

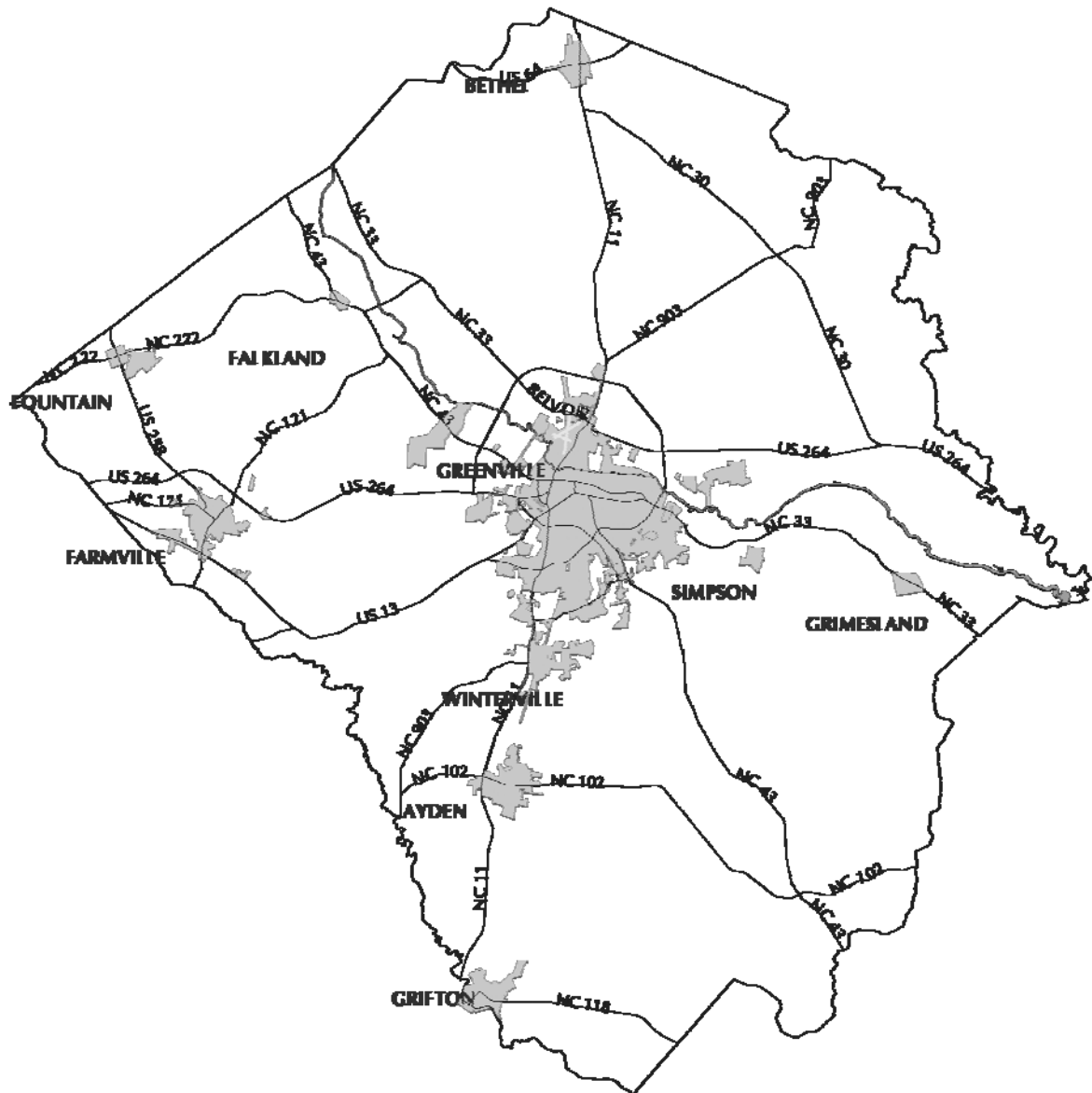
# Pitt County

North Carolina

## ANNUAL BUDGET FY 15-16









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# COUNTY OF PITT

North Carolina

## ANNUAL BUDGET Fiscal Year 2015-16



### Board of Commissioners

Glen Webb, *Chairman*  
Beth B. Ward, *Vice Chairman*  
Charles Farley  
David S. Hammond  
Jimmy Garris  
Mark W. Owens, Jr.  
Mary Perkins-Williams  
Melvin C. McLawhorn  
Tom Coulson

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

### County Manager

D. Scott Elliott

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

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# TABLE OF CONTENTS

---



## INTRODUCTION

Mission .....	1
GFOA Distinguished Budget Presentation Award .....	2
Community Profile .....	3
Statistical Information .....	15
County Data Comparisons.....	18
Pitt County Board of Commissioners.....	19
Election Districts .....	20
Reader's Guide.....	21

## BUDGET MESSAGE

Manager's Budget Message .....	23
--------------------------------	----

## BUDGET ORDINANCE

Budget Ordinance.....	33
-----------------------	----

## BUDGET SUMMARY

Budget Process .....	43
o Budget Calendar .....	46
Budget Policies.....	47
Budgetary Accounting System & Control.....	50
Financial Planning .....	54
Revenue & Expenditure Summary .....	59
Fund Summary .....	75
Debt Summary.....	81
Tax Summary .....	89
Human Resources Summary.....	93
o County Organization Chart.....	98
o Department Contact Information .....	100

## General Fund

Description.....	103
------------------	-----

## General Government

Governing Board.....	105
County Manager .....	106
Financial Services.....	107
Tax Administration .....	109



# TABLE OF CONTENTS

---



Legal .....	112
Elections .....	114
Register of Deeds .....	116
Public Information .....	118
Human Resources .....	120
Imaging Services/Mail Services .....	122
Management Information Systems .....	124
Geographic Information Systems.....	126
Buildings and Grounds.....	128
Housekeeping .....	130
Nondepartmental .....	131
Court Facilities .....	132
Cultural & Recreational	
Cultural & Recreational .....	133
Recreation .....	134
Public Safety	
Sheriff .....	135
Emergency Management.....	138
Communications .....	140
Animal Services .....	142
Inspections.....	144
Medical Examiner .....	146
Other Public Safety .....	147
Economic & Physical Development	
Transportation.....	149
Planning.....	150
Planning – E-911 .....	152
Other Economic Development.....	154
Engineering.....	155
Cooperative Extension Service.....	157
Farmers Market .....	159
Human Services	
Other Human Services .....	161
Veteran Services .....	162
Public Health.....	164
Social Services .....	175
Mental Health.....	183

# TABLE OF CONTENTS

---



Environmental Protection	
Pitt Soil & Water Conservation.....	185
Education	
Pitt County Schools.....	187
Pitt Community College .....	188
Debt Service	
Debt Service - Principal & Interest Payments .....	189
Other Programs	
Interfund Transfers .....	191
Contingency.....	192
Special Revenue Funds	
Description.....	193
State Grants .....	195
Pitt Area Transit System.....	196
Industrial Development Commission .....	198
Fire Districts.....	200
EMS District.....	202
Emergency Telephone System Fund .....	204
Enterprise Fund	
Description .....	207
Solid Waste & Recycling.....	209
Internal Service Funds	
Description .....	211
Garage .....	213
Employee Medical Insurance.....	215
Retiree Medical Insurance .....	216
Workers' Compensation .....	217

# TABLE OF CONTENTS

---



## Fiduciary Fund

Description .....	219
Law Enforcement Officers Pension .....	221

## Capital Project Funds

Description.....	223
Pitt County Schools Capital Reserve .....	225
Article 46 Sales Tax Reserve .....	226
Pitt County Schools Improvement Projects .....	227

## CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Overview .....	229
Capital Improvement Plan Detail – Recommended Projects .....	232
Capital Improvement Plan Detail – Not Recommended Projects.....	245

## APPENDICES

Glossary .....	253
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# TABLE OF CONTENTS

---



## ALPHABETICAL LIST OF DEPARTMENTS

Animal Services.....	142
Article 46 Sales Tax Reserve .....	226
Buildings and Grounds .....	128
Capital Improvement Plan .....	229
Communications.....	140
Community Profile .....	3
Contingency.....	192
Cooperative Extension Service.....	157
County Data Comparison .....	18
County Manager .....	106
Court Facilities.....	132
Cultural & Recreational .....	133
Debt Service .....	189
Planning – E-911 .....	152
Elections.....	114
EMS District.....	202
Emergency Management .....	138
Emergency Telephone System Fund .....	204
Employee Medical Insurance.....	215
Engineering .....	155
Farmers Market .....	159
Financial Services .....	107
Fire Districts.....	200
Garage .....	213
Geographic Information Systems .....	126
Glossary .....	273
Governing Board .....	105
Housekeeping.....	130
Human Resources.....	120
Imaging Services/Mail Services.....	122
Industrial Development.....	198
Inspections .....	144
Interfund Transfers .....	191
Law Enforcement Officers Pension .....	221
Legal.....	112
Management Information Systems .....	124
Medical Examiner .....	146
Mental Health .....	183
Nondepartmental.....	131
Other Economic Development.....	154
Other Human Services .....	161
Other Public Safety.....	147

# TABLE OF CONTENTS

---



Pitt Area Transit System (PATs) .....	196
Pitt Community College .....	188
Pitt County Department Contacts .....	100
Pitt County Schools .....	187
Pitt County Schools Capital Reserve .....	225
Pitt County Schools Improvement Projects .....	227
Pitt Soil & Water Conservation .....	185
Planning.....	150
Public Health .....	164
Public Information .....	118
Recreation .....	134
Register of Deeds.....	116
Retiree Medical Insurance.....	216
Sheriff .....	135
Social Services .....	175
Solid Waste & Recycling.....	209
State Grants .....	195
Statistical Information .....	15
Tax Administration .....	109
Transportation .....	149
Veteran Services .....	162
Workers' Compensation .....	217



## 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 2015-16

- ☒ *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.*



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, 2014.

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.





## HISTORY

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



For over a century, Pitt County was recognized for being an important tobacco market and the home of a small State-supported college. By the mid 1960's, the new image began to evolve. The small college, East Carolina Teachers College, had become the third largest State-supported college, and enrollment approached 8,000 students – twice the 1960 enrollment figure. In 1967, it became East Carolina University. The ECU Medical School admitted its first four-year class in 1977. At the turn of the century, enrollment at ECU topped the 18,000 mark and current enrollment is more than 27,000 students.

Vidant Medical Center was originally known as Pitt Community Hospital and was located near downtown Greenville. In 1934, it changed to Pitt General Hospital, and then again to Pitt County Memorial Hospital (PCMH) in 1949. The hospital moved to West Greenville in 1951, and then to its current location 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.



## ORGANIZATIONAL OVERVIEW



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

management policies. The Commissioners employ a County Manager, who serves at the Board's pleasure and directs the daily operations of the County with the assistance of two Deputy Managers.

Property taxes may be levied by the County without a vote of the people and are collected as an annual ad valorem tax (\$0.68 per \$100 valuation for fiscal year 2015-16) on the appraised value of all real and tangible personal property within its boundaries.

## DEMOGRAPHICS & LOCAL ECONOMY

Pitt County has a land area of approximately 656 square miles. Located in the coastal plain, the County is 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 2000 and 2010 census reports. Pitt County ranks as the 14<sup>th</sup> 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 during the 2000's.

New and expanded industrial investments for 2014 included: Patheon (pharmaceuticals), Purilum (chemical manufacturing), Signature Seasonings (food processing), Super Shred (recycling) and SunEnergy1 (solar energy). These and other primary investments for 2014 totaled in excess of \$175 million and will provide over 500 new jobs. Pitt County retains its position as the number one retail trade center in the central and northern areas of

# COMMUNITY PROFILE



eastern North Carolina. Taxable sales activity for fiscal year ending June 2014 (\$1.85 billion) shows Pitt County ranked at 10<sup>th</sup> in the state with a .3% increase over the previous fiscal year.

Based on data from 2014, The Greenville, NC MSA was ranked in the top 20% of all U.S. metros in Area Development's Leading Locations list. Greenville also ranked 25th in the workforce category, putting it in the top 10% nationwide. In a study conducted by fDi magazine, Greenville ranked as the #9 Micro American City of the Future-Overall, #2 for Human Capital and Lifestyle, and #3 for FDI (Foreign Direct Investment) Strategy. In addition, the Greenville, NC MSA has been ranked #9 on the Milken Institute's list of Best Performing Small Cities for 2014. Greenville's strong high-tech GDP concentration was a factor in this ranking as well as solid one-year wage growth and recent job growth.

Major Non-Manufacturing Employers	Product	# of Employees	Major Manufacturing Employers	Product	# of Employees
Vidant Medical Center	Education	6,895	NACCO Materials Handling Group	Lift Trucks	1,000
East Carolina University	Education	5,564	Patheon, Inc.	Pharmaceuticals	900
Pitt County Schools	Education	2,814	Alliance One International	Tobacco Processing	850
Pitt Community College	Education	953	TRC, Incorporation (The Roberts Company)	Metal Fabrication	650
County of Pitt	Government	910	ASMO Greenville of North Carolina	Small Electric Motors	535
City of Greenville	Government	764	DSM Dyneema, LLC	Chemicals	350

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.

POPULATION					
	2010 Census	2011 Estimated	2012 Estimated	2013 Estimated	2014 Estimated
<b>Pitt County</b>	168,148	169,840	172,529	173,879	174,414
<b>Municipalities in Pitt County</b>					
<b>Greenville</b>	84,554	84,826	86,328	87,241	89,852*
<b>Winterville</b>	9,269	9,313	9,413	9,447	9,511*
<b>Ayden</b>	4,932	4,956	5,004	5,014	5,059*
<b>Farmville</b>	4,654	4,666	4,706	4,716	4,771*
<b>Grifton</b>	2,617	2,441	2,458	2,470	2,679*
<b>Bethel</b>	1,577	1,578	1,588	1,587	1,622*
<b>Grimesland</b>	441	443	445	446	446*
<b>Fountain</b>	427	428	432	433	437*
<b>Simpson</b>	416	415	418	418	426*
<b>Falkland</b>	96	96	97	97	98*
Source: Office of State Budget & Management					
*Source: U.S. Census Bureau, Population Division					



## 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 37 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 extracurricular activities, and student performance above state and national averages on standardized achievement tests. The system expects to serve in excess of 23,800 students in the 2015-16 school year.

The Pitt County School Administrative Unit consists of a nine member governing Board of Education. It is made up of six districts. Members are elected on a nonpartisan basis and serve four-year staggered terms. The superintendent is appointed by the Board and serves as secretary to the Board.

Elementary Schools (K-5)	K-8 Schools	Middle Schools (6-8)	High Schools (9-12)
Ayden Elementary Belvoir Elementary Creekside Elementary Eastern Elementary Elmhurst Elementary Falkland Elementary H.B. Sugg Elementary Lakeforest Elementary Northwest Elementary Ridgewood Elementary Sam D. Bundy Elementary South Greenville Elementary W.H. Robinson Elementary Wahl-Coates Elementary Wintergreen Intermediate Wintergreen Primary	Bethel School Chicod School G.R. Whitfield School Grifton School Pactolus School Stokes School	A.G. Cox Middle Ayden Middle C.M. Eppes Middle E.B. Aycock Middle Farmville Middle Hope Middle Wellcome Middle	Ayden-Grifton High D. H. Conley High Farmville Central High J. H. Rose High North Pitt High South Central High

Other: Pitt County Pre-Kindergarten





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

## Pitt County Schools Early College High School

The Pitt County Schools Early College High School will open in the fall of 2015 with a promise of providing students with the opportunity to earn a high school diploma and two years of transferable college credit or an Associate's Degree. Located on the campus of Pitt Community College, the PCS Early College will provide an academically-energized environment at both the high school and college level for students.

## 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 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 2013-14 was over 24,000 students including over 12,000 curriculum students and approximately 12,000 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.

## ECU School of Dental Medicine

The ECU School of Dental Medicine enrolled its first class of pre-doctoral students in 2011 whereas 55 students graduated on May 8, 2015. The faculty, staff, student, and patient populations are growing rapidly as they live out the vision to educate the next generation of primary care dentists with a focus on serving rural and underserved areas of North Carolina. Programs include the pre-doctoral program, leading to a doctor of dental medicine degree (DMD), and post graduate programs in advanced education in general dentistry (AEGD), general practice residency, and pediatric dentistry.





## 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 department and general public transportation services.



## HEALTH & WELFARE

### Social Services

The Department of Social Services administers the following Public Assistance or Income Maintenance Programs: Medicaid, Work First Cash Assistance, Special Assistance to Adults, Food Stamps, and Energy Assistance. In addition to the public assistance programs, the Department of Social Service operates the child support enforcement program. The Department of Social Services provides protective services for abused and neglected children and adults, foster care for children and adults, adoption services, day care services for children, family planning, employment counseling services, in-home services, and individual and family adjustment services. The Department also assists persons in securing health care consumer education and other informational services.

### Mental Health

As a result of House Bill 381, adopted in the 2002 legislative session, Public Mental Health authorities in North Carolina changed from direct service providers to managers of service. While the transition was a multi-year process, Pitt County completed its transition to a Local Management Entity (LME) effective July 1, 2005. By taking a planned orderly approach, the citizens have continued to receive excellent care from private providers. In May 2006, Pitt County adopted a “Resolution of Intent” and actively pursued the creation of a 9-county LME to be made up of Pitt, Craven, Beaufort, Jones, Pamlico, Bertie, Gates, Northampton & Herford Counties. Effective July 1, 2010, the service area of the LME increased with the addition of 10 counties in the Northeastern portion of North Carolina creating a management entity overseeing 19 counties and close to 600,000 residents.

Effective July 1, 2015, Pitt County is officially one of 24 counties that make up the new Trillium Health Resources. Trillium Health Resources is an LME/MCO (Managed Care Organization) managing mental health, developmental disabilities and substance abuse services throughout the eastern NC region.

Pitt County continues to annually allocate local funds to provide services above and beyond those funded by the State or third party payor sources. For fiscal year 2015-16, the County’s budgeted appropriation is \$487,500. The LME/MCO budget is supported by fees for services, County, State and Federal funds.

### Public Health

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



The scope of Public Health Department activities falls into six broad categories: (1) control of communicable diseases, including environmental health activities, control of sexually transmitted diseases, tuberculosis and other childhood diseases in child care settings; (2) specific health care services to assure minimal preventive health services for the indigent, including immunization, family planning, prenatal care, well baby care and specialized services for children with special needs; (3) nutrition education and food supplementation; (4) screening and early detection activities directed at the adult population; (5) support and



follow-up services especially for high risk infants and pregnant women; and (6) health education and health promotion activities, including an on-going community diagnosis to identify specific community based health problems and develop appropriate interventions.

## Food, Lodging and Institutional Sanitation

Protecting citizens from unnecessary environmental risks has always been a priority of Public Health. The Department of Environmental Health under the direction of Public Health, inspects all restaurants, food and drink stands, mobile food units, push carts, temporary food stands, stands at festivals, meat markets, hotels, motels, bed and breakfast establishments, schools, childcare facilities, residential care homes, and tattoo artists/establishments to ensure that they comply with the sanitation standards established by the state health department.



## HEALTHCARE

### Vidant Medical Center



Vidant Medical Center (formerly operated as Pitt County Memorial Hospital) is an 861-bed acute care hospital. 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.

### James and Connie Maynard Children's Hospital

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.





## Brody School of Medicine

Brody School of Medicine (BSOM) was established in 1975 by an act of the North Carolina General Assembly. Brody School of Medicine has a threefold mission: to produce primary care physicians—especially family doctors—to serve the State, to increase opportunities for minorities and disadvantaged students to pursue a medical education, and to enhance the system of health care in eastern North Carolina. In addition to educational programs, patient care and research are focal points of the Brody School of Medicine. The school is the principal source of advanced referral medical care for citizens of Eastern North Carolina, and is an important source of primary care for citizens of Pitt County.

## Cancer Center

Vidant Health officials broke ground on March 20, 2015 for a new cancer center and bed tower at Vidant Medical Center. The new center was designed to create a state-of-the-art medical destination for oncology patients and families. The new six-story, 418,000-square-foot cancer center and bed tower will be adjacent to the East Carolina Heart Institute on the Vidant Medical Center campus. The 96-bed facility will be designed so all inpatient beds can provide care at either intensive or intermediate care levels. Construction of the center began in April 2015 with an estimated completion in 2018.

## East Carolina Heart Institute

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





## 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.



# COMMUNITY PROFILE



## STATISTICAL INFORMATION

<b>Government</b>		
Date of Incorporation		1760
Form of Government	Commission-Manager	
County Seat	Greenville, NC	
Number of County Employees		949.50
<b>Area Statistics</b>		
Population (July 2014 Provisional Estimate)		174,414
Area in Square Miles		656.52
<b>Taxes</b>		
NC Retail Sales Tax		4.75%
Pitt County Local Sales Tax		2.25%
Pitt County Property Tax Rate Per \$100 Value		0.68
<b>Climate</b>		
Average Maximum Temperature		72 F
Average Minimum Temperature		50 F
Average Annual Precipitation		49.04"
<b>Economic Indicators</b>		
Population Increase (between 2000 and 2010)		25.7%
Population Provisional Estimate for July 2015		174,414
Labor Force Expansion (2010-2014)		5.7%
Employment Increase (2000-2010)		13.2%
Unemployment (2014)		6.3%
Median Family Income (2014)		\$57,600
Retail Sales (Fiscal Year Ended June 2014)		1.85 billion
Retail Sales Increase (FY 2014 over FY 2013)		0.3%
<b>Population - by Fiscal Year</b>		
2010 Census		168,148
2011 Estimated		169,840
2012 Estimated		172,529
2013 Estimated		173,879
2014 Estimated		174,414
<b>Population - by Age (2010 Census)</b>		
< 20	28.04%	47,144
20 - 24	12.83%	21,567
25 - 34	14.37%	24,165
35 - 49	18.41%	30,954
50 - 64	16.47%	27,699
65 & Over	9.88%	16,619
<b>Population - by Gender (2010 Census)</b>		
Male	47.20%	79,360
Female	52.80%	88,788



## STATISTICAL INFORMATION CONTINUED

Population - Ethnicity / Race (2010 Census)		
Hispanic or Latino	5.47%	9,202
White	57.12%	96,038
Black or African American	33.79%	56,813
American Indian and Alaska Native	0.28%	474
Asian	1.52%	2,561
Native Hawaiian and Pacific Islander	0.04%	71
Other	0.17%	290
Identified by two or more	1.61%	2,699
Transportation		
Miles of Streets		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)		477,403
Number of Books (Sheppard System Only)		252,068
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		7
Community Colleges (Pitt Community College)		1
Universities (East Carolina University)		1
Medical		
Number of Hospitals (Vidant Medical Center)		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)		890
Fire & EMS Calls Dispatched (Both Municipal & Non-Municipal)		37,000
Number of Fire Inspections Conducted		350



## STATISTICAL INFORMATION CONTINUED

Law Enforcement (Sheriff & Detention)	
Number of Stations	1
Number of Detention Centers	1
Number of Beds in Detention Center	500
Number of Personnel and Officers - Sheriff	145
Number of Personnel and Officers - Detention	174
Number of Patrol Units (Deputies)	48
Number of Calls for Service (CY 2014)	30,068

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	
Vidant Medical Center	
N. C. Department of Commerce	
Pitt County Development Commission	
N. C. Office of State Budget & Management	

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# COUNTY DATA COMPARISONS



	2014*	2015-16	2014 Sales/	Real Estate	Education	2012	Proceeds of
	Estimated	Tax	Assessment	Valuation	Current Expense	Per Capita	1-Cent
	Population	Rate	Ratio*	Per Capita	Per ADM**	Income	Tax Levy
<b>Comparable Size Counties</b>							
Gaston	210,745	0.8700	1.0841	\$72,529	\$1,369	\$34,812	\$1,520,000
Onslow	193,221	0.6750	0.9783	\$69,018	\$1,191	\$45,953	\$1,338,439
Cabarrus	191,080	0.7000	0.9784	\$103,856	\$1,669	\$38,079	\$1,936,463
Johnston	180,050	0.7800	0.9943	\$81,760	\$1,530	\$35,210	\$1,449,673
<b>Pitt</b>	<b>174,414</b>	<b>0.6800</b>	<b>1.0000</b>	<b>\$67,417</b>	<b>\$1,490</b>	<b>\$35,743</b>	<b>\$1,172,239</b>
Iredell	167,161	0.4850	1.0000	\$126,967	\$1,524	\$35,994	\$2,094,620
Davidson	164,464	0.5400	1.0527	\$79,380	\$1,164	\$35,513	\$1,300,000
Catawba	155,832	0.5300	1.0239	\$105,288	\$1,476	\$34,716	\$1,636,297
Alamance	155,788	0.5300	1.0726	\$81,857	\$1,459	\$32,929	\$1,257,289
<b>Close Proximity Counties</b>							
Beaufort	47,714	0.5300	1.1264	\$116,252	\$1,800	\$34,379	\$555,417
Edgecombe	55,474	0.8950	1.0375	\$55,651	\$1,092	\$28,697	\$310,000
Lenoir	58,826	0.8350	1.0095	\$68,633	\$1,077	\$34,630	\$405,250
Wilson	81,405	0.7300	1.1037	\$82,825	\$1,441	\$35,197	\$674,174
Nash	94,528	0.6700	1.0068	\$73,883	\$1,389	\$35,459	\$700,000
*July 2014 Provisional Estimate from Office of State Budget & Management							
**Average Daily Membership as determined by Board of Education.							
Source: N.C. Association of County Commissioners 2014-15 Budget & Tax Survey							
<i>(Counties selected for comparison were either in close proximity or similar in population to Pitt County)</i>							

## COUNTY COMMISSIONERS



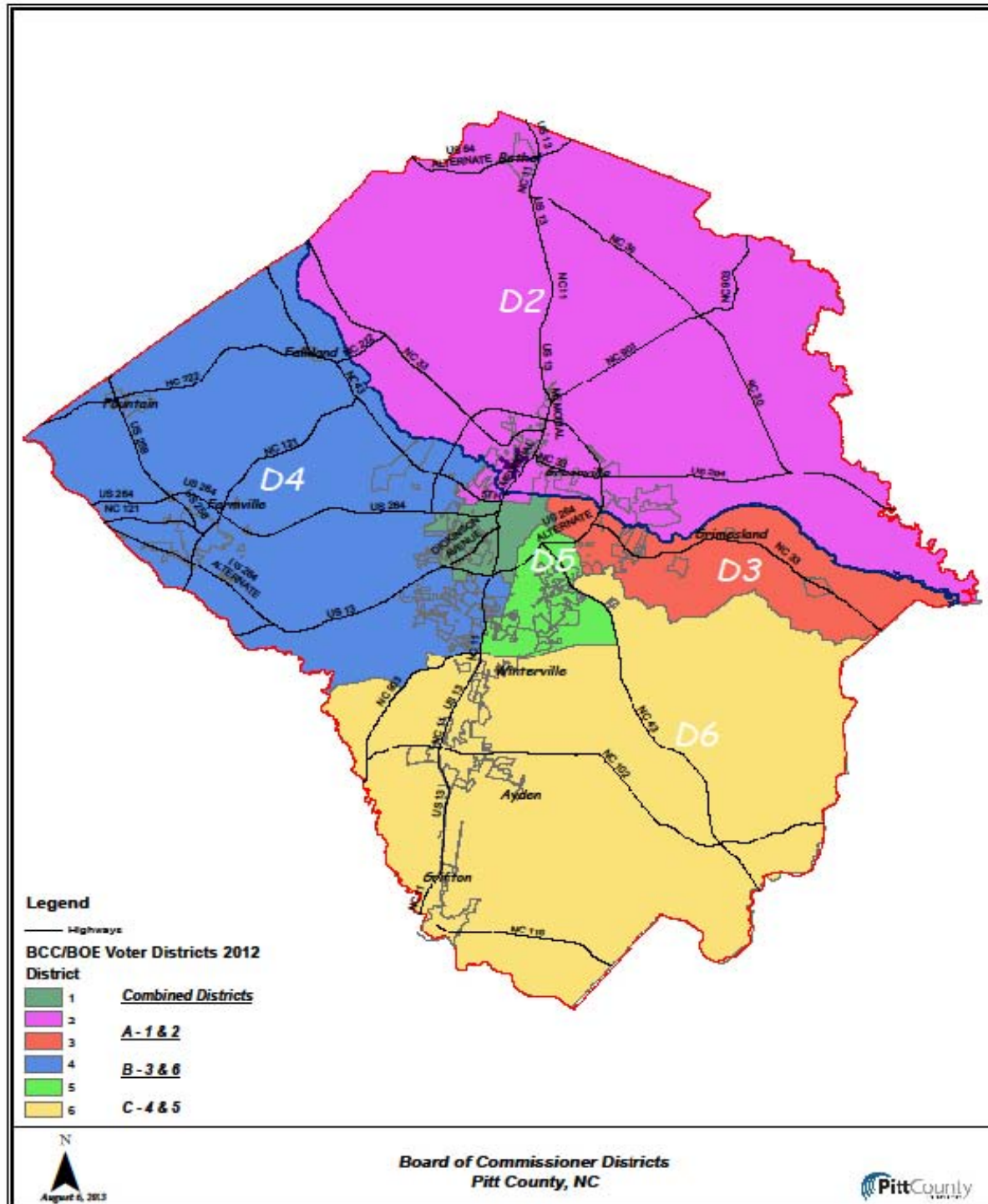
Pitt County Board of County Commissioners (pictured left to right) front row: Mark W. Owens, Jr. (District 4), Beth B. Ward (Vice-Chairman, District C: 4 & 5), Mary Perkins-Williams (District 2), Jimmy Garris (District 5), David Hammond (District 1), Back row: Charles Farley (District 3), Glen Webb (Chairman,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

### COUNTY MANAGER

D. Scott Elliott









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.



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

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

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

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

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

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



# MANAGER'S BUDGET MESSAGE

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June 2015

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

The Fiscal Year 2015-16 Annual Budget for Pitt County is presented herewith. A preliminary balanced budget was submitted May 5 and budget workshops were held on May 5-8 for review and discussion. The final Recommended Budget was presented on June 9 and a public hearing was opened following the review. The Budget Ordinance totaling \$223,956,230 was adopted on June 15, 2015.

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 funding for Pitt County Schools and funding to cover an additional 6 holidays paid annually. This change creates full funding for non-exempt public safety personnel who work shifts. 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 dark ink, reading "D. Scott Elliott". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

D. Scott Elliott, ICMA-CM  
County Manager



# MANAGER'S BUDGET MESSAGE



June 9, 2015

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

The recommended Fiscal Year (FY) 2015-16 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 15-16 and attempts to maintain Pitt County's tradition of high quality services. The recommended FY 15-16 budget achieves an available fund balance within the County's stated goal of 18-20%.

The recommended budget for FY 15-16 totals \$223,823,547. This budget represents an increase of 3.78% when compared to the current year's adopted budget. The General Fund, the County's main control fund, is projected at \$159,033,156 or a 3.96% increase from current year. The recommended tax rate to support the FY 15-16 budget remains constant for a 4<sup>th</sup> consecutive year 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 January 26<sup>th</sup> Capital Improvement Plan & Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 15-16 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 vacant wing at the Detention Center, capital and other miscellaneous expenses. The Manager's initial reductions to requests totaled over \$3.5 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 5, 2015. The Manager's preliminary balanced budget was the impetus for discussion at workshops held May 5<sup>th</sup> through May 8<sup>th</sup>.

### Highlights:

- Maintains the current ad valorem tax rate of \$.68
- Increases funding to both Pitt County Schools and Pitt Community College
- Increases service levels to our citizens
- Increases staffing for Public Safety & Human Services
- Focuses on "Human Capital"

*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 January 26<sup>th</sup> workshop, Commissioners reviewed and affirmed their priority areas to include:

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

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

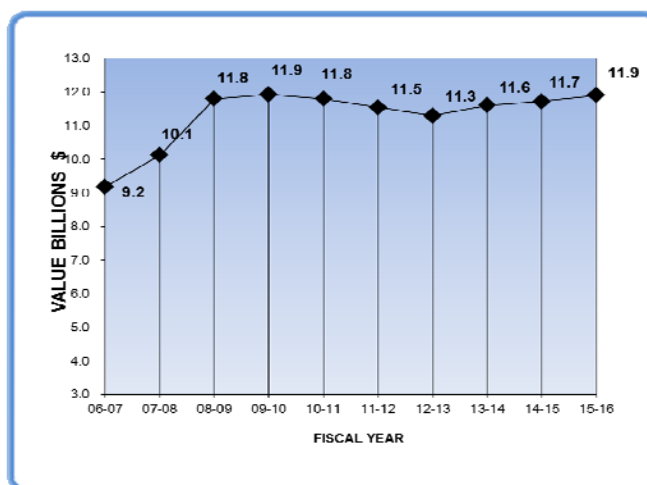
The recommended budget seeks to maintain the Board's priorities and to continue progress in meeting the ongoing needs of our citizens and the provision of those public services mandated by State or Federal law. Considerations included in the development of the coming year's program of work were:

- 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;
- Reflects continued, incremental recovery in the local economy;
- Implements "Human Capital" investment;
- Addresses/considers input received during May 2015 budget workshops;
- Maintains and increases existing service levels.

The recommended 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, health insurance, utilities, fuel, etc.

## REVENUE ASSUMPTIONS

**Ad Valorem Taxes** – The County's base property valuation is estimated to be \$11.9 billion, reflecting a growth in the base of 1.55% over the prior year. Ad valorem property valuation is inclusive of real property, business personal property, motor vehicles, and public service. 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. FY 2015-16 marks a return to pre-recession property tax base values.

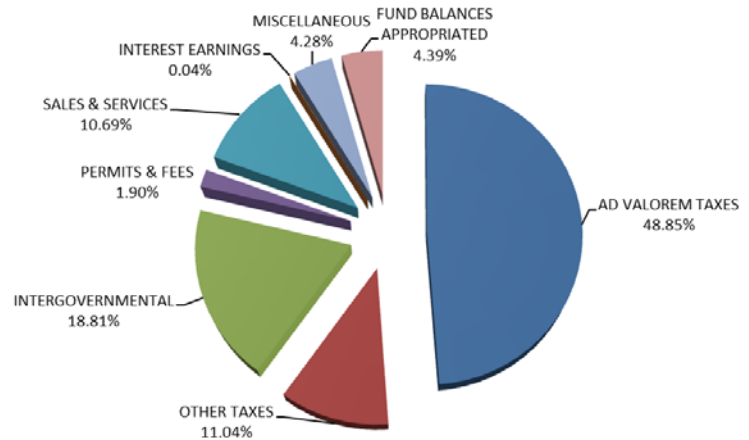


# MANAGER'S BUDGET MESSAGE



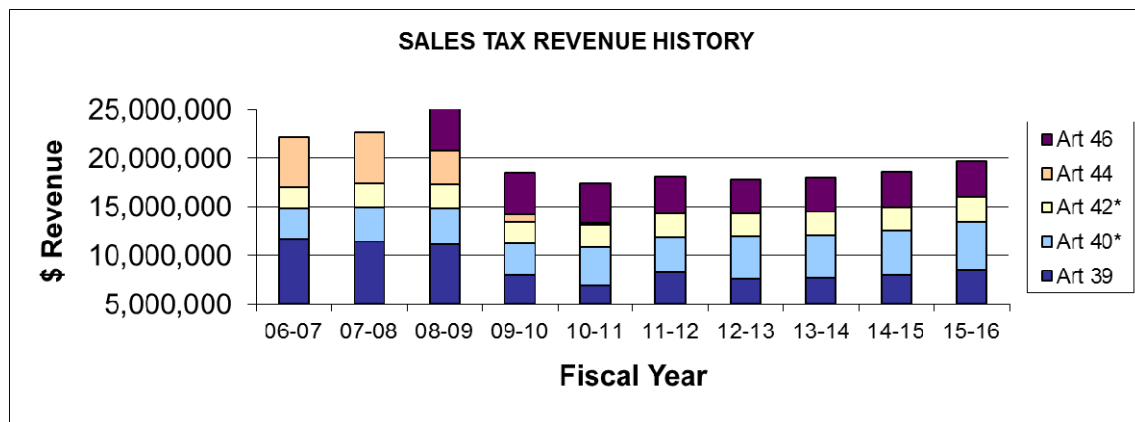
The Industrial Development Fund is allocated seven-tenths of a cent (0.7) from Pitt County's 68.0 cents tax levy. The Industrial Development Fund is used to support economic and industrial development activities throughout the County.

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.



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

**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: FY14-15 & FY15-16 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 15-16 budget projects a 3.5% 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 Services has requested to implement an owner surrender fee. Environmental Health has adjusted water sample and drinking water well fees. Our Inspections department has adjusted permit reactivation fees for residential and non-residential properties. Public Health has adjusted the charge of their flu shots, dental films and topical fluoride varnish to cover cost.

**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	Recommended Rate	Amount of Rate Increase
Ayden	0.0475	0.0599	0.0120
Bell Arthur	0.0885	0.0885	N/A
Belvoir	0.0189	0.0225	N/A
Bethel	0.0675	0.0675	N/A
Black Jack	0.0740	0.0740	N/A
Clark's Neck	0.0450	0.0450	N/A
Eastern Pines	0.0500	0.0500	N/A
Falkland	0.0600	0.0800	0.0200
Farmville	0.0389	0.0400	0.0010
Fountain	0.0500	0.0675	N/A
Gardnerville	0.0940	0.0940	N/A
Grifton	0.0599	0.0599	N/A
Grimesland	0.0700	0.0700	N/A
Pactolus	0.0425	0.0625	N/A
Red Oak	0.0700	0.0700	N/A
Sharp Point	0.0600	0.0600	N/A
Simpson	0.0650	0.0650	N/A
Staton House	0.0275	0.0275	N/A
Stokes	0.0700	0.0700	N/A
Winterville	0.0440	0.0440	N/A

**Emergency Medical Service (EMS) District Tax** – The EMS District has been in place for thirteen years. The existing 4.6 cents tax rate for the District is recommended to remain constant. The operation of this fund is totally sustained by the EMS tax and user/transport fees in the recommended 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 the coming year, Pitt County expects to earn approximately \$79,000 in interest earnings. This earning represents a small fraction of 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** – \$2.5 million in Fund Balance is appropriated to balance the FY 15-16 operating budget within the General Fund. This amount is inclusive of a one-time fund balance appropriation of \$500,000 to stabilize the Employee Medical Insurance Fund. As of June 30, 2015, it is projected that the General Fund Available Fund Balance will be approximately 21.13%. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or more held an average fund balance of 26.29% of expenditures at June 30, 2014 while the average of fund balance for all 100 counties was 27.43%. The recommended budget continues to ensure that the County operates within its means and within its adopted General Fund Fund Balance goal of 18-20%.

# MANAGER'S BUDGET MESSAGE

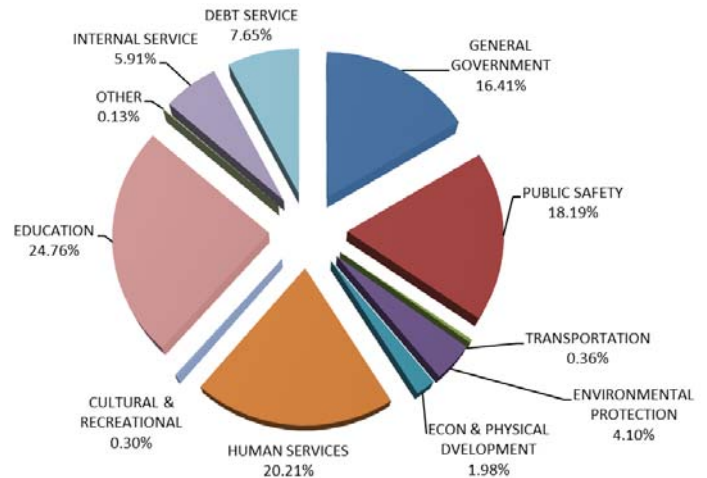


## EXPENDITURE HIGHLIGHTS

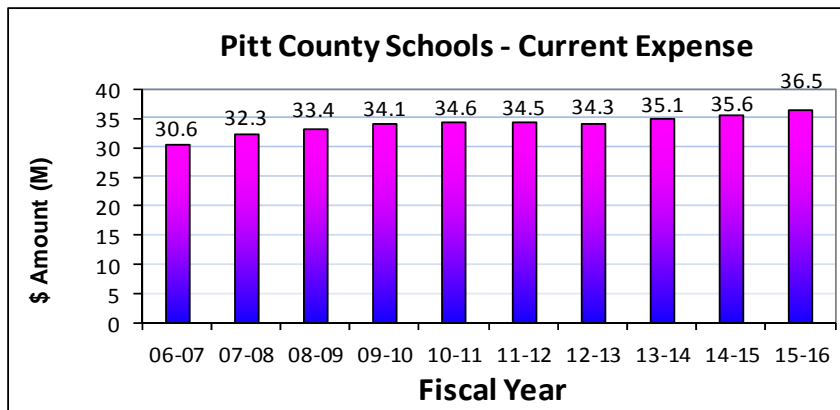
The County's expenditures are divided across several major service areas that are shown on the chart to the right. Education funding to Pitt County Schools and Pitt Community College account for the largest portion, with human services—such as Public Health and Social Services—in a close second. Public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

The total County budget is projected to increase from the current year original budget by 3.78%, with the General Fund, which is the controlling fund, increasing by 3.96%.

Noteworthy changes to expenditures include:

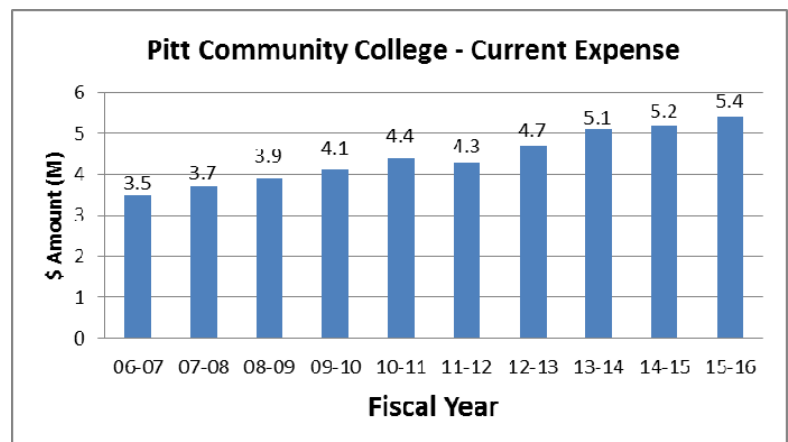


**Education** – Pitt County is providing a \$950,000 increase in current expense funding to Pitt County Schools over the current year with a total appropriation of \$37,276,287. Of that amount, \$36.5 million is appropriated for current expense while \$750,000 is appropriated for capital expense. The 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.



Pitt County Schools will see an increase of 2.62% in current expense appropriation. It is important to note that the recommended FY 15-16 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 3.29% 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 recommended FY 15-16 current expense appropriation represents the County's highest level of funding on record for Pitt Community College.



Pitt County is providing a \$175,000 increase in current expense funding to Pitt Community College over the current year with a total appropriation of \$5,495,326. Of that amount, \$5.4 million is appropriated for current expense while \$75,000 is appropriated for capital expense.



# MANAGER'S BUDGET MESSAGE

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**Human Services** – The Social Services' overall budget increased by 9.32% from a FY 14-15 amount of \$31,558,093 to \$34,498,593 for the new fiscal year. Two new positions including a Transportation Aide and a Human Services Planner / Evaluator have been added to the budget as well as Document Management Software. The Public Health Department's budget reflects an overall increase of 2.12% from a FY 14-15 amount of \$9,561,440 to \$9,763,912 for the new fiscal year.

**Public Safety** – The Sheriff's overall budget increased by 6.62% as compared to the current year budget. This increase allows for 4.00 FTE additional positions, reinstatement of the certification incentive pay program and implementation of holiday pay (up to 6 holidays paid annually if worked).

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

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 recommended market adjustment of 1% beginning July 1, 2015 for all employees is recommended for the FY 15-16 budget.

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. Funding for these processes has been added back to the FY 15-16 recommended budget for the first time since 2011-12.

At the outset of the budget process, 40.25 new positions were requested by departments. A total of 7.75 have been recommended with 4.00 in public safety, 2.50 in health/welfare, and .25 in Planning.

The 2015-16 recommended budget includes a one-time fund balance appropriation of \$500,000 from the general fund. The steady increase of claims has reached a point of much needed stabilization. Staff have been monitoring this fund closely and changes have been made to assist in the stabilization of this fund during the current fiscal year. Further recommendations may be made as we bring this fund back to a positive position.

## 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 January 26<sup>th</sup> Capital Improvement Plan & Budget Planning Workshop, the County completed a review of future capital needs. Staff presented data on construction costs, projected timelines, and operating impact. This data was then overlaid against existing debt service and growth projections to give a better overview of the full impact. For FY 15-16, continuation funding is included for minimal recurring capital outlay.

Twelve projects totaling \$9,986,323 have been programmed for FY 2015-16 not inclusive of an additional \$25M of capital requests from Pitt County Schools and \$22.4M of capital requests from Pitt Community College. From Pitt Community College's request, \$19.9 M was voter approved for a General Obligation bond and \$2.5M will be supported by existing local option sales tax. It is anticipated that \$25M in projects for Pitt County Schools will be supported with issuance of limited obligation bonds and debt service will be paid with existing local option sales tax as well. Projects for both Pitt County Schools and Pitt Community College are expected to begin in 2015-16 and repayment begin in 2016-17.



# MANAGER'S BUDGET MESSAGE

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## 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 black ink that reads 'D. Scott Elliott'. The signature is written in a cursive, flowing style.

D. Scott Elliott, ICMA-CM  
County Manager





**COUNTY OF PITT, NORTH CAROLINA**  
**BUDGET ORDINANCE**  
**Fiscal Year 2015-16**

**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, 2015 and ending June 30, 2016:

**GENERAL FUND**

**GENERAL GOVERNMENT**

Governing Board, County Manager, Legal	1,181,495
Finance, Tax Administration, Elections, Animal Services	4,832,397
Register of Deeds	584,428
Human Resources, Veteran Services	770,167
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	2,773,119
Buildings & Grounds, Engineering, Housekeeping	2,836,003
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	27,998,301
Emergency Management, Communications	2,282,406
Economic Development, Public Safety, Human Services, Cultural/Recreation Transportation, Medical Examiner	1,536,325
Inspections, Planning, Planning E911, Soil & Water Conservation	1,494,761
Cooperative Extension, Farmers' Market	375,838
Pitt County Schools	37,326,287
Pitt Community College	5,495,326
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	290,128
Transfer to Public Health	4,516,264
Transfer to Department of Social Services	9,214,909
Transfer to Court Facility	44,189
Transfer to Mental Health	487,500
Transfer to Debt Service Fund	5,626,327
Transfer to Worker's Compensation Fund	650,000
Transfer to Employee Medical Insurance Fund	28,072
Transfer to Pitt Area Transit System Fund	800,000
Transfer to Retiree Medical Insurance Fund	1,265,480
Non-Departmental, Contingency	1,616,587
<b>TOTAL</b>	<b>\$114,026,309</b>

**PUBLIC HEALTH**

Administration	\$2,603,915
Environmental Health	1,270,922
Communicable Disease	938,860
Chronic Disease Prevention	538,816
Women's & Children's Health	4,411,399
<b>TOTAL</b>	<b>\$9,763,912</b>

# BUDGET ORDINANCE



## SOCIAL SERVICES

Administration	\$3,981,004
Services & Programs	21,561,269
Public Assistance	6,563,349
Child Support	2,392,971

TOTAL \$34,498,593

## COURT FACILITY

Court Facility Operating Expenses	\$285,189
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## MENTAL HEALTH

General Agency	\$587,500
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**TOTAL GENERAL FUND** \$159,161,503

## LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$290,128
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## SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$6,420,113
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## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$5,466,812
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## STATE GRANTS FUND

JCPC Teen Court Grant	28,089
JCPC Rise and Shine Grant	73,000
JCPC Building Hope Grant	20,000
JCPC Methodist Home	58,572
JCPC Juvenile Restitution	95,434
JCPC Juvenile Crime Prevention	34,389
JCPC Champions for Life	20,000
Safe Spaces Grant	19,119
NC DHHS Triple P	216,325
BCCCP Lite	25,000

TOTAL \$589,928

## PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$805,751
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## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$1,298,614
Economic Development Fund	\$1,800,000

TOTAL \$3,098,614

# BUDGET ORDINANCE

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## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$127,743
Bell Arthur	178,589
Belvoir	29,452
Bethel	32,847
Black Jack	104,549
Clark's Neck	24,068
Eastern Pines	331,339
Falkland	130,820
Farmville	46,021
Fountain	30,818
Gardnerville	79,757
Grifton	73,970
Grimesland	69,824
Pactolus	72,951
Red Oak	119,518
Sharp Point	3,466
Simpson	235,065
Staton House	265,603
Stokes	55,378
Winterville	183,350

TOTAL	\$2,195,128
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## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$5,325,442
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$591,928
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$17,131,844
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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	\$8,909,653
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## GARAGE FUND

Garage Operating Expenses	\$965,575
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## BUDGET ORDINANCE



### EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses	\$10,271,491
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### RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$1,305,620
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### WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$676,700
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<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>	<b>\$223,956,230</b>
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**SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2015-16 to meet the foregoing appropriations:**

### GENERAL FUND

#### GENERAL GOVERNMENT

Ad Valorem Taxes	\$82,538,282
Other Taxes	16,322,301
Restricted & Unrestricted Revenues	753,265
Permits & Fees	1,790,200
Sales & Services	5,887,169
Investment Earnings	75,000
Miscellaneous Revenues	2,447,592
Debt & Non Revenue Receipts	1,712,500
Fund Balance Appropriated	2,500,000

TOTAL	\$114,026,309
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#### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$2,457,209
Permits & Fees	1,628,700
Miscellaneous	790,273
Fund Balance Appropriated	371,466
Intrafund Transfer	4,516,264

TOTAL	\$9,763,912
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#### SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$23,991,005
Sales & Services	389,665
Miscellaneous	25,772
Other Debt & Non Revenue Receipts	877,242
Intrafund Transfer	9,214,909

TOTAL	\$34,498,593
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## BUDGET ORDINANCE



### COURT FACILITY

Facilities Fees	\$240,000
Interest	\$1,000
Intrafund Transfer	44,189
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TOTAL	285,189

### MENTAL HEALTH

Intrafund Transfer	487,500
Other	100,000
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TOTAL	\$587,500

<b>TOTAL GENERAL FUND</b>	<hr/> 159,161,503
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### LAW ENFORCEMENT OFFICERS' PENSION FUND

Intrafund Transfer	\$290,128
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### SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$4,500,000
Lottery	1,600,000
Fund Balance Appropriated	320,113
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TOTAL	6,420,113

### ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$3,605,000
Fund Balance Appropriated	1,861,812
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TOTAL	\$5,466,812

### STATE GRANT FUNDS

JCPC Teen Court Grant	28,089
JCPC Rise and Shine Grant	73,000
JCPC Building Hope Grant	20,000
JCPC Methodist Home	58,572
JCPC Juvenile Restitution	95,434
JCPC Juvenile Crime Prevention	34,389
JCPC Champions for Life	20,000
Safe Spaces Grant	19,119
NC DHHS Triple P	216,325
BCCCP Lite	25,000
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TOTAL	\$589,928

## **BUDGET ORDINANCE**



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

Restricted & Unrestricted Revenues	\$286,479
Sales & Services	491,200
Intrafund Transfer	28,072
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TOTAL	\$805,751

### **INDUSTRIAL DEVELOPMENT COMMISSION FUND**

Ad Valorem Taxes	\$817,931
Rental Income	200,818
Fund Balance Appropriated	279,865
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TOTAL	\$1,298,614

### **ECONOMIC DEVELOPMENT FUND**

Fund Balance Appropriated	\$1,800,000
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### **FIRE DISTRICTS FUND**

Ad Valorem Taxes	\$2,195,128
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### **EMS DISTRICT FUND**

Ad Valorem Taxes	\$2,736,206
Sales & Services	2,400,000
Fund Balance Appropriated	189,236
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TOTAL	\$5,325,442

### **EMERGENCY TELEPHONE SYSTEM FUND**

911 User Fees	\$503,405
Fund Balance Appropriated	88,523
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TOTAL	\$591,928

### **DEBT SERVICE FUND**

Miscellaneous	\$690,612
Transfer from Article 46 Sales Tax	5,054,312
Transfer from School Capital Reserve	5,670,113
Intrafund Transfer	5,626,327
Solid Waste Transfer	90,480
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TOTAL	\$17,131,844

### **SCHOOL CAPITAL PROJECT FUND**

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



## SOLID WASTE & RECYCLING FUND

Fees & Charges	\$8,118,153
Other Revenues	791,500
TOTAL	\$8,909,653

## GARAGE FUND

User Charges	\$965,575
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## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$486,560
Interest Income	3,000
Fund Transfer from County Departments	9,294,119
Fund Balance Appropriated	487,812
TOTAL	\$10,271,491

## RETIREE MEDICAL INSURANCE FUND

User Charges	\$40,140
Transfer from General Fund	1,265,480
TOTAL	\$1,305,620

## 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	\$676,700

<b>GRAND TOTAL - ALL FUNDS - APPROPRIATIONS</b>	<b>\$223,956,230</b>
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## SECTION III.

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	0.00599	\$223,308,569	\$127,743
Bell Arthur	0.00885	\$211,303,603	\$178,589
Belvoir	0.00225	\$137,067,241	\$29,452
Bethel	0.00675	\$50,955,474	\$32,847
Black Jack	0.00740	\$147,939,227	\$104,549
Clark's Neck	0.00450	\$56,005,290	\$24,068
Eastern Pines	0.00500	\$693,902,727	\$331,339
Falkland	0.00800	\$171,230,806	\$130,820
Farmville	0.00400	\$120,472,670	\$46,021
Fountain	0.00675	\$47,807,889	\$30,818
Gardnerville	0.00940	\$88,845,921	\$79,757
Grifton	0.00599	\$129,307,477	\$73,970
Grimesland	0.00700	\$104,449,436	\$69,824
Pactolus	0.00625	\$122,221,157	\$72,951
Red Oak	0.00700	\$178,785,614	\$119,518

## BUDGET ORDINANCE



Sharp Point	0.00600	\$6,048,388	\$3,466
Simpson	0.00650	\$378,678,588	\$235,065
Staton House	0.00275	\$1,011,340,643	\$265,603
Stokes	0.00700	\$82,839,006	\$55,378
Winterville	0.00440	\$436,340,192	\$183,350

Total Fire Districts \$2,195,128

### EMS District

Pitt County (less City of Greenville) 0.00460 \$5,952,949,548 \$ 2,656,206

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

- The Deputy County Manager - Chief Financial Officer 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 lapse salary can be used to fund any other operational expense, without Manager approval. Movement of funds to purchase unbudgeted Capital requires same approval.
- 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 - Chief Financial Officer.
- No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.
- Upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager - Chief Financial Officer. Board of Commissioners' action will not be required unless staffing is affected.

**SECTION V.** The County Manager is hereby authorized to execute new contracts, service agreements, and change orders valued \$75,000 or less on behalf of the County and its operating departments, 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.** The County Manager and/or Deputy County Manager - Chief Financial Officer are hereby authorized to assign fund balance as related to projects originally having a budget but not used during the fiscal year budgeted. Assignments can also be removed at this level.

**SECTION VII.** County Commissioners are to be compensated at a rate of \$995 per month for regular service. Additionally, County Commissioners are compensated to cover mileage and expenses incurred in their service to Pitt County in the amount of \$200 per month for regular members, \$300 for the Vice Chair, and \$400 for the Chair.

**SECTION VIII.** Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2015, and incorporated into the Pitt County Manual of Fees. It is the practice of Pitt County to adopt at July 1, the IRS mileage reimbursement rate that was effective the prior January.

**SECTION IX.** The Board of County Commissioners hereby levies a tax rate of sixty-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 \$11,923,194,855 and an estimated collection rate of 98%.



## BUDGET ORDINANCE

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**SECTION X.** 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 XI.** The Board of County Commissioners hereby authorizes the Pitt County Tax Collector to collect certain taxes for the municipalities of Ayden, Bethel, Falkland, Farmville, Fountain, Greenville, Grifton, Grimesland, Simpson and Winterville in accordance with the Municipal Collection Agreements adopted by the governing boards and in compliance with the North Carolina General Statutes.

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

**SECTION XIII.** In accordance with an official resolution of the bond dated June 6, 2014 and submitted to the North Carolina Department of Revenue, The Board of County Commissioners hereby authorizes the reduction of the discount rate for early ad valorem tax collection from 2% to 1/2% beginning with the 2015-16 fiscal year.

Adopted this 15th day of June, 2015.



Glen Webb, Chairman

Pitt County Board of Commissioners



Kimberly W. Hines, Clerk

Pitt County Board of Commissioners





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.



## 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 9 to assure adequate opportunity to receive additional citizen input on the budget.

# **BUDGET PROCESS**

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Pitt County's budget was adopted on June 15, 2015, 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.
- No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.
- Upon notification of funding decreases from the state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager – Financial Services. Board of Commissioners' action will not be required unless staffing is affected.





## **Budget Calendar for FY 2015-16**

October 2014	Request for Capital Improvement Projects
January 26, 2015	Capital Budgeting Workshop
	Review, update, affirm Board's Goals for FY 2015-16
	Departments formulate objectives/action plans for the budget year tied to Commissioners' goals
February 2, 2015	Forward budget packages to department heads through courier (MUNIS Budget entry access available)
March 2, 2015	All budget requests and documentation due from departments to Financial Services Department. (Departmental access to MUNIS budget entry closed at 5 p.m.)
March 2-13, 2015	Budget compilation and balancing
March 16, 2015	Budget documents to County Manager for review
March 16-31, 2015	Internal review by Manager and select staff
April 13-24, 2015	Departmental budget conferences with County Manager
May 1, 2015	Return revised budget requests to departments for review
May 4, 2015	Present overview, balanced budget (tentative) to Board of Commissioners. (This document will be used as a working copy during budget workshops.)
May 4-8, 2015	Workshops with Commissioners to present and review/amend tentative budget
May 11-15, 2015	Open for additional workshops, if needed
May 18, 2015	Manager's Recommended Budget and Budget Message presented to Board of Commissioners (regular BOCC meeting)
June 9, 2015	Hold public hearing for citizen input at 7 p.m. (and possible budget adoption)
June 15, 2015	Alternative date to adopt 2015-16 Budget (regular BOCC meeting)



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 2015 for continuation in the FY 2015-16 budget year:

1. To promote quality education;
2. To promote community safety through enhanced emergency service programs;
3. To advance economic development opportunities for Pitt County;
4. To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare;
5. To address the facility and space needs of all county government programs—general government, public schools and community college;
6. To champion infrastructure improvements throughout the county; and
7. To promote the provision of and access to recreational activities for county citizens.

## **FINANCIAL POLICIES**

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

1. The Board of Commissioners provides general guidance through the adoption of the annual budget while the County Manager is charged with the implementation of the budget throughout the fiscal year. To this end, the Board of Commissioners has adopted a series of policies designed to give the Manager authority to, among other things, transfer funds within appropriations to meet changing operational needs, and to recommend personnel actions during the year throughout the budget as long as total authorized head-count is not exceeded.
2. The budget process places emphasis on those personnel and management issues of critical importance to the County's fiscal health: employee relations, office automation, implementation of new technologies, long-term work force planning and management incentives. In doing so, it provides for adequate levels of funding for all retirement systems and maintains the principle of avoiding layoffs to balance the budget, by planning personnel reductions to come from attrition, whenever possible.
3. Generally, expansion of existing services and programs, or the addition of a new service or program is considered in the proposed budget only when a new revenue source can support the ongoing costs or when the requesting department can identify an existing service or program which can be reduced or eliminated.
4. The County shall monitor departmental expenditures on a monthly basis to ensure conformity to adopted budgets and prepare monthly financial reports on all funds comparing actual revenues and expenditures to budgeted amounts. This report is presented to the Board of Commissioners at public session each month.
5. The County shall avoid budgetary practices or procedures that balance current period expenditures at the expense of future years' revenues and it shall be general policy to limit the use of prior year Fund Balance for operating and other on-going expenditures.
6. The budget shall provide for the satisfactory maintenance of capital facilities and equipment.

# **BUDGET POLICIES**

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7. The operating budget shall fully describe the major goals to be achieved by each department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions of prior year accomplishments and mission statements for each department and division.
8. The County shall finance essential County services which have a Countywide benefit in the budget from revenue sources which are generated from a broad base, (i.e. property taxes, sales taxes). Throughout the budget document these revenue sources shall be noted as "General Fund Appropriation."
9. The County shall minimize the impact on the use of property tax by seeking alternative funding sources for County services that focus on user fees for responsive services and upgrading and/or enhancement of the property tax base.
10. The County shall review user fee rate structures on a yearly basis to continually and accurately charge the cost of service provided to the benefiting user or customers serviced, while being sensitive to the needs of low-income citizens.
11. The County shall actively oppose any legislation which forces local service mandates without concurrent Federal, State or Regional funding or providing additional locally-controlled funding sources.

## **REVENUE POLICIES**

1. The County shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one revenue source.
2. The County shall project its annual revenues through an analytical process using historical data, economic trends, indicators, and conservative approaches for estimating future revenues.
3. The County shall try to establish user charges and set fees for services in its funds at a level that fully supports the total direct and indirect costs of the activities. The County should review these and all other fees/charges annually and modify them as necessary.
4. The County shall follow aggressive policies to ensure the highest collection percentage for delinquent County revenues.
5. The County shall purposely prepare conservative revenue estimates to ensure that through over collection of revenues and under spending of the budgeted expenditures, no appropriated fund balance will be needed to meet current expenses. Fund balance reliance should be reduced each year in order to improve the County's fiscal position.

## **RESERVE POLICIES**

1. The County shall, as per Local Government Commission guidelines, maintain a minimum unassigned General Fund Balance of 8.33% or an amount equal to at least one month of General Fund operations. However, it is the County's goal to exceed this minimum and keep unassigned fund balance in the 18-20% range.
2. The County shall respect the integrity of fund balance and use it as sparingly as possible when funding future budgets.

## **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

1. An independent audit shall be performed annually.
2. The County shall produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Practices (GAAP) as outlined by Governmental Accounting, Auditing and Financial Reporting (GAAFR).

# **BUDGET POLICIES**

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3. The County shall maintain accounting control systems to ensure the safety of all assets held in the public trust and staff shall perform periodic unscheduled audits of all County departments that handle cash and negotiable instruments in the course of daily activities.

## **INVESTMENT POLICIES**

1. The County shall make a cash-flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled such that investment capabilities are maximized and follow the guidelines set forth under North Carolina General Statutes.
2. The County shall invest funds by using a flexible investment strategy to secure high returns of income on cash flow that are in excess of current needs and, when permitted by law, will pool cash from several different funds to maximize its potential earnings. Investments will be structured according to the County's overall financial condition in anticipation of financial opportunities and obligations.
3. The County's accounting system will provide regular information concerning cash position and investment performance and will allow earnings to be reflected monthly on financial reports.

## **DEBT POLICIES**

1. The County shall confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues; and where the issuance of long-term debt is required, it will repay the bonds within a period not to exceed the expected useful life of the project.
2. The County shall attempt to keep average maturity of general obligation bonds, limited obligation bonds and certificates of participation at or below 20 years.
3. The County shall not incur long-term debt to support current operations.
4. The County shall maintain a sound relationship with all bond rating agencies and will keep them informed about current projects and other important fiscal events.

## **CAPITAL IMPROVEMENT BUDGET POLICIES**

1. Capital projects include the acquisition or construction of long-term assets, normally costing greater than \$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

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

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

## FUND ACCOUNTING

Governmental accounting systems should be organized and operated on the basis of fund with account groups. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities 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 Sautler 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

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## PROPRIETARY FUNDS

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

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

## FIDUCIARY FUNDS

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

## ACCOUNT GROUPS

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

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

## FUND BALANCES

Pitt County uses five operating fund types: general fund, special revenue, capital projects, enterprise and internal service funds. Each type of fund maintains its own fund balance. Fund balance represents moneys that remain unspent after all budgeted expenditures have been made. These unspent moneys serve as working capital reserve and are available for appropriation or may be retained for capital projects or for emergencies.

The Local Government Commission (LGC), an office of the North Carolina State Treasurer's Office, recommends that counties maintain a minimum unreserved fund balance of eight percent (8%) in the General Fund. On average, counties of similar size to Pitt County (population > 100,000) maintain a fund balance of approximately 26 percent. At the end of Fiscal Year 2014-15, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$38.8 million, of which \$29.1 million will be unreserved (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2015 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.





## **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).



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

## **PERFORMANCE MEASUREMENTS & TOTAL QUALITY**

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

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

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

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



Long-range financial planning 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 2015-16 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 98% collection rate is anticipated and \$2.75 million is included in the estimate for collection on delinquent accounts. The FY 16 property tax projection is an increase of 3% over the prior fiscal year budget. A portion of the increase is due to the State of North Carolina's transition to the new Tag & Tax Together system. Higher than historical registered motor vehicle tax payments have been collected and staff time has been reallocated to more aggressive collection of delinquent tax accounts. Subsequent years are forecasted at an increase of 1.5%. The County will undergo a revaluation of real property in 2016 with values projected to increase only minimally. However, beginning with FY 2016-2017, the forecast does assume an Ad Valorem tax increase by 1.85 cents/\$100 valuation in order to service debt on \$19.9M of Community College bonds.
2. **Sales Tax:** Sales Tax revenues include both unrestricted and restricted sales taxes. Restricted sales tax is restricted to use for public school and community college capital construction and/or associated debt service. A 2% growth rate is forecasted, based on historical trends.
3. **All Other Revenues:** All other revenues assume the current cost-sharing formulas for Social Services, reimbursements for Public Health, and other intergovernmental revenues. Various other permits, fees, sales and services are also included in this category, including but not limited to: federal inmate reimbursements, building permits, alcohol/beverage control revenues, etc. A 3% growth factor is used in forecasting.
4. **Transfers In:** This line item includes NC Lottery Education funds restricted for public school capital/debt service and appropriated fund balance from the restricted sales tax to be utilized for the same purpose.
5. **Fund Balance Appropriated:** The County has made a concerted effort over recent years to significantly reduce its reliance on appropriated fund balance to fund normal operating expenditures. While a conscious effort was made to utilize fund balance to help bridge the gap during challenging economic years, a revitalized effort to preserve and grow fund balance now exists.



For the current fiscal year, the Board approved an additional appropriation of \$.5 million of available fund balance to stabilize the Employee Medical Insurance Fund. This is intended to be a one-time appropriation with subsequent years' expenses to be supported by medical plan modifications. 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 1.00% cost of living allowance (COLA) increase in the current budget year. The Board of Commissioners also reinstituted the Pay-For-Performance system which grants employees a certain % increase to their base salary, based on their results on the annual performance evaluation. Future years' salaries/benefits increases are forecasted at a rate of 3%.
2. **Operating:** Operating expenditures in both the General Government and Human Services categories have typically grown at a rate of 1%-2% per year. Moderate recovery continues, therefore, future years are forecasted at a rate of 1% and will be reviewed annually for adjustment.
3. **Schools/PCC:** This line includes operating expenditures allocation for the Public Schools and Community College. Expenditures for the Public Schools and Community College are negotiated each year. 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 and recreational services is included in this line item. The County forecasts 1% annual growth in these areas over the next 4 fiscal years.
5. **Debt Service:** In addition to utilization of the current schedule for debt service payments, anticipated sale and issuance of \$19.9M General Obligation Bonds for Community College construction is also forecasted beginning in FY 2016-2017. Schools & ¼ % Sales Tax includes anticipated \$25M borrowing for Public Schools and \$2.5M for Community College.
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 \$825,000 for Public Schools/Community College. The current year amount of \$920K for Human Services is for the purchase of a new document management software system for the Department of Social Services.
7. **Reserves & Contingency:** Budgeted reserves represent the amount of projected revenue in excess of appropriated funds for the fiscal year. This category also includes budgeted contingency for the fiscal year and those forecasted for future years.
8. **Transfers Out:** Includes those funds transferred out of the General Operating Funds to fund Workers' Compensation, Retiree Medical Insurance, Law Enforcement Officers' Pension and Pitt Area Transit System (PATs) Funds. Future years' transfers are forecasted to increase by 1.5% annually.

# FINANCIAL PLANNING



## SUMMARY OF ESTIMATED GENERAL OPERATING FUNDS FINANCIAL SOURCES & USES

### Pitt County, North Carolina

(in millions)

	2014-15 Adopted	2015-16 Adopted	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
<b><u>Revenues:</u></b>						
Property Taxes	79.77	82.50	85.39	86.67	87.97	89.29
Sales Taxes	23.40	24.40	24.89	25.39	25.89	26.41
All Other Revenues	39.75	41.64	43.09	44.60	46.16	49.00
Transfers In	3.96	3.80	4.82	4.35	3.62	1.69
Fund Balance Appropriated	2.40	2.50	2.45	2.40	2.35	2.31
<b>Totals</b>	<b>149.28</b>	<b>154.84</b>	<b>160.64</b>	<b>163.41</b>	<b>166.00</b>	<b>168.70</b>
<b><u>Expenditures:</u></b>						
<b>General Government</b>						
Salaries & Benefits	33.91	35.14	36.19	37.28	38.40	39.55
Operating	12.12	12.35	12.47	12.60	12.72	12.85
<b>Human Services</b>						
Salaries & Benefits	22.87	23.55	24.26	24.98	25.73	26.51
Operating	18.83	20.38	20.58	20.79	21.00	21.21
<b>Schools/PCC</b>	<b>40.82</b>	<b>41.99</b>	<b>42.83</b>	<b>43.69</b>	<b>44.56</b>	<b>45.45</b>
<b>Other Agencies</b>	<b>0.61</b>	<b>0.62</b>	<b>0.62</b>	<b>0.63</b>	<b>0.63</b>	<b>0.64</b>
<b>Debt Service</b>						
County	5.20	5.14	6.94	7.64	7.34	7.14
Schools	5.80	5.70	7.20	6.30	6.17	5.97
1/4 % Sales Tax	5.13	5.05	5.17	5.10	5.01	4.92
Proposed multi-year CIP	0.00	0.68	0.68	0.68	0.68	0.68
<b>Capital Outlay</b>						
Capital Outlay - General Government	0.61	0.00	0.25	0.25	0.25	0.25
Capital Outlay - Human Services	0.00	0.92	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	0.13	0.13	0.13	0.13	0.13	0.13
<b>Reserves &amp; Contingency</b>	<b>0.35</b>	<b>0.27</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
<b>Transfers Out</b>	<b>2.07</b>	<b>2.10</b>	<b>2.13</b>	<b>2.16</b>	<b>2.20</b>	<b>2.23</b>
<b>Totals</b>	<b>149.28</b>	<b>154.84</b>	<b>160.64</b>	<b>163.41</b>	<b>166.00</b>	<b>168.70</b>
<b>Tax Rate</b>	<b>0.6800</b>	<b>0.6800</b>	<b>0.6985</b>	<b>0.6985</b>	<b>0.6985</b>	<b>0.6985</b>
<b>Total Debt Service as % of Budget with proposed CIP</b>						
	10.81%	10.70%	12.44%	12.07%	11.57%	11.09%
<b>Fund Balance Appropriated as % of Budget</b>						
	1.61%	1.61%	1.53%	1.47%	1.42%	1.37%
<b>Assessed Property Valuation (*revaluation)</b>						
	\$11.8B	\$12.0B	\$12.9B	\$13.1B	\$13.2B	\$13.3B
<b>Total Debt</b>						
	\$155.9M	\$144.2M	\$192.0M	\$192.0M	\$192.0M	\$192.0M
<b>Total Debt as % of Assessed Valuation</b>						
	1.32%	1.20%	1.49%	1.47%	1.45%	1.44%

# FINANCIAL PLANNING



2013-14 Adopted	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
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## Benchmark #1

Total Debt Service as % of Budget  
with proposed CIP

11.20%    10.81%    10.70%    12.44%    12.07%    11.57%    11.09%

Moody's Benchmark

< 11.5% is considered low to moderate  
>11.9% is considered high

## Benchmark #2

Assessed Property Valuation

\$11.9B\*\*    \$11.8B    \$12.0B    \$12.9B    \$13.1B    \$13.2B    \$13.3B

Total Debt

\$164.4M    \$155.9M    \$144.2M    \$192.0M    \$192.0M    \$192.0M    \$192.0M

Total Debt as % of Assessed Valuation

1.38%    1.32%    1.20%    1.49%    1.47%    1.45%    1.44%

Moody's Benchmark

<1.1% is considered low to moderate  
>1.4% is considered high

## Benchmark #3

Available Fund Balance as a % of Expenditures  
(\* = audited / \*\*= audit in process)

19.90%    21.5%\*\*    --    --    --

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

26.29%

State Average - All Counties

27.43%

Source - N.C. State Treasurer - 2014 latest available data





## FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County		Ranking		Amount	State Average
Population (2013 Certified)			14		173,879	98,620
Valuation per Capita			82		\$67,417	\$105,210
2012 Per Capita Income			28		\$35,743	\$33,986
Tax Levy per Capita			14		\$458	\$619
Tax Rate per \$100			44		\$0.6800	\$0.6412
Effective Tax Rate per \$100			49		\$0.6800	\$0.6630
Sales/Assessment Ratio			67		1.0000	1.0187
Total School Resources/ADM			45		\$2,071	\$2,207
School Current Expense/ADM			49		\$1,490	\$1,563
School Capital Expense/ADM			43		\$581	\$648
School Debt Service/ADM			33		\$518	\$422

Source: 2014-15 Budget & Tax Survey as prepared by the North Carolina Association of County Commissioners.

# *Revenue & Expenditure Summary*

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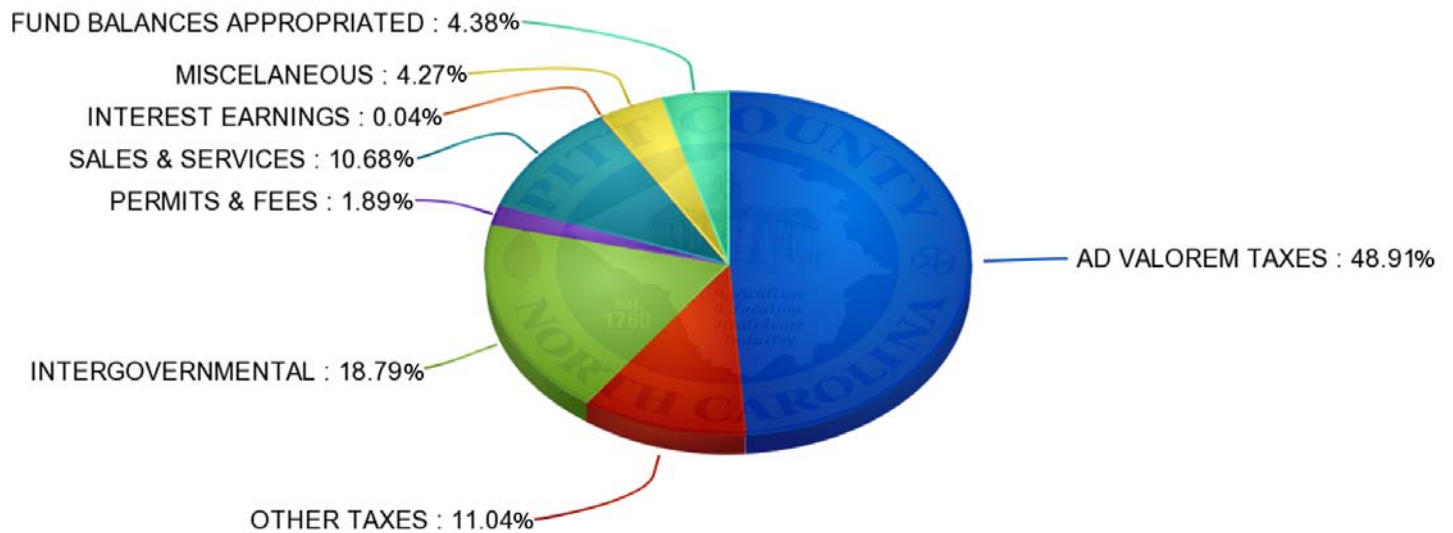
# REVENUE & EXPENDITURE SUMMARY



## WHERE DOES THE MONEY COME FROM?

### ALL FUNDS

**\$223,956,230 Total (\$180,535,137 Unduplicated)**



FY 2015-16 REVENUE SOURCES			
AD VALOREM TAXES			\$88,286,212
OTHER TAXES			\$19,927,301
INTERGOVERNMENTAL			\$33,927,958
PERMITS & FEES			\$3,418,900
SALES & SERVICES			\$19,281,867
INTEREST EARNINGS			\$79,000
MISCELLANEOUS			\$7,713,737
FUND BALANCES APPROPRIATED			\$7,900,162
<b>UNDULICATED TOTAL</b>			<b>\$180,535,137</b>
INTERFUND TRANSFERS			\$43,421,093
<b>TOTAL BUDGET</b>			<b>\$223,956,230</b>

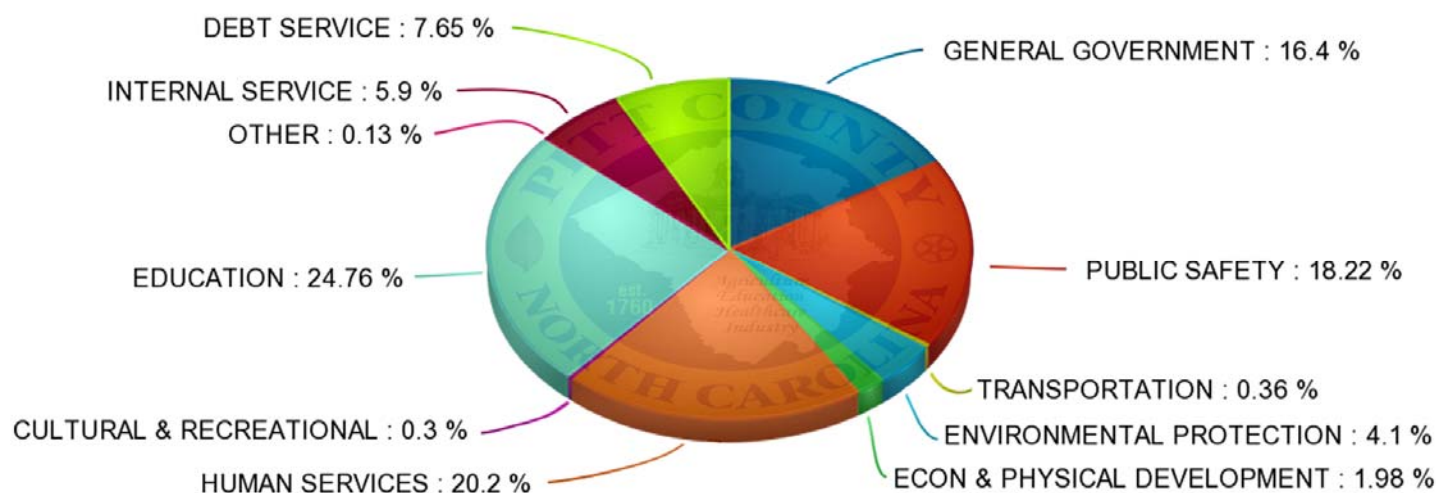
# REVENUE & EXPENDITURE SUMMARY



## WHERE DOES THE MONEY GO?

### ALL FUNDS

**\$223,956,230 Total (\$180,535,137 Unduplicated)**



FY 2015-16 APPROPRIATIONS			
GENERAL GOVERNMENT			\$36,735,458
PUBLIC SAFETY			\$40,801,091
TRANSPORTATION			\$810,251
ENVIRONMENTAL PROTECTION			\$9,180,034
ECON & PHYSICAL DEVELOPMENT			\$4,434,686
HUMAN SERVICES			\$45,243,341
CULTURAL & RECREATIONAL			\$665,279
EDUCATION			\$55,458,538
OTHER			\$276,322
INTERNAL SERVICE			\$13,219,386
DEBT SERVICE			\$17,131,844
<b>TOTAL BUDGET</b>			<b>\$223,956,230</b>
LESS INTERFUND TRANSFER			\$43,421,093
<b>UNDULICATED TOTAL</b>			<b>\$180,535,137</b>

# REVENUE & EXPENDITURE SUMMARY



## BUDGET SUMMARY - ALL FUNDS

	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>PERCENT CHANGE</b>
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	85,989,537	85,374,342	88,286,212	3.41%
Other Taxes	18,276,455	18,904,981	19,927,301	5.41%
Intergovernmental	30,504,996	32,346,624	33,927,958	4.89%
Permits and Fees	3,323,122	3,699,122	3,418,900	-7.58%
Sales and Services	18,565,151	18,830,677	19,281,867	2.40%
Interest Earnings	80,000	79,550	79,000	-0.69%
Miscellaneous	7,315,860	7,057,926	7,713,737	9.29%
Fund Balances Appropriated	5,350,888	6,340,864	7,900,162	24.59%
<b>Unduplicated Total</b>	<b>169,406,009</b>	<b>172,634,086</b>	<b>180,535,137</b>	<b>4.58%</b>
Interfund Transfers	41,959,500	43,032,257	43,421,093	0.90%
<b>GRAND TOTAL</b>	<b>211,365,509</b>	<b>215,666,343</b>	<b>223,956,230</b>	<b>3.84%</b>

## EXPENDITURES / USES

General Government	36,089,852	36,127,854	36,735,458	1.68%
Public Safety	39,268,861	39,141,536	40,801,091	4.24%
Transportation	928,867	1,071,279	810,251	-24.37%
Environmental Protection	8,463,648	8,870,159	9,180,034	3.49%
Economic & Physical Development	2,544,475	2,689,060	4,434,686	64.92%
Human Services	39,963,524	42,048,019	45,243,341	7.60%
Cultural & Recreational	606,050	616,350	665,279	7.94%
Education	53,687,024	54,533,921	55,458,538	1.70%
Other	296,500	350,500	276,322	-21.16%
Internal Service	12,341,073	12,710,169	13,219,386	4.01%
Debt Service	17,175,635	17,507,496	17,131,844	-2.15%
<b>GRAND TOTAL</b>	<b>211,365,509</b>	<b>215,666,343</b>	<b>223,956,230</b>	<b>3.84%</b>
Less Interfund Transfers	41,959,500	43,032,257	43,421,093	0.90%
<b>Unduplicated Total</b>	<b>169,406,009</b>	<b>172,634,086</b>	<b>180,535,137</b>	<b>4.58%</b>



# REVENUE & EXPENDITURE SUMMARY



## BUDGET SUMMARY ALL FUNDS - BY FUND TYPE

<i><b>FUND TYPE</b></i>	<i><b>FUND NUMBER</b></i>	<i><b>FUND TITLE</b></i>	<i><b>ADOPTED FY 2015-16</b></i>
<b>General Fund</b>			
	100	General Fund	114,026,309
	150	Public Health Fund	9,763,912
	160	Social Services Fund	34,498,593
	170	Court Facilities Fund	285,189
	190	Mental Health Fund	587,500
	300	Debt Service Fund	17,131,844
			<u>176,293,347</u>
<b>Special Revenue Funds</b>			
	240	State Grants Fund	589,928
	241	Pitt Area Transit Fund	805,751
	260	Industrial Development Fund	3,098,614
	280	Fire Districts Fund	2,195,128
	281	EMS District Fund	5,325,442
	290	Emergency Telephone System Fund	591,928
			<u>12,606,791</u>
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	8,909,653
<b>Internal Service Funds</b>			
	820	County Garage Fund	965,575
	840	Employee Medical Insurance Fund	10,271,491
	841	Retiree Medical Insurance Fund	1,305,620
	850	Worker's Compensation Fund	676,700
			<u>13,219,386</u>
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	290,128
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	6,420,113
	210	Article 46 Sales Tax Reserve Fund	5,466,812
	510	School Improvement Projects Fund	750,000
			<u>12,636,925</u>
<b>TOTAL BUDGET</b>			<u>223,956,230</u>

# REVENUE & EXPENDITURE SUMMARY

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## MAJOR REVENUE SOURCE ANALYSIS

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

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

## TAX BASE

Property tax valuations have shown steady growth over the past several years. While State statute requires the revaluation of real property at least every eight (8) years, the Pitt County commissioners made the decision several years ago to change the revaluation cycle to occur every four (4) years. Therefore, properties in Pitt County were reassessed effective January 1, 2012 and are currently under review for new values to be effective January 1, 2016. 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 \$79,456,171 are based on an \$11.9 billion estimated valuation. The tax rate for Fiscal Year 2015-16 is \$0.68 per \$100 of real and personal property. A collection rate of 98% is projected. Of the \$.68 tax rate, \$.673 is budgeted in the General Fund to support general government operations and \$.007 is budgeted in the Industrial Development Fund to offset economic development costs.

## SALES TAXES

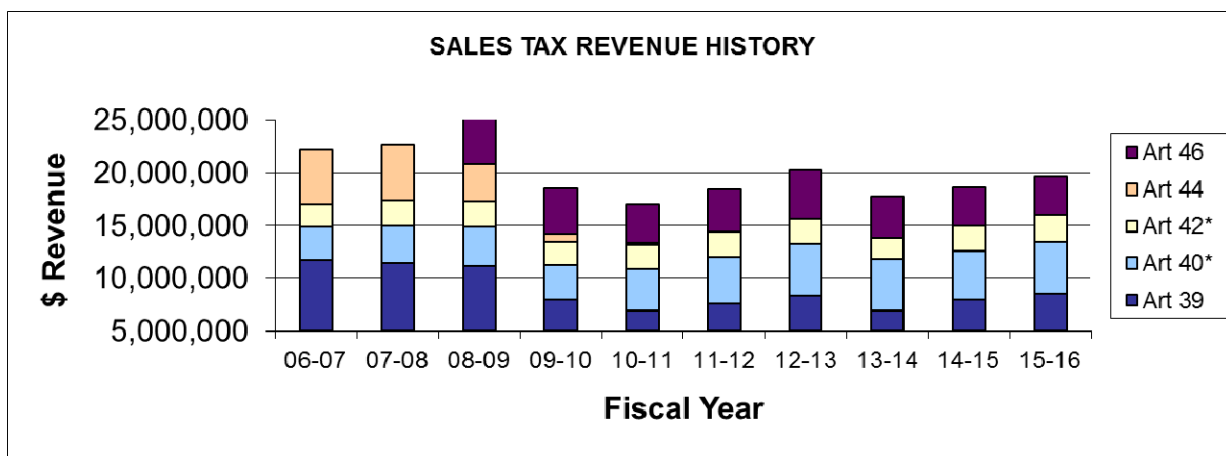
The current sales tax rate in Pitt County is 7% where Pitt County receives two and one-quarter cents (2.25). The make-up of the 2.25% in sales tax proceeds received by the County is as follows: Article 39 – 1%, Article 40 - .5%, Article 42 - .5%, and Article 46 - .25%. Counties started ceding Article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

# REVENUE & EXPENDITURE SUMMARY



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

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



\*Reflects portion received in General Fund.

## INTERGOVERNMENTAL REVENUE

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

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

# **REVENUE & EXPENDITURE SUMMARY**

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## **PERMITS AND FEES**

Permits and fees consist of revenues from excise stamps, building permits, inspection fees, Register of Deeds fees, and fees for services performed by the County's human service agencies. 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 FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	% OF TOTAL FUND	% CHANGE FY 15 TO FY 16
<b>General - Fund 100</b>					
Ad Valorem Taxes	80,714,290	79,776,653	82,538,282	71.87%	3.46%
Other Taxes	13,962,157	15,299,981	16,322,301	13.78%	6.68%
Unrestricted Intergovernmental	270,795	250,000	250,000	0.23%	0.00%
Restricted Intergovernmental	544,211	454,625	503,265	0.41%	10.70%
Permits & Fees	1,882,822	2,084,500	1,790,200	1.88%	-14.12%
Sales & Services	5,982,823	5,682,370	5,887,169	5.12%	3.60%
Investments	86,138	75,000	75,000	0.07%	0.00%
Miscellaneous	2,427,268	2,409,003	2,447,592	2.17%	1.60%
Other Debt & NonRevenue	119,702,959	4,962,500	4,212,500	4.47%	-15.11%
<b>TOTAL</b>	<b>225,573,463</b>	<b>110,994,632</b>	<b>114,026,309</b>	<b>100.00%</b>	<b>2.73%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	241,560	275,335	290,128	100.00%	5.37%
<b>TOTAL</b>	<b>241,560</b>	<b>275,335</b>	<b>290,128</b>	<b>100.00%</b>	<b>5.37%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	4,203,844	4,318,753	4,850,584	45.17%	12.31%
Restricted & Unrestricted	4,932,502	4,871,221	4,541,862	50.95%	-6.76%
Fund Balance Appropriated	-	371,466	371,466	3.89%	0.00%
<b>TOTAL</b>	<b>9,136,346</b>	<b>9,561,440</b>	<b>9,763,912</b>	<b>100.00%</b>	<b>2.12%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	6,767,027	9,214,909	9,214,909	29.20%	0.00%
Loan	-	-	877,242	0.00%	0.00%
Restricted & Unrestricted	20,289,807	22,343,184	24,406,442	70.80%	9.23%
<b>TOTAL</b>	<b>27,056,834</b>	<b>31,558,093</b>	<b>34,498,593</b>	<b>100.00%</b>	<b>9.32%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	236,359	280,000	240,000	100.00%	-14.29%
Interest Earnings	2,538	-	1,000	0.00%	0.00%
Transfer from General Fund	-	-	44,189	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>238,897</b>	<b>280,000</b>	<b>285,189</b>	<b>100.00%</b>	<b>1.85%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	487,500	487,500	487,500	82.98%	0.00%
Restricted & Unrestricted	175,952	100,000	100,000	17.02%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>663,452</b>	<b>587,500</b>	<b>587,500</b>	<b>100.00%</b>	<b>0.00%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	5,112,167	4,500,000	4,500,000	68.27%	0.00%
Lottery Funds	1,520,868	1,600,000	1,600,000	24.27%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	491,473	320,113	7.46%	-34.87%
<b>TOTAL</b>	<b>6,633,035</b>	<b>6,591,473</b>	<b>6,420,113</b>	<b>100.00%</b>	<b>-2.60%</b>

# REVENUE & EXPENDITURE SUMMARY



## REVENUE SUMMARY - BY FUND

	<i>ACTUAL</i> <i>FY 2013-14</i>	<i>BUDGET</i> <i>FY 2014-15</i>	<i>BUDGET</i> <i>FY 2015-16</i>	<i>%</i> <i>OF TOTAL</i> <i>FUND</i>	<i>%</i> <i>CHANGE</i> <i>FY 15 TO FY 16</i>
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	3,935,595	3,605,000	3,605,000	54.69%	0.00%
Interest Earnings	25,408	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,940,835	1,861,812	29.44%	-4.07%
<b>TOTAL</b>	<b>3,961,003</b>	<b>5,545,835</b>	<b>5,466,812</b>	<b>84.14%</b>	<b>-1.42%</b>
<b>State/Federal Forfeiture - Fund 220</b>	<b>77,657</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
<b>State Grants - Fund 240</b>	<b>2,709,341</b>	<b>329,484</b>	<b>589,928</b>	<b>5.00%</b>	<b>79.05%</b>
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	342,681	457,703	286,479	6.94%	-37.41%
Sales & Services	514,200	570,140	491,200	8.65%	-13.85%
Miscellaneous	12,856	8,059	-	0.12%	-100.00%
Transfer from General Fund	26,310	30,877	28,072	0.47%	-9.08%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>896,047</b>	<b>1,066,779</b>	<b>805,751</b>	<b>16.18%</b>	<b>-24.47%</b>
<b>Industrial Development - Fund 260</b>					
Ad Valorem Taxes	789,507	802,105	817,931	64.27%	1.97%
Restricted Intergovernmental	510,885	184,000	-	14.74%	0.00%
Rental Income	350,265	179,700	200,818	14.40%	11.75%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	82,226	279,865	6.59%	0.00%
<b>TOTAL</b>	<b>1,650,657</b>	<b>1,248,031</b>	<b>1,298,614</b>	<b>100.00%</b>	<b>4.05%</b>
<b>Economic Development - Fund 265</b>	<b>1,884,786</b>	<b>-</b>	<b>1,800,000</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	2,251,967	2,125,541	2,195,128	100.00%	3.27%
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	2,797,640	2,670,043	2,736,206	50.43%	2.48%
Sales & Service	1,829,105	2,400,000	2,400,000	45.33%	0.00%
Miscellaneous	19,392	-	-	0.00%	0.00%
Fund Balance Appropriated	-	224,088	189,236	4.23%	-15.55%
<b>TOTAL</b>	<b>4,646,137</b>	<b>5,294,131</b>	<b>5,325,442</b>	<b>100.00%</b>	<b>0.59%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	594,248	594,248	503,405	93.72%	-15.29%
Interest Earnings	2,864	-	-	0.00%	0.00%
Miscellaneous	35	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	39,816	88,523	6.28%	0.00%
<b>TOTAL</b>	<b>597,147</b>	<b>634,064</b>	<b>591,928</b>	<b>100.00%</b>	<b>-6.65%</b>



# REVENUE & EXPENDITURE SUMMARY



## REVENUE SUMMARY - BY FUND

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>BUDGET</b> <b>FY 2015-16</b>	<b>%</b> <b>OF TOTAL</b> <b>FUND</b>	<b>%</b> <b>CHANGE</b> <b>FY 15 TO FY 16</b>
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	5,793,650	5,788,703	5,626,327	33.06%	0.00%
Transfer from School Capital Reserve	5,959,181	5,841,473	5,670,113	33.37%	-2.93%
Transfer from Article 46 Cap Reserve	4,921,016	5,133,335	5,054,312	29.32%	-1.54%
Transfer from Solid Waste	93,782	92,131	90,480	0.53%	-1.79%
Other Transfers	293,018	-	-	0.00%	0.00%
Interest Earnings	131	-	-	0.00%	0.00%
Miscellaneous	580,719	651,854	690,612	3.72%	5.95%
<b>TOTAL</b>	<b>17,641,497</b>	<b>17,507,496</b>	<b>17,131,844</b>	<b>66.94%</b>	<b>-2.15%</b>
<b>School Capital Project - Fund 510</b>					
	401,023	750,000	750,000	100.00%	0.00%
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	68,306	-	-	0.00%	0.00%
User Charges	7,681,781	7,858,840	8,118,153	91.31%	3.30%
Interest Earnings	20,980	-	-	0.00%	0.00%
Other Revenues	1,233,469	747,500	791,500	8.69%	5.89%
<b>TOTAL</b>	<b>9,004,536</b>	<b>8,606,340</b>	<b>8,909,653</b>	<b>100.00%</b>	<b>3.52%</b>
<b>County Garage - Fund 820</b>					
User Charges	909,733	1,123,575	965,575	100.00%	-14.06%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>909,733</b>	<b>1,123,575</b>	<b>965,575</b>	<b>100.00%</b>	<b>-14.06%</b>
<b>Hospitalization - Fund 840</b>					
User Charges	506,047	406,624	526,700	3.73%	29.53%
Interest Earnings	7,785	4,550	3,000	0.04%	-34.07%
Refund Prior Year	328	-	-	0.00%	0.00%
Interfund Transfers	9,247,113	9,790,041	10,559,599	89.74%	7.86%
Fund Balance Appropriated	-	708,679	487,812	6.50%	-31.17%
<b>TOTAL</b>	<b>9,761,273</b>	<b>10,909,894</b>	<b>11,577,111</b>	<b>100.00%</b>	<b>6.12%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	1,070	-	-	0.00%	0.00%
Other Revenues	155,752	-	-	0.00%	0.00%
Transfer from General Fund	595,826	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%
<b>TOTAL</b>	<b>779,348</b>	<b>676,700</b>	<b>676,700</b>	<b>100.00%</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>326,715,739</b>	<b>215,666,343</b>	<b>223,956,230</b>	<b>100.00%</b>	<b>3.84%</b>

# REVENUE & EXPENDITURE SUMMARY



## EXPENDITURE SUMMARY - BY FUND

	ACTUAL FY 2013-14	ORIGINAL BUDGET FY 2014-15	REVISED FY 2014-15	REQUESTED FY 2015-16	ADOPTED FY 2015-16	% CHANGE FY 15 to 16
<b>GENERAL FUND</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Board	210,591	213,682	225,650	222,295	226,595	6.04%
County Manager	451,788	509,393	509,393	520,432	430,280	-15.53%
Financial Services	709,618	722,662	723,662	723,895	733,303	1.47%
Tax Administration	2,226,626	2,310,061	2,310,061	2,461,390	2,432,450	5.30%
Legal	431,350	441,654	442,654	436,799	524,620	18.79%
Elections	677,023	643,603	643,603	935,015	855,194	32.88%
Register of Deeds	588,567	612,835	606,950	618,101	584,428	-4.64%
Public Information	236,366	177,784	178,784	194,658	195,661	10.06%
Human Resources	566,690	579,806	579,806	593,117	596,721	2.92%
Imaging Services/Mailroom	130,547	129,982	129,982	132,937	134,785	3.70%
Management Information Systems	2,242,998	2,063,920	2,063,920	2,084,642	2,108,780	2.17%
Geographic Information Systems	294,919	322,124	322,124	331,306	333,893	3.65%
Buildings & Grounds	2,522,146	2,231,373	2,245,045	2,560,457	2,364,297	5.96%
Housekeeping Services	360,521	361,000	361,000	376,000	376,000	4.16%
Sheriff	11,688,334	11,489,480	11,781,883	12,912,271	12,079,537	5.14%
Detention Center	12,153,631	12,854,077	12,995,751	14,598,736	13,134,439	2.18%
Jail Health Services	1,962,541	1,928,855	1,928,855	2,151,112	2,078,366	7.75%
Jail Inmate Coordinator	53,236	53,710	53,710	54,064	54,893	2.20%
School Security	548,624	663,487	590,431	643,097	651,066	-1.87%
Emergency Management	781,969	813,037	813,037	853,906	879,813	8.21%
Communications	1,166,103	1,255,863	1,255,863	1,567,654	1,402,593	11.68%
Planning - E911	90,350	91,425	91,425	97,330	89,127	-2.51%
Animal Services	423,667	906,999	906,999	914,053	811,450	-10.53%
Inspections	280,701	290,734	290,734	437,492	444,725	52.97%
Medical Examiner	96,110	92,000	92,000	93,000	93,000	1.09%
Other Public Safety	323,396	318,649	318,649	409,357	379,656	19.15%
Transportation	4,191	4,500	4,500	4,500	4,500	0.00%
Planning	642,395	656,043	651,543	716,055	690,528	5.26%
Permitting Center	129,989	137,745	137,745	-	-	-100.00%
Other Economic Development	668,913	174,000	174,000	174,000	174,000	0.00%
Engineering	64,512	99,914	99,914	101,465	95,706	-4.21%
Cooperative Extension Service	300,362	331,255	331,255	337,547	331,482	0.07%
Pitt Soil & Water	216,116	263,819	271,744	266,244	270,381	2.49%
Farmers' Market	37,351	42,072	42,072	45,163	44,356	5.43%
Non-Departmental	111,841,035	2,365,178	2,206,128	1,495,785	1,340,265	-43.33%
Other Human Services	213,300	216,595	216,595	219,890	219,890	1.52%
Veteran Services	121,147	124,391	130,276	206,752	173,446	39.44%
<b>Pitt County Schools</b>						
Rent	340,000	340,000	340,000	340,000	340,000	0.00%
Current Expense	34,736,287	35,236,287	35,236,287	37,411,520	36,236,287	2.84%
Capital I, II, & III	750,000	750,000	750,000	750,000	750,000	0.00%
<b>Pitt Community College</b>						
Current Expense	5,095,326	5,245,326	5,245,326	5,474,319	5,420,326	3.34%
Capital Outlay	75,000	75,000	75,000	324,000	75,000	0.00%
Cultural & Recreational	606,785	593,743	593,743	692,887	623,395	4.99%
Recreation	-	22,607	55,607	120,384	41,884	85.27%
Transfers to Other Funds	19,205,471	21,887,462	22,118,759	22,295,456	22,922,869	4.73%
Contingency <sup>(1)</sup>	-	350,500	222,735	252,487	276,322	-21.16%
PUBLIC HEALTH	8,997,356	9,561,440	9,770,741	9,649,860	9,763,912	2.12%
SOCIAL SERVICES	27,915,860	31,558,093	32,541,159	33,860,105	34,498,593	9.32%
COURT FACILITIES	283,730	280,000	469,220	317,571	285,189	1.85%
MENTAL HEALTH	664,163	587,500	600,654	587,500	587,500	0.00%
<b>GENERAL FUND TOTAL</b>	<b>254,127,702</b>	<b>152,981,665</b>	<b>154,746,974</b>	<b>162,566,606</b>	<b>159,161,503</b>	<b>4.04%</b>

# REVENUE & EXPENDITURE SUMMARY



## EXPENDITURE SUMMARY - BY FUND

	<i>ACTUAL FY 2013-14</i>	<i>ORIGINAL BUDGET FY 2014-15</i>	<i>REVISED FY 2014-15</i>	<i>REQUESTED FY 2015-16</i>	<i>ADOPTED FY 2015-16</i>	<i>% CHANGE FY 15 to 16</i>
<b>OTHER FUNDS</b>						
LAW ENFORCEMENT OFFICERS FUND	239,927	275,335	275,335	290,128	290,128	5.37%
SCHOOL CAPITAL RESERVE FUND	6,360,204	6,591,473	6,591,473	6,420,113	6,420,113	-2.60%
ARTICLE 46 SALES TAX RESERVE	5,371,016	5,545,835	8,555,835	5,466,812	5,466,812	-1.42%
STATE/FEDERAL FORFEITURE FUND	4,351	-	169,422	-	-	0.00%
STATE GRANTS FUND	2,677,174	329,484	3,482,075	260,444	589,928	-20.95%
PITT AREA TRANSIT SYSTEM FUND	924,156	1,066,779	935,461	802,151	805,751	-24.81%
INDUSTRIAL DEVELOPMENT FUND	1,378,627	1,248,031	1,389,146	1,295,138	1,298,614	3.77%
ECONOMIC DEVELOPMENT FUND	-	-	-	-	1,800,000	0.00%
INDUSTRIAL DEVELOPMENT SHELL BLD	-	-	1,064,210	-	-	0.00%
FIRE DISTRICTS FUND	2,245,668	2,125,541	2,268,311	2,195,128	2,195,128	3.27%
EMS DISTRICT FUND	5,285,626	5,294,131	5,294,382	5,302,541	5,325,442	0.16%
EMERGENCY TELEPHONE SYSTEM FUND	447,204	634,064	634,064	600,190	591,928	-5.34%
DEBT SERVICE FUND	17,618,645	17,507,496	57,366,195	17,131,844	17,131,844	-2.15%
SCHOOL IMPROVEMENT PROJECTS FUND	400,284	750,000	1,205,723	750,000	750,000	0.00%
SOLID WASTE & RECYCLING FUND	9,193,738	8,606,340	8,648,395	8,891,018	8,909,653	3.31%
COUNTY GARAGE FUND	911,763	1,123,575	1,123,575	965,575	965,575	-14.06%
EMPLOYEE MEDICAL INSURANCE FUND	9,434,465	9,788,509	11,687,909	-	10,271,491	-100.00%
RETIREE MEDICAL INSURANCE FUND	1,081,045	1,121,385	1,121,385	1,240,006	1,305,620	10.58%
WORKER'S COMPENSATION FUND	636,214	676,700	1,126,700	676,700	676,700	0.00%
<b>GRAND TOTAL</b>	<b>318,337,809</b>	<b>215,666,343</b>	<b>267,686,570</b>	<b>214,854,394</b>	<b>223,956,230</b>	<b>3.84%</b>

(1) Contingency funds are moved to operating departments via budget amendments after BOCC approval.  
% change FY 15 to 16 compares FY 15-16 Recommended to Original Base FY 14-15.

## REVENUE & EXPENDITURE SUMMARY



### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<b>ACTUAL FY 2013-14</b>	<b>ADOPTED FY 2014-15</b>	<b>ADOPTED FY 2015-16</b>	<b>% CHANGE FY 15 to FY 16</b>
<b>GENERAL GOVERNMENT</b>				
Governing Board	210,591	213,682	226,595	6.04%
County Manager	451,788	509,393	430,280	-15.53%
Financial Services	709,618	722,662	733,303	1.47%
Tax Administration	2,226,626	2,310,061	2,432,450	5.30%
Legal	431,350	441,654	524,620	18.79%
Elections	677,023	643,603	855,194	32.88%
Register of Deeds	588,567	612,835	584,428	-4.64%
Public Information	236,366	177,784	195,661	10.06%
Human Resources	566,690	579,806	596,721	2.92%
Imaging Services/Mail Room	130,547	129,982	134,785	3.70%
Management Information Systems	2,242,998	2,063,920	2,108,780	2.17%
Geographic Information Systems	294,919	322,124	333,893	3.65%
Buildings & Grounds	2,522,146	2,231,373	2,364,297	5.96%
Housekeeping Services	360,521	361,000	376,000	4.16%
Nondepartmental	111,841,035	2,365,178	1,340,265	-43.33%
Retirement Funds-Law Enforcement	239,927	275,335	290,128	5.37%
Court Facilities	283,730	280,000	285,189	1.85%
General Fund Interfund Transfers	19,205,471	21,887,462	22,922,869	4.73%
<b>TOTAL</b>	<b>143,219,913</b>	<b>36,127,854</b>	<b>36,735,458</b>	<b>1.68%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	11,688,334	11,489,480	12,079,537	5.14%
Detention Center	12,153,631	12,854,077	13,134,439	2.18%
Jail Health Services	1,962,541	1,928,855	2,078,366	7.75%
Jail Inmate Services	53,236	53,710	54,893	2.20%
School Security	548,624	663,487	651,066	-1.87%
Emergency Management	781,969	813,037	879,813	8.21%
Communications	1,166,103	1,255,863	1,402,593	11.68%
Planning - E911	90,350	91,425	89,127	-2.51%
Emergency Telephone System Fund	447,204	634,064	591,928	-6.65%
Animal Services	423,667	906,999	811,450	-10.53%
Inspections	280,701	290,734	444,725	52.97%
Medical Examiner	96,110	92,000	93,000	1.09%
State & Federal Grants	2,677,174	329,484	589,928	79.05%
Fire Districts	2,245,668	2,125,541	2,195,128	3.27%
EMS District	5,285,626	5,294,131	5,325,442	0.59%
Other Public Safety	323,396	318,649	379,656	19.15%
<b>TOTAL</b>	<b>40,224,334</b>	<b>39,141,536</b>	<b>40,801,091</b>	<b>4.24%</b>
<b>TRANSPORTATION</b>				
Transportation	4,191	4,500	4,500	0.00%
Pitt Area Transit	924,156	1,066,779	805,751	-24.47%
<b>TOTAL</b>	<b>928,347</b>	<b>1,071,279</b>	<b>810,251</b>	<b>-24.37%</b>

## REVENUE & EXPENDITURE SUMMARY



### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL FY 2013-14</i>	<i>ADOPTED FY 2014-15</i>	<i>ADOPTED FY 2015-16</i>	<i>% CHANGE FY 15 to FY 16</i>
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	216,116	263,819	270,381	2.49%
Other Environmental Protection	-	-	-	
Solid Waste & Recycling	9,193,738	8,606,340	8,909,653	3.52%
<b>TOTAL</b>	<b>9,409,854</b>	<b>8,870,159</b>	<b>9,180,034</b>	<b>3.49%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	642,395	656,043	690,528	5.26%
Permitting Center	129,989	137,745	-	-100.00%
Engineering	64,512	99,914	95,706	-4.21%
Industrial Development	1,378,627	1,248,031	1,298,614	4.05%
Economic Development	-	-	1,800,000	0.00%
Cooperative Extension Service	300,362	331,255	331,482	0.07%
Farmers' Market	37,351	42,072	44,356	5.43%
Other Economic Development	668,913	174,000	174,000	0.00%
<b>TOTAL</b>	<b>3,222,149</b>	<b>2,689,060</b>	<b>4,434,686</b>	<b>64.92%</b>
<b>HUMAN SERVICES</b>				
Health	8,997,356	9,561,440	9,763,912	2.12%
Social Services	27,915,860	31,558,093	34,498,593	9.32%
Mental Health	664,163	587,500	587,500	0.00%
Veterans Services	121,147	124,391	173,446	39.44%
Other Human Services	213,300	216,595	219,890	1.52%
<b>TOTAL</b>	<b>37,911,826</b>	<b>42,048,019</b>	<b>45,243,341</b>	<b>7.60%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	606,785	593,743	623,395	4.99%
Recreation	-	22,607	41,884	85.27%
<b>TOTAL</b>	<b>606,785</b>	<b>616,350</b>	<b>665,279</b>	<b>7.94%</b>
<b>EDUCATION</b>				
Pitt County Schools	35,826,287	36,326,287	37,326,287	2.75%
Pitt Community College	5,170,326	5,320,326	5,495,326	3.29%
Pitt Co. Schools Capital Reserve	6,360,204	6,591,473	6,420,113	-2.60%
Pitt County Schools Capital Projects	400,284	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	5,371,016	5,545,835	5,466,812	-1.42%
<b>TOTAL</b>	<b>53,128,117</b>	<b>54,533,921</b>	<b>55,458,538</b>	<b>1.70%</b>
<b>OTHER</b>				
Contingency	-	350,500	276,322	-21.16%
<b>TOTAL</b>	<b>-</b>	<b>350,500</b>	<b>276,322</b>	<b>-21.16%</b>

## REVENUE & EXPENDITURE SUMMARY



### EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL</i> <i>FY 2013-14</i>	<i>ADOPTED</i> <i>FY 2014-15</i>	<i>ADOPTED</i> <i>FY 2015-16</i>	<i>% CHANGE</i> <i>FY 15 to FY 16</i>
<b>INTERNAL SERVICE</b>				
Employee Medical	9,434,465	9,788,509	10,271,491	4.93%
Retiree Medical Insurance	1,081,045	1,121,385	1,305,620	16.43%
Worker's Compensation	636,214	676,700	676,700	0.00%
County Garage	911,763	1,123,575	965,575	-14.06%
<b>TOTAL</b>	<b>12,063,487</b>	<b>12,710,169</b>	<b>13,219,386</b>	<b>4.01%</b>
<b>DEBT SERVICE</b>				
Debt Service	17,618,645	17,507,496	17,131,844	-2.15%
<b>TOTAL</b>	<b>17,618,645</b>	<b>17,507,496</b>	<b>17,131,844</b>	<b>-2.15%</b>
<b>GRAND TOTAL</b>	<b>318,333,457</b>	<b>215,666,343</b>	<b>223,956,230</b>	<b>3.84%</b>
Less Interfund Transfers	41,959,500	43,032,257	43,421,093	0.90%
<b>UNDULICATED TOTAL</b>	<b>276,373,957</b>	<b>172,634,086</b>	<b>180,535,137</b>	<b>4.58%</b>





# *Fund Summary*

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## Fund Type and Assignment Numbers

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

### **GENERAL OPERATING FUNDS**

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

### **INTERNAL SERVICE FUNDS**

820 Garage  
840 Employee Medical Insurance  
841 Retiree Medical Insurance  
850 Worker's Compensation

### **SPECIAL REVENUE FUNDS**

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

### **FIDUCIARY FUNDS**

110 LEO Pension

### **ENTERPRISE FUND**

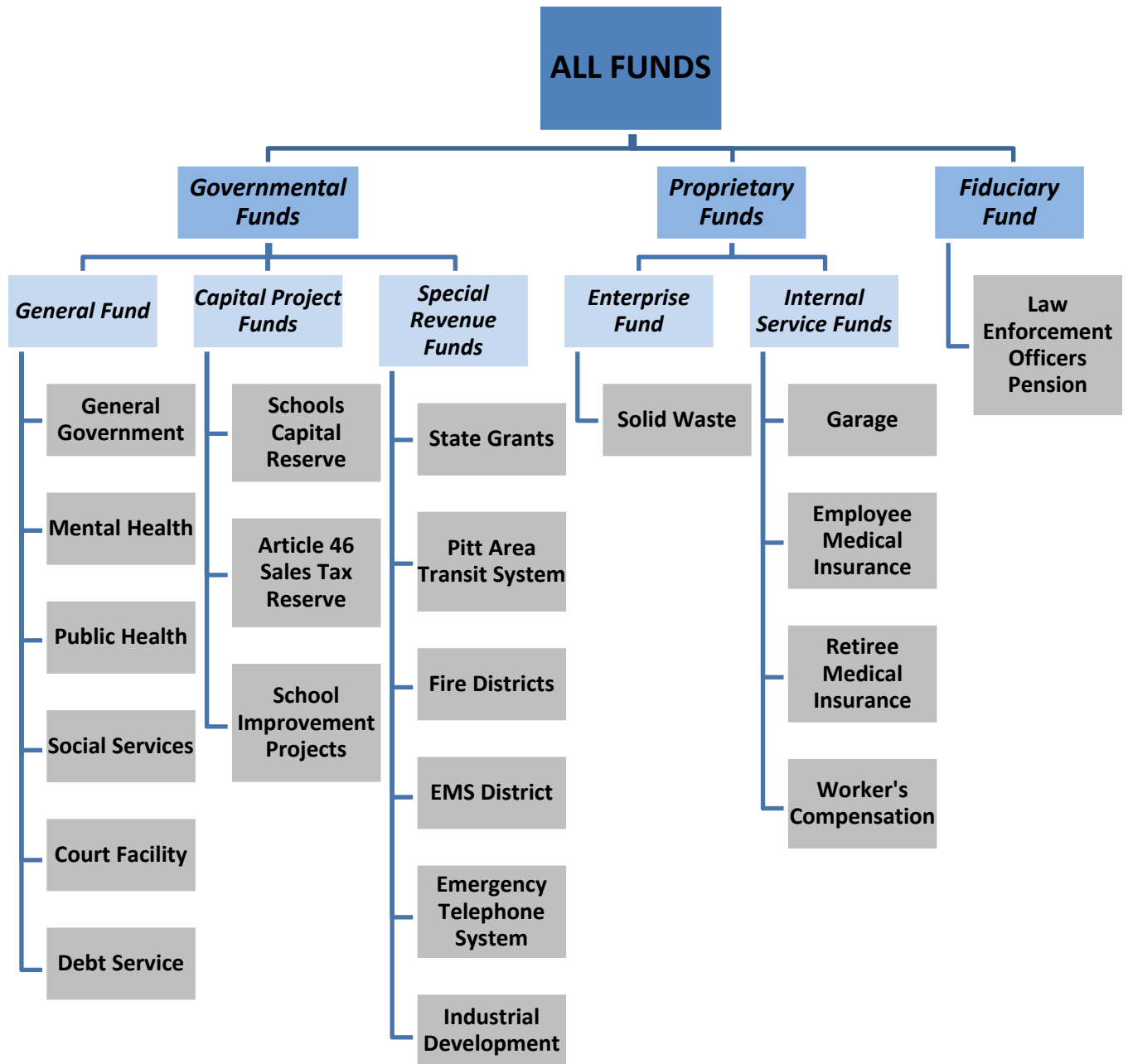
600 Solid Waste & Recycling

### **CAPITAL PROJECT FUNDS**

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



## Pitt County Fund Structure

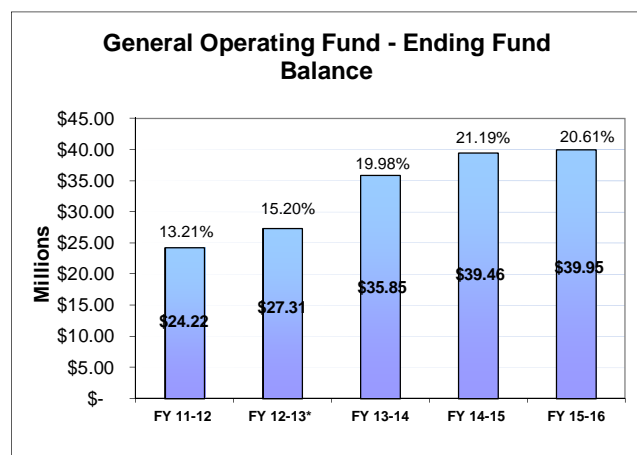


# FUND SUMMARY



## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-2014	ACTUAL 2014-2015	PROJECTED 2015-2016
<b>BEGINNING FUND BALANCE</b>	21,907,375	24,220,336	27,308,483	35,849,770	39,455,342
<b>REVENUES</b>					
PROPERTY TAXES	78,023,599	76,718,953	80,714,289	79,932,758	82,700,000
OTHER TAXES & LICENSES	16,380,346	17,473,017	15,798,409	18,731,804	17,700,000
INTERGOVERNMENTAL	28,413,529	26,801,028	27,055,051	30,655,767	29,900,000
PERMITS AND FEES	1,753,794	2,158,484	2,052,755	2,031,647	3,400,000
SALES AND SERVICES	7,517,447	6,650,944	6,296,238	6,166,258	6,300,000
INVESTMENT EARNINGS	113,424	20,424	390,016	72,740	76,000
MISCELLANEOUS	806,267	666,219	702,242	632,547	650,000
<b>TOTAL REVENUE</b>	<b>133,008,406</b>	<b>130,489,069</b>	<b>133,009,000</b>	<b>138,223,521</b>	<b>140,726,000</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	-	-	670,000	412,500	412,500
OPERATING TRANSFERS OUT	(6,347,282)	(6,910,000)	(6,909,714)	(7,137,119)	(8,660,007)
PROCEEDS FROM LEASE PURCHASE	-	-	-	-	-
INSTALLMENT DEBT ISSUED	-	-	1,440,000	893,839	900,000
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)	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(6,347,282)</b>	<b>(6,910,000)</b>	<b>2,624,196</b>	<b>(5,830,780)</b>	<b>(7,347,507)</b>
<b>EXPENDITURES</b>					
CURRENT:					
GENERAL GOVERNMENT	12,712,923	12,178,377	14,855,647	12,914,843	12,900,000
PUBLIC SAFETY	30,283,773	29,359,373	30,193,698	30,843,859	31,900,000
ENVIRONMENTAL PROTECTION	217,076	200,253	216,114	248,599	255,000
ECONOMIC & PHYSICAL DEV	1,719,088	1,292,060	1,852,411	1,327,087	1,300,000
HUMAN SERVICES	39,276,818	37,486,478	37,911,830	40,505,222	42,500,000
CULTURAL & RECREATIONAL	618,966	590,667	606,785	679,571	655,000
EDUCATION	39,204,523	39,068,723	40,996,613	41,646,613	42,820,000
DEBT SERVICE	314,996	314,991	458,811	621,375	549,001
<b>TOTAL EXPENDITURES</b>	<b>124,348,163</b>	<b>120,490,922</b>	<b>127,091,909</b>	<b>128,787,169</b>	<b>132,879,001</b>
<b>REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>2,312,961</b>	<b>3,088,147</b>	<b>8,541,287</b>	<b>3,605,572</b>	<b>499,492</b>
<b>FUND BALANCE, ENDING</b>	<b>24,220,336</b>	<b>27,308,483</b>	<b>35,849,770</b>	<b>39,455,342</b>	<b>39,954,834</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	6,955,384	7,943,708	9,072,015	10,652,942	10,787,805
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNASS	17,264,952	19,364,775	26,777,755	28,802,400	29,167,029
GENERAL FUND EXPENDITURES	130,695,445	127,400,922	134,001,623	135,924,288	141,539,008
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>13.21%</b>	<b>15.20%</b>	<b>19.98%</b>	<b>21.19%</b>	<b>20.61%</b>



# FUND SUMMARY



## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

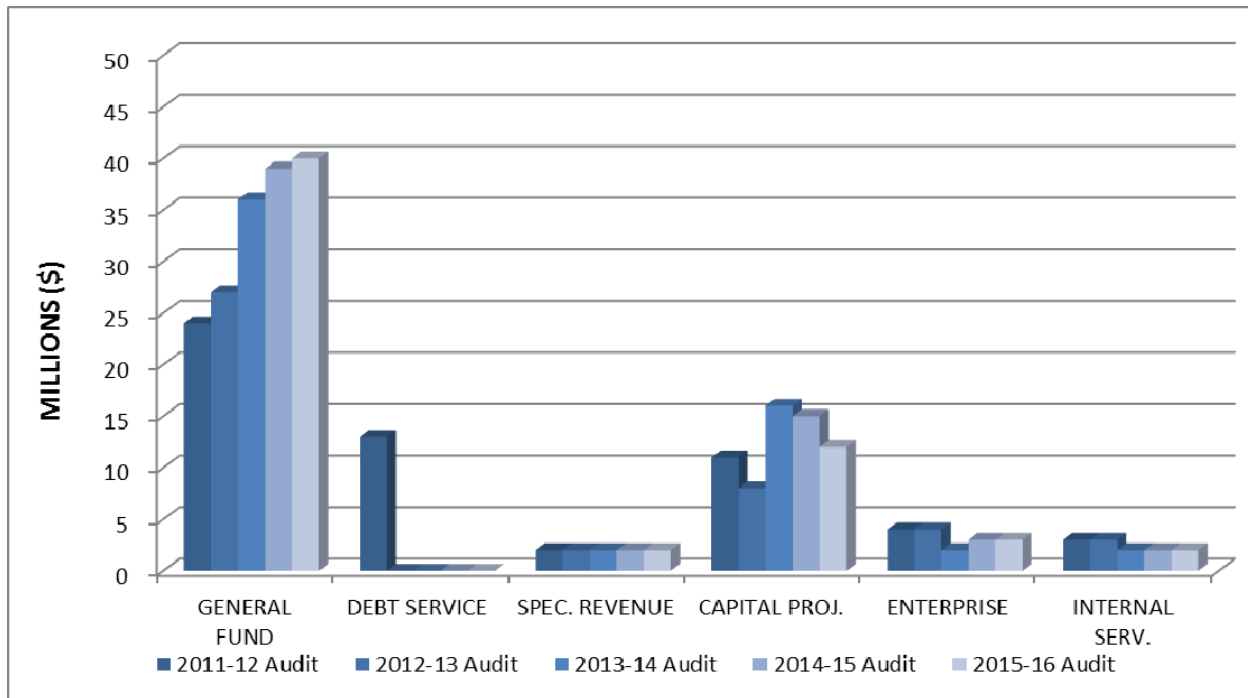
	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	PRELIMINARY 2014-15	PROJECTED 2015-16
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	48,707	6,905	23,390	46,240	107,456
Revenues	571,959	566,828	580,849	684,927	690,612
(Expenditures)	(19,283,455)	(17,214,605)	(17,618,646)	(17,442,278)	(17,131,844)
Transfers In/Out	16,421,647	16,664,262	17,060,647	16,818,019	16,441,232
Debt Obligation Issued	2,248,047	-	-	548	-
Ending Fund Balance	6,905	23,390	46,240	107,456	107,456
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	2,434,763	1,544,407	2,182,827	1,790,362	1,918,977
Revenues	11,512,645	11,998,069	11,374,517	11,434,664	9,557,679
(Expenditures)	(12,475,403)	(12,070,533)	(11,858,595)	(11,431,121)	(9,493,977)
Debt Obligation Issued	-	589,882	-	-	-
Transfers In/Out	72,402	121,002	91,613	125,073	13,800
Ending Fund Balance	1,544,407	2,182,827	1,790,362	1,918,977	1,996,479
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	-	-	-	(1,494,893)	546,971
Revenues	-	-	-	-	-
(Expenditures)	-	-	(1,494,893)	(958,136)	-
Transfers In/Out	-	-	-	3,000,000	-
Ending Fund Balance	-	-	(1,494,893)	546,971	546,971
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	23,197,095	10,867,473	20,898,680	18,943,082	14,488,958
Revenues	884,048	192,206	11,211,719	12,854,976	10,550,000
(Expenditures)	(21,985,785)	(8,526,304)	(1,718,944)	(3,373,155)	(750,000)
Transfers In/Out	3,155,138	743,549	(11,623,215)	(13,935,945)	(12,636,925)
Insurance Settlement	-	-	20,489	-	-
Debt Obligation Issued	5,616,977	5,435,953	154,353	-	-
Ending Fund Balance	10,867,473	8,712,877	18,943,082	14,488,958	11,652,033
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	1,639,256	2,384,272	2,773,223	2,417,675	2,592,431
Revenues	9,274,746	8,322,372	8,502,911	8,857,606	8,909,653
(Expenditures)	(8,529,730)	(7,933,421)	(8,858,459)	(8,682,850)	(8,800,000)
Ending Fund Balance	2,384,272	2,773,223	2,417,675	2,592,431	2,702,084
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	3,106,564	2,873,703	3,112,259	2,499,125	2,452,039
Revenues	10,501,978	9,994,253	10,177,327	10,207,861	11,870,000
(Expenditures)	(11,746,739)	(10,814,097)	(11,827,412)	(11,945,686)	(13,217,895)
Transfers In/Out	1,011,900	1,058,400	1,036,951	1,690,739	1,292,180
Ending Fund Balance	2,873,703	3,112,259	2,499,125	2,452,039	2,396,324

\*Preliminary Numbers as June 30, 2015 internal close; unaudited figures

- (1) Capital Projects are adopted at the Project Ordinance level at the inception of the project. A project ordinance runs for the life of the project and annual reappropriation is not necessary. Therefore, there are no budgets for the capital projects fund included in this document. Deficit balance reflects county advancement of funds for A/E costs prior to debt issuance.
- (2) Funds aligned between major & non-major in the special revenue & capital projects shifted due to shifts in the categorization as the projects were consummated (established as major fund) or near completion (shifted to non-major fund status).



# FUND SUMMARY



\*Draft Audit Report

\*\*Beginning FY 12-13, reclassification of Capital Reserve funds from Debt Service to Capital Projects

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, 2015 draft audit report, the County has a preliminary available general fund fund balance of more than 20%.

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 four 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 Project Funds. Balances increase and decrease as projects are active and then completed. The proprietary fund types--Enterprise and Internal Service—are designed to hold constant from year to year. Rates (i.e. Solid Waste tipping fees; health insurance premiums) are reviewed annually and adjusted as needed to cover costs. The County monitors these funds and tries to maintain a healthy fund balance and setting reasonable user fees to support the operations.



# *Debt Summary*

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# DEBT SUMMARY

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## LEGAL DEBT LIMIT

The County is subject to the Municipal Finance Law of North Carolina which limits the amount of net debt the County may have outstanding to eight percent (8%) of the appraised value of property subject to taxation. At June 30, 2015, the County's statutory debt capacity was \$809,642,717. At that same point in time, the County's actual gross outstanding debt was \$144,212,871 which is comprised of \$43,210,000 in Certificates of Participation, \$84,365,000 in Limited Obligation Bonds, \$4,551,912 in Qualified School Construction Bonds, and \$12,085,959 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 in FY 2015-16.

## 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 \$144,212,871 as of June 30, 2015, as indicated on the debt schedule following this summary. These issues include:

**2007 COP, Schools, Partial Refunding of 2000A & 2000B** – In October 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. In March 2015, this COP was partially refunded and the remaining amount is \$23,970,000.

**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. In March 2015, this COP was partially refunded and the remaining amount of new bond started at \$3,545,000 and scheduled to be paid off in FY 2015-16.

**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, 2010, the County issued \$5,470,000 to advance refund a portion of the Certificates known as 2001.

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

# DEBT SUMMARY

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**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.

**2015 LOB, Courthouse/Schools 2004 (Original 1997 COP) COPS Refunding & 2007 COP Detention Center Expansion/Schools Partial Refunding** – In March 2015, the County issued a total of \$35,135,000 in Limited Obligation Bonds to refund all of the original 1997A COP (refunded in 2004) and partially refund 2007 COP Detention Center expansion and Schools.

Other outstanding debt for the County consists of one loan from the Global Transpark Development Trust Fund (GTP), two loans from NCDENR, one loan from Siemens Financing and seven others from lending institutions referenced below. The balances are shown on the debt payable summary at the end of this section. These loans include funds for the following:

**Grifton Sewer Project** – A GTP Loan was issued to the County 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 Pictolus Sewer Project** – In May, 2011, the County was a recipient of funding from the American Recovery and Reinvestment Act (ARRA – Stimulus) for the extension of sewer to the Stokes/Pictolus area. This is a joint project between the County, the School System and Greenville Utilities, whereby the County's total commitment is \$866,720 over 20 years due to NCDENR.

**Vehicle Replacement Program** – The County borrowed \$615,000 from Wells Fargo Bank in 2013 to continue a systematic replacement plan for rolling stock. Again, in 2015 another vehicle replacement loan was taken out with BB & T for an additional \$615,000. The rolling stock loans are 3-year loans.

**Computer Upgrades** – The County borrowed \$330,000 from BB&T in January 2014, to continue a systematic upgrade plan for computers throughout county offices. This is a 3 year loan and due to mature in FY 15-16.

**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 \$1,775,459. 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 (August, 2015) the following ratings were received from these agencies:

# DEBT SUMMARY



<b>Rating Agency</b>	<b>Rating Type</b>	<b>Rating for Current Project</b>	<b>Opinion</b>
Moody's	GO	Aa2	Affirmed
	COPS	Aa3	Stable Outlook
Standard & Poor's	GO	AA	Affirmed
	COPS	AA-	Stable Outlook
Fitch	GO	AA+	Affirmed
	COPS	AA	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 2015-16 adopted operating budget is \$223,956,230.

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 (CIP) with anticipated needs noted. Under North Carolina law, funding for public school and community college facilities is primarily the responsibility of the counties. As such, the lion share of capital needs identified are for educational facilities. Pitt County utilizes a combination of dedicated funding streams for educational capital construction. These streams include: restricted portions of local sales taxes, voter-implemented ¼% local option sales tax, and NC Educational Lottery proceeds. Revenues generated from these sources provide the means by which existing debt is serviced and new projects are considered for financing.

The County anticipates two major projects which will require borrowing in the upcoming year. In November 2013, the voters of Pitt County passed, by voter referendum, a \$19.9 million General Obligation Bond for community college construction, building acquisition and renovation. The County anticipates issuance of all of these bonds in late summer of 2015 and the community college projects construction to begin in early fall of the same year. Additionally, the County Commissioners have approved installment financing of up to \$27.5 million for educational facility renovations/deferred maintenance. Of this total, \$25 million will be for public school facilities and \$2.5 million will be for community college facilities. The County expects to utilize Limited Obligation Bonds to finance this project.





**PITT COUNTY  
COMPUTATION OF LEGAL DEBT MARGIN  
June 30, 2015**

Assessed Valuations:	
Assessed Value	\$11,923,194,855
Debt Limit - Eight Percent (8%) of Appraised Valuation	\$953,855,588
Gross Debt:	
Certificates of Participation	\$43,210,000
Limited Obligation Bonds	\$84,365,000
Qualified School Construction Bonds	<u>\$4,551,912</u>
	\$132,126,912
Other:	
Other Loans	<u>\$12,085,959</u>
<b>Gross Debt</b>	<b>\$144,212,871</b>
<b>Net Debt</b>	<b>\$144,212,871</b>
<b>Legal Debt Margin</b>	<b>\$809,642,717</b>

# DEBT SUMMARY



## SCHEDULE OF DEBT PAYABLE June 30, 2015

	Issue Date	Due Serially To	Interest Rate	Original Issue	Balance June 30, 2015
<b>Certificates of Participation / Limited Obligation Bonds / Qualified School Construction Bond</b>					
2007 COP, Schools Refunding	October, 2007	FY 24-25	Variable	\$ 23,970,000	\$ 20,980,000
2007 COP, Detention Center Expansion	October, 2007	FY 17-18	Variable	\$ 3,545,000	\$ 2,715,000
2009 LOB, School Projects	December, 2009	FY 33-34	Variable	\$ 35,145,000	\$ 27,170,000
2010 QSCB, Sadie Sautter Project	December, 2010	FY 27-28	5.670%	\$ 5,952,500	\$ 4,551,912
2010 LOB, Partial Refunding of 2001	October, 2010	FY 25-26	Variable	\$ 5,470,000	\$ 4,135,000
2010 LOB, Pitt Community College Project	November, 2010	FY 34-35	Variable	\$ 22,080,000	\$ 17,925,000
2012 COP, Refunding of 2004 Schools	May, 2012	FY 28-29	Variable	\$ 23,615,000	\$ 19,515,000
2015 LOB, Courthouse / Schools Refunding Portion	March, 2015	FY 16-17	Variable	\$ 2,705,000	\$ 2,705,000
2015 LOB, Jail Refunding	March, 2015	FY 27-28	Variable	\$ 11,185,000	\$ 11,185,000
2015 LOB, Schools Refunding	March, 2015	FY 31-32	Variable	\$ 21,245,000	\$ 21,245,000
				\$ 154,912,500	\$ 132,126,912
<b>Other Loans</b>					
Global Transpark, Griffon Sewer Project #2	September, 2005	FY 16-17	3.500%	\$ 209,645	\$ 32,921
Defibrillators, PNC	August, 2012	FY 16-17	1.590%	\$ 589,882	\$ 253,889
Guaranteed Energy, Wachovia	July, 2006	FY 17-18	3.560%	\$ 2,697,002	\$ 735,327
Guaranteed Energy Phase 2, Siemens Financing	September, 2012	FY 30-31	2.910%	\$ 3,775,913	\$ 3,645,819
Stokes/Pactolus Sewer, NCDENR	May, 2011	FY 29-30	0.000%	\$ 866,720	\$ 647,172
Vehicle Replacement Program, Wells Fargo	November, 2013	FY 15-16	1.270%	\$ 615,000	\$ 206,582
Vehicle Replacement Program, BB&T	April, 2015	FY 16-17	1.170%	\$ 615,000	\$ 410,000
Computer Upgrades, BB&T	January, 2014	FY 15-16	0.960%	\$ 330,000	\$ 132,790
Probation/Radios/Compactor, RBC	October, 2011	FY 21-22	2.070%	\$ 5,500,000	\$ 3,850,000
Chicod Sewer Project, NCDENR	May, 2012	FY 32-33	2.000%	\$ 1,973,000	\$ 1,775,459
NC Eastern Region Loan	May, 2014	FY 18-19	0.000%	\$ 495,000	\$ 396,000
				\$ 17,667,162	\$ 12,085,959
<b>Total Debt Payable</b>				\$ 172,579,662	\$ 144,212,871

# DEBT SUMMARY



## ANNUAL LONG-TERM\* DEBT SERVICE PRINCIPAL AND INTEREST BREAKDOWN - 2015-2025

	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS)/2012 Refunded	P	1,440,000	1,425,000	1,410,000	1,410,000	1,410,000	1,385,000	1,380,000	1,390,000	1,395,000
Detention (2007 COPS) - Unrefunded Portion	P	832,294	774,694	717,694	647,194	590,794	477,019	407,769	338,769	269,269
Detention (2007 COPS)/2015 LOBS Refunded Portion	P	870,000	905,000	940,000	-	-	-	-	-	-
Detention (2007 COPS)/2015 LOBS Refunded Portion	P	108,600	73,800	37,600	-	-	-	-	-	-
Public Facilities / 2001 Refunding (2010 LOBS)	P	579,445	559,250	559,250	515,000	488,250	419,250	367,750	313,750	257,000
Courthouse (2004 COPS)/2015 LOBS Refunded Portion	P	400,000	400,000	395,000	385,000	375,000	370,000	365,000	360,000	355,000
	P	141,300	129,300	117,300	105,450	93,900	66,512	54,025	41,250	28,200
	P	693,000	722,000	-	-	-	-	-	-	-
	P	58,638	28,880	-	-	-	-	-	-	-
Sub-total		5,123,277	5,017,924	4,176,844	3,991,894	3,924,694	3,832,243	3,747,781	3,654,544	3,499,469
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS) - Unrefunded Portion	P	3,025,000	2,945,000	1,930,000	1,915,000	1,900,000	1,875,000	1,855,000	1,840,000	1,830,000
Schools (2007 COPS)/2015 LOBS - Refunded Portion	P	975,250	844,700	721,550	628,550	539,250	463,250	369,500	276,250	183,500
Schools (2004 COPS)/2015 LOBS - Refunded Portion	P	941,249	908,444	854,944	801,444	744,944	685,694	621,944	552,944	478,944
	P	632,000	658,000	-	-	-	-	-	-	-
	P	53,469	26,320	-	-	-	-	-	-	-
Sub-total		5,626,968	5,382,464	4,629,994	4,488,494	4,370,694	4,195,194	4,133,194	4,056,444	3,980,444
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2009 LOBS)	P	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000	1,430,000
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	P	1,186,900	1,136,850	1,086,800	1,029,600	972,400	856,212	797,225	738,238	679,250
Pitt Community College (2010 LOBS)	P	330,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147	350,147
Chicod Sewer Project	P	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507	337,507
	P	900,000	900,000	900,000	900,000	895,000	895,000	895,000	895,000	895,000
	P	715,594	688,594	661,594	634,594	607,594	571,594	542,506	480,975	447,500
	P	69,019	88,773	88,773	88,773	88,773	88,773	88,773	98,650	98,650
	P	23,691	30,183	28,407	26,632	24,856	23,081	19,530	17,755	15,979
Sub-total		5,012,858	4,962,054	4,883,228	4,797,253	4,711,277	4,611,302	4,521,451	4,430,482	4,254,033
<b>Grand Total</b>		15,763,103	15,362,442	13,690,066	13,257,841	13,006,665	12,711,739	12,464,426	11,983,485	11,733,946

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

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

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

# DEBT SUMMARY



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

	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
<b>GENERAL GOVERNMENT DEBT</b>										
Schools (2004 COPS)/2012 Refunded	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	1,664,269
Detention (2007 COPS) - Unrefunded Portion	978,600	978,800	977,600	-	-	-	-	-	-	-
Detention (2007 COPS)/2015 LOBS Refunded Portion	579,445	559,250	559,250	1,444,250	1,450,000	1,448,250	1,449,250	1,447,750	1,448,750	1,452,000
Public Facilities / 2001 Refunding (2010 LOBS)	541,300	529,300	512,300	490,450	473,900	453,700	436,512	419,025	401,250	383,200
Courthouse (2004 COPS)/2015 LOBS Refunded Portion	751,638	750,880	-	-	-	-	-	-	-	-
Sub-total	5,123,277	5,017,924	4,176,844	3,991,894	3,924,694	3,832,243	3,747,781	3,654,544	3,578,769	3,499,469
<b>PUBLIC SCHOOL DEBT **</b>										
Schools (2007 COPS) - Unrefunded Portion	4,000,250	3,789,700	2,651,550	2,543,550	2,439,250	2,338,250	2,234,500	2,131,250	2,023,500	1,921,500
Schools (2007 COPS)/2015 LOBS - Refunded Portion	941,249	908,444	1,978,444	1,924,944	1,931,444	1,929,944	1,960,694	2,001,944	2,032,944	2,058,944
Schools (2004 COPS)/2015 LOBS - Refunded Portion	685,469	684,320	-	-	-	-	-	-	-	-
Sub-total	5,626,968	5,382,464	4,629,994	4,468,494	4,370,694	4,268,194	4,195,194	4,133,194	4,056,444	3,980,444
<b>ARTICLE 46 SALES TAX***</b>										
Schools (2009 LOBS)	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	2,109,250
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654	687,654
Pitt Community College (2010 LOBS)	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	1,342,500
Chicod Sewer Project	92,710	118,956	117,180	115,405	113,629	111,854	110,079	108,303	116,405	114,629
Sub-total	5,012,858	4,962,054	4,883,228	4,797,253	4,711,277	4,611,302	4,521,451	4,430,482	4,348,272	4,254,033
<b>Grand Total</b>	15,763,103	15,362,442	13,690,066	13,257,641	13,006,665	12,711,739	12,464,426	12,218,220	11,983,485	11,733,946

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

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

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



# *Tax Summary*

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# TAX SUMMARY

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**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2015-16  
Tax Rate per \$100 = \$0.68**

	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$11,923,194,855 @ .68/\$100	\$81,077,725
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 98%
		<hr/>
<b>Total Ad Valorem Tax</b>		<b>\$79,456,171</b>

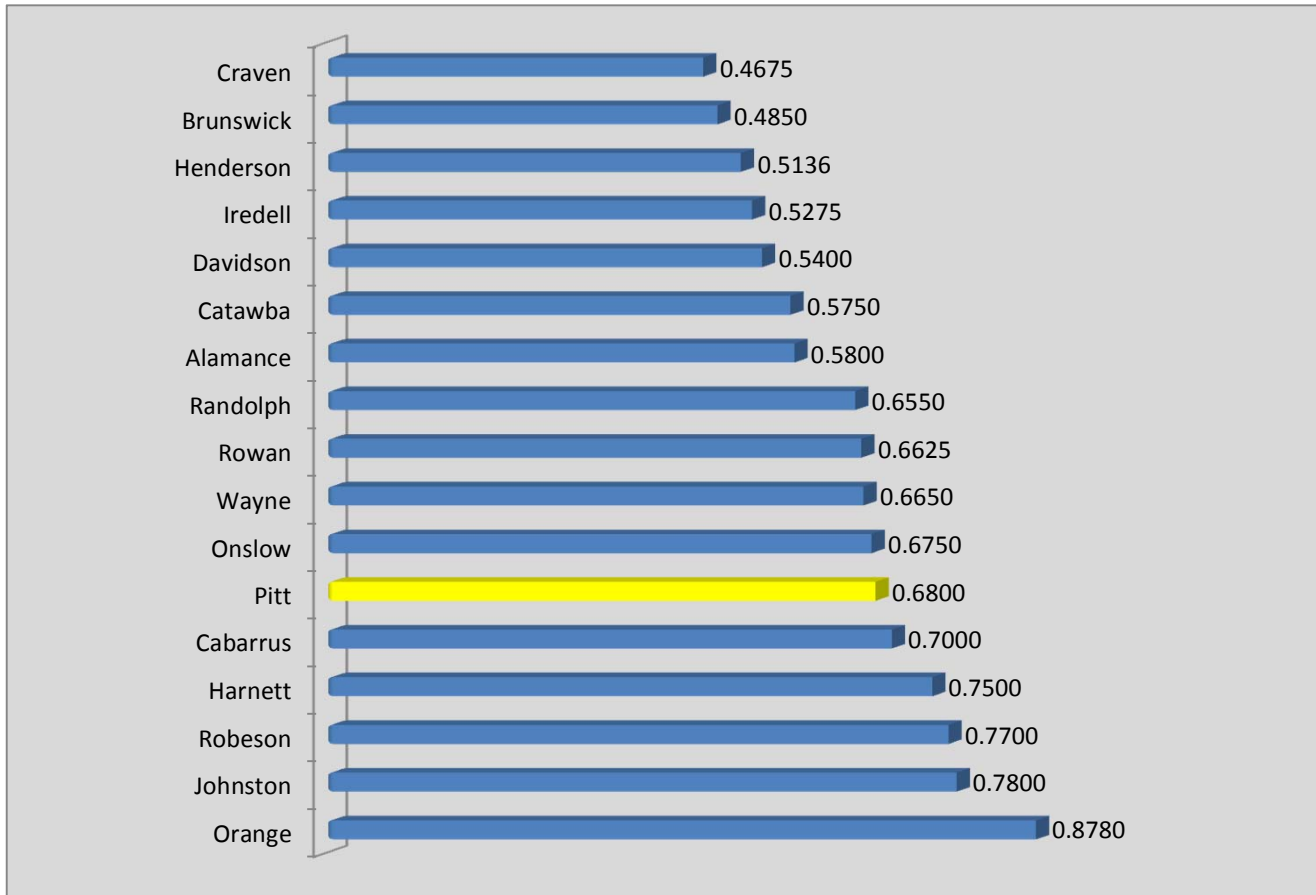
**DISTRIBUTION OF AD VALOREM TAX PROCEEDS ACROSS FUNDS**

General Fund	\$0.6730	\$78,638,239
Development Commission Fund	\$0.0070	<hr/> \$817,931
		<b>\$79,456,171</b>

# TAX SUMMARY



## COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2015-16 ADOPTED LEVIES

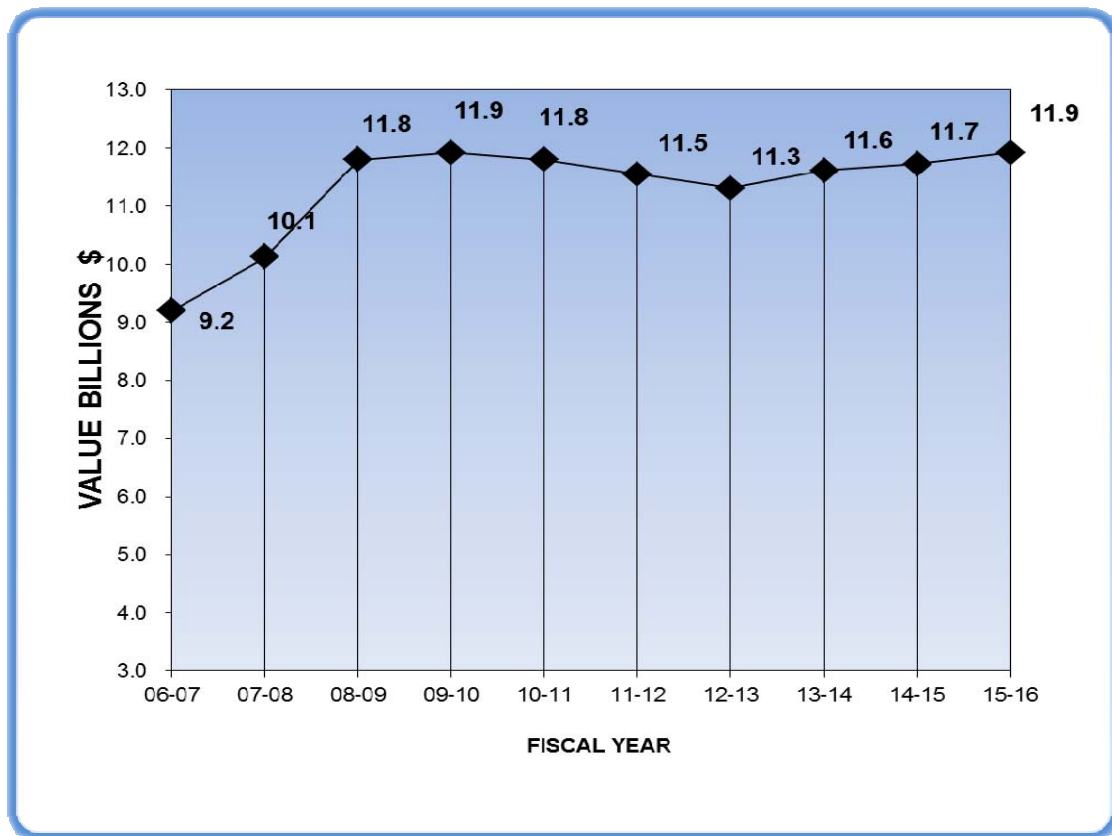


### Counties with populations 100,000 to 199,999 Ad Valorem Tax Rate Per \$100 Valuation



## 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.



## PITT COUNTY

### 2015 TOP TEN TAXPAYERS

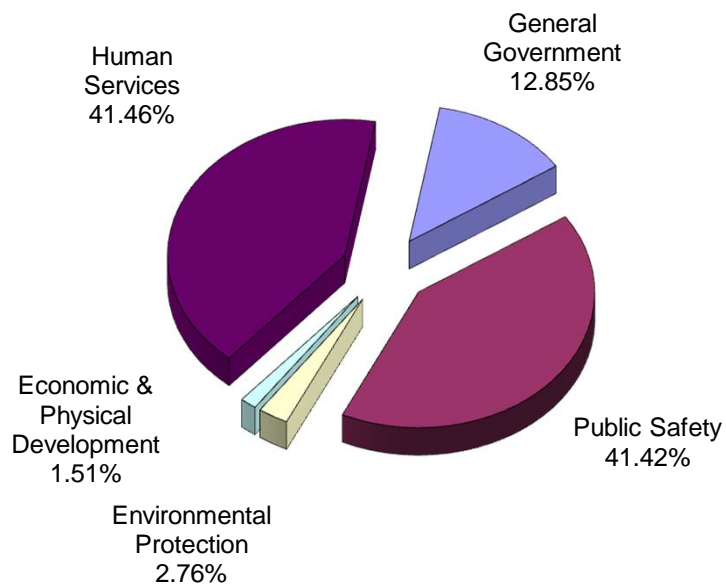
<i><b>Taxpayer</b></i>	<i><b>Type</b></i>	<i><b>Value</b></i>
PATHEON MANUFACTURING SERVICES LLC	Manufacturer	\$ 222,254,063
DSM DYNEEMA LLC	Manufacturer	187,370,888
ATTENDS HEALTHCARE PRODUCTS, INC	Manufacturer	90,970,829
ASMO GREENVILLE OF NC	Manufacturer	77,101,007
WEYERHAEUSER NR COMPANY	Manufacturer	49,828,654
CAROLINA TELEPHONE	Public Service	41,254,220
RPI GREENVILLE MALL LP	Mall	40,428,933
COPPER BEECH TOWNHOME COMMUNITIES THIRTY SPE LLC	Apartments	34,605,790
WALMART REAL ESTATE BUSINESS TRUST	Retail	29,272,633
PL GREENVILLE LP	Apartments	29,073,633
		\$ 802,160,650

# *Human Resource Summary*

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## PERCENTAGE OF FTE POSITIONS BY SERVICE AREA Fiscal Year 2015-16



<i><b>Service Area</b></i>	<i><b>FTEs</b></i>
General Government	122.00
Public Safety	393.25
Environmental Protection	26.25
Economic & Physical Development	14.35
Human Services	393.65
<b>Total FTE Positions</b>	<b>949.50</b>



# HUMAN RESOURCES SUMMARY



## SUMMARY OF POSITIONS BY SERVICE AREA

	AMENDED FY 2012-13	AMENDED FY 2013-14	AMENDED FY 2014-15	REQUESTED FY 2015-16	ADOPTED FY 2015-16	% CHANGE FY 15 to 16
<b>GENERAL GOVERNMENT</b>						
County Manager	4.00	4.00	5.00	5.00	4.00	-20.00%
Financial Services	9.00	9.00	9.00	9.00	9.00	0.00%
Tax Administration	32.00	32.00	32.00	33.00	32.00	0.00%
Legal	4.00	4.00	4.00	4.00	5.00	25.00%
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	8.00	-11.11%
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	2.00	2.00	2.00	2.00	2.00	0.00%
Buildings & Grounds	19.00	19.00	18.00	18.00	18.00	0.00%
Court Facilities	1.00	1.00	1.00	1.00	1.00	0.00%
<b>TOTAL</b>	<b>123.00</b>	<b>123.00</b>	<b>123.00</b>	<b>124.00</b>	<b>122.00</b>	<b>-0.81%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	135.00	138.00	142.00	150.00	145.00	2.11%
Detention Center	174.00	174.00	173.00	191.00	174.00	0.58%
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	17.00	17.00	17.00	17.00	0.00%
Communications	18.00	19.00	20.00	24.00	20.00	0.00%
Animal Services	5.00	5.00	15.50	13.00	13.00	-16.13%
E911 Emergency Telephone	0.00	0.75	0.75	0.875	0.75	0.00%
Inspections <sup>(1)</sup>	3.00	3.00	3.00	5.50	5.50	83.33%
State Grants	7.75	7.50	3.00	3.00	2.00	-33.33%
<b>TOTAL</b>	<b>376.75</b>	<b>380.25</b>	<b>390.25</b>	<b>420.375</b>	<b>393.25</b>	<b>0.77%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Pitt Soil & Water	4.00	4.00	4.00	4.00	4.00	0.00%
Solid Waste & Recycling	21.25	21.25	22.25	22.25	22.25	0.00%
<b>TOTAL</b>	<b>25.25</b>	<b>25.25</b>	<b>26.25</b>	<b>26.25</b>	<b>26.25</b>	<b>0.00%</b>

# HUMAN RESOURCES SUMMARY



## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED</i> <i>FY 2012-13</i>	<i>AMENDED</i> <i>FY 2013-14</i>	<i>AMENDED</i> <i>FY 2014-15</i>	<i>REQUESTED</i> <i>FY 2015-16</i>	<i>ADOPTED</i> <i>FY 2015-16</i>	<i>% CHANGE</i> <i>FY 15 to 16</i>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning	7.75	7.75	7.75	8.375	8.00	3.23%
E911 Planning	1.75	1.00	1.00	1.00	1.00	0.00%
Permitting <sup>(1)</sup>	2.00	2.50	2.50	0.00	0.00	0.00%
Engineering	0.75	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%
<b>TOTAL</b>	<b>16.85</b>	<b>16.60</b>	<b>16.60</b>	<b>14.725</b>	<b>14.35</b>	<b>-13.55%</b>
<b>HUMAN SERVICES</b>						
Health	122.65	122.85	124.65	121.65	121.65	-2.41%
Employee Medical Ins Fund	1.00	0.00	0.00	0.00	0.00	-
Pitt Area Transit	16.00	14.00	14.00	10.00	10.00	-28.57%
Social Services	226.30	226.50	257.00	263.00	259.00	0.78%
Veterans Services	2.00	2.00	2.00	4.00	3.00	50.00%
<b>TOTAL</b>	<b>367.95</b>	<b>365.35</b>	<b>397.65</b>	<b>398.65</b>	<b>393.65</b>	<b>-1.01%</b>
<b>GRAND TOTAL</b>	<b>909.80</b>	<b>910.45</b>	<b>953.75</b>	<b>984.00</b>	<b>949.50</b>	<b>-0.45%</b>

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

(1) Permitting was combined with Inspections in FY 15-16

# HUMAN RESOURCES SUMMARY



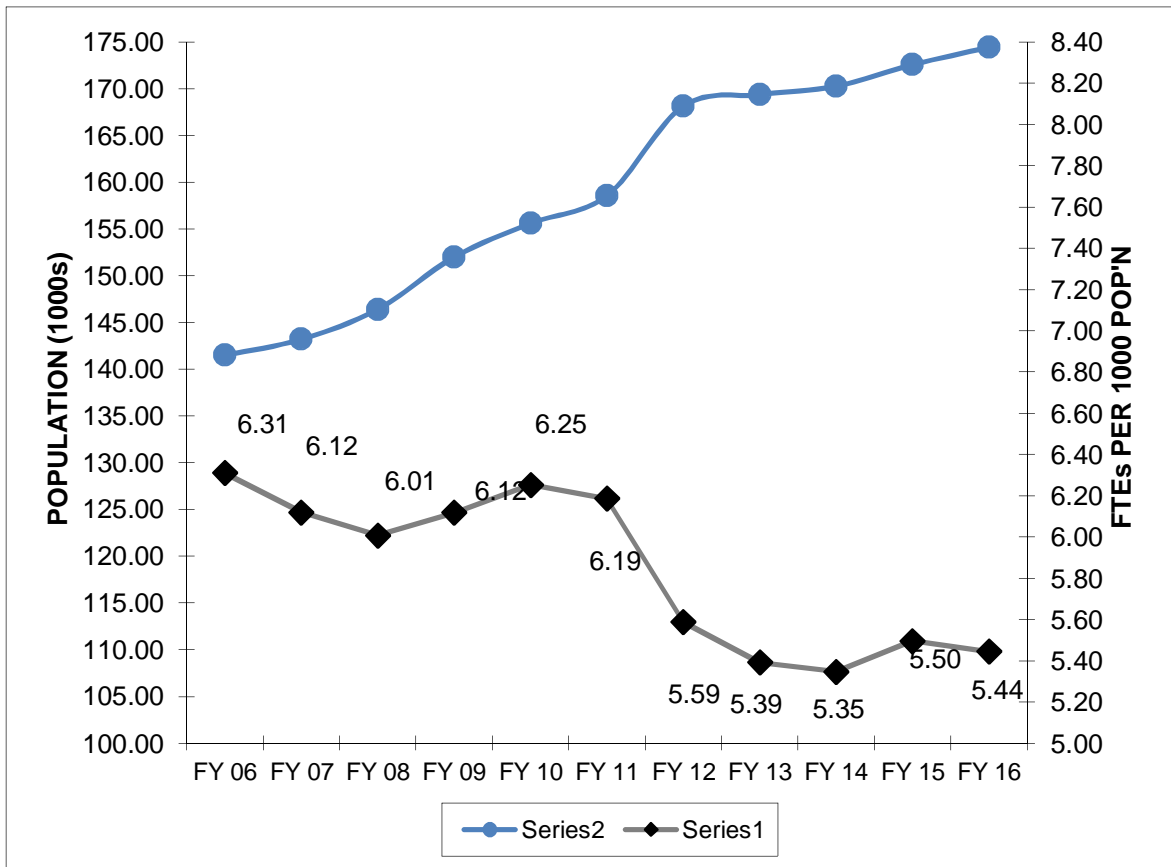
## POSITION REQUESTS FY 2015-16

Department	Title	Pay Grade	Funding Sources	FTE Requested	Adopted
Communications	Telecommunicator	63-1	General Fund	4.00	-
Detention Center	Detention Officer	65-5	General Fund	12.00	-
	Detention Sergeant	70-7	General Fund	4.00	-
	Maintenance Mechanic	64-5	General Fund	1.00	-
	Classification Officer	67-5	General Fund	1.00	1.00
Emergency Telephone System (E911 Planning)	Planner II	70-19	Surcharge Fund	0.125	-
Planning	Housing Coordinator	63-3	General Fund	0.50	0.25
	Planner II	70-19	General Fund	0.125	-
Public Health	Billing Supervisor	63-1	General Fund	1.00	1.00
	Processing Assistant V	61-1	General Fund	0.50	0.50
Sheriff Department	Gang Deputy	65-5	General Fund	4.00	1.00
	Pre-trial Enforcement Detective	68-18	General Fund	1.00	1.00
	Pre-trial Enforcement Detective	68-16	General Fund	1.00	1.00
	Courthouse Security Deputy	65-5	General Fund	1.00	-
	Finance Technician II	65-5	General Fund	1.00	-
Social Services	Social Worker III	69-1	GF/State	2.00	-
	Human Resources Aide (Transportation Aide)	52-1	GF/State	2.00	1.00
	Human Services Planner / Evaluator II	72-1	GF/State	1.00	1.00
	Income Maintenance Investigator II	63-1	GF/State	1.00	-
Tax Administration	Database Administrator	69-1	General Fund	1.00	-
Veteran Services	Processing Assistant III	57-1	General Fund	1.00	-
Total New Positions (FTE)				40.25	7.75

## HUMAN RESOURCES SUMMARY

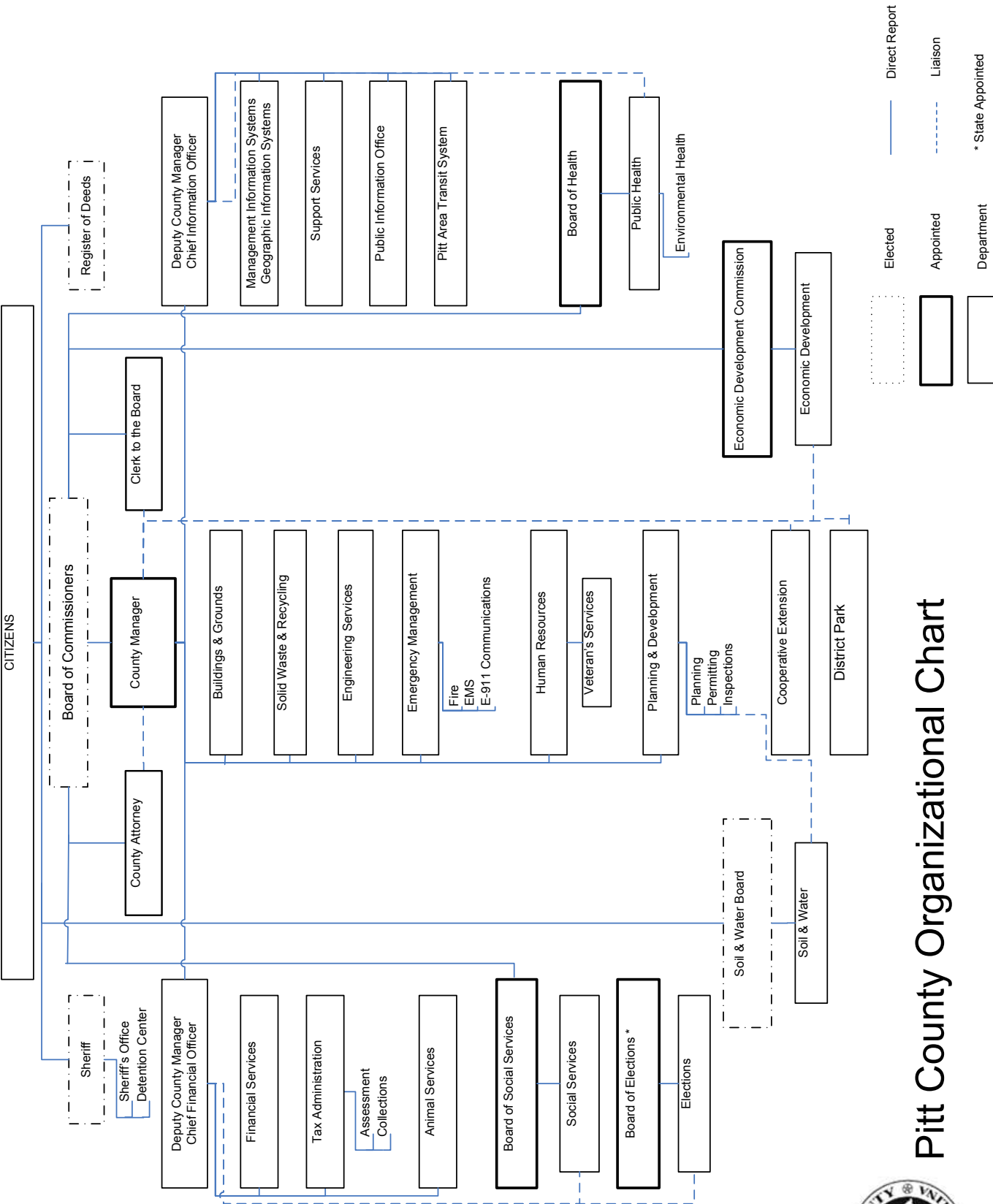


### PITT COUNTY FULL TIME EQUIVALENT POSITIONS PER 1000 POPULATION



Fiscal Year	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
FTE Positions	876.45	879.5	930	973	981	939.55	913.4	910.3	948.5	949.5
Population	143,212	146,398	151,996	155,607	158,575	168,148	169,378	170,263	172,569	174,414

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.



Pitt County Organizational Chart





## Pitt County Appointed Boards & Committees

Jointly Appointed Boards City & County	County Appointed Boards & Committees		Jointly Appointed Boards State & County
<ul style="list-style-type: none"> <li>➤ Convention &amp; Visitors Authority</li> <li>➤ Pitt-Greenville Airport Authority</li> <li>➤ Sheppard Memorial Library</li> <li>➤ Ayden Planning Board</li> <li>➤ Bethel Board of Adjustment</li> <li>➤ Bethel Planning &amp; Zoning Board</li> <li>➤ East Carolina Village of Yesteryear</li> <li>➤ Farmville Planning &amp; Zoning</li> <li>➤ Greenville Board of Adjustment</li> <li>➤ Greenville Planning &amp; Zoning Commission</li> <li>➤ Greenville Utilities Commission</li> <li>➤ Grifton Planning &amp; Zoning Board</li> <li>➤ Grimesland Board of Adjustment</li> <li>➤ Grimesland Planning Board</li> <li>➤ Simpson Planning Board</li> <li>➤ Winterville Board of Adjustment</li> <li>➤ Winterville Planning &amp; Zoning Board</li> </ul>	<ul style="list-style-type: none"> <li>➤ Animal Services Advisory</li> <li>➤ PC Board of Adjustment</li> <li>➤ Board of Equalization &amp; Review</li> <li>➤ PC Physical Activity &amp; Nutrition Coalition</li> <li>➤ Committee for Employment of People with Disabilities</li> <li>➤ EMS Oversight Committee</li> <li>➤ Industrial Revenue &amp; Pollution Control Authority</li> <li>➤ Juvenile Criminal Prevention Council (JCPC)</li> <li>➤ Local Firemen's Relief Fund Board</li> <li>➤ PC Child Fatality Prevention Team</li> </ul>	<ul style="list-style-type: none"> <li>➤ Nursing Home/Advisory Adult Care Community Advisory</li> <li>➤ Pitt Area Transit System (PATS) Advisory Board</li> <li>➤ Pitt Regional Infrastructure Development Effort (PRIDE)</li> <li>➤ PC Planning Board</li> <li>➤ Trillium Health Resources (ECBH – Local Mgmt Entity)</li> <li>➤ Agricultural Advisory Board</li> <li>➤ Board of Health</li> <li>➤ Development Commission</li> <li>➤ Domestic Violence Fatality Review Team</li> <li>➤ Farmer's Market Policy Committee</li> <li>➤ Fire District Commission</li> <li>➤ Home &amp; Community Care Block Grant Committee</li> </ul>	<ul style="list-style-type: none"> <li>➤ Alcoholic Beverage Control (ABC)</li> <li>➤ Jury Commission</li> <li>➤ Pitt Community College Board of Trustees</li> <li>➤ Vidant Medical Center Board of Trustees</li> <li>➤ NC Eastern Region Development Commission Board</li> <li>➤ Social Services Board</li> </ul>

OTHER BOARDS: Mid-East Commission, Mid-East Regional Housing Authority, Region Q Workforce Development Board

## ***HUMAN RESOURCES SUMMARY***



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

## ***HUMAN RESOURCES SUMMARY***



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





# GENERAL FUND

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

The General Operating Funds include:

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



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Focused on employee "Human Capital" during budget process for 2015-16.
- Completed study and RFP (request for proposal) phase for on-going Radio and Paging System enhancements.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	210,591	213,682	222,295	226,595
<b>Total Revenues</b>	<b>210,591</b>	<b>213,682</b>	<b>222,295</b>	<b>226,595</b>
<b>Expenditures</b>				
Personal Services	189,588	191,782	199,195	203,495
Operating Expenses	21,004	21,900	23,100	23,100
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>210,591</b>	<b>213,682</b>	<b>222,295</b>	<b>226,595</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To promote quality education.
- To promote community safety through enhanced emergency service programs.
- To 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.

**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 for FY 2015-16.
- Stabilized fund balance position (>20%) through fiscally conservative budgeting practices.
- Continued Comprehensive Performance Measurement reporting.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	451,788	509,393	520,432	430,280
<b>Total Revenues</b>	<b>451,788</b>	<b>509,393</b>	<b>520,432</b>	<b>430,280</b>
<b>Expenditures</b>				
Personal Services	429,878	487,293	498,032	408,630
Operating Expenses	21,910	22,100	22,400	21,650
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>451,788</b>	<b>509,393</b>	<b>520,432</b>	<b>430,280</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	5.00	5.00	4.00

**BUDGET HIGHLIGHTS**

- Moved Risk Manager position to the Legal Department.

**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 18th consecutive year.
- Received 25th Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- Increased sales of surplus goods through Gov.Deals.
- Reduced auction fee from 7.5% to 5% with Gov.Deals.
- Setup Pet Points software for Citizens to pay pet licensing fees with a credit card.
- Worked with MIS to automate NCVTS refund process.
- Facilitated the refunding of Certificates of Participation bonds resulting in approximately \$2.7 M (over 17 years) savings.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	709,618	722,662	723,895	733,303
<b>Total Revenues</b>	<b>709,618</b>	<b>722,662</b>	<b>723,895</b>	<b>733,303</b>
<b>Expenditures</b>				
Personal Services	673,205	696,562	697,145	706,713
Operating Expenses	28,436	26,100	26,750	26,590
Capital Outlay	7,977	0	0	0
<b>Total Expenditures</b>	<b>709,618</b>	<b>722,662</b>	<b>723,895</b>	<b>733,303</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To maintain unassigned fund balance of at least 20% of General Fund expenditures			
• Fund balance as % of General Fund	19.98%	TBD	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+
To maintain financial ratios reflective of fiscal stability			
• Debt Service Ratio	0.05	NA	0.15
• Operations Ratio	1.07	NA	1.04
• Fund Balance available as % of expenditures	21.40%	NA	24.12%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	1,929	1,875	1,700
• Avg # of electronic payments processed quarterly	1,247	1,117	1,500
To maintain the per county FTE cost of financial services			
• Financial Services expenditures	715,593	722,662	N/A
• # of County FTE	910.45	948.50	N/A
• \$ per FTE Cost	785.98	761.90	N/A

**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 exceeded the collection rate of the preceding seven fiscal years.
- Processed 107,944 motor vehicle files for the State to upload and issue invitations to renew for Tag and Tax.
- All individual abstracts and business personal property abstracts were completed by the deadline dates to ensure the July 1, 2015 billing date.
- Processed billing files in preparation of mailing 79,713 annual bills in July.
- Completed 10th Street Corridor DOT acquisitions.
- Completed implementation of the APEX sketching software to replace sketches lost in the 2007 implementation of NCPTS (Farragut) software.
- Completed 95 real property appeals in a timely manner with 1 real property appeal heard by the Pitt County Board of Equalization and Review.
- On schedule to complete 2016 Revaluation in December.



**BUDGET SUMMARY**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>REQUEST FY 2015-16</b>	<b>ADOPTED FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	2,226,626	2,310,061	2,461,390	2,432,450
<b>Total Revenues</b>	<b>2,226,626</b>	<b>2,310,061</b>	<b>2,461,390</b>	<b>2,432,450</b>
<b>Expenditures</b>				
Personal Services	1,870,871	1,945,173	2,021,355	2,010,070
Operating Expenses	355,755	361,238	440,035	422,380
Capital Outlay	0	3,650	0	0
<b>Total Expenditures</b>	<b>2,226,626</b>	<b>2,310,061</b>	<b>2,461,390</b>	<b>2,432,450</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	33.00	32.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual FY 2013-14</b>	<b>Actual FY 2014-15</b>	<b>Target FY 2015-16</b>
<b>Performance Indicators</b>			
To Complete Individual Listings and Discoveries (Mobile Home & Boat)			
• Mobile Home Discoveries	5,596	810	2,300
• Boat/Boat Motor Discoveries	1,830	764	500
• Regular Listings Processed	5,787	6,715	5,000
To Complete Business Personal Property Listings/Audits			
• External Audits	57	41	30
• Internal Audits	677	499	450
• Regular Listings Processed	4,286	4,148	4,000
To Complete Vehicle Tax System (VTS) Files			
• VTS Accts Processed	179,436	118,411	77,000
To Complete Real Property Process			
• Revaluation Parcels Reviewed	32,511	68,242	43,000
• Deeds Processed	4,880	5,029	4,000
• Real Parcels Reviewed	3,232	5,271	4,000
• Permits Processed	1,647	1,605	1,675
• Parcel Photos	3,045	2,759	4,000
• Remeasure & List	4,051	3,038	3,000

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Increase Tax Collection Rate			
<ul style="list-style-type: none"> <li>Overall Real and Personal Property Collection Rate for Pitt County</li> </ul>	98.20%	98.82%	98.42%
Increase Productivity			
<ul style="list-style-type: none"> <li>Total Number of Bank Attachments Served</li> <li>Debt Setoff dollars collected</li> <li>Total number of garnishments</li> </ul>	3,647 \$567,324 12,468	7,801 \$120,762 7,281	4,000 \$125,000 7,000

**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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	92,338	166,654	211,799	299,620
Sales & Services	339,012	275,000	225,000	225,000
<b>Total Revenues</b>	<b>431,350</b>	<b>441,654</b>	<b>436,799</b>	<b>524,620</b>
<b>Expenditures</b>				
Personal Services	419,178	427,954	423,199	509,720
Operating Expenses	12,172	13,700	13,600	14,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>431,350</b>	<b>441,654</b>	<b>436,799</b>	<b>524,620</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	5.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To increase efficiency in contract review.			
<ul style="list-style-type: none"> <li>• Provide legal review of all contracts within 10 days.</li> </ul>	100%	100%	100%
To attend and provide meaningful counsel to County Boards and Commissions.			
<ul style="list-style-type: none"> <li>• Board of Commissioner meetings</li> <li>• Planning Board meetings</li> <li>• Board of Adjustment</li> <li>• Animal Control Advisory Board</li> <li>• Board of Equalization &amp; Review</li> <li>• EMS Oversight Committee</li> <li>• All other Boards/Commissions/Committees as requested</li> </ul>	100%	100%	100%
	100%	100%	100%
	100%	83.25%	100%
	100%	100%	100%
	100%	87.5%	100%
	100%	100%	100%
To minimize legal risk through education.			
<ul style="list-style-type: none"> <li>• Provide legal training or seminars on relevant issues</li> </ul>	13	13	2

**BUDGET HIGHLIGHTS**

- Moved Risk Manager position from County Manager's budget to Legal.

**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**

- Successful implentation of One Stop voting, with voting shortened by one week, and an increase in One Stop voter turnout.
- 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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	590,156	643,603	850,015	770,194
Sales & Services	86,867	0	85,000	85,000
<b>Total Revenues</b>	<b>677,023</b>	<b>643,603</b>	<b>935,015</b>	<b>855,194</b>
<b>Expenditures</b>				
Personal Services	413,734	409,121	479,644	475,701
Operating Expenses	263,289	234,482	455,371	379,493
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>677,023</b>	<b>643,603</b>	<b>935,015</b>	<b>855,194</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00

**BUDGET HIGHLIGHTS**

- 2015 is a Municipal Election year.

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Increase the percentage of registered voters casting ballots			
• Percentage of registered voters casting ballots in all elections	15.44%	39.17%	20%
• Percentage of registered voters casting ballots in primary	NA	NA	20%
• Percentage of registered voters casting ballots in main election	NA	NA	16%
• Percentage of actual voters who utilize One-Stop Early Voting	5.15%	16.89%	10%
• Percentage of absentee ballot requests processed within 3 days	100%	100%	100%
• Percentage of database considered active status regular voters	NA	NA	75%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Maintain accurate voter registration list			
• Number of registered voters	115,842	112,202	120,000
• Number of voters removed	4,378	4,912	5,000
• Number of new registrations	5,471	1,696	5,000

**DEPARTMENT MISSION**

To file and maintain all vital and land records in the County and to issue those records to the citizens as needed in a knowledgeable, courteous and efficient manner and in accordance with the North Carolina General Statutes.

**SERVICE DESCRIPTION**

This office serves as the custodian of all land records including deeds and deeds of trust and other real estate documents as well as personal records including certificates of births and deaths occurring in the County and all marriage licenses that are issued from this office. Veterans' military discharge records and notary public commissions are also kept and this office issues the oath of all notaries public. Operations are governed by North Carolina General Statutes regarding the care, maintenance and access to records. Fees are set by the North Carolina General Assembly.

**MAJOR ACCOMPLISHMENTS**

- 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 1929 back to 1762. This project will be completed within 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.
- Continue to prepared old marriage records for preservation.

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	-775,502	-781,565	-585,999	-619,672
Licenses	26,798	35,400	35,100	35,100
Permits & Fees	1,337,272	1,359,000	1,169,000	1,169,000
<b>Total Revenues</b>	<b>588,567</b>	<b>612,835</b>	<b>618,101</b>	<b>584,428</b>
<b>Expenditures</b>				
Personal Services	455,541	473,145	478,411	444,738
Operating Expenses	133,026	139,690	139,690	139,690
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>588,567</b>	<b>612,835</b>	<b>618,101</b>	<b>584,428</b>
<b>Staffing</b>				
Full Time Equivalent Positions	9.00	9.00	9.00	8.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** To provide reliable accurate land/vital records for the citizens in a friendly timely manner while meeting the statutory requirements.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	20,695	19,150	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	5,174	4,788	5,570
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	99,431	94,533	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)	24,858	23,633	22,250
Issue certified copies of death certificates			
• No. of certified copies issued	12,040	13,117	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	3,010	3,279	2,500
Issue marriage licenses per year			
• No. of marriage licenses issued	1,191	1,160	1,200
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	298	290	300
Issue certified copies of birth certificates			
• No. of copies issued	9,033	9,268	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	2,258	2,317	2,500

**BUDGET HIGHLIGHTS**

- Recognized movement of employee to Veteran's Services due to decreased revenues during 2014-15.



**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**

- Served second year as North Carolina City and County Communicators (NC3C) President.
- Served as National Association of County Information Officers (NACIO) Director at Large.
- Produced anti-bullying PSAS in conjunction with Pitt County Sheriff's Office and ECU Athletics. PSAS will be highlight at the 2015 NCACC conference.
- Led educational campaign for Pitt County's new Canine Control Ordinance, licensing fees, and text to 9-1-1 campaign.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	-151,543	-210,216	-193,342	-192,339
Permits & Fees	387,909	388,000	388,000	388,000
<b>Total Revenues</b>	<b>236,366</b>	<b>177,784</b>	<b>194,658</b>	<b>195,661</b>
<b>Expenditures</b>				
Personal Services	125,967	127,764	132,334	133,337
Operating Expenses	42,499	50,020	62,324	62,324
Capital Outlay	67,900	0	0	0
<b>Total Expenditures</b>	<b>236,366</b>	<b>177,784</b>	<b>194,658</b>	<b>195,661</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Increase Services and Support to Internal Departments.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To assist internal departments in promoting their services and programs			
<ul style="list-style-type: none"> <li>• Create and distribute annual internal departments and affiliated agencies satisfaction survey</li> </ul>	N/A	1	1

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Increase exposure to Pitt County Government services, programs and information			
<ul style="list-style-type: none"> <li>• Produce Web Stories</li> </ul>	40	34	35
<ul style="list-style-type: none"> <li>• Increase PittTv programming by scheduling new programs/meetings</li> </ul>	86	154	90
<ul style="list-style-type: none"> <li>• Produce Stay Connected Newspaper Ad</li> </ul>	15	21	20

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Distribute News, Information and Services to the Press			
<ul style="list-style-type: none"> <li>• Produce News Releases</li> </ul>	22	27	20

**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 first round of the fourth phase of the three year rotation of the Position Classification Study which included Clerical/Paraprofessional classifications.
- Through the Pitt Training Program, 692 hours of training were completed with classroom hours, webinars and e-learning and 461 courses were completed and passed using BLR, an on-line subscription as of the 2nd quarter of FY2014-2015.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	566,690	579,806	593,117	596,721
<b>Total Revenues</b>	<b>566,690</b>	<b>579,806</b>	<b>593,117</b>	<b>596,721</b>
<b>Expenditures</b>				
Personal Services	543,181	550,656	559,267	565,648
Operating Expenses	23,509	29,150	33,350	31,073
Capital Outlay	0	0	500	0
<b>Total Expenditures</b>	<b>566,690</b>	<b>579,806</b>	<b>593,117</b>	<b>596,721</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2013-14	FY 2014-15	FY 2015-16
Monitor volunteer activity in County agencies			
• Track volunteer usage by all departments - Hours	19,708	23,340.50	15,000
• Track volunteer usage by all departments - Value	\$236,502	\$280,086	\$175,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2013-14	FY 2014-15	FY 2015-16
Recruit and refer qualified candidates to departments in a timely manner			
• Applicants referred to departments in a timely manner	2.32 days	2.45 days	2 days
Retain employees with competitive benefits, salaries, training and development, and policy administration and interpretation			
• Conduct 1/3 position classification study each fiscal year	100%	100%	100%
• Monitor and encourage employee participation in training and development classes	2,370	1,069	2,000
• Provide training on benefits and policies through new employee orientation within 14 calendar days of first day of employment	100%	100%	100%
• Average tenure of workforce	NA	NA	10 years
• Overall Retention Rate	NA	NA	88%
• % of exit interviews conducted	NA	NA	90%
Educate employees and supervisors on the performance appraisal process			
• Train all new supervisors on the performance appraisal process within 90 days of the promotion	100%	100%	100%

### BUDGET HIGHLIGHTS

- The Position Classification Study will continue with the fourth round of the three year rotational cycle with Technical/Law Enforcement Classifications. This is the fourth cycle of the in-house process that began in 2005.

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

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

**MAJOR ACCOMPLISHMENTS**

- Completed RFP and implementation of consolidated cost per copy services contract for all county departments resulting in cost savings
- Completed all print service requests in a timely and cost effective manner

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	130,547	129,982	132,937	134,785
<b>Total Revenues</b>	<b>130,547</b>	<b>129,982</b>	<b>132,937</b>	<b>134,785</b>
<b>Expenditures</b>				
Personal Services	125,371	126,482	127,137	128,985
Operating Expenses	34,437	46,500	46,800	46,800
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>159,807</b>	<b>172,982</b>	<b>173,937</b>	<b>175,785</b>
Expense Allocation to Depts	-29,260	-43,000	-41,000	-41,000
<b>Net Expenditures</b>	<b>130,547</b>	<b>129,982</b>	<b>132,937</b>	<b>134,785</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Timely processing of mail			
• # pieces of courier mail delivered	164,150	173,950	120,000
• # pieces of metered mail processed	332,208	328,611	300,000
• % of postal & courier mail delivered on time	99.9%	100%	95%
• % of metered mail processed by end of day	100%	100%	90%
Timely processing of print services			
• # of service requests completed	529	589	450
• # of images processed	1,698,473	1,593,891	1,500,000
• % of requests completed on time	100%	99%	95%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Evaluate service offerings and modify as appropriate			
• % client satisfaction with service, good or better	98%	98%	90%

**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**

- Supported implementation of canine control ordinance through technology
- Evaluated and implemented a new waste management system
- Upgraded the storage area network increasing capacity and improving operation efficiency
- Supported Human Service Agencies in new system implementations and onboarding of new staff
- Completed evaluation and implementation of pilot guest wireless access network

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	2,232,411	2,051,920	2,074,642	2,098,780
Sales & Services	10,587	12,000	10,000	10,000
<b>Total Revenues</b>	<b>2,242,998</b>	<b>2,063,920</b>	<b>2,084,642</b>	<b>2,108,780</b>
<b>Expenditures</b>				
Personal Services	2,136,371	2,272,959	2,270,056	2,294,194
Operating Expenses	918,706	950,802	1,007,502	1,007,502
Capital Outlay	318,417	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>3,373,493</b>	<b>3,243,761</b>	<b>3,297,558</b>	<b>3,321,696</b>
Expense Allocation to Depts	-1,130,496	-1,179,841	-1,212,916	-1,212,916
<b>Net Expenditures</b>	<b>2,242,998</b>	<b>2,063,920</b>	<b>2,084,642</b>	<b>2,108,780</b>
<b>Staffing</b>				
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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Efficient client support			
• # of service requests completed	14,111	15,622	11,000
• % service requests completed by critical date	99%	99%	90%
• # computing/voice devices supported	5,503	5,716	5,400
• % client satisfaction with service, good or better	98.5%	98%	90%
• % of data recovery requests completed successfully			100%
Minimize reliance on general fund			
• % budget recovered using non-general funds	36.09%	36.67%	33%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Provide data to public via the internet			
• % of website availability	100%	99.99%	100%
Maintain centralized phone system			
• % phone system availability	100%	100%	100%



**DEPARTMENT MISSION**

To empower Pitt County through technology while serving the citizens with integrity, innovation, and initiative.

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Completed RFP process to support the evaluation and selection of a new "Next Generation 911" system
- Completed an evaluation of solutions for a GIS enabled property sales history application

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	294,919	322,124	331,306	333,893
<b>Total Revenues</b>	<b>294,919</b>	<b>322,124</b>	<b>331,306</b>	<b>333,893</b>
<b>Expenditures</b>				
Personal Services	207,298	206,724	204,606	207,193
Operating Expenses	225,809	225,400	236,700	236,700
Capital Outlay	20,000	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>453,107</b>	<b>452,124</b>	<b>461,306</b>	<b>463,893</b>
Expense Allocation to Depts	-158,188	-130,000	-130,000	-130,000
<b>Net Expenditures</b>	<b>294,919</b>	<b>322,124</b>	<b>331,306</b>	<b>333,893</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Efficient client support			
• # of service requests completed	115	119	100
• % service requests completed by critical date	100%	99%	90%
• % client satisfaction with service, good or better	100%	100%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	35.58%	34.3%	25%

**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**

- Up fitted Second floor of Pitt Area transit Building to accomindate Sherrif's Civil department.
- Up fitted Area In Agriculture Center to accomindate Farm Services Lease agreement with Pitt County.
- Installed a new roof over Legal Department at the County Office Building.
- Installed 2 new Sewer pumps and new carpet tile in the lower level of Court House to address odor issues.
- Sealed and striped more than 6 parking lots last year with more to come.
- Renovations at Port Human Services which included painting, carpet, tile door replacements and cabinet work.
- Addressed security issues at Development Services Building with new front entrance and parking upgrades.
- Continued upgrades and improvements on Building interiors.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	2,522,146	2,231,373	2,560,457	2,364,297
<b>Total Revenues</b>	<b>2,522,146</b>	<b>2,231,373</b>	<b>2,560,457</b>	<b>2,364,297</b>
<b>Expenditures</b>				
Personal Services	887,509	924,274	909,219	930,572
Operating Expenses	1,566,058	1,296,025	1,639,238	1,433,725
Capital Outlay	68,579	11,074	12,000	0
<b>Total Expenditures</b>	<b>2,522,146</b>	<b>2,231,373</b>	<b>2,560,457</b>	<b>2,364,297</b>
<b>Staffing</b>				
Full Time Equivalent Positions	19.00	18.00	18.00	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.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Maintain safe and aesthetically pleasing facilities			
• Square footage of buildings maintained	741,250	741,450	741,250
• Square footage maintained/employee	NA	NA	41,181
• Number of maintenance work orders completed	1,932	1,875	1,500
• Number of miscellaneous work orders completed	854	723	600
To maximize resources in performing duties to economize cost			
• Dollar savings of community service labor in lieu of employee labor	\$29,936	\$25,954	\$25,000
• Dollar savings due to internet purchasing	\$25,457	\$21,258	\$22,000

**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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	360,521	361,000	376,000	376,000
<b>Total Revenues</b>	<b>360,521</b>	<b>361,000</b>	<b>376,000</b>	<b>376,000</b>
<b>Expenditures</b>				
Operating Expenses	360,521	361,000	376,000	376,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>360,521</b>	<b>361,000</b>	<b>376,000</b>	<b>376,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**HOUSEKEEPING****104270****COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Improve quality of service.

<b>Objective</b>	<b>Actual</b> <b>FY 2013-14</b>	<b>Actual</b> <b>FY 2014-15</b>	<b>Target</b> <b>FY 2015-16</b>
<b>Performance Indicators</b>			
To ensure a high level of cleanliness of all County 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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	111,841,035	2,365,178	1,495,785	1,340,265
<b>Total Revenues</b>	<b>111,841,035</b>	<b>2,365,178</b>	<b>1,495,785</b>	<b>1,340,265</b>
<b>Expenditures</b>				
Personal Services	420,281	225,872	225,722	230,402
Operating Expenses	110,773,312	1,524,306	1,270,063	1,109,863
Capital Outlay	647,442	615,000	0	0
<b>Total Expenditures</b>	<b>111,841,035</b>	<b>2,365,178</b>	<b>1,495,785</b>	<b>1,340,265</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

To provide facilities for the courts of Pitt County.

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	283,730	280,000	317,571	285,189
<b>Total Revenues</b>	<b>283,730</b>	<b>280,000</b>	<b>317,571</b>	<b>285,189</b>
<b>Expenditures</b>				
Personal Services	60,814	61,603	62,071	62,975
Operating Expenses	222,916	218,397	255,500	222,214
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>283,730</b>	<b>280,000</b>	<b>317,571</b>	<b>285,189</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

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

Contributions include:

Radio Reading Program	\$ 1,500
Sheppard Memorial Library	\$ 567,395
Farmville Public Library	\$ 5,000
Grifton Public Library	\$ 3,000
Fountain Public Library	\$ 2,000
Ayden Public Library	\$ 5,000
Winterville Public Library	\$ 10,000
Bethel Public Library	\$ 2,000
Pitt County Arts Council at Emerge	\$ 7,500
Farmville Community Arts Council, Inc.	\$ 5,000
Ayden Arts & Recreation	\$ 5,000
Greenville Museum of Art	\$ 5,000
Grifton Civic Center	\$ 5,000
	\$ 623,395

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	606,785	593,743	692,887	623,395
<b>Total Revenues</b>	<b>606,785</b>	<b>593,743</b>	<b>692,887</b>	<b>623,395</b>
<b>Expenditures</b>				
Personal Services	23,442	0	0	0
Operating Expenses	583,343	593,743	692,887	623,395
<b>Total Expenditures</b>	<b>606,785</b>	<b>593,743</b>	<b>692,887</b>	<b>623,395</b>
<b>Staffing</b>				
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><b>ACTUAL</b></i> <i><b>FY 2013-14</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2014-15</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2015-16</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2015-16</b></i>
<b>Revenues</b>				
General Fund Appropriation	0	22,607	120,384	41,884
<b>Total Revenues</b>	<b>0</b>	<b>22,607</b>	<b>120,384</b>	<b>41,884</b>
<b>Expenditures</b>				
Personal Services	0	22,607	28,834	28,834
Operating Expenses	0	0	91,550	13,050
<b>Total Expenditures</b>	<b>0</b>	<b>22,607</b>	<b>120,384</b>	<b>41,884</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Expanded working relationship with local emergency responders to enhance services during medical emergencies
- Created new relationships with community partners to coordinate efforts to implement prevention programs
- Established new Explorer Post for youth interested in public safety
- Maintained federal inmate count
- Completed technological upgrades to communication center

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	22,235,726	23,080,332	26,441,368	23,930,070
Intergovernmental	411,202	325,250	378,265	378,265
Sales & Services	3,711,440	3,529,027	3,484,647	3,634,966
Miscellaneous	48,000	55,000	55,000	55,000
<b>Total Revenues</b>	<b>26,406,367</b>	<b>26,989,609</b>	<b>30,359,280</b>	<b>27,998,301</b>
<b>Expenditures</b>				
Personal Services	19,793,789	20,603,300	22,565,801	21,559,550
Operating Expenses	5,990,801	6,386,309	7,318,361	6,367,051
Capital Outlay	621,777	0	475,118	71,700
<b>Total Expenditures</b>	<b>26,406,367</b>	<b>26,989,609</b>	<b>30,359,280</b>	<b>27,998,301</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To improve Child Support Enforcement Program			
• Child Support collections	13,962,409	\$14,453,890	\$13,500,000

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To improve the Domestic Violence Prevention Program			
• Domestic violence protective-orders served	263	224	300
• Domestic violence case clearance rate	88%	87%	93%
To improve the Victim Services Program			
• Cases Serviced	392	386	500
• Victim Contacts	2,739	2,194	3,000

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To improve paper service rates			
• Civil process rates	87%	89%	
To improve response times			
• Average agency-wide response times	21	17	19
• Deputy reaction time	12	12	12
• Responses to calls & follow-ups	29,255	29,952	32,000
• Part I Violent crimes reported	152	181	<140
• Part I Property crimes reported	1,095	951	<1,300
• Part 2 Offenses reported	2,233	1,960	<2,600
To improve case clearance rates			
• Property Crimes clearance rate	30%	44%	>30%
• Violent Crimes clearance rate	68%	61%	>90%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To maintain / increase jail revenue			
• Inmate man-hours worked	\$57,536	\$57,356	\$57,536
• Value of inmate labor @ \$7.25	\$415,832	\$415,832	\$415,000
• Total jail revenue	\$2,447,238	\$2,639,734	\$2,411,950
• Average daily cost per inmate	\$79.22	\$81.00	\$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**

- Conducted an Ebola Tabletop Exercise for EMS Responders on November 19, 2014.
- Implementation of recommendations from the Kimball Communications Report.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	702,680	730,037	770,906	796,813
Intergovernmental	46,329	48,000	48,000	48,000
Permits & Fees	32,960	35,000	35,000	35,000
<b>Total Revenues</b>	<b>781,969</b>	<b>813,037</b>	<b>853,906</b>	<b>879,813</b>
<b>Expenditures</b>				
Personal Services	444,177	465,437	466,606	472,913
Operating Expenses	337,792	347,600	387,300	406,900
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>781,969</b>	<b>813,037</b>	<b>853,906</b>	<b>879,813</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To promote community safety through enhanced emergency service programs.

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
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

**BUDGET HIGHLIGHTS**

- Continuing a 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 upgrade to the telephone system.
- Integrated text to 911 with the four Large National cell phone carriers.
- Part-time personnel moved to full-time.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	1,166,103	1,255,863	1,567,654	1,402,593
<b>Total Revenues</b>	<b>1,166,103</b>	<b>1,255,863</b>	<b>1,567,654</b>	<b>1,402,593</b>
<b>Expenditures</b>				
Personal Services	1,112,233	1,199,433	1,420,897	1,255,836
Operating Expenses	53,870	56,430	146,757	146,757
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,166,103</b>	<b>1,255,863</b>	<b>1,567,654</b>	<b>1,402,593</b>
<b>Staffing</b>				
Full Time Equivalent Positions	20.00	20.00	24.00	24.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To promote community safety through enhanced emergency service programs.

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To continue to maintain an Emergency Medical Dispatch compliance above National standard of 80%			
<ul style="list-style-type: none"> <li>Center compliance for EMD standards</li> <li>Number of EMD calls processed</li> </ul>	98.2 % 22,860	98.25 % 23,730	90 % 22,500
To continue to maintain average dispatch below state/industry standards of 90 seconds			
<ul style="list-style-type: none"> <li>Average dispatch time (95% of time &lt; 1 min.)</li> <li>Fire, EMS and Law emergency dispatches</li> <li>Answer all calls in 20 seconds (95% of time)</li> </ul>	45.7 sec 83,828 99.4 %	46.4 sec 85,273 99.5 %	< 1 Min 83,500 95%

**BUDGET HIGHLIGHTS**

- Maintenace on 700MHz Radio system added for six months.



**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, neglect/cruelty complaints and responds to Canine Control Ordinance Violations. 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**

- Began implementation of Dog Licesning in the Unincorporated Areas of Pitt County- began 7/1/14
- Implementation of Canine Control Ordinance which began 1/1/15
- Began Pet Responsibility Education Program for 4th graders in Pitt County Schools
- Began Partnership with ECU to hold dog walking fitness class for ECU students to receive course credit.
- With addition of new positions complying with State Standards for Sheltering of Animals
- Continued to partner with Community Agencies to host events such as 12 Strays of Christmas
- With addition of administrative assistant positions managing Lost/Found Reports better which results in higher reclamation numbers
- Lowest euthanasia rate on record since Pitt County took over operations of the shelter in 2002

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	318,464	827,624	819,053	704,450
Intergovernmental	12,506	14,375	15,000	15,000
Permits & Fees	92,698	65,000	80,000	92,000
<b>Total Revenues</b>	<b>423,667</b>	<b>906,999</b>	<b>914,053</b>	<b>811,450</b>
<b>Expenditures</b>				
Personal Services	276,813	688,549	715,301	633,698
Operating Expenses	146,854	168,950	198,752	177,752
Capital Outlay	0	49,500	0	0
<b>Total Expenditures</b>	<b>423,667</b>	<b>906,999</b>	<b>914,053</b>	<b>811,450</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.00	13.00	19.50	15.50

**COUNTYWIDE GOAL(S) SUPPORTED**

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals.
- To promote community safety through enhanced emergency service programs.

**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 2013-14	FY 2014-15	FY 2015-16
Assist citizens with unwanted/dangerous/nuisance animals			
• # of calls answered	1,592	2,139	<2,500
• # of animal bites investigated	366	308	<400
• # of dangerous dog investigations	37	30	25
• # of nuisance complaints	8	17	<10
• # of canine control violations	NA	NA	<200
• Occupancy Rate for Shelter	NA	NA	100%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2013-14	FY 2014-15	FY 2015-16
Encourage adoptions to decrease euthanasia			
• # of adoptions	1,012	1,533	>1,000
• # of animals euthanized	1,759	1,673	<2,000
• # of re-claimed animals	NA	NA	>100
• Live Release Rate	NA	NA	45%
Utilize volunteers in order to economize costs			
• # of volunteer hours	5,632	5,862	10,000
• \$ of monetary value	\$67,578	\$70,344	\$120,000

**BUDGET HIGHLIGHTS**

- Space will continue to be an issue with enforcement of Canine Control Ordinance
- In order to maintain NC Standards still need assistance with temporary help to ensure 2 workers on Saturdays and fill in coverage
- Would like to begin a Fostering Program through the Shelter to attempt to keep euthanasia levels even with previous years

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Amended the Building Codes Enforcement Ordinance to comply with NC General Statutes and to refine procedures of the Inspections Department and Permitting Center.
- Conducted public school inspections twice annually and performed an additional inspection for Pre-K classrooms.
- Conducted 5,497 inspections in CY 2014.
- Implemented a monthly meeting with Legal and Planning staff to review current condemnation cases.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	-106,855	-64,266	-53,030	89,725
Permits & Fees	387,556	355,000	350,000	355,000
<b>Total Revenues</b>	<b>280,701</b>	<b>290,734</b>	<b>296,970</b>	<b>444,725</b>
<b>Expenditures</b>				
Personal Services	259,805	269,184	273,370	410,687
Operating Expenses	20,897	21,550	23,600	34,038
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>280,701</b>	<b>290,734</b>	<b>296,970</b>	<b>444,725</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	5.50	5.50

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Perform daily inspections and investigate complaint requests.			
<ul style="list-style-type: none"> <li>% of condemnation notices resolved within six months</li> </ul>	57%	63%	100%
Complete inspections and plan reviews in a timely manner			
<ul style="list-style-type: none"> <li># of inspections performed per inspector per day</li> <li>% inspection costs offset by permit fees</li> <li>% of residential plans reviewed within 4 working days</li> <li>% of nonresidential plans reviewed within 7 working days</li> </ul>	NA NA 100% 100%	5,504 NA 100% 100%	5,000 95% 100% 100%

**BUDGET HIGHLIGHTS**

- Combined Permitting with Inspections budget.

**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**

	<i><b>ACTUAL</b></i> <i><b>FY 2013-14</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2014-15</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2015-16</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2015-16</b></i>
<b>Revenues</b>				
General Fund Appropriation	96,110	92,000	93,000	93,000
<b>Total Revenues</b>	<b>96,110</b>	<b>92,000</b>	<b>93,000</b>	<b>93,000</b>
<b>Expenditures</b>				
Operating Expenses	96,110	92,000	93,000	93,000
<b>Total Expenditures</b>	<b>96,110</b>	<b>92,000</b>	<b>93,000</b>	<b>93,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	323,396	318,649	409,357	379,656
<b>Total Revenues</b>	<b>323,396</b>	<b>318,649</b>	<b>409,357</b>	<b>379,656</b>
<b>Expenditures</b>				
Operating Expenses	323,396	318,649	409,357	379,656
<b>Total Expenditures</b>	<b>323,396</b>	<b>318,649</b>	<b>409,357</b>	<b>379,656</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	4,191	4,500	4,500	4,500
<b>Total Revenues</b>	<b>4,191</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Expenditures</b>				
Operating Expenses	4,191	4,500	4,500	4,500
<b>Total Expenditures</b>	<b>4,191</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- As the lead agency, developed draft Neuse River Basin Regional Hazard Mitigation Plan using \$77,000 grant secured through NCEM.
- Worked with consultants to update the County's Recreation Master Plan and the District Park Site Plan.
- Amended the Zoning Ordinance to allow a high density option for the Water Supply Watershed Overlay District and to provide provisions for Wedding and Event facilities.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	607,606	632,343	686,855	656,328
Permits & Fees	20,736	16,500	12,000	17,000
Sales & Services	14,053	7,200	17,200	17,200
<b>Total Revenues</b>	<b>642,395</b>	<b>656,043</b>	<b>716,055</b>	<b>690,528</b>
<b>Expenditures</b>				
Personal Services	587,102	598,293	644,705	628,278
Operating Expenses	55,294	57,750	71,350	62,250
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>642,395</b>	<b>656,043</b>	<b>716,055</b>	<b>690,528</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.75	7.75	8.37	8.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Administration of Community Development Programs			
• Number of Homes Rehabilitated	8	10	12
• Number of Homes Replaced	0	2	0

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Administration of County-wide Zoning Ordinance			
• % of complaints investigated that equalled a zoning violation	NA	34%	50%
• # of rezoning requests	NA	21	6

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Administration of Tar-Pamlico Stormwater Regulations			
• % of sites with approved BMP's inspected annually	100%	100%	100%

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

The Emergency Telephone System budget is budgeted in two different funds, the general fund and the emergency telephone system fund. This budget summary covers the general fund piece.

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**

- Maintained nearly 2,500 County street signs, and assembled 17 new signs.
- Conducted administration of Address Display Enforcement Program, which included the removal of 5 non-compliant road signs throughout the County.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	90,350	91,425	97,330	89,127
<b>Total Revenues</b>	<b>90,350</b>	<b>91,425</b>	<b>97,330</b>	<b>89,127</b>
<b>Expenditures</b>				
Personal Services	61,167	62,425	63,330	61,627
Operating Expenses	29,184	29,000	34,000	27,500
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>90,350</b>	<b>91,425</b>	<b>97,330</b>	<b>89,127</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Administer Road Sign Maintenance Program			
• % of signs that needed repairs or adjustments	NA	NA	10%

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

Currently funded projects include:

Woodridge Sewer Extension  
Grimesland Sewer Extension  
Bethel Sewer Project

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	668,913	174,000	174,000	174,000
<b>Total Revenues</b>	<b>668,913</b>	<b>174,000</b>	<b>174,000</b>	<b>174,000</b>
<b>Expenditures</b>				
Operating Expenses	668,913	174,000	174,000	174,000
<b>Total Expenditures</b>	<b>668,913</b>	<b>174,000</b>	<b>174,000</b>	<b>174,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

To provide engineering services required to accomplish the following:

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

**SERVICE DESCRIPTION**

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

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

**MAJOR ACCOMPLISHMENTS**

- 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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	64,512	99,914	101,465	95,706
<b>Total Revenues</b>	<b>64,512</b>	<b>99,914</b>	<b>101,465</b>	<b>95,706</b>
<b>Expenditures</b>				
Personal Services	58,110	94,761	71,312	82,241
Operating Expenses	6,402	5,153	30,153	13,465
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>64,512</b>	<b>99,914</b>	<b>101,465</b>	<b>95,706</b>
<b>Staffing</b>				
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.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Monitor Energy savings related to Energy Savings Contract			
<ul style="list-style-type: none"> <li>Monitor energy bills</li> </ul>	Monthly	Monthly	Monthly
Facilitate space studies			
<ul style="list-style-type: none"> <li>Maintain space inventory</li> </ul>	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 mission of Cooperative Extension 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 Science Education.

**MAJOR ACCOMPLISHMENTS**

- Farmer's and "Green Industry" professionals adopted economically sound production practices valued at \$4.5 million.
- The value of the time given by volunteers is estimated to be \$14,788.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	300,362	331,255	337,547	331,482
<b>Total Revenues</b>	<b>300,362</b>	<b>331,255</b>	<b>337,547</b>	<b>331,482</b>
<b>Expenditures</b>				
Personal Services	212,121	249,413	247,383	247,383
Operating Expenses	88,240	81,842	90,164	84,099
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>300,362</b>	<b>331,255</b>	<b>337,547</b>	<b>331,482</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Increase youth participation			
• No. of youth participating in programs	3,840	8,717	5,000
Extension customers will learn proper skills related to child care, parenting, and healthy living			
• No. of customers	2,042	1,482	2,000
Volunteers will be recruited to assist in the delivery of Extension education			
• Volunteer hours	21,960	3,479	17,000
Farmers and "Green Industry" professionals will adopt economically sound production practices			
• No. of farmers implementing practices	963	917	1,800
• Dollar value	\$4,259,368	\$10,338,084	\$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 residents.

**MAJOR ACCOMPLISHMENTS**

- Increase in interest shown by potential new vendors.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	31,556	37,072	39,163	38,356
Sales & Services	5,795	5,000	6,000	6,000
<b>Total Revenues</b>	<b>37,351</b>	<b>42,072</b>	<b>45,163</b>	<b>44,356</b>
<b>Expenditures</b>				
Personal Services	31,950	34,522	35,188	35,806
Operating Expenses	5,401	7,550	9,975	8,550
Capital Outlay				
<b>Total Expenditures</b>	<b>37,351</b>	<b>42,072</b>	<b>45,163</b>	<b>44,356</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To increase the number of vendors providing fresh produce for county citizens			
• *Number of market vendors	396	487	400
To increase the use of the market by citizens for purchasing fresh produce			
• No. of market customers	90,690	93,429	110,000

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To encourage use of WIC vouchers for food purchases at the market			
• No. of WIC vouchers accepted	3,339	2,845	2,700
• Dollar value of WIC vouchers accepted	\$13,356	\$11,380	\$6,500

**DEPARTMENT MISSION**

To serve as a budgetary accounting for funds appropriated to programs external to Pitt County Government which provide human services.

**SERVICE DESCRIPTION**

Non-profit agencies which provide human service functions submit requests for funding to the County on an annual basis. Contributions to these agencies are included within this budget. While providing services to children, adults, and the elderly of Pitt County, most of these agencies also provide support to County departments. County funding extends and increases the network of services available to the citizens at a higher level than the County could provide on its own.

The following agencies are funded within this budget:

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

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	213,300	216,595	219,890	219,890
<b>Total Revenues</b>	<b>213,300</b>	<b>216,595</b>	<b>219,890</b>	<b>219,890</b>
<b>Expenditures</b>				
Operating Expenses	213,300	216,595	219,890	219,890
<b>Total Expenditures</b>	<b>213,300</b>	<b>216,595</b>	<b>219,890</b>	<b>219,890</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

The Veteran Service Office serves a Pitt County veteran population of 10,782, not including their dependents. In 2013, the US Department of Veteran Affairs paid \$53,077,000 non-taxable benefits to Pitt County veterans and their dependents. At a local sales tax rate of 2.25%, the benefits paid to Pitt County veterans has the potential to yield \$1,194,232 to Pitt County's revenue base.

**MAJOR ACCOMPLISHMENTS**

- Serving on Mid-East Commission, Regional Advisory Committee.
- Participated in the VA Claims Clinic, represented 6 veterans, 3 with immediate resolve for their claims, 3 cleared of problems with claims.
- Panel member of ECU Office of Healthy Aging Research, Education, & Services "OHARES" forum
- Senior VSO approved for PIV Card, which will allow direct submittal of VA claims in digit format

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	119,695	122,939	206,752	173,446
Miscellaneous	1,452	1,452	0	0
<b>Total Revenues</b>	<b>121,147</b>	<b>124,391</b>	<b>206,752</b>	<b>173,446</b>
<b>Expenditures</b>				
Personal Services	116,435	119,590	199,792	166,486
Operating Expenses	4,712	4,801	6,960	6,960
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>121,147</b>	<b>124,391</b>	<b>206,752</b>	<b>173,446</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	4.00	3.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To serve Pitt County veterans and their families			
• In-Person contacts	2,082	2,492	2,100
• Written contacts	7,302	7,874	8,100
• Telephone contacts	5,049	5,148	6,000
• Month end claims waiting to be processed	NA	NA	NA
• Month end rating decisions waiting to be processed	NA	NA	NA
• Month end average number phone messages waiting to be returned	NA	NA	NA

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Maximize receipt of available benefits to eligible veterans and their families			
• Number of new claims awarded	284	262	350
• Annual benefit amount of new claims awarded	\$2,192,810	\$2,670,706	\$2,000,000
• Amount of one-time benefit claims awarded	\$2,856,446	\$2,534,279	\$2,000,000
• Total benefit amounts for new claims awarded	\$5,049,256	\$5,204,985	\$4,000,000
• Total number of claims submitted	NA	NA	500

**BUDGET HIGHLIGHTS**

- Recognized movement of position from Register of Deeds during 2014-15 Budget.

# **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**

- Received funding from Vidant Medical Center Foundation to support In-Home Breastfeeding, Farmer's Market Nutrition Education Program, Breast & Cervical Cancer Control Program and Diabetes Self Management Program
- Pitt County Board of Health along with the Health Department's management team conducted a strategic planning retreat addressing both the intermediate and long term goals of the Health Department.
- Received 100% compliance from NC DHHS / PHP&R on the Strategic National Stockpile Preparedness Plan

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	4,203,844	4,318,753	4,405,212	4,516,264
Intergovernmental	3,998,931	3,849,372	3,859,109	3,862,109
Sales & Services	241,631	210,295	223,800	223,800
Miscellaneous	733,899	811,554	790,273	790,273
Debt & NonRevenue	0	0	0	0
Fund Balance	0	371,466	371,466	371,466
<b>Total Revenues</b>	<b>9,178,305</b>	<b>9,561,440</b>	<b>9,649,860</b>	<b>9,763,912</b>
<b>Expenditures</b>				
Personal Services	7,241,759	7,664,567	7,760,883	7,871,935
Operating Expenses	1,869,754	1,891,873	1,888,977	1,891,977
Capital Outlay	0	5,000	0	0
<b>Total Expenditures</b>	<b>9,111,513</b>	<b>9,561,440</b>	<b>9,649,860</b>	<b>9,763,912</b>
<b>Staffing</b>				
Full Time Equivalent Positions	122.85	119.65	121.65	121.65

**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
- Obtained a 99% employee response rate for Emergency Preparedness call down drills

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	1,733,848	1,713,244	1,708,527	1,784,299
Intergovernmental	398,951	431,930	431,930	431,930
Sales & Services	5,150	5,040	500	500
Miscellaneous	13,232	15,000	15,000	15,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	371,466	371,466	371,466
<b>Total Revenues</b>	<b>2,151,181</b>	<b>2,536,680</b>	<b>2,527,423</b>	<b>2,603,195</b>
<b>Expenditures</b>				
Personal Services	1,658,845	1,766,840	1,769,053	1,845,545
Operating Expenses	729,136	769,840	758,370	758,370
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,387,981</b>	<b>2,536,680</b>	<b>2,527,423</b>	<b>2,603,915</b>
<b>Staffing</b>				
Full Time Equivalent Positions	29.25	27.25	28.00	28.00



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Develop public health workforce to respond to public health emergencies			
<ul style="list-style-type: none"> <li>% of Health Department staff who have completed Incident Command System 100, 200 &amp; 700 courses</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li>% of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses</li> </ul>	100%	82%	100%
<ul style="list-style-type: none"> <li>% of staff who respond within 2 hours to quarterly call down drills</li> </ul>	97%	98%	100%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Amount of clinic related client fees (medicare, client, 3rd party) collected			
<ul style="list-style-type: none"> <li>Increase client fees collected by 5% from previous fiscal year</li> </ul>	\$79,006	\$68,017	\$82,956
Submit state expenditure reports by state mandated guidelines			
<ul style="list-style-type: none"> <li>Number of months state expenditure report is submitted by required date</li> </ul>	12	12	12
Control non-grant funded operating expenditures			
<ul style="list-style-type: none"> <li>Non-grant funded operating expenditure to increase by no more than 3% of previous fiscal year.</li> </ul>	\$1,157,067	\$1,146,753	\$1,191,779

**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**

- Environmental Health staff member Jeffrey Massengill was awarded the Environmental Health Specialist Rookie of the Year by N.C. Public Health Association
- Vector Control Manager, Jim Gardner, was elected Vice President of N.C. Mosquito & Vector Control Association.
- With the use of an Association of Food and Drug Officials grant, the Environmental Health Division met Standard 5 of the FDA Voluntary National Retail Food Regulatory Program.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	1,129,201	1,149,965	1,115,502	1,121,622
Intergovernmental	41,252	27,030	16,800	16,800
Sales & Services	121,795	113,500	132,500	132,500
Miscellaneous	8,836	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,301,084</b>	<b>1,290,495</b>	<b>1,264,802</b>	<b>1,270,922</b>
<b>Expenditures</b>				
Personal Services	1,154,991	1,196,065	1,176,402	1,182,522
Operating Expenses	88,112	94,430	88,400	88,400
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,243,102</b>	<b>1,290,495</b>	<b>1,264,802</b>	<b>1,270,922</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.00	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 protect and improve the health and welfare of the citizens of Pitt County by preventing, minimizing and eliminating exposure to environmental conditions that could have adverse effects on individual health and safety as required by state law.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.			
<ul style="list-style-type: none"> <li>Number of Food and Lodging inspections, consultations and permitting activities</li> </ul>	9,277	9,753	6,500
<ul style="list-style-type: none"> <li>Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li> </ul>	8.3	8.65	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"> <li>Number of inspections, permits and consultations</li> </ul>	10,425	9,866	6,800
<ul style="list-style-type: none"> <li>Inspections, consultations and permitting activities per FTE per day</li> </ul>	7.89	7.60	5.15
<ul style="list-style-type: none"> <li>Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li> </ul>	3.92 days	4.28 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"> <li>Number of inspections, investigations and consultations and permits</li> </ul>	1,539	1,632	1,000
<ul style="list-style-type: none"> <li>Inspections, investigations, consultations and permitting activities per FTE per day</li> </ul>	5.32	5.10	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**

- Acheived 100% influenza vaccinations among Health Department staff.
- Expanded "Walk-In Wednesday" communicable disease clinic to include "Walk-In Monday" improving access to service.
- Sponsored a "Let's Get Real...Sexual Health...A Community Conversation Among Women of All Ages" seminar at the Greenville Hilton attended by 44 women
- Developed a communications and media plan to promote timely immunizations for child care and school age children.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	693,777	562,806	600,037	604,177
Intergovernmental	456,427	364,596	310,183	310,183
Sales & Services	29,595	24,525	24,500	24,500
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>1,179,799</b>	<b>951,927</b>	<b>934,720</b>	<b>938,860</b>
<b>Expenditures</b>				
Personal Services	744,441	758,228	792,887	797,027
Operating Expenses	168,806	188,699	141,833	141,833
Capital Outlay	0	5,000	0	0
<b>Total Expenditures</b>	<b>913,247</b>	<b>951,927</b>	<b>934,720</b>	<b>938,860</b>
<b>Staffing</b>				
Full Time Equivalent Positions	12.00	12.00	11.50	11.50

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Provide immunizations to children and adults to prevent/reduce the incidence of vaccine preventable diseases			
<ul style="list-style-type: none"><li>• % of Pitt County 2 year olds served by the Pitt County Health Department fully immunized. State goal is 90%.</li></ul>	91%	76%	90%
Provide HIV/Sexually Transmitted Disease (STD) risk reduction services and community outreach to high-risk individuals			
<ul style="list-style-type: none"><li>• Number of HIV tests performed by the Health Department.</li></ul>	4,568	4,465	4,340
<ul style="list-style-type: none"><li>• Number of other STD screenings performed by the Health Department.</li></ul>	3,418	4,083	4,360

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

Preventive health services are provided to women and children in a variety of settings (e.g. clinics, homes, schools and other community settings). These services include the provision of clinical services such as physical exams, case management, community development initiatives which focus on women's and children's health issues, and community/school education. These services are provided by a team of skilled nurses, social workers, health educators and nutritionists working with parents and other family members. The Health Department collaborates with an array of other community professionals such as teachers, counselors, hospital staff, mental health, social services, private health providers and the ECU School of Medicine to develop appropriate community initiatives which impact on the health of women and children.

**MAJOR ACCOMPLISHMENTS**

- Pitt County Women, Infants and Children's (WIC) Program piloted a new pediatric nutrition initiative "What's On My Plate". This initiative targets 2-4 year olds and their families to promote healthier diet options.
- Pitt County Health Department implemented Crossroads, a federal WIC processing system and electronic medical record which streamlines WIC applicant processing reducing wait times and improving the quality of care.
- Received grant funds from both NC DHHS and CDC / NACCHO, training over 100 people as accredited Triple P Positive Parenting Program Providers

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	427,695	691,869	786,133	808,381
Intergovernmental	2,907,724	2,814,786	2,824,438	2,824,438
Sales & Services	84,371	66,775	65,800	65,800
Miscellaneous	664,373	732,670	712,780	712,780
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>4,084,163</b>	<b>4,306,100</b>	<b>4,389,151</b>	<b>4,411,399</b>
<b>Expenditures</b>				
Personal Services	3,440,483	3,676,590	3,685,042	3,707,290
Operating Expenses	638,411	629,510	704,109	704,109
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,078,894</b>	<b>4,306,100</b>	<b>4,389,151</b>	<b>4,411,399</b>
<b>Staffing</b>				
Full Time Equivalent Positions	60.40	60.20	59.70	59.70

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Provide technical assistance including health and safety trainings to childcare providers			
• Childcare centers who have received technical health assistance	68	131	145
• Number of children impacted by technical assistance/provider training.	2,147	6,451	3,000
Improve the health and spacing of pregnancies			
• Number of family planning clinic visits at the Pitt County Health Department.	5,014	3,965	5,500
• Number of prenatal care clinic visits at the Pitt County Health Department.	3,446	3,584	4,800
• Pitt County Infant Mortality Rate/State Rate (5 year average).	11.2/7.5	10.2/7.3	At or below state average
• Maintain an average monthly caseload of women receiving pregnancy care management services.	447	429	350
• Number of postpartum home visits.	645	628	600
Reduce adolescent pregnancies			
• % of adolescents enrolled in the initiative who do not report a pregnancy.	100%	100%	100%
• Number of at-risk adolescents referred to and participating in the school based pregnancy prevention initiative.	74	78	100
• Pitt County adolescent pregnancy state ranking.	13th lowest of 100 reporting counties	21st lowest	Within lowest 3rd of state rankings
Promote optimal development during early childhood by assessing development and coordinating services			
• Maintain an average monthly caseload of children receiving at risk or developmental disability case management	280	225	350
Ensure WIC Program services are made available to all eligible participants in Pitt County			
• % of WIC mothers initiating breastfeeding (note fiscal year basis).	47%	46.9%	45%
• \$ value of 100% Federally funded WIC food instruments redeemed in Pitt County.	\$4,828,838	data not available at this time	\$4,000,000
• WIC average caseload.	4,385	4,417	4,144

**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.
- The Pitt County Health Department was awarded a regional multiyear Obesity, Diabetes, Heart Disease and Stroke Prevention grant from the NC Department of Public Health
- A CDC Core grant was received from the NC DHHS DPH to help prevent smoking and other tobacco use; eliminate exposure to secondhand smoke; help tobacco-users quit and eliminate tobacco-related health disparities

**BUDGET SUMMARY**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>REQUEST FY 2015-16</b>	<b>ADOPTED FY 2015-16</b>
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>455,166</b>	<b>316,505</b>	<b>476,388</b>	<b>476,238</b>
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>388,888</b>	<b>316,505</b>	<b>476,388</b>	<b>476,238</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.20	3.20	5.45	5.45



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Improve early diagnosis of cancer in women			
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years	50%	96%	90%
• % of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram	100%	100%	100%
Create an environment within Pitt County that supports healthy lifestyle choices			
• Number of local entities that have developed opportunities for physical activity during the year	6	0	6
• % of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units.	983	644	90%

# **SOCIAL SERVICES - SUMMARY OF PROGRAMS**

165410, 11, 20, 21, 54, 55,  
58, 73, 73, 76, 80, 88, 92,  
94

## **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 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 FY2014-2015. This struggle is due to the implementation of the new State NCFast system for service delivery of the Food and Nutrition and Medicaid programs.

## **BUDGET SUMMARY**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>REQUEST FY 2015-16</b>	<b>ADOPTED FY 2015-16</b>
<b>Revenues</b>				
State & Federal	20,812,474	22,075,250	23,991,005	23,991,005
General Fund	8,951,966	9,214,910	9,214,909	9,214,909
Fees & Charges	272,199	262,161	389,265	389,265
Miscellaneous	310	5,772	25,772	25,772
Debt & Non Revenue	0	0	877,642	877,642
<b>Total Revenues</b>	<b>30,036,949</b>	<b>31,558,093</b>	<b>34,498,593</b>	<b>34,498,593</b>
<b>Expenditures</b>				
Personal Services	13,939,003	15,206,647	15,677,939	15,677,939
Operating Expenses	16,097,946	16,301,446	18,820,654	18,820,654
Capital Outlay	0	50,000	0	0
<b>Total Expenditures</b>	<b>30,036,949</b>	<b>31,558,093</b>	<b>34,498,593</b>	<b>34,498,593</b>
<b>Staffing</b>				
Full Time Equivalent Positions	226.50	257.00	263.00	259.00

**DEPARTMENT MISSION**

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**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Maximized revenues for the Department.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
State & Federal	414,517	576,712	1,588,909	1,588,910
Transfer - General Fund	2,495,522	1,988,328	1,508,681	1,508,680
Fees & Charges	0	0	0	0
Miscellaneous	310	5,772	883,414	883,414
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>2,910,349</b>	<b>2,570,812</b>	<b>3,981,004</b>	<b>3,981,004</b>
<b>Expenditures</b>				
Personal Services	1,422,088	1,350,557	1,451,170	1,451,170
Operating Expenses	1,172,475	1,170,255	2,529,834	2,529,834
Capital Outlay	0	50,000	0	0
<b>Total Expenditures</b>	<b>2,594,563</b>	<b>2,570,812</b>	<b>3,981,004</b>	<b>3,981,004</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	23.00	24.00	24.00

**DEPARTMENT MISSION**

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**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 in to 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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
State & Federal	14,461,469	15,531,692	16,293,730	16,293,730
Transfer - General Fund	3,892,951	4,593,081	4,916,748	4,916,748
Fees & Charges	265,724	255,686	350,790	350,790
<b>Total Revenues</b>	<b>18,620,144</b>	<b>20,380,459</b>	<b>21,561,268</b>	<b>21,561,268</b>
<b>Expenditures</b>				
Personal Services	10,810,337	12,156,035	12,532,907	12,532,907
Operating Expenses	8,125,593	8,224,424	9,028,362	9,028,362
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>18,935,930</b>	<b>20,380,459</b>	<b>21,561,269</b>	<b>21,561,269</b>
<b>Staffing</b>				
Full Time Equivalent Positions	176.00	205.50	210.50	206.50

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Ensure that children remain in safe, stable environments			
• Annual % of children who are not victims of repeat maltreatment	1,129	1,077	95%
• Annual % of children in foster care 12 months or less who have 2 or fewer placements	743	783	90%
• Annual % children achieving permanence within 12 months of coming into care	235	259	70%
• Annual % of children in prevention services caseload who have not received a CPS report	265	279	80%
• Annual % of foster children turning 18 in school or working	86	88	50%
Enable vulnerable and disabled adults to live in least restrictive suitable environment			
• Annual # of individuals receiving at least 1 in home service	91	80	91%
• Annual % of substantiated/confirmed Adult Protective Services cases with no repeat incidents	74	77.5	95%
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation			
• Annual % of CPS investigations that result in an out of home placement.	NA	NA	25%
• Annual % of Adult Protective Services reports that result in intervention by the agency.	36	152	75%
• Annual % of individuals requiring the appointment of guardian.	NA	NA	75%
• Annual % of child protection reports that result in intervention by the agency.	NA	NA	8%
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs			
• Annual % of families receiving Crisis Services that allow them to obtain or maintain housing	NA	NA	New
• Annual # of families receiving heating or cooling assistance during the year	NA	NA	New

**DEPARTMENT MISSION**

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**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
State & Federal	4,165,298	4,201,754	4,368,469	4,368,469
Transfer - General Fund	1,902,699	1,973,911	2,142,880	2,142,880
Fees & Charges	0	0	32,000	32,000
Miscellaneous	0	0	20,000	20,000
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>6,067,997</b>	<b>6,175,665</b>	<b>6,563,349</b>	<b>6,563,349</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	6,067,997	6,175,665	6,563,349	6,563,349
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>6,067,997</b>	<b>6,175,665</b>	<b>6,563,349</b>	<b>6,563,349</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Ensure that the medical needs of Pitt County citizens are met promptly			
<ul style="list-style-type: none"> <li>Annual % of Family and Children's Medicaid applications processed timely</li> </ul>	NA	NA	New
<ul style="list-style-type: none"> <li>Average # of days to process</li> </ul>	NA	NA	New
<ul style="list-style-type: none"> <li>Annual % of of Adult Medicaid processed timely</li> </ul>	NA	NA	New
<ul style="list-style-type: none"> <li>Average # of days to process.</li> </ul>	NA	NA	New
Ensure children in Pitt County have access to medical/dental services			
<ul style="list-style-type: none"> <li>Annual % of potentially eligible children receiving Medicaid/ NC Health Choice</li> </ul>	NA	NA	New
Ensure individualized, quality medical care and reduced unnecessary Emergency Room utilization by enrolling Pitt County Medicaid recipients with a primary care physician			
<ul style="list-style-type: none"> <li>Annual % enrolled with primary care providers.</li> </ul>	NA	NA	New
Ensure Pitt County Citizens have timely access to Food and Nutrition services			
<ul style="list-style-type: none"> <li>Annual % of Food and Nutrition Cases processed timely.</li> </ul>	NA	NA	New
<ul style="list-style-type: none"> <li>Average number of days to process.</li> </ul>	NA	NA	New

**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**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
State & Federal	1,771,190	1,765,092	1,739,896	1,739,896
General Fund	660,794	659,590	646,600	646,600
Fees & Charges	6,475	6,475	6,475	6,475
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>2,438,459</b>	<b>2,431,157</b>	<b>2,392,971</b>	<b>2,392,971</b>
<b>Expenditures</b>				
Personal Services	1,706,578	1,700,055	1,693,862	1,693,862
Operating Expenses	731,881	731,102	699,109	699,109
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,438,459</b>	<b>2,431,157</b>	<b>2,392,971</b>	<b>2,392,971</b>
<b>Staffing</b>				
Full Time Equivalent Positions	28.50	28.50	28.50	28.50



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Ensure children of Pitt County are financially supported by both parents			
• Annual % of enrolled children having child support order	NA	NA	New
• Child Support Collection rate	86.87%	86.45%	89%
• Annual % of children receiving child day care services to support employment of parent(s)	NA	NA	New
• Average % of Work First participants who obtain employment and remain employed for at least 12 months	NA	NA	New

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	487,500	487,500	487,500	487,500
Intergovernmental	175,952	100,000	100,000	100,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>663,452</b>	<b>587,500</b>	<b>587,500</b>	<b>587,500</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	664,163	587,500	587,500	587,500
<b>Total Expenditures</b>	<b>664,163</b>	<b>587,500</b>	<b>587,500</b>	<b>587,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

- Allocated over \$454,423 through cost share programs to install conservation practices on farm land in Pitt County affecting 210 acres which saved 1,615 tons of soil, 1,538 lbs. of Nitrogen, and 272 lbs. of Phosphorus from entering water courses.
- Provided environmental education programs to over 800 Pitt County students and citizens.
- Provided technical assistance to over 750 landowners and potential landowners.
- Reviewed over 45 plans for development and sedimentation and erosion.
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins.
- Effectively promoted and implemented the County's Voluntary Agricultural Districts program.
- Actively sought grant funding for addressing natural resources issues.

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	212,516	235,401	241,426	245,563
Miscellaneous	3,600	28,418	24,818	24,818
<b>Total Revenues</b>	<b>216,116</b>	<b>263,819</b>	<b>266,244</b>	<b>270,381</b>
<b>Expenditures</b>				
Personal Services	197,821	243,024	245,449	249,586
Operating Expenses	18,295	20,795	20,795	20,795
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>216,116</b>	<b>263,819</b>	<b>266,244</b>	<b>270,381</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers address natural resource concerns	284	250	275
• Provide technical assistance to governmental agencies	165	125	150
• Technical assistance provided to agricultural customers	353	350	350

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
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	98%	97%	98%
• # of Applications	NA	NA	
• Average \$ Amount Awarded	NA	NA	

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Provide hands-on learning programs			
• Provide classroom and outdoor presentations/programs for students	354	317	350
• Provide learning experiences/programs for adults	170	100	100
Develop the Pitt County Environmental Education Center located on Contentnea Creek			
• Seek grants for additional Center components	3	2	2

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

The Fiscal Year 15-16 budget includes a \$36.5 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**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	35,826,287	36,326,287	38,501,520	37,326,287
<b>Total Revenues</b>	<b>35,826,287</b>	<b>36,326,287</b>	<b>38,501,520</b>	<b>37,326,287</b>
<b>Expenditures</b>				
Operating Expenses	35,076,287	35,576,287	37,751,520	36,576,287
Capital Outlay	750,000	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>35,826,287</b>	<b>36,326,287</b>	<b>38,501,520</b>	<b>37,326,287</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	5,170,326	5,320,326	5,798,319	5,495,326
<b>Total Revenues</b>	<b>5,170,326</b>	<b>5,320,326</b>	<b>5,798,319</b>	<b>5,495,326</b>
<b>Expenditures</b>				
Operating Expenses	5,095,326	5,245,326	5,474,319	5,420,326
Capital Outlay	75,000	75,000	324,000	75,000
<b>Total Expenditures</b>	<b>5,170,326</b>	<b>5,320,326</b>	<b>5,798,319</b>	<b>5,495,326</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

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

	<i><b>Principal</b></i>	<i><b>Interest</b></i>
GTP Grifton	21,756	869
COPS 2004	1,440,000	832,294
Energy Savings	259,137	22,744
COPS 2007	3,025,000	975,250
Jail 2007	870,000	108,600
LOBS 2009	1,430,000	1,186,900
Stokes/Pactolus Sewer	43,145	-
LOBS 2010 - Refunding	400,000	141,300
LOBS 2010 - Pitt Community College	900,000	715,594
Sadie Salter Project	350,147	337,507
Radio Project	550,000	74,003
Energy Savings Phase II	131,930	104,703
Chicod Sewer Project	98,650	35,514
North Carolina Eastern Region	99,000	-
LOBS 2015 - Refunding	1,325,000	1,632,801
Commission Fees	-	20,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 10,943,765</b>	<b>\$ 6,188,079</b>

**BUDGET SUMMARY**

	<i><b>ACTUAL</b></i> <i><b>FY 2013-14</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2014-15</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2015-16</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2015-16</b></i>
<b>Revenues</b>				
General Fund Appropriation	10,669,215	10,881,127	10,943,765	10,943,765
<b>Total Revenues</b>	<b>10,669,215</b>	<b>10,881,127</b>	<b>10,943,765</b>	<b>10,943,765</b>
<b>Expenditures</b>				
Operating Expenses	10,669,215	10,881,127	10,943,765	10,943,765
<b>Total Expenditures</b>	<b>10,669,215</b>	<b>10,881,127</b>	<b>10,943,765</b>	<b>10,943,765</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**DEBT SERVICE - INTEREST &  
COMMISSIONS**

309110

**BUDGET SUMMARY**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>REQUEST FY 2015-16</b>	<b>ADOPTED FY 2015-16</b>
<b>Revenues</b>				
Intrafund Transfers	6,949,429	6,626,369	6,188,079	6,188,079
<b>Total Revenues</b>	<b>6,949,429</b>	<b>6,626,369</b>	<b>6,188,079</b>	<b>6,188,079</b>
<b>Expenditures</b>				
Operating Expenses	6,949,429	6,626,369	6,188,079	6,188,079
<b>Total Expenditures</b>	<b>6,949,429</b>	<b>6,626,369</b>	<b>6,188,079</b>	<b>6,188,079</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

To serve as a budgetary department to account for transfers from the General Fund to other County funds.

**SERVICE DESCRIPTION**

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

General Fund appropriations to other Funds include:

Law Enforcement Officer's Fund	\$	290,128
Health Fund		4,516,264
Social Services Fund		9,214,909
Court Facilities Fund		44,189
Mental Health Fund		487,500
Debt Service Fund		5,626,327
Workers Compensation Fund		650,000
Pitt Area Transit System Fund		28,072
Employee Medical Insurance Fund		800,000
Retiree Medical Insurance Fund		1,265,480
<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b>22,922,869</b>

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	19,205,471	21,887,462	22,295,456	22,922,869
<b>Total Revenues</b>	<b>19,205,471</b>	<b>21,887,462</b>	<b>22,295,456</b>	<b>22,922,869</b>
<b>Expenditures</b>				
Operating Expenses	19,205,471	21,887,462	22,295,456	22,922,869
<b>Total Expenditures</b>	<b>19,205,471</b>	<b>21,887,462</b>	<b>22,295,456</b>	<b>22,922,869</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

To serve as a budgetary department for contingency funds appropriated.

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	0	350,500	252,487	276,322
<b>Total Revenues</b>	<b>0</b>	<b>350,500</b>	<b>252,487</b>	<b>276,322</b>
<b>Expenditures</b>				
Operating Expenses	0	350,500	252,487	276,322
<b>Total Expenditures</b>	<b>0</b>	<b>350,500</b>	<b>252,487</b>	<b>276,322</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

## ***SPECIAL REVENUE FUNDS***

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

Special Revenue Funds of the County include:

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



**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	20,000
JCPC Juvenile Restitution	95,434
JCPC Juvenile Crime Prevention	34,389
JCPC Teen Court	28,089
JCPC Rise & Shine	73,000
JCPC Champions for Life	20,000
Safe Spaces	19,119
NC DHHS Triple P	216,325
BCCCP Lite	25,000
<b>TOTAL STATE GRANTS</b>	<b>\$ 589,928</b>

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
General Funds	79,503	0	0	0
Grant Funds	2,709,341	329,484	260,444	589,928
<b>Total Revenues</b>	<b>2,788,844</b>	<b>329,484</b>	<b>260,444</b>	<b>589,928</b>
<b>Expenditures</b>				
Personal Services	807,906	60,833	76,773	139,456
Operating Expenses	1,803,164	268,651	183,671	450,472
Capital Outlay	66,104	0	0	0
<b>Total Expenditures</b>	<b>2,677,174</b>	<b>329,484</b>	<b>260,444</b>	<b>589,928</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.50	3.00	3.00	2.00

**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.
- Updates to Billing and Scheduling software made to satisfy NC Dept of Transportation and FTA reporting requirements

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	924,156	1,066,779	802,151	805,751
<b>Total Revenues</b>	<b>924,156</b>	<b>1,066,779</b>	<b>802,151</b>	<b>805,751</b>
<b>Expenditures</b>				
Personal Services	586,777	633,257	532,751	539,889
Operating Expenses	243,993	262,222	269,400	265,862
Capital Outlay	93,386	171,300	0	0
<b>Total Expenditures</b>	<b>924,156</b>	<b>1,066,779</b>	<b>802,151</b>	<b>805,751</b>
<b>Staffing</b>				
Full Time Equivalent Positions	14.00	14.00	10.00	10.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To operate the most cost effective transportation service			
<ul style="list-style-type: none"> <li>• Achieve a total of 50,000 trips</li> </ul>	39,035	37,641	50,000
Educate ADA clients on accessing public transportation			
<ul style="list-style-type: none"> <li>• Provide six educational sessions on availability of service and how to access service</li> </ul>	NA	NA	6
<ul style="list-style-type: none"> <li>• Achieve 10% of first time passengers</li> </ul>	NA	NA	10%

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To have zero lost time due to accidents or workman's comp			
<ul style="list-style-type: none"> <li>• Zero Lost Time Accidents</li> </ul>	0	0	0



**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**

- Five companies announced over 500 jobs and over \$160 million in new investment in Pitt County including a major expansion at Patheon and new companies such as Purilum.
- Recognized DSM Dyneema as the Pitt County Industry of the Year at the annual Existing Industries Appreciation event.
- Continue to partner with Wilson County to enhance our pharmaceutical cluster and commissioned a study to analyze our current pharma cluster and its future needs.
- Adopted a new logo.
- Support was given for GoldenLeaf grant for the Pharmaceutical Training Center of Excellence, resulting in an award to ECU and PCC for \$1.75 million.
- Created an entrepreneurial support network called VINES and will continue to move this initiative forward.
- Began the process of designing and building a new shell building in Indigreen Corporate Park.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Ad Valorem Taxes	789,507	802,105	813,942	817,931
Intergovernmental	510,885	184,000	0	0
Investment Earnings				
Miscellaneous	2,235,051	179,700	200,818	200,818
Fund Balance	0	82,226	280,378	2,079,865
<b>Total Revenues</b>	<b>3,535,443</b>	<b>1,248,031</b>	<b>1,295,138</b>	<b>3,098,614</b>
<b>Expenditures</b>				
Personal Services	369,871	388,087	376,161	381,077
Operating Expenses	1,008,757	859,944	918,977	2,717,537
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,378,627</b>	<b>1,248,031</b>	<b>1,295,138</b>	<b>3,098,614</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	4.00	4.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To advance economic development opportunities for Pitt County.

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** Increase the tax base of Pitt County.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Secure new primary investment			
• Prospect contacts	146	214	200
• Web site visits	52,457	91,025	45,000
• Increase occupancy percentage at Technology Enterprise Center	82%	75%	80%
• Announced investment by new industry	\$37.4 M	\$1.4 M	\$10 M
Encourage new investment by existing industry			
• Announced investment by existing industry	\$1.6 M	\$160.9M	\$10 M
• Existing industry contacts by staff	182	208	250
• For every \$1 invested in Industrial Development, Pitt County receives \$X	NA	NA	NA

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Secure jobs from new primary investment			
• Announced jobs created by new industry	110	-	100
Secure jobs from existing industry expansions			
• Announced jobs created by existing industry	40	488	100
Sustain and increase overall job growth			
• Total Pitt County employment (ESC data)	72,745	73,936	73,936
• Pitt County Employment Rate	NA	NA	NA

**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 the Bethel and Grifton Fire Department's with their ISO inspections.
- Fire Marshal is assisting the Fire Association with the creation of departmental standardized operational policies for ISO compliance.

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,251,967	2,125,541	2,195,128	2,195,128
<b>Total Revenues</b>	<b>2,251,967</b>	<b>2,125,541</b>	<b>2,195,128</b>	<b>2,195,128</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	2,245,668	2,125,541	2,195,128	2,195,128
Capital Outlay				
<b>Total Expenditures</b>	<b>2,245,668</b>	<b>2,125,541</b>	<b>2,195,128</b>	<b>2,195,128</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**COUNTYWIDE GOAL(S) SUPPORTED**

- To promote community safety through enhanced emergency service programs.

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Percentage of revolving fire inspections completed in the quarter they are scheduled.			
<ul style="list-style-type: none"> <li>% of inspections completed</li> </ul>	N/A	N/A	75%
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.			
<ul style="list-style-type: none"> <li>% of inspections completed</li> </ul>	N/A	N/A	75%
To monitor and report the combined average total response time for all county fire departments.			
<ul style="list-style-type: none"> <li>Pitt County Fire Departments</li> </ul>	N/A	N/A	10:00 mins.

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

The Emergency Medical Services (EMS) division of the Emergency Management office continues to work with the Pitt County EMS Oversight Committee that handles oversight of the eight County nonprofit EMS providers and two county-operated EMS squads. The County provides in-house billing and collections for the EMS transports for the non-profit providers through the Financial Services Office.

**MAJOR ACCOMPLISHMENTS**

- Continuation of fleet management program with the purchase of a new ambulance for Bethel EMS and remount ambulance for Grifton EMS.
- Replacement of the entire cache of aging Toughbook computers used for transport documentation.
- Coverage provided for ECU football events and local high school football events this past fall.
- Participation in outreach and public education events through the Fall Prevention Coalition and partnership with Safe Communities Coalition.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Ad Valorem Taxes	2,797,638	2,670,043	2,706,672	2,736,206
Sales & Services	1,829,105	2,400,000	2,400,000	2,400,000
Miscellaneous	19,392	0	0	0
Fund Balance Appropriated	0	224,088	195,869	189,236
<b>Total Revenues</b>	<b>4,646,135</b>	<b>5,294,131</b>	<b>5,302,541</b>	<b>5,325,442</b>
<b>Expenditures</b>				
Personal Services	1,070,839	1,102,375	1,095,469	1,118,370
Operating Expenses	3,903,566	3,841,756	3,857,072	3,857,072
Capital Outlay	311,222	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>5,285,626</b>	<b>5,294,131</b>	<b>5,302,541</b>	<b>5,325,442</b>
<b>Staffing</b>				
Full Time Equivalent Positions	17.00	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.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Monitor and evaluate the combined average total response times for all county EMS squads on a quarterly basis			
• Ayden	9:55	8:50	10:00
• Bell Arthur	11:00	9:56	10:00
• Bethel	12:11	11:44	10:00
• Eastern Pines	10:49	10:44	10:00
• Falkland	11:55	11:56	10:00
• Farmville	9:23	8:14	10:00
• Fountain	10:12	10:15	10:00
• Grifton	7:54	7:42	10:00
• Pactolus	14:09	12:28	10:00
• Winterville	9:22	8:55	10:00
To determine operational dollars per dispatch for all county EMS squads.			
• Ayden	\$221	\$238	\$700
• Bell Arthur	\$556	\$529	\$700
• Bethel	\$445	\$454	\$700
• Eastern Pines	\$264	\$266	\$700
• Falkland	\$452	\$449	\$700
• Fountain	\$1,010	\$1,131	\$700
• Grifton	\$403	\$431	\$700
• Pactolus	\$629	\$518	\$700
• Winterville	\$238	\$247	\$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

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
E-911 Comb	594,248	594,248	594,248	503,405
Investment Earnings	2,864	0	0	0
Fund Balance Appropriated	0	39,816	5,942	88,523
Miscellaneous				
<b>Total Revenues</b>	<b>597,112</b>	<b>634,064</b>	<b>600,190</b>	<b>591,928</b>
<b>Expenditures</b>				
Personal Services	59,409	61,258	71,103	62,841
Operating Expenses	387,795	572,806	529,087	529,087
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>447,204</b>	<b>634,064</b>	<b>600,190</b>	<b>591,928</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Miscellaneous	346,941	510,306	472,087	472,087
<b>Total Revenues</b>	<b>346,941</b>	<b>510,306</b>	<b>472,087</b>	<b>472,087</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	346,941	510,306	472,087	472,087
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>346,941</b>	<b>510,306</b>	<b>472,087</b>	<b>472,087</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

The Emergency Telephone System budget is budgeted in two different funds each year, the general fund and the emergency telephone system fund. The piece funded by this fund is reimbursed by the NC 911 Board.

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 196 addresses for new subdivision lots, manufactured home park spaces, and new home and business sites.
- Inspection of one ESAVE area of 446 addressable structures for E-911 Addressing Ordinance compliance.
- Conducted municipal ESAVE assistance for Bethel, Simpson, and Falkland (1,233 total addressable structures).

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Miscellaneous	100,262	123,758	128,103	119,841
<b>Total Revenues</b>	<b>100,262</b>	<b>123,758</b>	<b>128,103</b>	<b>119,841</b>
<b>Expenditures</b>				
Personal Services	59,409	61,258	71,103	62,841
Operating Expenses	40,854	62,500	57,000	57,000
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>100,262</b>	<b>123,758</b>	<b>128,103</b>	<b>119,841</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.75	0.75	0.75



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

The only Enterprise Fund for the County is:

- Solid Waste & Recycling Fund



**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 40,585 tons of material.
- Operated the C&D recycling pad and reduced the amount of C&D sent to the landfill by 10%.
- Recycled over 4,219 tons of shingles saving the County \$120,000 in tipping fees and provided \$126,500 in revenue.
- Big Sweep event where 2180 lbs of garbage was collected along the Tar River.
- Held a shred event for the public.
- Increased revenues by \$25,000 per year working with Carolina Coastal Railway to transload agricultural lime.
- Purchase a new software program for the scales.

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Intergovernmental	68,306	0	0	0
User Charges	7,681,781	7,858,840	8,099,518	8,118,153
Investment Earnings	20,980	0	0	0
Other	1,233,469	747,500	791,500	791,500
Fund Balance	0	0	0	0
<b>Total Revenues</b>	<b>9,004,536</b>	<b>8,606,340</b>	<b>8,891,018</b>	<b>8,909,653</b>
<b>Expenditures</b>				
Personal Services	1,243,629	1,346,546	1,387,998	1,406,633
Operating Expenses	7,448,110	6,834,794	7,033,020	7,033,020
Capital Outlay	378,426	425,000	470,000	470,000
<b>Total Expenditures</b>	<b>9,070,165</b>	<b>8,606,340</b>	<b>8,891,018</b>	<b>8,909,653</b>
<b>Staffing</b>				
Full Time Equivalent Positions	21.25	22.25	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.

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	44,980	53,883	41,000
• Lbs. of recycled material per capita	NA	NA	480
• Hours of public relations education	50	50	25
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	.98	1.01	.95
• Transportation & disposal fee	\$32.00	\$32.00	\$33.66
• Tipping Fee - Municipal Solid Waste	\$45.00	\$45.00	\$45.00
• Tipping Fee - Construction & Demolition	NA	NA	\$40.00
• Annual household fee	\$71.00	\$71.00	\$71.00
• Tons of garbage processed	177,120	172,589	170,000

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum number of OSHA training sessions	NA	NA	10
Employ sound business practices			
• Accounts receivable collection rate	100%	99%	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***

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

Internal Service Funds for Pitt County include:

- Garage Fund
- Employee Medical Insurance Fund
- Retiree Medical Insurance Fund
- Worker's Compensation Fund



**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**MAJOR ACCOMPLISHMENTS**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
User Charges	909,733	1,123,575	965,575	965,575
<b>Total Revenues</b>	<b>909,733</b>	<b>1,123,575</b>	<b>965,575</b>	<b>965,575</b>
<b>Expenditures</b>				
Operating Expenses	911,763	1,123,575	965,575	965,575
<b>Total Expenditures</b>	<b>911,763</b>	<b>1,123,575</b>	<b>965,575</b>	<b>965,575</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.50	0.00	0.00	0.00



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

<b>Objective</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>
<b>Performance Indicators</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Assess status of County fleet			
• Number of fleet vehicles	<320	<320	<320
• Average age of fleet	<10	<10	<15
To perform vehicle maintenance more efficiently and cost effectively			
• Average cost for preventive maintenance	\$35	\$35	\$40
• Average down time for servicing	1 day	1 day	3 days

**DEPARTMENT MISSION**

To provide medical insurance coverage and a dental and vision reimbursement plan for employees of Pitt County government.

**SERVICE DESCRIPTION**

This internal service fund accounts for employee and family medical insurance. The county is self-insured for this program unlike private industry which purchases insurance policies for medical coverage. To provide for unusually large losses, the County purchases stop loss insurance coverage to protect itself against losses beyond \$50,000 per claim or incident. The County funds full coverage for the individual employee and retirees, and the employee is responsible for the additional cost of family coverage, if elected. The County also funds a dental and vision reimbursement plan for employees and dependents covered under the medical insurance program.

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

**BUDGET SUMMARY**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
User Charges	476,051	406,624	0	486,560
Investment Earnings	7,785	4,550	0	3,000
Transfers	8,186,862	8,668,656	0	9,294,119
Fund Balance	0	708,679	0	487,812
<b>Total Revenues</b>	<b>8,670,698</b>	<b>9,788,509</b>	<b>0</b>	<b>10,271,491</b>
<b>Expenditures</b>				
Personal Services	174,966	157,680	0	160,000
Operating Expenses	9,259,499	9,630,829	0	10,111,491
<b>Total Expenditures</b>	<b>9,434,465</b>	<b>9,788,509</b>	<b>0</b>	<b>10,271,491</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Fund Appropriation	1,010,251	1,121,385	1,240,006	1,265,480
Transfer	29,996	0	0	40,140
<b>Total Revenues</b>	<b>1,040,247</b>	<b>1,121,385</b>	<b>1,240,006</b>	<b>1,305,620</b>
<b>Expenditures</b>				
Operating Expenses	1,081,045	1,121,385	1,240,006	1,305,620
<b>Total Expenditures</b>	<b>1,081,045</b>	<b>1,121,385</b>	<b>1,240,006</b>	<b>1,305,620</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

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

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Investment Earnings	1,070	0	0	0
General Funds	595,826	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
<b>Total Revenues</b>	<b>623,596</b>	<b>676,700</b>	<b>676,700</b>	<b>676,700</b>
<b>Expenditures</b>				
Personal Services	636,214	676,700	676,700	676,700
<b>Total Expenditures</b>	<b>636,214</b>	<b>676,700</b>	<b>676,700</b>	<b>676,700</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***FIDUCIARY FUNDS***

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

The only Fiduciary Fund for the County is:

- Law Enforcement Officers Fund



**DEPARTMENT MISSION**

To provide adequate retirement benefits for sworn law enforcement officers.

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
General Funds	241,560	275,335	290,128	290,128
<b>Total Revenues</b>	<b>241,560</b>	<b>275,335</b>	<b>290,128</b>	<b>290,128</b>
<b>Expenditures</b>				
Personal Services	239,927	244,335	259,128	259,128
Operating Expenses	0	31,000	31,000	31,000
<b>Total Expenditures</b>	<b>239,927</b>	<b>275,335</b>	<b>290,128</b>	<b>290,128</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





# ***CAPITAL PROJECT FUNDS***

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Capital Project Funds are used to account for the acquisition and construction of major capital facilities.

Funds included in the budgeting process for 2015-16 include:

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



**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**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>
<b>Revenues</b>				
Intergovernmental	6,633,035	6,591,473	6,420,113	6,420,113
<b>Total Revenues</b>	<b>6,633,035</b>	<b>6,591,473</b>	<b>6,420,113</b>	<b>6,420,113</b>
<b>Expenditures</b>				
Operating Expenses	6,360,204	6,591,473	6,420,113	6,420,113
<b>Total Expenditures</b>	<b>6,360,204</b>	<b>6,591,473</b>	<b>6,420,113</b>	<b>6,420,113</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

# 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

	<i><b>ACTUAL</b></i> <i><b>FY 2013-14</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2014-15</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2015-16</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2015-16</b></i>
<i><b>Revenues</b></i>				
Intergovernmental	3,935,595	3,605,000	3,605,000	3,605,000
Fund Balance	0	1,940,835	1,861,812	1,861,812
<i><b>Total Revenues</b></i>	<i><b>3,935,595</b></i>	<i><b>5,545,835</b></i>	<i><b>5,466,812</b></i>	<i><b>5,466,812</b></i>
<i><b>Expenditures</b></i>				
Operating Expenses	5,371,016	5,545,835	5,466,812	5,466,812
<i><b>Total Expenditures</b></i>	<i><b>5,371,016</b></i>	<i><b>5,545,835</b></i>	<i><b>5,466,812</b></i>	<i><b>5,466,812</b></i>
<i><b>Staffing</b></i>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**PITT COUNTY SCHOOLS  
IMPROVEMENT PROJECTS**

**518000**

**DEPARTMENT MISSION**

To serve as an accounting function for school improvement projects.

**SERVICE DESCRIPTION**

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

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2013-14</b>	<b>BUDGET</b> <b>FY 2014-15</b>	<b>REQUEST</b> <b>FY 2015-16</b>	<b>ADOPTED</b> <b>FY 2015-16</b>
<b>Revenues</b>				
Fund Transfer Schools	401,023	750,000	750,000	750,000
<b>Total Revenues</b>	<b>401,023</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Capital Outlay	400,284	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>400,284</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





## OVERVIEW

The Pitt County Capital Improvement Plan (CIP) is a multi-year plan that identifies the major capital needs of the County for the current year and the next nine years. The current year of the Plan includes two separate lists, one being “Recommended Projects” list and the other being “Requests – Not Recommended Projects” list. Capital projects are established by individual budget ordinance, therefore, inclusion in the forecasted plan does not initiate the project until the individual ordinance is adopted for official funding. Projects that have been identified but not approved or funded are carried on the “Requested – Not Recommended” page. Both lists are reviewed annually to determine appropriate movement between the two.

## PROCESS

The Capital Improvement Plan is a continual process that begins with the assessment of community needs presented within departmental requests (December). All project requests are included in the plan in order to identify all current and future capital project needs. Funding decisions are made by the Management Team (early January), which reviews all requests before meeting with the Commissioners. The team consists of the County Manager, Deputy County Manager – Chief Financial Officer, Deputy County Manager – Chief Information Officer, and County Attorney. The team’s recommended plan is discussed with the Board of County Commissioners during a CIP & Budget Planning Workshop (late January). The plan is submitted to the Board of County Commissioners for inclusion in the annual operating budget.





# ***CAPITAL IMPROVEMENT PLAN***

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At the January 29, 2015 Capital Improvement Plan (CIP) & Budget Planning Workshop a recommendation was made by the County Manager to add to the current language of the County's current Reserve Policy. The addition concluded that at the end of each fiscal year, the available General Fund fund balance will be evaluated and any available in excess of the board's 20% range will be considered for one-time expenses. Though this change was not adopted as a permanent change, the commissioners felt that the practice may be acceptable for the 2015-16 fiscal year. Once the County's final audit is complete for the 2014-15 fiscal year, the staff, County Manager, Management Team and the Commissioners will meet to discuss the possibility of covering a portion of recommended projects with excess General Fund fund balance.

Pitt County has many pressing needs for capital improvements. Projects included in the CIP and those on the Requested – Not Recommended 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 THE CAPITAL IMPROVEMENT PLAN***

The annual operating budget must provide funding to adequately meet the anticipated needs, obligations and commitments of the County. In addition, the operating budget must provide financing, staffing, operational, and maintenance funding for new facilities built or acquired as part of the CIP.

Each project is examined in depth to determine the most appropriate financing vehicle. Debt financing can include general obligation bonds, certificates of participation, limited obligation bonds, and installment financing. Among considerations are flexibility to meet project needs, timing, tax equity, and lowest interest cost.

# CAPITAL IMPROVEMENT PLAN



## PITT COUNTY CAPITAL IMPROVEMENT PLAN

Estimates for Fiscal Year 2015-16 through Fiscal Year 2024-25

### RECOMMENDED PROJECTS

			YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
PROJECT	Funding Source	FY 14-15 Approved	FY 15-16 Approved	FY 16-17 Requested	FY 17-18 Requested	FY 18-19 Requested	FY 19-20 Requested	Future Years'
General Government								
Annual Vehicle Replacement	BL	615,000	-	615,000	615,000	TBD	615,000	1,845,000
Buildings & Grounds - Replacement Chiller	C	-	-	100,000	-	-	-	-
County Office Building Improvements	FB-GF	-	-	1,000,000	-	-	-	-
Elections Voting Equipment Replacement	FB-GF	-	310,000	-	-	-	-	-
Public Safety								
911 CAD Software	C/O	-	600,000	-	-	-	-	-
Animal Shelter Expansion	BL	-	1,500,000	-	-	-	-	-
Detention Center - Digital Camera System	FB-GF	-	120,000	-	-	-	-	-
EMS Capital Replacements	C	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Emergency Management - Radio/Paging Upgrades	BL/B	-	4,500,000	-	-	-	-	-
Sheriff - Law Enforcement Center	B	-	-	-	2,100,000	-	-	-
Sheriff - In-Car Camera Project	FB-GF	-	-	350,000	-	-	-	-
Economic & Physical Development								
Farmers Market Expansion	FB-GF	-	110,000	-	-	-	-	-
Human Services								
Document Management Software	BL/C	-	921,323	-	-	-	-	-
Education								
Pitt County Schools - Recurring Projects	C	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
Pitt Community College - Recurring Projects	C	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Pitt County Schools - Future Projects*	B	-	25,000,000	3,531,935	3,531,935	3,531,935	3,531,935	TBD
Pitt Community College - Future Projects*	B/G	-	24,400,000	13,534,175	12,906,800	5,212,400	5,212,400	49,330,000
Cultural & Recreational								
Sheppard Library Bookmobile Replacement	C	-	50,000	50,000	-	-	-	-
Environmental Protection								
Replacement of Old Compactor	FB-SW	-	-	850,000	-	-	-	-
Construction & Demolition Recycling System	FB-SW	-	700,000					
ANNUAL TOTALS		1,790,000	59,386,323	21,206,110	20,328,735	9,919,335	10,534,335	57,050,000

\*Projects related to Education are approved as their designated boards approve them.

B = Bonds BL = Bank Loan C = Current Funding FB-SW = Solid Waste Fund Balance FB-GF = General Fund Fund Balance G = Grant  
O = Other Funding Source SB = State Bond Funds TBD = To Be Determined



## **PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2015-16**

### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2015-16. The projects that are recommended are considered priority projects for the county and may be funded by bonds, bank loan, current funding, general fund fund balance, or grants.

Bonds may include Certificates of Participation (COPs), Limited Obligation Bonds (LOBs), or General Obligation Bonds (GO Bonds).

Bank loans are typically taken out with local banks.

Current funding is the available cash within the operating budget.

General fund fund balance is the available savings within the general fund.

Grants are funds that are provided from another source.

## CAPITAL IMPROVEMENT PROJECTS

**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 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	310,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	310,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other							
Fund Balance	-	310,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	310,000	-	-	-	-	-

### Operating Budget Impact:

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** 911 Communications

**Project Title:** CAD Software

**Project Description:** The current 911 Computer Aided Dispatch (CAD) is in need of being upgraded. Pitt County MIS developed the current CAD which has been used since the implementation date of 2005. 911 worked with MIS over the years to accomplish minor upgrades to the CAD. The CAD now requires major enhancements to accommodate significant advancements in technology. In discussions with MIS, we believe the 911 Communications Center will be best served to purchase a vendor CAD rather than MIS developing a new one. While there are many reasons for this recommendation, a main driver is the rate of technology change outpaces the County's ability to respond with current staffing to develop, implement and maintain a new in-house CAD.

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	600,000	-	-	-	-	-
<b>TOTAL COST</b>	-	600,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	-	600,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	600,000	-	-	-	-	-

### Operating Budget Impact:

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Animal Services

**Project Title:** Animal Shelter Expansion

**Project Description:** (Include Location, History & Justification)  
 Proposed expansion for the Animal Shelter Facility. Current facility is at maximum capacity.  
 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 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	1,500,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	1,500,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	1,500,000	-	-	-	-	-
Grants/Other							
Fund Balance							
<b>TOTAL FUNDING</b>	-	1,500,000	-	-	-	-	-

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff - Detention Center

**Project Title:** Digital Camera System

**Project Description:** (Include Location, History & Justification) Install a camera recording system for the Detention Center that would record visual and audio surveillance in all areas of the Detention Center. Presently, the Detention Center has 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.

Exclusive of 192 bed addition.

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	120,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	120,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other							
Fund Balance	-	120,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	120,000	-	-	-	-	-

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** 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 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Other							
<b>TOTAL COST</b>	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
<b>TOTAL FUNDING</b>	350,000	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.)

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

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



## CAPITAL IMPROVEMENT PROJECTS

**Department:** 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.

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	2,250,000	-	-	-	-	-
Equipment	-	2,250,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	4,500,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	-	-	-	-	-
Fees/Permits							
Debt	-	4,500,000	-	-	-	-	-
Grants/Other							
Fund Balance							
<b>TOTAL FUNDING</b>	-	4,500,000	-	-	-	-	-

### Operating Budget Impact:

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** 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 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	110,000	-	-	-	-	-
<b>TOTAL COST</b>	-	110,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	-	-	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
Fund Balance	-	110,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	110,000	-	-	-	-	-

**Operating Budget Impact:** If expanded, could potentially bring in more revenues due to more vendor space.  
(Anticipated annual savings & expenses by type and in \$s, # of new personnel required, etc.)

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Social Services

**Project Title:** Document Management Software

**Project Description:** The purchase and implementation of this case management and document management computer system will support the Adult Services and Child Protective Services divisions operations.  
(Include Location, History & Justification)

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	-	921,323	-	-	-	-	-
<b>TOTAL COST</b>	-	921,323	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	921,323	-	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	921,323	-	-	-	-	-

**Operating Budget Impact:** Maintenance fees will be budgeted each year to support this system.  
(Anticipated annual savings &/or expenses by type and in \$\$, # of new personnel required, etc.)

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt County Board of Education

**Project Title:** Current Annual Projects

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

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
<b>TOTAL COST</b>	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
<b>FUNDING SOURCES</b>							
General Fund	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Pitt Community College

**Project Title:** Current Annual Projects

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

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment							
Other	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<b>TOTAL COST</b>	75,000	75,000	75,000	75,000	75,000	75,000	375,000
<b>FUNDING SOURCES</b>							
General Fund	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	75,000	75,000	75,000	75,000	75,000	75,000	375,000

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** 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 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction							
Equipment	-	50,000	50,000	-	-	-	-
Other							
<b>TOTAL COST</b>	-	50,000	50,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund	-	50,000	50,000	-	-	-	-
Fees/Permits							
Debt							
Grants/Other							
<b>TOTAL FUNDING</b>	-	50,000	50,000	-	-	-	-

### Operating Budget Impact:

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Project Title:** Construction & Demolition Recycling System

**Project Description:** Purchase and operate a Construction & Demolition (C&D) recycling system. This system is very similar to ECVC recycling operations. The difference is the materials going through the system. ECVC system accepts comingle materials (cans, bottles, paper plastics ). The C&D recycling system will process wood, sheetrock, metals, cardboard and other construction type debris. Funds to pay for this project will come from Solid Waste Fund Balance.

(Include Location, History & Justification)

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Approved Plan	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	200,000	-	-	-	-	-
Equipment	-	500,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	700,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt							
Grants/Other							
Fund Balance	-	700,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	700,000	-	-	-	-	-

### Operating Budget Impact:

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

With the installation of a Construction and Demolition recycling system, Pitt County will be able to increase its recycling efforts which will reduce the tipping fees currently paid to the landfills.

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

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

# CAPITAL IMPROVEMENT PLAN



## PITT COUNTY CAPITAL IMPROVEMENT PLAN

Estimates for Fiscal Year 2015-16 through Fiscal Year 2024-25

### REQUESTED - NOT RECOMMENDED

			YR 1	YR 2	YR 3	YR 4	YR 5	YRS 6-10
	Funding	FY 14-15	FY 15-16 Req - Not Recommended	FY 16-17 Requested	FY 17-18 Requested	FY 18-19 Requested	FY 19-20 Requested	Future Years¹
PROJECT	Source	Approved						
<b>General Government</b>								
Buildings & Grounds - County Storage Building	-	-	300,000	-	-	-	-	-
County Administration Building & DSS Expansion	-	-	-	-	-	-	26,000,000	-
Tax Administration Building Consolidation	-	-	-	TBD	-	-	-	-
<b>Public Safety</b>								
Detention Center Mail/Visitation Center	-	-	500,000	-	-	-	-	-
Detention Center Bed Expansion	-	-	-	-	12,000,000	-	-	-
EMS Substation	-	-	-	-	500,000	-	-	-
EMS Backup 911 Center	-	-	2,500,000	-	-	-	-	-
<b>Economic &amp; Physical Development</b>								
Permitting - ENERGOV Software	-	-	444,307	-	-	-	-	-
<b>Human Services</b>								
Health Department Building Expansion	-	-	-	-	1,500,000	-	-	-
<b>Education</b>								
TBD								
<b>Cultural &amp; Recreational</b>								
Gymnasium in the Alice F. Keene Park	-	-	2,250,000	2,250,000	-	-	-	-
<b>Environmental Protection</b>								
Solid Waste New Office Building	-	-	650,000	-	-	-	-	-
<b>ANNUAL TOTALS</b>		-	<b>6,644,307</b>	<b>2,250,000</b>	<b>14,000,000</b>	<b>-</b>	<b>26,000,000</b>	<b>-</b>

B = Bonds BL = Bank Loan C = Current Funding FB-SW = Solid Waste Fund Balance FB-GF = General Fund Fund Balance G = Grant  
O = Other Funding Source SB = State Bond Funds TBD = To Be Determined





## **PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2015-16**

### **REQUESTED – NOT RECOMMENDED**

The following pages represent project descriptions for projects that have been requested but funding has not been identified at this time.

## 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 14-15 Approved Plan	FY 15-16 Requested - Not Recommended	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	300,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	300,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	300,000	-	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	300,000	-	-	-	-	-

**Operating Budget Impact:**

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Sheriff - Detention Center

**Project Title:** 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.

(Include Location, History & Justification)

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Requested - Not Recommended	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	500,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	500,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	500,000	-	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	500,000	-	-	-	-	-

**Operating Budget Impact:** No anticipated additional expenses for personnel.

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

**Priority:** 4TH (1st - xxth, with 1st being highest priority)

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** 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 14-15 Approved Plan	FY 15-16 Requested - Not Recommended	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	1,250,000	-	-	-	-	-
Equipment	-	1,250,000	-	-	-	-	-
Other							
<b>TOTAL COST</b>	-	2,500,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	2,000,000	-	-	-	-	-
Grants/Other	-	500,000	-	-	-	-	-
<b>TOTAL FUNDING</b>	-	2,500,000	-	-	-	-	-

### Operating Budget Impact:

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Permitting

**Project Title:** ENERGOV Software

**Project Description:**

(Include Location, History  
& Justification)

The purchase of ENERGOV by Tyler Technologies will provide improved permitting coordination & features, especially for mobile devices, for departments that currently utilize PASS permitting software. ENERGOV by Tyler Technologies is the favored product based on several items, including its seamless connection to MUNIS, inclusion of a module for Environmental Health's Food & Lodging activities, its workflow design and its selection by several local governments including the City of Greenville and Wake and Onslow counties.

**Cost Estimate/Funding Information:**

	FY 14-15 Approved Plan	FY 15-16 Requested - Not Recommended	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	300,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	300,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	300,000	-	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	300,000	-	-	-	-	-

**Operating Budget Impact:**

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

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

**Project Title:** Gymnasium in the Alice F. Keene Park

**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 14-15 Approved Plan	FY 15-16 Requested - Not Recommended	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	2,250,000	2,250,000	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	2,250,000	2,250,000	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	2,250,000	2,250,000	-	-	-	-
Grants/Other							
<b>TOTAL FUNDING</b>	-	2,250,000	2,250,000	-	-	-	-

### Operating Budget Impact:

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

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

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

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

## CAPITAL IMPROVEMENT PROJECTS

**Department:** Solid Waste & Recycling

**Project Title:** New Office Building

**Project Description:** Construct a new office building with a small meeting room to seat approximately 50 people. Meeting room could be used by other County departments as well as regional meetings for local and state agencies. Funds to pay for this project will come from the Solid Waste Fund Balance.  
(Include Location, History & Justification)

### Cost Estimate/Funding Information:

	FY 14-15 Approved Plan	FY 15-16 Requested - Not Recommended	FY 16-17 Planning Year	FY 17-18 Planning Year	FY 18-19 Planning Year	FY 19-20 Planning Year	Future Years' Projections
<b>PROJECT EXPENSES</b>							
Land							
Preliminary (A&E)							
Construction	-	650,000	-	-	-	-	-
Equipment							
Other							
<b>TOTAL COST</b>	-	650,000	-	-	-	-	-
<b>FUNDING SOURCES</b>							
General Fund							
Fees/Permits							
Debt	-	650,000	-	-	-	-	-
Grants/Other							
Fund Balance							
<b>TOTAL FUNDING</b>	-	650,000	-	-	-	-	-

### Operating Budget Impact:

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

**Priority:** 2nd (1st - xxth, with 1st being highest priority)

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

**Disbursement** - expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

**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.

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

**Interfund Accounts** - accounts that reflect transfers between funds.

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

**Objective** - something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

**Operating Budget** - a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

**Ordinance** - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

**PC** - Personal computer. Microcomputer. A computer that uses a microprocessor to handle information.

**PCC** - Pitt Community College. A comprehensive two-year college located on NC 11 South in Greenville.

**PCMH** - Pitt County Memorial Hospital. A 740-bed private, not-for-profit acute care hospital located in Greenville.

**PEP** - Partners for Effective Performance. Refers to Pitt County's evaluation process and performance measurement tool.

**Performance Indicators** - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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**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.

