3,835,359	3,775,625	4,195,914	4,142,911
Fees & Charges	314,577	263,481	264,371	264,371
<b>Total Revenues</b>	<b>18,932,903</b>	<b>18,058,886</b>	<b>18,900,415</b>	<b>18,748,975</b>
<b>Expenditures</b>				
Personal Services	10,443,237	10,528,377	10,774,822	10,623,382
Operating Expenses	8,890,253	7,919,469	8,125,593	8,125,593
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>19,333,490</b>	<b>18,447,846</b>	<b>18,900,415</b>	<b>18,748,975</b>
<b>Staffing</b>				
Full Time Equivalent Positions	177.00	173.00	176.00	174.00

**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 .
- 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 provide needed services to families, children, and the elderly to ensure physical, emotional, and environmental well being and prevent crisis. If necessary, intervention will be initiated to provide protection.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Families and Children receiving Prevention Services that promote self-sufficiency and self-support	<ul style="list-style-type: none"><li>• Number of families volunteering for 200% Prevention Services for parenting, housing, utilities, counseling, and domestic violence who have not received a CPS report</li><li>• Number of disabled homeless or at risk of homelessness adults referred/approved for Social Security Disability who received SOAR case management</li><li>• Amount of taxable income brought into the county through SOAR Services</li><li>• Number of all Medicaid recipients utilizing Medicaid transportation for medically related appointments</li><li>• Number of children utilizing Subsidized Child Care funding to support families who are working, teens in school, CPS, Child Welfare, Work First, and Children with Special Needs</li></ul>	N/A	150	150
To pursue funding opportunities that will enhance services to families and children	<ul style="list-style-type: none"><li>• Annual % of all Pitt County families referred who became stably housed after receiving Homeless Prevention and Rapid Rehousing (HPRP stimulus) dollars</li></ul>	85%	N/A	N/A

**DEPARTMENT MISSION**

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**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Implemented NCFAST system for Food and Nutrition Services
- Over 30,323 citizens, more than 18% of the county population were enrolled in Medicaid or Health Choice.
- Approximately 34,675 citizens receives Food and Nutrition Services.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
State & Federal	3,096,971	3,177,574	4,819,978	4,165,198
Transfer - General Fund	1,747,756	1,981,061	2,232,142	1,902,799
Fees & Charges	0	0	0	0
Miscellaneous	71,067	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>4,915,794</b>	<b>5,158,635</b>	<b>7,052,120</b>	<b>6,067,997</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	4,915,794	5,158,635	7,052,120	6,067,997
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,915,794</b>	<b>5,158,635</b>	<b>7,052,120</b>	<b>6,067,997</b>
<b>Staffing</b>				
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 Temporary Assistance to Needy Families (TANF) to eligible Pitt County citizens.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Ensure TANF recipients receive the services needed to move toward self sufficiency.				
• Average percentage of families receiving Work First Employment Services.		98.4%	90.7%	94%
• # of Work First recipients finding employment		64	61	75
• Average percentage of former Work First participants who remain employed for at least 12 months.		83.4%	79.6%	80%

**DEPARTMENT MISSION**

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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**

- Child Support collected in FY2012-2013 an amount of \$14,056,062 from non-custodial parents.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
State & Federal	1,626,717	1,909,957	1,889,090	1,751,789
General Fund	568,491	597,554	721,530	650,799
Fees & Charges	20,172	6,475	6,475	6,475
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>2,215,380</b>	<b>2,513,986</b>	<b>2,617,095</b>	<b>2,409,063</b>
<b>Expenditures</b>				
Personal Services	1,710,932	1,700,986	1,677,182	1,677,182
Operating Expenses	504,447	813,000	939,913	731,881
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,215,379</b>	<b>2,513,986</b>	<b>2,617,095</b>	<b>2,409,063</b>
<b>Staffing</b>				
Full Time Equivalent Positions	29.30	29.30	28.30	28.30

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To increase the percentage of cases with Court Orders.	• Average percentage of cases under order.	88.38%	88.36%	88.36%
	• Number Under Order	N/A	7,503	7,503
Increase Child Support collections.	• \$ amount of Child Support collected	\$14,200,658	\$14,056,062	\$14,056,062

**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**

	<b>ACTUAL FY 2011-12</b>	<b>BUDGET FY 2012-13</b>	<b>REQUEST FY 2013-14</b>	<b>ADOPTED FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	487,500	487,500	487,500	487,500
Intergovernmental	130,031	100,000	100,000	100,000
Sales & Services				
Miscellaneous	90	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>617,621</b>	<b>587,500</b>	<b>587,500</b>	<b>587,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	638,258	587,500	587,500	587,500
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>638,258</b>	<b>587,500</b>	<b>587,500</b>	<b>587,500</b>
<b>Staffing</b>				
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 \$196,000 through cost share programs to install conservation practices on farm land in Pitt County affecting 609 acres which saved 844 tons of soil, 5,568 lbs. of Nitrogen, and 195 lbs. of Phosphorus from entering water courses.
- Provided environmental education programs to over 500 Pitt County students and citizens.
- Provided technical assistance to landowners and potential landowners.
- Voluntary Agricultural Districts were established through ordinance approved by County Commissioner

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	213,466	233,260	232,589	232,589
Miscellaneous	3,600	26,830	26,830	26,830
<b>Total Revenues</b>	<b>217,066</b>	<b>260,090</b>	<b>259,419</b>	<b>259,419</b>
<b>Expenditures</b>				
Personal Services	198,699	240,260	236,163	236,163
Operating Expenses	18,366	19,830	23,256	23,256
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>217,066</b>	<b>260,090</b>	<b>259,419</b>	<b>259,419</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Provide technical assistance to customers				
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns		191	160	250
• Provide technical assistance to governmental agencies		298	177	125
• Technical assistance provided to agricultural customers		302	306	350

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Utilize federal, state, and grant funds for the installation of conservation practices on the land				
• Prioritize applications according to appropriate ranking system		100%	100%	100%
• Obligate available dollars to install conservation practices		97%	91%	97%

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Provide hands-on learning programs				
• Provide classroom and outdoor presentations/programs for students		568	456	300
• Provide learning experiences/programs for adults		236	551	100
Develop the Pitt County Environmental Education Center located on Contentnea Creek				
• Seek grants for additional Center components		1	2	2

**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 13-14 budget includes a \$35.8 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 Article 40 Sales Tax to fund regular school capital projects.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	34,829,142	34,344,726	35,826,287	35,826,287
<b>Total Revenues</b>	<b>34,829,142</b>	<b>34,344,726</b>	<b>35,826,287</b>	<b>35,826,287</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	34,829,142	34,344,726	35,826,287	35,826,287
Capital Outlay				
<b>Total Expenditures</b>	<b>34,829,142</b>	<b>34,344,726</b>	<b>35,826,287</b>	<b>35,826,287</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	4,375,381	4,723,997	5,170,326	5,170,326
<b>Total Revenues</b>	<b>4,375,381</b>	<b>4,723,997</b>	<b>5,170,326</b>	<b>5,170,326</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	4,375,381	4,723,997	5,170,326	5,170,326
Capital Outlay				
<b>Total Expenditures</b>	<b>4,375,381</b>	<b>4,723,997</b>	<b>5,170,326</b>	<b>5,170,326</b>
<b>Staffing</b>				
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:

	<i>Principal</i>	<i>Interest</i>
Courthouse COP 1997A	669,440	124,164
School COP 1997A	610,560	113,243
GTP Grifton	20,291	2,333
COPS 2004	1,420,000	941,724
GTP Grifton 2	28,146	1,592
Energy Savings	241,404	40,477
COPS 2007	2,990,000	2,202,233
Jail 2007	800,000	736,744
LOBS 2009	1,430,000	1,287,000
Stokes/Pactolus Sewer	43,145	-
LOBS 2010 - Refunding	410,000	165,750
LOBS 2010 - Pitt Community College	900,000	769,594
Sadie Salter Project	57,129	337,507
Radio Project	550,000	82,740
Energy Savings Phase II	107,856	72,563
Commission Fees	-	20,000
 TOTAL DEBT SERVICE	 \$ 10,277,971	 \$ 6,897,664

**BUDGET SUMMARY**

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>	<i>FY 2013-14</i>
<b>Revenues</b>				
General Fund Appropriation	9,411,839	10,114,980	10,277,971	10,277,971
<b>Total Revenues</b>	<b>9,411,839</b>	<b>10,114,980</b>	<b>10,277,971</b>	<b>10,277,971</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	9,411,839	10,114,980	10,277,971	10,277,971
Capital Outlay				
<b>Total Expenditures</b>	<b>9,411,839</b>	<b>10,114,980</b>	<b>10,277,971</b>	<b>10,277,971</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEBT SERVICE - INTEREST &  
COMMISSIONS**

**309110**

**BUDGET SUMMARY**

	<i>ACTUAL</i> <i>FY 2011-12</i>	<i>BUDGET</i> <i>FY 2012-13</i>	<i>REQUEST</i> <i>FY 2013-14</i>	<i>ADOPTED</i> <i>FY 2013-14</i>
<b>Revenues</b>				
Transfers-Various Funds	9,871,614	7,106,084	6,897,664	6,897,664
<b>Total Revenues</b>	<b>9,871,614</b>	<b>7,106,084</b>	<b>6,897,664</b>	<b>6,897,664</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	9,871,614	7,106,084	6,897,664	6,897,664
Capital Outlay				
<b>Total Expenditures</b>	<b>9,871,614</b>	<b>7,106,084</b>	<b>6,897,664</b>	<b>6,897,664</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**INTERFUND TRANSFERS****109810, 910****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.

General Fund appropriations to other Funds include:

Law Enforcement Officer's Fund	\$ 263,524
Health Fund	4,067,415
Social Services Fund	8,789,969
Mental Health Fund	487,500
Debt Service Fund	5,793,650
Workers Compensation Fund	650,000
Pitt Area Transit System Fund	26,310
Retiree Medical Insurance Fund	1,102,094
 TOTAL TRANSFERS	 \$ 21,180,462

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	20,653,349	20,976,933	21,711,787	21,180,462
<b>Total Revenues</b>	<b>20,653,349</b>	<b>20,976,933</b>	<b>21,711,787</b>	<b>21,180,462</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	20,653,349	20,976,933	21,711,787	21,180,462
Capital Outlay				
<b>Total Expenditures</b>	<b>20,653,349</b>	<b>20,976,933</b>	<b>21,711,787</b>	<b>21,180,462</b>
<b>Staffing</b>				
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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	0	472,600	546,500	296,500
<b>Total Revenues</b>	<b>0</b>	<b>472,600</b>	<b>546,500</b>	<b>296,500</b>
<b>Expenditures</b>				
Operating Expenses	0	472,600	546,500	296,500
<b>Total Expenditures</b>	<b>0</b>	<b>472,600</b>	<b>546,500</b>	<b>296,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

## **SPECIAL REVENUE FUNDS**

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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
- 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 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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Intergovernmental	6,025,897	6,020,868	6,711,093	6,709,181
<b>Total Revenues</b>	<b>6,025,897</b>	<b>6,020,868</b>	<b>6,711,093</b>	<b>6,709,181</b>
<b>Expenditures</b>				
Operating Expenses	9,467,189	6,020,868	6,711,093	6,709,181
<b>Total Expenditures</b>	<b>9,467,189</b>	<b>6,020,868</b>	<b>6,711,093</b>	<b>6,709,181</b>
<b>Staffing</b>				
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:

Community Transformation	\$	420,000
JCPC Methodist Home		58,576
JCPC Building Hope		48,000
JCPC Juvenile Restitution		92,745
JCPC Juvenile Crime Prevention		6,500
JCPC Teen Court		79,922
NACCHO - Triple P Project		110,000
Soil & Water Watershed		50,259
 TOTAL STATE GRANTS	\$	866,002

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Funds	36,515	0	0	0
Grant Funds	3,305,163	451,555	580,259	866,002
Investment Earnings	0	0	0	0
<b>Total Revenues</b>	<b>3,341,678</b>	<b>451,555</b>	<b>580,259</b>	<b>866,002</b>
<b>Expenditures</b>				
Personal Services	869,908	178,310	402,994	463,936
Operating Expenses	2,247,490	273,245	177,265	402,066
Capital Outlay	170,543	0	0	0
<b>Total Expenditures</b>	<b>3,287,941</b>	<b>451,555</b>	<b>580,259</b>	<b>866,002</b>
<b>Staffing</b>				
Full Time Equivalent Positions	11.50	4.50	7.75	7.75

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Applied and received funding for Federal Transportation Administration grant funding.
- Utilized 100% of Rural Operating Assistance Grant funds.
- New Billing and Scheduling Software installed. This has led to all billable miles being captured and greater efficiency in scheduling trips.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	1,116,994	1,141,313	924,367	924,367
<b>Total Revenues</b>	<b>1,116,994</b>	<b>1,141,313</b>	<b>924,367</b>	<b>924,367</b>
<b>Expenditures</b>				
Personal Services	816,215	751,049	621,551	624,888
Operating Expenses	293,435	282,764	302,816	299,479
Capital Outlay	7,343	107,500	0	0
<b>Total Expenditures</b>	<b>1,116,994</b>	<b>1,141,313</b>	<b>924,367</b>	<b>924,367</b>
<b>Staffing</b>				
Full Time Equivalent Positions	21.00	18.00	14.00	14.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To operate the most cost effective transportation service				
• Provide 500,000 miles of transportation services		474,519	198,726	500,000
• Provide 50,000 trips		N/A	22,376	50,000
• Provide 6 educational sessions to citizens on availability of services and how to access service		8	3	4

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To have zero lost time due to accidents or workman's comp				
• Zero Lost Time Accidents		N/A	0	0
• Provide a minimum of 12 job specific safety training sessions		N/A	6	12

**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 government agencies and private organizations dedicated to business development.

**MAJOR ACCOMPLISHMENTS**

- Received a \$42,000 NC Biotech Center Grant to contract with Biggins Lacy Shapiro to conduct an analysis of current biotech assets and to identify strategies for growth and business attraction efforts.
- Pitt County, along with Greene and Wilson, was selected as one of two regional teams in NC to participate in USDA's Stronger Economies Together (SET) program. SET is an opportunity for multi-county teams to receive the latest tools, training, and technical assistance to help their region move forward and take advantage of positive growth and quality of life opportunities.
- Recognized DSM Pharmaceuticals, Inc. as the Pitt County Industry of the Year at the annual Existing Industries Appreciation event.
- Received notification that Pitt County was certified as a WorkReady Community, signifying our commitment to continuous improvement of our educational and workforce systems. The Development Commission served as the lead agency for Pitt County in this effort.
- Secured two new tenants for the Technology Enterprise Center and leased additional space to an existing tenant.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Ad Valorem Taxes	1,069,319	763,384	807,913	807,913
Intergovernmental	61,371	0	0	0
Investment Earnings				
Miscellaneous	262,359	289,000	306,500	306,500
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,393,050</b>	<b>1,052,384</b>	<b>1,114,413</b>	<b>1,114,413</b>
<b>Expenditures</b>				
Personal Services	369,776	359,903	361,727	361,727
Operating Expenses	609,125	692,481	752,686	752,686
Capital Outlay				
<b>Total Expenditures</b>	<b>978,901</b>	<b>1,052,384</b>	<b>1,114,413</b>	<b>1,114,413</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Secure new primary investment				
• Prospect contacts	202	251	200	
• Web site visits	35,497	47,231	37,500	
• Increase occupancy percentage at Technology Enterprise Center	79%	80%	90%	
• Announced investment by new industry	--	\$3.5 M	\$10 M	
Encourage new investment by existing industry				
• Announced investment by existing industry	\$74.8 M	\$95.5 M	\$10 M	
• Existing industry contacts by staff	281	294	250	

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Secure jobs from new primary investment				
• Announced jobs created by new industry	--	75	100	
Secure jobs from existing industry expansions				
• Announced jobs created by existing industry	385	447	100	
Sustain and increase overall job growth				
• Total Pitt County employment (ESC data)	70,051	72,008	70,500	
• Total manufacturing employment (ESC data)	6,085	6,755	6,250	
• Total health services employment (ESC data)	15,834	16,325	16,000	

**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**

- Revised the fire contract between Pitt County and fire departments.
- Assisted with the implementation of the ECHO Medical Program allowing fire departments to be dispatched with EMS to life threatening EMS calls.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Ad Valorem Taxes	1,741,552	1,821,093	1,909,135	2,148,488
<b>Total Revenues</b>	<b>1,741,552</b>	<b>1,821,093</b>	<b>1,909,135</b>	<b>2,148,488</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	1,730,116	1,821,093	1,909,135	2,148,488
Capital Outlay				
<b>Total Expenditures</b>	<b>1,730,116</b>	<b>1,821,093</b>	<b>1,909,135</b>	<b>2,148,488</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To promote community safety through enhanced emergency service programs.

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Attend the quarterly Fire Chiefs and Association meetings and provide updated information on fire service related topics.	• Attendance of 75% of meetings	0	4	75%
Create & disseminate a quarterly Fire marshal news update to members of county fire service.	• Quarterly informational 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 continues to work with the Pitt County EMS Oversight Committee that handles oversight of the eight County nonprofit EMS providers and two county-operated EMS squads. The County provides in-house billing and collections for the EMS transports for the non-profit providers through the Financial Services Office.

**MAJOR ACCOMPLISHMENTS**

- Continued system fleet management with the re mount of a Farmville and Falkland truck and the purchase of a new truck for Fountain.
- Distribution and activation of the emergency physician QRV.
- Acceptance and management of Safe Coalition Grant from VMC Foundation for Vial of Life.
- Participation in ECU football special events for the entire season.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,609,319	2,475,546	2,703,604	2,703,604
Sales & Services	2,455,804	2,408,196	2,300,000	2,300,000
Miscellaneous	594	0	0	0
General Funds	0	0	0	0
Fund Balance Appropriated	0	300,000	258,393	258,393
<b>Total Revenues</b>	<b>5,065,717</b>	<b>5,183,742</b>	<b>5,261,997</b>	<b>5,261,997</b>
<b>Expenditures</b>				
Personal Services	1,035,770	1,035,379	1,055,155	1,055,155
Operating Expenses	3,642,389	3,848,363	3,906,842	3,906,842
Capital Outlay	330,699	300,000	300,000	300,000
<b>Total Expenditures</b>	<b>5,008,858</b>	<b>5,183,742</b>	<b>5,261,997</b>	<b>5,261,997</b>
<b>Staffing</b>				
Full Time Equivalent Positions	18.00	18.00	17.00	17.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Monitor and evaluate the average response times of all the county EMS squads on a quarterly basis	<ul style="list-style-type: none"> <li>• Ayden</li> <li>• Bell Arthur</li> <li>• Bethel</li> <li>• Eastern Pines</li> <li>• Falkland</li> <li>• Farmville</li> <li>• Fountain</li> <li>• Grifton</li> <li>• Pactolus</li> <li>• Winterville</li> </ul>	9:06 minutes 10:03 minutes 12:57 minutes 11:26 minutes 12:06 minutes 7:19 minutes 9:35 minutes 8:16 minutes 12:07 minutes 8:28 minutes	9:31 10:09 11:44 11:25 12:25 7:39 9:46 8:00 12:44 8:35	8 mins 8 mins 8 mins 8 mins 8 mins 8 mins 8 mins 8 mins 8 mins 8 mins
To determine transport rate for all county EMS squads.	<ul style="list-style-type: none"> <li>• Ayden</li> <li>• Bell Arthur</li> <li>• Bethel</li> <li>• Eastern Pines</li> <li>• Falkland</li> <li>• Farmville</li> <li>• Fountain</li> <li>• Grifton</li> <li>• Pactolus</li> <li>• Winterville</li> </ul>	66.3% 65.6% 66.9% 63.1% 71.2% 68.5% 69.3% 68.9% 67.7% 59.3%	66.8% 59.5% 66.1% 64.3% 69.9% 67.8% 64.8% 68.7% 67.0% 62.9%	75% 75% 75% 75% 75% 75% 75% 75% 75% 75%
To determine operational dollars per dispatch for all county EMS squads.	<ul style="list-style-type: none"> <li>• Ayden</li> <li>• Bell Arthur</li> <li>• Bethel</li> <li>• Eastern Pines</li> <li>• Falkland</li> <li>• Fountain</li> <li>• Grifton</li> <li>• Pactolus</li> <li>• Winterville</li> </ul>	\$232 \$562 \$558 \$263 \$423 \$904 \$413 \$728 \$246	\$236 \$566 \$555 \$239 \$441 \$997 \$485 \$754 \$244	\$700 \$700 \$700 \$700 \$700 \$700 \$700 \$700 \$700

# **EMERGENCY TELEPHONE SYSTEM - SUMMARY OF PROGRAMS**

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## **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.

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

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

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
E-911 User Fees	0	0	0	0
E-911 Wireless Fees	0	0	0	0
E-911 Comb	441,535	533,804	594,248	594,248
Investment Earnings	20	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>441,555</b>	<b>533,804</b>	<b>594,248</b>	<b>594,248</b>
<b>Expenditures</b>				
Personal Services	0	0	0	59,393
Operating Expenses	411,520	533,804	594,248	534,855
Capital Outlay	771,651	0	0	0
<b>Total Expenditures</b>	<b>1,183,171</b>	<b>533,804</b>	<b>594,248</b>	<b>594,248</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Miscellaneous	1,129,739	456,304	512,748	454,355
<b>Total Revenues</b>	<b>1,129,739</b>	<b>456,304</b>	<b>512,748</b>	<b>454,355</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	358,088	456,304	512,748	454,355
Capital Outlay	771,651	0	0	0
<b>Total Expenditures</b>	<b>1,129,739</b>	<b>456,304</b>	<b>512,748</b>	<b>454,355</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**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 110 addresses for new subdivision lots, manufactured home park spaces, and new home and business sites.
- Maintained nearly 2,500 County street signs, and assembled 76 new signs.
- Continued administration of Address Display Enforcement Program, which included the removal of 8 non-compliant road signs throughout the County.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Miscellaneous	52,299	75,500	79,500	138,893
<b>Total Revenues</b>	<b>52,299</b>	<b>75,500</b>	<b>79,500</b>	<b>138,893</b>
<b>Expenditures</b>				
Personal Services	0	0	0	59,393
Operating Expenses	52,299	75,500	79,500	79,500
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>52,299</b>	<b>75,500</b>	<b>79,500</b>	<b>138,893</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

# ***EMERGENCY TELEPHONE SYSTEM - 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***

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Miscellaneous	1,133	2,000	2,000	1,000
<b>Total Revenues</b>	<b>1,133</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	1,133	2,000	2,000	1,000
Capital Outlay				
<b>Total Expenditures</b>	<b>1,133</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>
<b>Staffing</b>				
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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Funds	0	0	0	0
Fund Transfer Schools	782,500	750,000	750,000	750,000
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>782,500</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	0	0	0	0
Capital Outlay	565,960	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>565,960</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***ENTERPRISE FUND***

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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.



**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**

- Received an award from NC Department of Environment and Natural Resources for being the Number 1 County in the State in Recycling per capita.
- Recycled over 40,000 tons of material.
- Constructed a Construction and Demolition (C&D) Recycling Pad to reduce the C&D material sent to the landfill
- Recycled over 6,807 tons of shingles saving the County \$195,000 in tipping fees.
- Sold 2,837 tons of shingles or additional \$85,000 in revenue
- Held a electronics drive and recycled over 58,000 lbs.
- Big Sweep event where 2,180 lbs were collected along the Tar River.
- Held a shred event for the public.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Intergovernmental	742,717	0	0	0
User Charges	7,722,439	7,312,834	7,566,286	7,556,829
Investment Earnings	89	0	0	0
Other	1,020,890	494,200	647,400	647,400
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>9,486,136</b>	<b>7,807,034</b>	<b>8,213,686</b>	<b>8,204,229</b>
<b>Expenditures</b>				
Personal Services	1,093,893	1,201,925	1,337,624	1,314,135
Operating Expenses	6,532,294	6,330,109	6,576,062	6,590,094
Capital Outlay	282,012	275,000	300,000	300,000
<b>Total Expenditures</b>	<b>7,908,199</b>	<b>7,807,034</b>	<b>8,213,686</b>	<b>8,204,229</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.75	18.25	21.75	21.25

**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.

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled				
• Tons of recycled material		75,908	46597	36,000
• Tons recycled per capital		.255	.26	.25
• Hours of public relations education		100	50	100
To maintain the long-term state benchmark of 40% diversion				
• Diversion rate		40%	40%	40%
To provide efficient waste processing at transfer station				
• Tons of garbage handled per capita		1.2	1.10	.98
• Transportation & disposal fee		\$32.00	\$28.55	\$32.00
• Tipping fee		\$45.00	\$45.00	\$45.00
• Annual household fee		\$71.00	\$71.00	\$71.00
• Tons of garbage processed		205,708	155674	140,000

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

<b>Objective</b>	<b>Performance Indicators</b>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Ensure safe working environment				
• Lost time accidents in fiscal year		0	0	0
• Provide a minimum of four job specific safety training sessions		16	16	16
Employ sound business practices				
• Accounts receivable collection rate		100%	100%	100%

**BUDGET HIGHLIGHTS**

- Plan to upgrade and expand some of the container sites.

## ***INTERNAL SERVICE FUNDS***

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

Internal Service Funds for Pitt County include:

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



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Continue to use software program which provides better reporting and maintenance record keeping.
- Began working on more county vehicles saving County Departments money.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
User Charges	1,030,542	1,113,575	1,123,575	1,123,575
Other	0	0	0	0
Fund Balance	0	10,000	0	0
<b>Total Revenues</b>	<b>1,030,542</b>	<b>1,123,575</b>	<b>1,123,575</b>	<b>1,123,575</b>
<b>Expenditures</b>				
Personal Services	3,763	0	0	0
Operating Expenses	1,010,693	1,123,575	1,123,575	1,123,575
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,014,456</b>	<b>1,123,575</b>	<b>1,123,575</b>	<b>1,123,575</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.50	0.00	0.00	0.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<i>Performance Indicators</i>	<i>Actual</i>	<i>Actual</i>	<i>Target</i>
		<i>FY 2011-12</i>	<i>FY 2012-13</i>	<i>FY 2013-14</i>
Monitor preventive maintenance program of outside vendors	• Random monthly quality assurance checks	16	16	8
Assess status of County fleet	• Number of fleet vehicles	<320	<320	<320
	• Average age of fleet	<10	<10	<10 years old
To perform vehicle maintenance more efficiently and cost effectively	• Average cost for maintenance	\$35	\$35	\$35
	• Average down time for servicing	1 day	1 Day	1.3 days

**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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
User Charges	614,941	244,523	351,430	351,430
Investment Earnings	54	0	5,000	5,000
Miscellaneous	5,347	0	0	0
Transfer	8,206,435	8,163,159	8,458,942	8,458,942
Fund Balance	0	681,501	622,522	622,522
<b>Total Revenues</b>	<b>8,826,777</b>	<b>9,089,183</b>	<b>9,437,894</b>	<b>9,437,894</b>
<b>Expenditures</b>				
Personal Services	271,475	271,973	190,000	190,000
Operating Expenses	9,192,856	8,817,210	9,247,894	9,247,894
Capital Outlay				
<b>Total Expenditures</b>	<b>9,464,331</b>	<b>9,089,183</b>	<b>9,437,894</b>	<b>9,437,894</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	0.00	0.00

**DEPARTMENT MISSION**

To provide medical insurance coverage for employees who have retired from Pitt County Government.

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
General Fund Appropriation	985,200	1,031,700	1,102,904	1,102,904
<b>Total Revenues</b>	<b>985,200</b>	<b>1,031,700</b>	<b>1,102,904</b>	<b>1,102,904</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	984,452	1,031,700	1,102,904	1,102,904
Capital Outlay				
<b>Total Expenditures</b>	<b>984,452</b>	<b>1,031,700</b>	<b>1,102,904</b>	<b>1,102,904</b>
<b>Staffing</b>				
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**

	<b>ACTUAL</b> <i>FY 2011-12</i>	<b>BUDGET</b> <i>FY 2012-13</i>	<b>REQUEST</b> <i>FY 2013-14</i>	<b>ADOPTED</b> <i>FY 2013-14</i>
<b>Revenues</b>				
Investment Earnings	6	0	0	0
General Funds	650,000	650,000	650,000	650,000
Employee Medical Insurance Funds	250,000	0	0	0
Solid Waste Funds	12,500	12,500	12,500	12,500
PATS Funds	14,200	14,200	14,200	14,200
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>926,706</b>	<b>676,700</b>	<b>676,700</b>	<b>676,700</b>
<b>Expenditures</b>				
Personal Services	988,089	676,700	676,700	676,700
Operating Expenses				
Capital Outlay				
<b>Total Expenditures</b>	<b>988,089</b>	<b>676,700</b>	<b>676,700</b>	<b>676,700</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **FIDUCIARY FUND**

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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.



**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**

	<b>ACTUAL</b> <b>FY 2011-12</b>	<b>BUDGET</b> <b>FY 2012-13</b>	<b>REQUEST</b> <b>FY 2013-14</b>	<b>ADOPTED</b> <b>FY 2013-14</b>
<b>Revenues</b>				
Investment Earnings	0	0	0	0
Miscellaneous	0	0	0	0
General Funds	237,688	291,973	263,524	263,524
<b>Total Revenues</b>	<b>237,688</b>	<b>291,973</b>	<b>263,524</b>	<b>263,524</b>
<b>Expenditures</b>				
Personal Services	233,219	260,973	232,524	232,524
Operating Expenses	0	31,000	31,000	31,000
Capital Outlay				
<b>Total Expenditures</b>	<b>233,219</b>	<b>291,973</b>	<b>263,524</b>	<b>263,524</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **CAPITAL IMPROVEMENT PLAN**

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### **OVERVIEW**

The Capital Improvement Plan (CIP) is a multi-year plan that identifies the major capital needs of the County for the current year and the next nine years. The current year of the Plan includes 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 / Pitt Community College – With completion of the projects funded in 2010 and opened in 2012, the County is in a holding pattern on Education Construction. Article 46 Sales Tax is still in place for coverage of debt payments but without further economic recovery, little additional capacity exists to allow for any additional debt issuance at this time.

# CAPITAL IMPROVEMENT PLAN

## PITT COUNTY CAPITAL IMPROVEMENT PLAN

### Recommended

Estimates for Fiscal Year 2013-14 through Fiscal Year 2022-23

### MET NEEDS

PROJECTS	Funding Source	FY 12-13 Approved Budget	YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
			FY 13-14 Adopted Budget	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projection
RECURRING								
Public Schools - Current Annual Projects	C, ST	-	750,000	750,000	750,000	750,000	750,000	3,750,000
PCC - Current Annual Projects	C, ST	73,125	75,000	75,000	75,000	75,000	75,000	375,000
Economic Development Projects	C,O	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000
Pitt County - Annual Vehicle Replacement	C	-	615,000	615,000	-	615,000	615,000	2,460,000
EMS - Equipment/Trucks/QRVs	TBD	260,000	260,000	340,000	340,000	340,000	340,000	340,000
Sheriff - Communications Equipment	C	-	129,000	-	-	-	-	-
Sheriff - Telephone System	C	-	400,000	-	-	-	-	-
Sheriff - NICE Recording System	C	-	200,000	-	-	-	-	-
Building & Grounds - Backhoe	C	-	70,000	-	-	-	-	-
<b>Subtotal - Recurring</b>		<b>590,125</b>	<b>2,756,000</b>	<b>2,037,000</b>	<b>1,422,000</b>	<b>2,037,000</b>	<b>2,037,000</b>	<b>8,210,000</b>

### UNMET NEEDS\*

Additional/Alternative Revenues Required

PROJECTS	Funding Source	FY 12-13 Approved Budget	FY 13-14	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projection
			Adopted Budget					
<b>Facilities</b>								
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	COP	-	-	-	-	-	-	26,000,000
Sheriff - Detention Ctr Digital Camera System	TBD	-	-	120,000	-	-	-	-
Sheriff - Detention Ctr Mail/Visitation Center	COP/TBD	-	-	500,000	-	-	-	-
Sheriff - Law Enforcement Center	COP	-	-	1,881,450	-	-	-	-
Sheriff - Detention Center Add'l 192 Bed Expansion	COP	-	-	-	-	12,000,000	-	-
Health Department - Building Expansion	COP	-	-	1,500,000	-	-	-	-
Soil & Water - Educational Center	G	-	-	60,000	-	-	-	-
Farmers Market Expansion	TBD	-	-	108,332	-	-	-	-
Tax Administration - Building Consolidation	TBD	-	-	-	TBD	-	-	-
<b>Education</b>								
Pitt County Schools Board of Education (BOE)	COP/ST/C/L	-	-	20,000,000	TBD	-	-	TBD
PCC-Multi-Phase Projects	COP/SB/ST	-	-	-	TBD	-	-	TBD
<b>Public Safety</b>								
Sheriff - In-Car Camera Project	TBD	-	-	350,000	-	-	-	-
EMS - Substation	TBD	-	-	-	-	500,000	-	-
<b>Other Projects</b>								
Animal Control Biomass Gasifier	TBD	-	-	75,550	-	-	-	-
Pitt County - Annual Vehicle Replacement	C	-	-	328,000	TBD	TBD	TBD	TBD
Sheppard Library Bookmobile	C	-	-	100,000	-	-	-	-
Elections - Replacement of Voting Equipment	C	-	-	250,000	-	-	-	-
<b>Sub-Total - Unmet Needs</b>		<b>-</b>	<b>27,823,332</b>	<b>2,250,000</b>	<b>12,500,000</b>	<b>-</b>	<b>26,000,000</b>	
<b>ANNUAL TOTALS</b>		<b>590,125</b>	<b>2,756,000</b>	<b>29,860,332</b>	<b>3,672,000</b>	<b>14,537,000</b>	<b>2,037,000</b>	<b>34,210,000</b>

\* Unmet needs typically roll forward to the next planning cycle each year to stay on planning radar.

C = Current Funding COP = Certificates of Participation G = Grant S = Savings Generated ST = 1/4 Sales Tax LOB = Limited Obligation Bond  
GO = General Obligation Bonds SB = State Bond Funds O = Other Funding Source TBD = To Be Determined L = Lottery Funds

## **CAPITAL IMPROVEMENT PLAN**

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**PITT COUNTY**  
**Multi-Year Capital Improvement Plan - Detail**  
**Fiscal Year 2013-14 Proposed Budget**

### **NEWLY ADOPTED & CONTINUATION PROJECTS**

*The following pages represent project descriptions for those new projects approved for initial funding in Fiscal Year 2013-14 and those continuation projects that were approved by the Board of County Commissioners in prior years that carry forward multiple budget cycles.*

## CAPITAL IMPROVEMENT PLAN

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**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).

### Cost Estimate/Funding Information:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	750,000	750,000	750,000	750,000	750,000	3,750,000
<b>TOTAL COST</b>	-	750,000	750,000	750,000	750,000	750,000	3,750,000
<b>FUNDING SOURCES</b>							
General Fund	-	750,000	750,000	750,000	750,000	750,000	3,750,000
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	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.)

## CAPITAL IMPROVEMENT PLAN

**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 12-13 Adopted Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	73,125	75,000	75,000	75,000	75,000	75,000	375,000
<b>TOTAL COST</b>	73,125	75,000	75,000	75,000	75,000	75,000	375,000
<b>FUNDING SOURCES</b>							
General Fund	73,125	75,000	75,000	75,000	75,000	75,000	375,000
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	73,125	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.)

## CAPITAL IMPROVEMENT PLAN

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**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.

Bethel Sewer - \$18,000 / year - 2003-04 to 2023-24

Stokes Water - \$8,000 / year - 2009-10 to 2029-30

Contentnea Metropolitan Sewerage District \$36,000 / year - 2011-12 to 2031-32

Split with \$18,000 from General Fund and \$18,000 from Development Commission

Neuse WASA  
 Bethel Water  
 Farmville Water } \$195,000 / year - 2011-12 to 2031-32

Split with \$130,000 from General Fund and \$65,000 from Development Commission

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000
<b>TOTAL COST</b>	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000
<b>FUNDING SOURCES</b>							
General Fund	174,000	174,000	174,000	174,000	174,000	174,000	870,000
Fees/Permits							
Debt							
Grants/Other							
Indus Dev Fund	83,000	83,000	83,000	83,000	83,000	83,000	415,000
<b>TOTAL FUNDING</b>	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000

### **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.

## **CAPITAL IMPROVEMENT PLAN**

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**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. FY 13-14 amount represents replacement of approximately 30 vehicles.  
(Include Location, History & Justification)

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	615,000	615,000	615,000	615,000	615,000	3,075,000
<b>TOTAL COST</b>	-	615,000	615,000	615,000	615,000	615,000	3,075,000
<b>FUNDING SOURCES</b>							
General Fund	-	615,000	615,000	615,000	615,000	615,000	3,075,000
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	615,000	615,000	615,000	615,000	615,000	3,075,000

### **Operating Budget Impact:**

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

The replacement of vehicles creates debt service of approximately \$180K per year (3-year loan).

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Emergency Medical Services

**Project Title:** Equipment - Trucks - QRVs

**Project Description:** (Include Location, History & Justification) Upgrades to the current system are necessary to decrease response time. Items scheduled for purchase in 2013-14 include one new ambulance, two remounted trucks and defibrillators/AEDs for fleet.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	260,000	260,000	340,000	340,000	340,000	340,000	1,700,000
Other							
<b>TOTAL COST</b>	260,000	260,000	340,000	340,000	340,000	340,000	1,700,000
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	260,000	260,000	340,000	340,000	340,000	340,000	1,700,000
<b>TOTAL FUNDING</b>	260,000	260,000	340,000	340,000	340,000	340,000	1,700,000

### **Operating Budget Impact:**

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

## **CAPITAL IMPROVEMENT PLAN**

---

**Department:** Sheriff's Office

**Project Title:** Communications Equipment

**Project Description:**  
(Include Location, History & Justification)  
Overall transition to P25 for the current VIPER Radio System. Reprogramming, upgrading and replacing radios must be completed to be in compliance for the statewide transition to P25 by the end of 2013. This is required for radios to be compatible with the VIPER network. Each portable and mobile radio will need reprogramming. The radios and consoles in the Sheriff's Communications Center will be upgraded as well.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	129,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	129,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	129,000	-	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>							
		129,000					

### **Operating Budget Impact:**

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

This equipment is a one-time purchase due to an additional one-time funding increase in the State's transition to the new "Tax and Tag Together" program.

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Sheriff's Office

**Project Title:** Telephone System

**Project Description:** (Include Location, History & Justification) The current telephone system in the Sheriff's Communication Center was previously used by the Pitt County Mental Health Department and transferred to the Sheriff's Office in 2003. It is not compatible with headsets and the current radio system. Upgrading will provide the Sheriff's Office with a true 911 phone system. The new telephone system will be the Patriot VoIP E911 phone system and will include headsets and future technology that will accept text messages for help. This system will be located in the Sheriff's Communications Center.

### **Cost Estimate/Funding Information:**

<b>PROJECT EXPENSES</b>	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
Land							
Preliminary (A&E)							
Construction							
Equipment	-	400,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	400,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	400,000	-	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>							
							400,000

### **Operating Budget Impact:**

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

This equipment is a one-time purchase due to an additional one-time funding increase in the State's transition to the new "Tax and Tag Together" program.

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Sheriff's Office

**Project Title:** NICE Recording System

**Project Description:** (Include Location, History & Justification) Upgrade current recording system in Sheriff's Communications System to the latest version of the NICE Recording System. NICE provides comprehensive call recording technology that adapts easily to the unique operational requirements of the call center. NICE call center recording gives complete control over call recording. Redundancy and high-availability options provide round-the-clock functionality. Storage for recorded calls are archived.

### **Cost Estimate/Funding Information:**

		FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>								
Land								
Preliminary (A&E)								
Construction								
Equipment	-	200,000		-	-	-	-	-
Other								
<b>TOTAL COST</b>	-	200,000		-	-	-	-	-
<b>FUNDING SOURCES</b>								
General Fund	-	200,000		-	-	-	-	-
Fees/Permits								
Debt								
Grants/Other								
<b>TOTAL FUNDING</b>								
			200,000					

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

This equipment is a one-time purchase due to an additional one-time funding increase in the State's transition to the new "Tax and Tag Together" program.

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Buildings & Grounds

**Project Title:** Backhoe

**Project Description:** (Include Location, History & Justification)  
Backhoe is to replace an old backhoe that has increasing maintenance costs due to its age. The new backhoe will be used throughout the county to maintain and improve the appearance of all Pitt County grounds. The backhoe will be used for specific tasks such as snow removal, as well as District Park projects, Community Garden projects and other water works and grounds keeping projects. It will also be used by Solid Waste and Pitt Soil and Water for nature trail upkeep and road maintenance.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	70,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	70,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	70,000	-	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>							
		70,000					

### **Operating Budget Impact:**

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

This equipment is a one-time purchase due to an additional one-time funding increase in the State's transition to the new "Tax and Tag Together" program.

## **CAPITAL IMPROVEMENT PLAN**

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### **CAPITAL IMPROVEMENT PROJECTS**

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**PITT COUNTY**  
**Multi-Year Capital Improvement Plan - Detail**  
**Fiscal Year 2013-14 Proposed 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 PLAN

**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 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	300,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	300,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	300,000	-	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	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.

# CAPITAL IMPROVEMENT PLAN

**Department:** Pitt County Community Schools and Recreation

**Project Title:** Phase III Pitt County Recreation Complex

**Project Description:** 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 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	2,250,000	2,250,000	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	2,250,000	2,250,000	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	2,250,000	22,500,000	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	2,250,000	22,500,000	-	-	-

**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.

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Board of Commissioners

**Project Title:** County Administration Building & DSS Expansion

**Project Description:**   
 (Include Location, History & Justification) The county has discussed relocating the administrative functions of the 1717 W. 5th St. campus 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 keeps this project on the "radar". This building will include an expansion for DSS.

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

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction		-	-	-	-	-	26,000,000
Equipment							
Other							
<b>TOTAL COST</b>	-	-	-	-	-	-	26,000,000
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	-	-	-	-	26,000,000
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	-	-	-	-	26,000,000

### **Operating Budget Impact:**

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

Operational costs should not increase and could decrease with the construction of a new, energy-efficient building. No new staff would be required.

# **CAPITAL IMPROVEMENT PLAN**

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**Department:** Sheriff - Detention Center

**Project Title:** Digital Camera Recording System for Detention Center

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

Exclusive of 192 bed addition.

## **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	120,000	-	-	-	-
Other							
<b>TOTAL COST</b>	-	-	120,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	120,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	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.)

## **CAPITAL IMPROVEMENT PLAN**

---

**Department:** Sheriff - Detention Center

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

**Project Description:** (Include Location, History & Justification) 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 was cut from plans.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	500,000	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	500,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	500,000	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	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.)

# CAPITAL IMPROVEMENT PLAN

---

**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. The Sheriff's Office has officers and support personnel in three separate buildings. They are housed in the Courthouse, 1st street, and 9th street. A new office could function much more effectively and efficiently housed in one building or location near the Detention Center. Various Sheriff's Office locations 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 the Sheriff's Office 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 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	1,881,450	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	1,881,450	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	1,881,450	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	1,881,450	-	-	-	-

## 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.

## CAPITAL IMPROVEMENT PLAN

**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:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	-	-	12,000,000	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	-	-	12,000,000	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	-	-	-	12,000,000	-	-
<b>TOTAL FUNDING</b>	-	-	-	-	12,000,000	-	-

### Operating Budget Impact:

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

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.

## CAPITAL IMPROVEMENT PLAN

---

**Department:** Health Department

**Project Title:** Public Health Center - 201 Government Circle Building Expansion

**Project Description:**   
 (Include Location, History & Justification) The Health Department currently has 143 employees of which 117 are housed in the Public Health Center - 201 Government Circle. In addition to the 117 employees anywhere between 2 to 8 contract staff routinely work in the Public Health Center. All available office or cubicle space is currently being used by existing staff. Expansion of services through grant funding opportunities is being negatively impacted by the lack of space to house future staff increases. Request to expand Public Health Center in order to accommodate future staff increases in the range of 10 to 20 staff members. Per the County Engineer, Phil Dickerson the estimated cost of additional 10,000 sq feet at \$150/sq ft = \$1,500,000

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	1,500,000	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	1,500,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	1,500,000	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	1,500,000	-	-	-	-

### **Operating Budget Impact:**

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

## CAPITAL IMPROVEMENT PLAN

**Department:** Soil and Water

**Project Title:** Pitt County Environmental Education Center

**Project Description:** The Soil and Water Conservation District and Department has been utilizing land acquired in Contentnea Creek Estates in southern Pitt County by the County through the FEMA Buyout to provide an outdoor classroom to school, civic and citizen groups to receive education on a wide variety of environmental / natural resources issues. Through funding from grant sources such as Clean Water Management Trust, Global Trans Park, Ayden Rotary and the NC Foundation for Soil and Water Conservation Districts, we have been able to install a boardwalk, an amphitheatre and trails with id placards and purchase an additional parcel of land. We now have a collaborative of resource professionals program (A Time for Science), which will promote a greater utilization of the Center. Funding is needed to improve the road, build restrooms, shelter, additional boardwalk and signage.

### Cost Estimate/Funding Information:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	60,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	60,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	60,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	60,000	-	-	-	-	-

### Operating Budget Impact:

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

No savings or additional expenses anticipated. We are planning a green restroom which will utilize skylights and rainwater. Present staff and volunteers will provide programs.

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Soil and Water

**Project Title:** Pitt County Environmental Education Center

**Project Description:** The Soil and Water Conservation District and Department has been utilizing land acquired in Contentnea Creek Estates in southern Pitt County by the County through the FEMA Buyout to provide an outdoor classroom to school, civic and citizen groups to receive education on a wide variety of environmental / natural resources issues. Through funding from grant sources such as Clean Water Management Trust, Global Trans Park, Ayden Rotary and the NC Foundation for Soil and Water Conservation Districts, we have been able to install a boardwalk, an amphitheatre and trails with id placards and purchase an additional parcel of land. We now have a collaborative of resource professionals program (A Time for Science), which will promote a greater utilization of the Center. Funding is needed to improve the road, build restrooms, shelter, additional boardwalk and signage.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	60,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	60,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	60,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	60,000	-	-	-	-	-

### **Operating Budget Impact:**

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

No savings or additional expenses anticipated. We are planning a green restroom which will utilize skylights and rainwater. Present staff and volunteers will provide programs.

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Cooperative Extension - Farmers Market

**Project Title:** Farmers Market Expansion

**Project Description:** During the 2008 vendors' meeting, the need for market expansion was listed as a priority for future seasons. The expansion would be a 50' x 50' addition to the current market. Barco Building Systems Inc. offered a proposal in the amount of \$108,232 in May of 2008.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	-	108,232	-	-	-	-
<b>TOTAL COST</b>	-	-	108,232	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	108,232	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	108,232	-	-	-	-

**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.)

## CAPITAL IMPROVEMENT PLAN

**Department:** Tax Administration

**Project Title:** Building Consolidation

**Project Description:** Collections and Assessment staff currently are housed in separate facilities. Colocation would increase staff efficiency and convenience for the public.  
(Include Location, History & Justification)

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	-	TBD	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	-	TBD	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	-	TBD	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	-	TBD	-	-	-

### **Operating Budget Impact:**

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

## CAPITAL IMPROVEMENT PLAN

---

**Department:** Pitt County Schools

**Project Title:** Future Needs

**Project Description:** (Include Location, History & Justification) The Pitt County 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.

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.

Next anticipated project: Chicod Renovations/Improvements.

**Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	20,000,000	TBD	-	-	TBD
Equipment							
Other							
<b>TOTAL COST</b>	-	-	20,000,000	TBD	-	-	TBD
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	20,000,000	TBD	-	-	TBD
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	20,000,000	TBD	-	-	TBD

**Operating Budget Impact:**

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

The County will be responsible for all costs associated with utilities, insurance and custodial services.

## CAPITAL IMPROVEMENT PLAN

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**Department:** Pitt Community College

**Project Title:** Future Needs

**Project Description:** Pitt Community College has developed a master plan and is working to identify which

(Include Location, History & Justification) projects will be funded through the new 1/4 cent sales tax proceeds.

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.

Next anticipated project: TBD

### Cost Estimate/Funding Information:

<b>PROJECT EXPENSES</b>	<b>FY 12-13 Approved Budget</b>	<b>FY 13-14 Adopted Year</b>	<b>FY 14-15 Planning Year</b>	<b>FY 15-16 Planning Year</b>	<b>FY 16-17 Planning Year</b>	<b>FY 17-18 Planning Year</b>	<b>Future Years' Projections</b>
Land							
Preliminary (A&E)							
Construction	-	-	-	TBD	-	-	TBD
Equipment							
Other							
<b>TOTAL COST</b>	-	-	-	TBD	-	-	TBD
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	-	-	TBD	-	-	TBD
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	-	TBD	-	-	TBD

### Operating Budget Impact:

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

The County will be responsible for all costs associated with utilities, insurance and custodial services.

## CAPITAL IMPROVEMENT PLAN

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**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.

### Cost Estimate/Funding Information:

<b>PROJECT EXPENSES</b>	<b>FY 12-13 Approved Budget</b>	<b>FY 13-14 Adopted Year</b>	<b>FY 14-15 Planning Year</b>	<b>FY 15-16 Planning Year</b>	<b>FY 16-17 Planning Year</b>	<b>FY 17-18 Planning Year</b>	<b>Future Years' Projections</b>
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	350,000	-	-	-	-
Other							
<b>TOTAL COST</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDING SOURCES</b>							
General Fund	-	-	350,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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.)

## **CAPITAL IMPROVEMENT PLAN**

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**Department:** Emergency Medical Services

**Project Title:** Substation

**Project Description:**  
(Include Location, History & Justification)  
Possible placement of an additional substation is necessary to upgrade the current system to decrease response time.

### **Cost Estimate/Funding Information:**

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	-	-	-	500,000	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	-	-	-	500,000	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	-	-	-	500,000	-	-
<b>TOTAL FUNDING</b>	-	-	-	-	500,000	-	-

### **Operating Budget Impact:**

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

# CAPITAL IMPROVEMENT PLAN

**Department:** Animal Control

**Project Title:** Biomass Gassifier

**Project Description:** (Include Location, History & Justification)  
 The Biomass Gasifier is equipment used to destroy animal carcasses. It is also a more environmentally friendly way for disposal. There are no drugs used for euthanasia that are biodegradable.  
 Animal Control Advisory Board has supported such a unit for the last 3 years.  
 This unit could also be used to generate additional sources of revenue by offering cremation services to the public as well as local law enforcement agencies could use it to destroy contraband.  
 Biomass now offers a leasing option as well for this unit. There are also 2 model options to choose from.

## Cost Estimate/Funding Information:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 15-16 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	75,550	-	-	-	-
Other							
<b>TOTAL COST</b>	-	-	75,550	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	75,550	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	75,550	-	-	-	-

## Operating Budget Impact:

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

This unit would reduce labor and equipment costs including cost of maintaining vehicles used with current practice of carrying carcasses to the landfill.

# CAPITAL IMPROVEMENT PLAN

**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. FY 13-14 amount represents replacement of approximately 30 vehicles.  
(Include Location, History & Justification)

## Cost Estimate/Funding Information:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	-	328,000	TBD	TBD	TBD	TBD
<b>TOTAL COST</b>	-	-	328,000	TBD	TBD	TBD	TBD
<b>FUNDING SOURCES</b>							
General Fund	-	-	328,000	TBD	TBD	TBD	TBD
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	328,000	TBD	TBD	TBD	TBD

## Operating Budget Impact:

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

The replacement of vehicles creates debt service of approximately \$180K per year (3-year loan).

## CAPITAL IMPROVEMENT PLAN

**Department:** Sheppard Memorial Library

**Project Title:** Bookmobile

**Project Description:** Bookmobile service continues to be very viable in Pitt County. The current Pitt County bookmobile was put into service in April 1998. Due to the age of the vehicle, repair costs are increasing. Sheppard Memorial has requested that the County begin planning for the replacement of this bookmobile.  
(Include Location, History & Justification)

### Cost Estimate/Funding Information:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 15-16 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	100,000	-	-	-	-
Other							
<b>TOTAL COST</b>	-	-	100,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	100,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	100,000	-	-	-	-

### Operating Budget Impact:

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

# CAPITAL IMPROVEMENT PLAN

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**Department:** Elections

**Project Title:** Replacement of Voting Equipment

**Project Description:** (Include Location, History & Justification) Elections needs replacement voting equipment. The current equipment was acquired in 2006 and has a ten year life. Replacement is needed by 2017. Current equipment does have a trade in value right now of \$100-\$150 per unit, which would mean \$5,000 to \$7,500 in value. That value will not be there in a couple of years. The equipment has been serviced on a regular basis, and they units are in good condition, but the infrared sensors in the units are not guaranteed forever. The new units being produced now are more secure, have different scanning and recording systems, as well as more security in the transport of voted ballots. Elections will continue the use of paper ballots, as the recently passed voter legislation has banned the use of DRE (touch screen) systems by the year 2018.

## Cost Estimate/Funding Information:

	FY 12-13 Approved Budget	FY 13-14 Adopted Year	FY 14-15 Planning Year	FY 15-16 Planning Year	FY 15-16 Planning Year	FY 17-18 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	250,000	-	-	-	-
Other							
<b>TOTAL COST</b>	-	-	250,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	250,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	-	250,000	-	-	-	-

## Operating Budget Impact:

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



## **GLOSSARY**

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**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**

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**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**

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**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**

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**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.

## **GLOSSARY**

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

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

**Limited Obligation Bond** - debt secured by capital project/ issued without voter authorization.

**Line Items** - units of budgeted expense set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item.

**Long-term Debt** - debt with a maturity of more than one year after the date of issuance.

**MIS** - Management Information Systems. The department of County government in charge of technology support systems such as computers, applications, and telephones

**Modified Accrual** - the accounting basis used by the County. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

**Municipal Bond** - a bond issued by a state or local government.

**NCACC** - North Carolina Association of County Commissioners. A professional organization serving county governments across North Carolina.

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

**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.

## **GLOSSARY**

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**Performance Measure** - data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services** - expenditures for salaries, wages, and fringe benefits of a government's employees.

**Productivity** - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GLOSSARY**

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

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

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

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

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

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

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

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

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

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



## PITT COUNTY DEPARTMENT CONTACTS

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Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
<b>Animal Control</b> Michele Whaley, Director	4550 County Home Road	902-1729	355-6846
<b>Buildings and Grounds</b> Mike Rogers, Superintendent of Buildings & Grounds	1212 New Hope Road	902-2625	830-2596
<b>Clerk to the Board</b> Kimberly W. Hines, Clerk	1717 West Fifth Street pittboardclerk@pittcountync.gov	902-2950	830-6311
<b>Communications - E-911</b> Sam Tyson, Communications Manager	1717 West Fifth Street	902-2600	830-4630
<b>Cooperative Extension</b> Mitch Smith, Director	403 Government Circle	902-1700	757-1456
<b>County Attorney / Legal</b> Janis Gallagher, Attorney	1717 West Fifth Street pittlegal@pittcountync.gov	902-3100	830-2585
<b>County Manager</b> D. Scott Elliott, Manager	1717 West Fifth Street	902-2950	830-6311
<b>Detention Center</b> Jeff Phillips, Director	124 New Hope Road	902-2850	830-4628
<b>Elections, Board of</b> David Davis, Director	201 E. 2nd Street pittelections@pittcountync.gov	902-3300	830-1157
<b>Emergency Services</b> Noel Lee, Director	1717 West Fifth Street	902-3950	830-6348
<b>Engineering</b> Phil Dickerson, County Engineer	1717 West Fifth Street	902-3175	830-4974
<b>Financial Services</b> Duane Holder, Deputy County Manager - Chief Financial Officer	1717 West Fifth Street pittfinance@pittcountync.gov	902-3000	830-6380
<b>Human Resources</b> Florida D. Hardy, Director	1717 West Fifth Street pitthr@pittcountync.gov	902-3050	830-2559
<b>Industrial Development Commission</b> Wanda Yuhas, Executive Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128

## **PITT COUNTY DEPARTMENT CONTACTS**

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<b>Office / Department</b>	<b>Location (in Greenville, NC)</b>	<b>Phone</b>	<b>Fax</b>
<b>Contact</b>	<b>Email</b>		
<b>Inspections</b> Billy Grizzard, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
<b>Management Information Systems</b> Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
<b>Planning</b> James Rhodes, Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
<b>Public Health</b> Dr. John Morrow, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
<b>Public Information</b> Kiara Jones, Public Information Officer	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
<b>Register of Deeds</b> Lisa Nichols, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
<b>Sheriff</b> Neil Elks, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
<b>Social Services</b> George Perry, Director	1717 West Fifth Street	902-1110	413-1252
<b>Solid Waste &amp; Recycling</b> John Demary, Director	3025 Landfill Road	902-3350	830-4690
<b>Soil and Water Conservation</b> Bryan Evans, District Conservationist	203 Government Circle	752-2720	752-5595
<b>Tax Administration - Assessment Division</b> Cathy Booker, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
<b>Tax Administration - Collections Division</b> Cathy Booker, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935

## **STATISTICAL INFORMATION**

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### **Government**

Date of Incorporation	1760
Form of Government	Commission-Manager
County Seat	Greenville, NC
Number of County Employees	910.30

### **Area Statistics**

Population (July 11 Provisional Estimate)	170,263
Area in Square Miles	656.52

### **Taxes**

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value	0.680

### **Climate**

Average Maximum Temperature	72 F
Average Minimum Temperature	50 F
Average Annual Precipitation	49.04"

### **Economic Indicators**

Population Increase (between 2000 and 2010)	25.7%
Population Projection for July 2015 (as of July 2011)	178,133
Labor Force Expansion (2000-2010)	17.5%
Employment Increase (2000-2010)	12.4%
Unemployment (2012)	9.3%
Median Family Income (2012)	\$54,700
Retail Sales (Fiscal Year Ended June 2012)	1.82 billion
Retail Sales Increase (FY 2012 over FY 2011)	3.1%

## **STATISTICAL INFORMATION**

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### **Major Employers**

Vidant Medical Center	6,483
East Carolina University	5,386
Pitt County Public Schools	2,754
DSM Pharmaceuticals	1,500
TRC, Inc.	1,100
NACCO Materials Handling Group	1,000
Pitt Community College	953
County of Pitt	910
Alliance One International	825
City of Greenville	764
ASMO	510

### **Transportation**

Miles of Streets - Public & Private	1,831
Airports (Pitt-Greenville (PGV))	1
Railways	2
Major 4-Lane Highways	4

### **Culture & Recreation**

Library Facilities	9
Bookmobiles	1
Book Circulation (Sheppard System Only)	502,322
Number of Books (Sheppard System Only)	288,342
Parks	30
Park Acreage	1,300
Golf Courses - Public & Private	7
Swimming Pools	6
Tennis Courts	36

### **Education**

Number of Public School Systems	1
Number of School Instructors	1,550
Number of Elementary/Middle Schools	29
Number of Secondary Schools	6
Community Colleges (Pitt Community College)	1
Universities (East Carolina University)	1

## **STATISTICAL INFORMATION**

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### **Medical**

Number of Hospitals (Pitt County Memorial Hospital)	1
Number of Patient Beds	861

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

Number of Stations	30 (20 Fire, 10 EMS)
Fire & EMS Personnel (Officers, Volunteer, & Paid)	920
Fire & EMS Calls Dispatched	37,000 *
Number of Fire Inspections Conducted	700

\*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	138
Number of Personnel and Officers - Detention	175
Number of Patrol Units (Deputies)	56
Number of Calls for Service (CY 2012)	34,691

### **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



## County Data Comparisons

	2011 Population	2013-14 Tax Rate	2012-13 Sales/Assessment Ratio*	Real Estate Valuation Per Capita	Education Current Expense Per ADM**	2010 Per Capita Income	Proceeds of 1-Cent Tax Levy
<b>Comparable Size Counties</b>							
Alamance	152,531	0.5400	1.0799	\$79,941	\$1,356	\$30,720	\$1,219,341
Cabarrus	181,253	0.7000	0.9784	\$101,518	\$1,573	\$33,926	\$1,840,047
Catawba	154,992	0.5300	1.0051	\$101,279	\$1,445	\$32,504	\$1,569,747
Davidson	163,364	0.5400	1.0675	\$78,050	\$1,111	\$32,068	\$1,275,064
Iredell	161,522	0.4850	1.0301	\$126,692	\$1,448	\$31,810	\$2,046,350
Johnston	172,570	0.7800	1.0188	\$78,632	\$1,575	\$32,731	\$1,356,955
Onslow	184,228	0.5850	1.0097	\$71,836	\$1,622	\$43,990	\$1,323,425
<b>Pitt</b>	<b>170,263</b>	<b>0.6800</b>	<b>0.9986</b>	<b>\$66,374</b>	<b>\$1,456</b>	<b>\$32,001</b>	<b>\$1,130,102</b>
Randolph	142,901	0.6100	1.0511	\$70,678	\$927	\$28,723	\$1,010,000
<b>Close Proximity Counties</b>							
Beaufort	47,854	0.5300	1.0436	\$120,400	\$1,757	\$31,509	\$576,161
Edgecombe	56,089	0.8600	1.0273	\$55,269	\$1,296	\$27,103	\$310,000
Lenoir	59,314	0.8350	1.0835	\$66,915	\$1,088	\$31,426	\$396,900
Nash	96,122	0.6700	0.9937	\$71,024	\$1,157	\$34,640	\$682,700
Wilson	81,380	0.7300	1.0764	\$68,813	\$1,366	\$33,044	\$560,000

\*Sales/Assessment Ratio calculated by dividing the assessed valuation by the actual sales price for selected real estate transactions.

\*\*Average Daily Membership as determined by Board of Education.

Source: N.C. Association of County Commissioners 2012-13 Budget & Tax Survey

*(Counties selected for comparison were either in close proximity or similar in population to Pitt County)*