



FISCAL YEAR 2025-2026 BUDGET

County Manager's Recommended Budget - May 5, 2025

THEME – SUNNY WITH A CHANCE OF CLOUDS



SUNNY WITH A CHANCE OF CLOUDS

FY 2025-26 BUDGET FORECAST

PITT COUNTY OUTLOOK

Ad Valorem Revenue Growth	
County – Wide Growth	
Interest Income	
Sales Tax	
Federal Impacts	

SUNNY WITH A CHANCE OF CLOUDS

REVENUE UPDATE

This years budget theme reflects a ***strong positive*** outlook for Pitt County – especially with better than expected ad valorem taxes and continued local growth.....

...***but*** as with any forecast, there is a chance for clouds on the horizon. ***Uncertainty*** around federal policy, interest rates and inflation could impact several other revenue sources. Balance remains essential.

SUNNY WITH A CHANCE OF CLOUDS

So while we celebrate a *bright fiscal outlook*, we are also recommending a cautious approach – holding most expenditures steady, investing strategically, and planning for continued *sunshine* by preparing for *potential shifts* in the weather.



OBJECTIVES

GUIDING OUR PATH THROUGH CHANGING CONDITIONS:

FORECAST GOALS

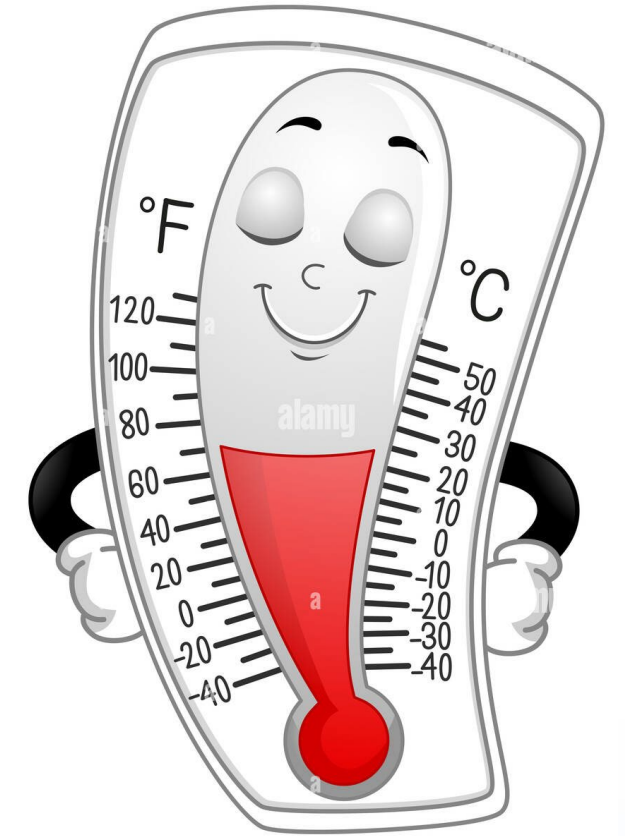
- Funding in Accordance with Board Priorities
 - *Clear skies ahead as we fund what matters most*
- Continued focus on Employee Recruitment & Retention
 - *A warm front of investment in our people-supporting salaries and cost of living increases*
- Meet Departmental Needs
 - *Forecast calls for strategic support – essential needs funded, other requests trimmed*
- Respect Budget Drivers
 - *Navigating pressure systems like inflation and revenue shifts*
- Achieve Balance
 - *Maintaining a steady climate – aligning resources and priorities for long-term sustainability while living within our means*



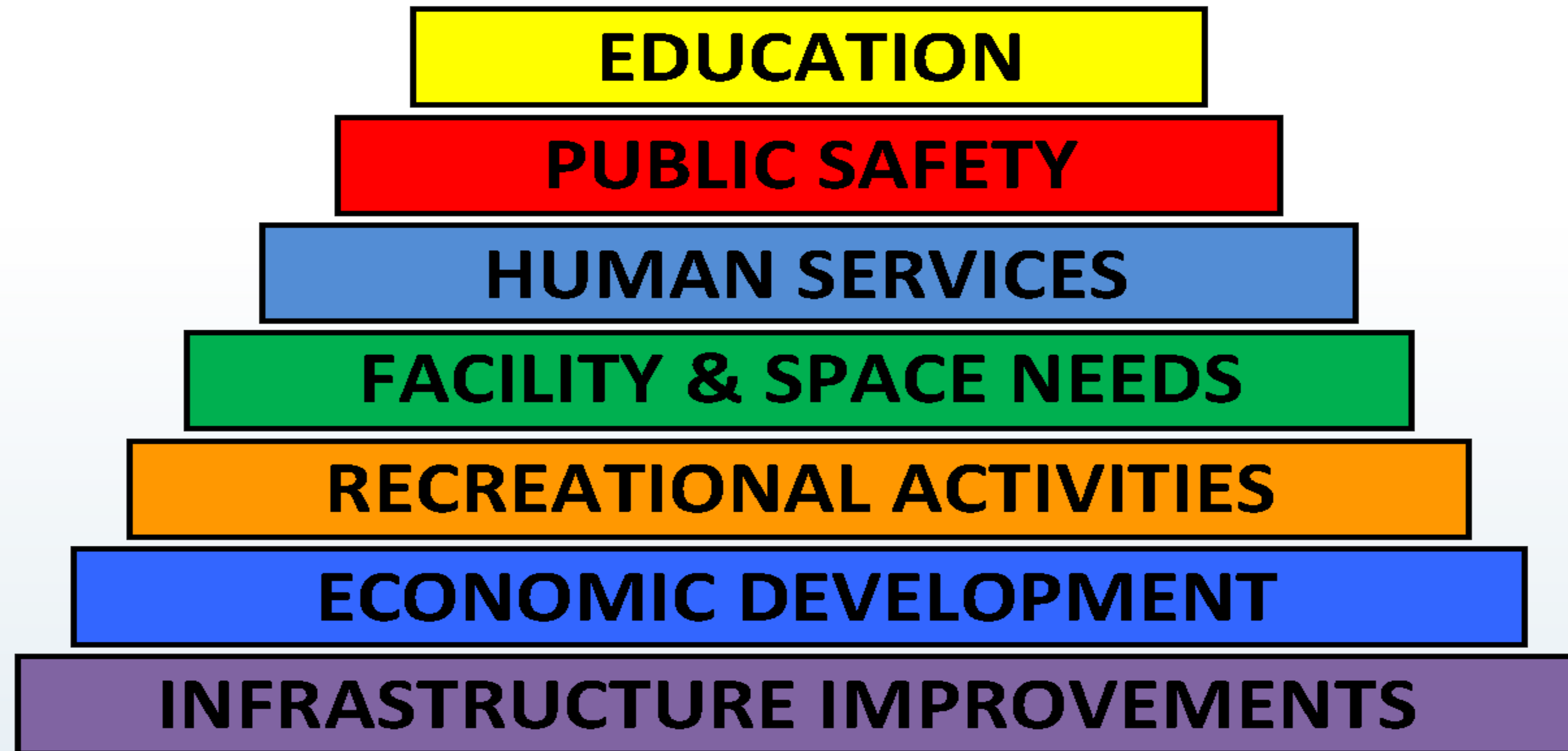
METHODOLOGY – FORECASTING WITH PRECISION

PREPARING FOR CLEAR SKIES, WATCHING FOR SHIFTS - Our Budget Approach

- **REVENUE FORECASTING:** *tracking historical weather patterns – projecting revenues using past data, current trends, and market indicators*
- **JUSTIFIED EXPENTIDURES:** *Only packing what's needed for the journey – spending allowed only when justified, with review of prior spending history and direct discussions with each department and funded agency*
- **LINE-BY LINE REVIEW:** *No detail overlooked – team-based review of every fund to ensure responsible, transparent budgeting*
- **COST EFFICIENCY:** *Running a tight ship through changing conditions – determining the lowest cost required to operate Pitt County Government efficiently and effectively in pursuit of its mission.*
- **REVENUE REQUIREMENTS:** *Only as much sun as needed – identifying the lowest possible tax rate necessary to generate the revenues that support those essential costs*



FY 2025-26 PRIORITIES



FY 2025-2026 BUDGET DRIVERS



- Non – Reappraisal Year
- Steady Growth in Revenues
- Inflationary Impacts Increasing Costs for the Same Level of Service
- Investment in County Facilities
- Investment to Retain Employees
- Investment in Education

REVENUE REVIEW

REVENUE FORECASTING

READING THE WEATHER AHEAD – Tracking patterns, watching the horizon (Our Forecasting Process)

- **LOOK BACK 3-5 YEARS:** *Studying past seasons – analyze prior year revenues to spot consistent patterns and anomalies considering the impact of reappraisal and the pandemic.*
- **DETERMINE HISTORICAL TRENDS:** *Identifying pressure systems – chart revenue performance over time to guide future projections.*
- **CONSIDER INFLUENCE OF MARKET FACTORS:** *Monitoring economic forecasts – account for inflation, interest rates, and broader fiscal conditions.*
- **CONSIDER SUBJECT MATTER EXPERTS:** *Tuning in to trusted meteorologists – incorporate insights from staff and outside experts to refine assumptions.*
- **PROJECT FUTURE REVENUE:** *Building the extended outlook – combine historical, market, and expert data to create a forward-looking, responsible revenue forecast.*



NOTABLE REVENUES



- Increased Ad Valorem Tax
- Increased EMS Transport fees



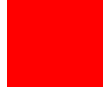








- Sales Tax forecasted conservatively



- Reduced Interest Earnings
- Reduced Federal Revenues




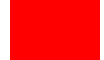









PROJECTED REVENUE – ALL FUNDS

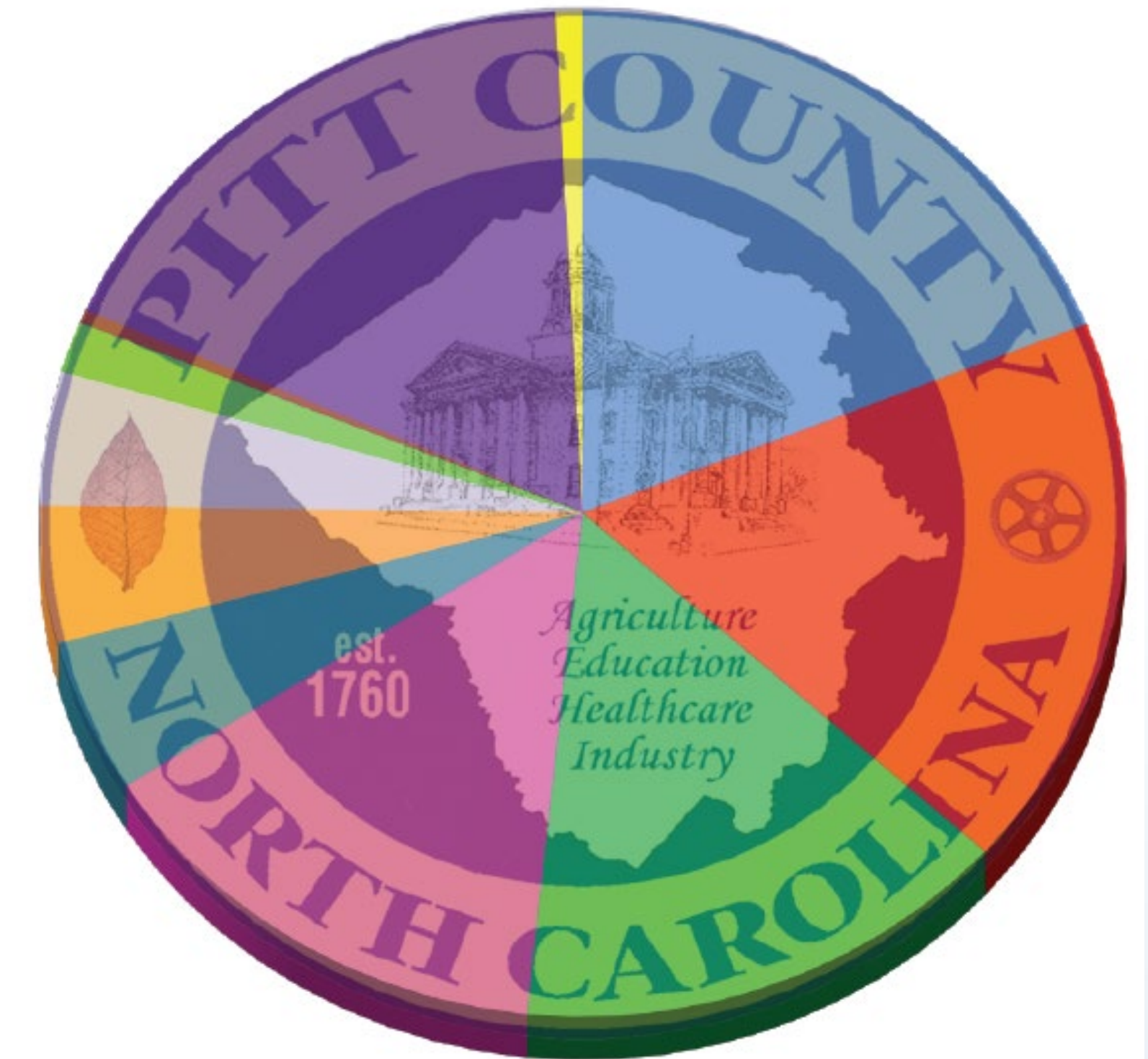
REVENUES	2025-2026	
	Amount	% of Total
Ad Valorem	\$220,872,444	60.53% 
Other Taxes	\$44,068,733	12.08% 
Intergovernmental	\$27,510,428	7.54% 
Permits & Fees	\$4,110,999	1.13% 
Sales & Services	\$30,034,564	8.23% 
Interest Earnings	\$3,504,807	0.96% 
Miscellaneous	\$15,651,068	4.29% 
Fund Balance Appropriated	\$19,170,749	5.25% 
Unduplicated Total	\$364,923,792	
Interfund Transfers	\$49,857,532	
TOTAL BUDGET	\$414,781,324	



EXPENDITURE REVIEW

EXPENDITURES – ALL FUNDS

EXPENDITURES	2025-2026	
	Amount	% of Total
Education	\$84,509,745	20.37% 
Public Safety	\$72,531,325	17.49% 
Human Services	\$59,579,652	14.36% 
General Government	\$56,728,452	13.68% 
Debt Service	\$17,568,016	4.24% 
Environmental Protection	\$19,335,455	4.66% 
Internal Service	\$16,973,927	4.09% 
Econ & Physical Development	\$11,419,049	2.75% 
Cultural & Recreational	\$2,193,737	0.53% 
Transportation	\$1,298,837	0.31% 
Other	\$72,643,129	17.51% 
TOTAL BUDGET	\$414,781,324	100%



RECOMMENDED BUDGET GENERAL FUND



FY 2024-25 Adopted Budget	\$234,135,776
FY 2025-26 Requests	\$275,529,668
Total Increased Requests	\$41,393,889
Reduction to Requested	\$30,100,265
FY 2025-26 Recommended Budget	\$245,429,403
Recommended Increased Requests	\$11,293,624 4.82%

RECRUITMENT & RETENTION

Investment in Employees

- Market Adjustment – **3%**
- Pay for Performance (Merit 1.2% - 2.4%)
- Retirement Contribution Increase
- No Health Insurance Premium Increase for Employees with Larger Subsidy by County to Sustain Fund
- 9 Additional Positions



BENEFITS CALCULATION RATES

		FY 24-25	FY25-26
Retirement	Local Government	13.64%	14.35%
	Law Enforcement	15.04%	16.10%
Retirement 401 (k)	Local Government	6.40%	6.75%
	Law Enforcement	5.00%	5.00%
Life Insurance	All Personnel	.178 per thousand per month based on salary	.178 per thousand per month based on salary
Hospitalization	All Personnel	\$8,520/year	\$9,180/year

EMPLOYEE BENEFITS

Continued Tier Level Option for Employee Participation Fee With No Increase

Hospitalization Insurance

Coverage Provided by the County:

Individual Policy	\$760.00 / month
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Participation Fee Paid by the Employee:

Individual Policy (EPFMP not qualified)	\$99.00 / month
Individual Policy (EPFMP qualified Level 1)	\$74.00 / month
Individual Policy (EPFMP qualified Level 2)	\$45.00 / month

Additional Coverage which Employees may Purchase:

Employee + One Child Policy	\$405.00 / month
Employee + Children Policy	\$490.00 / month
Employee + Spouse Policy	\$590.00 / month
Family Policy	\$710.00 / month

*EPFMP – Employee Participation Fee Minimization Program

NOTABLE EXPENDITURES

- New County Administration Building – Architectural and Design
- New Floodplain Software - Planning
- New EsiNet Software and Support – Sheriff's Office Communication Center
- New Fire Alarm System - Detention Center
- Microsoft 365 Implementation
- ExpressVote Ballot Marking Devices - Election
- Three New Ambulances
- EagleView Software - Tax Administration
- Capital Improvements and Submittal Funding – Education
- Heating/Cooling Emergency Shelter – Salvation Army

PROPOSED FEE CHANGES

RECOMMENDED FEE CHANGES

No Fee Changes Except:

Solid Waste



EDUCATION FUNDING

PITT COUNTY SCHOOLS

2024-2025 Original Budget		2025-26 Requested	2025-26 Recommended
Current Expense	\$51,292,265	\$61,945,422	\$54,308,714
Capital I, II & III	\$1,000,000	\$1,000,000	\$1,000,000
Rent	<u>\$340,000</u>	<u>\$340,000</u>	<u>\$340,000</u>
TOTAL	\$52,632,265	\$63,285,422	\$55,648,714
\$ Increase		\$10,653,157	\$3,016,449
% Increase		20.24%	5.73%

Pitt County Schools Local Fund Balance as of June 30, 2023 is \$5,115,632.

PITT COMMUNITY COLLEGE

2024-2025 Original Budget		2025-26 Requested	2025-26 Recommended
Current Expense	\$7,030,249	\$7,494,084	\$7,318,919
Capital	\$100,000	\$100,000	\$0
Total	\$7,130,249	\$7,594,084	\$7,318,919
\$ Increase		\$463,835	\$188,670
% Increase		6.51%	2.65%
One Time Capital	\$1,400,000	\$59,581,370	\$4,225,000*

Pitt Community College Local Fund Balance as of June 30, 2024 is \$1,590,895.

*Fire Alarm Upgrades \$1,950,000; Goess Center Renovation \$625,000; Welding Building Equipment \$1,000,000;
Williams Building Lab Ventilation Fan Renovation \$650,000

HUMAN SERVICES

HUMAN SERVICES

Human Services	FY 2026	% Increase
Public Health	\$16,121,986	1.89%
Social Services	\$40,852,456	-2.38% ⁺
Other Human Services	\$2,891,469	1.96%
TOTAL	\$59,579,652	0.79%

+ Revenues reduced due to vacant positions





PUBLIC SAFETY

PUBLIC SAFETY



PUBLIC SAFETY	FY2026	% INCREASE
Sherriff's Office*	\$45,715,599	-3.00%+
EMS Fund	\$11,663,813	7.04%
Other Public Safety**	\$15,151,913	18.79%
TOTAL PUBLIC SAFETY	\$72,531,325	2.47%

* Includes Sherriff's Office, Detention Center, Jail Health, Jail Inmate Coordinator and School Security

+ Reflects removal of one-time expenditures for Sheriff's Admin Building

** Includes Emergency Management, Communications, Emergency Telephone System Fund, Animal Services, Inspections, Medical Examiner, State & Federal Forfeiture Fund, Fire Districts, Other Public Safety and Inmate Trust Operating Expenses

EMS DISTRICT FUND

EMS DISTRICT FUND

	FY 24-25	FY 25-26	CHANGE (+/-)
Tax Rate	5.95	5.95	No Change

EMS REVENUES

EMS Revenues	FY 24-25 Original Budget	FY 25-26 Requested	FY 25-26 Recommended
Taxes	\$6,751,670	\$6,807,062	\$7,225,898
Delinquent Taxes	\$20,000	\$20,000	\$20,000
Transports	\$3,200,000	\$3,200,000	\$3,780,000
Medicaid Settlement	\$46,091	\$150,000	\$150,000
Miscellaneous	\$16,800	\$16,800	\$16,800
EMS Fund Balance Appropriated	<u>\$862,000</u>	<u>\$1,879,804</u>	<u>\$471,115</u>
Total Revenues	\$10,896,561	\$12,073,666	\$11,663,813

EMS EXPENDITURES

EMS Expenditures	FY 24-25 Original Budget	FY 25-26 Requested	FY 25-26 Recommended
County Operations*	\$7,116,561	\$8,314,691	\$7,783,822
Non-Profit Squads			
Bell-Arthur	\$550,000	\$613,000	\$566,500
Eastern Pines	\$550,000	\$601,431	\$566,500
Falkland	\$530,000	\$572,400	\$545,900
Farmville	\$550,000	\$572,870	\$566,500
Fountain	\$500,000	\$511,241	\$511,241
Grifton	\$525,000	\$571,533	\$530,850
Winterville	<u>\$575,000</u>	<u>\$616,500</u>	<u>\$592,500</u>
Total Expenditures	\$10,896,561	\$12,373,666	\$11,663,813

*Includes EMS Billing, District Administration, County Operated Squads & Community Paramedic



FIRE DISTRICT FUND

FIRE DISTRICT TAX RATES

District	FY 25-26 Estimated Value	FY 24-25 Current Rate	FY 25-26 Proposed Rate	Amount of Increase	Levy/Total Budget Request	Vehicle Purchase
Ayden	658,538,393	0.0799	0.0799		526,172	No
Bell Arthur	446,082,502	0.0885	0.0885		394,783	Yes
Belvoir	272,758,495	0.0375	0.0675		184,112	Yes
Bethel	103,469,767	0.0675	0.0675		69,842	No
Black Jack	346,537,676	0.0940	0.0940		325,745	No
Clark's Neck	127,131,197	0.0450	0.0450		57,209	No
Eastern Pines	1,335,761,715	0.0775	0.0750	-0.0025	1,001,821	Yes
Falkland	298,440,383	0.0800	0.0800		238,752	No
Farmville	209,612,390	0.0600	0.0600		125,767	No
Fountain	99,283,655	0.0900	0.0900		89,355	No
Gardnerville	175,848,192	0.0940	0.1230		216,293	No
Grifton	300,634,500	0.0649	0.0700	0.0051	210,444	No
Grimesland	190,266,298	0.0800	0.0800		152,213	No
Pactolus	234,129,818	0.0925	0.0925		216,570	No
Red Oak	295,045,697	0.0950	0.0950		280,293	No
Sharp Point	8,846,824	0.0800	0.0800		7,077	No
Simpson	876,025,277	0.0770	0.0770		674,539	No
Staton House	2,421,773,414	0.0320	0.0320		774,967	No
Stokes	121,115,316	0.0700	0.0700		84,781	No
Winterville	778,831,484	0.0870	0.0870		677,583	No
Total	\$ 9,300,132,993				\$ 6,308,318	

Note: Lines highlighted Yellow = Rate Increase Requested

Note: Lines highlighted Green = Rate Reduction Requested

AFFILIATE & SUSTAINING AGENCIES

AFFILIATE & NONPROFIT SUSTAINING AGENCY REQUESTS

REQUESTS FOR FUNDING - Fiscal Year 2025-2026 AFFILIATE AGENCIES

Affiliate Agency	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Request	FY 25-26 Mgr Rec
Sheppard Memorial Library	659,545	679,331	705,046	679,331
Sheppard Memorial Capital Project - HVAC	26,667	75,000	-	-
Sheppard Memorial Capital Project - Elevator	-	-	41,667	41,667
Sheppard Memorial Library - Capital Needs Plan	-	-	13,500	-
Pitt County Council on Aging	268,000	274,000	283,429	274,000
Pitt-Greenville Airport - Economic Stimulus **	80,000	100,000	100,000	100,000
Pitt-Greenville Airport - Accounting Svs Contract***	18,000	18,000	18,000	18,000
Greenville ENC Alliance ***	150,000	150,000	150,000	150,000
Total to Affiliate Agencies	1,202,212	1,296,331	1,311,642	1,262,998

NONPROFIT "SUSTAINING" AGENCIES

Sustaining Agency	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Requested	FY 25-26 Mgr Rec
Human Services				
Community Crossroads Center	23,750	23,750	23,750	23,750
Drug Treatment Court *	40,000	40,000	40,000	40,000
Greenville Public Access Television (GPAT)	8,000	8,000	8,000	8,000
Little Willie Center	1,750	1,750	1,750	1,750
NC Stop Human Trafficking	-	30,000	50,000	30,000
Bevioral Health Treatment Court	-	-	253,404	-
Salvation Army	1,000	-	25,000	25,000
<i>Libraries</i>				
Ayden Public Library	5,000	5,000	5,000	5,000
Bethel Public Library	2,000	2,000	5,000	2,000
Farmville Public Library	10,000	10,000	25,000	10,000
Fountain Public Library*****	-	-	-	-
Grifton Public Library	3,000	3,000	3,000	3,000
Winterville Public Library	10,000	10,000	15,000	10,000
<i>Civic/Arts</i>				
Ayden Arts	5,000	5,000	5,000	5,000
Farmville Community Arts Council	5,000	5,000	10,000	5,000
Grifton Civic Center	5,000	5,000	5,000	5,000
Greenville Museum of Art	10,000	20,000	33,400	20,000
Pitt County Arts Council	20,000	30,000	45,000	40,000
Emerald Loop Lighting Project****	10,000	10,000	10,000	-
Pitt County Public Art Program	-	10,000	20,000	6,000
NC Museum of National Science at Greenville	10,000	10,000	25,000	10,000
Total Sustaining Grants	169,500	228,500	608,304	249,500

*Drug Treatment Court - earmarked to be paid by Trillium via existing County appropriation.

**Paid out of Economic Development

***Contracted with Jenkins Management

****\$10,000 rolled over from FY 24-25

*****Fountain Public Library is currently out of operation



HUMAN RESOURCES

ADDITIONAL POSITIONS

Department	Title	Quantity	Funding
Animal Services	Shelter Veterinarian	1.0	General Fund
Cultural Arts & Recreation	Facilities Coordinator	1.0	General Fund
Inspections	Building Code Inspector	1.0	General Fund
	Administrative Asst. III	1.0	General Fund
Garage	Sanitation Equipment Mechanic I	1.0	General Fund
Public Information	Multimedia Specialist	1.0	General Fund
Tax Administration	Personal Property Appraiser	1.0	General Fund
	Business Personal Property Appraiser/Auditor	1.0	General Fund
	Real Property Appraiser	1.0	General Fund
<i>Total Recommended</i>		<i>9.0</i>	
<i>Total Requested Positions - 19.0</i>			

CAPITAL IMPROVEMENT PLAN

RECOMMENDED PROJECTS - GENERAL GOVERNMENT

Project	Funding Source	FY 25-26 Recommended CIP Projects
Annual Vehicle Replacement – General Government	C	\$842,000
Facilities Capital Maintenance	C	\$400,000
Security Improvements	C	\$145,000
New Pitt County Office Building	C	\$5,000,000
Microsoft 365 Implementation	C/G	\$510,000
ExpressVote Ballot Marking Devices-Elections	C	\$106,725
Total General Government		\$7,003,725

RECOMMENDED PROJECTS – PUBLIC SAFETY

Project	Funding Source	FY 25-26 Recommended CIP Projects
EMS Capital Replacements	C/RFB	\$1,660,000
Annual Vehicle Replacement – Sheriff’s Office	C	\$400,000
Detention Center – Fire Alarm Panels	C	\$380,000
Total Public Safety		\$2,440,000

RECOMMENDED PROJECTS - EDUCATION

Project	Funding Source	FY 25-26 Recommended CIP Projects
Pitt County Schools – Recurring Projects	C	\$1,000,000
Pitt Community College – One Time Capital Expenditures	RFB	\$4,225,000
Total Education		\$5,225,000

RECOMMENDED PROJECTS – ENVIRONMENTAL PROTECTION

Project	Funding Source	FY 25-26 Recommended CIP Projects
Solid Waste – Asphalt, Concrete & Building Repairs	C	\$500,000
Solid Waste – Rubber Tire Excavator	C	\$285,000
Solid Waste – Roll Off Truck	C	\$285,000
Total Environmental Protection		\$1,070,000

REMAINING BUDGET CALENDAR

Date	Meeting
May 6-8, 2025 8:30 am – noon	Budget Workshops with Commissioners to present and review/amend recommended budget
May 12 – May 16, 2025	Open for additional workshops, if needed
June 3, 2025 6 pm	Public Hearing for citizen input. Possible 2025-26 budget adoption
June 16, 2025 6 pm	Alternate date to adopt 2025-26 budget

BUDGET WORKSHOP – MAY 6

AGENDA

- | | |
|--|-------|
| 1) Call to Order | 8:30 |
| 2) Roll Call | |
| 3) Invocation and Pledge | |
| 4) Approval of the Agenda | |
| 5) DSS – Sharon Rochelle | 8:35 |
| 6) Public Health – Wes Gray | 9:05 |
| 7) Solid Waste – John Demary | 9:35 |
| 8) Discussion / Questions / Directives | 10:05 |
| 9) Recess | 10:35 |

BUDGET WORKSHOP – MAY 7

AGENDA

- | | |
|---|-------|
| 1) Roll Call | 8:30 |
| 2) Pitt County Schools – Dr. Steve Lassiter | 8:30 |
| 3) Follow-up Items | 9:00 |
| 4) Pitt Community College – Dr. Maria Pharr | 9:25 |
| 5) Discussion / Questions / Directives | 9:55 |
| 6) Recess | 10:25 |

BUDGET WORKSHOP – MAY 8

AGENDA

- | | |
|--|-------|
| 1) Roll Call | 8:30 |
| 2) Follow-up Items | 8:35 |
| 3) Emergency Management – Randy Gentry | 8:55 |
| 4) Sheriff/Detention – Sheriff Paula Dance | 9:25 |
| 5) Discussion / Questions / Directives | 9:55 |
| 6) Adjourn | 10:25 |

SUMMARY

SUNNY WITH A CHANCE OF CLOUDS

- Funding in Accordance with Board Priorities
- Continued Focus on Employee Recruitment & Retention
- Meet Departmental Needs
- Respect Budget Drivers
- Achieve Balance

While the skies remain bright, we are watching the weather and recommending cautious spending to ensure we are prepared - rain or shine.



ACKNOWLEDGEMENTS

Thank you for your dedicated service!

- County Department Heads & Staff
- Financial Services Budget Team



QUESTIONS?

- <https://www.pittcountync.gov/>