

ANNUAL BUDGET

FY 14-15

Pitt County, North Carolina

Leader in the State, Best in the East



*Find this Butterfly Weed
(Asclepias Tuberosa) at the
Pitt County Arboretum*

The Pitt County Arboretum is located on the grounds of the Agricultural Center at 403 Government Circle, Greenville, and is part of the Pitt County Cooperative Extension. It began with plantings dating back to 1998 and officially became the Pitt County Arboretum in November of 2002. The Arboretum's mission is to increase consumer and green industry (nurseries, garden centers, and landscapers) knowledge and adoption of proper plant selection, cultural practices, and pest management practices that will maximize plant performance, economic resources, and protect the environment.

The Arboretum's motto is "Gardening You Can Do," since the Extension empowers people to have success through research based solutions. The Arboretum is used for gardening classes, landscape and nursery courses, tours, Master Gardener Volunteer Training, and informal learning. The Arboretum has a Rose Garden, Butterfly Garden, Container Gardens, Certified Plant Professional Collection, Wildflower Garden, Herb Garden, Perennial Border, Mixed Border, Turfgrass Plots, Vegetable Garden, Small Fruit Garden, Composting Area, Childrens Garden, Wet Site Garden, Pittosporum Collection and more. The Arboretum is maintained by Extension Master Gardener Volunteers and Extension Agent Danny Lauderdale, who serves as the Arboretum Director.

Each January, the Arboretum hosts a regionally or nationally known garden speaker and every May, the Extension Master Gardener Volunteers hold a plant sale the Saturday following Mother's Day. Arboretum hours are from daylight to dark daily. Office hours and restrooms are available Monday-Friday from 8:00a until 5:00p. Tours are held the first Thursday of each month at 10:00a September through May, and 9:00a June through August. For further information about the Arboretum, call (252) 902-1709 or search Pitt County Arboretum on the web.

COUNTY OF PITT

North Carolina

ANNUAL BUDGET Fiscal Year 2014-15



Board of Commissioners

Mark W. Owens, Jr., *Chairman*
Glen Webb, *Vice Chairman*
Tom Coulson
Jimmy Garriss
David S. Hammond
Eugene James
Tom Johnson, Sr.
Melvin C. McLawhorn
Beth B. Ward

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

County Manager

D. Scott Elliott

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

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Shelley Z. Leach, Budget Administrator

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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 2014-15

- ☒ *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.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pitt County
North Carolina**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

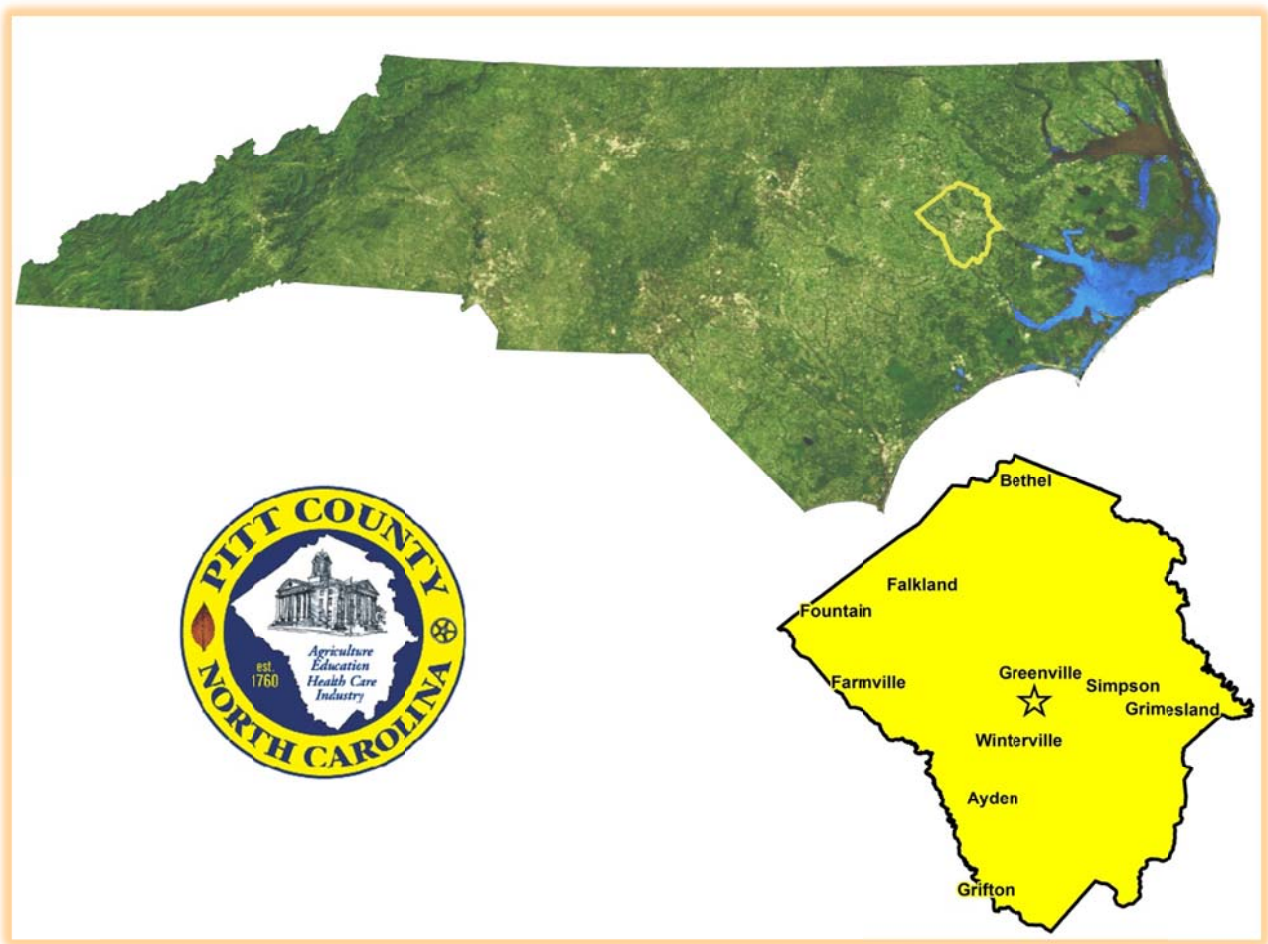
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Pitt, North Carolina, for its annual budget for the fiscal year beginning July 1, 2013.

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.

Welcome to Pitt County!

Pitt County, formed in 1760, has a land area of approximately 656 square miles. Located in the coastal plain, the County is in the heart of eastern North Carolina, approximately 90 miles east of the capital city of Raleigh, 75 miles west of the Atlantic Ocean, and 220 miles south of Washington, D. C. The Tar River runs through the center of the County. The land generally slopes toward the east and is level with low rolling hills in the west. The temperature averages from a daily high of 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 ranks as the 14th most populated 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. Pitt County's 2013 estimated population was 173,938 based on the North Carolina Office of State Budget and Management's provisional estimate. The County is also the cultural, retail, and entertainment

hub for all of eastern North Carolina. 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.

Pitt County has an interesting mix of casual small-town charm yet urban amenity options. The pace is slower than many urban cities but there is not a loss of things to do. There are many events, attractions, and entertainment venues to please all tastes. The location of East Carolina University and Pitt Community



College provides cultural and sport activities almost daily that appeal to a variety of interests.

Organizational Overview

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 management policies. The Commissioners employ a County Manager, who serves at the Board's pleasure and who directs the daily operations of the County with the assistance of 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 2014-15) 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. The Greenville, NC MSA has been ranked number 36 on Area Development's list of Leading Locations for 2014: U.S. Metros Ranked for Economic and Job Growth. Out of 379 U.S. metros ranked, Pitt County/Greenville is in the top 10% of all metros, large and small, nationwide. Pitt County/Greenville was the highest ranking MSA in North Carolina.



Pitt County is also 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. 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).

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

Pitt County Schools



The area's educational system is the pride of eastern North Carolina! Pitt County Schools has 35 schools which serve Pitt County and its municipalities. 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. The system expects to serve in

excess of 23,000 students in the 2014-15 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 districts. 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.



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 is an active participant in Pitt County's continuum of education. The college works closely with Pitt County Schools and East Carolina University to improve the articulation of education in the county. PCC works with Pitt County Schools to offer one of the largest Career Tech programs in the state. Career Tech is a curriculum guide which prepares students for technical careers.

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 degrees 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. In 2011, the School of Dental Medicine was established at ECU to specifically address the shortage of dentists in rural regions of North Carolina.

Transportation

Access to the area is provided by an east-west Interstate-quality freeway, a north-south four-lane highway, two railroads, and three commercial airports. An international airport is within a two hour drive and Interstate 95 is within 30 miles of Pitt County. Thirty motor freight carriers provide regular service to the area, with eight operating terminals within the County. Three major deep water ports—Wilmington, NC, Morehead City, NC, and Norfolk, VA—are each within 120 miles of the area.



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

The Pitt-Greenville Airport is 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, Weyerhaeuser, 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.



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 is implemented through the County Board of Health.

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

control of sexually transmitted diseases, tuberculosis and other childhood diseases in child care settings; (2) specific health care services to assure minimal preventive health services for the 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 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.



The James and Connie Maynard Children's Hospital at Vidant Medical Center officially opened in June 2013 with officials predicting that it will become a special healing place for the hundreds of thousands of children whose families live east of I-95. It is the first and only facility designed and built specifically for children in the 29-county region served by Vidant. The 78,000-foot addition to the existing hospital is brightly decorated in colors soothing to children. Officials said a key focus of the design was to provide an environment conducive to patient- and family-centered care. The facility

has 130 inpatient beds, 67 outpatient beds and a special care nursery consisting of 21 beds, each in a private room. It also has the Kids Immunosuppressed Specialty Unit (KISU), a six-bed unit for children with cancer, blood disorders and other conditions that require treatments which compromise their immune systems.

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 important 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 the district park as the Alice F. Keene Park. The 2013 Achievement Award in the category of Parks and Recreation was awarded to Pitt County



during the National Association of Counties Awards Luncheon. Motivated by the diversity and enthusiasm of citizens using the park, partners continue to seek resources for further development.

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. The Physical Activity Challenge 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 includes an intergenerational component with students from the elementary schools working with seniors.



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



PITT COUNTY BOARD OF COMMISSIONERS



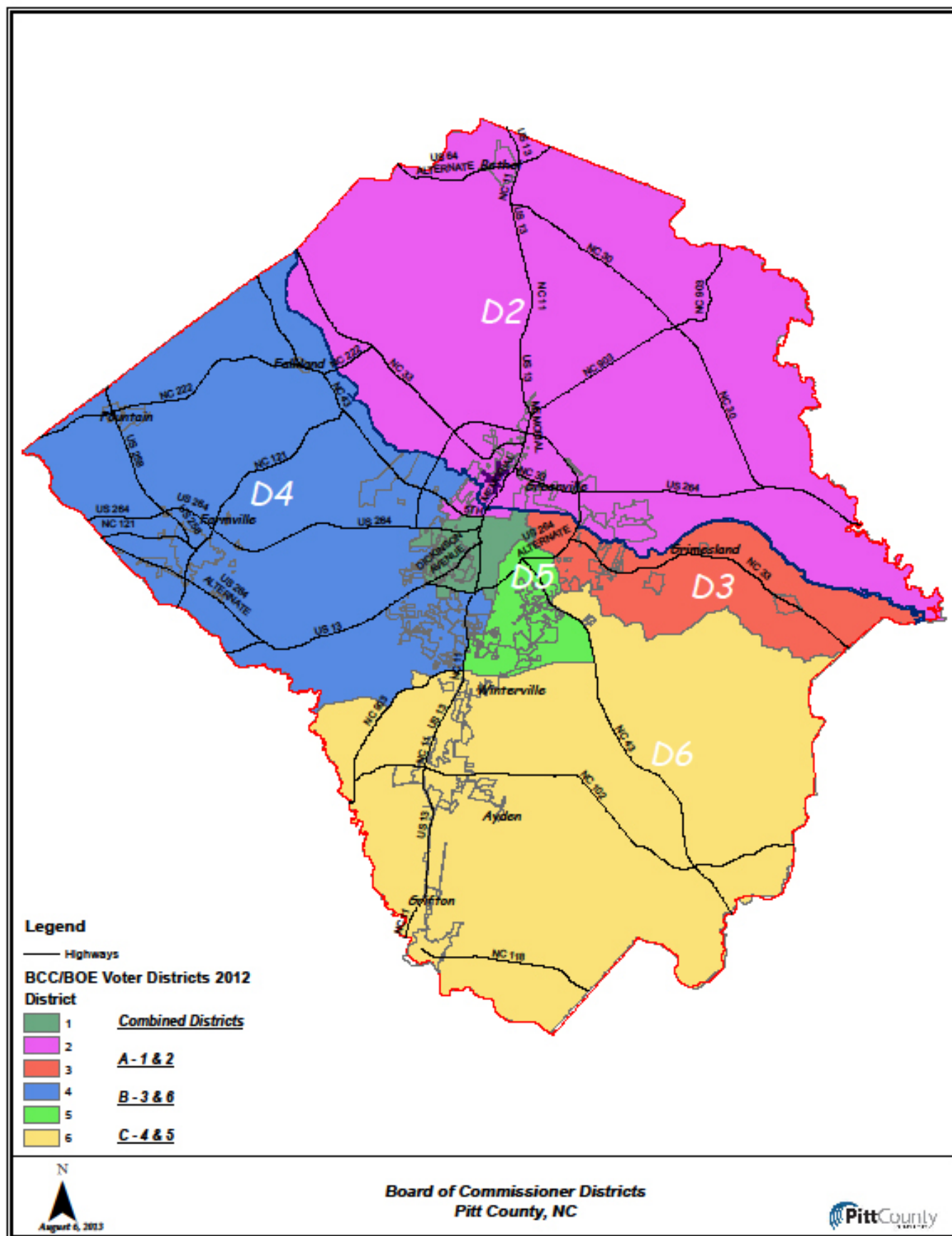
Pitt County Board of County Commissioners (pictured left to right) front row: David Hammond (District 1), Mark W. Owens, Jr. (Chairman, District 4), Jimmy Garris (District 5), Glen Webb (Vice-Chairman, District 6). Back row: Eugene James (District 2), Tom Johnson (District 3), Tom Coulson (District B: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

COUNTY MANAGER

D. Scott Elliott



ELECTION DISTRICTS





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 types which are represented in this book by green divider tabs. A fund is an accounting description for a balanced set of revenues and expenditures grouped together for the purpose of carrying on specific activities. The six fund types in this budget are the General Fund, Special Revenue Funds, Enterprise Fund, Internal Service Funds, a Fiduciary Fund and Capital Project Funds.

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

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

READER'S GUIDE

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

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

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

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

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



June 2014

To the Pitt County Board of Commissioners and Citizens:

The Fiscal Year 2014-15 Annual Budget for Pitt County is presented herewith. A preliminary balanced budget was submitted May 7 and budget workshops were held on May 8-13 for review and discussion. The final Recommended Budget was presented on June 3 and a public hearing was opened following the review. The Budget Ordinance totaling \$215,666,343 was adopted on June 16, 2014.

The Manager's Budget Message on the pages that follow is as presented with the Manager's Recommended Budget. Changes made to the budget by the Board of Commissioners before adoption of the final budget are not contained in this message. The changes made by the Commissioners prior to adoption include increased funding for Pitt County Schools and salary increases for the Sheriff and the Register of Deeds. The remainder of the original message reflects the final provisions of the budget.

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

Sincerely,

A handwritten signature in black ink that reads "D. Scott Elliott". The signature is written in a cursive style with a large, stylized "D" and "E".

D. Scott Elliott, ICMA-CM
County Manager



MANAGER'S BUDGET MESSAGE



June 3, 2014

To the Pitt County Board of Commissioners and Citizens:

The proposed Fiscal Year (FY) 2014-15 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 14-15 and attempts to maintain Pitt County's tradition of high quality services. The proposed FY 14-15 budget achieves an available fund balance within the County's stated goal of 18-20%.

The proposed budget for FY 14-15 totals \$215,393,343. This budget represents an increase of 1.91% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$152,708,665 or a 1.95% increase from current year. The proposed tax rate to support the FY 14-15 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 designated for Industrial Development.

BUDGET PROCESS

The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan at the February 3rd Capital Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 14-15 budget requests in early March. Budget conferences to review departmental budgets 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 \$8 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 7, 2014. The Manager's preliminary balanced budget was the impetus for discussion at workshops held May 8th through May 13th.

Highlights:

- Maintains the current ad valorem tax rate of \$.68
- Expands Animal Control Services for Canine Control enforcement
- Increases staffing for Public Safety & Human Services
- Increases funding to both Pitt County Schools and Pitt Community College
- Maintains service levels to our citizens

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

MANAGER'S BUDGET MESSAGE

BUDGET DEVELOPMENT CONSIDERATIONS

At the Board's February 3rd 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.

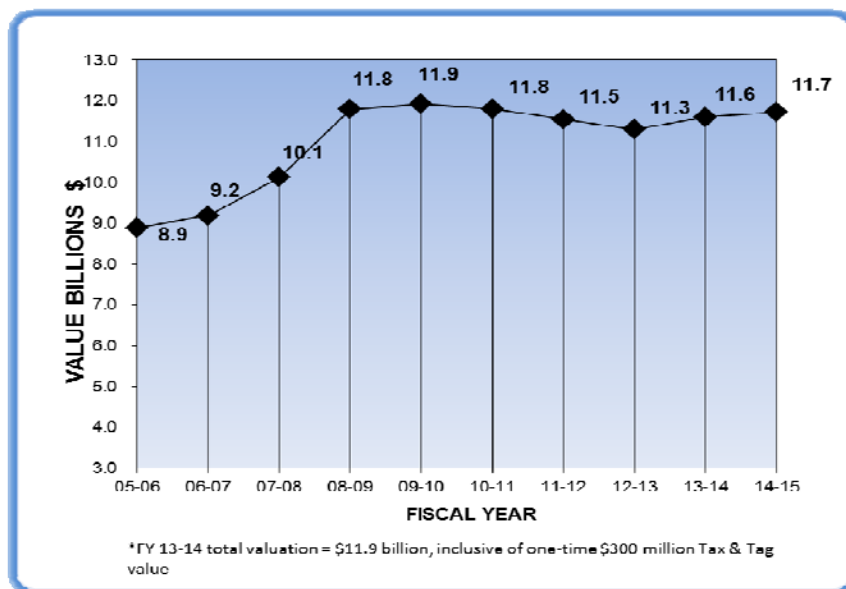
The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations included in the development of the coming year's program of work were:

- Continues concept of "base budgeting" and builds upon structural balance
- Addresses the stated priorities of the Board of Commissioners – education, public safety, health and welfare by adding positions and additional funding;
- Responds to concerns related to Animal Control in the unincorporated areas of the County
- Addresses/considers input received during May 2014 budget workshops;
- Addresses critical staffing needs in the Sheriff's Office, Social Services and 911 Communications;
- Maintains existing service levels

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

REVENUE ASSUMPTIONS

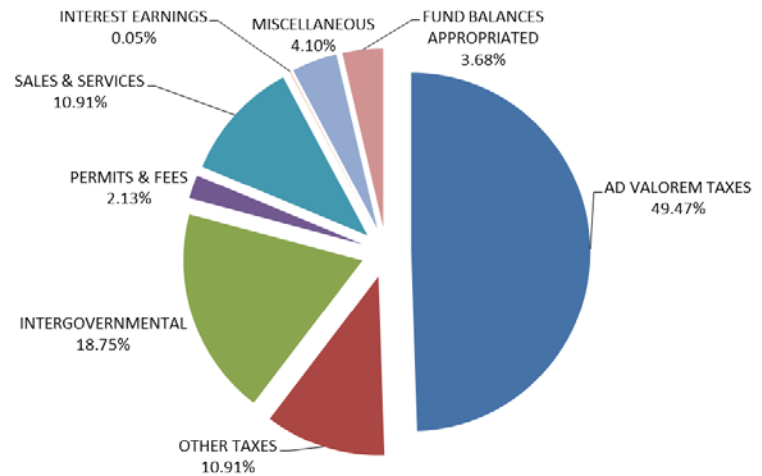
Ad Valorem Taxes – The County's base property valuation is estimated to be \$11.7 billion, reflecting a growth in the base of .99% over the prior year after removing approximately \$323 million of the growth attributed to a one-time increase in registered motor vehicle valuation as a result of the State's transition to the new "Tag and Tax Together" program. From FY 2009-10 through 2012-13, 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 occurred, it was not a huge value loss as compared to other parts of the state and nation. Property values appear to be rebounding since FY 12-13 as evidenced by the modest positive trend in the chart below. The chart demonstrates the continuous growth in the valuation of the tax base of Pitt County over the past 10 years.



MANAGER'S BUDGET MESSAGE

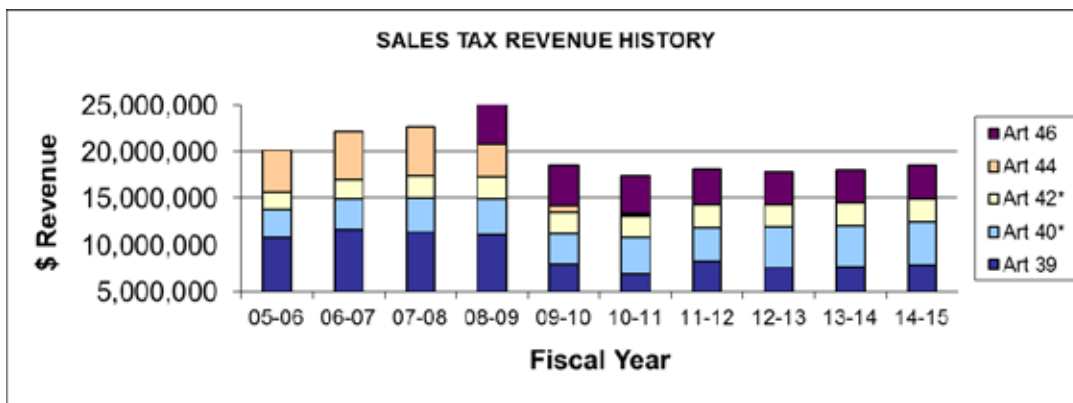
The Industrial Development Fund is allocated seven-tenths of a cent (0.7) from Pitt County's 68.0 cents tax levy. The Industrial Development Fund is used to support economic and industrial development activities throughout the County.

As presented in the pie-chart at the right, which represents the full County budget, nearly 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 and other taxes are the third largest sources of revenue. Within the General Fund, over 73 percent of the projected 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.



Note: FY13-14 & FY14-15 are estimates
*Reflects portion received in General Fund

Beginning with the 2009-10 FY, there were 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 continues to see growth as total taxable sales within the County have remained stable. The FY 14-15 budget projects a 3% increase in sales tax revenues.

MANAGER'S BUDGET MESSAGE

Fees – Fees have been reviewed and increases are proposed for a few areas of the County's operations. Animal Control has requested an increase in owner requested euthanasia as well as the implementation of dog licensing fees in the unincorporated areas of the County. Environmental Health has also adjusted restaurant review fees, authorizations to construct for permits issued prior to July 1, 2001, and swimming pool plan review fees as needed.

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

Fire Districts	Current Rate	Proposed Rate
Ayden	0.0475	0.0475
Bell Arthur	0.0885	0.0885
Belvoir	0.0189	0.0225
Bethel	0.0675	0.0675
Black Jack	0.0740	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	0.0675
Gardnerville	0.0940	0.0940
Grifton	0.0599	0.0599
Grimesland	0.0700	0.0700
Pactolus	0.0425	0.0625
Red Oak	0.0700	0.0700
Sharp Point	0.0600	0.0600
Simpson	0.0650	0.0650
Staton House	0.0275	0.0275
Stokes	0.0700	0.0700
Winterville	0.0440	0.0440

Emergency Medical Service (EMS) District Tax – The EMS District has been in place for twelve 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. This earning equals a small fraction on the tax levy that is not placed on taxpayers. Unfortunately, the current economic climate keeps investment rates at all-time lows and, while the County has similar amounts to invest, it is not able to maximize returns to match pre-recession performance.

Fund Balance – \$2.4 million in Fund Balance is appropriated to balance the FY 14-15 operating budget within the General Fund. This amount is inclusive of a one-time fund balance appropriation of \$415,000 to support implementation costs of the new Canine Control Ordinance. As of June 30, 2014, it is projected that the General Fund Available Fund Balance will be approximately 18.92%. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 26.07% of expenditures at June 30, 2013 while the average of fund balance for all 100 counties was 26.77%. The proposed budget continues to ensure that the County operates within its means, without further erosion to the Fund Balance of the General Fund.

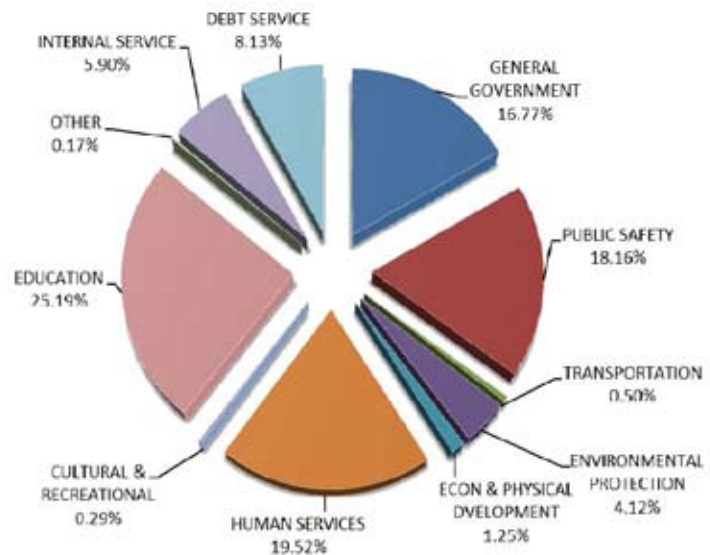
MANAGER'S BUDGET MESSAGE

EXPENDITURE HIGHLIGHTS

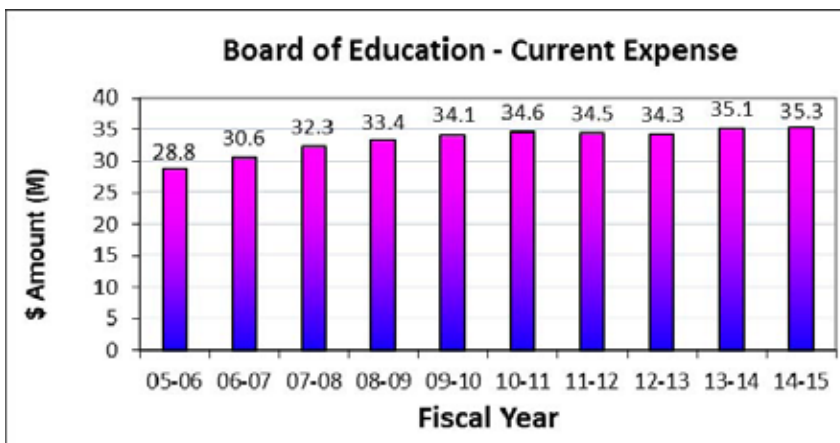
The County's expenditures are divided across several major service areas that are shown on the chart to the right. Education funding to Pitt County Schools and Pitt Community College account for the largest portion, with human services—such as Public Health and Social Services—in a close second. Public Safety is our third largest expenditure area.

The total County budget is projected to increase from the current year original budget by 1.91%, with the General Fund, which is the controlling fund, increasing by 1.95%.

Noteworthy changes to expenditures include:

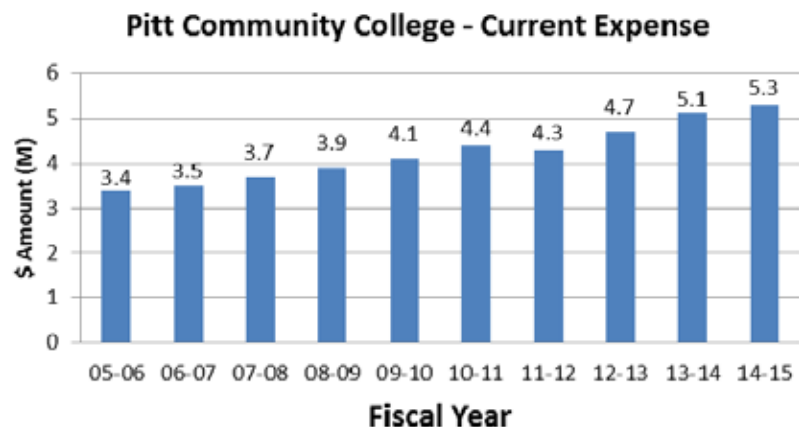


Education – Pitt County is providing a \$227,000 increase in current expense funding to the Board of Education over the current year with a total appropriation of \$36,053,287. Of that amount, \$35.3 million is appropriated for current expense while \$750,000 is appropriated for capital expense. The Board annually appropriates \$750,000 for pay-as-you-go Category I, II and III capital needs. The chart below shows the Board of Commissioners' current expense funding over the past 10 years.



It is important to note that the proposed FY 14-15 current expense appropriation represents the County's highest level of funding on record for Pitt County, one of the highest priorities of the County.

Pitt Community College will see an increase of 2.94% 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 14-15 current expense appropriation represents the County's highest level of funding on record for Pitt Community College.



MANAGER'S BUDGET MESSAGE

Human Services – The Social Services' overall budget increased by 5.91% from a FY 13-14 amount of \$29,796,080 to \$31,558,093 for the new fiscal year. The addition of 31 FTE positions is the main driver behind the increase. An additional 28 Income Maintenance Caseworkers and 3 Social Workers have been added to the budget. The Department will be able to leverage 75% of Federal funds to support these additional positions that are needed as the result of transition to the new NC FAST system for processing food assistance and Medicaid cases.

The Public Health Department's budget reflects an overall increase of 3.42%.

Public Safety – The Sheriff's overall budget increased by 2.30% as compared to current year budget excluding one-time FY 13-14 expenditures of \$799,000. This increase allows for 3.75 FTE additional positions.

In response to the Commissioners' request, the FY 14-15 budget includes a service expansion in the Animal Control Department. The FY 14-15 budget totals \$906,999, which is an increase of 104.72% over the current year budget of \$443,045. As the Board is aware, this service expansion is required in order to enact the new Canine Control Ordinance which will take effect in the unincorporated areas of the County. Implementation of the new ordinance will be a phased-in approach which is planned to occur over the next two fiscal years. In Year 1 (FY 14-15), additional shelter, administrative and field staff will be added to begin enforcement of the ordinance. While additional revenue is expected to be generated from a new dog license in unincorporated Pitt County, the balance of the additional expenditure will be supported by a one-time allocation of fund balance.

Year 2 (FY 15-16) of the expansion will include the expansion of Animal Shelter space and shelter staff to accommodate the increased intake of dogs as a result of the ordinance. A request to the County's municipalities will be made to agree to countywide dog licensing to support increased sheltering demands. It is also expected that revenues generated by reducing the current ad valorem tax payment discount from 2% to ½% will further support expansion efforts.

The Emergency Medical Service Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for twelve years. This budget holds the EMS District tax rate constant at 4.6 cents. The budget includes funding for operational increases to all County EMS Squads and increases for capital expenditures.

The reformulated 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 1.5% beginning in January 2015 for all employees is recommended for the FY 14-15 budget. The January Consumer Price Index (CPI), which is normally used to benchmark the County's adjustment, was 1.6%.

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 place for employees within the Inspections Department and the Sheriff/Detention Departments. For the fourth year, no funding to continue either of these processes is included within the budget recommendation. However for the second consecutive year, 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, 94 new positions were requested by departments. A total of 47.50 have been recommended with 15.50 in public safety, 31 in health/welfare, and 1 in solid waste/recycling.

CAPITAL IMPROVEMENT PLAN

An updated Multi-Year Capital Improvement Plan (CIP) is presented each year as part of the annual budget process. This year, at our February 3rd Capital Planning Workshop, the County completed a review of future capital needs. Additionally, staff introduced the concept of Capital Budgeting and recommended to the Board that this be incorporated into future plans. Staff presented data on construction costs, projected timelines, and operating impact. This data was then overlaid against existing debt service and growth projections to give a better overview of the full impact. For FY 14-15, the Board approved an increase in the threshold for inclusion in the CIP from \$50,000 to \$100,000; continuation funding is included for minimal recurring capital outlay that meets that criterion. Throughout

MANAGER'S BUDGET MESSAGE

FY 14-15, staff will continue to work on formalizing the capital budgeting process which will alleviate the operating budget of high dollar, one-time capital expenditures.

CONCLUSION

As we bring to a close yet another budget development process, it has once again 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,

A handwritten signature in cursive script that reads "D. Scott Elliott".

D. Scott Elliott, ICMA-CM
County Manager



BUDGET ORDINANCE

COUNTY OF PITT, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2014-15

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, 2014 and ending June 30, 2015:

GENERAL FUND

GENERAL GOVERNMENT

Governing Board, County Manager, Legal	1,164,729
Finance, Tax Administration, Elections, Animal Shelter	4,583,325
Register of Deeds	612,835
Human Resources, Veteran Services	704,197
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	2,693,810
Buildings & Grounds, Engineering, Housekeeping	2,692,287
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	26,989,609
Emergency Management, Communications	2,068,900
Economic Development, Public Safety, Human Services, Cultural/Recreation	1,422,094
Transportation, Medical Examiner	
Inspections, Planning, Planning E911, Permitting Center, Soil & Water Conservation	1,439,766
Cooperative Extension, Farmers' Market	373,327
Pitt County Schools	36,326,287
Pitt Community College	5,320,326
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	275,335
Transfer to Public Health	4,318,753
Transfer to Department of Social Services	9,214,909
Transfer to Mental Health	487,500
Transfer to Debt Service Fund	5,788,703
Transfer to Worker's Compensation Fund	650,000
Transfer to Pitt Area Transit System Fund	30,877
Transfer to Retiree Medical Insurance Fund	1,121,385
Non-Departmental, Contingency	2,715,678

TOTAL \$110,994,632

PUBLIC HEALTH

Administration	\$2,536,680
Environmental Health	1,290,495
Communicable Disease	951,927
Chronic Disease Prevention	476,238
Women's & Children's Health	4,306,100

TOTAL \$9,561,440

BUDGET ORDINANCE

SOCIAL SERVICES

Administration	\$2,570,812
Services & Programs	20,380,459
Public Assistance	6,175,665
Child Support	<u>2,431,157</u>
TOTAL	\$31,558,093

COURT FACILITIES

Court Facility Operating Expenses	\$280,000
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MENTAL HEALTH

General Agency	\$587,500
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TOTAL GENERAL FUND	\$152,981,665
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LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$275,335
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SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$6,591,473
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ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$5,545,835
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STATE GRANTS FUND

JCPC Methodist Home Grant	58,572
JCPC Building Hope	48,000
JCPC Juvenile Restitution Grant	95,434
JCPC Juvenile Crime Prevention	8,730
JCPC Rise and Shine Grant	58,826
JCPC Teen Court Grant	<u>59,922</u>
TOTAL	\$329,484

PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$1,066,779
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INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$1,190,771
ECTC Rental Operation	<u>57,260</u>
TOTAL	\$1,248,031

BUDGET ORDINANCE

FIRE DISTRICTS FUND

Fire Districts

Ayden	\$104,457
Bethel	29,559
Bell Arthur	178,229
Belvoir	27,421
Black Jack	101,294
Clarks Neck	24,670
Eastern Pines	327,683
Falkland	97,512
Farmville	47,008
Fountain	31,820
Gardnerville	79,962
Grifton	74,624
Grimesland	71,090
Pactolus	77,254
Red Oak	121,102
Sharp Point	3,010
Simpson	231,307
Staton House	249,875
Stokes	55,872
Winterville	191,792

TOTAL	\$2,125,541
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EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$5,294,131
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EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$634,064
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DEBT SERVICE FUND

Principal and Interest on Debt	\$17,507,496
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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	\$8,606,340
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GARAGE FUND

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

EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses	\$9,788,509
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RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$1,121,385
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WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$676,700
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GRAND TOTAL - ALL FUNDS - EXPENDITURES	\$215,666,343
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SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2014-15 to meet the foregoing appropriations:

GENERAL FUND

GENERAL GOVERNMENT

Ad Valorem Taxes	\$79,776,653
Other Taxes	15,299,981
Restricted & Unrestricted Revenues	704,625
Permits & Fees	2,084,500
Sales & Services	5,682,370
Investment Earnings	75,000
Miscellaneous Revenues	2,409,003
Debt & Non Revenue Receipts	2,547,500
Fund Balance Appropriated	2,415,000

TOTAL	\$110,994,632
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PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$3,849,372
Permits & Fees	210,295
Miscellaneous	811,554
Fund Balance Appropriated	371,466
Intrafund Transfer	4,318,753

TOTAL	\$9,561,440
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SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$22,075,251
Sales & Services	262,161
Miscellaneous	5,772
Intrafund Transfer	9,214,909

TOTAL	\$31,558,093
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BUDGET ORDINANCE

COURT FACILITIES

Facilities Fees	\$280,000
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MENTAL HEALTH

Intrafund Transfer	487,500
Other	100,000

TOTAL	\$587,500
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TOTAL GENERAL FUND	152,981,665
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LAW ENFORCEMENT OFFICERS' PENSION FUND

Intrafund Transfer	\$275,335
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SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$4,500,000
Lottery	1,600,000
Fund Balance Appropriated	491,473

TOTAL	6,591,473
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ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$3,605,000
Fund Balance Appropriated	1,940,835

TOTAL	\$5,545,835
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STATE GRANT FUNDS

JCPC Methodist Home Grant	58,572
JCPC Building Hope	48,000
JCPC Juvenile Restitution Grant	95,434
JCPC Juvenile Crime Prevention	8,730
JCPC Rise and Shine Grant	58,826
JCPC Teen Court Grant	59,922

TOTAL	\$329,484
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PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$457,703
Sales & Services	570,140
Miscellaneous	8,059
Intrafund Transfer	30,877

TOTAL	\$1,066,779
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BUDGET ORDINANCE

INDUSTRIAL DEVELOPMENT COMMISSION FUND

Ad Valorem Taxes	\$802,105
Restricted Intergovernmental Revenues	184,000
Rental Income	179,700
Fund Balance Appropriated	<u>82,226</u>
TOTAL	\$1,248,031

FIRE DISTRICTS FUND

Ad Valorem Taxes	\$2,125,541
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EMS DISTRICT FUND

Ad Valorem Taxes	\$2,670,043
Sales & Services	2,400,000
Fund Balance Appropriated	<u>224,088</u>
TOTAL	\$5,294,131

EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$594,248
Fund Balance Appropriated	<u>39,816</u>
TOTAL	\$634,064

DEBT SERVICE FUND

Miscellaneous	\$651,854
Transfer from Article 46 Sales Tax	5,133,335
Transfer from School Capital Reserve	5,841,473
Intrafund Transfer	5,788,703
Solid Waste Transfer	<u>92,131</u>
TOTAL	\$17,507,496

SCHOOL CAPITAL PROJECT FUND

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

Fees & Charges	\$7,858,840
Other Revenues	<u>747,500</u>
TOTAL	\$8,606,340

GARAGE FUND

User Charges	\$1,123,575
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BUDGET ORDINANCE

EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$406,624
Interest Income	4,550
Fund Transfer from County Departments	8,668,656
Fund Balance Appropriated	708,679
TOTAL	<u>\$9,788,509</u>

RETIREE MEDICAL INSURANCE FUND

Transfer from General Fund	\$1,121,385
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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
TOTAL	<u>\$676,700</u>

GRAND TOTAL - ALL FUNDS - APPROPRIATIONS	<u>\$215,666,343</u>
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SECTION III. The following tax rates, based upon collections of 95.5%, are hereby levied for the Fire and EMS Districts for Fiscal Year 2014-15:

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	\$0.0475	\$230,272,784	\$104,457
Bell Arthur	\$0.0885	\$210,877,654	\$178,229
Belvoir	\$0.0225	\$127,621,258	\$27,421
Bethel	\$0.0675	\$45,854,650	\$29,559
Black Jack	\$0.0740	\$143,333,880	\$101,294
Clark's Neck	\$0.0450	\$57,404,472	\$24,670
Eastern Pines	\$0.0500	\$686,246,091	\$327,683
Falkland	\$0.0600	\$170,177,603	\$97,512
Farmville	\$0.0389	\$126,537,461	\$47,008
Fountain	\$0.0675	\$49,361,578	\$31,820
Gardnerville	\$0.0940	\$89,073,929	\$79,962
Grifton	\$0.0599	\$130,451,298	\$74,624
Grimesland	\$0.0700	\$106,342,412	\$71,090
Pactolus	\$0.0625	\$129,430,953	\$77,254
Red Oak	\$0.0700	\$181,154,847	\$121,102
Sharp Point	\$0.0600	\$5,252,729	\$3,010
Simpson	\$0.0650	\$372,625,190	\$231,307
Staton House	\$0.0275	\$951,449,931	\$249,875
Stokes	\$0.0700	\$83,577,717	\$55,872
Winterville	\$0.0440	\$456,430,693	\$191,792
Total Fire Districts			\$2,125,541
EMS District			
Pitt County (less City of Greenville)	\$0.046	\$5,907,223,500	\$2,595,043

BUDGET ORDINANCE

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 lapse salary can be used to fund any other operational expense, without Manager approval. Movement of funds to purchase unbudgeted Capital requires same approval.
- c. The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs.
- d. The funding for merit (step) increases, reclassifications, and cost of living allowances may be moved from the budgeted reserve with the approval of the Deputy County Manager - Financial Services. For FY14-15, 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 \$981 per month for regular service. Additionally, County Commissioners are compensated to cover mileage and expenses incurred in their service to Pitt County in the amount of \$200 per month for regular members, \$300 for the Vice Chair, and \$400 for the Chair.

SECTION VII. Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2014, 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 \$11,722,394,714 and an estimated collection rate of 97.75%.

BUDGET ORDINANCE

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 certain taxes for the municipalities of Ayden, Bethel, Falkland, Farmville, Fountain, Greenville, Grifton, Grimesland, Simpson and Winterville in accordance with the Municipal Collection Agreements adopted by the governing boards and in compliance with the North Carolina General Statutes. For the municipalities of Bethel, Falkland, Greenville and Grimesland, for whom the County will collect real and personal property taxes, a collection fee of 1.5% of real and personal property taxes collected will be charged. For the municipalities of Ayden, Bethel, Falkland, Farmville, Fountain, Greenville, Grifton, Grimesland, Simpson and Winterville for whom the County will collect delinquent motor vehicle taxes for motor vehicles with registration renewal dates prior to September 1, 2013, a collection fee of 1.5% will be charged. In accordance with the Municipal Collection Agreements, a fee of 1% will be charged for motor vehicles with registration renewal dates on for after September 1, 2013 for assessment services.

SECTION XI. The Board of County Commissioners hereby authorizes married full-time benefited County employees who were married and receiving the benefit of family health insurance on or before June 30, 2013, to continue to receive the benefit at no additional cost. This compensation is subject to annual appropriation and approval by the Board of County Commissioners.

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.

SECTION XIII. The Board of County Commissioners hereby authorizes the Pitt County Manager to prepare and submit the appropriate paperwork to reduce the discount rate for early ad valorem tax collection from 2% to 1/2% beginning with the 2015-16 fiscal year.

Adopted this 16th day of June, 2014.




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


Kimberly W. Hines, Clerk
Pitt County Board of Commissioners



BUDGET PROCESS

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

LEGAL BUDGET REQUIREMENTS

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

Budget Preparation Calendar

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

Budget Forms and Procedures

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

Departmental Requests

G.S. 159-11 requires that the budget officer's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. G.S. 159-11(b) states what the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year,
- Important features of the activities anticipated in the budget,
- The reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and
- Any major changes in fiscal policy.

BUDGET PROCESS

Board Review

Once the budget is before the Board of Commissioners, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least ten days must pass between submission of the budget and the adoption of the budget ordinance.
- On the same day that the budget is submitted to the Board of Commissioners, the Budget Officer must file a copy of it in the office of the Clerk to the Board where it is available to the public and the press.
- The Clerk to the Board must publish a notice that the budget has been delivered to the Board of Commissioners and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meetings Law (G.S. 143-318.9 - 318.18) applies to the budget preparation and adoption process.

Adoption of the Budget Ordinance

The budget ordinance must contain the appropriations, the estimated revenues, the property tax levy and actual tax rate. As required by the Local Government Budget and Fiscal Control Act (G.S. 159, Article 3), the governing board must adopt an annual balanced budget ordinance by July 1 for all funds except those funds that operate under project ordinances. A balanced budget is one in which the sum of estimated net revenues and appropriated fund balances equals the appropriations.

BUDGET PREPARATION AND ADOPTION

From inception to adoption, the budget process encompasses the better part of a year—normally 8 to 10 months. An outline of the *Budget Calendar* is included within this section. For Pitt County, the process begins in the Fall with solicitation of capital needs for inclusion in the County's 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 3 to assure adequate opportunity to receive additional citizen input on the budget.

BUDGET PROCESS

Pitt County's budget was adopted on June 16, 2014, 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 FY14-15, 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

Pitt County Budget Calendar for FY 2014-15

October 2013	Request for Capital Improvement Projects
January 29, 2014	Capital Budgeting Workshop
	Review, update, affirm Board's Goals for FY 2014-15
	Departments formulate objectives/action plans for the budget year tied to Commissioners' goals
*February 3, 2014	Forward budget packages to department heads through courier (MUNIS Budget entry access available) (regular BOCC meeting)
March 3, 2014	All budget requests and documentation due from departments to Financial Services Department. (Departmental access to MUNIS budget entry closed at 5 p.m.)
March 3-14, 2014	Budget compilation and balancing
March 17, 2014	Budget documents to County Manager for review
March 17-31, 2014	Internal review by Manager and select staff
April 14-17, 2014	Departmental budget conferences with County Manager
May 2, 2014	Return revised budget requests to departments for review
May 6, 2014	Present overview, balanced budget (tentative) to Board of Commissioners. (This document will be used as a working copy during budget workshops.)
May 6-9, 2014	Workshops with Commissioners to present and review/amend tentative budget
May 12-16, 2014	Open for additional workshops, if needed
May 19, 2014	Manager's Recommended Budget and Budget Message presented to Board of Commissioners (regular BOCC meeting)
June 3, 2014	Hold public hearing for citizen input at 7 p.m. (and possible budget adoption)
June 16, 2014	Alternative date to adopt 2014-15 Budget (regular BOCC meeting)

*Makeup date for Capital Budgeting Workshop due to inclement weather.

BUDGET POLICIES

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

GOALS

The following long-range goals were developed by the Board of Commissioners in strategic planning sessions in 2004 and were reconfirmed in February 2014 for continuation in the FY 2014-15 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

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

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

BUDGETARY ACCOUNTING SYSTEM & CONTROL

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

The entity wide financial statements will be reported on a full accrual basis separated by funds with governmental activities and business-type activities, in accordance with the Governmental Accounting Standards Board Statement No. 34. Under full accrual, revenues are recorded when earned and expenses are recorded when incurred. All governmental funds will be reported in the fund financial statements on a modified accrual basis. All proprietary funds will be reported in the fund financial statements on a full accrual basis.

FUND ACCOUNTING

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

GOVERNMENTAL FUNDS

General Fund The General Fund is the principal fund used to account for the provisions of governmental services. The fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. 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 8 Special Revenue Funds: State & Federal Asset Forfeiture Fund; Community Development Block Grant Fund, State Grants Fund, Pitt Area Transit System Fund, Industrial Development 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 accounting and budgeting purposes the following Capital Project Funds: Pitt Community College (Bowen Farm) Fund, Pitt Community College 2010 Fund, Vernon White Fund, Guaranteed Energy Savings Project, Chicod Project Fund, 2009 LOBS Education Projects Fund, Sadie Sautter Project Fund, Communication Expansion Project Fund, Community Schools & Recreation Building Fund, ECTC Building Fund, School Improvement Projects Fund, Pitt County Schools Capital Reserve Fund and Article 46 Sales Tax Reserve Fund.

BUDGETARY ACCOUNTING SYSTEM & CONTROL

PROPRIETARY FUNDS

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

Internal Service Funds Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-replacement basis. Pitt County has 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 2013-14, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$34.3 million, of which \$24.7 million will be unreserved (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2014 is anticipated to be 18-20% range. 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

DEPOSITS AND INVESTMENTS

DEPOSITS

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

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

INVESTMENTS

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

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

BUDGETARY CONTROL

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

BUDGETARY ACCOUNTING SYSTEM & CONTROL

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

PERFORMANCE MEASUREMENTS & TOTAL QUALITY

Accountability and improvement are essential parts of our operation and, therefore, a part of the budgetary process as well. Pitt County believes that a system of measurable objectives should be established for each area of its operations. The County began its initial stages of performance measures within the budget in Fiscal Year 1996-97 with only a few departments participating in the initial phase of identifying annual objectives. Each successive year, additional departments have been included in the process of identifying and reporting their objectives for the coming year and summarizing accomplishments from the previous year.

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

In addition to the performance component, Pitt County is committed to continuous improvement in quality. The County utilizes its Training Department, a division of Human Resources, to focus on Total Quality techniques through training programs offered to all employees. By identifying key services or processes and organizations that excel, the County utilizes benchmarking mechanisms to make improvements within government. Projects have included revamping the payroll time record process, which involved a Quality Team researching methods from various governmental and other outside agencies, taking optimum components, and sculpting a better process to serve the needs of Pitt County. This project has since been expanded to an electronic timekeeping and payroll notification system. Another major project was development and implementation of a new employee evaluation tool that uses performance objectives and interim evaluations to guide employees and their supervisors toward desired outcomes. Another team completed revisions to the Personnel Ordinance which were adopted in mid-2008. Other completed projects include a consolidated office supply purchasing process, consolidated copier service and a bulk cellular plan. Countywide imaging is underway in a phased approach.

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

FINANCIAL PLANNING

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 2014-15 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 97.75% collection rate is anticipated and \$2.2 million is included in the estimate for collection on delinquent accounts. While the FY 15 Ad Valorem tax estimate represents a .69% decrease over FY 14 total estimates, when allowance is made for the one-time Registered Motor Vehicle (RMV) tax transition of the prior year, current year estimates are actually 1.7% higher than prior year ad valorem tax 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 2.5-3.5% each year. Over the past 2-3 years of economic uncertainty, moderate growth has been seen. FY 15 Sales Tax revenues are projected to increase by 3.5%. Future year projections also assume a 2.5% 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 ¼ 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 & ¼ % 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.

FINANCIAL PLANNING

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 the current fiscal year, the Board approved an additional appropriation of \$.4 million of available fund balance to support expanded Animal Control services. This is intended to be a one-time appropriation with subsequent years' services being supported by a combination of animal license fees and a reduction to the current ad valorem payment discount rate. 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 .75% cost of living allowance (COLA) increase in the current budget year. The Board of Commissioners approved a 1.5% annual salary adjustment to be effective January 2015. 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 2% growth factor to cover the Community College and the Board of Education needs.
4. **Other Agencies:** This line item represents funding to groups that are not a part of the General Government or Human Services operating areas. Funding for cultural, 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 any capital items (\geq \$100,000) which are anticipated to be funded on a pay-as-you-go basis. Those items which will be financed have had annual debt service requirements estimated based on current market conditions and budgeted under the Debt Service category. The annual funding requirements for proposed Capital Outlay are from the multi-year plan as prepared during the budget process. 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

SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

Pitt County, North Carolina

(in millions)

	2013-14 Adopted	2014-15 Adopted	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast
<u>Revenues:</u>						
Property Taxes	80.33	79.77	81.37	85.20	86.90	88.64
Sales Taxes	14.77	15.30	15.53	15.76	16.00	16.24
All Other Revenues	38.78	39.17	39.56	39.96	40.35	40.76
Transfers In	11.94	10.06	13.34	14.10	14.56	15.03
Fund Balance Appropriated	2.00	2.40	1.96	1.92	1.88	1.84
Totals	147.82	146.70	151.75	156.94	159.70	162.52
<u>Expenditures:</u>						
General Government						
Salaries & Benefits	33.90	32.68	33.33	34.00	34.68	35.37
Operating	11.12	11.23	11.34	11.46	11.57	11.69
Human Services						
Salaries & Benefits	21.21	22.80	23.26	23.72	24.20	24.68
Operating	18.38	18.24	18.42	18.61	18.79	18.98
Schools/PCC	40.97	40.82	42.04	43.31	44.61	45.94
Other Agencies	0.82	0.80	0.80	0.80	0.80	0.80
Debt Service						
County	5.74	5.21	5.50	5.50	5.50	5.50
Schools	6.02	5.80	6.00	6.00	6.00	6.00
1/4 % Sales Tax	4.80	5.13	4.87	4.87	4.87	4.87
Proposed multi-year CIP	0.00	0.00	2.50	5.00	5.00	5.00
Capital Outlay						
Capital Outlay - General Government	1.43	0.61	0.25	0.25	0.25	0.25
Capital Outlay - Human Services	0.02	0.00	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	0.20	0.20	0.20	0.20	0.20	0.20
Reserves	0.35	0.35	0.35	0.35	0.35	0.35
Transfers Out	2.04	2.00	2.00	2.00	2.00	2.00
Totals	147.82	146.70	151.75	156.94	159.70	162.52
Tax Rate	0.680	0.680	0.680	0.680	0.680	0.680
Total Debt Service as % of Budget with proposed CIP						
	11.20%	11.00%	12.43%	13.62%	13.38%	13.15%
Fund Balance Appropriated as % of Budget						
	1.35%	1.64%	1.29%	1.22%	1.18%	1.14%
Undesignated Fund Balance as a % of Budget						
(* = audited / ** = audit in process)	--	--	--	--	--	--
Assessed Property Valuation						
(*revaluation)	\$11.9B**	\$11.8B	\$12.0B	\$12.9B	\$13.2B	\$13.2B
Total Debt						
	\$164.4M	\$155.9M	\$160.0M	\$175.0M	\$175.0M	\$175.0M
Total Debt as % of Assessed Valuation						
	1.38%	1.32%	1.33%	1.36%	1.33%	1.33%

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

FINANCIAL PLANNING

2013-14 Adopted	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast
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Benchmark #1

Total Debt Service as % of Budget
with proposed CIP

11.20% 11.00% 12.43% 13.62% 13.38% 13.15%

Moody's, Standard & Poors, Fitch Benchmark

Benchmark #2

Assessed Property Valuation

\$11.9B** \$11.8B \$12.0B \$12.9B \$13.2B \$13.2B

Total Debt

\$164.4M \$155.9M \$160.0M \$175.0M \$175.0M \$175.0M

Total Debt as % of Assessed Valuation

1.38% 1.32% 1.33% 1.36% 1.33% 1.33%

Moody's, Standard & Poors, Fitch Benchmark

Benchmark #3

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

19.98% -- -- -- --

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

26.07%

State Average - All Counties

26.77%

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

Benchmark #4

General Obligation Debt Service Per Capita - Pitt County

\$0 \$0 \$0 \$0 \$0 \$0

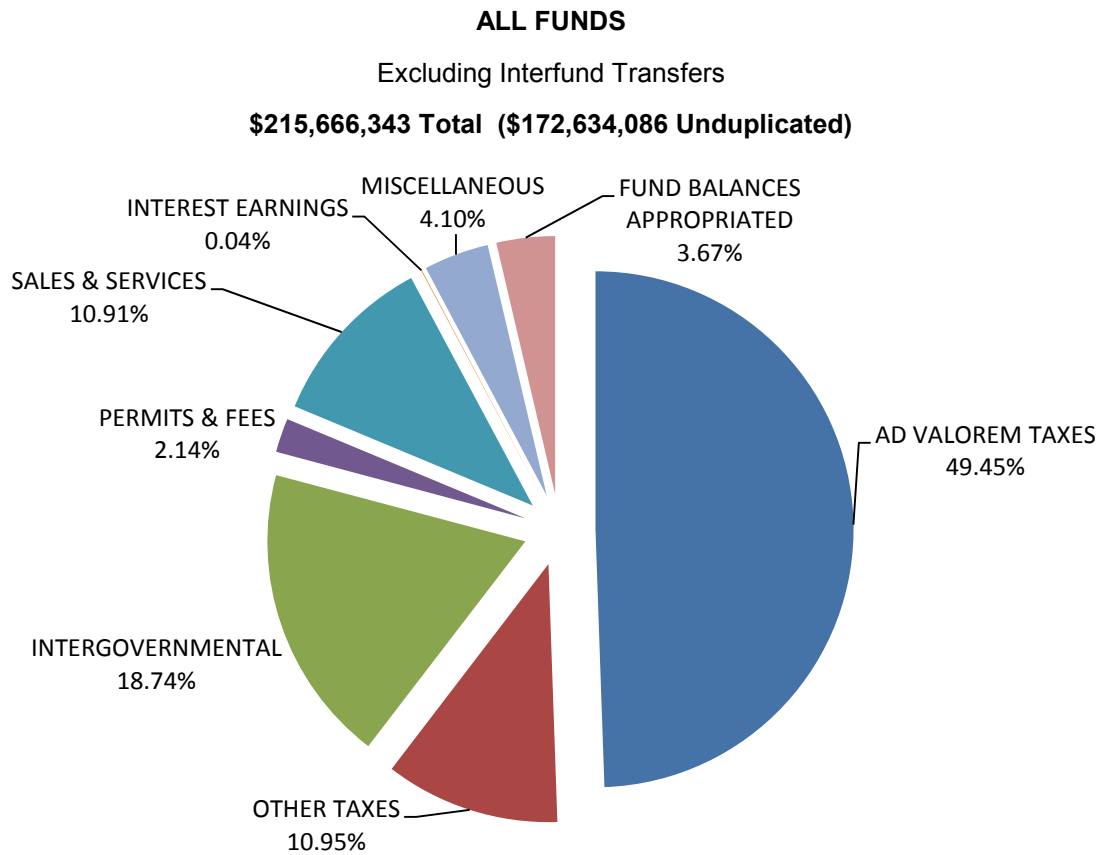
FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County		Ranking	Amount	State Average
Population (2012 Certified)			14	172,569	97,652
Valuation per Capita			79	\$69,138	\$105,957
2011 Per Capita Income			35	\$32,841	\$31,976
Tax Levy per Capita			18	\$470	\$611
Tax Rate per \$100			41	\$0.6800	\$0.6318
Effective Tax Rate per \$100			45	\$0.6870	\$0.6592
Sales/Assessment Ratio			64	1.0103	1.0488
Total School Resources/ADM			47	\$2,010	\$2,179
School Current Expense/ADM			45	\$1,471	\$1,512
School Capital Expense/ADM			51	\$539	\$642
School Debt Service/ADM			43	\$476	\$467

Source: 2013-14 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners.

REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY COME FROM?



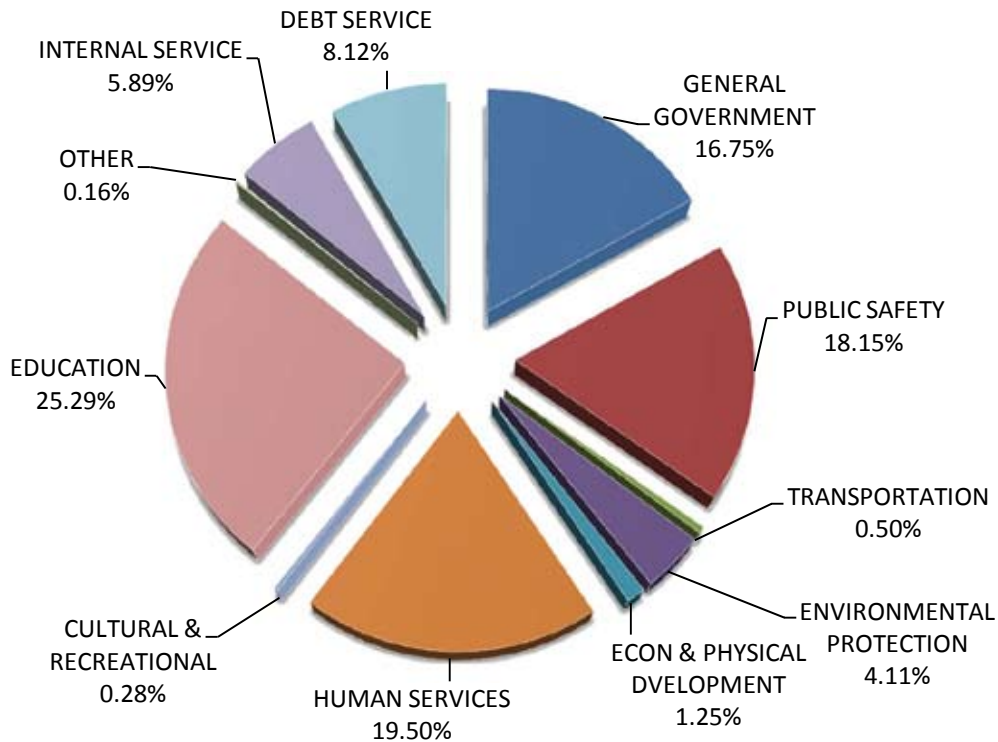
FY 2014-15 REVENUE SOURCES	
AD VALOREM TAXES	\$85,374,342
OTHER TAXES	\$18,904,981
INTERGOVERNMENTAL	\$32,346,624
PERMITS & FEES	\$3,699,122
SALES & SERVICES	\$18,830,677
INTEREST EARNINGS	\$79,550
MISCELLANEOUS	\$7,057,926
FUND BALANCES APPROPRIATED	\$6,340,864
UNDULICATED TOTAL	\$172,634,086
INTERFUND TRANSFERS	\$43,032,257
TOTAL BUDGET	\$215,666,343

REVENUE & EXPENDITURE SUMMARY

WHERE DOES THE MONEY GO?

ALL FUNDS

\$215,666,343 Total (172,634,086 Unduplicated)



FY 2014-15 APPROPRIATIONS	
GENERAL GOVERNMENT	\$36,127,854
PUBLIC SAFETY	\$39,141,536
TRANSPORTATION	\$1,071,279
ENVIRONMENTAL PROTECTION	\$8,870,159
ECON & PHYSICAL DEVELOPMENT	\$2,689,060
HUMAN SERVICES	\$42,048,019
CULTURAL & RECREATIONAL	\$616,350
EDUCATION	\$54,533,921
OTHER	\$350,500
INTERNAL SERVICE	\$12,710,169
DEBT SERVICE	\$17,507,496
TOTAL BUDGET	\$215,666,343
LESS INTERFUND TRANSFER	\$43,032,257
UNDULICATED TOTAL	\$172,634,086

REVENUE & EXPENDITURE SUMMARY

BUDGET SUMMARY - ALL FUNDS

	<i>BUDGET FY 2012-13</i>	<i>BUDGET FY 2013-14</i>	<i>BUDGET FY 2014-15</i>	<i>PERCENT CHANGE</i>
<i>REVENUES / SOURCES</i>				
Ad Valorem Taxes	80,893,933	85,989,537	85,374,342	-0.72%
Other Taxes	18,114,600	18,276,455	18,904,981	3.44%
Intergovernmental	29,630,970	30,504,996	32,346,624	6.04%
Permits and Fees	3,268,822	3,323,122	3,699,122	11.31%
Sales and Services	18,862,602	18,565,151	18,830,677	1.43%
Interest Earnings	200,000	80,000	79,550	-0.56%
Miscellaneous	5,971,807	7,315,860	7,057,926	-3.53%
Fund Balances Appropriated	4,284,292	5,350,888	6,340,864	18.50%
Unduplicated Total	161,227,026	169,406,009	172,634,086	1.91%
Interfund Transfers	41,149,884	41,959,500	43,032,257	2.56%
GRAND TOTAL	202,376,910	211,365,509	215,666,343	2.03%

EXPENDITURES / USES

General Government	33,988,182	36,089,852	36,127,854	0.11%
Public Safety	36,974,950	39,268,861	39,141,536	-0.32%
Transportation	1,145,813	928,867	1,071,279	15.33%
Environmental Protection	8,067,124	8,463,648	8,870,159	4.80%
Economic & Physical Development	2,455,906	2,544,475	2,689,060	5.68%
Human Services	38,901,136	39,963,524	42,048,019	5.22%
Cultural & Recreational	584,595	606,050	616,350	1.70%
Education	50,644,382	53,687,024	54,533,921	1.58%
Other	472,600	296,500	350,500	18.21%
Internal Service	11,921,158	12,341,073	12,710,169	2.99%
Debt Service	17,221,064	17,175,635	17,507,496	1.93%
GRAND TOTAL	202,376,910	211,365,509	215,666,343	2.03%
Less Interfund Transfers	41,149,884	41,959,500	43,032,257	2.56%
Unduplicated Total	161,227,026	169,406,009	172,634,086	1.91%

REVENUE & EXPENDITURE SUMMARY

BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

FUND TYPE	FUND NUMBER	FUND TITLE	ADOPTED FY 2014-15
General Fund			
	100	General Fund	110,994,632
	150	Public Health Fund	9,561,440
	160	Social Services Fund	31,558,093
	170	Court Facilities Fund	280,000
	190	Mental Health Fund	587,500
	300	Debt Service Fund	17,507,496
			<u>170,489,161</u>
Special Revenue Funds			
	240	State Grants Fund	329,484
	241	Pitt Area Transit Fund	1,066,779
	260	Industrial Development Fund	1,248,031
	280	Fire Districts Fund	2,125,541
	281	EMS District Fund	5,294,131
	290	Emergency Telephone System Fund	634,064
			<u>10,698,030</u>
Enterprise Fund			
	600	Solid Waste Fund	8,606,340
Internal Service Funds			
	820	County Garage Fund	1,123,575
	840	Employee Medical Insurance Fund	9,788,509
	841	Retiree Medical Insurance Fund	1,121,385
	850	Worker's Compensation Fund	676,700
			<u>12,710,169</u>
Fiduciary Fund			
	110	LEO Pension Fund	275,335
Capital Project Funds			
	200	School Capital Reserve Fund	6,591,473
	210	Article 46 Sales Tax Reserve Fund	5,545,835
	510	School Improvement Projects Fund	750,000
			<u>12,887,308</u>
TOTAL BUDGET			<u><u>215,666,343</u></u>

REVENUE & EXPENDITURE SUMMARY

MAJOR REVENUE SOURCE ANALYSIS

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

To estimate revenues for the coming year, the County Manager and Financial Services Department consult with the Tax Assessor and other department heads. Current trends and expected changes for the coming year are considered. The County considers revenue trends over the past five years as well as the effect the County's growth will have on those trends in projecting revenues.

TAX BASE

Property tax valuations have shown steady growth over the past several years. While State statute requires the revaluation of real property at least every eight (8) years, the Pitt County commissioners made the decision several years ago to change the revaluation cycle to occur every four (4) years. Therefore, properties in Pitt County were reassessed effective January 1, 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

The budgeted current year net property tax estimates of \$77,918,758 are based on an \$11.7 billion estimated valuation. The tax rate for Fiscal Year 2014-15 is \$0.68 per \$100 of real and personal property. A collection rate of 97.75% 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.

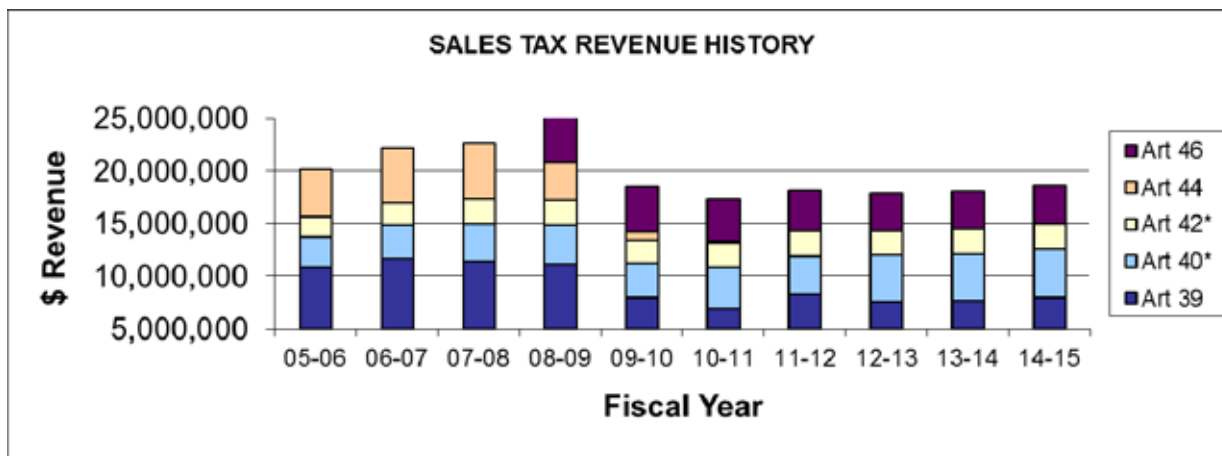
SALES TAXES

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.



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

PERMITS AND FEES

Permits and fees consist of revenues from excise stamps, building permits, inspection fees, Register of Deeds fees, and fees for services performed by the County's human service agencies. Reimbursements from Medicaid, Medicare, and private insurance for Public Health are a significant portion of this revenue source. The County does not anticipate a significant change in the revenues from these sources this year.

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 have stabilized and continue to generate minimal yields.

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL	BUDGET	BUDGET	%	%
	FY 2012-13	FY 2013-14	FY 2014-15	OF TOTAL	CHANGE
				FUND	FY 14 TO FY 15
General - Fund 100					
Ad Valorem Taxes	76,718,953	80,329,532	79,776,653	73.11%	0.69%
Other Taxes	15,674,818	14,776,455	15,299,981	13.45%	-3.54%
Unrestricted Intergovernmental	245,355	230,000	250,000	0.21%	-8.70%
Restricted Intergovernmental	460,295	418,550	454,625	0.38%	-8.62%
Permits & Fees	1,983,390	1,661,500	2,084,500	1.51%	-25.46%
Sales & Services	6,284,572	5,756,023	5,682,370	5.24%	1.28%
Investments	18,350	75,000	75,000	0.07%	0.00%
Miscellaneous	2,450,136	2,360,049	2,409,003	2.15%	-2.07%
Other Debt & NonRevenue	1,100,000	4,265,000	4,962,500	3.88%	-16.35%
TOTAL	104,935,869	109,872,109	110,994,632	100.00%	-1.02%
LEO Pension - Fund 110					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	291,973	263,524	275,335	100.00%	-4.48%
TOTAL	291,973	263,524	275,335	100.00%	-4.48%
Health - Fund 150					
Transfer from General Fund	4,028,671	4,067,415	4,318,753	43.99%	-6.18%
Restricted & Unrestricted	4,925,589	4,869,195	4,871,221	52.67%	-0.04%
Fund Balance Appropriated	-	308,823	371,466	3.34%	-20.28%
TOTAL	8,954,260	9,245,433	9,561,440	100.00%	-3.42%
Social Services - Fund 160					
Transfer from General Fund	8,751,247	8,789,969	9,214,909	29.50%	-4.83%
Other Transfers	-	-	-	0.00%	0.00%
Restricted & Unrestricted	20,263,882	21,006,111	22,343,184	70.50%	-6.37%
TOTAL	29,015,129	29,796,080	31,558,093	100.00%	-5.91%
Court Facilities - Fund 170					
Facilities Fees	249,762	280,000	280,000	100.00%	0.00%
Interest Earnings	2,074	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	251,836	280,000	280,000	100.00%	0.00%
Mental Health - Fund 190					
Transfer from General Fund	487,500	487,500	487,500	82.98%	0.00%
Restricted & Unrestricted	110,894	100,000	100,000	17.02%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	598,394	587,500	587,500	100.00%	0.00%
School Capital Reserve - Fund 200					
Sales Tax	5,284,958	4,500,000	4,500,000	67.07%	0.00%
State ADM Funds	-	-	-	0.00%	0.00%
Lottery Funds	1,520,868	1,520,868	1,600,000	22.67%	-5.20%
Miscellaneous	278,590	-	-	0.00%	0.00%
Fund Balance Appropriated	-	688,313	491,473	10.26%	28.60%
TOTAL	7,084,416	6,709,181	6,591,473	100.00%	1.75%

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL	BUDGET	BUDGET	%	%
	FY 2012-13	FY 2013-14	FY 2014-15	OF TOTAL	CHANGE
				FUND	FY 14 TO FY 15
Sales Tax Reserve - Fund 210					
Sales Tax	4,527,780	3,500,000	3,605,000	52.17%	-3.00%
Interest Earnings	27,303	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,731,230	1,940,835	25.80%	-12.11%
TOTAL	4,555,082	5,231,230	5,545,835	77.97%	-6.01%
State/Federal Forfeiture - Fund 220	122,882	-	-	0.00%	0.00%
State Grants - Fund 240	2,843,166	866,002	329,484	12.91%	61.95%
Pitt Area Transit System - Fund 241					
Unrestricted Intergovernmental	560,765	283,357	457,703	4.22%	-61.53%
Sales & Services	677,626	612,200	570,140	9.12%	6.87%
Miscellaneous	22,429	2,500	8,059	0.04%	-222.36%
Transfer from General Fund	37,049	26,310	30,877	0.39%	-17.36%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	1,297,869	924,367	1,066,779	13.78%	-15.41%
Industrial Development - Fund 260					
Ad Valorem Taxes	810,020	807,913	802,105	72.50%	0.72%
Restricted Intergovernmental	116,000	-	184,000	0.00%	0.00%
Rental Income	334,934	306,500	179,700	27.50%	41.37%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	82,226	0.00%	0.00%
TOTAL	1,260,954	1,114,413	1,248,031	100.00%	-11.99%
Indust. Dev. Shell Bldg - Fund 270	3,742	-	-	0.00%	0.00%
Fire Districts - Fund 280					
Ad Valorem Taxes	1,993,564	2,148,488	2,125,541	100.00%	1.07%
EMS District - Fund 281					
Ad Valorem Taxes	2,643,573	2,703,604	2,670,043	51.38%	1.24%
Sales & Service	2,564,246	2,300,000	2,400,000	43.71%	-4.35%
Investment Earnings	25	-	-	0.00%	0.00%
Miscellaneous	32,812	-	-	0.00%	0.00%
Loan	589,882	-	-	0.00%	0.00%
Fund Balance Appropriated	-	258,393	224,088	4.91%	13.28%
TOTAL	5,830,538	5,261,997	5,294,131	100.00%	-0.61%
E911 Surcharge - Fund 290					
911 User Fees	533,804	594,248	526,967	100.00%	11.32%
Interest Earnings	1,261	-	-	0.00%	0.00%
Miscellaneous	15	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	107,097	0.00%	0.00%
TOTAL	535,080	594,248	634,064	100.00%	-6.70%

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL	BUDGET	BUDGET	%	%
	FY 2012-13	FY 2013-14	FY 2014-15	OF TOTAL	CHANGE
				FUND	FY 14 TO FY 15
Debt Service - Fund 300					
Proceeds from Sale	-	-	-	0.00%	0.00%
Transfer from General Fund	5,743,098	5,793,650	5,788,703	33.73%	0.09%
Transfer from School Capital Reserve	6,020,868	5,959,181	5,841,473	34.70%	1.98%
Transfer from Solid Waste	95,505	93,782	92,131	0.55%	1.76%
Other Transfers	4,804,791	4,781,230	5,133,335	27.84%	-7.36%
Interest Earnings	5,661	-	-		0.00%
Miscellaneous	561,168	547,792	651,854	3.19%	-19.00%
TOTAL	17,231,091	17,175,635	17,507,496	100.00%	-1.93%
School Capital Project - Fund 510					
	882,844	750,000	750,000	100.00%	0.00%
Solid Waste - Fund 600					
FEMA Reimbursement	(17,232)	-	-	0.00%	0.00%
User Charges	7,581,793	7,556,829	7,858,840	92.11%	-4.00%
Interest Earnings	18,889	-	-	0.00%	0.00%
Other Revenues	1,660,969	647,400	747,500	7.89%	-15.46%
TOTAL	9,244,419	8,204,229	8,606,340	100.00%	-4.90%
County Garage - Fund 820					
User Charges	974,253	1,123,575	1,123,575	100.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
TOTAL	974,253	1,123,575	1,123,575	100.00%	0.00%
Hospitalization - Fund 840					
User Charges	493,360	351,430	406,624	3.33%	-15.71%
Interest Earnings	7,463	5,000	4,550	0.05%	9.00%
Refund Prior Year	-	-	-	0.00%	0.00%
Interfund Transfers	9,041,628	9,561,846	9,790,041	90.71%	-2.39%
Fund Balance Appropriated	-	622,522	708,679	5.91%	-13.84%
TOTAL	9,542,451	10,540,798	10,909,894	100.00%	-3.50%
Worker's Compensation - Fund 850					
Interest Earnings	779	-	-	0.00%	0.00%
Other Revenues	21,860	-	-	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	-	-	-	0.00%	0.00%
TOTAL	699,340	676,700	676,700	100.00%	0.00%
GRAND TOTAL	208,149,151	211,365,509	215,666,343	100.00%	-2.03%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - BY FUND

	ACTUAL FY 2012-13	ORIGINAL BUDGET FY 2013-14	REVISED* FY 2013-14	REQUESTED FY 2014-15	ADOPTED FY 2014-15	% CHANGE FY 14 to 15
GENERAL FUND						
GENERAL GOVERNMENT						
Governing Board	203,450	209,549	217,000	226,464	213,682	1.97%
County Manager	428,465	440,686	450,505	478,108	509,393	15.59%
Financial Services	701,507	715,593	731,947	717,980	722,662	0.99%
Tax Administration	2,015,907	2,255,023	2,292,418	2,465,751	2,310,061	2.44%
Legal	422,444	431,194	438,937	444,885	441,654	2.43%
Elections	679,378	675,465	681,931	641,112	643,603	-4.72%
Register of Deeds	641,239	615,370	623,346	604,235	612,835	-0.41%
Public Information	160,571	253,697	255,916	179,512	177,784	-29.92%
Human Resources	540,181	556,625	566,326	578,636	579,806	4.16%
Imaging Services/Mailroom	127,229	124,676	126,855	129,130	129,982	4.26%
Management Information Systems	1,818,634	1,993,744	2,401,562	2,051,524	2,063,920	3.52%
Geographic Information Systems	267,888	311,568	315,275	320,763	322,124	3.39%
Buildings & Grounds	2,320,975	2,321,562	2,538,687	2,279,461	2,231,373	-3.88%
Housekeeping Services	344,314	354,862	354,862	381,000	361,000	1.73%
Sheriff	10,755,180	11,949,677	12,078,642	12,856,328	11,489,480	-3.85%
Detention Center	12,172,259	12,632,897	12,807,611	14,225,811	12,854,077	1.75%
Jail Health Services	1,942,604	1,911,566	1,911,566	2,321,123	1,928,855	0.90%
Jail Inmate Coordinator	52,133	52,341	53,245	53,347	53,710	2.62%
School Security	619,490	617,486	588,593	659,782	663,487	7.45%
Emergency Management	778,915	801,699	813,794	812,853	813,037	1.41%
Communications	1,100,234	1,224,044	1,242,986	1,455,881	1,255,863	2.60%
Planning - E911	126,010	74,115	74,924	106,585	91,425	23.36%
Animal Control	417,316	443,045	447,549	1,133,093	906,999	104.72%
Inspections	247,539	281,607	285,903	292,085	290,734	3.24%
Medical Examiner	97,970	91,000	91,000	92,000	92,000	1.10%
Other Public Safety	269,434	318,649	318,649	299,512	318,649	0.00%
Transportation	4,669	4,500	4,500	4,500	4,500	0.00%
Planning	601,624	636,315	656,584	686,409	656,043	3.10%
Permitting Center	112,480	134,334	136,417	136,867	137,745	2.54%
Other Economic Development	173,913	174,000	174,000	174,000	174,000	0.00%
Engineering	63,469	106,711	108,119	110,757	99,914	-6.37%
Cooperative Extension Service	301,258	339,973	339,973	358,846	331,255	-2.56%
Pitt Soil & Water	200,252	259,419	269,657	262,180	263,819	1.70%
Farmers' Market	33,313	38,729	39,293	41,834	42,072	8.63%
Non-Departmental	1,364,707	3,106,252	117,272,249	3,690,178	2,365,178	-23.86%
Other Human Services	209,033	213,300	213,300	219,890	216,595	1.54%
Veteran Services	120,560	121,211	123,255	203,599	124,391	2.62%
Pitt County Schools						
Rent	340,000	340,000	340,000	340,000	340,000	0.00%
Current Expense	34,004,726	34,736,287	34,736,287	36,977,604	35,236,287	1.44%
Capital I, II, & III	-	750,000	750,000	750,000	750,000	0.00%
Pitt Community College						
Current Expense	4,650,872	5,095,326	5,095,326	5,547,213	5,245,326	2.94%
Capital Outlay	73,125	75,000	75,000	75,000	75,000	0.00%
Cultural & Recreational	590,667	606,050	606,050	662,988	593,743	-2.03%
Recreation	-	-	-	68,445	22,607	0.00%
Transfers to Other Funds	21,119,391	21,180,462	21,434,519	22,180,527	21,887,462	3.34%
Contingency ⁽¹⁾	-	296,500	204,761	312,036	350,500	18.21%
PUBLIC HEALTH	8,903,290	9,245,433	9,478,642	9,506,680	9,561,440	3.42%
SOCIAL SERVICES	27,653,296	29,796,080	30,063,150	31,812,464	31,558,093	5.91%
COURT FACILITIES	296,113	280,000	280,000	280,000	280,000	0.00%
MENTAL HEALTH	599,182	587,500	587,500	587,500	587,500	0.00%
GENERAL FUND TOTAL	140,667,206	149,781,122	265,698,611	160,796,478	152,981,665	2.14%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - BY FUND

	ACTUAL FY 2012-13	ORIGINAL BUDGET FY 2013-14	REVISED* FY 2013-14	REQUESTED FY 2014-15	ADOPTED FY 2014-15	% CHANGE FY 14 to 15
<u>OTHER FUNDS</u>						
LAW ENFORCEMENT OFFICERS FUND	257,397	263,524	263,524	275,335	275,335	4.48%
SCHOOL CAPITAL RESERVE FUND	7,043,007	6,709,181	6,709,181	6,591,473	6,591,473	-1.75%
ARTICLE 46 SALES TAX RESERVE	4,804,791	5,231,230	5,371,016	5,133,335	5,545,835	6.01%
STATE/FEDERAL FORFEITURE FUND	316,517	-	64,122	-	-	0.00%
STATE GRANTS FUND	2,793,195	866,002	3,345,031	-	329,484	-61.95%
PITT AREA TRANSIT SYSTEM FUND	863,492	924,367	1,021,117	1,063,046	1,066,779	15.41%
INDUSTRIAL DEVELOPMENT FUND	928,005	1,114,413	1,672,413	1,240,377	1,248,031	11.99%
FIRE DISTRICTS FUND	1,982,597	2,148,488	2,148,488	2,179,591	2,125,541	-1.07%
EMS DISTRICT FUND	5,652,161	5,261,997	5,325,861	5,292,390	5,294,131	0.61%
EMERGENCY TELEPHONE SYSTEM FUND	386,037	594,248	594,248	896,058	634,064	6.70%
DEBT SERVICE FUND	17,214,606	17,175,635	17,635,664	17,408,496	17,507,496	1.93%
SCHOOL IMPROVEMENT PROJECTS FUN	800,250	750,000	856,007	750,000	750,000	0.00%
SOLID WASTE & RECYCLING FUND	8,127,482	8,204,229	8,495,782	8,528,376	8,606,340	4.90%
COUNTY GARAGE FUND	978,851	1,123,575	1,123,575	1,123,575	1,123,575	0.00%
EMPLOYEE MEDICAL INSURANCE FUND	8,332,099	9,437,894	9,437,894	9,976,161	9,788,509	3.71%
RETIREE MEDICAL INSURANCE FUND	1,066,424	1,102,904	1,102,904	1,121,385	1,121,385	1.68%
WORKER'S COMPENSATION FUND	600,111	676,700	676,700	676,700	676,700	0.00%
GRAND TOTAL	202,814,229	211,365,509	331,542,138	223,052,776	215,666,343	2.03%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL FY 2012-13</i>	<i>ADOPTED FY 2013-14</i>	<i>ADOPTED FY 2014-15</i>	<i>% CHANGE FY 14 to FY 15</i>
GENERAL GOVERNMENT				
Governing Board	203,450	209,549	213,682	1.97%
County Manager	428,465	440,686	509,393	15.59%
Financial Services	701,507	715,593	722,662	0.99%
Tax Administration	2,015,907	2,255,023	2,310,061	2.44%
Legal	422,444	431,194	441,654	2.43%
Elections	679,378	675,465	643,603	-4.72%
Register of Deeds	641,239	615,370	612,835	-0.41%
Public Information	160,571	253,697	177,784	-29.92%
Human Resources	540,181	556,625	579,806	4.16%
Imaging Services/Mail Room	127,229	124,676	129,982	4.26%
Management Information Systems	1,818,634	1,993,744	2,063,920	3.52%
Geographic Information Systems	267,888	311,568	322,124	3.39%
Buildings & Grounds	2,320,975	2,321,562	2,231,373	-3.88%
Housekeeping Services	344,314	354,862	361,000	1.73%
Nondepartmental	1,364,707	3,106,252	2,365,178	-23.86%
Retirement Funds-Law Enforcement	257,397	263,524	275,335	4.48%
Court Facilities	296,113	280,000	280,000	0.00%
General Fund Interfund Transfers	21,119,391	21,180,462	21,887,462	3.34%
TOTAL	33,709,790	36,089,852	36,127,854	0.11%
PUBLIC SAFETY				
Sheriff	10,755,180	11,949,677	11,489,480	-3.85%
Detention Center	12,172,259	12,632,897	12,854,077	1.75%
Jail Health Services	1,942,604	1,911,566	1,928,855	0.90%
Jail Inmate Services	52,133	52,341	53,710	2.62%
School Security	619,490	617,486	663,487	7.45%
Emergency Management	778,915	801,699	813,037	1.41%
Communications	1,100,234	1,224,044	1,255,863	2.60%
Planning - E911	126,010	74,115	91,425	23.36%
E911 Surcharge	386,037	594,248	634,064	6.70%
Animal Control	417,316	443,045	906,999	104.72%
Inspections	247,539	281,607	290,734	3.24%
Medical Examiner	97,970	91,000	92,000	1.10%
State & Federal Grants	2,793,195	866,002	329,484	-61.95%
State & Federal Asset Forfeiture	316,517	-	-	0.00%
Fire Districts	1,982,597	2,148,488	2,125,541	-1.07%
EMS District	5,652,161	5,261,997	5,294,131	0.61%
Other Public Safety	269,434	318,649	318,649	0.00%
TOTAL	39,709,592	39,268,861	39,141,536	-0.32%
TRANSPORTATION				
Transportation	4,669	4,500	4,500	0.00%
Pitt Area Transit	863,492	924,367	1,066,779	15.41%
TOTAL	868,161	928,867	1,071,279	15.33%
ENVIRONMENTAL PROTECTION				
Pitt Soil & Water	200,252	259,419	263,819	1.70%
Solid Waste & Recycling	8,127,482	8,204,229	8,606,340	4.90%
TOTAL	8,327,734	8,463,648	8,870,159	4.80%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2012-13	ADOPTED FY 2013-14	ADOPTED FY 2014-15	% CHANGE FY 14 to FY 15
ECONOMIC & PHYSICAL DEVELOPMENT				
Planning	601,624	636,315	656,043	3.10%
Permitting Center	112,480	134,334	137,745	2.54%
Engineering	63,469	106,711	99,914	-6.37%
Industrial Development	928,005	1,114,413	1,248,031	11.99%
Cooperative Extension Service	301,258	339,973	331,255	-2.56%
Farmers' Market	33,313	38,729	42,072	8.63%
Other Economic Development	173,913	174,000	174,000	0.00%
TOTAL	2,214,063	2,544,475	2,689,060	5.68%
HUMAN SERVICES				
Health	8,903,290	9,245,433	9,561,440	3.42%
Social Services	27,653,296	29,796,080	31,558,093	5.91%
Mental Health	599,182	587,500	587,500	0.00%
Veterans Services	120,560	121,211	124,391	2.62%
Other Human Services	209,033	213,300	216,595	1.54%
TOTAL	37,485,361	39,963,524	42,048,019	5.22%
CULTURAL & RECREATIONAL				
Libraries, Arts & Recreation Contributions	590,667	606,050	593,743	-2.03%
Recreation	-	-	22,607	0.00%
TOTAL	590,667	606,050	616,350	1.70%
EDUCATION				
Pitt County Schools	34,344,726	35,826,287	36,326,287	1.40%
Pitt Community College	4,723,997	5,170,326	5,320,326	2.90%
Pitt Co. Schools Capital Reserve	7,043,007	6,709,181	6,591,473	-1.75%
Pitt County Schools Capital Projects	800,250	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	4,804,791	5,231,230	5,545,835	6.01%
TOTAL	51,716,771	53,687,024	54,533,921	1.58%
OTHER				
Contingency	-	296,500	350,500	18.21%
TOTAL	-	296,500	350,500	18.21%
INTERNAL SERVICE				
Employee Medical	8,332,099	9,437,894	9,788,509	3.71%
Retiree Medical Insurance	1,066,424	1,102,904	1,121,385	1.68%
Worker's Compensation	600,111	676,700	676,700	0.00%
County Garage	978,851	1,123,575	1,123,575	0.00%
TOTAL	10,977,485	12,341,073	12,710,169	2.99%
DEBT SERVICE				
Debt Service	17,214,606	17,175,635	17,507,496	1.93%
TOTAL	17,214,606	17,175,635	17,507,496	1.93%
GRAND TOTAL	202,814,229	211,365,509	215,666,343	2.03%
Less Interfund Transfers	41,149,884	41,959,500	43,032,257	2.56%
UNDULICATED TOTAL	161,664,345	169,406,009	172,634,086	1.91%

FUND SUMMARY

Fund Type and Assignment Numbers

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

GENERAL OPERATING FUNDS

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

INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS

110	LEO Pension
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SPECIAL REVENUE FUNDS

240	State Grants
241	Pitt Area Transit System
260	Industrial Development
280	Fire Districts
281	EMS District
290	Emergency Telephone System

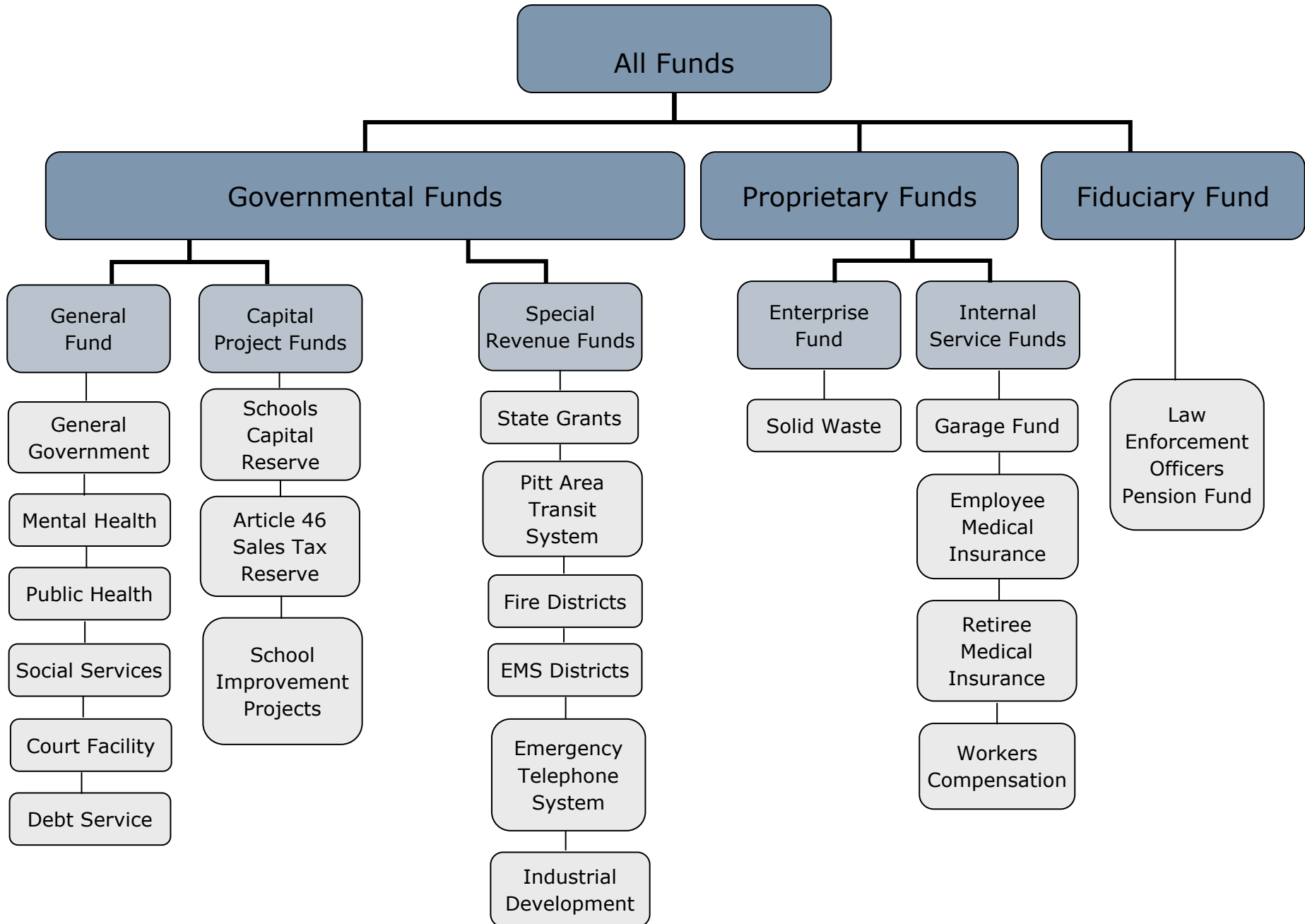
CAPITAL PROJECT FUNDS

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

ENTERPRISE FUNDS

600	Solid Waste and Recycling
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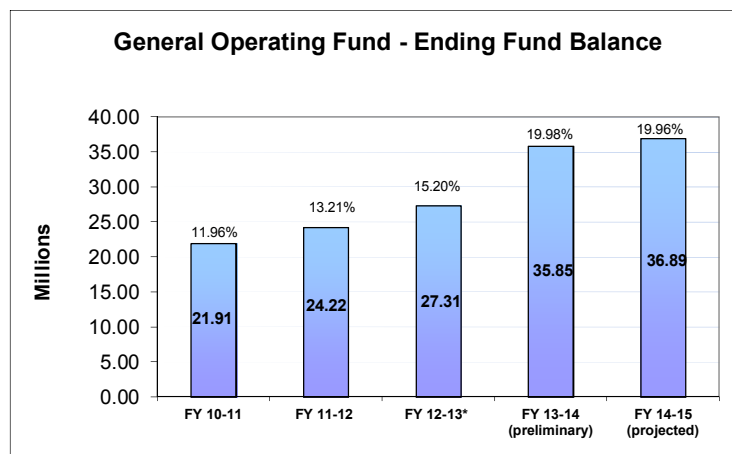
Pitt County Fund Structure



FUND BALANCE SUMMARY

FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PRELIMINARY* 2013-2014	PROJECTED 2014-2015
BEGINNING FUND BALANCE	25,573,897	21,907,375	24,220,336	27,308,483	35,849,770
REVENUES					
PROPERTY TAXES	74,733,080	78,023,599	76,718,953	80,714,289	79,200,000
OTHER TAXES & LICENSES	16,655,382	16,380,346	17,473,017	15,798,409	16,200,000
INTERGOVERNMENTAL	28,276,384	28,413,529	26,801,028	27,055,051	27,636,498
PERMITS AND FEES	1,759,371	1,753,794	2,158,484	2,052,755	2,200,000
SALES AND SERVICES	6,629,509	7,517,447	6,650,944	6,296,238	6,773,535
INVESTMENT EARNINGS	225,751	113,424	20,424	390,016	150,000
MISCELLANEOUS	610,352	806,267	666,219	702,242	750,000
TOTAL REVENUE	128,889,829	133,008,406	130,489,069	133,009,000	132,910,033
OTHER FINANCING SOURCES					
OPERATING TRANSFERS IN	60,000	-	-	670,000	-
OPERATING TRANSFERS OUT	(6,915,543)	(6,347,282)	(6,910,000)	(6,909,714)	(6,900,000)
PROCEEDS FROM LEASE PURCHASE	615,000	-	-	-	-
INSTALLMENT DEBT ISSUED	-	-	-	1,440,000	-
REVENUE ANTICIPATION NOTES ISSUED	-	-	-	54,295,000	-
PAYMENTS FROM ESCROW AGENT	-	-	-	61,796,620	-
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTES	-	-	-	(54,295,000)	-
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	-	-	-	(54,372,710)	-
TOTAL OTHER FINANCING SOURCES	(6,240,543)	(6,347,282)	(6,910,000)	2,624,196	(6,900,000)
EXPENDITURES					
CURRENT:					
GENERAL GOVERNMENT	13,455,312	12,712,923	12,178,377	14,855,647	14,000,000
PUBLIC SAFETY	30,130,739	30,283,773	29,359,373	30,193,698	29,500,000
ENVIRONMENTAL PROTECTION	229,879	217,076	200,253	216,114	215,831
ECONOMIC & PHYSICAL DEV	1,459,154	1,719,088	1,292,060	1,852,411	1,700,000
HUMAN SERVICES	40,327,489	39,276,818	37,486,478	37,911,830	37,500,000
CULTURAL & RECREATIONAL	654,435	618,966	590,667	606,785	650,000
EDUCATION	39,835,676	39,204,523	39,068,723	40,996,613	41,000,000
DEBT SERVICE	223,124	314,996	314,991	458,811	400,000
TOTAL EXPENDITURES	126,315,808	124,348,163	120,490,922	127,091,909	124,965,831
REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(3,666,522)	2,312,961	3,088,147	8,541,287	1,044,202
FUND BALANCE, ENDING	21,907,375	24,220,336	27,308,483	35,849,770	36,893,972
NON-SPENDABLE/RESTRICTED BY STATE	6,057,906	6,955,384	7,943,708	9,072,015	9,100,000
RESTRICTED GEN GOVT/ASSIGNED/UNASSIGNED	15,849,469	17,264,952	19,364,775	26,777,755	26,750,000
GENERAL FUND EXPENDITURES	132,556,351	130,695,445	127,400,922	134,001,623	134,000,000
FUND BALANCE (AVAIL FOR APPROPRIATION) AS % OF EXPENDITURES	11.96%	13.21%	15.20%	19.98%	19.96%



FUND BALANCE SUMMARY

FUND BALANCE HISTORY - OTHER FUNDS

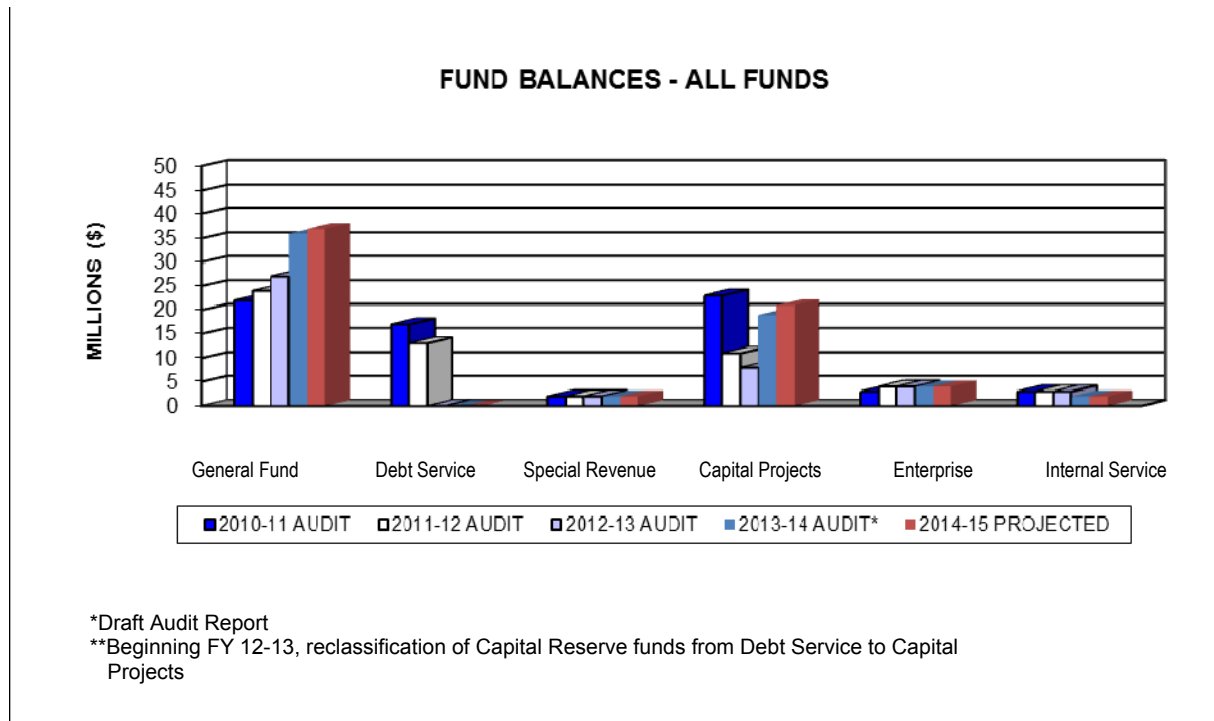
(Fund types other than General Operating Fund)

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	PRELIMINARY* 2013-14	PROJECTED 2014-15
DEBT SERVICE FUND					
Beginning Fund Balance	14,412,068	17,124,756	6,905	23,390	46,240
Revenues	14,104,659	10,574,121	566,828	580,849	651,854
(Expenditures)	(16,077,046)	(19,283,455)	(17,214,605)	(17,618,646)	(17,507,496)
Transfers In/Out	4,685,075	4,376,644	16,664,262	17,060,647	16,855,642
Ending Fund Balance	17,124,756	12,792,066	23,390	46,240	46,240
NON MAJOR SPECIAL REVENUE FUNDS					
Beginning Fund Balance	2,055,712	2,434,763	1,544,407	2,182,827	1,790,362
Revenues	12,218,588	11,512,645	11,998,069	11,374,517	11,686,293
(Expenditures)	(12,010,000)	(12,475,403)	(12,070,533)	(11,858,595)	(11,964,564)
Debt Obligation Issued	-	-	589,882	-	-
Transfers In/Out	170,463	72,402	121,002	91,613	85,000
Ending Fund Balance	2,434,763	1,544,407	2,182,827	1,790,362	1,597,091
NON MAJOR CAPITAL PROJECTS FUNDS ⁽²⁾					
Beginning Fund Balance	20,312,391	23,197,095	10,867,473	20,898,680	18,943,082
Revenues	1,104,361	884,048	192,206	11,211,719	11,323,836
(Expenditures)	(19,850,437)	(21,985,785)	(8,526,304)	(1,718,944)	2,120,595
Transfers In/Out	7,133,305	3,155,138	743,549	(11,623,215)	(11,700,000)
Insurance Settlement	-	-	-	20,489	-
Debt Obligation Issued	-	5,616,977	5,435,953	154,353	-
Ending Fund Balance	8,699,620	10,867,473	8,712,877	18,943,082	20,687,513
MAJOR CAPITAL PROJECTS FUNDS ⁽²⁾					
Beginning Fund Balance	-	-	-	-	-
Revenues	10,863	-	-	-	-
(Expenditures)	(7,950,379)	-	-	-	-
Transfers In/Out	22,436,990	-	-	-	-
Ending Fund Balance	14,497,474	-	-	-	-
ENTERPRISE FUND					
Beginning Fund Balance	2,092,877	2,793,802	3,538,818	3,927,769	3,572,221
Revenues	8,160,746	9,274,746	8,322,372	8,502,911	8,606,340
(Expenditures)	(7,459,821)	(8,529,730)	(7,933,421)	(8,858,459)	(8,520,277)
Ending Fund Balance	2,793,802	3,538,818	3,927,769	3,572,221	3,658,284
INTERNAL SERVICE FUNDS					
Beginning Fund Balance	2,571,519	3,106,564	2,873,703	3,112,259	2,499,125
Revenues	10,302,782	10,501,978	9,994,253	10,177,327	10,279,100
(Expenditures)	(9,767,737)	(11,746,739)	(10,814,097)	(11,827,412)	(11,945,686)
Transfers In/Out	-	1,011,900	1,058,400	1,036,951	1,047,321
Ending Fund Balance	3,106,564	2,873,703	3,112,259	2,499,125	1,879,860

*Preliminary Numbers as June 30, 2014 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 26%. Based on the June 30, 2014 draft audit report, the County has a preliminary available general fund fund balance of more than 19%.

Pitt County aggressively works to contain costs and maximize revenues with an eye toward keeping this financial indicator solid. The County has typically budgeted fund balance with no intention of using it. The over collection of revenues and the trend for departments to spend less than 100% of their budgets usually negates the need to actually spend fund balance appropriated. Until three 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

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, 2014, the County's statutory debt capacity was \$781,847,876. At that same point in time, the County's actual gross outstanding debt was \$155,943,701 which is comprised of \$86,225,000 in Certificates of Participation, \$51,965,000 in Limited Obligation Bonds, \$4,902,059 in Qualified School Construction Bonds, and \$12,851,642 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. The County did hold a General Obligation Bond referendum in November, 2013 for the construction of Pitt Community College classroom buildings. The voters voted in the affirmation authorizing up to \$19.9 million in GO debt. It is anticipated that this debt will be issued within the next two fiscal years.

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 \$143,092,059 as of June 30, 2014, 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.

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.

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.

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.

DEBT SUMMARY

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.

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.

Other outstanding debt for the County consists of two loans from the Global Transpark Development Trust Fund (GTP), two loans from NCDENR, one loan from Siemens Financing and several from lending institutions. The balances 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.

EMS Defibrillators – 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 NCDENR.

Vehicle Replacement Program – The County borrowed \$615,000 from Wells Fargo Bank to continue a systematic replacement plan for rolling stock. This is a 3 year loan.

Computer Upgrades – The County borrowed \$330,000 from BB&T to continue a systematic upgrade plan for computers throughout county offices. This is a 3 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.

Chicod Sewer Project – In May, 2012, the County received approval from the LGC for a federal revolving loan from NCDENR in the amount of \$1,973,000. Payments began in November, 2013 after the project to extend sewer service to the Chicod School was completed. The financing for this loan is for a period of 20 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 completed in April, 2012; Fitch completed

DEBT SUMMARY

an annual review in February, 2013) the following ratings were received from these agencies:

<i>Rating Agency</i>	<i>Rating Type</i>	<i>Rating for Current Project</i>	<i>Opinion</i>
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	Stable Outlook

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

IMPACT ON CURRENT & FUTURE BUDGET YEARS

Pitt County's fiscal year 2014-15 adopted operating budget is \$215,666,343.

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 (IT) and rolling stock (i.e. vehicles) are budgeted in each department's operating budget on either a pay-as-you-go basis or as a simple bank loan obligation. This is analyzed each year before the County adopts its budget.

FUTURE ANTICIPATED OBLIGATION

The County continues to prepare a multi-year Capital Improvement Plan 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 ¼% 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 & QSCBs, and the Chicod Sewer Project 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

**PITT COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 2014**

Assessed Valuations:	
Assessed Value	\$11,722,394,714
Debt Limit - Eight Percent (8%) of Appraised Valuation	\$937,791,577
Gross Debt:	
Certificates of Participation	\$86,225,000
Limited Obligation Bonds	\$51,965,000
Qualified School Construction Bonds	\$4,902,059
	<hr/>
	\$143,092,059
Other:	
Other Loans	<hr/>
	\$12,851,642
Gross Debt	\$155,943,701
Net Debt	\$155,943,701
Legal Debt Margin	\$781,847,876

PITT COUNTY
SCHEDULE OF DEBT PAYABLE
June 30, 2014

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2014
Certificates of Participation / Limited Obligation Bonds / Qualified School Construction Bond					
2004A COP, Partial Refunding of 1997A	October, 2004	FY 16-17	Variable	\$ 12,510,000	\$ 4,145,000
2007 COP, Partial Refunding of 2000A & 2000B	March, 2007	FY 31-32	Variable	\$ 59,365,000	\$ 45,635,000
2007 COP, Detention Center Expansion	October, 2007	FY 27-28	Variable	\$ 19,855,000	\$ 15,490,000
2009 LOB, School Projects	December, 2009	FY 33-34	Variable	\$ 35,145,000	\$ 28,600,000
2010 QSCB, Sadie Saulter Project	December, 2010	FY 27-28	5.670%	\$ 5,952,500	\$ 4,902,059
2010 LOB, Partial Refunding of 2001	November, 2010	FY 25-26	Variable	\$ 5,470,000	\$ 4,540,000
2010 LOB, Pitt Community College Project	November, 2010	FY 34-35	Variable	\$ 22,080,000	\$ 18,825,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 28-29	Variable	\$ 23,615,000	\$ 20,955,000
				<u>\$183,992,500</u>	<u>\$ 143,092,059</u>
Other Loans					
Global Transpark, Grifton Sewer Project	July, 2005	FY 14-15	3.500%	\$ 250,000	\$ 27,822
Global Transpark, Grifton Sewer Project #2	September, 2005	FY 16-17	3.500%	\$ 209,645	\$ 53,932
Defibrillators, PNC	August, 2012	FY 16-17	1.590%	\$ 589,882	\$ 377,844
Guaranteed Energy, Wachovia	April, 2006	FY 17-18	3.560%	\$ 2,697,002	\$ 985,441
Guaranteed Energy Phase 2, Siemens Financing	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 3,767,056
Stokes/Pactolus Sewer, NCDENR	October, 2009	FY 29-30	0.000%	\$ 901,132	\$ 690,317
Vehicle Replacement Program, Wells Fargo	November, 2013	FY 15-16	1.270%	\$ 615,000	\$ 410,565
Computer Upgrades, BB&T	January, 2014	FY 15-16	0.960%	\$ 330,000	\$ 264,315
Probation/Radios/Compactor, RBC	October, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 4,400,000
Chicod Sewer Project, NCDENR	May, 2012	FY 32-33	2.000%	\$ 1,973,000	\$ 1,874,350
				<u>\$ 16,841,574</u>	<u>\$ 12,851,642</u>
Total Debt Payable				\$200,834,074	\$ 155,943,701

ANNUAL LONG-TERM* DEBT SERVICE SUMMARY - 2014-2024

	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
GENERAL GOVERNMENT DEBT										
Courthouse (1997 COPS)/2004 Refunded	792,705	792,868	793,522	-	-	-	-	-	-	-
Schools (2004 COPS)/2012 Refunded	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	1,728,769
Detention (2007 COPS)	1,534,744	1,537,094	1,537,294	1,536,094	1,533,494	1,534,494	1,533,894	1,535,375	1,535,000	1,537,750
Courthouse / 2001 Refunding (2010 LOBS)	558,450	541,300	529,300	512,300	490,450	473,900	453,700	436,512	419,025	401,250
Sub-total	5,215,793	5,143,556	5,059,810	4,176,088	4,081,138	4,009,188	3,917,887	3,833,906	3,741,794	3,667,769
PUBLIC SCHOOL DEBT **										
Pitt County Schools (1997 COPS)/2004 Ref	722,983	723,132	723,728	-	-	-	-	-	-	-
Schools (2007 COPS)	5,075,345	4,985,545	4,774,995	4,736,845	4,575,845	4,475,245	4,373,045	4,299,295	4,241,545	4,163,795
Sub-total	5,798,328	5,708,677	5,498,723	4,736,845	4,575,845	4,475,245	4,373,045	4,299,295	4,241,545	4,163,795
ARTICLE 46 SALES TAX***										
Schools (2009 COPS)	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	2,168,238
Schools (2010 QSCB)	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654
Pitt Community College (2010 LOB)	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	1,375,975
Chicod Sewer Project	136,137	134,164	132,191	130,218	128,245	126,272	124,299	122,326	120,353	118,380
Sub-total	5,133,335	5,054,312	4,975,289	4,896,266	4,810,093	4,723,920	4,623,747	4,533,698	4,442,532	4,350,247
Grand Total	16,147,456	15,906,545	15,533,822	13,809,199	13,467,076	13,208,353	12,914,679	12,666,899	12,425,871	12,181,811

*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 - 2014-2024

		FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
GENERAL GOVERNMENT DEBT											
Courthouse (1997 COPS)/2004 Refunded	P	692,975	719,125	755,735	-	-	-	-	-	-	-
	I	99,730	73,743	37,787	-	-	-	-	-	-	-
Schools (2004 COPS)/2012 Refunded	P	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	1,390,000
	I	889,894	832,294	774,694	717,694	647,194	590,794	520,293	477,019	407,769	338,769
Detention (2007 COPS)	P	830,000	870,000	905,000	940,000	975,000	1,015,000	1,055,000	1,100,000	1,145,000	1,205,000
	I	704,744	667,094	632,294	596,094	558,494	519,494	478,894	435,375	390,000	332,750
Public Facilities / 2001 Refunding (2010 LOBS)	P	405,000	400,000	400,000	395,000	385,000	380,000	375,000	370,000	365,000	360,000
	I	153,450	141,300	129,300	117,300	105,450	93,900	78,700	66,512	54,025	41,250
Sub-total		5,215,793	5,143,556	5,059,810	4,176,088	4,081,138	4,009,188	3,917,887	3,833,906	3,741,794	3,667,769
PUBLIC SCHOOL DEBT **											
Pitt County Schools (1997 COPS)/2004 Ref	P	632,025	655,875	689,265	-	-	-	-	-	-	-
	I	90,958	67,257	34,463	-	-	-	-	-	-	-
Schools (2007 COPS)	P	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	3,340,000
	I	2,085,345	1,960,545	1,829,995	1,706,845	1,560,845	1,420,245	1,298,045	1,144,295	986,545	823,795
Sub-total		5,798,328	5,708,677	5,498,723	4,736,845	4,575,845	4,475,245	4,373,045	4,299,295	4,241,545	4,163,795
ARTICLE 46 SALES TAX***											
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	1,236,950	1,186,900	1,136,850	1,086,800	1,029,600	972,400	915,200	856,212	797,225	738,238
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	P	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147
	I	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507
Pitt Community College (2010 LOBS)	P	900,000	900,000	900,000	900,000	900,000	900,000	895,000	895,000	895,000	895,000
	I	742,594	715,594	688,594	661,594	634,594	607,594	571,594	542,506	512,300	480,975
Chicod Sewer Project	P	98,650	98,650	98,650	98,650	98,650	98,650	98,650	98,650	98,650	98,650
	I	37,487	35,514	33,541	31,568	29,595	27,622	25,649	23,676	21,703	19,730
Sub-total		5,133,335	5,054,312	4,975,289	4,896,266	4,810,093	4,723,920	4,623,747	4,533,698	4,442,532	4,350,247
Grand Total		16,147,456	15,906,545	15,533,822	13,809,199	13,467,076	13,208,353	12,914,679	12,666,899	12,425,871	12,181,811

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

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

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



TAX SUMMARY

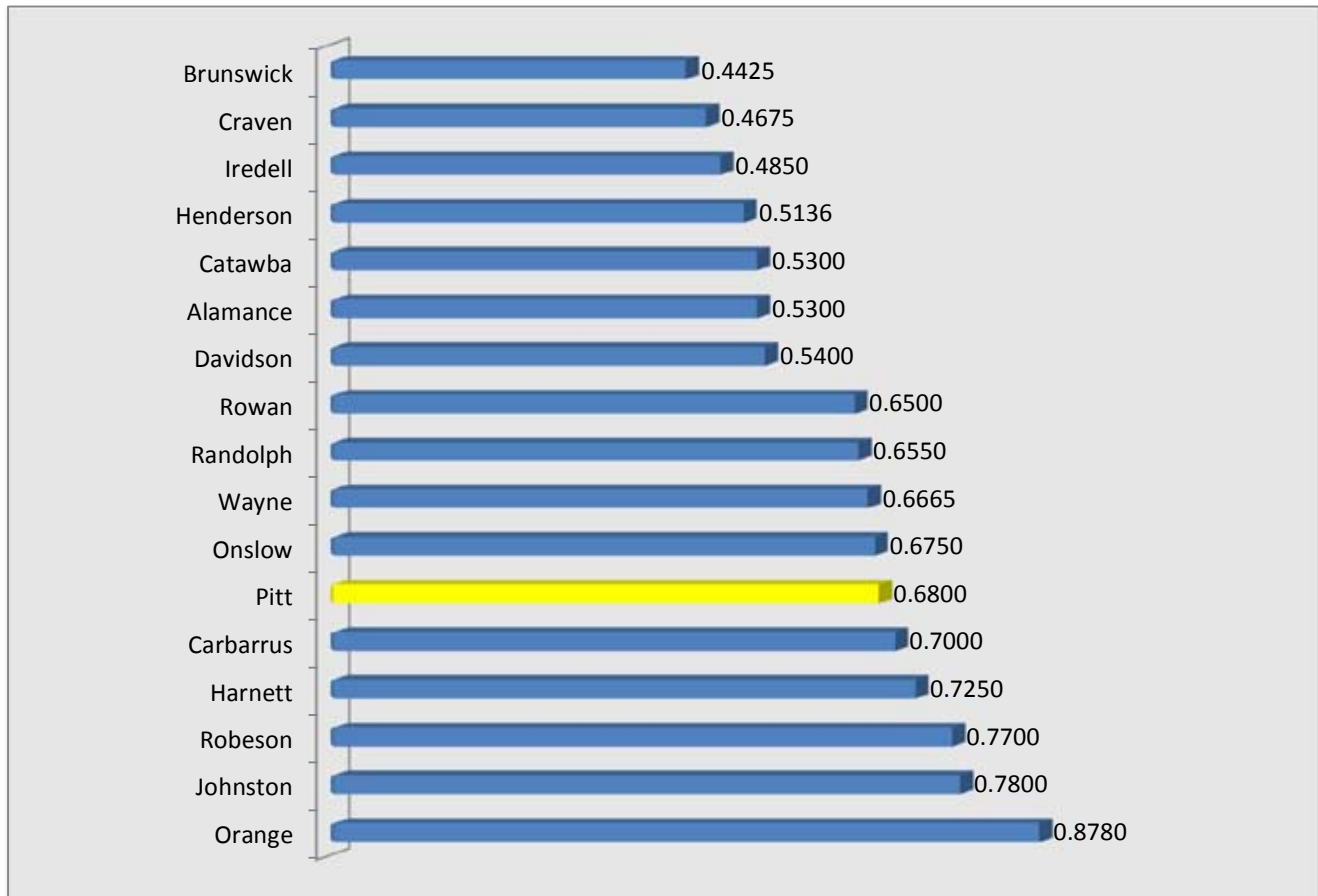
**PITT COUNTY
ANALYSIS OF ADOPTED TAX LEVY
FISCAL YEAR 2014-15
Tax Rate per \$100 = \$0.68**

	<i>Estimated Value</i>		<i>Levy Proceeds</i>
Real & Personal Property	\$11,722,394,714	@ .68/\$100	\$79,712,284
Adjustment for Non-Collection (<i>Collection Rate</i>)			X 97.75%
			<hr/>
Total Ad Valorem Tax			\$77,918,758

DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS

General Fund	\$0.6730	\$77,116,653
Development Commission Fund	\$0.0070	<hr/> \$802,105
		\$77,918,758

COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2014-15 ADOPTED LEVIES

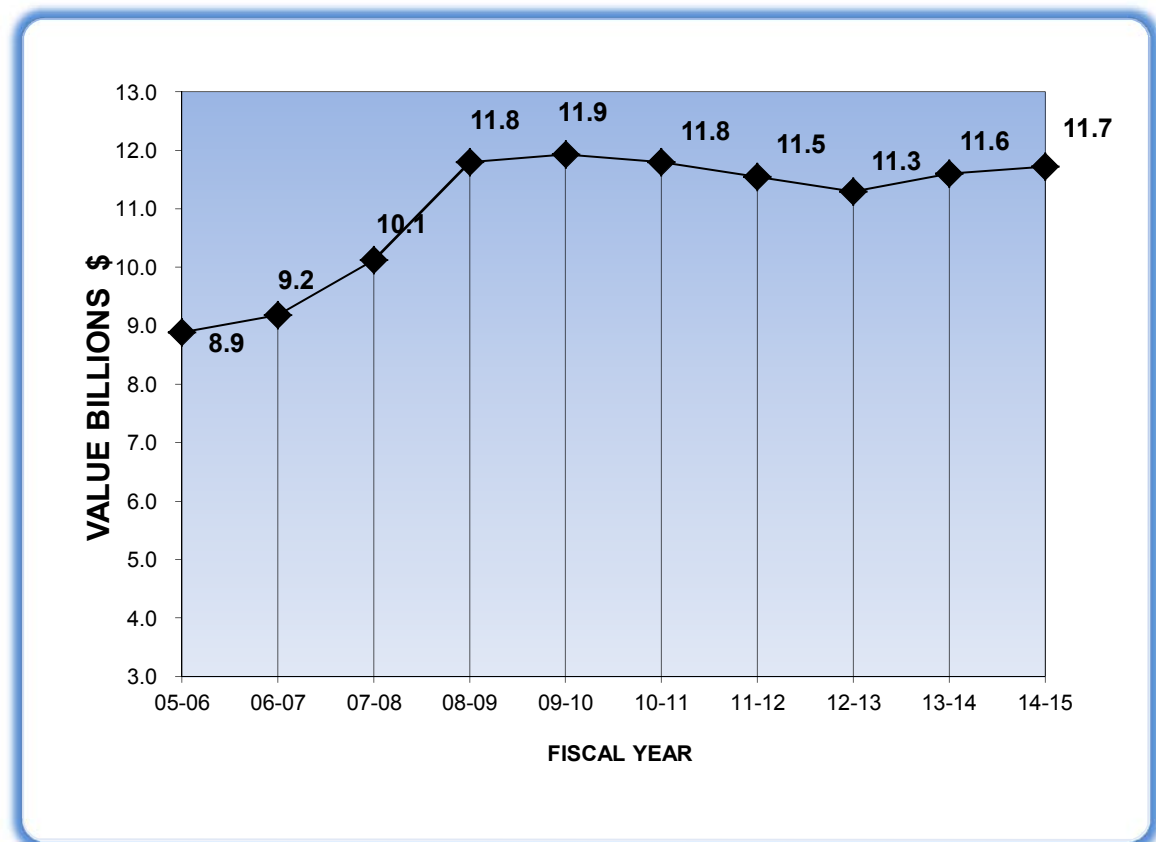


Counties with populations 100,000 to 199,999 Ad Valorem Tax Rate Per \$100 Valuation

Nearly three quarters of counties adopted the same property tax rate as the previous year or the revenue neutral rate, 18 experienced a tax increase, and six counties were able to cut their rate. Three counties adopted interim budgets and will adopt a final budget after the fiscal year starts.

*NCACC County Lines, July 2014

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.

TAX SUMMARY

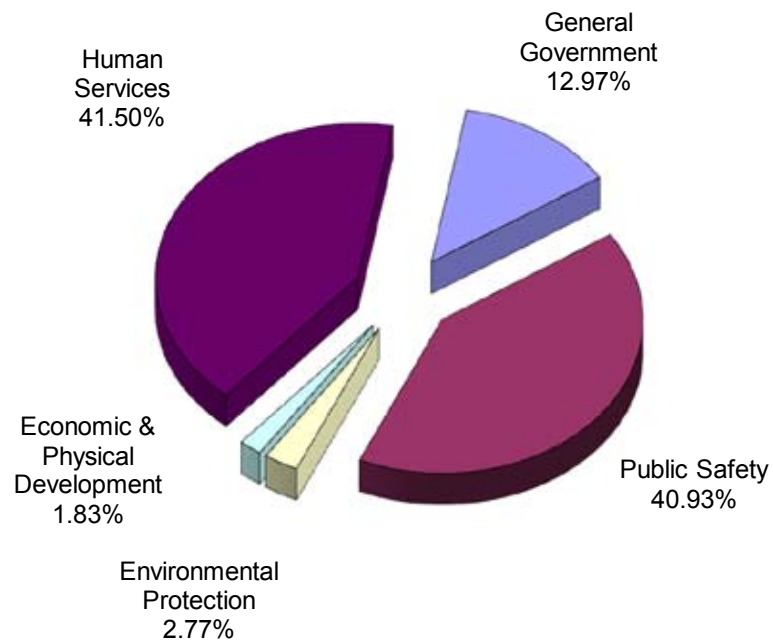
PITT COUNTY

2014 TOP TEN TAXPAYERS

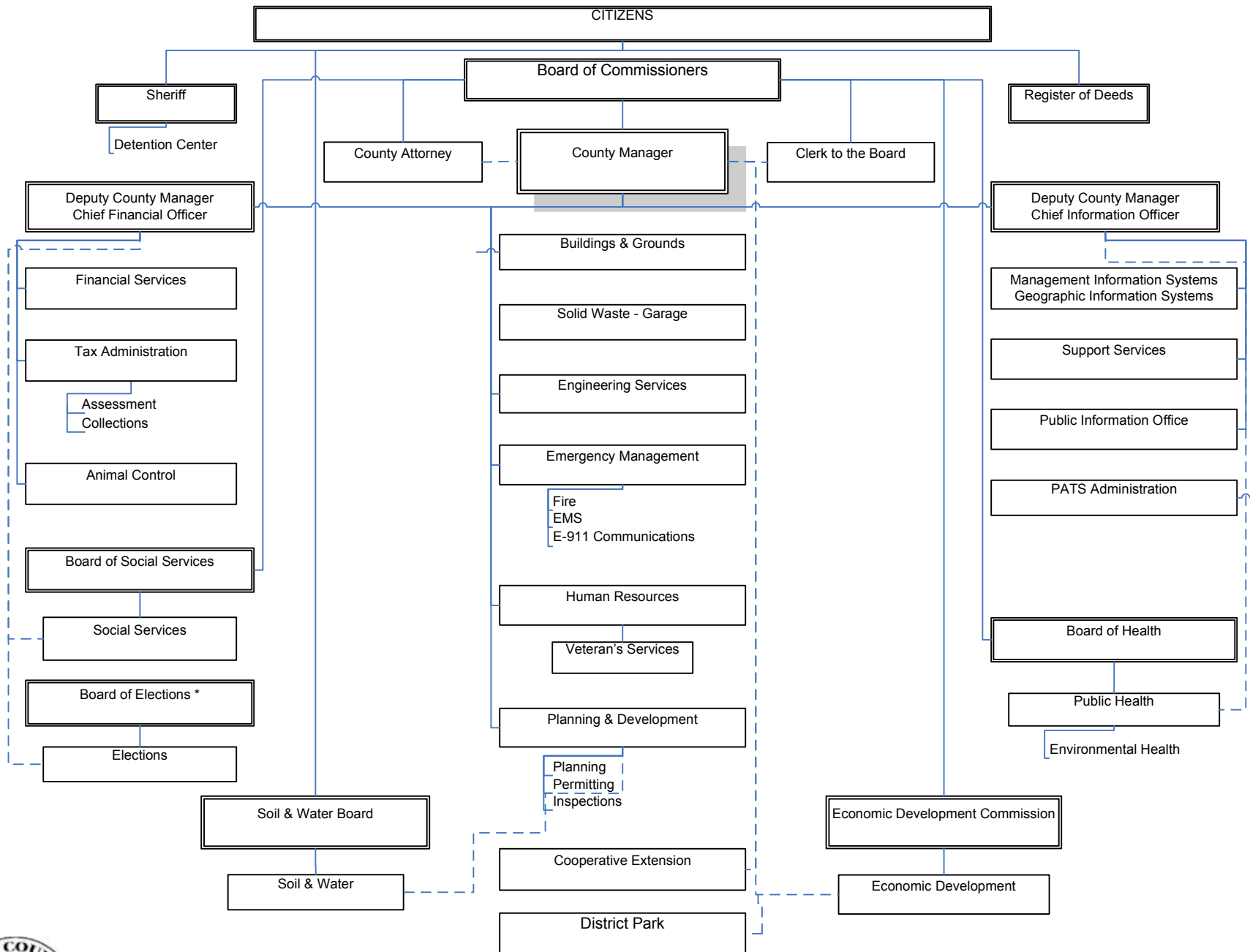
<i>Taxpayer</i>	<i>Type</i>	<i>Value</i>
DSM PHARMACEUTICALS INC	Manufacturer	\$ 216,120,211
DSM DYNEEMA LLC	Manufacturer	195,205,363
WEYERHAEUSER NR COMPANY	Manufacturer	75,769,394
ASMO GREENVILLE OF NC	Manufacturer	73,499,068
ATTENDS HEALTHCARE PRODUCTS, INC	Manufacturer	72,835,039
CAROLINA TELEPHONE	Communications	46,460,620
RPI GREENVILLE MALL LP	Mall	40,428,933
COPPER BEECH TOWNHOME	Apartments	34,605,790
PL GREENVILLE LP	Apartments	29,073,633
DSM BIOMEDICAL INC	Manufacturer	28,213,772
		\$ 596,091,612

HUMAN RESOURCES SUMMARY

PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2014-15

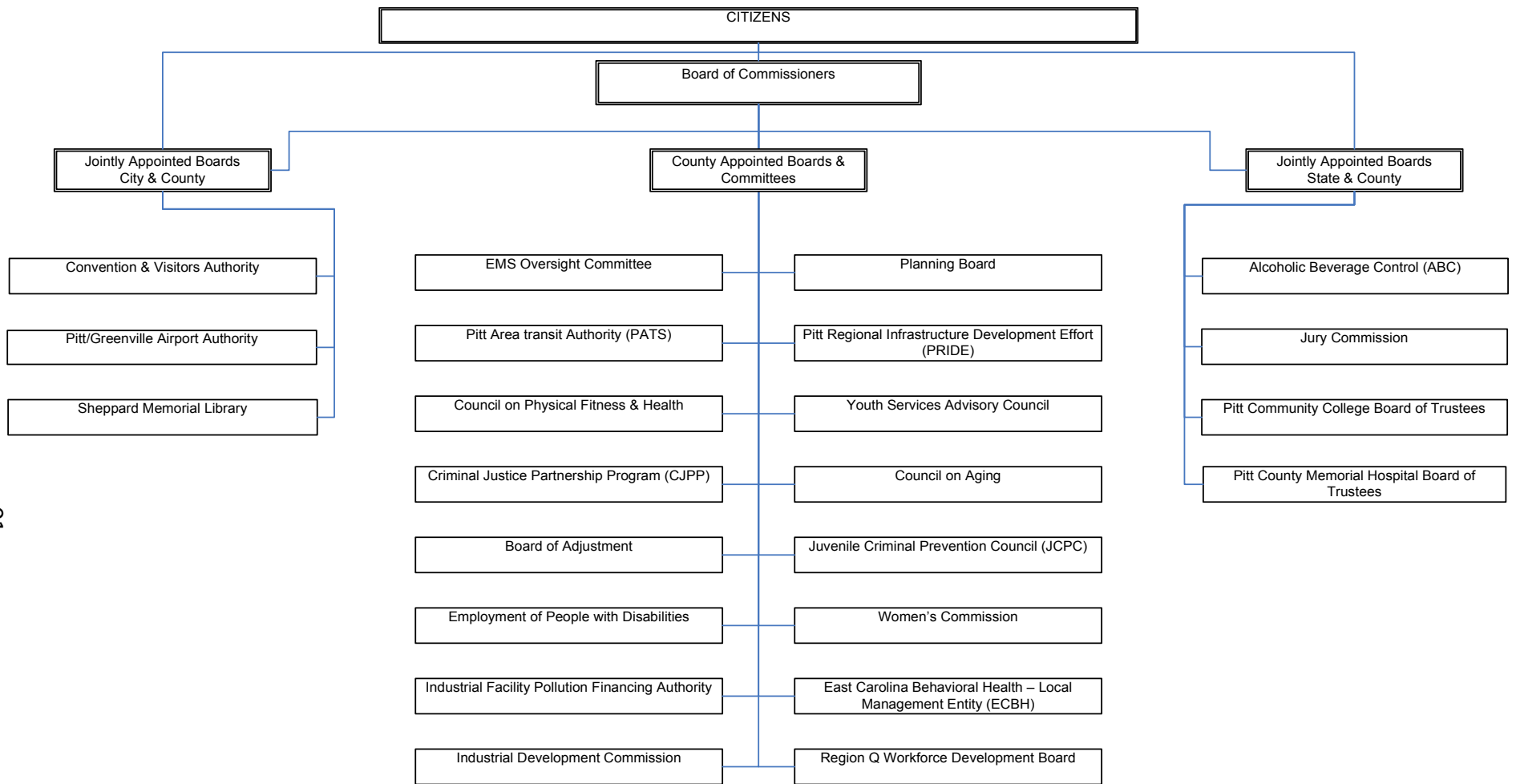


Service Area	FTEs
General Government	123.00
Public Safety	388.25
Environmental Protection	26.25
Economic & Physical Development	17.35
Human Services	393.65
Total FTE Positions	948.50



Pitt County Organizational Chart

As of July 2014
Dotted line denotes liaison
* State appointed



HUMAN RESOURCES SUMMARY

SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2011-12</i>	<i>AMENDED FY 2012-13</i>	<i>AMENDED FY 2013-14</i>	<i>REQUESTED FY 2014-15</i>	<i>ADOPTED FY 2014-15</i>	<i>% CHANGE FY 13 to 14</i>
GENERAL GOVERNMENT						
County Manager	4.00	4.00	4.00	5.00	5.00	25.00%
Financial Services	9.60	9.00	9.00	9.00	9.00	0.00%
Tax Administration	32.00	32.00	32.00	34.00	32.00	0.00%
Legal	4.00	4.00	4.00	4.00	4.00	0.00%
Board of Elections	6.00	6.00	6.00	6.00	6.00	0.00%
Register of Deeds	9.00	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	2.00	2.00	2.00	2.00	0.00%
Buildings & Grounds	23.00	19.00	19.00	19.00	18.00	-5.26%
Court Facilities	1.00	1.00	1.00	1.00	1.00	0.00%
TOTAL	128.60	123.00	123.00	126.00	123.00	0.00%
PUBLIC SAFETY						
Sheriff	139.00	135.00	138.00	153.50	141.75	2.72%
Detention Center	180.00	174.00	174.00	186.75	174.00	0.00%
School Security	9.00	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	17.00	17.00	17.00	0.00%
Communications	18.00	18.00	19.00	24.00	20.00	5.26%
Animal Control	5.00	5.00	5.00	19.50	15.50	210.00%
E911 Emergency Telephone	0.00	0.00	0.75	0.75	0.75	0.00%
Inspections	3.00	3.00	3.00	3.00	3.00	0.00%
State Grants	4.50	7.75	7.50	1.00	1.00	-86.67%
TOTAL	383.50	376.75	380.25	421.50	389.00	2.30%
ENVIRONMENTAL PROTECTION						
Pitt Soil & Water	4.00	4.00	4.00	4.00	4.00	0.00%
Solid Waste & Recycling	18.25	21.25	21.25	22.25	22.25	4.71%
TOTAL	22.25	25.25	25.25	26.25	26.25	3.96%

HUMAN RESOURCES SUMMARY

SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2011-12</i>	<i>AMENDED FY 2012-13</i>	<i>AMENDED FY 2013-14</i>	<i>REQUESTED FY 2014-15</i>	<i>ADOPTED FY 2014-15</i>	<i>% CHANGE FY 13 to 14</i>
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning	8.75	7.75	7.75	8.25	7.75	0.00%
E911 Planning	1.75	1.75	1.00	1.00	1.00	0.00%
Permitting Center	2.00	2.00	2.50	2.50	2.50	0.00%
Engineering	1.25	0.75	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%
TOTAL	18.35	16.85	16.60	17.10	16.60	0.00%
HUMAN SERVICES						
Health	129.55	122.65	122.85	119.65	119.65	-2.60%
Employee Medical Ins Fund	1.00	1.00	0.00	0.00	0.00	0.00%
Pitt Area Transit	21.00	16.00	14.00	14.00	14.00	0.00%
Social Services	233.30	226.30	226.50	262.00	258.00	13.91%
Veterans Services	2.00	2.00	2.00	4.00	2.00	0.00%
TOTAL	386.85	367.95	365.35	399.65	393.65	7.75%
GRAND TOTAL	939.55	909.80	910.45	990.50	948.50	4.18%

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

HUMAN RESOURCES SUMMARY

POSITION REQUESTS

FY 2014-15

<i>Department</i>	<i>Title</i>	<i>Pay Grade</i>	<i>Funding Sources</i>	<i>FTE Requested</i>	<i>Adopted</i>
Sheriff Department	Cashier	61-5	General Fund	1.00	-
	Telecommunicator Basic	63-5	General Fund	4.00	2.00
	Deputy - Courthouse Security Check Point	65-5	General Fund	2.00	-
	Deputy - Patrol	65-5	General Fund	4.00	-
	Deputy (M. Paramore)	65-5	General Fund	1.00	1.00
	Detective	68-5	General Fund	1.00	-
	Detective - Pretrial Enforcement	68-5	General Fund	1.50	0.75
	Attorney	80-5	General Fund	1.00	-
Detention Center	Detention Officer	65-3	General Fund	13.00	-
	Detention Sergeant Advanced	70-7	General Fund	4.00	-
Communications	Telecommunicator I	63	General Fund	4.00	-
	Telecommunicator I *	63	General Fund	1.00	1.00
Planning	Housing Coordinator	63	General Fund	0.50	-
Tax Administration	Administrative Assistant	63	General Fund	1.00	-
	Database Administrator	68	General Fund	1.00	-
Veteran Services	Processing Assistant III	57	General Fund	1.00	-
	Assistant Veteran Service Officer	61	General Fund	1.00	-
Solid Waste	Site Operator	56	Enterprise Fund	1.00	1.00
Social Services	Income Maintenance Caseworker II	63	Fed/Gen Fund	31.00	28.00
	SW Investigator	70	Fed/Gen Fund	4.00	3.00
	Attorney I - Half Time	78	Fed/Gen Fund	0.50	0.50
Animal Control	Shelter Supervisor **	63	General Fund	1.00	-
	Animal Control Officer ***	61	General Fund	3.00	3.00
	Clerk V	58	General Fund	2.00	2.00
	Shelter Attendant **	58	General Fund	8.50	5.50
Total New Positions (FTE)				93.00	47.75

Notes:

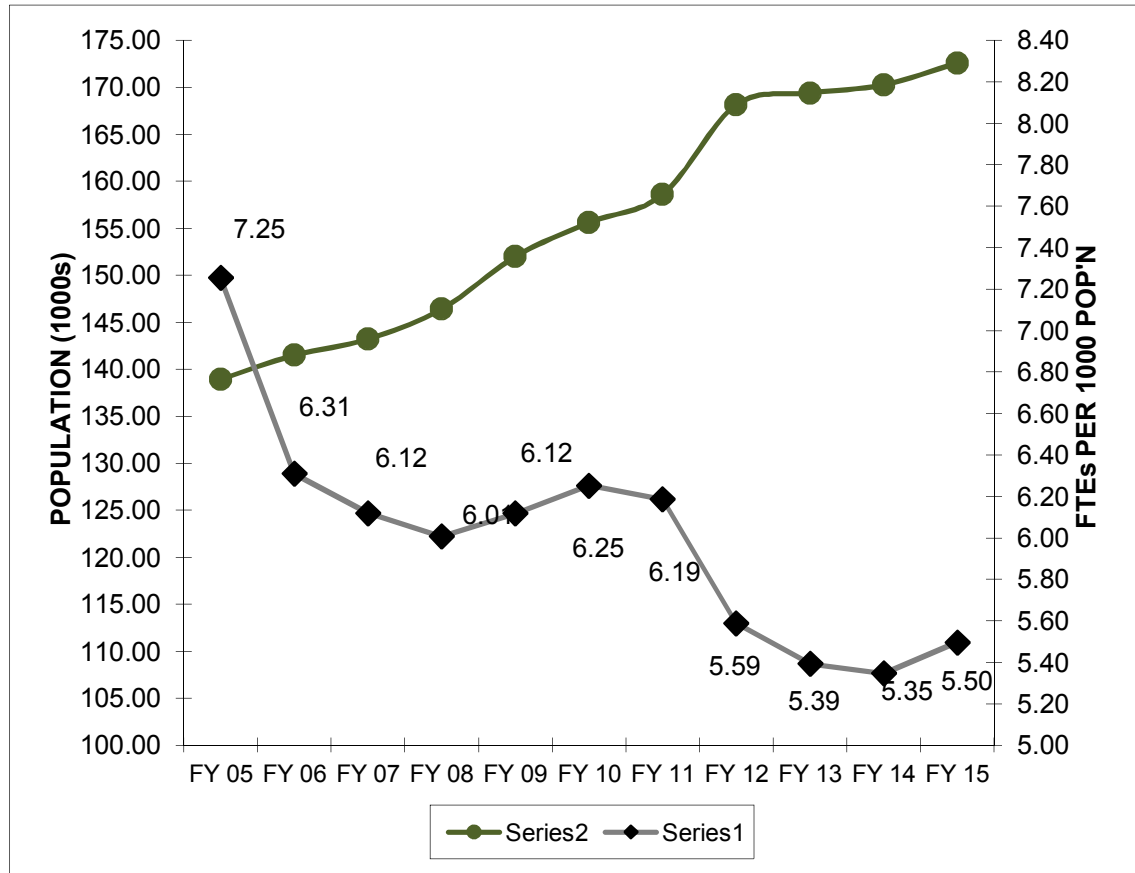
*2 part-time Telecommunicator I positions in Communications moving to full-time positions

**Shelter Supervisor Position and 3 Shelter Attendants will begin 7/1/15 (FY 15-16)

***3 Animal Control positions will begin 10/1/14 (3 FTE x .75 = 2.25 FTE)

HUMAN RESOURCES SUMMARY

PITT COUNTY FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
FTE Positions	892.85	876.45	879.5	930	973	981	939.55	913.4	910.3	948.5
Population	141,499	143,212	146,398	151,996	155,607	158,575	168,148	169,378	170,263	172,569

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

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

- Adopted additional animal control regulations: Canine Control Ordinance.
- Began study to examine on-going issues with the new Radio & Paging System.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	203,450	209,549	226,464	213,682
Total Revenues	203,450	209,549	226,464	213,682
Expenditures				
Personal Services	181,057	188,649	204,564	191,782
Operating Expenses	22,392	20,900	21,900	21,900
Capital Outlay	0	0	0	0
Total Expenditures	203,450	209,549	226,464	213,682
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

BUDGET HIGHLIGHTS

- Moved Deputy from Social Services budget to County Manager to cover security needs at two Administrative Buildings.

COUNTYWIDE GOAL(S) SUPPORTED

- 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.
- To promote the provision of and access to recreational activities for County citizens.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To support improved educational opportunities and facilities			
• Maintenance of current funding in top 1/3 positions	42 out of 100	45 out of 100	33 out of 100
• Increase current expense over prior year	No	Yes	Yes
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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Evaluate and implement plans for facilities			
• Develop an annually updated capital improvement plan	June 11	June 16	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 14-15.
- 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.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
General Fund Appropriation	428,465	440,686	478,108	509,393
Total Revenues	428,465	440,686	478,108	509,393
Expenditures				
Personal Services	409,796	419,336	456,008	487,293
Operating Expenses	18,669	21,350	22,100	22,100
Capital Outlay	0	0	0	0
Total Expenditures	428,465	440,686	478,108	509,393
Staffing				
Full Time Equivalent Positions	4.00	4.00	5.00	5.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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 11	June 16	June 15
• Board agendas sent out by Thursday	100%	100%	100%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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

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 17th consecutive year.
- Received 24th Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Improved Fitch Rating agency outlook from negative to stable.
- Upgraded to version 10.3 Munis.
- Facilitated hospital bond refunding, yielding more than \$6M net gain to the County.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	701,507	715,593	717,980	722,662
Total Revenues	701,507	715,593	717,980	722,662
Expenditures				
Personal Services	679,097	682,064	691,880	696,562
Operating Expenses	22,409	26,529	26,100	26,100
Capital Outlay	0	7,000	0	0
Total Expenditures	701,507	715,593	717,980	722,662
Staffing				
Full Time Equivalent Positions	9.00	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 maintain a strong financial position and financial stability for Pitt County Government.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To maintain unassigned fund balance of at least 20% of General Fund expenditures			
• Fund balance as % of General Fund	15.20%	19.98%	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	1,729	1,929	2,000
• Avg # of electronic payments processed quarterly	1,091	1,247	2,100

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 Collection, Real Property, Personal Property, and GIS/Land Records 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, and Village of Simpson. Other duties include the collection of beer and wine licenses, monthly occupancy taxes from motels and hotels, and gross receipts taxes on short-term rental vehicles and heavy equipment. Delinquent taxes are actively pursued for all jurisdictions using legal enforcement remedies as governed by the NC General Statutes.

MAJOR ACCOMPLISHMENTS

- The year end collection rate of 98.20% exceeded the collection rate of the preceding six fiscal years.
- All individual abstracts and business personal property abstracts were completed and entered into the tax software earlier than previous tax years.
- Began implementation of the APEX sketching software to replace the sketches lost in the 2007 implementation of NCPTS (Farragut) software.
- Enforced collections set a new departmental record for total number served and total dollar amount being sought through enforcement remedies.
- Completed 161 real property appeals in a timely manner with six real property appeals heard by the Pitt County Board of Equalization and Review.
- Debt setoff set a new departmental record for number of tax debts matched and dollar amount collected.
- Reduced previous deed backlog from six months to current.
- All annexations completed and all Right-of-Way acquisitions mapped.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	2,015,907	2,255,023	2,465,751	2,310,061
Total Revenues	2,015,907	2,255,023	2,465,751	2,310,061
Expenditures				
Personal Services	1,732,552	1,890,343	2,046,794	1,945,173
Operating Expenses	282,455	358,630	415,307	361,238
Capital Outlay	900	6,050	3,650	3,650
Total Expenditures	2,015,907	2,255,023	2,465,751	2,310,061
Staffing				
Full Time Equivalent Positions	32.00	32.00	34.00	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 FY 2012-13	Actual FY 2013-14	Target FY 2014-15
Performance Indicators			
To Complete Individual Listings and Discoveries (Mobile Home & Boat)			
• Mobile Home Discoveries	2,605	5,596	2,300
• Boat/Boat Motor Discoveries	1,819	1,830	500
• Regular Listings Processed	5,878	5,787	5,000
To Complete Business Personal Property Listings/Audits			
• External Audits	81	57	30
• Internal Audits	590	677	450
• Regular Listings Processed	4,232	4,286	4,000
To Complete VTS Files			
• VTS Accts Processed	129,722	179,436	75,128
• VTS releases processed	2,901	3,544	2,000
• VTS refund request processed	356	760	450
To Complete Real Property Process			
• Revaluation Parcels Reviewed	0	32,511	39,000

TAX ADMINISTRATION**104140, 700**

• Deeds Processed	4,636	4,880	4,000
• Real Parcels Reviewed	3,118	3,232	3,000
• Permits Processed	1,636	1,647	1,600
• Parcel Photos	5,201	3,045	3,000
• Remeasure & List	N/A	4,051	3,000

Goal: Maximize revenue collection while ensuring quality customer service.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Increase Tax Collection Rate			
• Overall Collection Rate for Pitt County	98.08%	98.20%	98.10%
• Real and Personal Property Levy	98.47%	98.54%	98.20%
• Motor Vehicles	93.84%	92.17%	92.00%
Increase Productivity			
• Total Number of Bank Attachments Served	2,176	3,647	1,800
• Debt Setoff dollars collected	\$471,678	\$567,324	\$350,000
• Total number of garnishments	9,609	12,468	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, Social Services Board and EMS Oversight Committee.
- Pursued various collection matters on behalf of the County.
- Provided in-house training to County employees on relevant legal issues.
- Provided legal assistance on County projects including economic development projects, complex financial transactions, surety claims arising from contractor default, property tax appeals, real estate matters, subdivision road maintenance and animal control strategic planning.
- Assumed responsibility for contract database management.
- Reviewed all County contracts for legal sufficiency; responded to all subpoenas served upon the County.
- Successfully enforced Environmental Health regulations, Inspections orders and Planning/Zoning regulations.
- Provided and/or monitored the defense of all matters in litigation and before administrative agencies.
- Achieved success in legislative matters affecting the County.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	102,430	431,194	294,885	166,654
Sales & Services	320,014	0	150,000	275,000
Total Revenues	422,444	431,194	444,885	441,654
Expenditures				
Personal Services	411,527	415,744	425,085	427,954
Operating Expenses	10,916	15,450	19,800	13,700
Capital Outlay	0	0	0	0
Total Expenditures	422,444	431,194	444,885	441,654
Staffing				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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	100%	100%	100%
• Planning Board meetings	100%	100%	100%
• Board of Adjustment	100%	100%	100%
• Animal Control Advisory Board	100%	100%	100%
• Board of Equalization & Review	100%	100%	100%
• EMS Oversight Committee	100%	100%	100%
• All other Boards/Commissions/Committees as requested	100%	100%	100%
To minimize legal risk through education.			
• Provide legal training or seminars on relevant issues	11	13	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

- Setup Early Voting site at the Drew Steele Center for the 2013 Municipal Election.
- Setup 7 Early Voting sites throughout the County, including Ayden & Farmville, and established an Early Voting site on campus at ECU for the May 2014 Primary.
- Posted election night results on website in-house when the State Board of Elections site went down.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	679,373	588,265	641,112	643,603
Sales & Services	5	87,200	0	0
Total Revenues	679,378	675,465	641,112	643,603
Expenditures				
Personal Services	419,905	417,233	406,630	409,121
Operating Expenses	259,472	258,232	234,482	234,482
Capital Outlay	0	0	0	0
Total Expenditures	679,378	675,465	641,112	643,603
Staffing				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Ensure integrity of campaign finance records			
• Number of candidates required to file reports	46	52	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	5	13	5
• Number of voter registration drives	2	7	2
• Percent of Poll Workers attending training	100%	100%	97%
Increase the percentage of registered voters casting ballots			
• Percentage of registered voters casting ballots	69.91%	15.44%	25%
• Percentage of actual voters who utilize One-Stop Early Voting	42.34%	5.15%	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Maintain accurate voter registration list			
• Number of registered voters	113,251	115,842	115,000
• Number of voters removed	11,576	4,378	4,000
• Number of new registrations	16,782	5,471	2,000
Ensure timely release of information			
• Number of data requests received	135	77	30
• Number of map requests received	32	42	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	65,268	7,233	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 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).
- Implemented the project of Online Index Books. This project consists of scanning index books, images and the redactions of personal information of records from 1952 back to 1929. This project will be completed with the next couple of months.
- Continued electronic recording of documents - e-record.
- Implemented an online program for Vital Records, where customers can order birth, death and marriage certificates online.
- Implemented the application for online marriages.
- Prepared old marriage records for preservation.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	-825,649	-589,730	-765,165	-781,565
Licenses	25,740	34,100	35,400	35,400
Permits & Fees	1,441,147	1,171,000	1,334,000	1,359,000
Total Revenues	641,239	615,370	604,235	612,835
Expenditures				
Personal Services	491,369	478,180	464,045	473,145
Operating Expenses	149,870	137,190	140,190	139,690
Capital Outlay	0	0	0	0
Total Expenditures	641,239	615,370	604,235	612,835
Staffing				
Full Time Equivalent Positions	9.00	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 2012-13	FY 2013-14	FY 2014-15
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	22,595	20,695	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	5,650	5,174	5,750
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	111,018	99,431	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)	27,755	24,858	5,750
Issue certified copies of death certificates			
• No. of certified copies issued	11,128	12,040	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,782	3,010	2,500
Issue marriage licenses per year			
• No. of marriage licenses issued	1,200	1,191	1,200
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	90	298	300
Issue certified copies of birth certificates			
• No. of copies issued	9,701	9,033	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,426	2,258	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

- Re-elected as North Carolina City & County Communicators (NC3C).
- Won National Association of County Information Officers (NACIO) award for PittTv's flagship show, Pitt County Review.
- Supported Sheriff's Office and other agencies in producing teen safe driving video Take the Option.
- Supported Public Health in introducing Triple P parenting program through media campaign.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	-231,190	-151,303	-208,488	-210,216
Permits & Fees	391,761	405,000	388,000	388,000
Total Revenues	160,571	253,697	179,512	177,784
Expenditures				
Personal Services	122,826	125,277	127,752	127,764
Operating Expenses	37,745	48,420	51,760	50,020
Capital Outlay	0	80,000	0	0
Total Expenditures	160,571	253,697	179,512	177,784
Staffing				
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: To provide timely, relevant County government information to the citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Increase exposure to Pitt County Government services, programs and information			
• Produce Web Stories	20	40	30
• Increase PittTv programming by scheduling new programs/meetings	80	86	100
• Produce Stay Connected Newspaper Ad	10	15	20

Goal: Build and Maintain a Strong Media Presence.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Distribute News, Information and Services to the Press			
• Produce News Releases	23	22	30

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 \$123,018 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- Completed the third round of the third phase of the three year rotation of the Position Classification Study which included Administrative/Professional positions.
- Through the Pitt Training Program, 500 employees successfully completed classroom hours of training and 1,940 classes were completed using the on-line systems.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	540,181	556,625	578,636	579,806
Total Revenues	540,181	556,625	578,636	579,806
Expenditures				
Personal Services	517,037	535,136	548,136	550,656
Operating Expenses	23,144	21,489	30,500	29,150
Capital Outlay	0	0	0	0
Total Expenditures	540,181	556,625	578,636	579,806
Staffing				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00

BUDGET HIGHLIGHTS

- The Position Classification Study will continue with the fourth round of the three year rotational cycle with Clerical/Paraprofessional positions. This is the fourth cycle of the in-house process that began in 2005.

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Promote and oversee volunteerism in County agencies.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Monitor volunteer activity in County agencies			
• Educate volunteers on pertinent County policies	100%	100%	100%
• Track volunteer usage by all departments - Hours	20,441	19,708	15,000
• Track volunteer usage by all departments - Value	\$245,283	\$236,502	\$175,000
Recruit and place volunteers in County agencies			
• Advertise and recruit for volunteers	100%	100%	100%

Goal: Recruit and retain competent employees.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Recruit and refer qualified candidates to departments in a timely manner			
• Applicants referred to departments in a timely manner	2.53 days	2.32 days	2 days
• Send new hires for drug screens within 48 hours of job offer	98%	99.31%	100%
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%	in process	100%
• Monitor and encourage employee participation in training and development classes	2,039	2,370	3,500
• 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	100%	100%	100%
• Train all new hires	100%	100%	100%
Monitor completion and accuracy of PEPs (Partners for Effective Performance Tool)			
• Audit Interim PEPs	100%	N/A	100%
• Audit Final PEPs	100%	100%	100%

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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	127,229	124,676	129,130	129,982
Total Revenues	127,229	124,676	129,130	129,982
Expenditures				
Personal Services	120,955	123,276	125,630	126,482
Operating Expenses	35,685	46,400	46,500	46,500
Capital Outlay	0	0	0	0
Total Expenditures	156,640	169,676	172,130	172,982
Expense Allocation to Depts	-29,411	-45,000	-43,000	-43,000
Net Expenditures	127,229	124,676	129,130	129,982
Staffing				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Timely processing of mail			
• # pieces of courier mail delivered	145,800	164,150	140,000
• # pieces of metered mail processed	376,193	332,208	300,000
• # pieces of mail processed & delivered	1,043,486	848,843	800,000
• % of postal & courier mail delivered on time	99%	99.9%	95%
• % of metered mail processed by end of day	100%	100%	90%
Timely processing of print services			
• # of service requests completed	437	529	450
• # of copies produced	1,233,426	1,698,473	1,500,000
• % of requests completed on time	99%	100%	95%
Minimize reliance on general fund			
• % budget recovered using non-general funds	17.6%	23.47%	18%
• # hours backing up MIS Adm. Services staff	15	12	15

Goal: Transition Imaging Services to provide more contemporary service offerings

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Evaluate service offerings and modify as appropriate			
• % client satisfaction with service, good or better	99%	98%	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

- Evaluated and implemented a data backup system to ensure continuity of operations and protect against loss of data.
- Implemented a mobile device management system to support secure access to data.
- Continued upgrade to Windows 7 and Office 2010.
- Re-engineered several in-house developed software applications with newer toolset and enhanced functionality.
- Expanded system infrastructure to support greater remote access to county system enhancing staff productivity and efficiency.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	1,807,802	1,981,744	2,039,524	2,051,920
Sales & Services	10,833	12,000	12,000	12,000
Total Revenues	1,818,634	1,993,744	2,051,524	2,063,920
Expenditures				
Personal Services	2,068,077	2,227,588	2,260,563	2,272,959
Operating Expenses	872,746	905,152	950,802	950,802
Capital Outlay	0	0	20,000	20,000
Total Expenditures	2,940,823	3,132,740	3,231,365	3,243,761
Expense Allocation to Depts	-1,122,188	-1,138,996	-1,179,841	-1,179,841
Net Expenditures	1,818,634	1,993,744	2,051,524	2,063,920
Staffing				
Full Time Equivalent Positions	26.00	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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Efficient client support			
• # of service requests completed	13,868	14,111	11,000
• % service requests completed by critical date	99%	99%	90%
• # computing/voice devices supported	5,470	5,503	5,300
• % client satisfaction with service, good or better	99%	98.5%	90%
Maintain a stable and trained staff			
• # of County staff attending MIS training	213	46	50
• % of MIS staff attending technical training	92%	87%	80%
• % MIS staff retention rate	100%	88%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	35.7%	36.09%	33%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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	99.9%	100%	100%
• Cost per extension	\$3.72	\$3.33	\$4.00
• # of extensions supported	910	922	900

MANAGEMENT INFORMATION SYSTEMS

104240

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Enhance citizen business interactions with County departments			
• Support Human Service Agencies with continued state system implementations	--	--	Summer 2015
• Support implementation of Canine Control Ordinance through technology	--	--	Winter 2015
• Evaluate and implement Waste Management system	--	--	Winter 2015
Standard systems platform			
• Upgrade workstation operating system and Office products to enhance supportability	In Progress	In Progress	Summer 2015
• Upgrade Storage Area Network	--	--	Spring 2015

GEOGRAPHIC INFORMATION SYSTEMS

104250

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

- Assisted Emergency Management with Radio/Paging system evaluation.
- Implemented requisite equipment and secondary ISP to enhance business continuity for services dependent on internet connectivity.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	267,888	311,568	320,763	322,124
Total Revenues	267,888	311,568	320,763	322,124
Expenditures				
Personal Services	169,623	203,268	205,363	206,724
Operating Expenses	208,468	221,300	225,400	225,400
Capital Outlay	26,334	20,000	20,000	20,000
Total Expenditures	404,425	444,568	450,763	452,124
Expense Allocation to Depts	-136,537	-133,000	-130,000	-130,000
Net Expenditures	267,888	311,568	320,763	322,124
Staffing				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Maintain a stable and trained staff			
• % of GIS staff attending technical training	100%	100%	100%
• % GIS staff retention rate	100%	100%	100%
Efficient client support			
• # of service requests completed	145	115	100
• % service requests completed by critical date	99%	100%	90%
• % client satisfaction with service, good or better	100%	100%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	31.5%	35.58%	25%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Enhance response and level of service in 911			
• Evaluate replacement solutions for 911 computer aided dispatch meeting Next Generation 911 standards	--	--	Spring 2015

DEPARTMENT MISSION

We perpose to repair, repalce, improve and maintain mechanical and Building systems throughout Pitt County Government, keeping cost at a minimum to show good stewardship to the citizens of Pitt County while providing a pleasant work enviroment to the employees.

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

- Worked on Asbestos Containing Materials Survey with contractor while compiling master file for future use.
- Pressure washed, painted and made repairs on 10 building exteriors.
- Installed a new roof over 4th floor A-wing at the County Office Building.
- Assisted in the facilitation of 2nd performance contract.
- Sealed and striped more than 12 parking lots last year with more to come.
- Installed security glass at Human Services Building and District Attorney's office.
- Continued upgrades and improvements on building interiors.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	2,320,975	2,321,562	2,279,461	2,231,373
Total Revenues	2,320,975	2,321,562	2,279,461	2,231,373
Expenditures				
Personal Services	908,169	957,037	972,362	924,274
Operating Expenses	1,412,806	1,294,525	1,296,025	1,296,025
Capital Outlay	0	70,000	11,074	11,074
Total Expenditures	2,320,975	2,321,562	2,279,461	2,231,373
Staffing				
Full Time Equivalent Positions	19.00	19.00	19.00	18.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Maintain safe and aesthetically pleasing facilities			
• Square footage of buildings maintained	740,142	741,250	741,250
• Number of maintenance work orders completed	2,036	1,932	1,500
• Number of miscellaneous work orders completed	905	854	600
To maximize resources in performing duties to economize cost			
• Dollar savings of community service labor in lieu of employee labor	\$31,962	\$29,936	\$20,000
• Dollar savings due to internet purchasing	\$25,820	\$25,457	\$20,000

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

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
General Fund Appropriation	344,314	354,862	381,000	361,000
Total Revenues	344,314	354,862	381,000	361,000
Expenditures				
Operating Expenses	344,314	354,862	381,000	361,000
Capital Outlay	0	0	0	0
Total Expenditures	344,314	354,862	381,000	361,000
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Improve quality of service.

Objective	<i>Actual</i> <i>FY 2012-13</i>	<i>Actual</i> <i>FY 2013-14</i>	<i>Target</i> <i>FY 2014-15</i>
Performance Indicators			
To ensure a high level of cleanliness of all County Buildings			
• Surprise inspections of buildings	--	--	--
• Solicit feedback from County staff	Monthly	Monthly	Monthly

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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	1,364,707	3,106,252	3,690,178	2,365,178
Total Revenues	1,364,707	3,106,252	3,690,178	2,365,178
Expenditures				
Personal Services	346,714	1,234,206	1,800,872	225,872
Operating Expenses	1,017,993	1,257,046	1,274,306	1,524,306
Capital Outlay	0	615,000	615,000	615,000
Total Expenditures	1,364,707	3,106,252	3,690,178	2,365,178
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To provide facilities for the courts of Pitt County.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	296,113	280,000	280,000	280,000
Total Revenues	296,113	280,000	280,000	280,000
Expenditures				
Personal Services	59,932	60,525	61,184	61,603
Operating Expenses	236,181	219,475	218,816	218,397
Capital Outlay	0	0	0	0
Total Expenditures	296,113	280,000	280,000	280,000
Staffing				
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	\$ 553,693
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
Utilities for CS&R	\$ 550
Farmville Community Arts Council, Inc.	\$ 5,000
Ayden Arts & Recreation	\$ 5,000
Greenville Museum of Art	\$ 5,000
Grifton Civic Center	\$ 5,000
	\$ 593,743

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	590,667	606,050	662,988	593,743
Total Revenues	590,667	606,050	662,988	593,743
Expenditures				
Personal Services	16,897	22,607	0	0
Operating Expenses	573,770	583,443	662,988	593,743
Total Expenditures	590,667	606,050	662,988	593,743
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
General Fund Appropriation	0	0	68,445	22,607
Total Revenues	0	0	68,445	22,607
Expenditures				
Personal Services	0	0	32,295	22,607
Operating Expenses	0	0	36,150	0
Total Expenditures	0	0	68,445	22,607

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

- Implemented new method to track registered sex offenders by using existing resources.
- Enhanced the presence of security in community schools by assigning staff members (non SRO) to specific schools.
- Established working relationship with community organization to develop an opioid overdose prevention program in response to the high number of opioid related substance abuse issues in the community.
- Partnered with local and national researchers to evaluate the readiness of law enforcement and the community to implement a domestic violence homicide prevention model.
- Began taking steps to implement new courthouse security plan.
- Increased collection of federal inmate revenue.
- Received printers for the patrol car as a tool for deputies in the field.
- Received funding for a blood alcohol testing for driving while impaired cases which will greatly impact judicial backlog.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	21,021,209	23,000,731	26,012,923	23,080,332
Intergovernmental	333,282	301,050	295,250	325,250
Sales & Services	4,135,975	3,813,186	3,753,218	3,529,027
Miscellaneous	51,200	49,000	55,000	55,000
Total Revenues	25,541,666	27,163,967	30,116,391	26,989,609
Expenditures				
Personal Services	19,460,907	20,270,020	22,038,348	20,603,300
Operating Expenses	6,009,464	6,248,947	7,792,068	6,386,309
Capital Outlay	71,294	645,000	285,975	0
Total Expenditures	25,541,666	27,163,967	30,116,391	26,989,609
Staffing				
Full Time Equivalent Positions	319.00	322.00	350.25	325.75

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Increased productivity in the child support enforcement program.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To improve Child Support Enforcement Program			
• Child Support collections	\$10,351,702	13,962,409	\$13,500,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To improve the Domestic Violence Prevention Program			
• Domestic violence protective-orders served	306	263	300
• Domestic violence case clearance rate	93%	88%	93%
To improve the Victim Services Program			
• Cases Serviced	481	392	500
• Victim Contacts	2,681	2739	3,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To improve paper service rates			
• Civil process rates	88%	87%	92%
To improve response times			
• Average agency-wide response times	19	21	19.0
• Deputy reaction time	12.0	12	12.0
• Responses to calls & follow-ups	34,187	29,255	32,000
• Part I Violent crimes reported	144	152	140
• Part I Property crimes reported	1,187	1,095	1,300
• Part 2 Offenses reported	2,419	2,233	2,600
To improve case clearance rates			
• Property Crimes clearance rate	30%	30%	30%
• Violent Crimes clearance rate	82%	68%	90%

Goal: Provide professional and cost effective jail services.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To maintain / increase jail revenue			
• Inmate man-hours worked	57,356	57,536	57,536
• Value of inmate labor @ \$7.25	\$415,832	\$415,832	\$415,000
• Total jail revenue	\$2,569,211	\$2,569,211	\$2,411,950
• Average daily cost per inmate	\$78.32	\$78.32	\$80.00

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

- Participation in the Red Cross Shelter Simulation Exercise on September 17, 2013.
- Implementation and staff training of the Crisis Information Management System (CIMS) Application.
- Rewrite of the Pitt County Emergency Management Ordinance.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	692,102	718,699	729,853	730,037
Intergovernmental	49,878	48,000	48,000	48,000
Permits & Fees	36,935	35,000	35,000	35,000
Total Revenues	778,915	801,699	812,853	813,037
Expenditures				
Personal Services	437,617	452,999	462,753	465,437
Operating Expenses	341,298	348,700	350,100	347,600
Capital Outlay	0	0	0	0
Total Expenditures	778,915	801,699	812,853	813,037
Staffing				
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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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

BUDGET HIGHLIGHTS

- Maintaining successful fire inspection program with 2 p/t inspectors

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.
- Implemented CAD changes for some third department dispatch for Fire.
- Integrated replacement for new recording system into daily operations.
- Integrated part-time personnel into operations.

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
General Fund Appropriation	1,100,234	1,224,044	1,455,881	1,255,863
Total Revenues	1,100,234	1,224,044	1,455,881	1,255,863
Expenditures				
Personal Services	1,052,120	1,149,533	1,390,111	1,199,433
Operating Expenses	48,114	74,511	65,770	56,430
Capital Outlay	0	0	0	0
Total Expenditures	1,100,234	1,224,044	1,455,881	1,255,863
Staffing				
Full Time Equivalent Positions	18.00	19.00	24.00	20.00

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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To continue to maintain an Emergency Medical Dispatch compliance above National standard of 80%			
• Center compliance for EMD standards	98.2 %	98.2 %	90%
• Number of EMD calls processed	22,349	22860	22,300
To continue to maintain average dispatch below state/industry standards of 90 seconds			
• Number of calls per FTE Telecommunicator	11,200	10011	10,000
• Average dispatch time (95% of time < 1 min.)	46.8 sec	45.7 sec	< 1 min
• Number of departments dispatched	56	56	56
• Fire, EMS and Law emergency dispatches	82,286	83,828	82,000
• Answer all calls in 20 seconds (95% of time)	99.3 %	99.4 %	95%
• County Population	168,148	168,148	172,569

BUDGET HIGHLIGHTS

- Upgraded two part time telecommunicator positions to full time.

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 costs vaccination clinic as required by law per year.

MAJOR ACCOMPLISHMENTS

- ACAB completed strategic plan.
- Began working with BOCC and staff to create dog licensing and Canine Control Ordinance for Pitt County.
- Continued partnerships with HSEC and Spay Today and held joint community events such as 12 Strays of Christmas.
- Began Partnership with ECU to hold dog walking fitness class for ECU students to receive course credit.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	322,194	339,045	1,010,093	827,624
Intergovernmental	12,401	12,500	12,500	14,375
Permits & Fees	82,721	91,500	110,500	65,000
Total Revenues	417,316	443,045	1,133,093	906,999
Expenditures				
Personal Services	273,799	294,435	416,696	688,549
Operating Expenses	143,517	148,610	716,397	168,950
Capital Outlay	0	0	0	49,500
Total Expenditures	417,316	443,045	1,133,093	906,999
Staffing				
Full Time Equivalent Positions	5.00	5.00	19.50	15.50

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Assist citizens with unwanted/dangerous/nuisance animals			
• # of calls answered	1,798	1,592	1,600
• # of dangerous dog investigations	23	37	25
• # of animal bites investigated	317	366	270
• # of nuisance complaints	4	8	3
Provide rabies control services			
• # of rabies clinics held	3	1	2
• # of positive rabies tests	1	1	1
• # of educational presentations	16	6	15

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Encourage adoptions to decrease euthanasia			
• # of adoptions	834	1,012	1,000
• # of animals euthanized	2,275	1,759	2,200
Utilize volunteers in order to economize costs			
• # of volunteer hours	5,093	5,632	10,000
• \$ of monetary value	\$61,113	\$67,578	\$120,000

BUDGET HIGHLIGHTS

- Fee changes to municipalities using shelter for \$20 intake fee per animal.
- Funding included to expand animal shelter.
- Approved positions related to expansion include 2 full-time clerks, 5 part-time shelter attendants, 3 full-time shelter attendants, and 3 full-time animal control officers beginning October 1, 2014.

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 5,111 inspections in CY 2013.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	-154,279	-58,393	-57,915	-64,266
Permits & Fees	401,818	340,000	350,000	355,000
Total Revenues	247,539	281,607	292,085	290,734
Expenditures				
Personal Services	228,953	256,257	267,535	269,184
Operating Expenses	18,586	25,350	24,550	21,550
Capital Outlay	0	0	0	0
Total Expenditures	247,539	281,607	292,085	290,734
Staffing				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Perform daily inspections and investigate complaint requests.			
• Inspections performed	N/A	4,638	5,000
• Condemnation notices issued	N/A	28	12
• % of condemnation notices resolved within six months	N/A	57%	100%
Complete inspections and plan reviews in a timely manner			
• Complete inspections request within one working day	92.5%	100%	100%
• Complete residential plan review within four working days	91.25%	100%	100%
• Complete nonresidential plan reviews within seven working days	93.75%	100%	100%

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	97,970	91,000	92,000	92,000
Total Revenues	97,970	91,000	92,000	92,000
Expenditures				
Operating Expenses	97,970	91,000	92,000	92,000
Total Expenditures	97,970	91,000	92,000	92,000
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To provide a means to make County funding available for public safety related functions that are not specific to any particular department.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	269,434	318,649	299,512	318,649
Total Revenues	269,434	318,649	299,512	318,649
Expenditures				
Operating Expenses	269,434	318,649	299,512	318,649
Total Expenditures	269,434	318,649	299,512	318,649
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



DEPARTMENT MISSION

To provide funding to address the transportation needs of Pitt County citizens.

SERVICE DESCRIPTION

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

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	4,669	4,500	4,500	4,500
Total Revenues	4,669	4,500	4,500	4,500
Expenditures				
Operating Expenses	4,669	4,500	4,500	4,500
Total Expenditures	4,669	4,500	4,500	4,500
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To guide long-range development and address land use issues in Pitt County by preparing and implementing land use plans, and administering development regulations, planning initiatives and Community Development grant programs which improve the health, safety, and general welfare of Pitt County residents.

SERVICE DESCRIPTION

The major services provided by the Planning Department include: Land Use Planning; Development Review Administration; Zoning Code Enforcement; Coordinated Permitting Administration; Community Development Program Administration; 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

- Instituted a policy that will allow the County to levy assessments to bring subdivision streets up to NCDOT standards.
- Amended the Subdivision Ordinance to require developers to post financial guarantees for streets in new subdivisions. This amendment will also require annual inspection of new streets to ensure they remain in good condition.
- As the lead agency, initiated the development of the Neuse River Basin Regional Hazard Mitigation Plan using \$77,000 grant secured through NCEM.
- Received the 2013 Marvin Collins Outstanding Planning Award from the North Carolina Chapter of the American Planning Association for the 2030 Pitt County Comprehensive Land Use Plan.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	577,309	615,565	667,709	632,343
Permits & Fees	13,123	13,500	11,500	16,500
Sales & Services	11,192	7,250	7,200	7,200
Total Revenues	601,624	636,315	686,409	656,043
Expenditures				
Personal Services	556,428	583,165	617,759	598,293
Operating Expenses	45,196	53,150	68,650	57,750
Capital Outlay	0	0	0	0
Total Expenditures	601,624	636,315	686,409	656,043
Staffing				
Full Time Equivalent Positions	7.75	7.75	8.25	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Administration of Community Development Programs			
• Number of Homes Rehabilitated	12	8	10
• Number of Homes Replaced	1	0	2
• Number of Income Certifications	0	27	30

Goal: To effectively enforce adopted land development regulations.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Administration of County-wide Zoning Ordinance			
• Investigation of alleged zoning violations - including site visits and staff interpretations	24	18	20
• Provide detailed staff report with recommendation to PB, BCC, & BOA for all rezoning requests and special & conditional use permits	23	21	20
Administration of Development Regulations			
• Review preliminary plats, construction plans and final plats for compliance	33	50	30

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Administer Soil Erosion and Sedimentation Control Program			
• Plan Reviews	4	10	10
• Site Inspections	51	47	100
• Municipalities for which County administers regulations	5	5	5
• % of approved SESC plans for which pre-construction conferences were held	N/A	70%	100%

Administration of Tar-Pamlico Stormwater Regulations

• Plan reviews	9	0	10
• % of sites with approved BMP's inspected annually	N/A	100%	100%

PLANNING - EMERGENCY TELEPHONE SYSTEM

104337

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 87 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.
- Inspection of one ESAVE area of 363 addressable structures for E-911 Addressing Ordinance compliance.

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
General Fund Appropriation	126,010	74,115	106,585	91,425
Total Revenues	126,010	74,115	106,585	91,425
Expenditures				
Personal Services	110,675	60,115	62,085	62,425
Operating Expenses	15,336	14,000	34,500	29,000
Capital Outlay	0	0	10,000	0
Total Expenditures	126,010	74,115	106,585	91,425
Staffing				
Full Time Equivalent Positions	1.75	1.00	1.00	1.00

PLANNING - EMERGENCY TELEPHONE SYSTEM

104337

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Maintain average response time of 3 days for addressing related functions for department developments			
• # of address assignments	110	138	150
• % of address assignments completed within 3 days of request	100%	100%	100%
• Monthly average address assignments per .75 FTE	36.6	11.5	12.5

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Administer Road Sign Maintenance Program			
• Perform 12 countywide inspections of all County road signs per year	9	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 2,790 permits in CY 2013.
- Processed 5,111 inspection requests in CY 2013.
- Continued to enact and investigate enhancements to permitting software.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	112,480	134,334	136,867	137,745
Total Revenues	112,480	134,334	136,867	137,745
Expenditures				
Personal Services	105,326	125,584	128,817	129,695
Operating Expenses	7,154	8,750	8,050	8,050
Capital Outlay	0	0	0	0
Total Expenditures	112,480	134,334	136,867	137,745
Staffing				
Full Time Equivalent Positions	2.00	2.50	2.50	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Permits Issued Using PASS			
• Building Permits	439	429	400
• Electrical Permits	1,281	1,254	1,100
• Mechanical Permits	649	663	575
• Plumbing Permits	373	373	325
• Gas Piping Permits	N/A	185	200
• Manufactured Home Permits	151	154	150

OTHER ECONOMIC DEVELOPMENT

104920

DEPARTMENT MISSION

To promote development and to improve the economy of Pitt County.

SERVICE DESCRIPTION

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

Currently funded projects include:

Woodridge Sewer Extension
Grimesland Sewer Extension
Bethel Sewer Project

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	173,913	174,000	174,000	174,000
Total Revenues	173,913	174,000	174,000	174,000
Expenditures				
Operating Expenses	173,913	174,000	174,000	174,000
Total Expenditures	173,913	174,000	174,000	174,000
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To provide engineering services required to accomplish the following:

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

SERVICE DESCRIPTION

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

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

MAJOR ACCOMPLISHMENTS

- Completed \$3.8 million contract for energy and water savings.
- Assisted Solid Waste Department in administering a patching and repairing contract for the solid waste recycling centers.
- Worked with various County departments in designing and constructing site improvements at the Farmer's Market, the Alice Keene District Park and the Village of Yesteryear.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	63,469	106,711	110,757	99,914
Total Revenues	63,469	106,711	110,757	99,914
Expenditures				
Personal Services	59,390	100,758	94,804	94,761
Operating Expenses	4,080	5,953	15,953	5,153
Capital Outlay	0	0	0	0
Total Expenditures	63,469	106,711	110,757	99,914
Staffing				
Full Time Equivalent Positions	0.75	0.75	0.75	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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 \$4.5 million.
- It has been estimated that volunteer time given to support the Extension mission was \$14,788.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	301,258	339,973	358,846	331,255
Total Revenues	301,258	339,973	358,846	331,255
Expenditures				
Personal Services	217,142	244,628	249,413	249,413
Operating Expenses	84,116	95,345	109,433	81,842
Capital Outlay	0	0	0	0
Total Expenditures	301,258	339,973	358,846	331,255
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Increase youth participation			
• No. of youth participating in programs	4,577	3,840	5,000
Extension customers will learn proper skills related to child care, parenting, and healthy living			
• No. of customers	1,191	2,042	2,000
Volunteers will be recruited to assist in the delivery of Extension education			
• Volunteer hours	21,961	21,960	17,000
Farmers and "Green Industry" professionals will adopt economically sound production practices			
• No. of farmers implementing practices	748	963	1,800
• Dollar value	\$10,369,096	\$4,259,368	\$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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	28,593	33,729	36,834	37,072
Sales & Services	4,720	5,000	5,000	5,000
Total Revenues	33,313	38,729	41,834	42,072
Expenditures				
Personal Services	29,101	34,178	34,284	34,522
Operating Expenses	4,211	4,551	7,550	7,550
Capital Outlay				
Total Expenditures	33,313	38,729	41,834	42,072
Staffing				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To increase the number of vendors providing fresh produce for county citizens			
• *Number of market vendors	107	396	150
To increase the use of the market by citizens for purchasing fresh produce			
• No. of market customers	119,127	90,690	110,000

Goal: To encourage healthy eating habits.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To encourage use of WIC vouchers for food purchases at the market			
• No. of WIC vouchers accepted	3,842	3,339	2,700
• Dollar value of WIC vouchers accepted	\$15,368	\$13,356	\$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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	209,033	213,300	219,890	216,595
Total Revenues	209,033	213,300	219,890	216,595
Expenditures				
Operating Expenses	209,033	213,300	219,890	216,595
Total Expenditures	209,033	213,300	219,890	216,595
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

The Veteran Service Office serves a Pitt County veteran population of 10,749, not including their dependents. In 2012, the US Department of Veteran Affairs paid \$44,815,000 in benefits to Pitt County veterans and their dependents.

MAJOR ACCOMPLISHMENTS

- Serving on Mid-East Commission, Regional Advisory Committee.
- Sr. VSO completed USDVA Virtual VA computer training, allowing access to "Virtual VA" computer documents and files.
- Submitted winning candidates for Rebuilding Together Pitt County, NC Heroes at Homes, Sears Holding Grant. Two widows, one from Greenville, one from Grimesland received new roofs and repairs to insides of their homes.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	119,108	119,759	202,147	122,939
Miscellaneous	1,452	1,452	1,452	1,452
Total Revenues	120,560	121,211	203,599	124,391
Expenditures				
Personal Services	115,947	116,510	196,365	119,590
Operating Expenses	4,614	4,701	7,234	4,801
Capital Outlay	0	0	0	0
Total Expenditures	120,560	121,211	203,599	124,391
Staffing				
Full Time Equivalent Positions	2.00	2.00	4.00	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To serve Pitt County veterans and their families			
• In-Person contacts	2,095	2,082	2,100
• Written contacts	7,945	7,302	8,100
• Telephone contacts	5,105	5,049	6,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Maximize receipt of available benefits to eligible veterans and their families			
• Number of new claims awarded	194	284	350
• Annual benefit amount of new claims awarded	\$1,741,921	\$2,192,810	\$2,000,000
• Amount of one-time benefit claims awarded	\$2,252,124	\$2,856,446	\$2,000,000
• Total benefit amounts for new claims awarded	\$3,994,045	\$5,049,256	\$4,000,000

BUDGET HIGHLIGHTS

- Requests for two additional staff not approved for the 2014-15 Fiscal Year.

PUBLIC HEALTH - SUMMARY OF PROGRAMS

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

- Transitioned to the NCTRAKS Medicaid Payment System.
- Received funding from Vidant Medical Center Foundation to support In-Home Breastfeeding, Farmer's Market Nutrition Education Program, Breast & Cervix Cancer Control Program and Diabetes Self Management Program.
- Received both NACCHO and NC DHHS funding to support Positive Parenting Program.

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
General Fund Appropriation	4,028,671	4,067,415	4,376,830	4,318,753
Intergovernmental	3,998,931	3,894,021	3,803,269	3,849,372
Sales & Services	186,230	204,867	205,795	210,295
Miscellaneous	740,427	770,307	811,963	811,554
Debt & NonRevenue	0	0	0	0
Fund Balance	0	308,823	308,823	371,466
Total Revenues	8,954,259	9,245,433	9,506,680	9,561,440
Expenditures				
Personal Services	7,033,676	7,523,998	7,609,845	7,664,567
Operating Expenses	1,869,754	1,706,135	1,891,835	1,891,873
Capital Outlay	0	15,300	5,000	5,000
Total Expenditures	8,903,430	9,245,433	9,506,680	9,561,440
Staffing				
Full Time Equivalent Positions	122.65	120.65	119.65	119.65

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.
- Submitted delinquent client accounts to the NC Debt Setoff Clearing House for potential reimbursement.
- 100% of staff completed all Incident Command System courses required for their position in the past fiscal year.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	1,784,658	1,706,091	1,722,240	1,713,244
Intergovernmental	455,832	432,530	431,930	431,930
Sales & Services	5,340	1,200	540	5,040
Miscellaneous	7,694	0	15,000	15,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	308,823	308,823	371,466
Total Revenues	2,253,524	2,448,644	2,478,533	2,536,680
Expenditures				
Personal Services	1,641,526	1,692,768	1,708,731	1,766,840
Operating Expenses	745,830	755,876	769,802	769,840
Capital Outlay	0	0	0	0
Total Expenditures	2,387,356	2,448,644	2,478,533	2,536,680
Staffing				
Full Time Equivalent Positions	28.25	27.25	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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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%	98%	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	97%	97%	95%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Amount of clinic related client fees (medicare, client, 3rd party) collected			
• Increase client fees collected by 5% from previous fiscal year	\$50,324	\$63,584	N/A
Submit state expenditure reports by state mandated guidelines			
• Number of months state expenditure report is submitted by required date	12	9	12
Control non-grant funded operating expenditures			
• Non-grant funded operating expenditure to increase by no more than 3% of previous fiscal year.	\$1,025,171	\$759,229	N/A

DEPARTMENT MISSION

To protect, promote and assure the health of all people in Pitt County.

SERVICE DESCRIPTION

Environmental Health services provided to the County are comprised of the following programs: food, lodging and institutional sanitation; indoor air quality; swimming pool sanitation and safety; on site sewage disposal; childhood lead poisoning prevention; migrant labor housing sanitation; tattoo sanitation and other services required by state law, County ordinance and citizen's needs. Environmental Health also participates in the Epidemiology Team for communicable disease outbreak investigations and responds and assists in safeguarding the County against bioterrorism threats.

MAJOR ACCOMPLISHMENTS

- Food and Lodging staff trained to conduct risk based inspections as part of North Carolina's adoption of the 2009 Food Code.
- NACCHO grant funding supported Food and Lodging Section to complete a self assessment to begin the process of complying with the standards of the FDA Retail Food Safety Program.
- In cooperation with the NC State Public Health Laboratory, Vector Control initiated virus testing on mosquito pools helping to establish a protocol for pool identification techniques throughout NC.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	1,091,521	1,108,446	1,150,672	1,149,965
Intergovernmental	31,900	26,966	27,030	27,030
Sales & Services	95,374	100,300	113,500	113,500
Miscellaneous	8,836	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	1,227,631	1,235,712	1,291,202	1,290,495
Expenditures				
Personal Services	1,122,375	1,159,346	1,196,772	1,196,065
Operating Expenses	85,412	76,366	94,430	94,430
Capital Outlay	0	0	0	0
Total Expenditures	1,207,787	1,235,712	1,291,202	1,290,495
Staffing				
Full Time Equivalent Positions	16.50	17.00	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 protect and improve the health and welfare of the citizens of Pitt County by preventing, minimizing and eliminating exposure to environmental conditions that could have adverse effects on individual health and safety as required by state law.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.			
<ul style="list-style-type: none"> Number of Food and Lodging inspections, consultations and permitting activities 	9,554	6,842	6,500
<ul style="list-style-type: none"> Food & Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day 	8.12	7.76	5.33
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.			
<ul style="list-style-type: none"> Number of inspections, permits and consultations 	11,755	7,334	6,800
<ul style="list-style-type: none"> Inspections, consultations and permitting activities per FTE per day 	8.96	7.43	5.15
<ul style="list-style-type: none"> Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations) 	4.16 days	3.74 days	5.4 days
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.			
<ul style="list-style-type: none"> Number of inspections, investigations and consultations and permits 	1,898	1,141	1,000
<ul style="list-style-type: none"> Inspections, investigations, consultations and permitting activities per FTE per day 	5.68	5.18	4.0

DEPARTMENT MISSION

To protect, promote and assure the health of all people in Pitt County.

SERVICE DESCRIPTION

Communicable Disease works primarily to reduce the incidence of reportable communicable disease through education, early detection and treatment. Health Department staff work closely with private physicians, Brody School of Medicine, 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

- Achieved 100% influenza vaccinations among Health Department staff.
- Initiated a "Walk-In Wednesday" communicable disease clinic to improve service.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	723,706	679,638	563,250	562,806
Intergovernmental	444,667	306,325	364,596	364,596
Sales & Services	24,523	28,200	24,525	24,525
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	1,192,896	1,014,163	952,371	951,927
Expenditures				
Personal Services	758,973	792,758	758,672	758,228
Operating Expenses	222,173	216,405	188,699	188,699
Capital Outlay	0	5,000	5,000	5,000
Total Expenditures	981,147	1,014,163	952,371	951,927
Staffing				
Full Time Equivalent Positions	14.00	12.00	12.00	12.00

COMMUNICABLE DISEASE

155124, 25, 45, 54, 58, 71,
91

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Prevent and Control Communicable Disease in Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases			
<ul style="list-style-type: none">% of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%.	91%	91%	90%
Provide HIV/Sexually Transmitted Disease (STD) risk reduction services and community outreach to high-risk individuals			
<ul style="list-style-type: none">Number of HIV tests performed by the Health Department.	4,282	3,316	4,340
<ul style="list-style-type: none">Number of other STD screenings performed by the Health Department.	2,620	2,561	4,360

WOMEN'S & CHILDREN'S HEALTH

155140, 41, 47, 61, 62, 63,
64, 65, 66, 67, 68, 69, 70,
79, 84, 85, 92, 98

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

- Received funding from Martin Pitt Partnership for Children to assist child care centers in the implementation of health, safety and emergency practices.
- Received funding from Vidant Medical Center Community Health Program to support the Youth Development Program, helping students develop life goals and delay pregnancy.
- 21st annual Maternity Fair serving over 1,000 individuals and linking families with resources designed to improve birth outcomes.
- WIC Nutrition staff provided nutrition education forums at a number of health fairs held throughout the county including Family Fun Night, Heart Expo and Kids Fest.

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
General Fund Appropriation	305,086	361,047	739,681	691,869
Intergovernmental	2,781,796	3,086,363	2,768,683	2,814,786
Sales & Services	60,538	74,417	66,775	66,775
Miscellaneous	677,623	708,582	733,047	732,670
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	3,825,042	4,230,409	4,308,186	4,306,100
Expenditures				
Personal Services	3,347,920	3,604,501	3,678,676	3,676,590
Operating Expenses	590,333	615,608	629,510	629,510
Capital Outlay	0	10,300	0	0
Total Expenditures	3,938,253	4,230,409	4,308,186	4,306,100
Staffing				
Full Time Equivalent Positions	61.40	60.20	60.20	60.20

WOMEN'S & CHILDREN'S HEALTH

155140, 41, 47, 61, 62, 63,
64, 65, 66, 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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Provide technical assistance including health and safety trainings to childcare providers			
<ul style="list-style-type: none"> Number of childcare centers and homes who have received technical assistance including training for health safety, nutrition and physical activity. 	111	68	145
<ul style="list-style-type: none"> Number of children impacted by technical assistance/provider training. 	6,079	2,147	3,000
Improve the health and spacing of pregnancies			
<ul style="list-style-type: none"> Number of family planning clinic visits at the Pitt County Health Department. 	5,007	3,865	5,500
<ul style="list-style-type: none"> Number of prenatal care clinic visits at the Pitt County Health Department. 	3,785	2,527	4,800
<ul style="list-style-type: none"> Pitt County Infant Mortality Rate/State Rate (5 year average). 	10.1/7.8	11.2/7.5	At or below state average
<ul style="list-style-type: none"> 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). 	441	473	350
<ul style="list-style-type: none"> Number of postpartum home visits. 	630	482	600
Reduce adolescent pregnancies			
<ul style="list-style-type: none"> % of adolescents enrolled in the initiative who do not report a pregnancy. 	100%	100%	100%
<ul style="list-style-type: none"> Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative within the county school system. 	84	74	100
<ul style="list-style-type: none"> 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			
<ul style="list-style-type: none"> Maintain an average monthly caseload of children receiving at risk or developmental disability case management 	300	280	350

WOMEN'S & CHILDREN'S HEALTH

155140, 41, 47, 61, 62, 63,
64, 65, 66, 67, 68, 69, 70,
79, 84, 85, 92, 98

Ensure WIC Program services are made available to all eligible participants in Pitt County	
<ul style="list-style-type: none"> • % of WIC mothers initiating breastfeeding (note fiscal year basis). 	<div>49.10%</div> <div>47%</div> <div>45%</div>
<ul style="list-style-type: none"> • \$ value of 100% Federally funded WIC food instruments issued to clients. 	<div>\$5,047,455</div> <div>\$3,628,838</div> <div>\$4,000,000</div>
<ul style="list-style-type: none"> • WIC average caseload. 	<div>4,635</div> <div>4,410</div> <div>4,900</div>

CHRONIC DISEASE PREVENTION

155145, 48, 51, 52, 56, 57,
86, 99

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.
- The Pitt County Health Department was awarded funding by Vidant Medical Center Foundation to provide breast cancer Screenings to 100 women.
- Pitt County Health Department held 2nd Annual Diabetes Awareness Event in November 2013
- Robin High, Nutrition Division Director, was elected chair elect for the North Carolina WIC Association

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	123,700	212,193	200,987	200,869
Intergovernmental	284,736	41,837	211,030	211,030
Sales & Services	455	750	455	455
Miscellaneous	46,275	61,725	63,916	63,884
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	455,166	316,505	476,388	476,238
Expenditures				
Personal Services	162,882	274,625	266,994	266,844
Operating Expenses	226,006	41,880	209,394	209,394
Capital Outlay	0	0	0	0
Total Expenditures	388,888	316,505	476,388	476,238
Staffing				
Full Time Equivalent Positions	3.70	4.20	3.20	3.20

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.

Objective	Actual FY 2012-13	Actual FY 2013-14	Target FY 2014-15
Performance Indicators			
Improve early diagnosis of cancer in women			
<ul style="list-style-type: none"> % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years 	53%	86%	90%
<ul style="list-style-type: none"> % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram 	100%	100%	100%
Create an environment within Pitt County that supports healthy lifestyle choices			
<ul style="list-style-type: none"> Number of businesses/local entities that have developed opportunities for physical activity (e.g. walking trails on or around their property) during the year 	2	6	1
<ul style="list-style-type: none"> Number of businesses/local entities that have developed healthy eating opportunities (e.g. Winner's Circle) during the year 	5	0	5
<ul style="list-style-type: none"> Number of employees participating in the Pitt County Health Insurance Fee Minimization program defined as the number of employees activity participating each quarter. 	679	983	500

SOCIAL SERVICES - SUMMARY OF PROGRAMS

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

The Pitt County Department of Social Services is a multi-program human services organization which is mandated by Federal and State Law. The programs provided through the Department of Social Services are mandated by either Federal or State law. Funding for these programs represents a mix of federal, state and local dollars, with the majority of the funding coming from the Federal Government.

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

MAJOR ACCOMPLISHMENTS

- The Department of Social Services has struggled throughout FY2013-2014. This struggle is due to the implementation of the new State NCFAS system for service delivery of the Food and Nutrition and Medicaid programs.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
State & Federal	19,917,324	20,734,955	22,070,152	22,075,250
General Fund	8,751,247	8,789,969	9,480,296	9,214,910
Fees & Charges	324,436	270,846	261,707	262,161
Miscellaneous	22,120	310	310	5,772
Fund Balance	0	0	0	0
Total Revenues	29,015,127	29,796,080	31,812,465	31,558,093
Expenditures				
Personal Services	12,614,761	13,698,134	15,349,939	15,206,647
Operating Expenses	15,038,536	16,097,946	16,327,346	16,301,446
Capital Outlay	0	0	135,180	50,000
Total Expenditures	27,653,297	29,796,080	31,812,465	31,558,093
Staffing				
Full Time Equivalent Positions	226.30	226.30	262.00	258.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS

- Maximized revenues for the Department.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
State & Federal	1,105,138	476,275	508,597	576,712
Transfer - General Fund	2,917,109	2,093,460	2,243,220	1,988,328
Fees & Charges	0	0	0	0
Miscellaneous	5	310	310	5,772
Fund Balance	0	0	0	0
Total Revenues	4,022,252	2,570,045	2,752,127	2,570,812
Expenditures				
Personal Services	1,289,679	1,397,570	1,420,692	1,350,557
Operating Expenses	1,056,494	1,172,475	1,196,155	1,170,255
Capital Outlay	0	0	135,280	50,000
Total Expenditures	2,346,173	2,570,045	2,752,127	2,570,812
Staffing				
Full Time Equivalent Positions	22.00	24.00	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Maximize revenues and increase efficiency			
• % of expenditures used	90%	100%	90%
• Actual Dollar used	\$27,461,970	\$19,551,302	\$26,914,034
• % of all revenues collected	87%	90%	95%
Ensure compliance			
• # of audit compliance errors	1	0	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.

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

- The Department assisted families with Day Care Services.
- DSS was able to help families who received Child Protective Services, enabling families to stay together instead of coming into the agency's custody.
- DSS provided protection to frail, elderly and disabled persons reported for abuse, neglect or exploitation.
- DSS was awarded Adoption Assistance funds for meeting the baseline number of adoptions.
- DSS continued the Parent Partners Program which was implemented in fiscal year 2012-2013.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
State & Federal	13,823,162	14,341,693	15,600,928	15,531,692
Transfer - General Fund	3,413,188	4,142,911	4,606,779	4,593,081
Fees & Charges	307,829	264,371	255,232	255,686
Total Revenues	17,544,179	18,748,975	20,462,939	20,380,459
Expenditures				
Personal Services	9,726,987	10,623,382	12,238,515	12,156,035
Operating Expenses	8,131,440	8,125,593	8,224,424	8,224,424
Capital Outlay	0	0	0	0
Total Expenditures	17,858,427	18,748,975	20,462,939	20,380,459
Staffing				
Full Time Equivalent Positions	173.00	174.00	209.50	205.50

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.

Objective	Actual FY 2012-13	Actual FY 2013-14	Target FY 2014-15
Performance Indicators			
Children and families living in a safe stable environment			
• Number of CPS Reports accepted for Assessment/Investigation	N/A	1,129	1,000
• Number of CPS Reports open	N/A	743	1,000
• Number of CPS Courtesy requests from other counties/states	N/A	235	20
• Number of CPS In-Home cases at risk of Foster Care placement	N/A	265	70

SERVICES & PROGRAMS

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

Families and Children receiving Prevention Services that promote self-sufficiency and self-support			
• Number of families volunteering for 200% Prevention Services for parenting, housing, utilities, counseling, and domestic violence who have not received a CPS report	150	36	150
• Number of disabled homeless or at risk of homelessness adults referred/approved for Social Security Disability who received SOAR case management	N/A	19	20
• Amount of taxable income brought into the county through SOAR Services	N/A	\$9,601	\$60,000
• Number of all Medicaid recipients utilizing Medicaid transportation for medically related appointments	N/A	3,866	4,000
• 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	N/A	1,661	2,000

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS

- Continued working in NCFAST system to provide Food and Nutrition Services.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
State & Federal	3,419,974	4,165,198	4,201,754	4,201,754
Transfer - General Fund	1,840,734	1,902,799	1,973,911	1,973,911
Fees & Charges	0	0	0	0
Miscellaneous	22,115	0	0	0
Fund Balance	0	0	0	0
Total Revenues	5,282,823	6,067,997	6,175,665	6,175,665
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	5,282,823	6,067,997	6,175,665	6,175,665
Capital Outlay	0	0	0	0
Total Expenditures	5,282,823	6,067,997	6,175,665	6,175,665
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: To provide Temporary Assistance to Needy Families (TANF) to eligible Pitt County citizens.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Ensure TANF recipients receive the services needed to move toward self sufficiency.			
• Average percentage of families receiving Work First Employment Services.	90.7%	93%	94%
• # of Work First recipients finding employment	61	49	75
• Average percentage of former Work First participants who remain employed for at least 12 months.	79.6%	88%	82%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Provide Food & Nutrition Services benefits to eligible citizens of Pitt County			
• Annual percentage of Food and Nutrition Services applications processed timely	98.8%	*N/A	97%
• Number of Applications Processed	*N/A	*N/A	*N/A

Goal: To provide medical coverage to eligible individuals and families through the Family and Children's and Adult Medicaid programs

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Provide timely Medicaid benefits to the citizens of Pitt County as required by Federal law			
• Annual percentage of applications processed timely for Medical Assistance to the Disabled	89%	90%	90%
• Number Processed Timely	N/A	2,375	1,038
• Annual percentage of applications processed timely in all other Medicaid categories	90%	88%	90%
• Number Processed Timely	N/A	9,031	218

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 continues to partner with the Pitt County Sheriff's Department in an effort to maximize Child Support Collection by locating non-paying parents.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
State & Federal	1,569,050	1,751,789	1,758,873	1,765,092
General Fund	580,216	650,799	656,386	659,590
Fees & Charges	16,607	6,475	6,475	6,475
Fund Balance	0	0	0	0
Total Revenues	2,165,873	2,409,063	2,421,734	2,431,157
Expenditures				
Personal Services	1,598,095	1,677,182	1,690,632	1,700,055
Operating Expenses	567,779	731,881	731,102	731,102
Capital Outlay	0	0	0	0
Total Expenditures	2,165,874	2,409,063	2,421,734	2,431,157
Staffing				
Full Time Equivalent Positions	29.30	28.30	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To increase the percentage of cases with Court Orders.			
• Average percentage of cases under order.	88.36%	86.87%	88.36%
• Number Under Order	7,503	7,560	7,503
Increase Child Support collections.			
• \$ amount of Child Support collected	\$14,056,062	\$13,962,410	\$14,056,062

MENTAL HEALTH - LOCAL EFFORT

195209

DEPARTMENT MISSION

To empower people to overcome life's challenges by ensuring the provision of quality, affordable mental health, developmental disabilities and substance abuse services and supports in our community.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
General Fund Appropriation	487,500	487,500	487,500	487,500
Intergovernmental	110,894	100,000	100,000	100,000
Miscellaneous	0	0	0	0
Total Revenues	598,394	587,500	587,500	587,500
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	599,182	587,500	587,500	587,500
Total Expenditures	599,182	587,500	587,500	587,500
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS

- Allocated over \$160,000 through cost share programs to install conservation practices on farm land in Pitt County affecting 700 acres which saved 650 tons of soil, 4,860 lbs. of Nitrogen, and 215 lbs. of Phosphorus from entering water courses.
- Provided environmental education programs to over 1000 Pitt County students and citizens.
- Provided technical assistance to 825 landowners and potential landowners.
- Reviewed over 30 plans for development and sedimentation and erosion.
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins.
- Affectively implemented the County's Voluntary Agricultural Districts program.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	196,652	232,589	233,762	235,401
Miscellaneous	3,600	26,830	28,418	28,418
Total Revenues	200,252	259,419	262,180	263,819
Expenditures				
Personal Services	182,512	236,163	241,385	243,024
Operating Expenses	17,740	23,256	20,795	20,795
Capital Outlay	0	0	0	0
Total Expenditures	200,252	259,419	262,180	263,819
Staffing				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

PITT SOIL & WATER CONSERVATION

104960

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	160	284	250
• Provide technical assistance to governmental agencies	177	165	125
• Technical assistance provided to agricultural customers	306	353	350

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
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	91%	98%	97%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	456	354	300
• Provide learning experiences/programs for adults	551	170	100
Develop the Pitt County Environmental Education Center located on Contentnea Creek			
• Seek grants for additional Center components	2	3	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 10-11 budget includes a \$35 million current expense budget which includes \$340,000 allocated to the Board of Education to allow repayment to the County for rent and utilities for school administration offices. In addition to current expense funding, the Board of Commissioners annually appropriates an additional \$750,000 for pay-as-you go Category I, II, and III capital needs and an additional 10% of Article 40 Sales Tax to fund regular school capital projects.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	34,344,726	35,826,287	38,067,604	36,326,287
Total Revenues	34,344,726	35,826,287	38,067,604	36,326,287
Expenditures				
Operating Expenses	34,344,726	35,826,287	38,067,604	36,326,287
Total Expenditures	34,344,726	35,826,287	38,067,604	36,326,287
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	4,723,997	5,170,326	5,622,213	5,320,326
Total Revenues	4,723,997	5,170,326	5,622,213	5,320,326
Expenditures				
Operating Expenses	4,723,997	5,170,326	5,622,213	5,320,326
Total Expenditures	4,723,997	5,170,326	5,622,213	5,320,326
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

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

	<i>Principal</i>	<i>Interest</i>
Courthouse COP 1997A	692,975	99,730
School COP 1997A	632,025	90,958
GTP Grifton	21,011	1,614
COPS 2004	1,440,000	889,894
GTP Grifton 2	27,822	594
Energy Savings	250,114	31,767
COPS 2007	2,990,000	2,085,345
Jail 2007	830,000	704,744
LOBS 2009	1,430,000	1,236,950
Stokes/Pactolus Sewer	43,145	-
LOBS 2010 - Refunding	405,000	153,450
LOBS 2010 - Pitt Community College	900,000	742,594
Sadie Salter Project	350,147	337,507
Radio Project	550,000	85,388
Energy Savings Phase II	121,238	108,347
Chicod Sewer Project	98,650	37,487
North Carolina Eastern Region	99,000	-
Commission Fees	-	20,000
TOTAL DEBT SERVICE	\$ 10,881,127	\$ 6,626,369

BUDGET SUMMARY

	<i>ACTUAL</i>	<i>BUDGET</i>	<i>REQUEST</i>	<i>ADOPTED</i>
	<i>FY 2012-13</i>	<i>FY 2013-14</i>	<i>FY 2014-15</i>	<i>FY 2014-15</i>
Revenues				
General Fund Appropriation	10,113,020	10,277,971	10,782,127	10,881,127
Total Revenues	10,113,020	10,277,971	10,782,127	10,881,127
Expenditures				
Operating Expenses	10,113,020	10,277,971	10,782,127	10,881,127
Total Expenditures	10,113,020	10,277,971	10,782,127	10,881,127
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEBT SERVICE - INTEREST &
COMMISSIONS**

309110

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Intrafund Transfers	7,101,586	6,897,664	6,626,369	6,626,369
Total Revenues	7,101,586	6,897,664	6,626,369	6,626,369
Expenditures				
Operating Expenses	7,101,586	6,897,664	6,626,369	6,626,369
Total Expenditures	7,101,586	6,897,664	6,626,369	6,626,369
Staffing				
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	\$	275,335
Health Fund		4,318,753
Social Services Fund		9,214,909
Mental Health Fund		487,500
Debt Service Fund		5,788,703
Workers Compensation Fund		650,000
Pitt Area Transit System Fund		30,877
Retiree Medical Insurance Fund		1,121,385
TOTAL TRANSFERS	\$	21,887,462

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
General Fund Appropriation	21,119,391	21,180,462	22,180,527	21,887,462
Total Revenues	21,119,391	21,180,462	22,180,527	21,887,462
Expenditures				
Operating Expenses	21,119,391	21,180,462	22,180,527	21,887,462
Total Expenditures	21,119,391	21,180,462	22,180,527	21,887,462
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

To serve as a budgetary department for contingency funds appropriated.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
General Fund Appropriation	0	296,500	312,036	350,500
Total Revenues	0	296,500	312,036	350,500
Expenditures				
Operating Expenses	0	296,500	312,036	350,500
Total Expenditures	0	296,500	312,036	350,500
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

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

Special Revenue Funds of the County include:

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

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:

JCPC Methodist Home	58,572
JCPC Building Hope	48,000
JCPC Juvenile Restitution	95,434
JCPC Juvenile Crime Prevention	8,730
JCPC Teen Court	59,922
JCPC Rise & Shine	58,826
TOTAL STATE GRANTS	\$ 329,484

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Funds	98,153	0	0	0
Grant Funds	2,714,637	866,002	0	329,484
Total Revenues	2,812,790	866,002	0	329,484
Expenditures				
Personal Services	683,081	463,936	0	60,833
Operating Expenses	2,061,379	402,066	0	268,651
Capital Outlay	36,039	0	0	0
Total Expenditures	2,780,499	866,002	0	329,484
Staffing				
Full Time Equivalent Positions	4.50	7.75	1.00	1.00

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

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
General Fund Appropriation	863,492	924,367	1,063,046	1,066,779
Total Revenues	863,492	924,367	1,063,046	1,066,779
Expenditures				
Personal Services	610,825	624,888	629,524	633,257
Operating Expenses	252,667	299,479	262,222	262,222
Capital Outlay	0	0	171,300	171,300
Total Expenditures	863,492	924,367	1,063,046	1,066,779
Staffing				
Full Time Equivalent Positions	16.00	14.00	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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To operate the most cost effective transportation service			
• Provide 500,000 miles of transportation services	198,726	174,213	500,000
• Provide 50,000 trips	22,376	18,998	50,000
• Provide 6 educational sessions to citizens on availability of services and how to access service	3	2	4

Goal: To Operate a safe, efficient Transit system

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To have zero lost time due to accidents or workman's comp			
• Zero Lost Time Accidents	0	0	0
• Provide a minimum of 12 job specific safety training sessions	6	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, local colleges and universities, and many other government agencies and private organizations dedicated to business development.

MAJOR ACCOMPLISHMENTS

- Nine companies announced over 400 jobs and \$136 million in new investment in Pitt County including a major expansion at ASMO and the establishment of Natural Blend Vegetable Dehydration in Farmville.
- Recognized Metallix Refining, Inc. as the Pitt County Industry of the Year at the annual Existing Industries Appreciation event.
- The Development Commission completed and began implementation of a new Strategic Plan and contracted with Ted Abernathy of the Southern Growth Policies Board to review and refine priorities.
- In recognition of the importance of Pitt County's existing industries, upgraded the position of Existing Industries Coordinator to an Associate Director with primary responsibility for retention, expansion, and entrepreneurship.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Ad Valorem Taxes	810,020	807,913	848,177	802,105
Intergovernmental	116,000	0	184,000	184,000
Investment Earnings				
Miscellaneous	334,934	306,500	208,200	179,700
Fund Balance	0	0	0	82,226
Total Revenues	1,260,954	1,114,413	1,240,377	1,248,031
Expenditures				
Personal Services	357,496	361,727	385,433	388,087
Operating Expenses	570,510	752,686	854,944	859,944
Capital Outlay				
Total Expenditures	928,005	1,114,413	1,240,377	1,248,031
Staffing				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

COUNTYWIDE GOAL(S) SUPPORTED

- To advance economic development opportunities for Pitt County.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

Goal: Increase the tax base of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Secure new primary investment			
• Prospect contacts	251	146	200
• Web site visits	47,231	52,457	45,000
• Increase occupancy percentage at Technology Enterprise Center	80%	82%	80%
• Announced investment by new industry	\$3.5 M	\$37.4 M	\$10 M
Encourage new investment by existing industry			
• Announced investment by existing industry	\$95.5 M	\$1.6 M	\$10 M
• Existing industry contacts by staff	294	182	250

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Secure jobs from new primary investment			
• Announced jobs created by new industry	75	110	100
Secure jobs from existing industry expansions			
• Announced jobs created by existing industry	447	40	100
Sustain and increase overall job growth			
• Total Pitt County employment (ESC data)	72,008	72,745	72,500
• Total manufacturing employment (ESC data)	6,755	6,506	6,750
• Total health services employment (ESC data)	16,325	16,332	16,500

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

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

I - Investigation of fires to determine cause and origin.

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

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

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

MAJOR ACCOMPLISHMENTS

- Assisted Grifton Fire Department & Office of the State Fire Marshal with the approval of the fire insurance district involving the Grifton sub-station.
- Assisted various fire departments with the creation of 3rd department automatic aid dispatching.
- Coordinated/hosted an Office of the State Fire Marshal ISo class for the Pitt County Fire Service.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Ad Valorem Taxes	1,993,564	2,148,488	2,179,591	2,125,541
Total Revenues	1,993,564	2,148,488	2,179,591	2,125,541
Expenditures				
Personal Services				
Operating Expenses	1,982,597	2,148,488	2,179,591	2,125,541
Capital Outlay				
Total Expenditures	1,982,597	2,148,488	2,179,591	2,125,541
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs.

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Attend the quarterly Fire Chiefs and Association meetings and provide updated information on fire service related topics.			
• Attendance of 75% of meetings	4	4	4
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.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Ad Valorem Taxes	2,643,556	2,703,604	2,670,043	2,670,043
Sales & Services	2,564,246	2,300,000	2,400,000	2,400,000
Miscellaneous	32,812	0	0	0
Fund Balance Appropriated	589,882	258,393	222,347	224,088
Total Revenues	5,830,496	5,261,997	5,292,390	5,294,131
Expenditures				
Personal Services	1,010,674	1,055,155	1,100,634	1,102,375
Operating Expenses	3,748,724	3,906,842	3,841,756	3,841,756
Capital Outlay	892,763	300,000	350,000	350,000
Total Expenditures	5,652,161	5,261,997	5,292,390	5,294,131
Staffing				
Full Time Equivalent Positions	18.00	17.00	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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Monitor and evaluate the average response times of all the county EMS squads on a quarterly basis			
• Ayden	9:31	9:55	8 mins
• Bell Arthur	10:09	11:00	8 mins
• Bethel	11:44	12:11	8 mins
• Eastern Pines	11:25	10:49	8 mins
• Falkland	12:25	11:55	8 mins
• Farmville	7:39	9:23	8 mins
• Fountain	9:46	10:12	8 mins
• Grifton	8:00	7:54	8 mins
• Pactolus	12:44	14:09	8 mins
• Winterville	8:35	9:22	8 mins
To determine transport rate for all county EMS squads.			
• Ayden	66.8%	63.0%	75%
• Bell Arthur	59.5%	57.4%	75%
• Bethel	66.1%	60.3%	75%
• Eastern Pines	64.3%	63.6%	75%
• Falkland	69.9%	66.7%	75%
• Farmville	67.8%	66.3%	75%
• Fountain	64.8%	59.5%	75%
• Grifton	68.7%	65.7%	75%
• Pactolus	67.0%	65.2%	75%
• Winterville	62.9%	58.7%	75%
To determine operational dollars per dispatch for all county EMS squads.			
• Ayden	\$236	\$221	\$700
• Bell Arthur	\$566	\$556	\$700
• Bethel	\$555	\$445	\$700
• Eastern Pines	\$239	\$264	\$700
• Falkland	\$441	\$452	\$700
• Fountain	\$997	\$1,010	\$700
• Grifton	\$485	\$403	\$700
• Pactolus	\$754	\$629	\$700
• Winterville	\$244	\$238	\$700

EMERGENCY TELEPHONE SYSTEM - SUMMARY OF PROGRAMS

294336, 37, 434

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

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
E-911 Comb	533,804	594,248	594,248	594,248
Investment Earnings	1,261	0	0	0
Fund Balance Appropriated	0	0	301,810	39,816
Total Revenues	535,065	594,248	896,058	634,064
Expenditures				
Personal Services	0	59,393	60,802	61,258
Operating Expenses	386,037	534,855	835,256	572,806
Capital Outlay	0	0	0	0
Total Expenditures	386,037	594,248	896,058	634,064
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

EMERGENCY TELEPHONE SYSTEM - COMMUNICATIONS

294336

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
Miscellaneous	346,411	454,355	771,756	510,306
Total Revenues	346,411	454,355	771,756	510,306
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	346,411	454,355	771,756	510,306
Capital Outlay	0	0	0	0
Total Expenditures	346,411	454,355	771,756	510,306
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

EMERGENCY TELEPHONE SYSTEM - PLANNING

294337

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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Miscellaneous	39,627	138,893	123,302	123,758
Total Revenues	39,627	138,893	123,302	123,758
Expenditures				
Personal Services	0	59,393	60,802	61,258
Operating Expenses	39,627	79,500	62,500	62,500
Capital Outlay	0	0	0	0
Total Expenditures	39,627	138,893	123,302	123,758
Staffing				
Full Time Equivalent Positions	0.00	0.75	0.75	0.75



ENTERPRISE FUND

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

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

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

- Recycled 29,462 tons of material.
- Operated the C&D recycling pad and reduced the amount of C&D sent to the landfill by 10%.
- Recycled over 6,800 tons of shingles saving the County \$195,000 in tipping fees.
- Held the Big Sweep event where 2,180 lbs of garbage was collected along the Tar River.
- Held a shred event for the public.
- Completed the asphalt repair and resurfacing at the container sites.
- Installed new outbound scales.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Intergovernmental	-17,232	0	0	0
User Charges	7,581,793	7,556,829	7,780,876	7,858,840
Investment Earnings	18,889	0	0	0
Other	1,660,969	647,400	747,500	747,500
Fund Balance	0	0	0	0
Total Revenues	9,244,419	8,204,229	8,528,376	8,606,340
Expenditures				
Personal Services	1,182,274	1,314,135	1,338,582	1,346,546
Operating Expenses	6,733,483	6,590,094	6,764,794	6,834,794
Capital Outlay	211,724	300,000	425,000	425,000
Total Expenditures	8,127,482	8,204,229	8,528,376	8,606,340
Staffing				
Full Time Equivalent Positions	21.25	21.25	22.25	22.25

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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	46,597	18,000	30,000
• Tons recycled per capital	.26	.50	.25
• Hours of public relations education	50	50	50
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	1.10	1.96	1.2
• Transportation & disposal fee	\$28.55	\$32.00	\$34.00
• Tipping fee	\$45.00	\$45.00	\$45.00
• Annual household fee	\$71.00	\$71.00	\$71.00
• Tons of garbage processed	155,674	70,000	155,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum of four job specific safety training sessions	16	8	16
Employ sound business practices			
• Accounts receivable collection rate	100%	100%	95%

BUDGET HIGHLIGHTS

- Continue with resurfacing some of the container sites as well as upgrade the site attendant buildings.
- Install a picking line for the C&D Recycling Pad.
- Upgrade solid waste software program.



INTERNAL SERVICE FUNDS

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

Internal Service Funds for Pitt County include:

- Garage Fund
- Employee Medical Insurance Fund
- Retiree Medical Insurance Fund
- 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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
User Charges	974,253	1,123,575	1,123,575	1,123,575
Other	0	0	0	0
Fund Balance	0	0	0	0
Total Revenues	974,253	1,123,575	1,123,575	1,123,575
Expenditures				
Personal Services	0	0	0	0
Operating Expenses	978,851	1,123,575	1,123,575	1,123,575
Capital Outlay	0	0	0	0
Total Expenditures	978,851	1,123,575	1,123,575	1,123,575
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

COUNTYWIDE GOAL(S) SUPPORTED

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

GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2012-13	FY 2013-14	FY 2014-15
Monitor preventive maintenance program of outside vendors			
• Random monthly quality assurance checks	16	8	16
Assess status of County fleet			
• Number of fleet vehicles	<320	<320	<320
• Average age of fleet	<10	<10	<10
To perform vehicle maintenance more efficiently and cost effectively			
• Average cost for maintenance	\$35	\$35	\$35
• Average down time for servicing	1 day	1 day	1 Day

EMPLOYEE MEDICAL INSURANCE

844000

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

	<i>ACTUAL</i> <i>FY 2012-13</i>	<i>BUDGET</i> <i>FY 2013-14</i>	<i>REQUEST</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2014-15</i>
Revenues				
User Charges	490,038	351,430	406,624	406,624
Investment Earnings	7,463	5,000	4,550	4,550
Transfer	7,959,928	8,458,942	8,668,656	8,668,656
Fund Balance	0	622,522	896,331	708,679
Total Revenues	8,457,429	9,437,894	9,976,161	9,788,509
Expenditures				
Personal Services	258,524	190,000	157,680	157,680
Operating Expenses	8,073,575	9,247,894	9,818,481	9,630,829
Total Expenditures	8,332,099	9,437,894	9,976,161	9,788,509
Staffing				
Full Time Equivalent Positions	1.00	0.00	0.00	0.00

RETIREE MEDICAL INSURANCE

8414000

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

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Fund Appropriation	1,031,700	1,102,904	1,121,385	1,121,385
Total Revenues	1,031,700	1,102,904	1,121,385	1,121,385
Expenditures				
Operating Expenses	1,066,424	1,102,904	1,121,385	1,121,385
Total Expenditures	1,066,424	1,102,904	1,121,385	1,121,385
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

DEPARTMENT MISSION

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

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Investment Earnings	779	0	0	0
General Funds	650,000	650,000	650,000	650,000
Solid Waste Funds	12,500	12,500	12,500	12,500
PATS Funds	14,200	14,200	14,200	14,200
Total Revenues	677,479	676,700	676,700	676,700
Expenditures				
Personal Services	600,111	676,700	676,700	676,700
Total Expenditures	600,111	676,700	676,700	676,700
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

FIDUCIARY FUND

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

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

LAW ENFORCEMENT OFFICERS PENSION

114010

DEPARTMENT MISSION

To provide adequate retirement benefits for sworn law enforcement officers.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
General Funds	291,973	263,524	275,335	275,335
Total Revenues	291,973	263,524	275,335	275,335
Expenditures				
Personal Services	257,397	232,524	244,335	244,335
Operating Expenses	0	31,000	31,000	31,000
Total Expenditures	257,397	263,524	275,335	275,335
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition and construction of major capital facilities. Funds included in our budgeting process this year are:

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

**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. Article 42 requires counties to use 60% of the revenues for school capital outlay or school debt service.

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Intergovernmental	7,084,416	6,709,181	6,591,473	6,591,473
Total Revenues	7,084,416	6,709,181	6,591,473	6,591,473
Expenditures				
Operating Expenses	7,043,007	6,709,181	6,591,473	6,591,473
Total Expenditures	7,043,007	6,709,181	6,591,473	6,591,473

ARTICLE 46 SALES TAX RESERVE

218600

DEPARTMENT MISSION

To serve as a budgetary department for recording dedicated funds for school capital.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL FY 2012-13	BUDGET FY 2013-14	REQUEST FY 2014-15	ADOPTED FY 2014-15
Revenues				
Intergovernmental	4,527,780	3,500,000	3,500,000	3,605,000
Fund Balance	0	1,731,230	1,633,335	1,940,835
Total Revenues	4,527,780	5,231,230	5,133,335	5,545,835
Expenditures				
Operating Expenses	4,804,791	5,231,230	5,133,335	5,545,835
Total Expenditures	4,804,791	5,231,230	5,133,335	5,545,835

**PITT COUNTY SCHOOLS
IMPROVEMENT PROJECTS**

518000

DEPARTMENT MISSION

To serve as an accounting function for school improvement projects.

SERVICE DESCRIPTION

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

BUDGET SUMMARY

	ACTUAL	BUDGET	REQUEST	ADOPTED
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15
Revenues				
Fund Transfer Schools	882,844	750,000	750,000	750,000
Total Revenues	882,844	750,000	750,000	750,000
Expenditures				
Capital Outlay	800,250	750,000	750,000	750,000
Total Expenditures	800,250	750,000	750,000	750,000
Staffing				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

CAPITAL IMPROVEMENT PLAN

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

Estimates for Fiscal Year 2014-15 through Fiscal Year 2023-24

MET NEEDS

			YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
PROJECTS	Funding Source	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projection
Public Schools - Current Annual Projects	C, ST	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
Economic Development Projects	C,O	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000
Annual Vehicle Replacement	C	615,000	615,000	-	615,000	615,000	-	1,845,000
EMS Capital Replacements	TBD	260,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Emergency Management Computer Aided Dispatch	C	-	400,000	-	-	-	-	-
Emergency Management - Radio/Paging Upgrades	TBD	-	1,500,000	-	-	-	-	-
Sheriff - Communications Equipment	C	129,000	-	-	-	-	-	-
Sheriff - Telephone System	C	400,000	-	-	-	-	-	-
Sheriff - NICE Recording System	C	200,000	-	-	-	-	-	-
Subtotal		2,611,000	3,872,000	1,357,000	1,972,000	1,972,000	1,357,000	8,630,000

UNMET NEEDS*

Additional/Alternative Revenues Required

		FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projection
PROJECTS	Funding Source							
General Government								
Building & Grounds - County Storage Building	COP	-	-	300,000	-	-	-	-
County Administration Building & DSS Expansion	COP	-	-	-	-	-	-	26,000,000
Elections Equipment Replacement	TBD	-	-	250,000	-	-	-	-
Tax Administration Building Consolidation	TBD	-	-	-	TBD	-	-	-
Public Safety								
Animal Shelter New Construction	COP	-	-	1,100,000	-	-	-	-
Detention Center Digital Camera System	TBD	-	-	120,000	-	-	-	-
Detention Center Mail/Visitation Center	COP/TBD	-	-	500,000	-	-	-	-
Detention Center Bed Expansion	COP	-	-	-	-	12,000,000	-	-
EMS Substation	TBD	-	-	-	-	500,000	-	-
EMS Backup 911 Center	COP	-	-	2,500,000	-	-	-	-
Sheriff - Law Enforcement Center	COP	-	-	1,881,450	-	-	-	-
Sheriff In Car Camera Project	TBD	-	-	350,000	-	-	-	-
Economic & Physical Development								
Farmers Market Expansion	COP	-	-	108,332	-	-	-	-
Human Services								
Health Department Building Expansion	COP	-	-	1,500,000	-	-	-	-
Education								
Pitt County Schools - Future Projects **	COP	-	-	33,234,800	18,242,400	5,242,400	4,242,400	TBD
Pitt Community College - Future Projects **	COP	-	-	26,689,400	13,534,175	12,906,800	5,212,400	49,330,000
Cultural & Recreational								
Intergenerational Center & Park	COP	-	-	2,250,000	2,250,000	-	-	-
Sheppard Library Bookmobile Replacement	C	-	-	100,000	-	-	-	-
Environmental Protection								
Solid Waste Compactor Replacement	O	-	-	850,000	-	-	-	-
Sub-Total - Unmet Needs		-	-	8,609,782	-	12,500,000	-	26,000,000
ANNUAL TOTALS		2,611,000	3,872,000	9,966,782	1,972,000	14,472,000	1,357,000	34,630,000

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

** Future projects for Education are broken out on Chart B

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

EDUCATION CAPITAL CONSTRUCTION OVERVIEW

Chart B

			YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
PROJECT	Funding Source	FY 13-14 Approved	FY 14-15 Requested	FY 15-16 Requested	FY 16-17 Requested	FY 17-18 Requested	FY 18-19 Requested	Future Years'
Pitt County Schools								
Deferred Maintenance	Current Funding	-	4,242,400	4,242,400	4,242,400	4,242,400	4,242,400	TBD
C. M. Eppes Floor Joist Repair	TBD	-	1,200,000	-	-	-	-	-
Transportation Facility	TBD	-	500,000	-	-	-	-	-
Elmhurst Multi-Purpose Room	TBD	-	-	500,000	-	-	-	-
South Greenville Gym	TBD	-	-	1,550,000	-	-	-	-
A. G. Cox Middle School	TBD	-	-	3,000,000	12,000,000	1,000,000	-	-
Chicod School	TBD	-	4,000,000	14,000,000	2,000,000	-	-	-
TOTAL PITT COUNTY SCHOOLS PROJECTS			- 9,942,400	23,292,400	18,242,400	5,242,400	4,242,400	TBD
Pitt Community College								
Science Building	GO	-	-	18,000,000	-	-	-	-
Basic Law Enforcement Training Center (BLET)	GO	-	-	1,900,000	-	-	-	-
Farmville Center	TBD	-	500,000	-	-	-	-	-
Whitley Building Renovation	TBD	-	375,000	-	-	-	-	-
Fire Alarm Systems Replacement	TBD	-	-	250,000	-	-	-	-
Everett Building Addition	TBD	-	-	4,117,400	-	-	-	-
Warren Building Addition	TBD	-	-	1,547,000	-	-	-	-
Greenville Center Roof Replacement	TBD	-	-	-	215,000	-	-	-
New Academic Building	TBD	-	-	-	11,900,000	-	-	-
Greenville Center Renovation	TBD	-	-	-	1,419,175	-	-	-
Parking Lot Lighting Replacement	TBD	-	-	-	-	150,000	-	-
Design and Workforce Technology Center	TBD	-	-	-	-	12,756,800	-	-
Reddick Building Renovation	TBD	-	-	-	-	-	2,784,600	-
Humber Building Addition & Renovation	TBD	-	-	-	-	-	2,427,800	-
Classroom Buildings	TBD	-	-	-	-	-	-	23,800,000
Alumni & Foundation Conference Center	TBD	-	-	-	-	-	-	8,211,000
Whitley Building Addition and Renovation	TBD	-	-	-	-	-	-	2,166,000
Whichard Building Renovation	TBD	-	-	-	-	-	-	750,000
Vernon E. White Building Renovation	TBD	-	-	-	-	-	-	5,475,000
Public Safety Training Facility Expansion	TBD	-	-	-	-	-	-	7,500,000
Pre-School Center	TBD	-	-	-	-	-	-	1,428,000
TOTAL PITT COMMUNITY COLLEGE PROJECTS			- 875,000	25,814,400	13,534,175	12,906,800	5,212,400	49,330,000
GRAND TOTAL EDUCATION			- 10,817,400	35,756,800	36,826,575	31,149,200	10,454,800	53,572,400

**PITT COUNTY
Multi-Year Capital Improvement Plan - Detail
Fiscal Year 2014-15 Adopted Budget**

NEWLY ADOPTED & CONTINUATION PROJECTS

The following pages represent project descriptions for those new projects approved for initial funding in Fiscal Year 2014-15 and those continuation projects that were approved by the Board of County Commissioners in prior years that carry forward multiple budget cycles.

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt County Board of Education

Project Title: Current Annual Projects

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

(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
TOTAL COST	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
FUNDING SOURCES							
General Fund	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000

Operating Budget Impact: No impact on Pitt County's operating budget.

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

CAPITAL IMPROVEMENT PROJECTS

Department: Other Economic Development / Economic Development Fund

Project Title: Economic Development Water/Sewer/Gas Projects

Project Description:

(Include Location, History
& Justification)

The County is currently funding several on-going projects which upgrade water and/or sewer capacity in the county.

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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000
TOTAL COST	257,000	257,000	257,000	257,000	257,000	257,000	1,285,000
FUNDING SOURCES							
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
TOTAL FUNDING	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 PROJECTS

Department: Pitt County Government

Project Title: Annual Vehicle Replacement

Project Description: The Pitt County Garage provides a vehicle replacement list each year for County Vehicles that need to be replaced. FY 14-15 amount represents replacement of approximately 30 vehicles.
(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	615,000	615,000	-	615,000	615,000	-	2,460,000
TOTAL COST	615,000	615,000	-	615,000	615,000	-	2,460,000
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	615,000	615,000	-	615,000	615,000	-	2,460,000
Grants/Other							
TOTAL FUNDING	615,000	615,000	-	615,000	615,000	-	2,460,000

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 PROJECTS

Department: Emergency Management/EMS

Project Title: EMS Capital Replacements

Project Description: The EMS-OC is working to develop the future needs for EMS in Pitt County. This will include vehicles, infrastructure, and equipment. The EMS-OC will be making future recommendations concerning these items. These funds will be budgeted using EMS tax dollars and collections from transports.

(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	260,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Other							
TOTAL COST	260,000	350,000	350,000	350,000	350,000	350,000	1,750,000
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							
Grants/Other	260,000	350,000	350,000	350,000	350,000	350,000	1,750,000
TOTAL FUNDING	260,000	350,000	350,000	350,000	350,000	350,000	1,750,000

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Emergency Management/911 Communications

Project Title: Computer Aided Dispatch (CAD)

Project Description:

(Include Location, History
& Justification)

The current CAD is quickly becoming outdated and a new CAD is needed to stay up with the new technology for Pitt County 911 Center as the primary Public Safety Answering Point (PSAP). Current conversations are taking place with MIS to determine if they have the resources to write a new CAD program. MIS does not feel they have the resources, so the County will need to purchase a commercial application and add the different elements needed. Some of these cost will be 911 fundable. There is a possibility a consultant maybe needed to determine the needs of the county and to help with the development of a RFP

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	400,000	-	-	-	-	-
Other							
TOTAL COST	-	400,000	-	-	-	-	-
FUNDING SOURCES							
General Fund	-	200,000	-	-	-	-	-
Fees/Permits							
Debt							
Grants/Other	-	200,000	-	-	-	-	-
TOTAL FUNDING	-	400,000	-	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Emergency Management/911 Center

Project Title: Radio/Paging Upgrades

Project Description: Pitt County transitioned to a 700 MHz Radio System and narrow banded VHF paging system in the Fall of 2012. Even though both the of the systems met the manufacturing specifications of 95% street coverage, there are still some areas that Fire and EMS Departments do not feel they have ample communications ability which may affect the Public Safety response and safety of the first responders. An additional tower site maybe needed to meet the expectations of the first responder community.
(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	750,000	-	-	-	-	-
Equipment	-	750,000	-	-	-	-	-
Other							
TOTAL COST	-	1,500,000	-	-	-	-	-
FUNDING SOURCES							
General Fund	-	750,000	-	-	-	-	-
Fees/Permits							
Debt	-	750,000	-	-	-	-	-
Grants/Other							
TOTAL FUNDING	-	1,500,000	-	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2014-15 Adopted Budget

UNMET CAPITAL IMPROVEMENT NEEDS

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

CAPITAL IMPROVEMENT PROJECTS

Department: Buildings and Grounds

Project Title: County 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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	300,000	-	-	-	-
Equipment							
Other							
TOTAL COST	-	-	300,000	-	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	300,000	-	-	-	-
Grants/Other							
TOTAL FUNDING	-	-	300,000	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Board of Commissioners

Project Title: County Administration Building & DSS Expansion

Project Description: 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.

(Include Location, History & Justification)

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

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	-	-	-	-	26,000,000
Equipment							
Other							
TOTAL COST	-	-	-	-	-	-	26,000,000
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	-	-	-	-	26,000,000
Grants/Other							
TOTAL FUNDING	-	-	-	-	-	-	26,000,000

Operating Budget Impact:

(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 PROJECTS

Department: Elections

Project Title: Replacement of Voting Equipment

Project Description: 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 the 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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	250,000	-	-	-	-
Other							
TOTAL COST	-	-	250,000	-	-	-	-
FUNDING SOURCES							
General Fund	-	-	250,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	-	-	250,000	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Tax Administration

Project Title: Building Consolidation

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

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	-	TBD	-	-	-
Equipment							
Other							
TOTAL COST	-	-	-	TBD	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	-	TBD	-	-	-
Grants/Other							
TOTAL FUNDING	-	-	-	TBD	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Animal Control

Project Title: Animal Shelter New Construction

Project Description: Proposed construction for new Animal Shelter Facility for Pitt County. Current facility is at maximum capacity with no room left for any further expansion on existing land.
(Include Location, History & Justification)

Population growth with increased demand for services and the need to maintain compliance with newly enforced legislation mandating certain services and procedures by Animal Shelter operators will require a new facility.

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	-	-	-	1,000,000	-
Equipment	-	-	-	-	-	100,000	-
Other							
TOTAL COST	-	-	-	-	-	1,100,000	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	-	-	-	1,100,000	-
Grants/Other							
TOTAL FUNDING	-	-	-	-	-	1,100,000	-

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

Increased budget items would be personnel costs for staffing of new facility, training of personnel, vaccinations for new staff, food, vaccines, medical costs for all animals housed.

Total anticipated increase to annual operating budget = \$500,000.

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff - Detention Center

Project Title: Digital Camera System

Project Description: Install a camera recording system for the Detention Center that would record visual and audio surveillance in all areas of the Detention Center. Presently, the Detention Center has cameras in some areas, but none of the cameras 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.

(Include Location, History
& Justification)

Exclusive of 192 bed addition.

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	120,000	-	-	-	-
Other							
TOTAL COST	-	-	120,000	-	-	-	-
FUNDING SOURCES							
General Fund	-	-	120,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	-	-	120,000	-	-	-	-

Operating Budget Impact: No anticipated additional expenses for personnel.

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

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff - Detention Center

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

Project Description: Construction of a separate Visitation and Mail facility for the Detention Center. The building would be located at the front right corner of the 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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	500,000	-	-	-	-
Equipment							
Other							
TOTAL COST	-	-	500,000	-	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	500,000	-	-	-	-
Grants/Other							
TOTAL FUNDING	-	-	500,000	-	-	-	-

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

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff's Office

Project Title: Detention Center Bed Expansion - Future

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

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	-	-	12,000,000	-	-
Equipment							
Other							
TOTAL COST	-	-	-	-	12,000,000	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	-	-	-	12,000,000	-	-
TOTAL FUNDING	-	-	-	-	12,000,000	-	-

Operating Budget Impact:
(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 PROJECTS

Department: Emergency Medical Services

Project Title: Substation

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

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	-	-	500,000	-	-
Equipment							
Other							
TOTAL COST	-	-	-	-	500,000	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	-	-	-	500,000	-	-
TOTAL FUNDING	-	-	-	-	500,000	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Emergency Management/911 Center

Project Title: Backup 911 Center

Project Description: (Include Location, History & Justification) Pitt County is in needed of a fully functional backup 911 Center. Currently the Greenville Police Communications Center is considered as the 911 Center backup but with the growth of Greenville, they are no longer able to provide the necessary consoles to be used as the backup center for Pitt County. A backup center should be able to meet all standards set forth by both the NC State 911 Board, meet the requirements of NFPA 1221, and possible NC Justice Department standards. The backup center could have a dual purpose that it is able to function as a backup center for other communications within Pitt County and also the possibility to serve as the Emergency Operations Center. Some funds may come from the 911 Board.

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	1,250,000	-	-	-	-
Equipment	-	-	1,250,000	-	-	-	-
Other							
TOTAL COST	-	-	2,500,000	-	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	2,000,000	-	-	-	-
Grants/Other	-	-	500,000	-	-	-	-
TOTAL FUNDING	-	-	2,500,000	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff Office

Project Title: Law Enforcement Center

Project Description: 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 and different shipping locations. Officers have to transfer office papers from one building to another for processing and deputies have to go to different locations for various reasons rather than to one location. 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

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	1,881,450	-	-	-	-
Equipment							
Other							
TOTAL COST	-	-	1,881,450	-	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	1,881,450	-	-	-	-
Grants/Other							
TOTAL FUNDING	-	-	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 and hopefully improved computer access for all employees to depend on the computer to do their work more efficiently and effectively.

CAPITAL IMPROVEMENT PROJECTS

Department: Sheriff's Office

Project Title: In-Car Camera Project

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

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	350,000	-	-	-	-
Other							
TOTAL COST	-	-	350,000	-	-	-	-
FUNDING SOURCES							
General Fund	-	-	350,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	-	-	350,000	-	-	-	-

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

CAPITAL IMPROVEMENT PROJECTS

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.
(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	-	108,232	-	-	-	-
TOTAL COST	-	-	108,232	-	-	-	-
FUNDING SOURCES							
General Fund	-	-	108,232	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	-	-	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 PROJECTS

Department: Health Department

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

Project Description: 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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	1,500,000	-	-	-	-
Equipment							
Other							
TOTAL COST	-	-	1,500,000	-	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	1,500,000	-	-	-	-
Grants/Other							
TOTAL FUNDING	-	-	1,500,000	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Pitt County Schools

Project Title: Future Needs

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

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

Next anticipated project: Chicod Renovations/Improvements.

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	9,942,400	23,292,400	18,242,400	5,242,400	4,242,400	-
Equipment							
Other							
TOTAL COST	-	9,942,400	23,292,400	18,242,400	5,242,400	4,242,400	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	9,942,400	23,292,400	18,242,400	5,242,400	4,242,400	-
Grants/Other							
TOTAL FUNDING	-	9,942,400	23,292,400	18,242,400	5,242,400	4,242,400	-

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 PROJECTS

Department: Pitt Community College

Project Title: Future Needs

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

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

Next anticipated project: TBD

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	875,000	25,814,400	13,534,175	12,906,800	5,212,400	49,330,000
Equipment							
Other							
TOTAL COST	-	875,000	25,814,400	13,534,175	12,906,800	5,212,400	49,330,000
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	875,000	25,814,400	13,534,175	12,906,800	5,212,400	49,330,000
Grants/Other							
TOTAL FUNDING	-	875,000	25,814,400	13,534,175	12,906,800	5,212,400	49,330,000

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 PROJECTS

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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction	-	-	2,250,000	2,250,000	-	-	-
Equipment							
Other							
TOTAL COST	-	-	2,250,000	2,250,000	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt	-	-	2,250,000	2,250,000	-	-	-
Grants/Other							
TOTAL FUNDING	-	-	2,250,000	2,250,000	-	-	-

Operating Budget Impact:

(Anticipated annual savings &/or expenses by type and in \$\$, # 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 PROJECTS

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 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	100,000	-	-	-	-	-
Other							
TOTAL COST	-	100,000	-	-	-	-	-
FUNDING SOURCES							
General Fund	-	100,000	-	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
TOTAL FUNDING	-	100,000	-	-	-	-	-

Operating Budget Impact:

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

CAPITAL IMPROVEMENT PROJECTS

Department: Solid Waste & Recycling

Project Title: Replacement of Old Compactor

Project Description: The old compactor was scheduled to be replaced back in May 2012. When the bids were received it was decided to keep the old compactor and use for back up. The new compactor was purchased and installed. After about 4 to 5 months the old compactor broke down. The cost to repair was estimated at over \$30,000. It was decided not to spend money to repair the old compactor. The old compactor is over 17 years old. The life of these machines are between 10-15 years. Staff recommends to replace old compactor next year. Funding will come from the Solid Waste Fund Balance.

(Include Location, History & Justification)

Cost Estimate/Funding Information:

	FY 13-14 Approved Budget	FY 14-15 Approved Budget	FY 15-16 Planning Year	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	Future Years' Projections
PROJECT EXPENSES							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	-	850,000	-	-	-	-
Other							
TOTAL COST	-	-	850,000	-	-	-	-
FUNDING SOURCES							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	-	850,000	-	-	-	-
TOTAL FUNDING	-	-	850,000	-	-	-	-

Operating Budget Impact:

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

There will not be any negative impacts on the operating budget. There should be no downtime with 2 compactors operating . This will provide a more productive operation. We will be able to clean and conduct preventive maintenance on the compactors without having to do this after closing time or on weekends.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

Disbursement - expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

Interfund Accounts - accounts that reflect transfers between funds.

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

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

LME - Local Management Entity. Under State reform of Mental Health, this term describes the function of the Mental Health Departments to serve as managers of care rather than providers of the services.

GLOSSARY

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

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

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

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

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

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

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

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

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
Animal Control Michele Whaley, Director	4550 County Home Road	902-1729	355-6846
Buildings and Grounds Mike Rogers, Superintendent of Buildings & Grounds	1212 New Hope Road	902-2625	830-2596
Clerk to the Board Kimberly W. Hines, Clerk	1717 West Fifth Street pittboardclerk@pittcountync.gov	902-2950	830-6311
Communications - E-911 Sam Tyson, Communications Manager	1717 West Fifth Street	902-2600	830-4630
Cooperative Extension Mitch Smith, Director	403 Government Circle	902-1700	757-1456
County Attorney / Legal Janis Gallagher, Attorney	1717 West Fifth Street pittlegal@pittcountync.gov	902-3100	830-2585
County Manager D. Scott Elliott, Manager	1717 West Fifth Street	902-2950	830-6311
Detention Center Jeff Phillips, Director	124 New Hope Road	902-2850	830-4628
Elections, Board of David Davis, Director	201 E. 2nd Street pittelections@pittcountync.gov	902-3300	830-1157
Emergency Services Noel Lee, Director	1717 West Fifth Street	902-3950	830-6348
Engineering Phil Dickerson, County Engineer	1717 West Fifth Street	902-3175	830-4974
Financial Services Duane Holder, Deputy County Manager - Chief Financial Officer	1717 West Fifth Street pittfinance@pittcountync.gov	902-3000	830-6380
Human Resources Florida D. Hardy, Director	1717 West Fifth Street pitthr@pittcountync.gov	902-3050	830-2559
Industrial Development Commission Wanda Yuhas, Executive Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128

PITT COUNTY DEPARTMENT CONTACTS

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
Inspections Billy Grizzard, Chief Code Inspector	1717 West Fifth Street pittinspections@pittcountync.gov	902-3150	830-4974
Management Information Systems Michael Taylor, Deputy County Manager - Chief Information Officer	1717 West Fifth Street pittmis@pittcountync.gov	902-3800	830-6361
Planning James Rhodes, Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
Public Health Dr. John Morrow, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
Public Information Kiara Jones, Public Information Officer	1717 West Fifth Street pittinfo@pittcountync.gov	902-2955	830-6311
Register of Deeds Lisa Nichols, Register of Deeds	Pitt County Courthouse 100 West Third Street	902-1650	830-4132
Sheriff Neil Elks, Sheriff	Pitt County Courthouse 100 West Third Street	902-2800	830-4166
Social Services Jan Elliott, Director	1717 West Fifth Street	902-1110	413-1252
Solid Waste & Recycling John Demary, Director	3025 Landfill Road	902-3350	830-4690
Soil and Water Conservation Bryan Evans, District Conservationist	203 Government Circle	752-2720	752-5595
Tax Administration - Assessment Division Cathy Booker, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
Tax Administration - Collections Division Cathy Booker, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935

STATISTICAL INFORMATION

Government

Date of Incorporation	1760
Form of Government	Commission-Manager
County Seat	Greenville, NC
Number of County Employees	948.50

Area Statistics

Population (July 2013 Provisional Estimate)	173,938
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 2012)	178,188
Labor Force Expansion (2010-2012)	5.7%
Employment Increase (2000-2010)	13.2%
Unemployment (2013)	8.1%
Median Family Income (2013)	\$57,600
Retail Sales (Fiscal Year Ended June 2014)	1.85 billion
Retail Sales Increase (FY 2014 over FY 2013)	0.3%

STATISTICAL INFORMATION

Major Employers

Vidant Medical Center	6,895
East Carolina University	5,392
Pitt County Public Schools	2,814
DSM Pharmaceuticals	1,250
NACCO Materials Handling Group	1,000
Pitt Community College	953
County of Pitt	949
Alliance One International	850
City of Greenville	764
TRC, Inc.	650
ASMO	535

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)	492,143
Number of Books (Sheppard System Only)	242,467
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

Medical

Number of Hospitals (Pitt County Memorial Hospital)	1
Number of Patient Beds	909

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	142
Number of Personnel and Officers - Detention	175
Number of Patrol Units (Deputies)	56
Number of Calls for Service (CY 2013)	31,169

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

	2012 Population	2014-15 Tax Rate	2013-14 Sales/ Assessment Ratio*	Real Estate Valuation Per Capita	Education Current Expense Per ADM**	2011 Per Capita Income	Proceeds of 1-Cent Tax Levy
<i>Comparable Size Counties</i>							
Alamance	153,033	0.5300	1.0764	\$80,724	\$1,428	\$31,363	\$1,235,345
Cabarrus	183,806	0.7000	0.9965	\$102,981	\$1,580	\$35,561	\$1,892,846
Catawba	155,353	0.5300	1.0314	\$104,276	\$1,460	\$33,320	\$1,619,963
Davidson	163,683	0.5400	1.0654	\$79,067	\$1,137	\$33,121	\$1,294,190
Iredell	163,189	0.4850	1.0478	\$129,338	\$1,446	\$33,556	\$2,110,650
Johnston	174,933	0.7800	1.0143	\$78,019	\$1,539	\$34,149	\$1,364,806
Onslow	190,187	0.6750	1.0487	\$71,897	\$1,600	\$46,163	\$1,367,385
Pitt	172,569	0.6800	1.0103	\$69,138	\$1,471	\$32,841	\$1,193,109
Randolph	142,471	0.6550	1.0454	\$71,594	\$934	\$29,385	\$1,020,000
<i>Close Proximity Counties</i>							
Beaufort	48,008	0.5300	1.0776	\$120,354	\$1,768	\$32,737	\$577,798
Edgecombe	56,039	0.8950	1.0273	\$55,319	\$993	\$27,218	\$310,000
Lenoir	59,546	0.8350	1.0378	\$67,486	\$1,090	\$32,022	\$401,850
Nash	95,728	0.6700	1.0062	\$72,455	\$1,339	\$33,807	\$693,600
Wilson	82,020	0.7300	1.0856	\$78,760	\$1,369	\$33,170	\$645,992

*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 2013-14 Budget & Tax Survey

(Counties selected for comparison were either in close proximity or similar in population to Pitt County)