



*Leader in the  
State, Best  
in the East*

# Annual Budget

Adopted June 3, 2025

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# COUNTY OF PITT

## North Carolina

### **ANNUAL BUDGET** **Fiscal Year 2025-26**



#### **Board of Commissioners**

Benji Holloman, Chairman	District 4
Mary Perkins-Williams, Vice-Chairman	District 2
Ann Floyd Huggins	District 1
Christopher Nunnally	District 3
Mark C. Smith	District 5
Lauren White	District 6
Melvin C. McLawhorn	District A (1 & 2)
Rochelle Brown	District B (3 & 6)
Mac Manning	District C (4 & 5)

#### **County Manager**

Janis Gallagher

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The Annual Budget is published by the  
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This publication can be accessed online at:  
[www.pittcountync.gov/AnnualBudgetArchive](http://www.pittcountync.gov/AnnualBudgetArchive)



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Pitt County's Budget in Brief publication can be accessed online at <https://www.pittcountync.gov/ArchiveCenter/ViewFile/Item/247>. The Budget in Brief provides a quick review of budget highlights.

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## INTRODUCTION

June 3, 2025

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

The recommended Fiscal Year (FY) 2025-26 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 153A-82. The budget identifies revenue and expenditure estimates for FY 25-26 and attempts to build upon Pitt County's tradition of high-quality services and provides a financially sound plan for the upcoming fiscal year. The theme for this year's budget is "Sunny with a chance of clouds". This Year's budget reflects steady growth and a bright outlook, but uncertainty remains and reflects cautious spending to prepare for potential changes in revenue.

The recommended budget for FY 25-26 totals \$420,649,900. This represents an increase of 5.97% when compared to the current year's original adopted budget. \$72,100,760 of the recommended budget is representative of municipal taxes required by GASB 84/97 to be included in the budget. The recommended budget for FY 25-26, not including the \$72,100,760 in municipal taxes, totals \$348,549,140. The General Fund, the County's main control fund, is projected at \$248,313,928 or a 6.06% increase from the current year. The



proposed tax rate to support the FY 25-26 budget is 56.63 cents per \$100 valuation.

### Budget Process

Fiscal Year 2025-26 preparations began with 'Budget Kickoff' on November 8, 2024 laying the groundwork for initial budget discussions for capital improvement projects, revenues, and expenses. The Board of Commissioners began the budget season by reviewing the County's Capital Improvement Plan (CIP) at the January 27, 2025 Annual Budget Planning Workshop. The Board also reviewed and affirmed the overall goals of the County for the upcoming year.

Departments submitted their FY 25-26 budget requests in late February. Budget conferences to review departmental budgets were conducted with individual department heads during the second week of April. Using historical trends, data, and revenue projection information gained from departments, the preliminary budget reductions included

reducing new position requests, reducing department requests for increased appropriations, capital and other miscellaneous expenses. The Manager's initial reductions to expansion requests totaled over \$30.1 million in the General Fund.

A preliminary balanced budget was presented to the Board in accordance with General Statute requirements on May 5, 2025. The Manager's preliminary balanced

## FISCAL YEAR 2025-2026 MANAGER'S MESSAGE

budget was the impetus for discussion at budget workshops held May 6th through May 8th.

### Budget Development Considerations

At the Board's January 27<sup>th</sup> workshop, Commissioners reviewed and affirmed their priority areas to include:

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

The Board's priorities continue to reflect the growing and shifting demands of the community. 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 uphold 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. Objectives in this year's budget preparation were:

- Funding in Accordance with Board Priorities
- Meet Departmental Needs

- Continued Focus on Employee Recruitment & Retention
- Respect Budget Drivers
- Achieve Balance

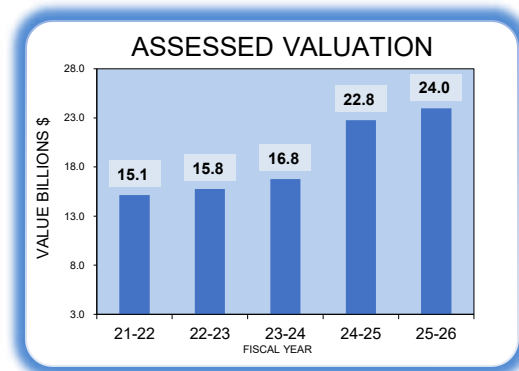
These objectives were influenced by the following budget drivers:

- 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

### Ad Valorem Taxes

Ad valorem property valuation is inclusive of real property, business personal property, motor vehicles, and public service. The County's base property valuation is estimated to be \$23.969 billion, as seen in *Figure 1* reflects a 5.26% increase in the base over the prior year. Due to increased property tax collections, the budget assumes a property tax collection rate of 99.38% up from 99.34%.



*Figure 1*



# FISCAL YEAR 2025-2026 MANAGER'S MESSAGE

As presented in *Figure 2*, which represents the full County budget (all funds), just under 60 percent of budgeted revenue is derived from local ad valorem property taxes. Other taxes represent the second largest category, and Federal and State “Intergovernmental” revenues are the third largest source of revenue. Ad valorem property taxes are the largest revenue source within the General Fund.



Figure 2

## 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 (ABC 5 cent pass through) and school capital reserve funds including article 40, 42 and lottery funds. Lastly, restricted and unrestricted revenues related to our Pitt Area Transit System (PATs) which includes state funding, are also included in this funding category.

## 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  $\frac{1}{2}\%$  taxes. In addition, the County also has a local option Article 46 tax, that is a  $\frac{1}{4}\%$  tax enacted after an affirmative vote of the citizens in 2007.

As a regional retail, service and

entertainment hub, Pitt County benefitted immensely over the last decade due to an increase in local sales tax growth. Due to uncertainty in Federal Government changes and an unstable market, the County is expecting sales tax to remain flat for FY 25-26. Figure 3 depicts the actual revenues over the past three years, as well as FY 25-26 estimates; only the general fund portion is included under Articles 40 & 42.

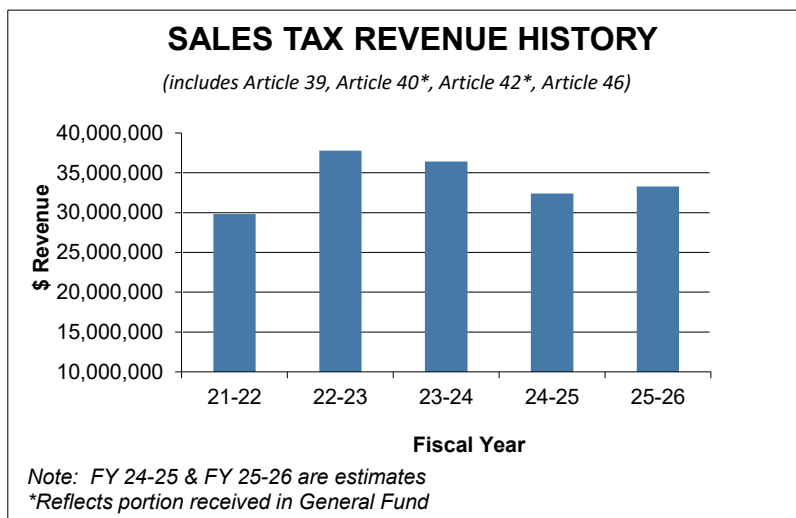


Figure 3

FISCAL YEAR 2025-2026  
MANAGER'S MESSAGE

### Fees

During the budget process, no General Fund departments proposed updated fees, maintaining Pitt County's fees in line with comparable and nearby units of government. The Solid Waste Fund proposed both household and commercial fee changes due to increased operational charges.

### Fire Taxes

The County approves and levies taxes for 20 Fire Service Districts. The proposed rates per \$100 valuation to be considered are listed in *Table 1*. All recommended tax rates were submitted by the three-member fire commission of each respective district.

<b>Fire Districts</b>	<b>Current Rate</b>	<b>Recommended Rate</b>	<b>Amount of Rate Increase</b>
Ayden	0.0799	0.0799	
Bell Arthur	0.0885	0.0885	
Belvoir	0.0675	0.0675	
Bethel	0.0675	0.0675	
Black Jack	0.0940	0.0940	
Clark's Neck	0.0450	0.0450	
Eastern Pines	0.0775	0.0750	-0.0025
Falkland	0.0800	0.0800	
Farmville	0.0600	0.0600	
Fountain	0.0900	0.0900	
Gardnerville	0.1230	0.1230	
Grifton	0.064	0.0700	0.0051
Grimesland	0.0800	0.0800	
Pactolus	0.0925	0.0925	
Red Oak	0.0950	0.0950	
Sharp Point	0.0800	0.0800	
Simpson	0.0770	0.0770	
Staton House	0.0320	0.0320	
Stokes	0.0700	0.0700	
Winterville	0.0870	0.0870	

*Table 1*

# FISCAL YEAR 2025-2026 MANAGER’S MESSAGE

## Emergency Medical Service (EMS) District Tax

The EMS District has been in place for twenty years. No changes are recommended in the tax rate for FY 25-26. The current & proposed tax rate is 5.95 cents per \$100 valuation. The operation of the EMS District fund is totally sustained by the EMS tax and user/transport fees in the recommended budget with no required General Fund contribution. For FY 25-26, non-profit squads remained in 5 tiers based on their historical call volume.

more held an average fund balance of 60.74% of expenditures at June 30, 2024, while the average of fund balance for all 100 counties was 50.36%.

## EXPENDITURES

The County’s expenditures are divided across several major service areas that are shown on *Figure 4*. Education funding to Pitt County Schools and Pitt Community College account for the largest portion, followed by Public Safety. Human Services is the third largest expenditure area.

### Valuing Our Employees

A 3% market adjustment for employees is being recommended for the FY 25-26 budget. The County has a pay for performance system that has been in place for more than 20 years. Under this system, annual performance plans are created for each employee after which an annual evaluation is completed to measure work

<b>EMS Expenditures</b>	<b>FY 24-25 Adopted</b>	<b>FY 25-26 Recommended</b>	<b>Amount of Increase</b>
<i>County Operations</i>	7,116,561	8,314,691	1,198,130
<u><i>Non-Profit Squads</i></u>			
<i>Bell Arthur</i>	550,000	566,500	16,500
<i>Eastern Pines</i>	550,000	566,500	16,500
<i>Falkland</i>	530,000	545,900	15,900
<i>Farmville</i>	550,000	566,500	16,500
<i>Fountain</i>	500,000	511,241	11,241
<i>Grifton</i>	525,000	530,850	5,850
<i>Winterville</i>	575,000	592,500	17,500

Table 2

The total EMS budget for FY 25-26 is \$11,810,327. Funding amounts are listed above in Table 2.

## Fund Balance

No Fund Balance was appropriated within the General Government Fund for FY 25-26. As of June 30, 2025, it is projected that the General Fund available Fund Balance will be approximately 41.95% of annual expenditures, which is above the County’s stated goal of 18-20%. According to the North Carolina State Treasurer, counties such as Pitt with populations of 100,000 or



Figure 4

# FISCAL YEAR 2025-2026 MANAGER’S MESSAGE

## Valuing Our Employees (continued)

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, Sheriff/ Detention and Tax Administration Departments. Funding for these programs is included in the FY 25-26 budget. Funding for longevity for employees hired after 1/1/11 is also included.

At the onset of the budget process, 19 new positions were requested by departments. A total of 9 positions have been recommended with 1 in Animal Services, 1 in Cultural Arts & Recreation, 2 in Inspections, 1 in Garage, 1 in Public Information, and 3 in Tax Administration.

## Employee Medical Fund

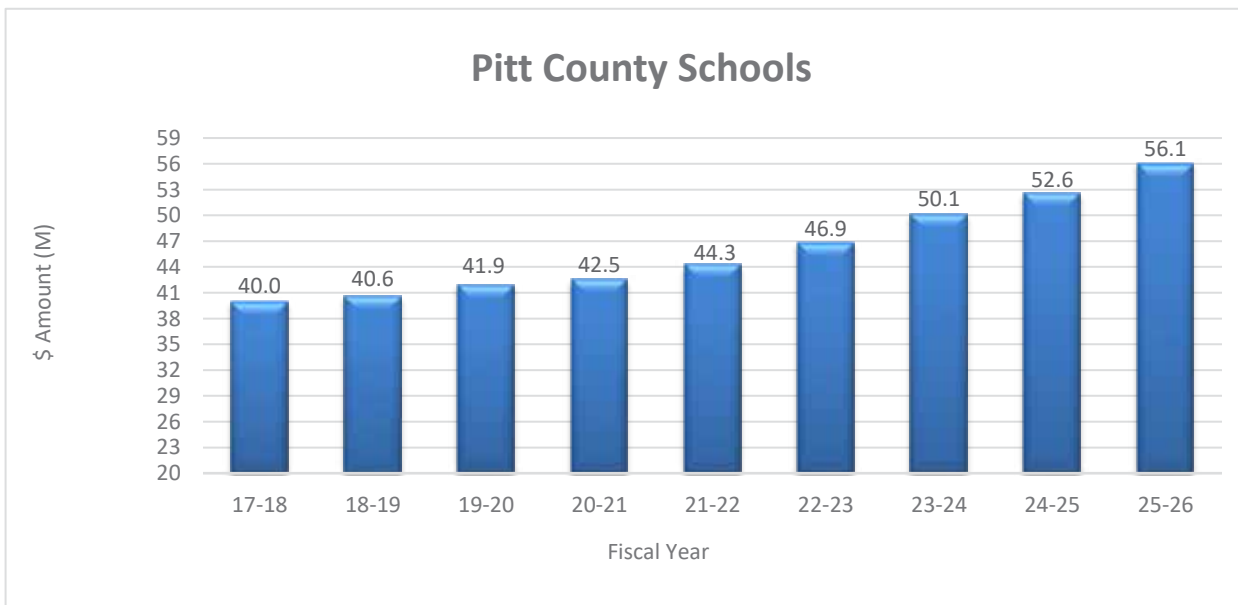
The employee Medical Fund has been stable over the current fiscal year, no increases in premiums or fees are proposed for staff, with a proposed increase in County participation.

## Education

Pitt County is providing a 6.78% increase, or \$3,476,858, in current expense funding to Pitt County Schools over the current year with a total appropriation of \$56,109,123. Of that amount, \$54,769,123 is appropriated for current expense while \$1M is appropriated for capital expense.

*Figure 5* shows the Board of Commissioners’ total funding over the past 9 years. It is important to note that the recommended FY 25-26 current expense appropriation continually represents the County’s highest level of funding on record for Pitt County Schools, the County’s highest priority area.

Pitt County is expanding funding to Pitt Community College by providing a 4.11% increase, or \$288,670, in current expense appropriation over the current year with a total appropriation of \$7,318,919. In addition, a one-time appropriation was approved for capital expenditures in the amount of \$7,021.370.



*Figure 5*

## FISCAL YEAR 2025-2026 MANAGER’S MESSAGE

Figure 6 shows an increase in funding each year for the past 9 years. As is the case for Pitt County Schools, the recommended FY 25-26 current expenses appropriation embodies the County’s highest level of funding on record for Pitt Community College.

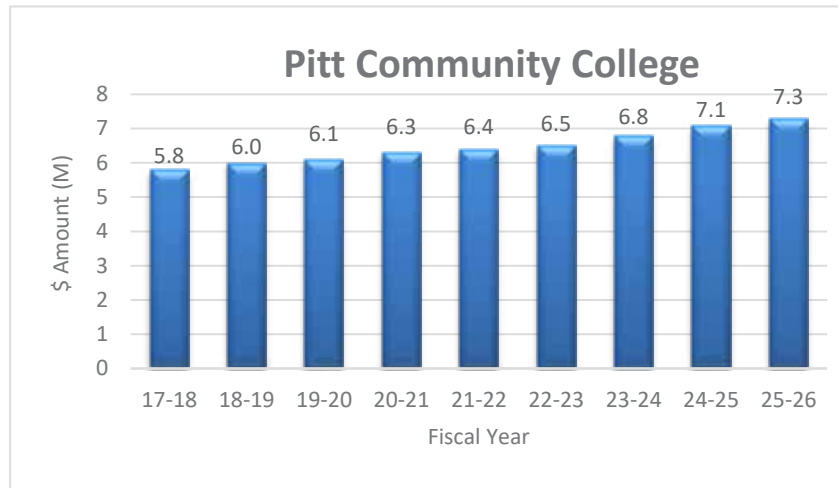


Figure 6

### Public Safety

The Sheriff’s overall budget decreased by 0.92% from a FY 24-25 amount of \$47,131,656 to \$46,696,783 for the new fiscal year. This reduction is primarily due to one-time expenditures in the previous year related to the completion and full furnishing of the new Sheriff’s Administration Building.

The Emergency Medical Service (EMS) Special Taxing District (all of Pitt County with the exception of the City of Greenville) has been operational for twenty years. Additional funding has been included for three ambulances, as well as, equipment and gear upgrades within the EMS Department.

Fire Service Districts 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.

### Human Services

The Social Services’ overall budget increased by 3.94% from a FY 24-25 amount of \$39,858,838 to \$ 41,427,911 for the new fiscal year. The Public Health

Department’s budget reflects an overall decrease of 0.27% from a FY 24-25 amount of \$16,411,967 to \$16,368,261 for the new fiscal year.

## CAPITAL IMPROVEMENT PLAN

An updated 5-Year Capital Improvement Plan (CIP) is presented each year as part of the annual budget process. At the Board’s January 27<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. Staff then identified funding sources for the recommended projects.

The recommended Capital Improvement Plan totals \$147,468,824 over the next five years. Twelve projects totaling \$17,923,370 have been funded for FY 25-26. The recommended projects are listed in *Table 3*:

FISCAL YEAR 2025-2026  
MANAGER'S MESSAGE

	Project	Description	Funding Source	FY 25-26 Recommended
<b>General Government</b>	Annual Vehicle Replacement Plan	Annual plan to systematically update the county's fleet	C	\$ 1,242,000
	Facilities Capital Maintenance	Maintenance improvements to be made to the County Buildings based on need and available funding	C	400,000
	Security Improvements	Security improvements throughout County Office Buildings	C	145,000
	New Pitt County Administrative Building	Architectural and design fees for a new County Administrative Building	C	4,500,000
	Software Implementation (Microsoft 365)	Microsoft 365 conversion	C/G	510,000
<b>Public Safety</b>	EMS Capital Replacement Plan	Includes vehicle replacement, repairs and upgrades.	C/RFB	1,655,000
	Detention Center – Fire Alarm Panels	Provides Fire Alarm Panels for Detention Center	C	380,000
<b>Education</b>	Pitt County Schools – Recurring Projects	Capital expense for Category I, II and III capital needs for PCS	C	1,000,000
	Pitt Community College – One-Time Projects	Provides funding for five Capital Projects	RFB	7,021,370
<b>Environmental Protection</b>	Solid Waste – Asphalt, Concrete, & Building Repairs	Continue repairs to sites and Transfer Station	C	500,000
	Solid Waste – Rubber Tire Excavator	Replacement of the oldest rubber tire loader at the transfer station	C	285,000
	Solid Waste - Roll Off Truck	Replacement of the oldest roll off truck used to service the convenience sites	C	285,000
	<b>TOTAL</b>			<b>\$17,923,370</b>

Table 3

Funding Source Legend			
<b>B</b> = Bonds	<b>BL</b> = Bank Loan	<b>C</b> = Current Funding	<b>FB</b> = Fund Balance
		<b>RFB</b> = Restricted Fund Balance	<b>G</b> = Grant
		<b>O</b> = Other Funding Source	
<b>SB</b> = State Bond Funds	<b>SCR</b> = Sheriff Capital Reserve	<b>TBD</b> = To Be Determined	



## IN CLOSING

**A**s we end another budget development process, it has been a pleasure for me to work with the Board of Commissioners to allocate the public resources in accomplishing the County's goals.

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 Sam Croom, Deputy County Manager – Chief Financial Officer, Susan Stokes, Assistant Director of Financial Services, Sharon Rountree, Budget Administrator/ Internal Auditor, and Erin Stinson, Budget and 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 "Janis Gallagher". The signature is written in a cursive, flowing style.

Janis Gallagher  
County Manager



## READER'S GUIDE

It is our desire to provide the necessary information for understanding the Pitt County Budget in an easy to read format. Government as a whole is sometimes very complex and confusing, and often the lines between responsibilities of state, county, and city governments become blurred. The Pitt County 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.

The County Manager's **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.

Following the **INTRODUCTION** section is the **BUDGET ORDINANCE**. The budget ordinance 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 six fund types. 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.





## READER'S GUIDE

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: Grants Fund, Pitt Area Transit System Fund, Opioid Settlement Fund, Fire Districts Fund, EMS District Fund, Industrial Development Building Fund, E911 Surcharge Fund, Representative Payee Fund, Flexible Benefits Fund, Inmate Trust Fund and Municipal Tax 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 costs 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 Sharon Rountree, Budget Administrator, at 252-902-2983 or for general information questions about County services or departments, call 252-902-1000.



# MISSION, VISION, VALUES & GOALS

## 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 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 2025-26

- ☒ *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, welfare and environmental concerns;*
- ☒ *To address the facility and space needs of all county government programs—general government, public schools and community college;*
- ☒ *To champion infrastructure improvements throughout the county; and*
- ☒ *To promote the provision of and access to recreational activities for county citizens.*





## BUDGET AT A GLANCE

The total budget for FY 2025-26 is \$420,649,900. This budget represents an increase of 5.93% when compared to the previous year's budget. \$72,100,760 of the recommended budget is representative of Municipal Taxes required by GASB 84/97. The General Fund, the County's main control fund, is projected at \$248,313,928 or a 6.06% increase from last year.

The adopted tax rate to support the General Fund budget is 56.63 cents per \$100 of valuation. The EMS district tax rate remains unchanged at 5.95 cents.

The theme for this year's budget is "Sunny with a Chance of Clouds". The recommended budget seeks to maintain the Board of Commissioner's stated priorities listed below. In addition to these stated priorities, the budget includes a number of employee benefits including a 3.0% market adjustment (COLA), Pay for Performance compensation, funding for mandated retirement rate increases, and funding for a new enhanced Longevity Benefit for employees. The budget also includes increases in staffing for multiple departments.





### Education

- Funds Pitt County Schools request providing a 6.61% increase, or \$3,476,858 over the prior year. The total combined appropriation of operating and capital funding is \$56,109,123.
- Fully funds requested teacher supplement, includes a 2% market adjustment (COLA), and additional funding for classified positions and IT staff.
- Funds Pitt Community College's request providing a 4.11% increase, or \$288,670, in current expense appropriation over the prior year with a total appropriation of \$7,318,919.
- Funding includes a market adjustment for campus police officers. In addition, funds one-time capital improvement expenditures in the amount of \$7,021,370 for building renovations.
- Provides over \$70.4 million to Pitt County Schools and Pitt Community College including debt service, current expense and capital funding.



### Public Safety

- Maintains Emergency Medical Services (EMS) tax rate of 5.95 cents per \$100 valuation
- Includes minimal fire district tax increase or decrease to the following fire departments:

District	Current Rate	New Rate (Decrease)	New Rate (Increase)
Eastern Pines	0.0775	0.0750 	
Grifton	0.0649		0.0700 



## ***BUDGET AT A GLANCE***



### **Economic Development**

- Continues funding for Pitt Community College Bulldog Promise Scholarship and Pitt-Greenville Airport.



### **Human Services**

- Increases funding for outside affiliate agency, Pitt County Council on Aging, to provide services to the elderly of Pitt County and one-time funding to Salvation Army for purchase of heating station to be used in emergencies.
- Maintains funding for outside sustaining agencies including Little Willie Center, NC Stop Human Trafficking and Community Crossroads Center to provide specialized services to children and adults.



### **Facility and Space Needs**

- Provides \$4,500,000 in funding for architectural and design fees for a new County Office Building.



### **Infrastructure Improvements**

- Provides \$400,000 in funding for Facilities Capital Maintenance needs for improvements to County Buildings.
- Provides \$380,000 for Detention Center Fire Alarm Panels.
- Provides \$1,070,000 for various equipment needs and repairs at the Solid Waste & Recycling Facilities.



### **Recreational Activities**

- Continues funding for newly added Cultural Arts & Recreation Department along with funding for 1 additional staff position and up-fitting a new park.
- Continues funding for outside sustaining agencies that provide Cultural and Recreational opportunities to citizens. Agencies funded include Ayden Cultural Arts and Recreation, Farmville Community Arts Council, Grifton Civic Center, Greenville Museum of Art, Pitt County Arts Council, NC Museum of Natural Sciences at Contentnea Creek and Greenville and all public libraries within Pitt County.



## ***DISTINGUISHED BUDGET PRESENTATION AWARD***



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# ***Distinguished Budget Presentation Award***

PRESENTED TO

**County of Pitt  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the County of Pitt, North Carolina, for its annual budget for the fiscal year beginning July 1, 2024.

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

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



## COMMUNITY PROFILE

### HISTORY



Pitt County was named after 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 just under 29,000 students.

ECU Health 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





## COMMUNITY PROFILE

(PCMH) in 1949. The hospital moved to West Greenville in 1951, and then to its current location in 1977. In 1998 the hospital was transferred by Pitt County for operation by Pitt County Memorial Hospital, Inc., as a private non-profit corporation and renamed Vidant Medical Center in 2011 and to its current name, ECU Health in 2022.

### 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 (\$0.5663 per \$100 valuation for fiscal year 2025-26) 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 centrally located in 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 annual temperature averages from a daily high of 72.7 degrees to a daily low of 51.6 degrees. The average annual precipitation is 53.44 inches of rainfall with only occasional accumulations of snowfall.

Pitt County, also known as the Greenville, NC MSA is located halfway between Raleigh and the Outer Banks of North Carolina. With assets such as East Carolina University, Pitt Community College, the NC Pharmaceutical Services Network. Pitt County boasts a well-diversified, growing and thriving economy. Boviet Solar, a leading global Tier 1 solar technology company, has chosen Pitt County, NC for its newest manufacturing facility. The manufacturing company will bring an impressive investment of over \$294 M and create roughly 900 new jobs. With an average wage of \$52,879, this project highlights our region's growing appeal for advanced manufacturing. We have communities large and small that contribute to our distinction as the retail, educational, healthcare, recreational, and cultural hub of eastern NC.



## COMMUNITY PROFILE

The local economy is well diversified with industries in advanced manufacturing, pharmaceuticals, life science, and food processing. Agriculture is still a strong contributor to the economy – tobacco, corn, soybeans, wheat, peanuts, eggs, livestock, poultry and vegetables are the primary agricultural products. The diversity, quality, and availability of human resources in Pitt County are primary reasons why such notable and diverse companies as Avient Protective Materials (formally DSM Dyneema), Hyster-Yale, Catalent, Thermo Fisher, and the Roberts Company have established major manufacturing facilities in our communities and continued expansion of these industries. Every major manufacturer has expanded their operations in Pitt County since their initial location, regardless of whether they produce pharmaceuticals or textiles. Pitt County retains its position as the number one retail trade center in the central and northern areas of eastern North Carolina.

The Pitt County economy remains strong thanks to a growing and well-diversified advanced manufacturing sector. Various industries are represented in Pitt County, such as: health care, pharmaceutical manufacturing, chemical manufacturing, fiberglass boat manufacturing, lift truck manufacturing, agriculture, metal fabrication, education, and retail to name a few.

### Top 10 Major County Employers

Major Non-Manufacturing	Product	Established	# of Employees
ECU Health Medical Center	Health Care	1951	6,760
East Carolina University	Education	1907	5,278
Pitt County Schools	Education	1885	3,269
City of Greenville	Government	1956	1,272
County of Pitt	Government	1760	1,150
Pitt Community College	Education	1961	932
Physicians East	Health Care	1965	726
Wal-Mart	Retail	1989	673
Greenville Utilities Commission	Public Utilities	1905	487
Trillium Health Resources	Mental Health Service	2015	144

Major Manufacturing	Product	Established	# of Employees
Thermo Fisher Scientific	Pharmaceuticals	2000	1,875
Hyster-Yale	Lift Trucks	1974	1,066
TRC, Inc. (The Roberts Company)	Metal Fabrication	1978	506
Catalent	Pharmaceuticals	1994	450
Avient Protective Materials	Chemicals	2001	425
Boviet Solar	Solar Panels	2024	395
Attindas Hygiene Partners	Paper Products	1999	370
Grady-White Boats	Fiberglass Boats	1959	347
Mestek (Sterling Radiator)	Gas & Steam Unit Heaters	1974	217
Minges Botting Group, Inc.	Soft Drink Distribution	1935	180





## COMMUNITY PROFILE

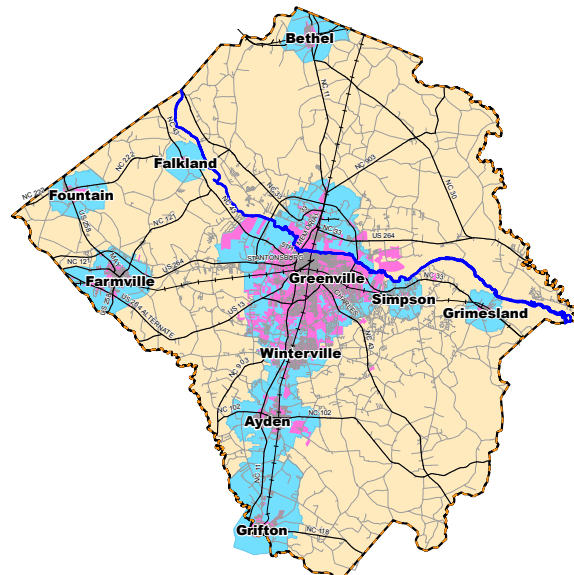
Greenville, the County seat and largest municipality in Pitt County, is centrally located within the County. There are nine other incorporated municipalities within Pitt County including Ayden, Bethel, Falkland, Farmville, Fountain, Grifton, Grimesland, Simpson and Winterville.

Municipal Population					
	April 2020 Census	July 2023** Estimated	Growth Amount	Percent Growth	Percent of Total 2023 County Population
<b>Pitt County</b>	171,812	178,956	7,144	4.16%	
Municipalities in Pitt County					
<b>Ayden</b>	4,985	5,068	83	1.66%	2.95%
<b>Bethel</b>	1,373	1,376	3	0.22%	0.80%
<b>Falkland</b>	48	47	-1	-2.08%	0.03%
<b>Farmville</b>	4,459	4,489	30	0.67%	2.61%
<b>Fountain</b>	382	382	0	0.00%	0.22%
<b>Greenville</b>	87,640	92,084	4,444	5.07%	53.60%
<b>Grifton*</b>	2,444	2,947	503	20.58%	1.72%
<b>Grimesland</b>	390	413	23	5.90%	0.24%
<b>Simpson</b>	390	516	126	32.31%	0.30%
<b>Winterville</b>	10,466	10,883	417	3.98%	6.33%

Source: NC Office of State and Budget Management July 2023 Municipal Estimates by County, US Census

\*The Town of Grifton is located in Pitt County and Lenior County

\*\*Information provided by NCOSBM, July 2023 is the most recent release of population estimates for municipal corporate limits located within Pitt County boundaries.





# COMMUNITY PROFILE

## EDUCATION

Pitt County is served by a public school system as well as many excellent private parochial and non-parochial schools. Advanced educational opportunities within the County are also abundant. Pitt County Schools (PCS), Pitt Community College and East Carolina University are preparing students to compete and succeed in the global economy.

### Pitt County Schools



The Pitt County School System, accredited by AdvancED as a Quality School System, receives extensive local support reflected in modern classroom facilities, a wide range of extra-curricular activities, and student performance above state and national averages on standardized achievement tests. PCS currently serves more than 24,000 students in 38 schools and is continuing to see annual growth in both its student population and programming such as the Health Sciences Academy, a high school curriculum program designed to expose and prepare students who wish to pursue healthcare related careers upon graduation, Middle School STEM Labs and the Pitt County Schools Early College High School, an AVID School with a STEM focus located on the campus of Pitt Community College.

The Pitt County School Administrative Unit consists of a nine member governing Board of Education. It is made up of nine 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 School (K-5)	K-8 Schools	Middle Schools (6-8)	High Schools (9-12)
Ayden Elementary	Bethel School	A.G. Cox Middle	Ayden-Grifton High
Belvoir Elementary	Chicod School	Ayden Middle	D.H. Conley High
Creekside Elementary	G.R. Whitfield School	C.M. Eppes Middle	Farmville High
Eastern Elementary	Grifton School	E.B. Aycock Middle	J.H. Rose High
Elmhurst Elementary	Pactolus School	Farmville Middle	North Pitt High
Falkland Elementary	Stokes School	Hope Middle	South Central High
H.B. Sugg Elementary		Wellcome Middle	Pitt County Schools Early College High School (2)
Lakeforest Elementary			
Northwest Elementary			
Ridgewood Elementary			
Sam D. Bundy Elementary			
South Greenville Elementary			
W.H. Robinson Elementary			
Wahl-Coates Elementary			
Wintergreen Intermediate			
Wintergreen Primary			

Other: Pitt County Pre-Kindergarten, Sadie Sauter



## COMMUNITY PROFILE

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 Community College**

Established in 1961, Pitt Community College (PCC) is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) 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.



Pitt Community College is one of the largest and most impactful institutions in North Carolina's 58-campus community college system. Serving more than 17,000 students annually through curriculum and continuing education programs, PCC plays a central role in supporting economic development, workforce readiness, and educational access across Pitt County. The college currently offers 91 curriculum programs—including 42 associate degrees, 20 certificates, and 29 diploma-level credentials—with 16 programs available fully online. These offerings provide flexible, affordable pathways for students of all backgrounds to gain in-demand skills or prepare for university transfer.

PCC is widely recognized for its strengths in health sciences, public safety, skilled trades, business, and college transfer programs. The college works closely with local employers to deliver customized workforce training that supports both new and existing industries throughout the region. According to a recent economic impact study, PCC and its students contribute approximately \$228.1 million annually to the Pitt County economy—reflecting the institution's value not only in education, but also in driving regional growth and job creation.

As an integral part of Pitt County's educational ecosystem, PCC maintains strong partnerships with both Pitt County Schools and East Carolina University. The college collaborates with the local school system to operate one of the largest Career and Technical Education (CTE) programs in the state, helping high school students prepare for careers in high-demand fields such as healthcare, information technology, and advanced manufacturing. Through these coordinated efforts, PCC strengthens the county's talent pipeline and helps ensure continued economic and community vitality for years to come.





## COMMUNITY PROFILE

### East Carolina University

East Carolina University (ECU), the fourth largest of North Carolina's 53 private and public four-year colleges and universities, has an enrollment of over 28,000 of which 5,500 are enrolled in the Graduate School in more than 99 graduate programs.

Founded in 1907 as a state-supported teacher training school, it became a liberal arts college in 1941 and a state university in 1967. ECU holds the distinction of being classified among the Doctoral/Research Universities



by the Carnegie Foundation. The institution offers approximately 200 undergraduate, graduate, and doctoral degrees through its colleges and professional schools. ECU leads the state in distance education offering more than 100 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 ground-breaking work in tele-medicine and robotic surgery.

### East Carolina University School of Dental Medicine

The ECU School of Dental Medicine enrolled its first class of pre-doctoral students in 2011. In 2014, pre-doctoral students joined the Community Service Learning Centers (CSLCs) to gain hands-on experience treating patients in rural, underserved areas across the state. 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. Apple Corporation named the ECU School of Dental Medicine an Apple Distinguished Program due to the innovative implementation of technology in student learning and teledentistry.



## COMMUNITY PROFILE

### TRANSPORTATION

Access to the area is provided by an east-west Interstate-quality freeway, a north-south four-lane highway, two railroads, and three commercial airports. An international airport is within 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 a 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, just under 1,000 acres, is a non-hub regional (commuter) airport currently served by American Airlines, 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 aircraft serving such clients as DSM Pharmaceuticals, Grady-White Boats, Weyerhaeuser, and Hyster-Yale. 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.





## COMMUNITY PROFILE

### 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. Each year in the month of June, DSS participates in World Elder



Abuse Awareness Day. The agency holds a walk to raise awareness of neglect and abuse within the senior population.

#### Mental Health

Following the passage of House Bill 381 in the 2002 legislative session, Public Mental Health authorities in North Carolina shifted from directly providing services to managing them. This multi-year transition culminated on July 1, 2005, when Pitt County officially became a Local Management Entity (LME). Through this planned and orderly change, residents continued to receive quality care from private providers. In May 2006, Pitt County adopted a "Resolution of Intent" to create a 9-county LME including Pitt, Craven, Beaufort, Jones, Pamlico, Bertie, Gates, Northampton, and Hertford Counties. Effective July 1, 2010, the service area expanded to include 10 additional counties in northeastern North Carolina, forming a management entity overseeing 19 counties and nearly 600,000 residents.

On February 1, 2024, the LME merged with Eastpointe and Sandhills Center, significantly expanding its service area. The newly consolidated organization now serves a total of 46 counties in Eastern North Carolinas, including Pitt County. Trillium Health Resources functions as the LME/MCO (Managed Care Organization), overseeing mental health developmental disability, and substance abuse services for communities through the eastern region of the state.





## COMMUNITY PROFILE

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 2025-26, the County's budgeted appropriation is \$487,500. In addition to these local dollars, Pitt County also passes through ABC revenue to Trillium Health Resources to support alcohol counseling and recovery services. 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

The Pitt County Health Department is proud to announce expanded services for families across Pitt County and Eastern North Carolina. We now offer physicals for children from birth through 18 years of age, including sports physicals and back-to-school immunizations to ensure every child starts the school year healthy and ready to succeed. As an Academic Health Department and part of our commitment to extending access to care, we maintain significant connections with East Carolina University, Pitt Community College, and Beaufort Community College. We are also collaborating with ECU Pediatrics and Dr. Kristina Simeonsson to give valuable community health experience to medical residents. We welcome students from various academic backgrounds, including nursing, public health, environmental health, emergency preparedness, and maternal health-focused medical students, to offer real-world experience that enables them to better serve our communities with expertise and compassion.

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.



## COMMUNITY PROFILE

### HEALTHCARE

#### ECU Health Medical Center



ECU Health Medical Center (formerly operated as Vidant Medical Center) is the central location of ECU Health System, with over 974 licensed beds. Eleven of the twenty members of the Board of Trustees of the Corporation are appointed by the Pitt County Board of Commissioners. ECU Health 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. ECU Health Medical Center is a regional health care referral center serving over 1.4 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.

#### ECU Health Cancer Care at the Eddie and Jo Allison Smith Tower

ECU Health (then Vidant Health) officials broke ground on March 20, 2015 for a new cancer center, the Eddie and Jo Allison Smith tower at ECU Health Medical Center. The new center was designed to create a state-of-the-art medical destination for oncology patients and families. The six-story, 418,000-square-foot cancer center and bed tower is adjacent to the East Carolina Heart Institute on the ECU Health Medical Center campus, and is home to both inpatient and outpatient services. The 96-bed facility is designed so all inpatient beds can provide care at either intensive or intermediate care levels. The facility opened to patients March 26, 2018.





## COMMUNITY PROFILE

### Maynard Children's Hospital



The James and Connie Maynard Children's Hospital at ECU Health Medical Center officially opened in June 2013 with officials predicting 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 ECU Health. 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 1974 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.

**A national leader in family medicine**



*Percentage of graduates in the last decade who chose careers in family medicine.  
(Source: American Academy of Family Physicians)*

### 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 North Carolina.



## COMMUNITY PROFILE

### PARKS & RECREATION

In FY 2024-25, Pitt County established the Cultural Arts and Recreation Department, transitioning recreation operations from a school-based model to a County operated department. This shift allows Pitt County to independently manage and expand its cultural and recreational offerings to better meet the needs of residents across all ages and backgrounds. The department is dedicated to enhancing quality of life by promoting well-being through inclusive, cost effective programs and community-based facilities.



Pitt County's network of recreation sites and services now includes Alice F. Keene District Park, Pitt County Council on Aging, Making Pitt Fit Community Garden, Eastern Carolina Village and Farm Museum, Leroy James Farmer's Market, the Animal Shelter and the Recycling Center. Two new community centers were completed with ribbon cutting ceremonies held in July 2025.

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 under-served 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



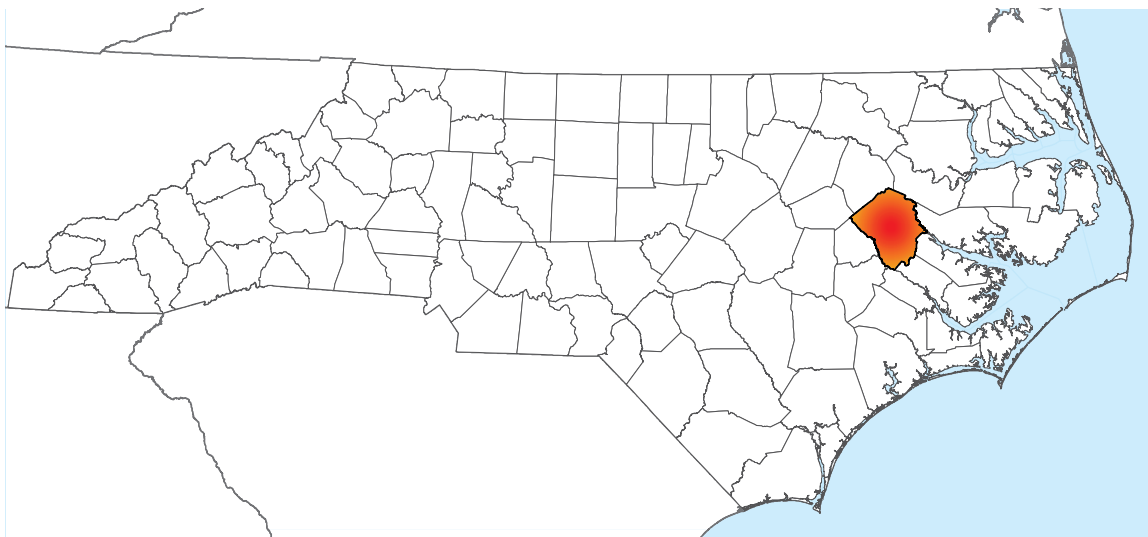
garden includes an inter generational component with students from the elementary schools working with seniors. Current participation reflects diversity of ages, races, cultural and socioeconomic backgrounds. Through the strong support, guidance and hard work of the Community Garden Advisory Committee, 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.



## STATISTICAL INFORMATION

### Pitt County North Carolina

Population	180,783
Area Square Miles	656.52
Established	1760
County Seat	Greenville



### Government

Form of Government	Commission-Manager
Number of County Employees	1,150.80

### Taxes

NC Retail Sales Tax	4.75%
Pitt County Local Sales Tax	2.25%
Pitt County Property Tax Rate Per \$100 Value	0.5663





# STATISTICAL INFORMATION

## Climate

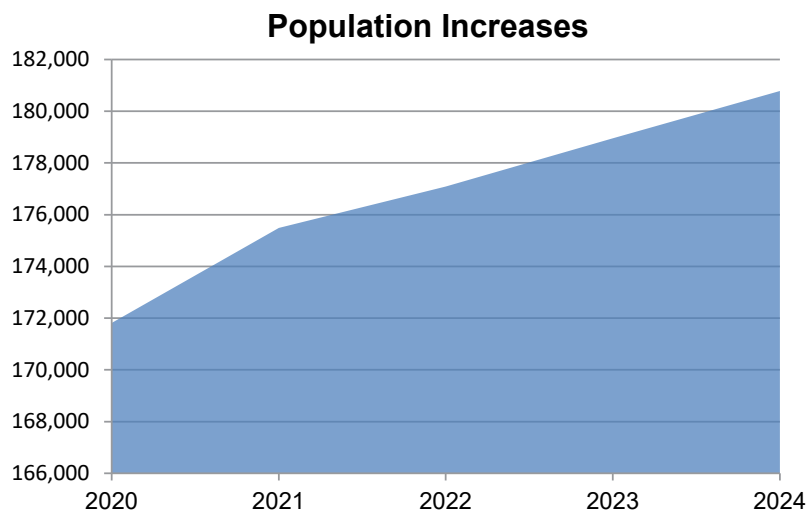
Average Maximum Temperature	72 F
Average Minimum Temperature	50 F
Average Annual Precipitation	53"

## Economic Indicators

Population Increase (2020-2024)	4.6%
Cost of Living (2025Q1)	12.3% below the national average
Unemployment (May 2025)	3.90%
Civilian Labor Force, 16 years+ (2023)	63.1%
Median Household Income (2023Q4)	\$58,851
Homeowners Population (2023)	89.1%
Median Days Homes are on the Market (December 2024)	42 days
Household with Broadband Internet Subscription (2023)	90.30%
Median Home Value (April 2023)	\$194,000
Percentage of population with a Bachelor's Degree or higher	36.2%

## Population

2020 Census Base (April 1, 2020)	171,812
2021	175,491
2022	177,090
2023	178,956
2024	180,783





## STATISTICAL INFORMATION

### Population - by Age (2020 Census)

Persons under 5 years	5.6%	9,533
Persons under 18 years	12.83%	21,842
Persons 65 years and over	14.3%	24,345

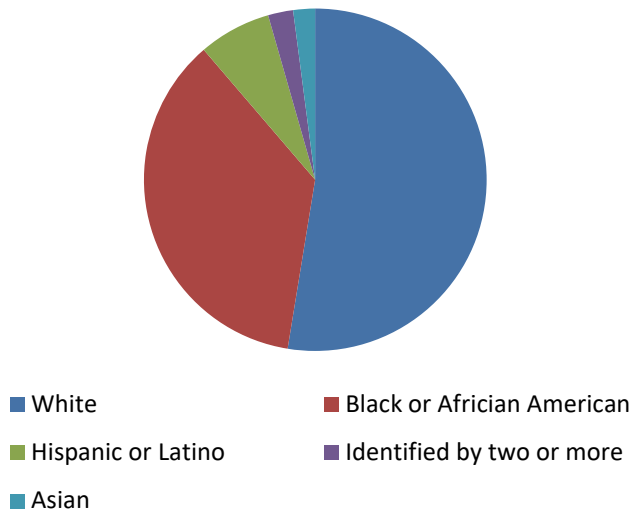
### Population - by Gender (2020 Census)

Male	47.00%	80,014
Female	53.00%	90,229

### Population - Ethnicity/Race (2020 Census)

White	53.1%	90,399
Black or African American	36.5%	62,138
Hispanic or Latino	6.90%	11,746
Identified by two or more	2.40%	4,085
Asian	2.10%	3,575
Other (Less than 1%)		

Population by Race





## STATISTICAL INFORMATION

### Culture & Recreation

Library Facilities	8
Bookmobiles	1
Book Circulation (Sheppard System Only)	446,602
Number of Books (Sheppard System Only)	314,958
Parks	59
Parks Acreage	2,110
Golf Courses - Public & Private	6
Swimming Pools	14
Tennis Courts	22

### Transportation

Miles of Streets	over 1,800
Airports (Pitt-Greenville (PGV))	1
Railways	2
Major 4-Lane Highways	2

### Medical

Number of Hospitals (ECU Health)	1
Number of Patient Beds	974

### Fire Protection & EMS Services (Non-Municipal)

Number of Stations	32 (20 Fire, 12 EMS)
Fire & EMS Personnel (Officers, Volunteer & Paid)	794
Fire & EMS Calls Dispatched (Non-Municipal)	17,183
Number of Fire Inspections Conducted (3-Year Average)	355

### Law Enforcement (Sheriff & Detention)

Number of Stations	1
Number of Detention Centers	1
Number of Beds in the Detention Center	500
Number of Personnel and Officers - Sheriff	160
Number of Personnel and Officers - Detention	173
Number of Patrol Units	48
Number of Calls for Service (FY 2023-2024)	35,813



## STATISTICAL INFORMATION

### Sources of Information

Pitt County Government Departments  
Sheppard Memorial Library (Reports only main and satellite branches)  
City of Greenville - Recreation & Parks (Reports City facilities only)  
Pitt County Board of Education  
ECU Health System  
North Carolina Department of Commerce  
North Carolina Office of State Budget & Management  
United States Census Bureau

Note: All information used is the latest available per source

### Two New Community Centers

In July 2025, County Manager Janis Gallagher, local and state elected officials, and other community stakeholders joined together for the grand opening and dedication of TWO new Community Centers located at Government Circle and Alice Keene Park. The new community centers will offer a variety of activities available for all ages and abilities.







## COUNTY DATA COMPARISONS

### North Carolina County Comparisons Benchmarks for Comparative Purposes

	2024 Estimated Population	2024-25 Tax Rate	2025-26 Total Assessed Valuation*	Valuation per Capita	Median Home List Price
<b>Comparable Size Counties</b>					
Alamance	183,040	0.4690	25.351	\$139,210	\$354,475
Brunswick	167,112	0.3420	50.322	\$314,470	\$441,000
Carrabus	244,925	0.5760	32.387	\$132,766	\$399,475
Davidson	177,809	0.5400	18.664	\$105,979	\$333,182
Harnett	146,096	0.5910	15.510	\$109,614	\$345,000
Iredell	206,361	0.5000	40.848	\$201,437	\$427,500
New Hanover	243,333	0.4500	50.661	\$211,622	\$562,500
Onslow	212,954	0.6550	21.076	\$99,240	\$340,575
Orange	152,877	0.8629	22.865	\$152,267	\$593,250
<b>Pitt</b>	<b>180,783</b>	<b>0.5663</b>	<b>16.647</b>	<b>\$94,279</b>	<b>\$294,450</b>
Randolph	148,389	0.5000	17.227	\$118,220	\$309,718
Rowan	153,384	0.5800	19.973	\$131,350	\$310,000
<b>Close Proximity Counties</b>					
Beaufort	44,576	0.6250	6.452	\$147,379	\$442,300
Craven	104,167	0.4448	14.076	\$134,865	\$347,220
Edgecombe	49,124	0.8900	3.543	\$73,889	\$187,500
Lenoir	55,332	0.8450	4.653	\$86,476	\$238,675
Wilson	79,958	0.5950	8.178	\$104,299	\$290,124

\* Measured in billions

Sources: U.S. Census, Population Division, March 25; NCDOR, local government division, July 24; NC Department of State Treasurer AFIR, July 24; NCACC: Budget & Tax Survey.



## COUNTY COMMISSIONERS



***Benji Holloman***

Chairman, District 4



***Mary Perkins-Williams***

Vice Chairman, District 2



***Ann Floyd Huggins***

District 1



***Christopher Nunnally***

District 3



***Mark C. Smith***

District 5



***Lauren White***

District 6



***Melvin C. McLawhorn***

District A: 1 & 2



***Rochelle Brown***

District B: 3 & 6



***Mac Manning***

District C: 4 & 5

***Janis Gallagher***

County Manager



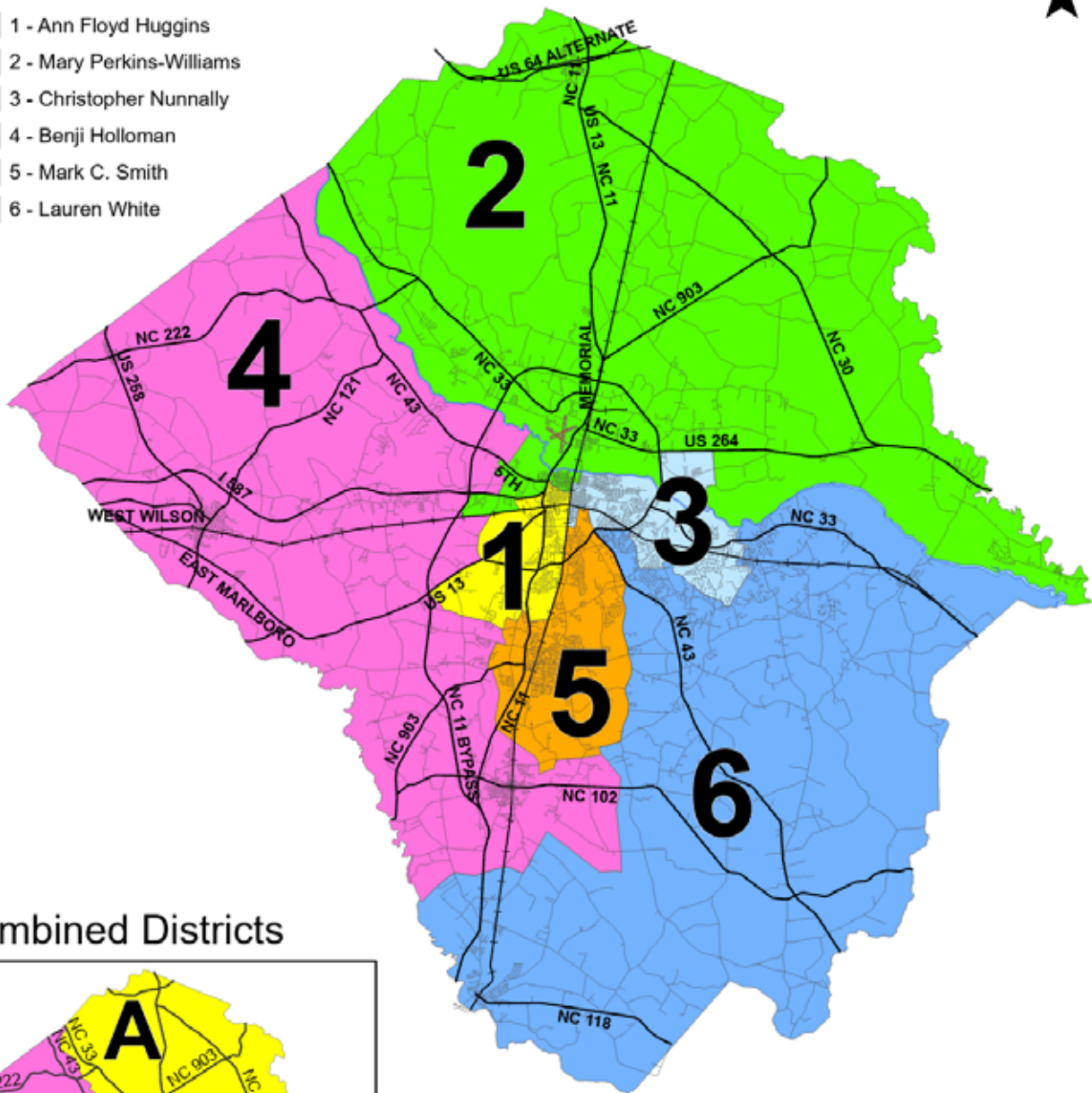


# Pitt County Commissioner Districts

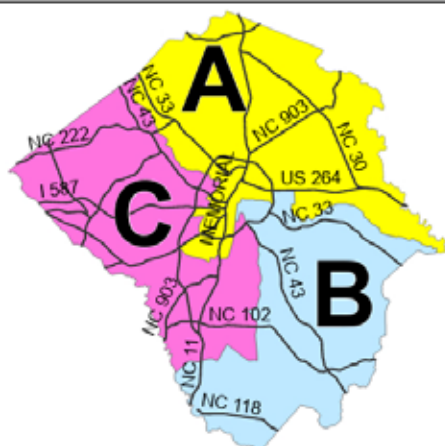


## Districts

- 1 - Ann Floyd Huggins
- 2 - Mary Perkins-Williams
- 3 - Christopher Nunnally
- 4 - Benji Holloman
- 5 - Mark C. Smith
- 6 - Lauren White



## Combined Districts



## Combined Districts

- A - Melvin C. McLawhorn
- B - Rochelle Brown
- C - Mac Manning

Map Produced by  
Pitt County GIS  
May 22, 2025



# BUDGET ORDINANCE

## COUNTY OF PITT, NORTH CAROLINA BUDGET ORDINANCE Fiscal Year 2025-26

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, 2025 and ending June 30, 2026:

### GENERAL FUND

#### GENERAL GOVERNMENT

Governing Board, County Manager, Legal, Animal Services	\$ 3,377,338
Economic Development, East Carolina Technology Center Operations	2,863,073
Finance, Tax Administration, Elections	6,565,495
Register of Deeds	973,757
Human Resources, Human Relations Commission, Veteran Services	1,402,866
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room,	5,810,745
Public Information	
Engineering, Planning, Buildings & Grounds, Housekeeping, Inspections	11,759,661
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	46,696,783
Emergency Management, Communications	4,307,873
Other Public Safety, Other Human Services, Medical Examiner, Cultural & Recreational	1,949,742
Soil & Water Conservation, Parks & Rec, Farmer's Mrkt, Community Garden	2,058,892
Cooperative Extension	413,683
Pitt County Schools	56,109,123
Pitt Community College	14,340,289
Transfers to Other Funds	
Transfer to Law Enforcement Officer's Fund	450,437
Transfer to Public Health	3,250,260
Transfer to Department of Social Services	11,352,427
Transfer to Court Facility	323,137
Transfer to Mental Health	495,311
Transfer to Debt Service Fund	6,538,330
Transfer to Garage	211,318
Transfer to Worker's Compensation Fund	673,326
Transfer to Employee Medical Fund	1,762,260
Transfer to Retiree Medical Insurance Fund	1,541,447
Non-Departmental, Contingency	4,128,437

TOTAL \$ 189,356,010

#### PUBLIC HEALTH

Administration	4,064,942
Environmental Health	2,303,898
Communicable Disease	1,949,391
Chronic Disease Prevention	1,103,094
Women's & Children's Health	6,946,936

TOTAL \$ 16,368,261



## BUDGET ORDINANCE

### SOCIAL SERVICES

Administration	\$ 5,740,651
Services & Programs	25,271,800
Public Assistance	7,359,017
Child Support	3,056,443
TOTAL	\$ 41,427,911

### COURT FACILITY

Court Facility Operating Expenses	\$ 581,435
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### MENTAL HEALTH

General Agency	\$ 580,311
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<b>TOTAL GENERAL FUND</b>	<b>248,313,928</b>
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### LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$ 450,437
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### SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$ 5,401,584
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### ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 13,961,898
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### REPRESENTATIVE PAYEE FUND

Representative Payee Operating Expenses	\$ 1,700,000
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### FLEXIBLE BENEFITS FUND

Flexible Benefits Operating Expenses	\$ 400,753
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### STATE GRANTS FUND

NC DHHS Triple P	392,369
TOTAL	\$ 392,369

### PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$ 1,308,630
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# BUDGET ORDINANCE

## INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Building	2,267,327
Economic Development Fund	1,073,800
	<hr/>
TOTAL	\$ 3,341,127

## FIRE DISTRICTS FUND

### Fire Districts

Ayden	\$ 526,172
Bell Arthur	394,783
Belvoir	184,112
Bethel	69,842
Black Jack	325,745
Clark's Neck	57,209
Eastern Pines	1,001,821
Falkland	238,752
Farmville	125,767
Fountain	89,355
Gardnerville	216,293
Grifton	210,444
Grimesland	152,213
Pactolus	216,570
Red Oak	280,293
Sharp Point	7,077
Simpson	674,539
Staton House	774,967
Stokes	84,781
Winterville	677,583
TOTAL	\$ 6,308,318

## EMS DISTRICT FUND

Pitt County (less City of Greenville)	\$ 11,810,327
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## EMERGENCY TELEPHONE SYSTEM FUND

E-911 Operating Expenses	\$ 326,102
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## DEBT SERVICE FUND

Principal and Interest on Debt	\$ 17,568,016
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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	\$ 18,839,277
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## INMATE TRUST FUND

Inmate Trust Fund Operating Expenses	\$ 1,100,000
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# BUDGET ORDINANCE

## TAXES COLLECTED - OTHER GOVERNMENTS

Taxes Paid to Municipalities	\$	72,100,760
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## GARAGE FUND

Garage Operating Expenses	\$	1,186,874
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## EMPLOYEE MEDICAL INSURANCE FUND

Health Plan Expenses	\$	13,151,520
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## RETIREE MEDICAL INSURANCE FUND

Retiree Health Insurance Administration	\$	1,541,447
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## WORKERS' COMPENSATION FUND

Workers' Compensation Expenses	\$	696,533
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<b>GRAND TOTAL - ALL FUNDS - EXPENDITURES</b>		<b>420,649,900</b>
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**SECTION II.** It is hereby estimated that the following revenues will be available during Fiscal Year 2025-26 to meet the foregoing appropriations.

## GENERAL FUND

### GENERAL GOVERNMENT

Ad Valorem Taxes	\$	135,200,668
Other Taxes		26,897,606
Restricted & Unrestricted Revenues		1,509,791
Permits & Fees		3,530,406
Sales & Services		6,027,447
Investment Earnings		2,984,181
Miscellaneous Revenues		3,184,541
Debt & Non Revenue Receipts		10,021,370

TOTAL	\$	189,356,010
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### PUBLIC HEALTH

Restricted & Unrestricted Revenues	\$	4,182,262
Permits & Fees		2,791,298
Miscellaneous		201,511
Intrafund Transfer		3,250,260
Fund Balance Appropriated		5,942,930

TOTAL	\$	16,368,261
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# BUDGET ORDINANCE

## SOCIAL SERVICES

Restricted & Unrestricted Revenues	\$ 20,944,428
Sales & Services	74,414
Miscellaneous	76,672
Intrafund Transfer	11,352,427
Fund Balance Appropriated	<u>8,979,970</u>
TOTAL	\$ 41,427,911

## COURT FACILITY

Facilities Fees	\$ 254,491
Interest	3,807
Intrafund Transfer	<u>323,137</u>
TOTAL	\$ 581,435

## MENTAL HEALTH

Other	\$ 85,000
Intrafund Transfer	<u>495,311</u>
TOTAL	\$ 580,311

## TOTAL GENERAL FUND \$ 248,313,928

## LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund	\$ 450,437
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## SCHOOL CAPITAL RESERVE FUND

Sales Tax Reserve	\$ 3,701,584
Lottery	1,700,000
Fund Balance Appropriated	<u>-</u>
TOTAL	\$ 5,401,584

## ARTICLE 46 SALES TAX RESERVE FUND

Sales Tax Reserve	\$ 6,940,528
Fund Balance Appropriated	<u>7,021,370</u>
TOTAL	\$ 13,961,898

## REPRESENTATIVE PAYEE FUND

Social Services Trust Revenues	1,500,000
Sheriff's Trust Revenues	<u>\$ 200,000</u>
TOTAL	\$ 1,700,000



# BUDGET ORDINANCE

## FLEXIBLE BENEFITS FUND

Medical Flex Benefits	\$ 332,780
Dependent Care Flex Benefits	\$ 67,973
TOTAL	\$ 400,753

## GRANT FUNDS

NC DHHS Triple P	392,369
TOTAL	\$ 392,369

## PITT AREA TRANSIT SYSTEM FUND

Restricted & Unrestricted Revenues	\$ 421,273
Sales & Services	872,357
Miscellaneous	15,000
Fund Balance Appropriated	
TOTAL	\$ 1,308,630

## ECONOMIC DEVELOPMENT FUND

Fund Balance Appropriated	\$ 1,073,800
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## INDUSTRIAL DEVELOPMENT BUILDING

Fund Balance Appropriated	\$ 2,267,327
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## FIRE DISTRICTS FUND

Ad Valorem Taxes	\$ 6,308,318
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## EMS DISTRICT FUND

Ad Valorem Taxes	\$ 7,262,698
Sales & Services	\$ 3,930,000
Fund Balance Appropriated	617,629
TOTAL	\$ 11,810,327

## EMERGENCY TELEPHONE SYSTEM FUND

911 User Fees	\$ 326,102
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## DEBT SERVICE FUND

Miscellaneous	\$ 689,224
Interest Income	1,000
Transfer from Article 46 Sales Tax	6,440,528
Transfer from School Capital Reserve	3,651,584
Transfer from Solid Waste & Recycling	247,350
Transfer from General Fund	6,538,330
TOTAL	\$ 17,568,016



# BUDGET ORDINANCE

## SCHOOL CAPITAL PROJECT FUND

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

Fees & Charges	\$	17,502,727
Other Revenues		1,336,550

TOTAL	\$	18,839,277
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## GARAGE FUND

User Charges	\$	940,000
Transfer from General Fund	\$	246,874

TOTAL	\$	1,186,874
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## TRUST FUND

Inmate Trust Revenues	\$	1,100,000
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## TAXES COLLECTED - OTHER GOVERNMENTS

Ad Valorem Taxes	\$	72,100,760
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## EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$	800,000
Interest Income		100,000
Fund Transfer from County Departments		12,251,520

TOTAL	\$	13,151,520
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## RETIREE MEDICAL INSURANCE FUND

Transfer from General Fund		1,541,447
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TOTAL	\$	1,541,447
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## WORKERS' COMPENSATION FUND

Transfer from General Fund	\$	673,326
Transfer from Solid Waste & Recycling Fund		17,581
Transfer from Pitt Area Transit System Fund		5,626

TOTAL	\$	696,533
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<b>GRAND TOTAL - ALL FUNDS - APPROPRIATIONS</b>	<b>\$</b>	<b>420,649,900</b>
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# BUDGET ORDINANCE

**SECTION III.** The following tax rates are hereby levied for the Fire and EMS Districts for Fiscal Year 2025-26. The Fire District rates are based upon collections of 99% and the EMS District is based upon collections of 99%.

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	0.0799 \$	658,538,393	526,172
Bell Arthur	0.0885	446,082,502	394,783
Belvoir	0.0675	272,758,495	184,112
Bethel	0.0675	103,469,767	69,842
Black Jack	0.0940	346,537,676	325,745
Clark's Neck	0.0450	127,131,197	57,209
Eastern Pines	0.0750	1,335,761,715	1,001,821
Falkland	0.0800	298,440,383	238,752
Farmville	0.0600	209,612,390	125,767
Fountain	0.0900	99,283,655	89,355
Gardnerville	0.1230	175,848,192	216,293
Grifton	0.0700	300,634,500	210,444
Grimesland	0.0800	190,266,298	152,213
Pactolus	0.0925	234,129,818	216,570
Red Oak	0.0950	295,045,697	280,293
Sharp Point	0.0800	8,846,824	7,077
Simpson	0.0770	876,025,277	674,539
Staton House	0.0320	2,421,773,414	774,967
Stokes	0.0700	121,115,316	84,781
Winterville	0.0870	778,831,484	677,583
Total Fire Districts			\$ 6,308,318
<b>EMS District</b>			
Pitt County (less City of Greenville)	0.05950 \$	12,099,554,530 \$	7,199,235

**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 (Personnel/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 salary reserve with the approval of the Budget Officer.
- No revenues may be increased or decreased, 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 Board of Commissioners.



# BUDGET ORDINANCE

**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, provided that sufficient funding is available and the action is consistent with County policy. 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 \$1,325 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, 2025, 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 fifty-six and sixty-three hundredths cents (.5663) per one hundred dollars (\$100.00) of valuation on property for the County General Fund. The tax rate is based upon an estimated total valuation of property for the purpose of taxation at \$23,968,699,873 and an estimated collection rate of 99.38% less discounts.

**SECTION X.** The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$144 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.

**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.** The discount rate for early ad valorem tax collection remains at 1/2% for the 2025-26 fiscal year.

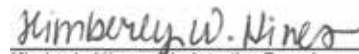
**SECTION XIV.** The Office of the Pitt County Sheriff shall not exceed 147 sworn law enforcement positions. Law Enforcement Officer Separation Allowance is only available to those sworn positions who meet eligibility requirements.

**SECTION XV.** All previous board approved balances of appropriations in each fund which support authorized obligations, multi-year grants, unexpended donations, unexpended prior year(s) capital appropriations, or are encumbered at the close of business for the fiscal year ending June 30, 2025, are hereby declared re-appropriated into the fiscal year beginning July 1, 2025, and estimated revenues adjusted accordingly as approved by the County Manager and Deputy County Manager -Chief Financial Officer.

Adopted this 3rd day of June, 2025.



  
Benji Holman, Chairman  
Pitt County Board of Commissioners

  
Kimberly Hines, Clerk to the Board  
Pitt County Board of Commissioners



## ***BUDGET PROCESS***

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

### **LEGAL BUDGET REQUIREMENTS**

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

#### **Budget Preparation Calendar**

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

#### **Budget Forms and Procedures**

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

#### **Departmental Requests**

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



## ***BUDGET PROCESS***

- 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.

### **Citizen Involvement in the Budget Process**

The County employs various mechanisms to gather input to the budget process.

- Online or published surveys may be utilized.
- The Commissioners budget workshops are open to the public to attend, and a public hearing for comments on the upcoming budget is held in accordance with N.C.G.S § 159-12(b).
- A public address time is held at the beginning of all regular meetings of the Board of Commissioners for any topic of concern to a citizen.
- Input through mail, email or phone is available.

### **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





## ***BUDGET PROCESS***

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 a Budget Kickoff Workshop and 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 January. 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 on May 5. Afterward, several workshop sessions were held to review requests and receive input. Based on input received, the Manager finalized her proposal and presented a Proposed Budget. The Manager's Budget Message, included in a previous section of this document, accompanied the proposed budget and outlines the recommendations and highlights major policy changes. A public hearing was held on June 3 to assure adequate opportunity to receive additional citizen input on the budget.

Pitt County's budget was adopted on June 3, 2025, 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 PROCESS***

### **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 is 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 Board of Commissioners.



# BUDGET CALENDAR

PREPARE	<b>NOVEMBER/DECEMBER</b> <b>Budget Kickoff &amp; Workshop 11/8/2024 10am-11 am</b> <ul style="list-style-type: none"> <li>Initial budget discussions – CIP, revenue &amp; expenditure forecast</li> <li>Departments formulate objectives/action plans for the budget year tied to Commissioners’ goals</li> <li><b>Required</b> for department heads, business officers, and/or selected staff who will be involved in budget preparation</li> <li>Forward request for Capital Improvement Projects to department heads, PCS &amp; PCC</li> <li><b>12/2/2024</b> - All CIP requests due</li> </ul>
	<b>JANUARY</b> <ul style="list-style-type: none"> <li><b>1/2/2025</b> - Forward budget packages/requests to EMS Squads / FIRE Departments</li> <li><b>1/14/2025</b> - Forward budget packages/requests to department heads and outside agencies MUNIS budget entry access available</li> <li><b>1/27/2025 8am-12 noon</b> - Annual CIP Budget Planning Workshop with Commissioners Review, update and affirm Board’s goals for FY 2025-26</li> </ul>
	<b>FEBRUARY /MARCH</b> <ul style="list-style-type: none"> <li><b>2/28/2025</b> - All budget requests and documentation due from departments, EMS/FIRE, &amp; outside agencies</li> </ul>
	<b>MARCH</b> <ul style="list-style-type: none"> <li><b>3/1/2025 -3/22/25</b> Budget compilation &amp; balancing</li> <li><b>3/27/2025</b> Budget documents to County Manager for review</li> </ul>
	<b>APRIL</b> <ul style="list-style-type: none"> <li><b>4/7/2025-4/10/25</b> Department heads, outside agencies, PCS and PCC budget conferences with County Manager - <i>Week of April 14th available for additional meetings if needed</i></li> <li><b>4/18/2025-5/1/25</b> Recommended budget development by County Manager and select staff</li> </ul>
PROPOSE	<b>MAY</b> <ul style="list-style-type: none"> <li><b>5/2/2025</b> - Revised budget requests submitted to departments for review</li> <li><b>5/5/2025</b> - Manager’s Recommended Budget and Budget Message presented to Board of Commissioners</li> <li><b>5/6/2025 -5/8/25</b> Budget Workshops with Commissioners to present and review/amend recommended budget</li> <li><b>5/12/25-5/16/25</b> Open for additional workshops, if needed</li> </ul>
APPROVE	
ADOPT	<b>JUNE</b> <ul style="list-style-type: none"> <li><b>6/3/2025</b> - Public Hearing for citizen input Possible 2025-26 budget adoption</li> <li><b>6/16/2025</b> - Alternate date to adopt 2025-26 budget</li> </ul>
IMPLEMENT	<b>JULY</b> <ul style="list-style-type: none"> <li><b>7/1/2025</b> Adopted Budget goes in effect.</li> </ul>



## ***BUDGET POLICIES***

Pitt County maintains the following goals, guidelines and policies to ensure planned and orderly direction, to ensure fiscal responsibility, maintain a strong financial position, and maintain the necessary level of resources to provide the services required of its citizens. In FY 2001-02, the Board of Commissioners spent considerable time to identify specific goals and objectives for implementation over the next several years. The basic priority areas have remained in place since FY 2001-02 with minor adjustments made over the years. The goals listed below may be revised as Pitt County moves forward with developing a strategic plan.

### **GOALS**

The following annual goals were reaffirmed by the Board of Commissioners in the annual Budget Planning Workshops in January 2025 for inclusion in the FY 2025-26 budget year:

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

The goals and objectives of Pitt County's departments are designed to fulfill the goals established by the Pitt County Board of Commissioners. The outcomes of these objectives are included in the departmental budget summaries contained within this Budget Document and are also reported to citizens in the Popular Annual Financial Report (PAFR).

### **FINANCIAL POLICIES**

Pitt County's financial policies set forth basic guidelines for the overall fiscal management of the County, in which the County complies. 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 balanced budget, a budget in which the sum of estimated net revenues and appropriated fund balances equals the appropriations; 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



## ***BUDGET POLICIES***

during the year throughout the budget as long as total authorized head-count is not exceeded. Financial Policies are reviewed annually during the budget process. If changes to Financial Policies are needed, the County Manager takes the changes to the Board of County Commissioners for approval.

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.
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 an annual 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.





## ***BUDGET POLICIES***

### **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 shall 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 maintain unassigned fund balance in the 18-20% range.
2. The County shall respect the integrity of fund balance by utilizing it as sparingly as possible when funding future budgets.

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

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



## ***BUDGET POLICIES***

### **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 Improvement projects include the acquisition or construction of long-term assets, normally costing greater than \$100,000 and with a life in excess of 5 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 position to minimize long-term interest expense when financing capital improvements.



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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

The entity wide financial statements will be reported on a full accrual basis separated by funds with governmental activities and business-type activities, in accordance with the Governmental Accounting Standards Board Statement No. 34.

All governmental funds will be reported in the fund financial statements on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized only to the extent that they are susceptible to accrual (when they become both measurable and available to finance expenditures of the fiscal period). Revenue is considered to be available when it is collectible within the current period or soon thereafter to be used to pay liabilities of the current period.

All proprietary funds will be reported in the fund financial statements on a full accrual basis. Under the full accrual basis of accounting, transactions are recognized when they occur, regardless of when cash is received or disbursed.

## **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. 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



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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 12 Special Revenue Funds: Representative Payee Fund, Flexible Benefits Fund, Grants Fund, Pitt Area Transit System Fund, Opioid Settlement Fund, Economic Development Fund, Industrial Development Building Fund, Fire Districts Fund, EMS District Fund, Emergency Telephone System Fund, Inmate Trust Fund, and Municipal Tax 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 budgeting purposes the following Capital Project Funds: Pitt County Schools Capital Reserve Fund, Article 46 Sales Tax County Capital Reserve Fund, and School Improvement Projects funds.

## **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 Funds** Trust funds account for assets held by the County in a trustee capacity, are custodial in nature, and do not involve measurement of results of operations. Pitt County has one trust fund - Law Enforcement Officers Pension Fund.

The chart on the following page defines the relationship of each department within the County's fund structure. The Fund Structure Responsibility Chart further clarifies which department manage funds outside the General Fund.



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

	Governmental Funds			Proprietary Funds		Fiduciary Fund
	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Fund	Internal Service Funds	Law Enforcement Officers Pension
<b>Department</b>						
<b>General Government, which includes:</b>	X					
<i>Governing Board, County Manager, Economic Development, Financial Services, Tax Administration, Legal, Elections, Register of Deeds, Public Information, Human Resources, Imaging Services, Management Information Systems, Geographic Information Systems, Buildings &amp; Grounds, Housekeeping, Nondepartmental, Court Facilities</i>						
<b>Cultural &amp; Recreational, which includes:</b>	X					
<i>Affiliate and Sustaining Non-Profit Organizations, Recreation</i>						
<b>Public Safety, which includes:</b>	X					
<i>Sheriff, Emergency Management, Communications, Animal Services, Inspections, Medical Examiner and Other Public Safety</i>						
<b>Economic &amp; Physical Development, which includes:</b>	X					
<i>Transportation, Planning, Planning E911, Other Economic Development, Engineering, Cooperative Extension Services, Farmers Market</i>						
<b>Human Services, which includes:</b>	X					
<i>Other Human Services, Veteran Services, Public Health, Social Services, Mental Health</i>						
<b>Environmental Protection, which includes:</b>	X					
<i>Pitt Soil &amp; Water Conservation</i>						
<b>Education</b>	X					
<b>Debt Service</b>	X					
<b>Other Programs, which includes:</b>	X					
<i>Interfund Transfers, Contingency</i>						
<b>Representative Payee Fund</b>		X				
<b>Flexible Benefits Fund</b>		X				
<b>Grants</b>		X				
<b>Pitt Area Transit System</b>		X				
<b>Opioid Settlement Fund</b>		X				
<b>Economic Development Fund</b>		X				
<b>Industrial Development Shell Building</b>		X				
<b>Fire District</b>		X				
<b>EMS District</b>		X				
<b>Emergency Telephone System Fund</b>		X				
<b>Inmate Trust Fund</b>		X				
<b>Municipal Tax Fund</b>		X				
<b>Solid Waste &amp; Recycling</b>				X		
<b>Garage</b>					X	
<b>Employee Medical Insurance</b>					X	
<b>Retiree Medical Insurance</b>					X	
<b>Workers Compensation</b>					X	
<b>Law Enforcement Officers Pension</b>						X
<b>Schools Capital Reserve</b>			X			
<b>Article 46 Sales Tax Reserve</b>			X			
<b>School Improvement Projects</b>			X			



# BUDGETARY ACCOUNTING SYSTEM & CONTROL

## FUND STRUCTURE RESPONSIBILITY CHART

FUND STRUCTURE RESPONSIBILITY CHART	General Operating Funds	Special Revenue Funds																Enterprise	Internal Service Funds	Fiduciary	Capital Project Funds
	General Health Social Services Court Facility Mental Health Debt Service	Representative Payee Flexible Benefits Grants Pitt Area Transit System Opioid Settlement Economic Develop. Industrial Develop. Bldg Fire Districts EMS District Emergency Tel. System Inmate Trust Fund Municipal Tax Fund	Solid Waste & Recycling	Garage Employee Medical Ins. Retiree Medical Ins. Worker's Comp LEO Pension	School Capital Reserve Article 46 Sales Tax Res. School Improvement s																
GENERAL GOVERNMENT																					
Governing Board	G																				
County Manager	G																				
Economic Development	G																				
Financial Services	G		M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
Tax Administration	G															P					
Legal	G																				
Elections	G																				
Register of Deeds	G																				
Public Information	G																				
Human Resources	G																				
Imaging Services/Mailroom	G																				
Management Info. Systems	G																M	M	M		
Geographic Info. Systems	G																				
Buildings & Grounds	G																				
Sheriff	G					P	P									P					
Detention Center	G															P					
Jail Health Services	G																				
Jail Inmate Coordinator	G																				
School Security	G																				
Emergency Management	G						P					M	M	M							
Communications	G															P					
Planning – E911	G															M					
Animal Services	G						P														
Inspections	G																				
Medical Examiner	G																				
Other Public Safety	G																				
Transportation	G																				
Planning	G						P														
Other Economic Development	G																				
Engineering/Housekeeping	G																				
Cooperative Extension	G						P														

### Key:

G: All, or most, operating funds for this unit is budgeted in the General Fund

P: Unit manages selected projects within this fund

M: Unit has either primary, or shared, responsibility for managing this fund





# BUDGETARY ACCOUNTING SYSTEM & CONTROL

## FUND STRUCTURE RESPONSIBILITY CHART

FUND STRUCTURE RESPONSIBILITY CHART	General Operating Funds	Special Revenue Funds												Enterprise	Internal Service Funds	Fiduciary	Capital Project Funds
	General Health Social Services Court Facility Mental Health Debt Service	Representative Payee Flexible Benefits Grants Pitt Area Transit System Opioid Settlement Economic Develop. Industrial Develop. Bldg Fire Districts EMS District Emergency Tel. System Inmate Trust Fund Municipal Tax Fund	Solid Waste & Recycling	Garage Employee Medical Ins. Retiree Medical Ins. Worker's Comp	LEO Pension	School Capital Reserve Article 46 Sales Tax Res. School Improvement s											
Pitt Soil & Water	G	P															
Farmers Market	G																
Non-Departmental	G																
Other Human Services	G																
Veterans Services	G																
Pitt County Schools	G															M	M M
Pitt Community College	G																M
Cultural & Recreational Recreation	G																
PUBLIC HEALTH	G	P	M														
SOCIAL SERVICES	G	P	P														
COURT FACILITIES	G																
MENTAL HEALTH	G																
PITT AREA TRANSIT SYSTEM		M															
INDUSTRIAL DEVELOPMENT		M	M														
SOLID WASTE & RECYCLING				M	M												

Key:

G: All, or most, operating funds for this unit are budgeted in the General Fund

P: Unit manages selected projects within this fund

M: Unit has either primary, or shared, responsibility for managing this fund



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

## **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 available 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 60.74% percent. At the end of Fiscal Year 2024-25, Pitt County's General Fund is anticipated to have a total fund balance of approximately \$100.5 million, of which \$88.9 million is projected to be available (audit in process). Pitt County's fund balance as a percentage of expenditures at June 30, 2025 is anticipated to be approximately 46.4%. 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



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

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. 159-30(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. All interest revenue realized from investments is allocated to respective funds based on previous year-end fund balance totals.

## **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 ordinance 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.



# **BUDGETARY ACCOUNTING SYSTEM & CONTROL**

## **PERFORMANCE MEASUREMENTS & TOTAL QUALITY**

Accountability and process improvement are essential parts of County operations 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. 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 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 processes to streamline workflows, increase customer service and improve the health and well-being of citizens. One such example includes the selection of a new cloud-based Permitting and Inspections system. Management Information Systems worked with a multi-discipline department group to select and affirm a new system to allow enhanced customer service for citizens and staff efficiencies through online interactions.

The County's Senior Leadership Team, led by the County Manager, also meets quarterly for VPM (Vision, Planning, Monitoring) review. The purpose of this group is to review on-going organizational projects and initiatives. The team tracks each project's status, schedule, funding and goals to ensure targets are met and to identify future work items in need of action.





## **FUND SUMMARY**

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

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

#### **GENERAL OPERATING FUNDS**

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

#### **SPECIAL REVENUE FUNDS**

- 225 Representative Payee Fund
- 226 Flexible Benefits Fund
- 240 Grants
- 241 Pitt Area Transit System
- 248 Opioid Settlement
- 265 Economic Development
- 270 Industrial Development Shell Building
- 280 Fire Districts
- 281 EMS District
- 290 Emergency Telephone System
- 700 Inmate Trust Fund
- 720 Municipal Tax Fund

#### **ENTERPRISE FUND**

- 600 Solid Waste & Recycling

#### **INTERNAL SERVICE FUNDS**

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

#### **FIDUCIARY FUNDS**

- 110 LEO Pension

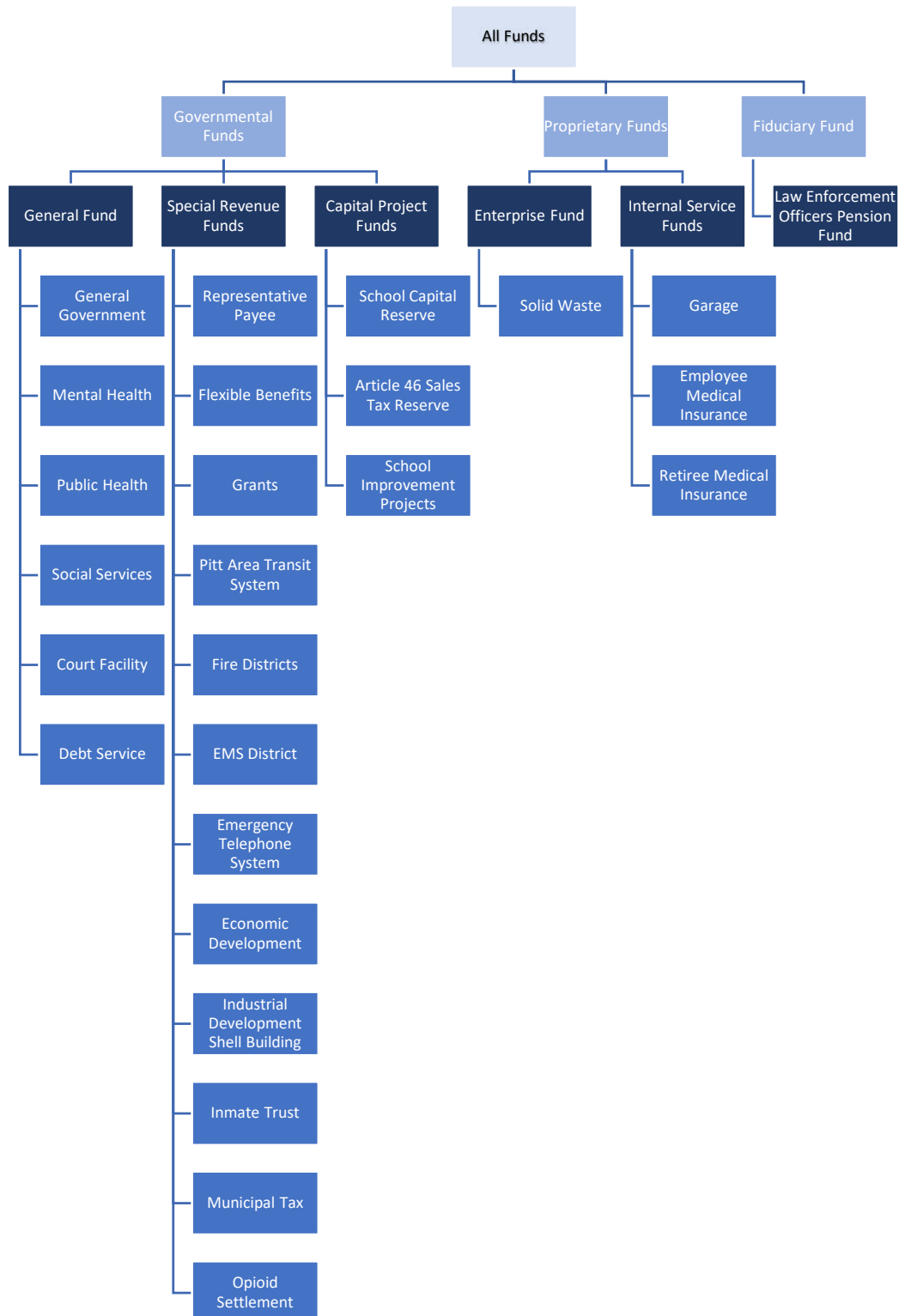
#### **CAPITAL PROJECT FUNDS**

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



# FUND SUMMARY

## Pitt County Fund Structure







# FUND SUMMARY

## FUND BALANCE HISTORY - GENERAL OPERATING FUNDS

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	PRELIMINARY 2024-2025	PROJECTED 2025-2026
<b>BEGINNING FUND BALANCE</b>	60,663,284	68,416,943	85,453,410	91,996,283	100,495,917
<b>REVENUES</b>					
PROPERTY TAXES	106,943,444	112,057,474	117,392,153	132,728,699	134,055,986
OTHER TAXES & LICENSES	31,309,696	32,318,940	30,859,753	28,116,391	28,397,555
INTERGOVERNMENTAL	29,173,233	27,178,708	30,003,376	28,937,457	29,226,832
PERMITS AND FEES	3,416,051	3,190,270	2,871,017	3,715,177	3,752,329
SALES AND SERVICES	6,480,783	6,798,551	6,794,200	6,744,432	6,811,876
INVESTMENT EARNINGS	(598,383)	3,560,137	6,786,683	6,847,468	6,915,943
MISCELLANEOUS	1,391,939	1,239,045	1,598,646	4,316,985	4,360,155
<b>TOTAL REVENUE</b>	<b>178,116,763</b>	<b>186,343,125</b>	<b>196,305,828</b>	<b>211,406,609</b>	<b>213,520,675</b>
<b>OTHER FINANCING SOURCES/USES</b>					
OPERATING TRANSFERS IN	8,952,956	3,570,000	4,203,606	5,979,006	5,676,392
OPERATING TRANSFERS OUT	(20,854,238)	(8,024,482)	(10,325,001)	(13,495,389)	(13,174,778)
PROCEEDS FROM LEASE PURCHASE	11,276	-	-	-	-
INSTALLMENT DEBT ISSUED	500,000	-	-	-	-
REVENUE ANTICIPATION NOTES ISSUED	-	-	-	-	-
PAYMENTS FROM ESCROW AGENT	-	-	-	-	-
PAYMENTS TO RETIRE REVENUE ANTICIPATION NOTES	-	-	-	-	-
PAYMENTS TO BONDHOLDERS, BOND REDEMPTION	-	-	-	-	-
LEASE LIABILITIES ISSUED	-	36,553	-	-	-
SUBSCRIPTION LIABILITIES ISSUED	-	723,431	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(11,390,006)</b>	<b>(3,694,498)</b>	<b>(6,121,395)</b>	<b>(7,516,383)</b>	<b>(7,498,386)</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
GENERAL GOVERNMENT	17,308,138	16,952,257	19,088,851	19,867,919	20,861,315
PUBLIC SAFETY	40,428,745	44,924,609	50,631,039	53,711,654	56,397,237
ENVIRONMENTAL PROTECTION	320,600	343,524	358,970	484,899	509,144
ECONOMIC & PHYSICAL DEV	3,632,210	4,452,966	6,098,127	6,603,001	6,933,151
HUMAN SERVICES	44,161,435	42,336,719	47,271,608	52,409,111	55,029,567
CULTURAL & RECREATIONAL	988,507	1,092,840	1,276,870	1,870,945	1,964,492
EDUCATION	51,231,641	54,466,918	58,155,383	60,171,801	63,180,391
DEBT SERVICE	901,822	1,042,327	760,712	271,262	284,825
<b>TOTAL EXPENDITURES</b>	<b>158,973,098</b>	<b>165,612,160</b>	<b>183,641,560</b>	<b>195,390,592</b>	<b>205,160,122</b>
<b>REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>7,753,659</b>	<b>17,036,467</b>	<b>6,542,873</b>	<b>8,499,634</b>	<b>862,168</b>
<b>FUND BALANCE, ENDING</b>	<b>68,416,943</b>	<b>85,453,410</b>	<b>91,996,283</b>	<b>100,495,917.00</b>	<b>101,358,084.99</b>
(NON-SPENDABLE)/RESTRICTED BY STATE	10,445,016	10,672,517	6,391,526	7,030,679	7,733,746
(SPENDABLE) RESTRICTED GEN GOVT/ASSIGNED/UNASSIGNED	57,971,927	74,247,970	82,417,003	90,658,703	99,724,574
GENERAL FUND EXPENDITURES	179,827,336	173,636,642	182,848,182	195,390,592	205,160,122
<b>FUND BALANCE (SPENDABLE) AS % OF EXPENDITURES</b>	<b>32.24%</b>	<b>42.76%</b>	<b>45.07%</b>	<b>46.40%</b>	<b>48.61%</b>



# FUND SUMMARY

## FUND BALANCE HISTORY - OTHER FUNDS

(Fund types other than General Operating Fund)

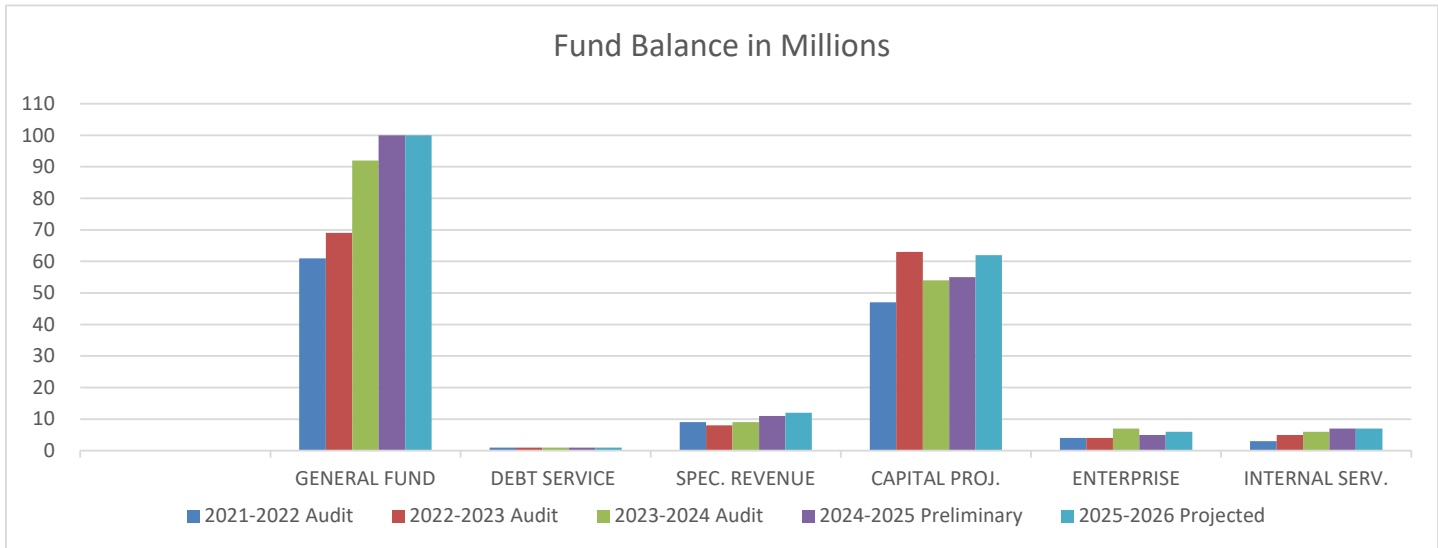
	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	Preliminary 2024-25	PROJECTED 2025-26
<b>DEBT SERVICE FUND</b>					
Beginning Fund Balance	544,717	1,278,490	1,256,288	1,214,978	1,315,105
Revenues	1,023,412	599,735	595,137	685,714	726,000
(Expenditures)	(18,499,376)	(16,760,403)	(18,410,402)	(19,574,986)	(18,311,292)
Transfers In/Out	18,209,737	16,138,466	17,773,955	18,989,398	17,777,889
Debt Obligation Issued					
Ending Fund Balance	1,278,490	1,256,288	1,214,978	1,315,105	1,507,701
<b>NON MAJOR SPECIAL REVENUE FUNDS</b>					
Beginning Fund Balance	4,538,121	9,127,464	8,487,017	9,407,180	10,771,201
Revenues	19,260,639	16,940,646	23,629,001	26,163,364	21,498,413
(Expenditures)	(17,887,289)	(17,300,178)	(21,682,618)	(25,385,591)	(20,563,919)
Transfers In/Out	3,616,160	(973,548)	(1,026,220)	586,248	550,660
Debt Obligation Issued					
Ending Fund Balance	9,527,631	7,794,384	9,407,180	10,771,201	12,256,355
<b>MAJOR CAPITAL PROJECTS FUNDS <sup>(1)</sup></b>					
Beginning Fund Balance	12,340,228	13,525,428	17,746,707	20,777,291	24,919,293
Revenues	11,356,400	11,844,200	12,216,856	11,495,373	11,728,207
(Expenditures)	-	-	-	-	-
Transfers In/Out	(10,171,200)	(7,622,921)	(9,186,272)	(7,353,371)	(8,583,441)
Ending Fund Balance	13,525,428	17,746,707	20,777,291	24,919,293	28,064,060
<b>NON MAJOR CAPITAL PROJECTS FUNDS <sup>(2)</sup></b>					
Beginning Fund Balance	37,821,646	33,224,100	27,656,356	33,013,813	30,859,910
Revenues	18,955,068	20,639,689	9,407,726	20,739,225	17,435,427
(Expenditures)	(16,660,544)	(12,231,988)	(15,802,813)	(7,827,280)	(13,130,656)
Transfers In/Out	(6,892,071)	3,771,263	11,752,544	(15,065,848)	(1,608,528)
Premiums Received	-	-	-	-	-
Debt Obligation Issued	-	-	-	-	-
Ending Fund Balance	33,224,100	45,403,064	33,013,813	30,859,910	33,556,153
<b>ENTERPRISE FUND</b>					
Beginning Fund Balance	2,101,666	3,500,927	4,477,434	6,771,238	5,498,824
Revenues	14,143,954	14,955,135	17,115,531	17,752,422	15,991,761
(Expenditures)	(12,744,693)	(13,978,628)	(14,775,837)	(19,024,836)	(15,130,999)
Transfers In/Out	-	-	(45,890)		
Ending Fund Balance	3,500,927	4,477,434	6,771,238	5,498,824	6,359,586
<b>INTERNAL SERVICE FUNDS</b>					
Beginning Fund Balance	3,367,381	3,057,209	4,915,256	6,346,951	6,857,650
Revenues	13,120,100	12,623,566	13,211,643	12,953,563	12,977,218
(Expenditures)	(14,839,889)	(13,734,045)	(14,860,659)	(16,351,440)	(14,946,508)
Transfers In/Out	1,409,617	2,874,443	3,080,711	3,908,576	2,818,337
Ending Fund Balance	3,057,209	4,821,173	6,346,951	6,857,650	7,706,697

\*Preliminary Numbers as June 30, 2025 internal close; unaudited figures

- (1) There are no Major Capital Project Funds in FY 2024-25. Capital Projects are adopted at the Project Ordinance level at the inception of 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



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 60.74%. Based on the June 30, 2025 draft audit report, the County has a preliminary available general fund fund balance of approximately 46.40%. 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.

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.



## **LONG-RANGE FINANCIAL PLANNING**

Long-range financial planning is a process that occurs continuously throughout the fiscal year with a more formal process beginning in the fall of each year. The long-range operating plan is aligned with the goals set forth by the Board of County Commissioners. The table included in this section shows the County's General Fund and also includes restricted sales taxes for schools and associated capital expenditures. The table includes adopted budget history for the past two 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. 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 2025-26 budget planning continued the practice of utilizing a base budget and building upon it based on available supporting resources that support the mission, vision, values and goals of the county. Forecasting for future years continues to be done in a very conservative manner. Staff continue to monitor and adjust the budget and projections as the economy stabilizes in the environment in which we conduct operations.

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 99.38% collection rate is anticipated and \$400,000 is included in the estimate for collection on delinquent accounts. The FY 2025-26 property tax projection is an increase of 4.36% over the prior year budget. Due to the property tax levy amount and the growth in the County, subsequent years' forecasts continue a 3%+ increase.
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. Sales tax collections remain steady over the prior year.
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 3.5% growth factor is used in forecasting through fiscal year 2028. Thereafter, a more conservative factor



## LONG-RANGE FINANCIAL PLANNING

of 1% has been programmed, due to the uncertainty related to federal and state reimbursements.

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. No fund balance appropriation was utilized in the General Fund in this budget. It is projected that the Fund Balance will be approximately 45% of annual expenditures, which is above the County's stated goal of 18-20%.

### EXPENDITURES:

1. Salaries & Benefits: A 3% market adjustment for employees has been adopted in the FY 2025-26 budget. The County's Pay-For-Performance system, which grants employees an incremental increase to their base salary, based on where they fall in the salary scale and their results on the annual performance evaluation, remains in force. Funding in support of the Pay-For-Performance system is included in the FY 2025-26 budget. 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 during budget deliberations. 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 joint analysis between the Schools, Community College and the County is done on an annual basis. The County Commissioners have demonstrated unwavering support for education by approving increased funding requests each year.
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 four fiscal years.
5. Debt Service: The largest increase in the amount of "County" debt service is attributable to the 2024A LOBS Pitt Community College Welding Building (\$15M). Future years' forecasts include debt that will mature in future years as well as total payment decreasing over time. Future year increases in "Schools" debt includes up to \$25M of new debt for school renovations/capital improvements.



## LONG-RANGE FINANCIAL PLANNING

6. **Capital Outlay:** This category accounts for any capital items (> \$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. For the current year, General Government Capital include: \$1.24M for annual vehicle replacement, \$400,000 for facilities capital maintenance, \$145,000 for security improvements, \$4.5M for a new County Office Building, \$510,000 for Microsoft 365 Software Implementation, \$1.65M for EMS capital replacements, and \$380,000 for Detention Center Fire Alarm Panels. Schools and Community College capital appropriations of \$1M and \$7.02M respectively have also been included. Future year projections include approximately \$14.7M annually for General Government and \$1M for Public Schools/Community College.
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.







# LONG-RANGE FINANCIAL PLANNING

## SUMMARY OF ESTIMATED GENERAL FUND FINANCIAL SOURCES & USES

### Pitt County, North Carolina

(in millions)

	2023-24 Adopted	2024-25 Adopted	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
<b><u>Revenues:</u></b>							
Property Taxes	114.55	128.51	131.08	133.70	136.38	139.10	141.89
Sales Taxes	41.77	40.56	41.78	43.03	44.32	45.65	47.02
All Other Revenues	58.94	56.52	57.09	57.66	58.23	58.81	59.40
Transfers In	0.60	0.55	0.65	0.65	0.65	0.65	1.65
Fund Balance Appropriated	4.53	8.00	3.90	3.90	3.90	3.90	4.90
<b>Totals</b>	<b>220.39</b>	<b>234.14</b>	<b>234.49</b>	<b>238.94</b>	<b>243.48</b>	<b>248.12</b>	<b>254.86</b>
<b><u>Expenditures:</u></b>							
<b>General Government</b>							
Salaries & Benefits	52.82	58.44	59.61	60.80	62.02	63.26	64.52
Operating	20.44	22.19	22.41	22.64	22.86	23.09	23.32
<b>Human Services</b>							
Salaries & Benefits	37.13	40.62	41.43	42.26	43.11	43.97	44.85
Operating	14.32	15.64	15.80	15.95	16.11	16.28	16.44
<b>Education</b>	<b>57.69</b>	<b>58.66</b>	<b>60.13</b>	<b>61.63</b>	<b>63.17</b>	<b>64.75</b>	<b>66.37</b>
<b>Other Agencies</b>	<b>1.27</b>	<b>1.14</b>	<b>1.15</b>	<b>1.16</b>	<b>1.17</b>	<b>1.19</b>	<b>1.20</b>
<b>Debt Service</b>							
County	7.39	7.26	7.06	6.86	6.66	6.46	6.26
Schools	5.69	5.56	5.36	5.16	4.96	4.76	4.56
1/4 % Sales Tax	4.99	6.44	6.24	6.04	5.84	5.64	5.44
Proposed multi-year CIP	0.65	0.75	0.52	0.52	0.52	1.52	2.52
<b>Capital Outlay</b>							
Capital Outlay - General Government	2.13	2.84	0.51	0.51	0.51	0.51	0.51
Capital Outlay - Human Services	0.00	0.00	0.15	0.15	0.15	1.15	2.15
Schools/PCC CIP	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Small Projects - Economic Development	0.25	0.00	0.00	0.00	0.00	0.00	1.00
<b>Reserves &amp; Contingency</b>	<b>2.00</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>1.34</b>
<b>Transfers Out</b>	<b>2.30</b>	<b>2.31</b>	<b>2.52</b>	<b>2.56</b>	<b>2.60</b>	<b>2.64</b>	<b>2.67</b>
<b>Totals</b>	<b>210.17</b>	<b>223.29</b>	<b>224.33</b>	<b>227.68</b>	<b>231.12</b>	<b>236.64</b>	<b>244.25</b>
<b>Tax Rate</b>	<b>0.6841</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>	<b>0.5663</b>
<b>Total Debt Service as % of Budget with proposed CIP</b>							
	8.49%	8.55%	8.18%	7.78%	7.38%	7.41%	7.37%
<b>Fund Balance Appropriated as % of Budget</b>							
	2.06%	3.42%	1.66%	1.63%	1.60%	1.57%	1.92%
<b>Assessed Property Valuation (*revaluation)</b>							
	*\$22.77B	\$23.97B	\$24.69B	\$25.43B	\$26.19B	\$26.98B	\$27.79
<b>Total Debt</b>	<b>122.2M</b>	<b>\$130.83M</b>	<b>\$146.57M</b>	<b>\$177.1M</b>	<b>\$177.1M</b>	<b>\$177.1M</b>	<b>\$177.1M</b>
<b>Total Debt as % of Assessed Valuation</b>	<b>0.54%</b>	<b>0.55%</b>	<b>0.59%</b>	<b>0.70%</b>	<b>0.68%</b>	<b>0.66%</b>	<b>0.64%</b>



# LONG-RANGE FINANCIAL PLANNING

2024-25 Adopted	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
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## Benchmark #1

Total Debt Service as % of Budget  
with proposed CIP

8.55%	8.18%	7.78%	7.38%	7.41%
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Moody's Benchmark

## Benchmark #2

Assessed Property Valuation

\$23.97B	\$24.69B	\$25.43B	\$26.19B	\$26.98B
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Total Debt

\$130.83M	\$146.57M	\$177.1M	\$177.1M	\$177.1M
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Total Debt as % of Assessed Valuation

0.55%	0.59%	0.70%	0.68%	0.66%
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Moody's Benchmark

## Benchmark #3

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

51%	20.00%	20.00%	20.00%	20.00%
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# LONG-RANGE FINANCIAL PLANNING

## FINANCIAL BENCHMARKS FOR COMPARATIVE PURPOSES

Benchmark	Pitt County		State
	Ranking	Amount	Average
Population (Estimated 2024)	17	180,783	109,801
Valuation per Capita	82	\$94,279	\$156,028
Assessed Valuation (in Billions)*	27	\$16.6	\$16.9
Tax Levy Per Capita	86	\$645	\$902
Tax Rate per \$100	34	\$0.5663	\$0.5778
Teacher Salary Supplement	38	\$5,791	\$6,508
School Current Expense/ADM*	47	\$2,015	\$2,676
School Debt Service	19	\$12M	\$11.3M
School Capital Outlay	53	\$1,000,000	\$7,264,429

**\*Note:** Information based on self reported data; not all counties responded.

**Sources:** U. S. Census, July 2024, NCACC County Map Book prepared by the NCACC (April 2025), FY 23-24 NCACC Budget & Tax Survey; NCDPI.





## REVENUE & EXPENDITURE SUMMARY

### WHERE DOES THE MONEY COME FROM?

#### ALL FUNDS

**\$420,649,900 Total (\$372,414,162 Unduplicated)**



#### FY 2025-2026 Revenues

- Ad Valorem - 59.31%
- Other Taxes - 9.09%
- Intergovernmental - 8.81%
- Permits & Fees - 1.70%
- Sales & Services - 8.18%
- Interest Earnings - 0.83%
- Miscellaneous - 5.13%
- Fund Balances - 6.96%  
Appropriated

FY 2025-26 REVENUE SOURCES	
Ad Valorem Taxes	\$ 220,872,444
Other Taxes	\$ 33,838,134
Intergovernmental	\$ 32,798,829
Permits & Fees	\$ 6,321,704
Sales & Services	\$ 30,473,047
Interest Earnings	\$ 3,088,988
Miscellaneous	\$ 19,117,990
Fund Balances Appropriated	\$ 25,903,026
<b>UNDULICATED TOTAL</b>	<b>\$ 372,414,162</b>
Interfund Transfers	\$ 48,235,738
<b>TOTAL BUDGET</b>	<b>\$ 420,649,900</b>



# REVENUE & EXPENDITURE SUMMARY

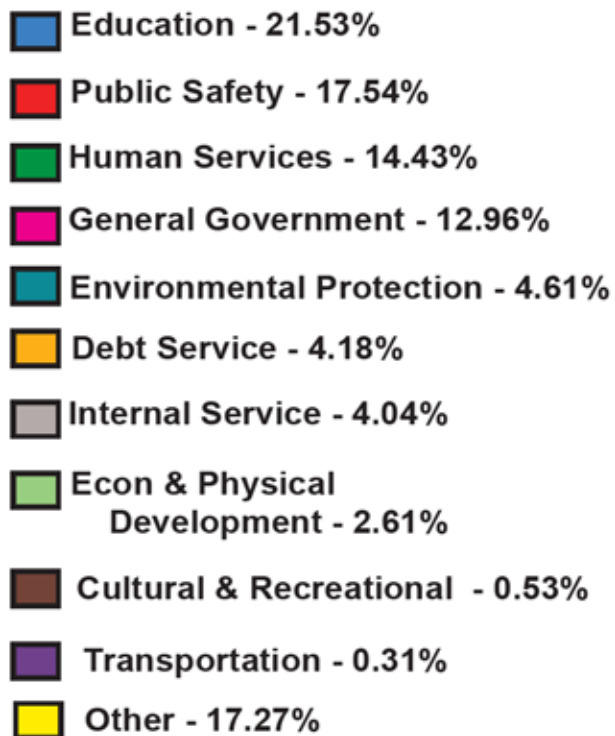
## WHERE DOES THE MONEY COME GO?

### ALL FUNDS

**\$420,649,900 Total (\$394,051,647 Unduplicated)**



### FY 2025-26 Expenditures



FY 2025-26 EXPENDITURES	
Education	\$ 90,562,894
Public Safety	\$ 73,777,634
Human Services	\$ 60,696,124
General Government	\$ 54,529,601
Environmental Protection	\$ 19,377,345
Debt Service	\$ 17,568,016
Internal Service	\$ 16,977,127
Econ & Physical Development	\$ 10,992,878
Cultural & Recreational	\$ 2,216,522
Transportation	\$ 1,308,630
Other	\$ 72,643,129
<b>TOTAL BUDGET</b>	<b>\$ 420,649,900</b>
LESS INTERFUND TRANSFER	\$ 26,598,253
<b>UNDULICATED TOTAL</b>	<b>\$ 394,051,647</b>



# REVENUE & EXPENDITURE SUMMARY

## BUDGET SUMMARY - ALL FUNDS

	<b>ACTUAL FY 2023-24</b>	<b>BUDGET FY 2024-25</b>	<b>BUDGET FY 2025-26</b>	<b>PERCENT CHANGE FY 2025-26</b>
<b>REVENUES / SOURCES</b>				
Ad Valorem Taxes	*1 166,570,593	208,809,406	220,872,444	5.78%
Other Taxes	37,037,455	32,885,041	33,838,134	2.90%
Intergovernmental	37,208,028	36,676,711	32,798,829	-10.57%
Permits and Fees	5,960,431	5,087,810	6,321,704	24.25%
Sales and Services	28,880,655	27,685,640	30,473,047	10.07%
Interest Earnings	8,154,940	4,244,891	3,088,988	-27.23%
Miscellaneous	16,378,322	10,903,416	19,117,990	75.34%
Fund Balances Appropriated		15,389,189	25,903,026	68.32%
<b>Unduplicated Total</b>	<b>300,190,423</b>	<b>341,682,104</b>	<b>372,414,162</b>	<b>8.99%</b>
Interfund Transfers	61,583,025	55,242,515	48,235,738	-12.68%
<b>GRAND TOTAL</b>	<b>361,773,448</b>	<b>396,924,619</b>	<b>420,649,900</b>	<b>5.98%</b>

\*(1) As of FY 22-23, Municipal Tax Fund is included in Ad Valorem Taxes per GASB 84/97 accounting requirement change

\*(2) From FY 21-22 Budget Book

## EXPENDITURES / USES

General Government	56,247,020	56,593,097	54,529,601	-3.05%
Public Safety	63,205,994	70,783,413	73,777,634	16.73%
Transportation	1,366,303	1,775,588	\$ 1,308,630	-4.22%
Environmental Protection	15,360,969	17,446,644	19,377,345	26.15%
Economic & Physical Development	3,246,388	6,446,984	10,992,878	238.62%
Human Services	49,141,419	59,137,673	60,696,124	23.51%
Cultural & Recreational	1,276,869	3,181,752	2,216,522	73.59%
Education	73,688,390	74,928,362	90,562,894	22.90%
Other	45,293,962	69,830,737	72,643,129	60.38%
Internal Service	15,228,423	17,143,863	16,977,127	11.48%
Transfer to Project Ordinance	0			-
Debt Service	18,410,401	19,656,506	17,568,016	-4.58%
<b>GRAND TOTAL</b>	<b>342,466,138</b>	<b>396,924,619</b>	<b>420,649,900</b>	<b>5.98%</b>
Less Interfund Transfers	49,060,751	55,242,515	48,235,738	-12.68%
<b>Unduplicated Total</b>	<b>293,405,387</b>	<b>341,682,104</b>	<b>372,414,162</b>	<b>8.99%</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 2025-26</b></i>
<b>General Fund</b>			
	100	General Fund	189,356,010
	150	Public Health Fund	16,368,261
	160	Social Services Fund	41,427,911
	170	Court Facilities Fund	581,435
	190	Mental Health Fund	580,311
	300	Debt Service Fund	17,568,016
			<u>265,881,944</u>
<b>Special Revenue Funds</b>			
	225	Representative Payee Fund	1,700,000
	226	Flexible Benefits Fund	400,753
	240	Grants Fund	392,369
	241	Pitt Area Transit Fund	1,308,630
	265	Economic Development Fund	1,073,800
	270	Industrial Development Building Fund	2,267,327
	280	Fire Districts Fund	6,308,318
	281	EMS District Fund	11,810,327
	290	Emergency Telephone System Fund	326,102
	700	Inmate Trust Fund	1,100,000
	720	Municipal Tax Fund	72,100,760
			<u>98,788,386</u>
<b>Enterprise Fund</b>			
	600	Solid Waste Fund	18,839,277
<b>Internal Service Funds</b>			
	820	County Garage Fund	1,186,874
	840	Employee Medical Insurance Fund	13,151,520
	841	Retiree Medical Insurance Fund	1,541,447
	850	Worker's Compensation Fund	696,533
			<u>16,576,374</u>
<b>Fiduciary Fund</b>			
	110	LEO Pension Fund	450,437
<b>Capital Project Funds</b>			
	200	School Capital Reserve Fund	5,401,584
	210	Article 46 Sales Tax Reserve Fund	13,961,898
	510	School Improvement Projects Fund	750,000
			<u>20,113,482</u>
<b>TOTAL BUDGET</b>			<u><u>420,649,900</u></u>



# REVENUE & EXPENDITURE SUMMARY

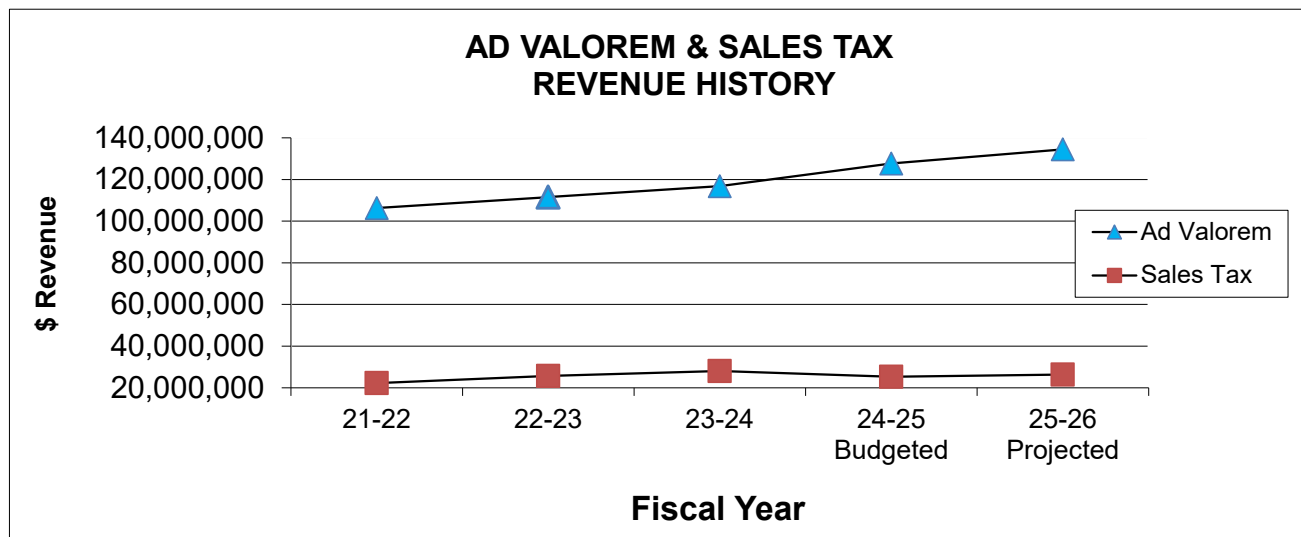
## MAJOR REVENUE SOURCE ANALYSIS

Pitt County government has many sources of revenue. The revenue sources support the County's General Fund and the County's only enterprise fund, the Solid Waste and Recycling Fund. Revenues are affected by an array of outside forces. Fortunately, even when the nation and state economies were struggling with an economic downturn, Pitt County continued to experience economic growth which has led to increases in sales taxes, property taxes, and other sources. State and Federal sources are also a significant source of revenue. Pitt County's economy is continuing to grow at a moderate pace and maintaining steady increases in sales tax revenue and growth in the tax base due to revaluation.

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. For FY 2025-26, sales tax revenues and the property tax collection rate are expected to remain relatively constant.

## 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. Properties in Pitt County were reassessed effective January 1, 2024. This change allows the County to recognize the revenue from our continued growth and help address the demands created by this growth. For the 2024 revaluation, property values throughout the county increased by 35.74%. Pitt County has maintained continuous growth in its tax base through economic development activities and revaluation. The budget assumes an increase in the property tax collection rate from 99.34% to 99.38% for FY 2025-26.





## REVENUE & EXPENDITURE SUMMARY

### AD VALOREM TAX

The budgeted current year net property tax estimates of \$134,450,668 are based on a \$23.968 billion estimated valuation. The tax rate for Fiscal Year 2025-26 is \$0.5663 per \$100 of real and personal property. A collection rate of 99.38% is projected. In FY 2020-21, the Pitt County Board of Commissioners made the decision to transition economic development to a department of county government effective FY 2021-22. With this decision, the Industrial Development tax rate became part of the General Fund tax rate effective with the FY 2021-22 budget.

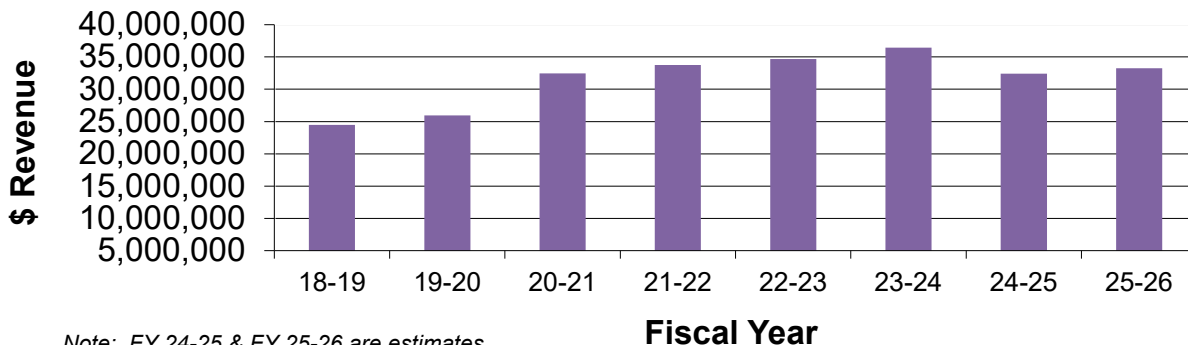
### SALES TAXES

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%.

In Pitt County, the total county-wide 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 has been in effect ever since. 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

#### SALES TAX REVENUE HISTORY

*(includes Article 39, Article 40\*, Article 42\*, Article 46)*





## ***REVENUE & EXPENDITURE SUMMARY***

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. A continued erosion of this revenue could cause the County to review the distribution method currently employed to gauge if the other available option (ad valorem-based) is more beneficial.

### **INTERGOVERNMENTAL REVENUE**

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

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

### **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. Due to uncertainties on the federal and state level any significant funding reductions could result in mid-year adjustments to affected programs.

### **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 decrease slightly.



## REVENUE & EXPENDITURE SUMMARY

### INVESTMENT EARNINGS

The County invests its available cash primarily in commercial paper, agency securities and the North Carolina Cash Management Trust. 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. In FY 21-22 investments had been budgeted historically low due to economic conditions. Earnings in FY 22-23, 23-24 and 24-25 far exceeded the budget and expectations. Based on economic uncertainty budgeted investment earnings for FY 2025-26 were reduced by 26.8% over the previous year's budget.





# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2023-24	BUDGET FY 2024-25	BUDGET FY 2025-26	% OF TOTAL FUND	% CHANGE FY 25 TO FY 26
<b>General - Fund 100</b>					
Ad Valorem Taxes	117,392,154	128,510,650	135,200,668	72.72%	5.21%
Other Taxes	28,664,212	25,897,564	26,897,606	14.65%	3.86%
Unrestricted Intergovernmental	279,936	250,000	250,000	0.14%	0.00%
Restricted Intergovernmental	1,122,005	1,478,000	1,259,791	0.84%	-14.76%
Permits & Fees	2,792,618	2,675,185	3,530,406	1.51%	31.97%
Sales & Services	6,251,667	5,964,898	6,027,447	3.38%	1.05%
Investments	6,781,865	4,074,307	2,984,181	2.31%	-26.76%
Miscellaneous	3,230,869	3,129,466	3,184,541	1.77%	1.76%
Other Debt & NonRevenue	5,703,605	4,747,109	10,021,370	2.69%	111.10%
<b>TOTAL</b>	<b>172,218,931</b>	<b>176,727,179</b>	<b>189,356,010</b>	<b>100.00%</b>	<b>7.15%</b>
<b>LEO Pension - Fund 110</b>					
Interest Earnings	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	385,274	472,907	450,437	100.00%	-4.75%
<b>TOTAL</b>	<b>385,274</b>	<b>472,907</b>	<b>450,437</b>	<b>100.00%</b>	<b>-4.75%</b>
<b>Health - Fund 150</b>					
Transfer from General Fund	7,323,406	6,416,701	3,250,260	39.10%	-49.35%
Permits & Fees	-	-	2,791,298	0.00%	0.00%
Restricted & Unrestricted	9,099,325	6,995,266	4,182,262	42.62%	-40.21%
Miscellaneous	-	-	201,511	0.00%	0.00%
Fund Balance Appropriated	-	3,000,000	5,942,930	18.28%	98.10%
<b>TOTAL</b>	<b>16,422,731</b>	<b>16,411,967</b>	<b>16,368,261</b>	<b>100.00%</b>	<b>-0.27%</b>
<b>Social Services - Fund 160</b>					
Transfer from General Fund	12,777,701	12,568,288	11,352,427	31.53%	-9.67%
Sales & Services	-	-	74,414	0.00%	0.00%
Miscellaneous	-	-	76,672	0.00%	0.00%
Restricted & Unrestricted	18,501,876	22,290,550	20,944,428	55.92%	-6.04%
Fund Balance Appropriated	-	5,000,000	8,979,970	-	-
<b>TOTAL</b>	<b>31,279,577</b>	<b>39,858,838</b>	<b>41,427,911</b>	<b>87.46%</b>	<b>3.94%</b>
<b>Court Facilities - Fund 170</b>					
Facilities Fees	249,603	223,317	254,491	40.75%	13.96%
Interest Earnings	4,818	1,000	3,807	0.18%	280.70%
Transfer from General Fund	312,083	323,671	323,137	59.07%	-0.16%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>566,504</b>	<b>547,988</b>	<b>581,435</b>	<b>100.00%</b>	<b>6.10%</b>
<b>Mental Health - Fund 190</b>					
Transfer from General Fund	489,560	489,807	495,311	83.05%	1.12%
Restricted & Unrestricted	83,184	100,000	85,000	16.95%	-15.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>572,744</b>	<b>589,807</b>	<b>580,311</b>	<b>100.00%</b>	<b>-1.61%</b>
<b>School Capital Reserve - Fund 200</b>					
Sales Tax	10,414,280	5,653,371	3,701,584	76.88%	-34.52%
Lottery Funds	1,802,575	1,700,000	1,700,000	23.12%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>12,216,855</b>	<b>7,353,371</b>	<b>5,401,584</b>	<b>100.00%</b>	<b>-26.54%</b>
<b>Sales Tax Reserve - Fund 210</b>					
Sales Tax	8,363,407	7,062,477	6,940,528	100.00%	-1.73%
Interest Earnings	508,831	-	-	0.00%	0.00%
Transfer from Project Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	7,021,370	0.00%	0.00%
<b>TOTAL</b>	<b>8,872,238</b>	<b>7,062,477</b>	<b>13,961,898</b>	<b>100.00%</b>	<b>97.69%</b>
<b>State/Federal Forfeiture - Fund 220</b>					
	31,698	-	-	0.00%	0.00%
<b>Representative Payee - Fund 225</b>					
	1,893,417	1,700,000	1,700,000	100.00%	0.00%
<b>Flexible Benefits - Fund 226</b>					
	351,694	346,400	400,753	100.00%	0.00%





# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2023-24	BUDGET FY 2024-25	BUDGET FY 2025-26	% OF TOTAL FUND	% CHANGE FY 25 TO FY 26
<b>Grants - Fund 240</b>	5,816,310	392,369	392,369	100.00%	0.00%
<b>Pitt Area Transit System - Fund 241</b>					
Unrestricted Intergovernmental	430,149	878,009	421,273	49.45%	-52.02%
Sales & Services	837,183	817,500	872,357	46.04%	6.71%
Miscellaneous	53,102	61,000	15,000	3.44%	-75.41%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	19,079	-	1.07%	-100.00%
<b>TOTAL</b>	<b>1,320,434</b>	<b>1,775,588</b>	<b>1,308,630</b>	<b>100.00%</b>	<b>-26.30%</b>
<b>Industrial Development - Fund 260 *</b>					
Ad Valorem Taxes	4,231	-	-	0.00%	0.00%
Restricted Intergovernmental	-	-	-	0.00%	0.00%
Rental Income	-	-	-	0.00%	0.00%
Interest Earnings	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	100.00%	0.00%
<b>TOTAL</b>	<b>4,231</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Economic Development - Fund 265</b>					
Miscellaneous	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	1,413,600	1,073,800	100.00%	-24.04%
<b>TOTAL</b>	<b>-</b>	<b>1,413,600</b>	<b>1,073,800</b>	<b>100.00%</b>	<b>-24.04%</b>
<b>Economic Development - Fund 270</b>					
Interest Earnings	196,223	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from Ind Dev	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	2,267,327	2,267,327	100.00%	0.00%
<b>TOTAL</b>	<b>196,223</b>	<b>2,267,327</b>	<b>2,267,327</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Fire Districts - Fund 280</b>					
Ad Valorem Taxes	4,446,545	4,419,418	6,308,318	100.00%	42.74%
<b>TOTAL</b>	<b>4,446,545</b>	<b>4,419,418</b>	<b>6,308,318</b>	<b>100.00%</b>	<b>42.74%</b>
<b>EMS District - Fund 281</b>					
Ad Valorem Taxes	5,198,408	6,788,470	7,262,698	62.30%	6.99%
Sales & Service	4,278,376	3,246,091	3,930,000	29.79%	21.07%
Miscellaneous	84,433	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	862,000	617,629	7.91%	0.00%
<b>TOTAL</b>	<b>9,561,217</b>	<b>10,896,561</b>	<b>11,810,327</b>	<b>100.00%</b>	<b>8.39%</b>
<b>E911 Surcharge - Fund 290</b>					
911 User Fees	429,408	410,497	326,102	100.00%	-20.56%
Interest Earnings	74,422	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Transfer from General Fund	-	-	-	0.00%	0.00%
Fund Balance Appropriated	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>503,830</b>	<b>410,497</b>	<b>326,102</b>	<b>100.00%</b>	<b>-20.56%</b>
<b>Debt Service - Fund 300</b>					
Transfer from General Fund	6,772,916	6,637,413	6,538,330	33.77%	-1.49%
Transfer from School Capital Reserve	5,737,522	5,603,371	3,651,584	28.51%	-34.83%
Transfer from Article 46 Cap Reserve	4,995,667	6,512,477	6,440,528	33.13%	-1.10%
Transfer from Industrial Development	-	-	-	0.00%	0.00%
Transfer from Solid Waste	267,850	257,600	247,350	1.31%	0.00%
Other Transfers	-	-	-	0.00%	0.00%
Investment Earnings	10,911	1,000	1,000	0.01%	0.00%
Debt Proceeds	-	-	-	0.00%	0.00%
Miscellaneous	584,225	644,645	689,224	3.28%	6.92%
<b>TOTAL</b>	<b>18,369,091</b>	<b>19,656,506</b>	<b>17,568,016</b>	<b>100.00%</b>	<b>-10.62%</b>



# REVENUE & EXPENDITURE SUMMARY

## REVENUE SUMMARY - BY FUND

	ACTUAL FY 2023-24	BUDGET FY 2024-25	BUDGET FY 2025-26	% OF TOTAL FUND	% CHANGE FY 25 TO FY 26
<b>School Capital Project - Fund 510</b>					
Transfer from Article 46 Cap Reserve	1,698,750	-	-	0.00%	0.00%
Transfer from School Capital Reserve	750,000	750,000	750,000	100.00%	0.00%
<b>TOTAL</b>	<b>2,448,750</b>	<b>750,000</b>	<b>750,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Solid Waste - Fund 600</b>					
Unrestricted Intergovernmental	-	-	-	0.00%	0.00%
User Charges	15,235,121	15,528,488	17,502,727	91.97%	12.71%
Interest Earnings	357,159	-	-	0.00%	0.00%
Other Revenues	1,703,253	1,355,000	1,336,550	8.03%	-1.36%
Loan	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>17,295,533</b>	<b>16,883,488</b>	<b>18,839,277</b>	<b>100.00%</b>	<b>11.58%</b>
<b>Inmate Trust Fund - Fund 700**</b>					
Ad Valorem Taxes	1,148,012	1,100,000	1,100,000	100.00%	0.00%
<b>TOTAL</b>	<b>1,148,012</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Municipal Tax Fund - Fund 720**</b>					
Ad Valorem Taxes	39,529,254	69,090,868	72,100,760	100.00%	4.36%
<b>TOTAL</b>	<b>39,529,254</b>	<b>69,090,868</b>	<b>72,100,760</b>	<b>100.00%</b>	<b>4.36%</b>
<b>County Garage - Fund 820</b>					
User Charges	919,081	890,000	940,000	77.31%	5.62%
Other Revenues	7,179	-	-	0.00%	0.00%
Transfer from General Fund	156,775	261,182	246,874	22.69%	-5.48%
Transfer from EMS District	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>1,083,035</b>	<b>1,151,182</b>	<b>1,186,874</b>	<b>77.31%</b>	<b>3.10%</b>
<b>Hospitalization - Funds 840, 841</b>					
User Charges	795,787	780,000	800,000	5.21%	2.56%
Interest Earnings	117,899	40,000	100,000	0.27%	150.00%
Refund Prior Year	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	0.00%	0.00%
Interfund Transfers	13,561,916	12,577,613	12,251,520	83.99%	-2.59%
Fund Balance Appropriated	-	1,576,648	1,541,447	10.53%	0.00%
<b>TOTAL</b>	<b>14,475,602</b>	<b>14,974,261</b>	<b>14,692,967</b>	<b>100.00%</b>	<b>-1.88%</b>
<b>Worker's Compensation - Fund 850</b>					
Interest Earnings	83,718	-	-	0.00%	0.00%
Other Revenues	30,000	-	-	0.00%	0.00%
Transfer from General Fund	630,038	651,840	673,326	97.00%	3.30%
Transfer from Solid Waste Fund	15,123	15,288	17,581	2.27%	15.00%
Transfer from PATS	4,839	4,892	5,626	0.73%	15.00%
Transfer from Employee Medical	-	-	-	0.00%	0.00%
<b>TOTAL</b>	<b>763,718</b>	<b>672,020</b>	<b>696,533</b>	<b>100.00%</b>	<b>3.65%</b>
<b>GRAND TOTAL</b>	<b>361,773,447</b>	<b>396,924,619</b>	<b>420,649,900</b>	<b>100.00%</b>	<b>5.98%</b>

\* The Industrial Development Commission tax rate was zeroed out and is collapsed into the General Fund tax rate effective FY 21-22



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY

	ORIGINAL BUDGET		REVISED	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	ACTUAL		(as of 4-29-25)				
	FY 23-24	FY 2024-25					
GENERAL FUND	FY 23-24	FY 2024-25		FY 2025-26		FY 25-26	
GENERAL GOVERNMENT							
Governing Board	395,676.32	442,590	473,230	534,721	621,525	40.43%	178,935
County Manager	548,160.84	729,366	724,290	619,859	641,400	-12.06%	(87,966)
Economic Development <sup>(3)</sup>	3,398,730.87	1,640,527	3,643,027	5,124,045	2,605,573	58.83%	965,046
East Carolina Technology Center Operations <sup>(4)</sup>	117,326.60	77,500	77,500	101,500	101,500	30.97%	24,000
Financial Services	1,067,332.48	1,795,917	1,795,917	1,785,604	1,825,175	1.63%	29,258
Tax Administration	2,798,910.45	3,158,544	3,158,544	3,608,477	3,509,585	11.11%	351,041
Legal	639,707.90	734,564	734,564	729,819	741,973	1.01%	7,409
Elections	1,192,967.87	1,077,534	1,077,534	1,431,221	1,230,735	14.22%	153,201
Register of Deeds	780,229.42	936,416	936,416	951,333	973,757	3.99%	37,341
Public Information	400,734.04	609,794	809,794	621,405	611,336	0.25%	1,542
Human Resources	854,470.57	1,045,950	1,045,950	1,072,500	1,092,349	4.44%	46,399
Human Relations Commission	42,655.65	47,165	47,165	46,239	47,230	0.14%	65
Imaging Services/Mailroom	166,069.69	206,934	206,934	212,398	213,080	2.97%	6,146
Management Information Systems	3,190,540.75	3,841,409	4,841,409	4,323,405	4,405,046	14.67%	563,637
Geographic Information Systems	450,180.78	558,848	558,848	572,643	581,283	4.01%	22,435
Buildings & Grounds	2,948,506.81	3,088,031	3,088,031	3,253,915	3,194,816	3.46%	106,785
Housekeeping Services	478,749.87	453,127	453,127	466,676	524,676	15.79%	71,549
Sheriff	18,677,566.62	20,801,236	22,498,542	20,687,452	20,498,148	-1.46%	(303,088)
Detention Center	18,245,739.85	21,122,988	21,275,681	22,043,967	21,236,142	0.54%	113,154
Jail Health Services	4,058,068.44	3,585,772	3,585,772	3,933,000	3,183,000	-11.23%	(402,772)
Jail Inmate Coordinator	77,442.12	82,383	82,383	83,886	86,747	5.30%	4,364
School Security	1,329,206.92	1,539,277	1,539,277	1,649,498	1,692,746	9.97%	153,469
Emergency Management	935,370.99	828,186	828,186	1,043,624	1,089,239	31.52%	261,053
Communications	3,517,140.26	3,001,683	3,001,683	3,244,443	3,218,634	7.23%	216,951
Animal Services	1,203,069.97	1,340,436	1,342,644	1,381,381	1,372,440	-17.61%	(236,035)
Inspections	999,891.69	878,420	879,667	1,082,169	1,104,401	-55.77%	(489,920)
Medical Examiner	193,790.00	388,500	388,500	388,500	388,500	-6.59%	(25,610)
Other Public Safety	482,348.37	388,056	388,056	362,890	362,890	-100.00%	(388,056)
Transportation	-	-	-	-	-	0.00%	-
Planning	1,280,370.23	1,453,402	1,502,867	1,644,775	1,474,451	1.45%	21,049
Other Economic Development	134,334.00	156,000	156,000	156,000	156,000	0.00%	-
Engineering	494,255.02	375,814	2,873,731	414,807	5,461,317	1353.20%	5,085,503
Cooperative Extension Service	331,306.74	411,712	458,834	422,408	413,683	0.48%	1,971
Pitt Soil & Water	358,969.73	563,156	570,988	629,777	538,068	-4.45%	(25,088)
Farmers' Market	42,618.25	304,783	304,783	56,310	78,327	-74.30%	(226,456)
Community Garden	48,646.09	64,346	68,274	71,116	67,973	5.64%	3,627
Non-Departmental	3,621,704.67	4,329,529	7,424,230	3,499,937	3,978,437	-8.11%	(351,092)
Other Human Services	293,499.97	329,500	329,500	635,583	356,354	8.15%	26,854
Veteran Services	230,616.20	247,561	247,834	254,858	263,287	6.35%	15,726
Pitt County Schools							
Rent	340,000.00	340,000	340,000	340,000	340,000	0.00%	-
Current Expense	48,789,491.00	51,292,265	51,292,265	61,945,422	54,769,123	6.78%	3,476,858
Capital I, II, & III	1,000,000.00	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	-
Pitt Community College							
Current Expense	7,481,542.00	7,030,249	8,430,249	7,494,084	7,318,919	4.11%	288,670
Capital Outlay	100,000.00	100,000	100,000	6,121,370	-	-100.00%	-
One Time Capital Outlay	-	-	-	-	7,021,370	0%	-
Cultural & Recreational	754,545.00	871,331	871,331	966,613	841,998	-3.37%	(29,333)
Recreation	522,324.47	2,310,421	3,569,957	1,515,397	1,374,524	-40.51%	(935,897)
Transfers to Other Funds	32,243,062.84	30,798,457	34,165,682	46,628,189	26,598,253	-13.64%	(4,200,204)
Contingency <sup>(1)</sup>	-	347,500	286,869	150,000	150,000	-56.83%	(197,500)
General Fund (Fund 100) Totals	167,257,873.35	176,727,179	193,476,065	215,303,216	189,356,010	7.15%	12,628,831
PUBLIC HEALTH	13,292,816.19	16,411,967	17,033,540	16,121,986	16,368,261	-0.27%	(43,706)
SOCIAL SERVICES	32,882,194.66	39,858,838	40,852,456	42,942,720	41,427,911	3.94%	1,569,073
COURT FACILITIES	511,199.18	547,988	553,189	581,435	581,435	6.10%	33,447
MENTAL HEALTH	572,459.33	589,807	589,807	580,311	580,311	-1.61%	(9,496)
GENERAL FUND TOTAL	214,516,542.71	234,135,779.00	252,505,057	275,529,668	248,313,928	6.06%	14,178,149



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY

	ACTUAL	ORIGINAL BUDGET	REVISED (as of 4-29-25)	REQUESTED	RECOMMENDED	% CHANGE	\$ CHANGE
	FY 23-24	FY 2024-25		FY 2025-26	FY 25-26		
<b>OTHER FUNDS</b>							
LAW ENFORCEMENT OFFICERS FUND	400,102.83	472,907	472,907	450,437	450,437	-4.75%	(22,470)
SCHOOL CAPITAL RESERVE FUND	9,186,272.00	7,353,371	7,353,371	5,525,222	5,401,584	-26.54%	(1,951,787)
ARTICLE 46 SALES TAX RESERVE	6,270,667.00	7,062,477	8,462,477	7,062,477	13,961,898	97.69%	6,899,421
STATE/FEDERAL FORFEITURE FUND	3,500.00	-	-	-	-		
REPRESENTATIVE PAYEE FUND	1,869,832.33	1,700,000	1,700,000	1,700,000	1,700,000	0.00%	
FLEXIBLE BENEFIT FUND	337,763.07	346,400	346,400	400,753	400,753	15.69%	54,353
GRANTS FUND	5,761,435.21	392,369	12,091,379	392,369	392,369	0.00%	-
PITT AREA TRANSIT SYSTEM FUND	1,366,303.05	1,775,588	2,445,617	1,298,317	1,308,630	-26.30%	(466,958)
INDUSTRIAL DEVELOPMENT FUND <sup>(3)</sup>	892,937.00	-	-	-	-	0.00%	-
ECONOMIC DEVELOPMENT FUND	21,920.58	1,413,600	1,413,600	-	1,073,800	-24.04%	(339,800)
INDUSTRIAL DEVELOPMENT SHELL BLD	-	2,267,327	2,267,327	2,267,327	2,267,327	0.00%	
FIRE DISTRICTS FUND	4,373,948.22	4,419,418	6,149,418	5,773,936	6,308,318	42.74%	1,888,900
EMS DISTRICT FUND	7,672,368.61	10,896,561	11,402,662	12,373,666	11,810,327	8.39%	913,766
EMERGENCY TELEPHONE SYSTEM FUND	362,044.76	410,497	1,264,135	326,102	326,102	-20.56%	(84,395)
DEBT SERVICE FUND	18,410,401.06	19,656,506	19,656,506	17,568,016	17,568,016	-10.62%	(2,088,490)
SCHOOL IMPROVEMENT PROJECTS FUND	520,417.83	750,000	2,384,559	750,000	750,000	0.00%	
SOLID WASTE & RECYCLING FUND	15,001,999.46	16,883,488	17,511,339	18,813,396	18,839,277	11.58%	1,955,789
INMATE TRUST FUND	1,074,497.00	1,100,000	1,100,000	1,100,000	1,100,000	0.00%	
MUNICIPAL TAX FUND	39,532,527.04	69,090,868	69,090,868	72,100,760	72,100,760	4.36%	3,009,892
COUNTY GARAGE FUND	1,166,594.85	1,151,182	1,153,919	1,183,674	1,186,874	3.10%	35,692
EMPLOYEE MEDICAL INSURANCE FUND	11,668,061.92	13,397,613	13,397,613	16,438,812	13,151,520	-1.84%	(246,093)
RETIREE MEDICAL INSURANCE FUND	1,637,341.49	1,576,648	1,576,648	1,541,447	1,541,447	-2.23%	(35,201)
WORKER'S COMPENSATION FUND	418,661.25	672,020	672,020	696,533	696,533	3.65%	24,513
<b>GRAND TOTAL</b>	<b>342,470,638.27</b>	<b>396,924,619</b>	<b>434,417,822</b>	<b>443,292,912</b>	<b>420,649,900</b>	<b>5.98%</b>	<b>23,725,281</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>ADOPTED</b> <b>FY 2024-25</b>	<b>ADOPTED</b> <b>FY 2025-2026</b>	<b>% CHANGE</b> <b>FY 25 to FY 26</b>
<b>GENERAL GOVERNMENT</b>				
Governing Board	395,676	442,590	621,525	40.43%
County Manager	548,161	729,366	641,400	-12.06%
Economic Development	3,398,731	1,640,527	2,605,573	58.83%
East Carolina Tech Center Operations	117,327	77,500	101,500	30.97%
Financial Services	1,067,332	1,795,917	1,825,175	1.63%
Tax Administration	2,798,910	3,158,544	3,509,585	11.11%
Legal	639,708	734,564	741,973	1.01%
Elections	1,192,968	1,077,534	1,230,735	14.22%
Register of Deeds	780,229	936,416	973,757	3.99%
Public Information	400,734	609,794	611,336	0.25%
Human Resources	854,471	1,045,950	1,092,349	4.44%
Human Relations Commission	42,656	47,165	47,230	0.14%
Imaging Services/Mail Room	166,070	206,934	213,080	2.97%
Management Information Systems	3,190,541	3,841,409	4,405,046	14.67%
Geographic Information Systems	450,181	558,848	581,283	4.01%
Buildings & Grounds	2,948,507	3,088,031	3,194,816	3.46%
Housekeeping Services	478,750	453,127	524,676	15.79%
Nondepartmental	3,621,705	4,329,529	3,978,437	-8.11%
Retirement Funds-Law Enforcement	400,103	472,907	450,437	-4.75%
Court Facilities	511,199	547,988	581,435	6.10%
General Fund Interfund Transfers	32,243,063	30,798,457	26,598,253	-13.64%
<b>TOTAL</b>	<b>56,247,020</b>	<b>56,593,097</b>	<b>54,529,601</b>	<b>-3.65%</b>
<b>PUBLIC SAFETY</b>				
Sheriff	18,677,567	20,801,236	20,498,148	-1.46%
Detention Center	18,245,740	21,122,988	21,236,142	0.54%
Jail Health Services	4,058,068	3,585,772	3,183,000	-11.23%
Jail Inmate Services	77,442	82,383	86,747	5.30%
School Security	1,329,207	1,539,277	1,692,746	9.97%
Emergency Management	935,371	828,186	1,089,239	31.52%
Communications	3,517,140	3,001,683	3,218,634	7.23%
Emergency Telephone System Fund	362,045	410,497	326,102	-20.56%
Animal Services	1,203,070	1,340,436	1,372,440	2.39%
Inspections	999,892	878,420	1,104,401	25.73%
Medical Examiner	193,790	388,500	388,500	0.00%
State & Federal Forfeiture Fund	3,500	-	-	-
Fire Districts	4,373,948	4,419,418	6,308,318	42.74%
EMS District	7,672,369	10,896,561	11,810,327	8.39%
Other Public Safety	482,348	388,056	362,890	-6.49%
Inmate Trust Operating Expenses*	1,074,497	1,100,000	1,100,000	0.00%
<b>TOTAL</b>	<b>63,205,994</b>	<b>70,783,413</b>	<b>73,777,634</b>	<b>4.23%</b>
<b>TRANSPORTATION</b>				
Transportation	-	-	-	-
Pitt Area Transit	1,366,303	1,775,588	1,308,630	-26.30%
<b>TOTAL</b>	<b>1,366,303</b>	<b>1,775,588</b>	<b>1,308,630</b>	<b>-26.30%</b>



# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL FY 2023-24	ADOPTED FY 2024-25	ADOPTED FY 2025-2026	% CHANGE FY 25 to FY 26
<b>ENVIRONMENTAL PROTECTION</b>				
Pitt Soil & Water	358,970	563,156	538,068	-4.45%
Solid Waste & Recycling	15,001,999	16,883,488	18,839,277	11.58%
<b>TOTAL</b>	<b>15,360,969</b>	<b>17,446,644</b>	<b>19,377,345</b>	<b>11.07%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>				
Planning	1,280,370	1,453,402	1,474,451	1.45%
Engineering	494,255	375,814	5,461,317	1353.20%
Industrial Development	892,937	-	-	-
Economic Development	21,921	1,413,600	1,073,800	-24.04%
Industrial Development Shell Building	-	2,267,327	2,267,327	0.00%
Cooperative Extension Service	331,307	411,712	413,683	0.48%
Farmers' Market	42,618	304,783	78,327	-74.30%
Community Garden	48,646	64,346	67,973	5.64%
Other Economic Development	134,334	156,000	156,000	0.00%
<b>TOTAL</b>	<b>3,246,388</b>	<b>6,446,984</b>	<b>10,992,878</b>	<b>70.51%</b>
<b>HUMAN SERVICES</b>				
Health	13,292,816	16,411,967	16,368,261	-0.27%
Social Services	32,882,195	39,858,838	41,427,911	3.94%
Mental Health	572,459	589,807	580,311	-1.61%
Veterans Services	230,616	247,561	263,287	6.35%
Other Human Services	293,500	329,500	356,354	8.15%
Representative Payee Operating Expense	1,869,832	1,700,000	1,700,000	0.00%
<b>TOTAL</b>	<b>49,141,419</b>	<b>59,137,673</b>	<b>60,696,124</b>	<b>2.64%</b>
<b>CULTURAL &amp; RECREATIONAL</b>				
Libraries, Arts & Recreation Contributions	754,545	871,331	841,998	-3.37%
Recreation**	522,324	2,310,421	1,374,524	-40.51%
<b>TOTAL</b>	<b>1,276,869</b>	<b>3,181,752</b>	<b>2,216,522</b>	<b>-30.34%</b>
<b>EDUCATION</b>				
Pitt County Schools	50,129,491	52,632,265	56,109,123	6.61%
Pitt Community College	7,581,542	7,130,249	14,340,289	101.12%
Pitt Co. Schools Capital Reserve	9,186,272	7,353,371	5,401,584	-26.54%
Pitt County Schools Capital Projects	520,418	750,000	750,000	0.00%
Article 46 Sales Tax Reserve	6,270,667	7,062,477	13,961,898	97.69%
<b>TOTAL</b>	<b>73,688,390</b>	<b>74,928,362</b>	<b>90,562,894</b>	<b>20.87%</b>
<b>OTHER</b>				
Municipal Tax Collections*	39,532,527	69,090,868	72,100,760	4.36%
Contingency	0	347,500	150,000	-56.83%
State & Federal Grants	5,761,435	392,369	392,369	0.00%
<b>TOTAL</b>	<b>45,293,962</b>	<b>69,830,737</b>	<b>72,643,129</b>	<b>4.03%</b>





# REVENUE & EXPENDITURE SUMMARY

## EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>ADOPTED</i> <i>FY 2024-25</i>	<i>ADOPTED</i> <i>FY 2025-2026</i>	<i>% CHANGE</i> <i>FY 25 to FY 26</i>
<b>INTERNAL SERVICE</b>				
Employee Medical	11,668,062	13,397,613	13,151,520	-1.84%
Retiree Medical Insurance	1,637,341	1,576,648	1,541,447	-2.23%
Worker's Compensation	418,661	672,020	696,533	3.65%
County Garage	1,166,595	1,151,182	1,186,874	3.10%
Flexible Benefit Fund	<u>337,763</u>	<u>346,400</u>	<u>400,753</u>	<u>15.69%</u>
<b>TOTAL</b>	<b>15,228,423</b>	<b>17,143,863</b>	<b>16,977,127</b>	
<b>DEBT SERVICE</b>				
Debt Service	18,410,401	19,656,506	17,568,016	-10.62%
<b>TOTAL</b>	<b>18,410,401</b>	<b>19,656,506</b>	<b>17,568,016</b>	<b>-10.62%</b>
<b>GRAND TOTAL</b>	<b>342,466,138</b>	<b>396,924,619</b>	<b>420,649,900</b>	<b>5.98%</b>
Less Interfund Transfers	49,060,751	55,242,515	48,235,738	-12.68%
<b>UNDUPLICATED TOTAL</b>	<b>293,405,387</b>	<b>341,682,104</b>	<b>372,414,162</b>	<b>8.99%</b>



## **DEBT SUMMARY**

### **LEGAL DEBT LIMIT**

The County is subject to the Municipal Finance Law of North Carolina which limits the amount of net debt the County may have outstanding to eight percent (8%) of the appraised value of property subject to taxation. At June 30, 2025, the County's statutory debt capacity was \$1,809,993,641. At that same point in time, the County's actual gross outstanding debt was \$107,502,349 which is comprised of \$10,115,000 in General Obligation Bonds, \$80,430,000 in Limited Obligation Bonds, \$1,050,441 in Qualified School Construction Bonds, and \$15,906,908 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.

General Obligation Bonds may be used in North Carolina to finance long term improvements. Pitt County sold General Obligation Bonds, not to exceed \$19.9 million, in August 2015 as detailed in the "General Obligation Bonds" section below.

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.

### **GENERAL OBLIGATION BONDS**

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 bonds were sold in August 2015 and the community college projects construction began in the fall of 2015.

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

The County has outstanding public issues [Limited Obligation Bonds (LOB) or Qualified School Construction Bonds (QSCB)] with a total balance of \$99,309,182 as of June 30, 2025, as indicated on the debt schedule following this summary. These issues include:

**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.



## **DEBT SUMMARY**

**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.

**2016 LOB, Pitt County Schools and Pitt Community College Improvement Projects** – In July 2016, the County issued a total of \$17,795,000 in Limited Obligation Bonds for various capital, capital maintenance and facility renovation projects.

**2016B LOB, Pitt County Schools Improvement Projects, Pitt Community College Projects, Everett Building Renovations & C & D Recycling Facility (Series 2009 LOB Refunding and Series 2010A LOB Refunding)** – In November 2016, the County issued a total of \$36,095,000 in Limited Obligation Bonds to partially refund Series 2009 LOB School Projects, Series 2010A LOB Pitt Community College Projects and to fund new projects including a Construction & Demolition Recycling Facility and Everett Building Renovations.

**2017 LOB, Series 2007 LOB Refunding** – In January 2017, the County issued \$13,515,000 to advance refund the Series 2007 LOB issued for the construction of a new school and completion of four school additions.

**2021A LOB** – In April 2021, the County issued \$14,055,000 in Limited Obligation Bonds to reimburse the County for the cost of acquiring land to be used for economic development and to refund Series 2012 COP Public Facilities and Schools.

**2021B LOB** – In April 2021, the County issued \$16,885,000 in Limited Obligation Bonds for renovation and expansion of A.G. Cox Middle school, to acquire a solid waste compactor and to refund Series 2010A LOB Pitt Community College Project and Series 2012 COP Public Facilities and Schools Refunding.

**2024A LOB** – In June 2024, the County issued \$15,000,000 in Limited Obligation Bonds for construction of the new Pitt Community College Welding Building. The balance is shown on the debt payable summary at the end of this section.

**Loan notes and installment funding include funds for the following:**

**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 NCDEQ.



## DEBT SUMMARY

**Chicod Sewer Project** – In May 2012, the County received approval from the LGC for a federal revolving loan from NCDEQ in the amount of \$1,775,459. Payments began in November 2013 to extend sewer service to the Chicod School. The financing for this loan is for a period of 20 years.

**Sheriff's Admin Building** – The County borrowed \$17,287,000 from TD Bank in March 2023 to consolidate multiple offices to one location. This is a 15 year loan and due to mature in FY 2038-39.

### 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 (May 2024) the following ratings were received from these agencies:

<b>Rating Agency</b>	<b>Rating Type</b>	<b>Rating for Current Project</b>	<b>Opinion</b>
Moody's	GO	Aa1	Affirmed
	COPS/LOBS	Aa2	Stable Outlook
Standard & Poor's	GO	AA+	Affirmed
	COPS/LOBS	AA	Stable Outlook
Fitch	GO	AA+	Affirmed
	COPS/LOBS	AA	Stable Outlook

Pitt County takes pride in its AA ratings from all three agencies, with AA being defined as an entity or instrument which demonstrates very high credit quality with a very low default risk.

### IMPACT ON CURRENT & FUTURE BUDGET YEARS

Pitt County's fiscal year 2025-26 adopted operating budget is \$420,649,900.

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 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.



## DEBT SUMMARY

### 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 has set aside \$5.5 million in funds for a new Administrative Office Building, estimated at \$40 million. \$1 million was set aside for the study in FY24-25 and \$4.5 million in FY25-26 for architectural and design fees. The County's Financial Advisor is analyzing the needed borrowing and the best financing methods.



The New Pitt Community College Welding Building under construction



## DEBT SUMMARY

**PITT COUNTY  
COMPUTATION OF LEGAL DEBT MARGIN  
June 30, 2025**

Assessed Valuations:

Assessed Value	\$23,968,699,873
----------------	------------------

Debt Limit - Eight Percent (8%) of  
Appraised Valuation

\$1,917,495,990

Gross Debt:

General Obligation Bonds	\$10,115,000
Limited Obligation Bonds	\$80,430,000
Qualified School Construction Bonds	\$1,050,441
	<hr/>
	\$91,595,441

Other:

Other Loans	<hr/>
	\$15,906,908

<b>Gross Debt</b>	<b>\$107,502,349</b>
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<b>Net Debt</b>	<b>\$107,502,349</b>
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<b>Legal Debt Margin</b>	<b>\$1,809,993,641</b>
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# DEBT SUMMARY

## SCHEDULE OF DEBT PAYABLE

June 30, 2025

Series	Dated Date	Outstanding Par Amount	Final Maturity	Project
<b>GENERAL OBLIGATION</b>		<b>10,115,000.00</b>		
2015	09/15/2015	10,115,000.00	04/01/2035	Pitt Community College Improvements
<b>INSTALLMENT FINANCING (APPROPRIATION)</b>		<b>14,981,000.00</b>		
2023	03/16/2023	14,981,000.00	03/01/2038	Sheriff's Administration Building
<b>LIMITED OBLIGATION</b>		<b>80,430,000.00</b>		
2015	03/18/2015	15,020,000.00	04/01/2032	Refunding 2007, Refunding 2004B, Detention Center expansion
2016	07/14/2016	9,790,000.00	04/01/2036	Community College, School Facilities
2016 B	11/10/2016	22,080,000.00	04/01/2035	PCC Everett Building, C&D Recycling Facility, Refunding 2010A, Refunding 2009
2017	01/10/2017		04/01/2025	Refunding 2007
2021 A	04/01/2021	7,690,000.00	04/01/2031	Refunding 2012, Land Purchase
2021 B	04/01/2021	11,850,000.00	04/01/2041	School, Refunding 2018, Refunding 2012, Refunding 2010, Solid Waste
2024 A	6/28/2024	14,000,000.00	04/01/2039	PCC Welding Building
<b>NOTE</b>		<b>925,907.70</b>		
2010	01/07/2011	215,724.10	05/01/2030	Stokes and Pactolus Sewer
2013	04/17/2013	710,183.60	05/01/2033	Chicod Sewer Project
<b>QUALIFIED SCHOOL CONSTRUCTION</b>		<b>1,050,441.18</b>		
2010	10/01/2009	1,050,441.18	12/23/2027	Sadie Saulter Project
<b>Total Outstanding Par Amount</b>		<b>107,502,348.88</b>		



# DEBT SUMMARY

## ANNUAL LONG-TERM\* DEBT SERVICE SUMMARY FY 2024-2041

	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41
<b>GENERAL GOVERNMENT DEBT</b>																
Detention (2007 COPS) / 2015 LOBS Refunded Portion	1,447,250	1,449,750	1,449,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Pitt Community College GO Bonds	1,174,233	1,138,452	1,111,617	1,080,375	1,053,671	1,026,968	1,000,264	973,561	946,858	919,042	-	-	-	-	-	-
Land, Public Facilities (2021A LOBS)	1,934,508	1,853,241	1,782,148	1,703,317	401,524	393,551	-	-	-	-	-	-	-	-	-	-
Schools, Public Facilities (2021B LOBS)	834,100	503,600	507,850	310,850	322,600	328,100	67,600	-	-	-	-	-	-	-	-	-
Sheriff, Administrative Building 2023	1,684,826	1,643,894	1,602,963	1,562,031	1,521,100	1,479,168	1,438,272	1,397,376	1,356,480	1,315,584	1,274,688	1,233,792	1,192,896	-	-	-
Sub-total	7,074,917	6,588,937	6,453,578	4,856,572	3,298,895	3,227,787	2,506,136	2,370,937	2,303,338	2,234,626	1,274,688	1,233,792	1,192,896	-	-	-
<b>PUBLIC SCHOOL DEBT **</b>																
Schools (2007 COPS) / 2015 LOBS - Refunded Portion	1,989,944	2,020,444	1,835,444	1,767,444	1,695,044	1,628,394	1,562,344	-	-	-	-	-	-	-	-	-
Schools (2016 LOBS)	889,333	864,413	833,263	802,113	789,653	775,635	744,485	713,335	688,415	666,610	641,690	-	-	-	-	-
Schools (2017 LOBS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schools (2021B LOBS)	852,800	825,800	798,800	771,800	744,800	717,800	690,800	669,200	647,600	626,000	609,800	593,600	577,800	567,100	556,400	545,700
Sub-total	3,732,076	3,710,657	3,467,507	3,341,356	3,229,496	3,121,829	2,997,629	1,382,535	1,336,015	1,292,610	1,251,490	593,600	577,800	567,100	556,400	545,700
<b>ARTICLE 46 SALES TAX***</b>																
Schools (2010 QSCB) - Interest partially reimbursable by Fed Gov't	687,654	687,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chicod Sewer Project 2013	102,977	101,201	99,426	97,650	95,875	94,099	92,324	90,548	-	-	-	-	-	-	-	-
Pitt Community College GO Bonds	158,154	153,335	149,721	145,513	141,916	138,320	134,723	131,126	127,530	123,783	-	-	-	-	-	-
Schools 2016 LOBS	381,143	370,463	357,113	343,763	338,423	332,415	319,065	305,715	295,035	285,690	275,010	-	-	-	-	-
Schools, Pitt Community College (2016B LOBS)	3,410,600	3,296,850	2,972,600	2,873,350	2,778,350	2,662,350	2,544,550	2,425,700	2,313,350	870,350	-	-	-	-	-	-
Schools, Pitt Community College (2024A LOBS)	1,700,000	1,650,000	1,600,000	1,550,000	1,500,000	1,450,000	1,400,000	1,350,000	1,300,000	1,250,000	1,200,000	1,150,000	1,100,000	1,050,000	-	-
Sub-total	6,440,528	6,259,503	5,866,513	5,010,276	4,854,564	4,677,184	4,490,662	4,303,089	4,035,915	2,529,823	1,475,010	1,150,000	1,100,000	1,050,000	-	-
<b>Grand Total</b>	<b>17,247,521</b>	<b>16,559,097</b>	<b>15,787,597</b>	<b>13,008,204</b>	<b>11,382,955</b>	<b>11,026,799</b>	<b>9,994,427</b>	<b>8,056,561</b>	<b>7,675,268</b>	<b>6,057,059</b>	<b>4,001,188</b>	<b>2,977,392</b>	<b>2,870,696</b>	<b>1,617,100</b>	<b>556,400</b>	<b>545,700</b>

\*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 PRINCIPAL AND INTEREST BREAKDOWN FY 2025-26 to FY 2040-41

	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41
<b>GENERAL GOVERNMENT DEBT</b>																
Detention (2007 COPS) / 2015 LOBS Refund	1,250,000	1,315,000	1,380,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Pitt Community College GO Bonds	197,250	134,750	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Land, Public Facilities (2021A LOBS)	894,520	894,520	894,520	890,113	890,113	890,113	890,113	890,113	890,113	890,113	-	-	-	-	-	-
Schools, Public Facilities (2021B LOBS)	279,714	243,933	217,097	190,262	163,558	136,855	110,151	83,448	56,745	28,929	-	-	-	-	-	-
Schools, Pitt Community College (2016B LOBS)	124,508	103,241	77,148	48,317	16,524	8,551	-	-	-	-	-	-	-	-	-	-
Schools, Pitt Community College (2016B LOBS)	710,000	415,000	267,000	267,000	290,000	310,000	65,000	-	-	-	-	-	-	-	-	-
Schools, Pitt Community College (2016B LOBS)	124,100	88,600	67,850	45,850	32,600	18,100	2,600	-	-	-	-	-	-	-	-	-
Schools, Pitt Community College (2016B LOBS)	1,153,000	1,153,000	1,153,000	1,153,000	1,153,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Schools, Pitt Community College (2024A LOBS)	490,894	449,963	409,031	368,100	327,168	286,272	245,376	204,480	163,584	122,688	81,792	40,896	-	-	-	-
Sub-total	7,074,917	6,588,937	6,453,578	4,656,572	3,288,895	3,227,787	2,508,136	2,370,937	2,303,338	2,234,626	1,274,688	1,233,792	1,192,896	-	-	-
<b>PUBLIC SCHOOL DEBT **</b>																
Schools (2007 COPS) / 2015 LOBS - Refund	1,590,000	1,700,000	1,600,000	1,580,000	1,555,000	1,535,000	1,515,000	-	-	-	-	-	-	-	-	-
Schools (2016 LOBS)	399,944	320,444	235,444	187,444	140,044	93,394	47,344	-	-	-	-	-	-	-	-	-
Schools (2017 LOBS)	266,333	241,413	210,263	179,113	166,653	152,635	121,485	90,335	623,000	623,000	623,000	623,000	623,000	623,000	623,000	623,000
Schools (2021B LOBS)	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000	540,000
Schools (2021B LOBS)	312,800	285,800	258,800	231,800	204,800	177,800	150,800	129,200	107,600	86,000	69,800	53,800	42,800	32,100	21,400	10,700
Sub-total	3,732,076	3,710,657	3,467,507	3,341,356	3,229,496	3,121,829	2,997,629	1,382,535	1,336,015	1,292,610	1,251,490	593,600	577,800	567,100	556,400	545,700
<b>ARTICLE 46 SALES TAX***</b>																
Schools (2010 OSCB) - Interest partially reim by Fed Government	350,147	350,147	337,507	-	-	-	-	-	-	-	-	-	-	-	-	-
Chicod Sewer Project	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773	88,773
Pitt Community College GO Bonds	120,481	120,481	120,481	119,887	119,887	119,887	119,887	119,887	119,887	119,887	119,887	119,887	119,887	119,887	119,887	119,887
Schools (2016 LOBS)	37,674	32,855	29,240	25,626	22,029	18,433	14,836	11,239	7,643	3,896	267,000	267,000	267,000	267,000	267,000	267,000
Schools, Pitt Community College (2016B LOBS)	114,143	103,463	90,113	76,763	71,423	65,415	52,065	38,715	28,035	18,690	8,010	-	-	-	-	-
Schools, Pitt Community College (2016B LOBS)	2,475,000	2,485,000	2,285,000	2,300,000	2,320,000	2,340,000	2,360,000	2,380,000	2,400,000	2,420,000	2,440,000	2,460,000	2,480,000	2,500,000	2,520,000	2,540,000
Schools, Pitt Community College (2024A LOBS)	935,600	811,850	687,600	573,350	458,350	342,350	249,550	180,700	113,350	25,350	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Schools, Pitt Community College (2024A LOBS)	700,000	650,000	600,000	550,000	500,000	450,000	400,000	350,000	300,000	250,000	200,000	150,000	100,000	50,000	-	-
Sub-total	6,440,528	6,259,503	5,866,513	5,010,276	4,854,564	4,677,184	4,490,662	4,303,089	4,035,915	3,768,823	3,501,010	3,233,823	2,966,637	2,700,000	2,433,823	2,167,637
Grand Total	17,247,521	16,559,097	15,787,597	13,008,204	11,382,955	11,026,799	9,994,427	8,056,561	7,675,268	6,057,059	4,001,188	2,977,392	2,870,696	1,617,100	556,400	545,700

\*This chart represents loans with debt service greater than or equal to 15 years at issuance, typically Certificates of Participation and Limited Obligation Bonds.

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

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



## TAX SUMMARY

**PITT COUNTY  
ANALYSIS OF ADOPTED TAX LEVY  
FISCAL YEAR 2025-26  
Tax Rate per \$100 = \$0.5663**

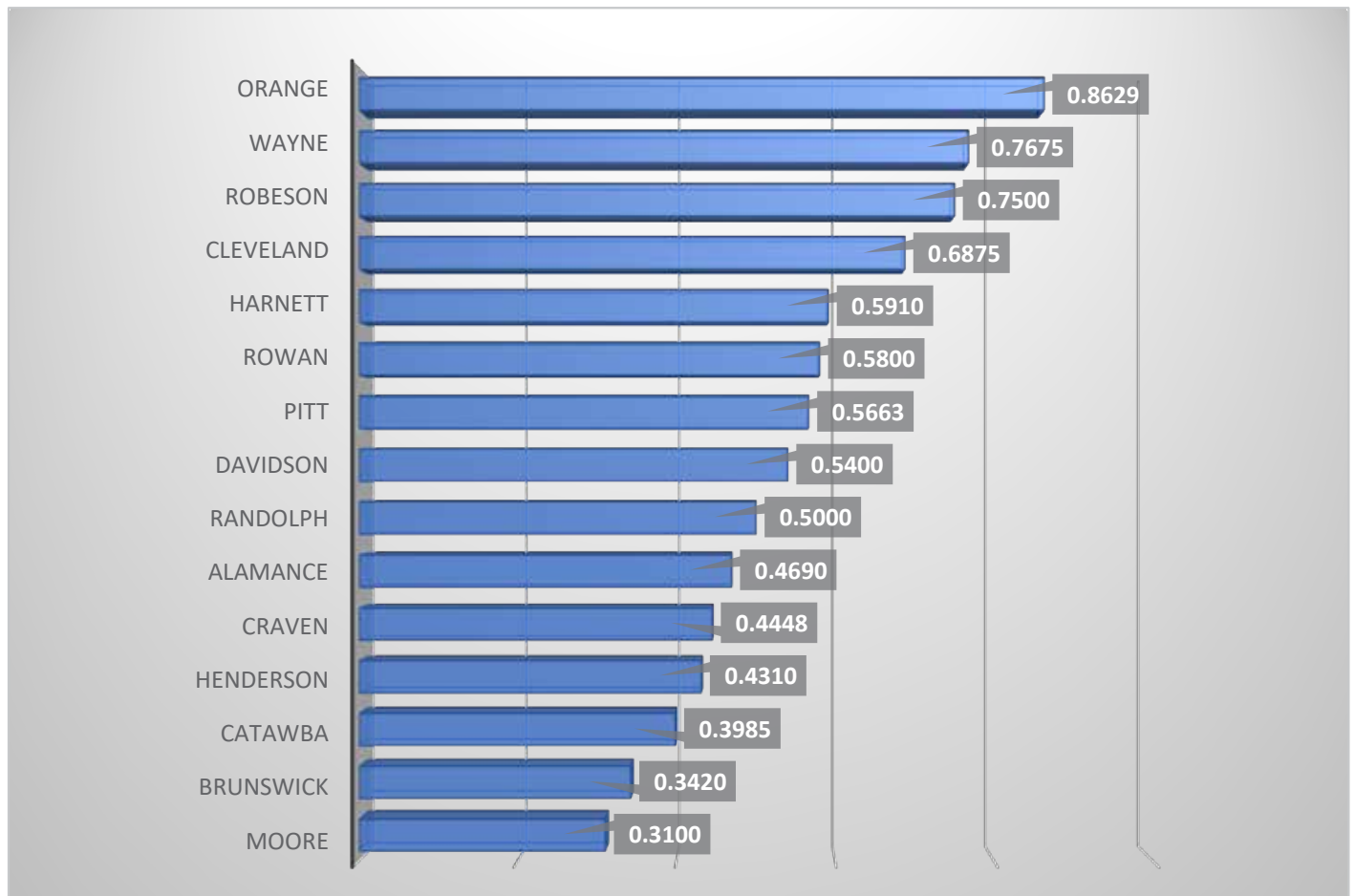
	<i>Estimated Value</i>	<i>Levy Proceeds</i>
Real & Personal Property	\$23,968,699,873 @ .5663/\$100	\$135,734,747
Adjustment for Non-Collection ( <i>Collection Rate</i> )		X 99.38%
<b>Total Ad Valorem Tax (less discounts &amp; refunds)</b>		<hr/> \$134,450,668



## TAX SUMMARY

### COMPARISON OF AD VALOREM TAX RATES FISCAL YEAR 2025-26 ADOPTED

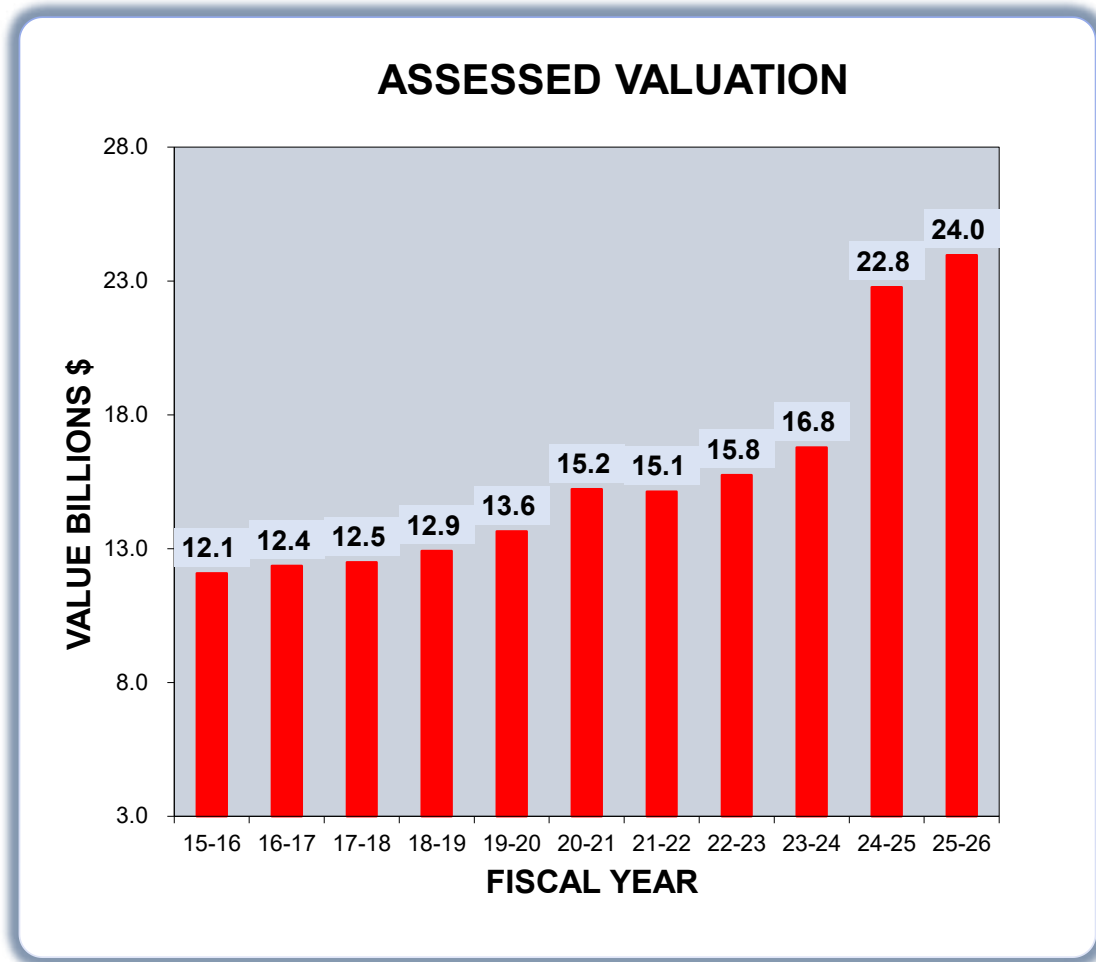
Counties with populations 100,000 to 199,999  
Ad Valorem Tax Rate Per \$100 Valuation



County Population Data Source: NCACC 2024 County Map Book



## TAX SUMMARY



FY 2024-25 & FY 2025-26 are projections

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, 2024 for levy of taxes in Fiscal Year 2024-25 and will begin conducting another four-year revaluation with the next one effective January 1, 2028.





## TAX SUMMARY

### PITT COUNTY 2025 TOP TEN TAXPAYERS

Taxpayer	Type	Value
Patheon Manufacturing Services LLC	Manufacturer	\$ 1,077,622,205
Avient Protective Materials, LLC	Manufacturer	197,885,155
Weyerhaeuser NR Company	Land Owner	101,495,250
Attends Healthcare Products, Inc.	Manufacturer	97,278,459
Catalent Pharma Solutions	Manufacturer	56,071,422
JRR Ventures LLC	Apartments	52,685,224
Waterford Place Greenville LLC	Apartments	48,128,204
Treybrooke LLC	Apartment	48,102,500
401 Moye Boulevard Realty DST	Builder	46,919,942
Legacy at Firetower LLC.	Apartments	43,232,901
Total		\$ 1,672,240,081



# HUMAN RESOURCES SUMMARY

Human Resources expenditures are the largest portion of the operational budget for Pitt County. Our employees provide the frontline service to our citizens and represent the biggest and most valuable resource we offer to our community. The chart below provides a review of the number of personnel by department and function. County administration and the Board of County Commissioners continue to look for efficiencies in the way we work and provide service to citizens.

## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2022-23</i>	<i>AMENDED FY 2023-24</i>	<i>AMENDED FY 2024-25</i>	<i>REQUESTED FY 2025-26</i>	<i>ADOPTED FY 2025-26</i>	<i>FTE CHANGE FY 25 to 26</i>	<i>% CHANGE FY 25 to 26</i>
<b>GENERAL GOVERNMENT</b>							
County Manager	4.00	4.00	3.00	3.00	3.00	0.00	0.00%
Economic Development	4.00	4.00	3.00	3.00	3.00	0.00	0.00%
Financial Services	10.00	10.00	14.00	14.00	14.00	0.00	0.00%
Tax Administration	32.00	33.00	33.00	37.00	36.00	3.00	9.09%
Legal	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
Board of Elections	6.00	6.00	6.00	6.00	6.00	0.00	0.00%
Register of Deeds	9.00	9.00	10.00	10.00	10.00	0.00	0.00%
Public Information	3.00	4.00	4.00	5.00	5.00	1.00	25.00%
Human Resources	7.00	7.00	7.00	7.00	7.00	0.00	0.00%
Human Relations Comm	0.50	0.50	0.50	0.50	0.50	0.00	0.00%
Print Shop/Mailroom	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Management Info Systems	27.00	27.00	27.00	27.00	27.00	0.00	0.00%
Geographic Info Systems	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Buildings & Grounds	16.00	16.00	16.00	16.00	16.00	0.00	0.00%
Court Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL</b>	<b>127.50</b>	<b>129.50</b>	<b>132.50</b>	<b>137.50</b>	<b>136.50</b>	<b>4.00</b>	<b>3.02%</b>
<b>PUBLIC SAFETY</b>							
Sheriff	160.000	160.00	160.00	160.00	160.00	0.00	0.00%
Detention Center	177.000	173.00	173.00	173.00	173.00	0.00	0.00%
School Security	14.000	14.00	14.00	14.00	14.00	0.00	0.00%
Jail Inmate Coordinator	1.000	1.00	1.00	1.00	1.00	0.00	0.00%
Emergency Management	6.000	6.00	5.00	5.00	5.00	0.00	0.00%
EMS District	35.000	44.00	45.00	49.00	45.00	0.00	0.00%
Communications	24.000	24.00	24.00	26.00	24.00	0.00	0.00%
Animal Services	13.500	14.00	15.00	16.00	16.00	1.00	6.67%
Inspections	6.000	7.00	7.00	9.00	9.00	2.00	28.57%
<b>TOTAL</b>	<b>436.50</b>	<b>443.00</b>	<b>444.00</b>	<b>453.00</b>	<b>447.00</b>	<b>3.00</b>	<b>0.68%</b>



# HUMAN RESOURCES SUMMARY

## SUMMARY OF POSITIONS BY SERVICE AREA

	<i>AMENDED FY 2022-23</i>	<i>AMENDED FY 2023-24</i>	<i>AMENDED FY 2024-25</i>	<i>REQUESTED FY 2025-26</i>	<i>ADOPTED FY 2025-26</i>	<i>FTE CHANGE FY 25 to 26</i>	<i>% CHANGE FY 25 to 26</i>
<b>ENVIRONMENTAL PROTECTION</b>							
Pitt Soil & Water	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
Solid Waste & Recycling	25.00	25.00	27.00	28.00	28.00	1.00	3.70%
<b>TOTAL</b>	<b>30.00</b>	<b>30.00</b>	<b>32.00</b>	<b>33.00</b>	<b>33.00</b>	<b>1.00</b>	<b>3.13%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>							
Planning	11.25	11.75	12.25	12.25	12.25	0.00	0.00%
Engineering	1.00	1.00	3.00	3.00	3.00	0.00	0.00%
Community Garden	0.75	0.75	0.75	0.75	0.75	0.00	0.00%
Cultural Arts & Recreation <sup>(1)</sup>	0.00	0.00	10.00	12.00	11.00	1.00	10.00%
Farmers Market	0.60	0.60	0.60	0.60	0.60	0.00	0.00%
<b>TOTAL</b>	<b>13.60</b>	<b>14.10</b>	<b>26.60</b>	<b>28.60</b>	<b>27.60</b>	<b>1.00</b>	<b>3.76%</b>
<b>HUMAN SERVICES</b>							
Public Health	139.20	140.20	139.70	143.20	139.70	0.00	0.00%
Pitt Area Transit	8.00	8.00	7.00	7.00	7.00	0.00	0.00%
Social Services	312.50	325.50	347.50	347.50	347.50	0.00	0.00%
Veterans Services	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
<b>TOTAL</b>	<b>462.70</b>	<b>476.70</b>	<b>497.20</b>	<b>500.70</b>	<b>497.20</b>	<b>0.00</b>	<b>0.00%</b>
<b>OTHER</b>							
Grants	9.25	10.50	9.50	10.50	9.50	0.00	0.00%
<b>TOTAL</b>	<b>9.25</b>	<b>10.50</b>	<b>9.50</b>	<b>10.50</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>1079.55</b>	<b>1103.80</b>	<b>1,141.80</b>	<b>1,163.30</b>	<b>1,150.80</b>	<b>9.00</b>	<b>0.79%</b>

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

(1) Parks & Recreation changed to Cultural Arts & Recreation in FY 24-25

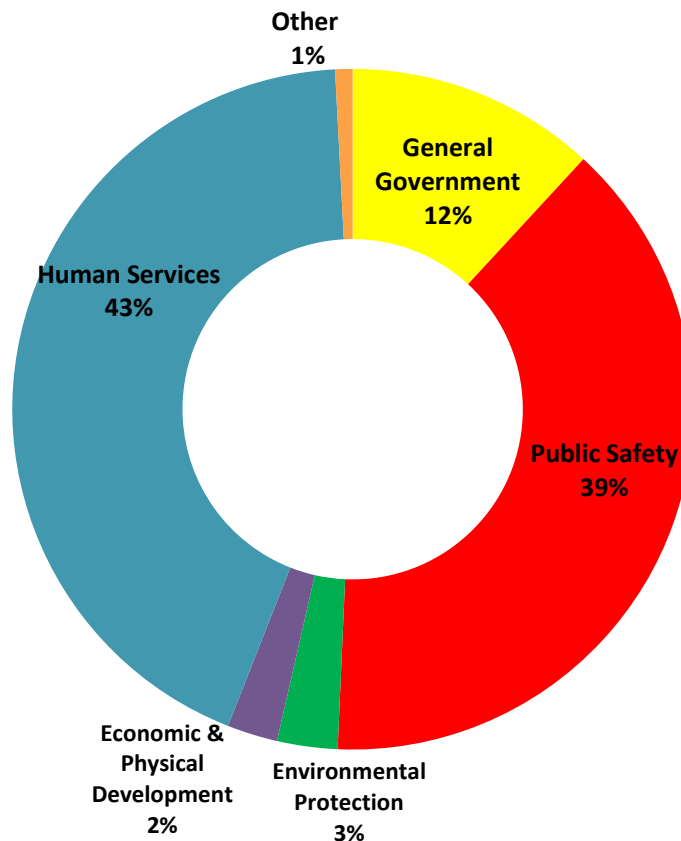


# HUMAN RESOURCES SUMMARY

## New Positions and their Impact

At the outset of the budget process, department heads across all areas of the County submitted requests for 19 new full time equivalent positions (FTE). Through the budget process a total of 9 FTE were recommended. Due to increased demand for services, the departments approved for additional positions include Animal Services, Communications, Cultural Arts & Recreation, EMS, Inspections, Garage, Public Health, Public Information and Tax Administration.

**PERCENTAGE OF FTE POSITIONS  
BY SERVICE AREA  
Fiscal Year 2025-26**



<i><b>Service Area</b></i>	<i><b>FTEs</b></i>
General Government	136.500
Public Safety	447.000
Environmental Protection	33.000
Economic & Physical Development	27.600
Human Services	497.200
Other	9.500
<b>Total FTE Positions</b>	<b>1150.800</b>



# HUMAN RESOURCES SUMMARY

## HUMAN RESOURCES SUMMARY

### POSITION REQUESTS FY 2025-26



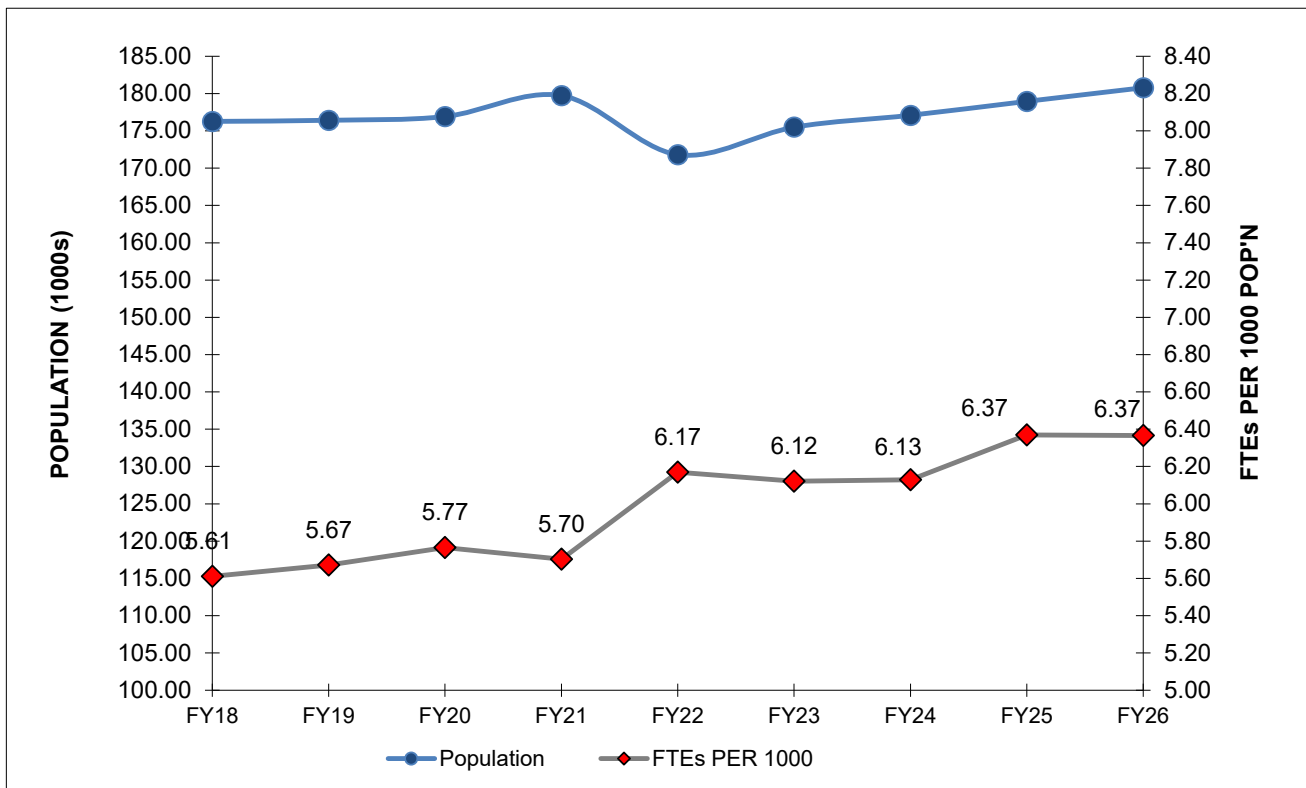
Department	Title	Pay Grade	Funding Sources	FTE Requested	Manager Recommended
Animal Services	Shelter Veterinarian	79-1	General Fund	1.0	1.0
Communications	Telecommunicator II	64-1	General Fund	1.0	0.0
	911 Training and Support Coordinator	68-1	General Fund	1.0	0.0
Cultural Art & Recreation	Custodian	58-1	General Fund	1.0	1.0
	Marketing and Special Events Coordinator	62-1	General Fund	1.0	0.0
EMS District	EMS Operations Chief	74-1	EMS Fund	1.0	0.0
	EMT Paramedic	69-1	EMS Fund	4.0	0.0
Inspections	Building Code Inspector	69-1	General Fund	1.0	1.0
	Admin. Assistant II	65-1	General Fund	1.0	1.0
Garage	Sanitation Equipment Mechanic I	65-1	Solid Waste & EMS	1.0	1.0
Public Health	Advanced Provider I	79-22	Grants/Health Ins.	1.0	0.0
Public Information	Multimedia Specialist	62-1	General Fund	1.0	1.0
Tax Administration	Personal Property Appraiser	61-1	General Fund	1.0	1.0
	Business Personal Property Appraiser Auditor	68-1	General Fund	1.0	1.0
	Real Property Appraiser	68-1	General Fund	2.0	1.0
Total New Positions (FTE)				19.0	9.0





# HUMAN RESOURCES SUMMARY

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



Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
FTE Positions	989.00	1000.50	1020.05	1025.05	1060.05	1074.05	1085.30	1139.80	1150.80
Population	176,269	176,424	176,920	179,731	171,812	175,491	177,090	178,956	180,783

The County's FTE positions per 1000 population remained stable from last year, as increases in both total headcount and population occurred at a similar pace. While staffing levels continue to rise in absolute terms, the ratio of employees per 1,000 residents has held steady in response to population trends. Pitt County remains committed to a long-term, sustainable staffing philosophy, ensuring that personnel growth aligns with both service demands and fiscal responsibility.



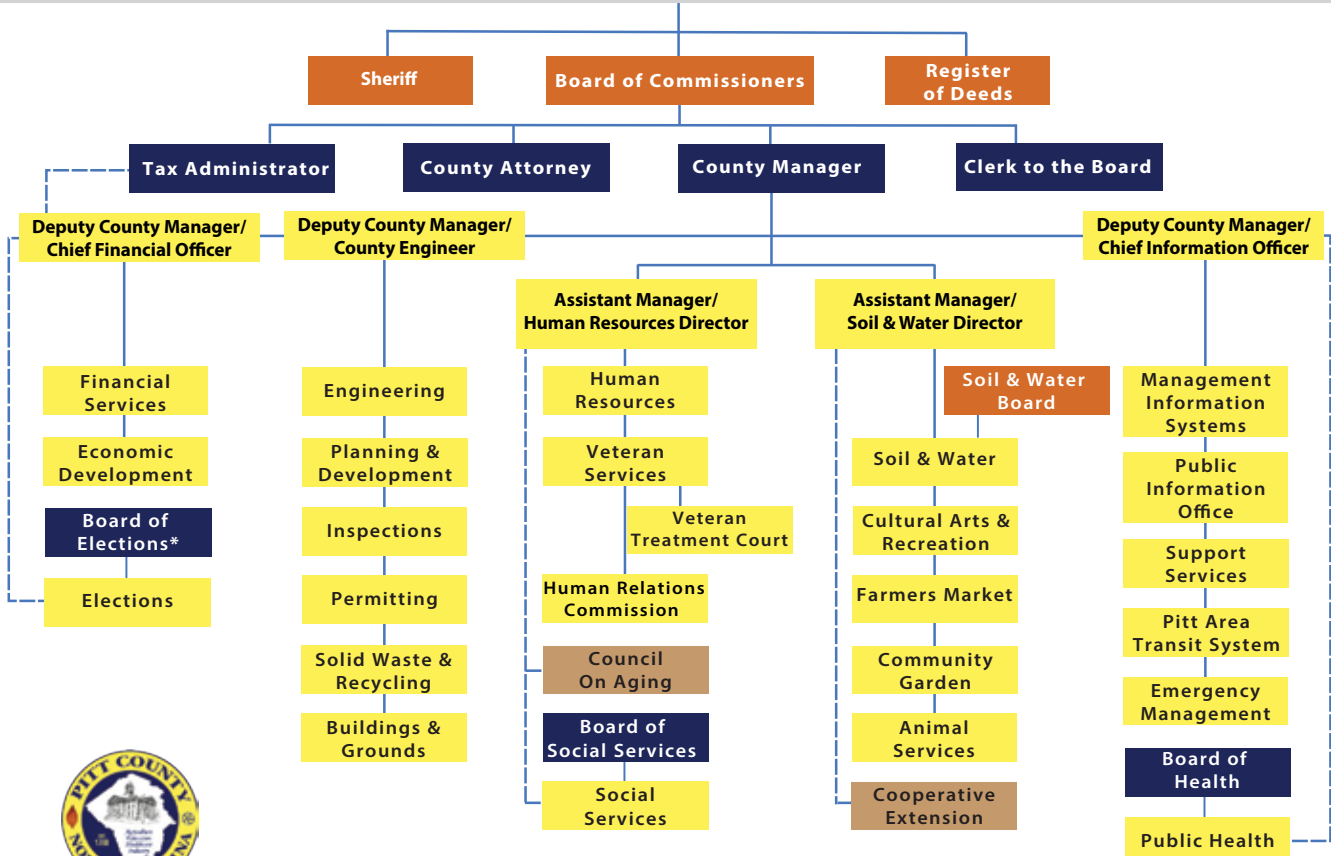


# HUMAN RESOURCES SUMMARY

## Pitt County Government Organizational Chart

Elected      Direct Report      Appointed      Liaison      Department      \* State Appointed      Outside Agency

### Pitt County Citizens



Pitt County Government  
Organizational Chart

Publication Date:  
August 8, 2025



# HUMAN RESOURCES SUMMARY

## 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>➤ Pitt County Farm &amp; Food Council</li> <li>➤ Committee for Employment of People with Disabilities</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>➤ Nursing Home/Advisory Adult Care Community Advisory</li> <li>➤ Human Relations Commission</li> </ul>	<ul style="list-style-type: none"> <li>➤ PC Child Fatality Prevention Team</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>➤ Fire District Commission</li> <li>➤ Home &amp; Community Care Block Grant Committee</li> <li>➤ Cultural Arts &amp; Recreation Advisory Council</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>➤ ECU Health Board of Trustees</li> <li>➤ NC Eastern Alliance</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

## Pitt County Offices / Departments

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
<b>Animal Services</b> Tiffany Peterson, Manager	4550 County Home Road amcontrol@pittcountync.gov	902-1729	355-6846
<b>Buildings and Grounds</b> Edward Bunting, Superintendent of Buildings & Grounds	1212 New Hope Road bldggrnd@pittcountync.gov	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> Jimmy Hodges, Deputy Director Communications	1717 West Fifth Street pitte911@pittcountync.gov	902-2600	830-4630
<b>Cooperative Extension</b> Matt Stevens, Director	403 Government Circle coopext@pittcountync.gov	902-1700	757-1456
<b>County Attorney / Legal</b> Matt Gibson, Attorney	1717 West Fifth Street pittlegal@pittcountync.gov	902-3100	830-2585
<b>County Manager</b> Janis Gallagher, Manager	1717 West Fifth Street comgr@pittcountync.gov	902-2950	830-6311
<b>Cultural Arts &amp; Recreation</b> Jennifer Lanier-Coward, Director	4561 County Home Road commschool@pittcountync.gov	902-1982	
<b>Detention Center</b> Limuel Capehart, Director	124 New Hope Road detention@pittcountync.gov	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> Randy Gentry, Director	1717 West Fifth Street emergserv@pittcountync.gov	902-3950	830-6348
<b>Engineering</b> Tim Corley, Deputy County Manager - County Engineer	1717 West Fifth Street engineering@pittcountync.gov	902-3175	830-4974
<b>Financial Services</b> Sam Croom, Deputy County Manager - Chief Financial Officer	1717 West Fifth Street pittfinance@pittcountync.gov	902-3000	830-6380
<b>Human Resources</b> Florida D. Hardy, Assistant County Manager People & Community - Human Resources Director	1717 West Fifth Street pitthr@pittcountync.gov	902-3050	830-2559



# HUMAN RESOURCES SUMMARY

## Pitt County Offices / Departments

Office / Department Contact	Location (in Greenville, NC) Email	Phone	Fax
<b>Economic Development</b> Kelly Andrews, Director	111 S. Washington Street pittedc@pittcountync.gov	758-1989	758-0128
<b>Inspections</b> Dean Burbage, 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>Pitt Area Transit System</b> Misty Chase, Director	1717 West Fifth Street pats@pittcountync.gov	902-2002	752-2320
<b>Planning</b> Jonas Hill, Director	1717 West Fifth Street pittplanning@pittcountync.gov	902-3250	830-2576
<b>Public Health</b> Wes Gray, Director	201 Government Circle pitthealth@pittcountync.gov	902-2300	413-1446
<b>Public Information</b> Dawn 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> Paula S. Dance, Sheriff	100 New Hope Road sheriff.admin@pittcountync.gov	902-2800	565-1892
<b>Social Services</b> Sharon Rochelle, Director	1717 West Fifth Street pitt.dss@pittcountync.gov	902-1110	413-1252
<b>Solid Waste &amp; Recycling</b> John Demary, Director	3025 Landfill Road solidwaste@pittcountync.gov	902-3350	830-4690
<b>Soil and Water Conservation</b> PJ Andrews, Assistant County Manager - District Conservationist	203 Government Circle pitt.soilwater@pittcountync.gov	752-2720	752-5595
<b>Tax Administration - Assessment Division</b> Russell Hill, Tax Administrator	110 S. Evans Street pitttaxassessor@pittcountync.gov	902-3400	830-0753
<b>Tax Administration - Collections Division</b> Russell Hill, Tax Administrator	111 S. Washington Street pitttaxcollector@pittcountync.gov	902-3425	830-1935
<b>Veteran Services</b> Channing Ford, Manager	1717 West Fifth Street vetserv@pittcountync.gov	902-3090	830-2272



## ***GENERAL FUND***

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

The General Operating Funds include:

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



# GOVERNING BOARD

104110

## 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Engaged the public and prioritized categories for expenditure of American Rescue Plan Funds
- Provided stalwart leadership and representation for the citizens of Pitt County
- Adopted an annual Capital Improvement Plan
- Adopted a balanced, annual operating budget, funded requests from Pitt County Schools and Pitt Community College
- Engaged the public and prioritized categories for expenditure of American Rescue Plan Funds

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	395,676	442,590	534,721	621,525
<b>Total Revenues</b>	<b>395,676</b>	<b>442,590</b>	<b>534,721</b>	<b>621,525</b>
<b>Expenditures</b>				
Personal Services	244,874	254,990	253,584	258,984
Operating Expenses	150,803	187,600	281,137	362,541
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>395,676</b>	<b>442,590</b>	<b>534,721</b>	<b>621,525</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0	0	0	0





# GOVERNING BOARD

104110

## 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 promote and provide necessary services and funding (internal and external) for the benefit of all citizens

Objective	Actual FY 2023-24	Actual FY 2024-25	Target FY 2025-26
<b>Performance Indicators</b>			
To support improved educational opportunities and facilities			
• Maintain increased funding year over year	Yes	Yes	Yes
• Funding exceeds all other functional expenditures	Yes	Yes	Yes





## **DEPARTMENT MISSION**

The mission of the County Manager is 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.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Recommended a structurally balanced budget
- Engaged in responsible fiscal management, resulting in an unqualified financial audit opinion and an increase in the County's fund balance
- Successfully completed the Animal Shelter Expansion and Renovation Project
- Successfully transitioned Economic Development to a Department of County Government, and strengthened collaboration with community partners
- Restructured the Senior Leadership Team
- Successfully concluded opioid litigation and engaged community stakeholders on priorities for the use of settlement funds
- Completed a successful media campaign on proper use of glyphosate
- Completed several miles of river and creek snagging to improve drainage throughout Pitt County
- Successfully implemented all directives of the Board and effectively managed the people and projects of Pitt County



# COUNTY MANAGER

104120

## BUDGET SUMMARY

	<b>ACTUAL FY 2023-24</b>	<b>BUDGET FY 2024-25</b>	<b>REQUEST FY 2025-26</b>	<b>ADOPTED FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	548,161	729,366	619,859	641,400
<b>Total Revenues</b>	<b>548,161</b>	<b>729,366</b>	<b>619,859</b>	<b>641,400</b>
<b>Expenditures</b>				
Personal Services	514,665	701,163	596,664	614,305
Operating Expenses	33,496	28,203	23,195	27,095
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>548,161</b>	<b>729,366</b>	<b>619,859</b>	<b>641,400</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.50	4.00	4.00



County Manager Janis Gallagher



# ECONOMIC DEVELOPMENT

104126, 27

## DEPARTMENT MISSION

The mission of the Economic Development Department is to champion vibrant communities, thriving businesses, a prosperous economy, and opportunities for all in Pitt County.

## SERVICE DESCRIPTION

The Economic Development Department strives for continuous improvement in the built environment – the places in which we live work, and recreate – on behalf of our citizens and for the purpose of attracting additional investment and residents. Through collaborative and strategic partnerships, the EDD works closely with other agencies and organizations to lead and support existing industry outreach, close the gap on barriers to prosperity, and enhance the visibility and competitiveness of Pitt County.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Supported the Nipro announcement of \$398 million investment and 232 new jobs, which included the sale of the Pitt County Industrial Site for \$2.69 million.
- Supported the Boviet Solar announcement of \$297 million investment and 908 new jobs.
- Supported the UNX-Christeys expansion announcement of \$10.5 million investment and 21 new jobs.
- Supported the Attindas expansion announcement of \$25 million and 25 new jobs.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	3,516,057	1,718,027	5,225,545	2,707,073
Capital Outlay	0	0	2,000,000	0
<b>Total Revenues</b>	<b>3,516,057</b>	<b>1,718,027</b>	<b>7,225,545</b>	<b>2,707,073</b>
<b>Expenditures</b>				
Personal Services	406,407	426,627	436,495	450,623
Operating Expenses	3,109,650	1,291,400	2,789,050	2,256,450
<b>Total Expenditures</b>	<b>3,516,057</b>	<b>1,718,027</b>	<b>3,225,545</b>	<b>2,707,073</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00





# ECONOMIC DEVELOPMENT

104126, 27

## COUNTYWIDE GOAL(S) SUPPORTED

- To advance economic development opportunities for Pitt County

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Secure new capital investment by new and existing industries			
<ul style="list-style-type: none"> <li>Announced investment by new and expanding industry</li> </ul>	\$324.665M	\$398.2M	\$100M

**Goal:** Enhance opportunities for economic stability and mobility for Pitt County citizens

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Secure new jobs from new and existing industries			
<ul style="list-style-type: none"> <li>Announced jobs by new and expanding industry</li> </ul>	963	232	300
<ul style="list-style-type: none"> <li>Average wage of announced new jobs*</li> </ul>	\$63,680	\$52,173	\$52,733
<ul style="list-style-type: none"> <li>Number of primary jobs (manufacturing)*</li> </ul>	8,392	8,467	8,250
Support initiatives to enhance retention, expansion, and attraction efforts			
<ul style="list-style-type: none"> <li>TEC Occupancy: Designated Incubator Space (~8Ksf)</li> </ul>	59.8%	52.3%	80%

### BUDGET HIGHLIGHTS

- Thermo Fisher will close out their incentive agreement with a final payment of \$2,513.34, a total investment of \$340.2 million, and 393 new jobs.
- World Cat is expected to receive incentive payment 4 of 5.
- Minges Bottling Group will receive their first incentive payment.
- Funding in the amount of \$50K has been added for Municipal Support Grants to enhance the program started by PCED and continued by GENCA. We will match their budgeted funds of \$50K.
- We continue to support the PCC Bulldog Promise scholarships, and have asked for \$200,000 to grow opportunities for our future workforce.
- We continue to support worthy initiatives through sponsorships and partnerships such as Grow Local, Better Skills, Better Jobs, ECU Pirate Challenge, and others.



## **DEPARTMENT MISSION**

Champion a vibrant and prosperous economy through strategic programs, policies, and activities that will catalyze that attraction, retention, and expansion of high-quality jobs, a diverse tax base, and an inclusive community.

## **SERVICE DESCRIPTION**

The economic development department develops strategic partnerships and programs to enhance the marketability of Pitt County, attract new investment and residents, support the retention and expansion efforts of existing industries, and enhance the overall well-being of the people of Pitt County.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Signed contract with CBC to upfit 3 rooms for additional biotech training in collaboration with PCC and NC Biotech Center.
- One Roof Top HVAC unit was replaced.
- Fire Alarm Control Panel was upgraded.

### **BUDGET HIGHLIGHTS**

- Additional directional signage added to walkway for Board of Elections and interior/exterior standing A-Frame informational signs.
- The TEC will be losing the majority of its revenue due to the relocation of Xtant.





## DEPARTMENT MISSION

The mission of Financial Services is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Award for 28th consecutive year
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from GFOA for 34th consecutive year
- Awarded the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) Award for 9th consecutive year
- Board of Commissioners approved two additional staff within Financial Services to better support Pitt County Government.
- Surpassed \$1.326M in sales of surplus equipment and foreclosed properties on GovDeals.com since inception of the program

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	1,067,332	1,795,917	1,785,604	1,825,175
<b>Total Revenues</b>	<b>1,067,332</b>	<b>1,795,917</b>	<b>1,785,604</b>	<b>1,825,175</b>
<b>Expenditures</b>				
Personal Services	1,005,741	1,499,734	1,481,904	1,523,025
Operating Expenses	61,592	296,183	303,700	302,150
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,067,332</b>	<b>1,795,917</b>	<b>1,785,604</b>	<b>1,825,175</b>
<b>Staffing</b>				
Full Time Equivalent Positions	10.00	10.00	10.00	10.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To maintain unassigned fund balance of 18% to 20% of General Fund expenditures (year-end measurement)			
• Fund balance as % of General Fund	45.60%	41%	18-20%
To maintain a G.O. bond rate of at least AA level with all rating agencies			
• Moody's Rating	Aa1	Aa1	Aa1
• Standard & Poor's Rating	AA+	AA+	AA+
• Fitch's Rating	AA+	AA+	AA+
To maintain financial ratios reflective of fiscal stability (year-end measurement)			
• Total Debt as % of Assessed Valuation	.746%	.678%	<=1.1%
• Operations Ratio	.998%	.990%	<=1.4%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To reduce costs and improve efficiency by implementing paperless processes and electronic payments			
• Avg # of accounts payable checks processed per month	1,401	1,398	<1700
To maintain the per county FTE cost of financial services (year-end measurements)			
• Financial Services expenditures	\$1,067,386.63	\$1,621,725.23	\$1,795,917
• # of County FTE	1,103.80	1,139.80	1,150.80
• \$ per FTE Cost	\$967.01	\$1282.03	\$1,575.64

### BUDGET HIGHLIGHTS

- Continued Starpoint scanning of accounts payable records for electronic access by County departments



# TAX ADMINISTRATION

104140

## 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, listing, mapping, 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, maps, 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 Ayden, Town of Bethel, Town of Falkland, Town of Farmville, Town of Grimesland, 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- For FY 2023-2024, the combined collection rate for real and personal property was 99.50%.
- For FY 2023-2024, Tax Administration levied \$96,969,729, Which was an increase of \$2,601,906 over FY 2021-2022
- Tax Administration mailed annual bills for FY 2023-2024 on July15, 2024
- Completed the 2024 Countywide Reappraisal and mailed 79,083 notices in February 2024.
- Audited one-fourth of parcels in Present-Use program and one-fourth of parcels that have exclusions
- Completed timely processing each month of motor vehicle billing files for the State to upload and issue invitations to renew for Tag and Tax

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	2,798,910	3,158,544	3,608,477	3,509,585
<b>Total Revenues</b>	<b>2,798,910</b>	<b>3,158,544</b>	<b>3,608,477</b>	<b>3,509,585</b>
<b>Expenditures</b>				
Personal Services	2,390,650	2,800,894	3,249,455	3,154,672
Operating Expenses	408,260	357,650	359,022	354,913
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,798,910</b>	<b>3,158,544</b>	<b>3,608,477</b>	<b>3,509,585</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.00	32.00	33.00	32.00



# TAX ADMINISTRATION

104140

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To Complete Individual Listings and Discovery Process			
• Regular Listings Processed	15,375	13,712	13,700
To Complete Business Personal Property Listings/Audits			
• External Audits	68	24	75
• Internal Audits	150	92	1,000
• Regular Listings Processed	5,415	5,192	5,206
To Complete Vehicle Tax System (VTS) Files			
• VTS Accts Processed	18,963	28,052	39,600
To Complete Real Property Process			
• Revaluation Parcels Valued	79,365	0	20,000
• Deeds Processed	5,220	5,605	5,200
• Permits Processed	2,196	2,138	2,200
• Parcel Photos Updated	1,043	10,787	20,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Increase Tax Collection Rate			
• Overall Real and Personal Property Collection Rate for Pitt County	99.50%	99.43%	99.45%
Increase Productivity			
• Total Number of Bank Attachments Served	1781	1,571	1,700
• *Debt Setoff dollars collected	\$74,994	\$101,022.31	\$96,000

### BUDGET HIGHLIGHTS

- 5,300 Photos updated for FY 24-25
- 837 Board of Equalization and Review appeals prepared and defended
- 5 Property Tax Commission appeals prepared and defended
- 1 North Carolina Court of Appeals prepared and defended (Matt Gibson)



### **DEPARTMENT MISSION**

It is the mission of the Legal Department to serve the citizens of Pitt County by providing legal counsel and risk management services 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 County Attorney serves as Legislative Liaison between the County and State and Federal Legislative delegations. The Legal Department also provides risk management services.

### **PRIOR YEAR 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 Services Advisory Board, Board of Equalization and Review and EMS Oversight Committee. Attended meetings of the Board of Health, Social Services Board and Farmer's Market as requested.
- Provided legal assistance on County projects, including economic development, complex financial transactions, property tax appeals, real estate matters, construction matters, environmental issues, broadband and elections matters.
- Pursued various collection matters on behalf of the County
- Provided in-house training to County employees on relevant legal and safety issues
- Reviewed all County contracts for legal sufficiency
- Responded to all subpoenas and public records requests served upon the County
- Provided advice and counsel on various personnel matters, including Employment Security Commission appeals and Equal Employment Opportunity Commission investigations
- Successfully enforced Environmental Health regulations, Inspections orders, Planning/Zoning regulations and Solid Waste laws
- Provided and/or monitored the defense of all matters in litigation and before administrative agencies
- Provided legal guidance in complex procurement matters
- Assisted with various aspects of Disaster Recovery Assistance programs
- Achieved success in legislative matters affecting the County
- Performed on-site safety inspections of County departments and implemented safety improvements
- Monitored Pitt County's participation in the civil lawsuit and with new additional settlements with pharmaceutical distributors for their role in the opioid epidemic
- Assisted staff in ensuring opioid settlement funds were properly appropriated and reported as required by North Carolina Opioid Memorandum of Agreement (MOA)
- Assisted Finance on various compliance issues with American Rescue Plan Act (ARPA) funds
- Completed security improvements at Buildings & Grounds, Ayden Rescue and Courthouse renovations 1st floor security upgrade
- Initiated security improvements at Public Defender's office and Alice Keene Park building



**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	586,612	694,564	672,585	684,739
Sales & Services	53,096	40,000	57,234	57,234
<b>Total Revenues</b>	<b>639,708</b>	<b>734,564</b>	<b>729,819</b>	<b>741,973</b>
<b>Expenditures</b>				
Personal Services	626,486	714,919	709,419	722,698
Operating Expenses	13,222	19,645	20,400	19,275
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>639,708</b>	<b>734,564</b>	<b>729,819</b>	<b>741,973</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.00	5.00	5.00	5.00

**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

**Goal:** To 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>FY 2023-24</b>	<b>Actual</b> <b>FY 2024-25</b>	<b>Target</b> <b>FY 2025-26</b>
<b>Performance Indicators</b>			
To increase efficiency in contract review.			
• Provide legal review of all contracts within 7 days.	100%	100%	100%
To attend and provide meaningful counsel to County Boards and Commissions.			
• Board of Commissioner meetings	100%	100%	100%
• Planning Board meetings	100%	100%	100%
• Board of Adjustment	100%	100%	100%
• Animal Services Advisory Board	75%	88%	100%
• Board of Equalization & Review	75%	97%	100%
• EMS Oversight Committee	100%	100%	100%
• All other Boards/Commissions/Committees as requested	100%	100%	100%
To minimize legal risk through proactive safety inspections and education.			
• Provide training on relevant legal and safety issues.	1	1	4
• Conduct periodic inspections of County Departments to assess safety and make recommendations for improvements (target at least 3 Departments per quarter)	29	8	12





## DEPARTMENT MISSION

The mission of the Pitt County Board of Elections is 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 Early Voting sites for same day registration and voting, ballot preparation and maintaining security for sensitive election related material.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Carried out General election of 2024
- Implemented new supply drop off/results return on election night
- Successfully implemented voter photo ID law compliance with no issues
- Carried out weekly Wednesday Wisdom poll worker education and updates of more than 400 poll workers and ECU student volunteers
- Completed first presidential election fully staffed
- Completed 3 separate recounts in compliance with NCSBE
- Conducted General election with record number of poll observers and no disruption of voting

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	1,011,007	1,077,534	1,331,221	1,130,735
Sales & Services	181,960	0	100,000	100,000
<b>Total Revenues</b>	<b>1,192,968</b>	<b>1,077,534</b>	<b>1,431,221</b>	<b>1,230,735</b>
<b>Expenditures</b>				
Personal Services	630,850	719,490	817,475	744,476
Operating Expenses	562,118	346,044	507,020	388,368
Capital Outlay	0	12,000	106,726	97,891
<b>Total Expenditures</b>	<b>1,192,968</b>	<b>1,077,534</b>	<b>1,431,221</b>	<b>1,230,735</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.00	6.00	6.00	6.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To conduct fair and honest elections while giving voters confidence in the voting process.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Increase the percentage of registered voters casting ballots			
• Percentage of registered voters casting ballots in General Election	0%	67.93%	65.00%
• Percentage of actual voters who utilize Early Voting	39.73%	75.92%	60.00%
• Percentage of absentee ballot requests processed within 3 days	100%	95%	100%
• Percentage of database considered active status regular voters	83.08%	87.9%	80.00%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Maintain accurate voter registration list			
• Number of registered voters	122,076	120,602	125,000
• Number of voters removed	3,855	18,815	5,000
• Number of new registrations	6,660	16,437	10,000



# REGISTER OF DEEDS

104180

## DEPARTMENT MISSION

Register of Deeds mission is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continue to provide excellent customer service
- Implemented NCDAVE System - the statewide system for electronic death registration along with electronic birth registration
- Continued training staff with our statewide web-based system ELECTRONIC BIRTH REGISTRATION SYSTEM (EBRS) - allowing our office to issue birth records from other counties within North Carolina (1971 to present)
- Continued sending staff to Register of Deeds School to receive certification from the North Carolina Association of Register of Deeds
- Continued to index and scan all vital records into our database
- Maintaining access to all real estate records available online for public access
- Continued electronic recording of documents (e-record)
- Continued the online program for Vital Records where customers can order birth, death and marriage certificates online
- Continued online marriage application reducing wait time in office
- Continue the process of having birth certificates from 1913 forward preserved into acid free sleeves to prevent deterioration
- Relocated Office to provide easier access for Citizens and future growth
- Continue to providing Passport Services to Citizens

## BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	-1,002,292	-753,584	-1,002,769	-980,345
Licenses	25,225	25,000	25,000	25,000
Permits & Fees	1,757,297	1,665,000	1,929,102	1,929,102
<b>Total Revenues</b>	<b>780,229</b>	<b>936,416</b>	<b>951,333</b>	<b>973,757</b>
<b>Expenditures</b>				
Personal Services	688,729	816,691	829,108	851,532
Operating Expenses	91,500	119,725	122,225	122,225
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>780,229</b>	<b>936,416</b>	<b>951,333</b>	<b>973,757</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	9.00	9.00	9.00



# REGISTER OF DEEDS

104180

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual FY 2023-24	Actual FY 2024-25	Target FY 2025-26
<b>Performance Indicators</b>			
Index real estate documents on permanent index within 24 hours of recordation			
• No. of real estate documents recorded per year	21,473	23,753	23,000
• Percent indexed within 24 hrs of recordation	100%	100%	100%
• No. indexed per employee per year (based on 4 employees)	3,936	5,938	5,570
Real estate document pages processed			
• Pages checked and scanned per year (numbered and microfilmed prior to 2005)	97,703	108,281	89,000
• Percent of pages processed daily	100%	100%	100%
Issue certified copies of death certificates			
• No. of certified copies issued	16,268	16,034	10,000
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	4,067	4,008	3,030
Marriages			
• No. of marriage licenses issued	1,009	848	1142
• Percent issued within 30 minutes of arrival of applicants	98%	98%	98%
• No. issued per employee (based on 4 employees)	252	212	286
Issue certified copies of birth certificates			
• No. of copies issued	13,627	13,012	9500
• Approx. % issued within 15 minutes of applicant's arrival	98%	98%	98%
• No. issued per employee (based on 4 employees)	3,407	3,253	2,375



## DEPARTMENT MISSION

The primary mission of the Public Information Office is 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 departments. 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, social media, and environmental design.

## SERVICE DESCRIPTION

Coordination of mass media communication, including an Internet and intranet websites, print publications, print advertisements, audio advertisements, video programs, video advertisements, television, public displays, social media marketing and environmental design - all aimed at educating citizens in the programs and services offered by their County government.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Produced 6 marketing videos for internal and public consumption
- Developed and produced 4 PSA marketing campaigns
- Created and managed 6 digital marketing campaigns
- Enhanced media relations with Press Pass and other digital initiatives
- Established new marketing efforts through emerging digital technologies
- Increased social media followers on County social media accounts
- Continued internal communication opportunities through employee newsletter and Connect intranet website
- Increased marketing efforts for public board meetings by 100%
- Completed phase 1 of website redesign project for public facing and intranet sites and bring the sites into compliance with ADA regulations set by Dept of Justice.
- Completed audio/visual broadcasting CIP bid construction project for Board of Commissioners' Eugene James Auditorium.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	155,844	373,233	372,733	362,664
Permits & Fees	244,891	236,561	248,672	248,672
<b>Total Revenues</b>	<b>400,734</b>	<b>609,794</b>	<b>621,405</b>	<b>611,336</b>
<b>Expenditures</b>				
Personal Services	285,286	385,978	460,302	475,833
Operating Expenses	115,449	123,816	161,103	135,503
Capital Outlay	0	100,000	0	0
<b>Total Expenditures</b>	<b>400,734</b>	<b>609,794</b>	<b>621,405</b>	<b>611,336</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	5.00	0.00



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Provide timely, relevant County government information to Pitt County citizens and County employees.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Increase digital marketing exposure for Pitt County Government services, programs and information to internal and external audiences.			
• Create and follow a quarterly digital marketing calendar to promote departmental services and programs	4	4	4
• Produce video content for PittTV and YouTube	167	125	172
• Engage employee awareness by promoting digital content on Intranet site	187	214	48
• Produce Stay Connected Newspaper Ad	20	52	20
• Produce paid/organic PSA/Marketing Campaigns	18	9	4
• Post relevant digital marketing content to social media platforms 1 post per day per Facebook account)	1568	2000+	1440

**Goal:** Build and maintain a strong media presence.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Distribute news, information and services to the press			
• Produce News Releases	104	89	50
• Press Pass Media Events	1	4	2

## BUDGET HIGHLIGHTS

- Phase 1 of the website redesign project for internet and intranet sites. Phase 2 will be complete by April 2026 to meet the ADA guidelines WCAG 2.1 set by the Dept of Justice.
- Audio/visual broadcasting CIP project for the Board of Commissioners' Eugene James auditorium.
- Expanded the County's digital footprint by onboarding the Digital Marketing Specialist.





## DEPARTMENT MISSION

The mission of Human Resources is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- HR 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 \$280,474 by avoiding the County's payment of FICA on these tax-sheltered dollars.
- HR completed year two of the seventh rotation cycle of the position classification review process, Technical/Law Enforcement positions were reviewed. This is an in-house process which avoids the cost of using outside consultants.
- Through the Pitt Training Program, employees successfully completed 495 e-learning courses using our on-line modules with an additional 336 hours of training activities from other training sources and in-house training. Over 150 supervisors successfully completed Unlawful Workplace Harassment training. Employees have completed a total of 979 hours of training thus far this fiscal year.
- The NEOGOV recruitment system was launched in January 2025. The transition to this recruitment platform has significantly increased the number of applications received for vacant positions and the number of potential applicants reviewing our vacancy advertisements.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	854,471	1,045,950	1,072,500	1,092,349
<b>Total Revenues</b>	<b>854,471</b>	<b>1,045,950</b>	<b>1,072,500</b>	<b>1,092,349</b>
<b>Expenditures</b>				
Personal Services	782,757	935,490	951,950	980,099
Operating Expenses	71,714	110,460	120,550	112,250
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>854,471</b>	<b>1,045,950</b>	<b>1,072,500</b>	<b>1,092,349</b>
<b>Staffing</b>				
Full Time Equivalent Positions	7.00	7.00	7.00	7.00



# HUMAN RESOURCES

104210

## 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 2023-24	FY 2024-25	FY 2025-26
Monitor volunteer activity in County agencies			
• Track volunteer usage by all departments - Hours	23,297	19543.17	10,000
• Track volunteer usage by all departments - Value	\$349,469.25	\$242,850.60	\$150,000

**Goal:** Recruit and retain competent employees

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Recruit and refer qualified candidates to departments in a timely manner.			
• Applicants referred to departments in a timely manner	.99	.95	<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	851	1500	1000
• Provide training on benefits and policies through new employee orientation within 14 calendar days of first day of employment	100%	99.5%	100%
• Average tenure of workforce	8.35	8	10
• Overall Retention Rate	85.75%	85%	87%
• % of exit interviews conducted	95.5%	96.25%	90%
Educate employees and supervisors on the performance appraisal process			
• Train all new supervisors	100%	100%	100%

## BUDGET HIGHLIGHTS

- The Position Classification Study will continue with the review of Administrative/Professional positions. This will be the third round of the seventh rotation cycle of the classification study process that began in 2005 as an in-house project.



# HUMAN RELATIONS COMMISSION

104220

## DEPARTMENT MISSION

The mission of the Human Relations Commission is to strive for a community in which the dignity and worth of each individual is respected on his/her own merits, a community in which genuine equality of opportunity for all persons is a recognizable fact.

## SERVICE DESCRIPTION

The Human Relations Commission was created to identify concerns in the area of human relations, make recommendations regarding these issues and engage in activities which shall effectively; (a) promote equality in such areas as economic, educational, governmental and cultural life of the community for all citizens without regard to race, creed, national origin, sex, age, sexual orientation (including gender, gender identity, gender expression) or disability, and work to eliminate discrimination on any of these bases; (b) encourage fair treatment and mutual understanding and respect among all citizens; (c) discover and seek to counter practices and customs which create animosity and unrest; and (d) make recommendations to the appointing authority for action it deems necessary for harmonious relationships among the citizens.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	42,656	47,165	46,239	47,230
<b>Total Revenues</b>	<b>42,656</b>	<b>47,165</b>	<b>46,239</b>	<b>47,230</b>
<b>Expenditures</b>				
Personal Services	42,434	45,365	44,489	46,230
Operating Expenses	221	1,800	1,750	1,000
Capital Outlay				
<b>Total Expenditures</b>	<b>42,656</b>	<b>47,165</b>	<b>46,239</b>	<b>47,230</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.50	0.50

### BUDGET HIGHLIGHTS

- The Human Relations Commission was established by the Pitt County Board of Commissioners in FY 22-23.



# IMAGING / MAIL SERVICES

104230

## DEPARTMENT MISSION

The mission of Imaging/Mail Services is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued expansion of service to scan paper records into electronic format providing access to records while reducing physical storage requirements
- Completed all print service requests in a timely and cost effective manner

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	166,070	206,934	212,398	213,080
<b>Total Revenues</b>	<b>166,070</b>	<b>206,934</b>	<b>212,398</b>	<b>213,080</b>
<b>Expenditures</b>				
Personal Services	171,225	182,184	186,448	192,730
Operating Expenses	40,511	54,750	55,950	50,350
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>211,736</b>	<b>236,934</b>	<b>242,398</b>	<b>243,080</b>
Expense Allocation to Depts	-45,666	-30,000	-30,000	-30,000
<b>Net Expenditures</b>	<b>166,070</b>	<b>206,934</b>	<b>212,398</b>	<b>213,080</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



# IMAGING / MAIL SERVICES

104230

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Timely processing of mail			
• # pieces of courier mail delivered	86,500	86,700	75,000
• # pieces of metered mail processed	375,765	366,617	250,000
• % of postal & courier mail delivered on time	100%	100%	95%
• % of metered mail processed by end of day	100%	100%	95%
Timely processing of print services			
• # of service requests completed	586	526	400
• # of images processed	1,204,328	1,298,895	1,000,000
• % of requests completed on time	99%	99%	95%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Evaluate service offerings and modify as appropriate			
• % client satisfaction with service, good or better	95%	95%	90%



# MANAGEMENT INFORMATION SYSTEMS

104240

## DEPARTMENT MISSION

Management Information Systems' mission is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Participated with NC State Broadband Office to secure CAB grant to expand internet service resulting in only 43 remaining locations unserved
- Recognized by the Center for Digital Government placing 2nd in the Digital Counties Survey Award
- Partnered with PIO to redesign the county website including the addition of an AI chatbot allowing for easier access to information
- Worked with business partner to scope and plan for the migration of on premise to hosted Microsoft 365
- Implemented additional software and configurations to mitigate security findings, and ensure timely updates
- Added an additional internet service provider for each County campus to increase capacity and enhanced business continuity

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	3,185,422	3,835,409	4,322,405	4,404,046
Sales & Services	5,118	6,000	1,000	1,000
<b>Total Revenues</b>	<b>3,190,541</b>	<b>3,841,409</b>	<b>4,323,405</b>	<b>4,405,046</b>
<b>Expenditures</b>				
Personal Services	2,927,052	3,420,300	3,446,046	3,557,887
Operating Expenses	1,428,009	1,571,609	2,058,859	2,028,659
Capital Outlay	0	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>4,355,060</b>	<b>5,016,909</b>	<b>5,529,905</b>	<b>5,611,546</b>
Expense Allocation to Depts	-1,164,520	-1,175,500	-1,206,500	-1,206,500
<b>Net Expenditures</b>	<b>3,190,541</b>	<b>3,841,409</b>	<b>4,323,405</b>	<b>4,405,046</b>
<b>Staffing</b>				
Full Time Equivalent Positions	26.00	26.00	27.00	27.00





# MANAGEMENT INFORMATION SYSTEMS

104240

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Efficient client support			
• # of service requests completed	13,722	16,832	14,000
• % service requests completed by critical date	98%	98%	90%
• # computing/voice devices supported	6,540	6,849	6,250
• % client satisfaction with service, good or better	97%	97%	90%
• % of data recovery requests completed successfully	100%	100%	100%
Minimize reliance on general fund			
• % budget recovered using non-general funds	24.5%	23.4%	20%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Provide data to public via the internet			
• % of website availability	100%	100%	100%
Maintain centralized phone system			
• % phone system availability	100%	99.9%	100%





# GEOGRAPHIC INFORMATION SYSTEMS

104250

## DEPARTMENT MISSION

The mission of Geographic Information Systems is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Work with technical business partner to upgrade the current GIS platform ensuring compliance and expanding functionality
- Worked with county departments to transition legacy permitting application to new hosted solution with public service portal

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	450,181	558,848	572,643	581,283
<b>Total Revenues</b>	<b>450,181</b>	<b>558,848</b>	<b>572,643</b>	<b>581,283</b>
<b>Expenditures</b>				
Personal Services	249,931	272,247	276,542	285,482
Operating Expenses	262,677	324,301	333,801	333,501
Capital Outlay	0	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>512,608</b>	<b>621,548</b>	<b>635,343</b>	<b>643,983</b>
Expense Allocation to Depts	-62,427	-62,700	-62,700	-62,700
<b>Net Expenditures</b>	<b>450,181</b>	<b>558,848</b>	<b>572,643</b>	<b>581,283</b>
<b>Staffing</b>				
Full Time Equivalent Positions	2.00	2.00	2.00	2.00



# GEOGRAPHIC INFORMATION SYSTEMS

104250

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Efficient client support			
• # of service requests completed	171	140	120
• % service requests completed by critical date	98%	97.5%	90%
• % client satisfaction with service, good or better	95%	95%	90%
Minimize reliance on general fund			
• % budget recovered using non-general funds	10.6%	10.1%	7%



# BUILDINGS & GROUNDS

104260

## DEPARTMENT MISSION

The mission of Buildings and Grounds is to repair, replace, improve and maintain mechanical systems and buildings throughout Pitt County Government, keeping cost at a minimum to show good stewardship to the citizens of Pitt County while providing a pleasant and safe work environment to the employees and citizens.

## SERVICE DESCRIPTION

Services include installation and upkeep of plumbing, electrical, heating and air conditioning, painting, carpeting, tile, locksmithing, signage, masonry, cabinetry, sheetrock, roofing, general construction, remodeling, moving services and yard maintenance. Other duties such as landscaping of flowers, trees, shrubbery, signage and parking lot striping are the responsibility of the department.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Modified the old Board of Elections area to increase office area to include 12 offices and a conference room.
- Refurbished offices in the County Office building with new VCT flooring and painting the walls.
- Assisted in the roof restoration, cleaning and redesign of the Farmers Market.
- Completed handicap ramp improvements at the Detention Center, Public Health and Human Services buildings.
- Upgraded the fire panel at the County Office building and Development Services building.
- Working to replace the damaged drain lines at the Animal Shelter.
- Assisted in lighting the Courthouse up green during Operation Greenlight in November 2023 to honor our Country's Veterans.
- Coordinated items needed for the groundbreaking of the new dual Community center/Gyms.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	2,948,507	3,088,031	3,253,915	3,194,816
<b>Total Revenues</b>	<b>2,948,507</b>	<b>3,088,031</b>	<b>3,253,915</b>	<b>3,194,816</b>
<b>Expenditures</b>				
Personal Services	959,209	1,123,498	1,215,232	1,256,026
Operating Expenses	1,989,298	1,964,533	2,038,683	1,938,790
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>2,948,507</b>	<b>3,088,031</b>	<b>3,253,915</b>	<b>3,194,816</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.00	15.00	16.00	16.00



# BUILDINGS & GROUNDS

104260

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To maximize resources in performing duties to economize cost			
• Dollar savings of community service labor in lieu of employee labor	\$7784.37	\$7836	\$10,000
• Dollar savings due to internet purchasing	\$4703.00	1815.20	5,000
• Money returned to the County from scrap metal sales	\$973.50	0	500





## DEPARTMENT MISSION

Housekeeping maintains the cleanliness of County Facilities.

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

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

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	478,750	453,127	466,676	524,676
<b>Total Revenues</b>	<b>478,750</b>	<b>453,127</b>	<b>466,676</b>	<b>524,676</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	478,750	453,127	466,676	524,676
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>478,750</b>	<b>453,127</b>	<b>466,676</b>	<b>524,676</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Improve quality of service.

<b>Objective</b>	<i>Actual</i> <i>FY 2023-24</i>	<i>Actual</i> <i>FY 2024-25</i>	<i>Target</i> <i>FY 2025-26</i>
<b>Performance Indicators</b>			
To ensure a high level of cleanliness of all County Buildings			
• Solicit feedback from County staff	Monthly	Monthly	Monthly





# NONDEPARTMENTAL

104999

## DEPARTMENT MISSION

The purpose of the nondepartmental is 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 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	3,621,705	4,329,529	3,499,937	3,978,437
<b>Total Revenues</b>	<b>3,621,705</b>	<b>4,329,529</b>	<b>3,499,937</b>	<b>3,978,437</b>
<b>Expenditures</b>				
Personal Services	430,773	50,500	50,500	50,500
Operating Expenses	2,281,517	3,904,029	2,607,437	2,935,937
Capital Outlay	909,415	375,000	842,000	992,000
<b>Total Expenditures</b>	<b>3,621,705</b>	<b>4,329,529</b>	<b>3,499,937</b>	<b>3,978,437</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# COURT FACILITIES

174190

## DEPARTMENT MISSION

Court Facilities 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 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	511,199	547,988	581,435	581,435
<b>Total Revenues</b>	<b>511,199</b>	<b>547,988</b>	<b>581,435</b>	<b>581,435</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	511,199	547,988	581,435	581,435
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>511,199</b>	<b>547,988</b>	<b>581,435</b>	<b>581,435</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	0.00	0.00





# CULTURE, LIT., ART, & SCIENCE

106100

## DEPARTMENT MISSION

Cultural & Recreational enables 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.

## BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	754,545	871,331	966,613	841,998
<b>Total Revenues</b>	<b>754,545</b>	<b>871,331</b>	<b>966,613</b>	<b>841,998</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	754,545	871,331	966,613	841,998
<b>Total Expenditures</b>	<b>754,545</b>	<b>871,331</b>	<b>966,613</b>	<b>841,998</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





# CULTURAL ARTS & RECREATION

106120

## DEPARTMENT MISSION

Enhancing the community's cultural and recreational experiences through exceptional programming and services, fostering an inclusive environment with high-quality, cost-effective programs that promote well-being for everyone.

## SERVICE DESCRIPTION

The staff of the Cultural Arts & Recreation Department coordinate and implement diverse programs and events that foster creativity, wellness, inclusivity and engagement.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Pitt County Cultural Arts & Recreation Department was established on January 1, 2025.
- The development of new marketing resources, including the [pittcountync.gov/Recreation](http://pittcountync.gov/Recreation) website and the Cultural Arts & Recreation Facebook page to enhance community engagement and accessibility.
- The staff of the department partnered with the Public Information Office to design and launch the new department logo.
- Transitioned 3 full-time staff from the formal department to begin January 6, 2025.
- Successfully launched 20 senior adult programs, 3 youth sports leagues, the Greenville-Pitt County Senior Games program, facility reservations and community events, supported by a team of 4 staff members.
- Hired 6 additional staff between February and April of 2025.
- Researched, purchased and programmed the new CivicPlus Recreation Management Software to implement for public use by May 2025.
- The construction of 2 new Community Centers, set to open to the public in 2025.
- The utilization of PARTIF Grants to develop 2 new parks.
- To date 35 part-time staff have been hired to assist with programming.
- Partnered with the staff of the Human Resources Department to process 100 volunteer applications.
- Adoption of the Pitt County Cultural Arts & Recreation Comprehensive Master Plan

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
Revenues	0	0	0	1,374,524
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,374,524</b>
<b>Expenditures</b>				
Expenditures	435,418	2,310,421	3,373,841	1,374,524
<b>Total Expenditures</b>	<b>435,418</b>	<b>2,310,421</b>	<b>3,373,841</b>	<b>1,374,524</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	12.00	10.00



# CULTURAL ARTS & RECREATION

106120

## 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:** Implement fiscally responsible practices and best utilize funding for all programs.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Coordinate and implement programs in all 10 Municipalities.			
• # of recreation programs offered	217	149	218
• # of youth participants *	14017	6192	12,000
• # of senior (50+) participants *	38278	9601	25,000

### BUDGET HIGHLIGHTS

- A request was submitted for two new positions (Facilities Coordinator and Marketing & Special Events Coordinator)
- Partner with the Engineering department for the repair of Lake Glenwood Dam
- Use of PARTIF funds to begin the process of developing the Lake Glenwood Park and PCOP Recreation Complex
- Opening and utilization of the Pitt County Cultural Arts & Recreation Community Centers
- Successfully provide programming within all 10 municipalities.



**Pitt County**  
**Cultural Arts**  
**& Recreation**  
**Nature. Parks. Community.**





## 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Traded seized guns for ballistic shields to equip all deputies with one and place them in schools throughout Pitt County; a significant response to an increase in school shootings.
- Implemented the Co-responder Outreach Program in partnership with GPD and Integrated Family Services to help citizens in mental crisis so they are not criminalized for behavioral health needs.
- Purchased a new mobile command center through grant funds obtained from the NC Department of Public Safety.
- Received the Innovative Jail of the Year award for the Sheriff's Heroin Addiction Recovery Program (SHARP) and the Women's Empowerment And Recovery Program (WEAR).

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	37,761,776	42,711,041	44,971,211	42,690,547
Intergovernmental	546,599	615,000	266,615	266,615
Sales & Services	4,062,049	3,786,615	3,140,634	3,720,278
Miscellaneous	17,600	19,000	19,343	19,343
<b>Total Revenues</b>	<b>42,388,024</b>	<b>47,131,656</b>	<b>48,397,803</b>	<b>46,696,783</b>
<b>Expenditures</b>				
Personal Services	31,212,656	36,062,312	36,928,422	37,476,538
Operating Expenses	8,975,824	8,880,344	10,183,125	8,440,245
Capital Outlay	2,199,544	2,189,000	1,286,256	780,000
<b>Total Expenditures</b>	<b>42,388,024</b>	<b>47,131,656</b>	<b>48,397,803</b>	<b>46,696,783</b>
<b>Staffing</b>				
Full Time Equivalent Positions	343.00	348.00	364.00	348.00





## 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
- To enrich the quality of life for Pitt County citizens through opportunities for improved health and welfare
- To address the facility and space needs of all County government programs – general government, public schools and community college

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To improve Child Support Enforcement Program			
• Child Support collections	\$151,883,374.51	\$14,993,089.42	\$17,819,544.73

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Improve Domestic Violence Program			
• Domestic violence protective-orders served	287	289	300
• Domestic violence case clearance rate	33%	36%	93%
To improve the Victim Services Program			
• Cases Served	509	652	500
• Victim Contacts	3072	2280	3,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To improve paper service rates			
• Civil process rates	92%	94%	88%
To improve response times			
• Average agency-wide response times (minutes)	19	19	<19
• Deputy reaction time (minutes)	14	14	<12
• Responses to calls & follow-ups	35,813	33,450	32,000
• Part I Violent crimes reported	201	166	<140
• Part I Property crimes reported	636	544	<1,300
• Part 2 Offenses reported	2554	2339	<2,600
To improve case clearance rates			
• Property Crimes clearance rate	30%	20%	>30%
• Violent Crimes clearance rate	73%	68%	>90%



# EMERGENCY MANAGEMENT

104330

## DEPARTMENT MISSION

The mission of Emergency Management is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Successful transition to in house EMS billing position
- Received and implemented grants for message board and large generator
- EM personnel attend NCEMA conference to represent Pitt County.
- Installed approximately 100 smoke detectors in homes through state and Red Cross funded project

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	855,688	1,034,596	1,034,596	1,009,458
Intergovernmental	53,133	52,000	52,000	53,133
Permits & Fees	26,550	30,000	30,000	26,648
<b>Total Revenues</b>	<b>935,371</b>	<b>1,116,596</b>	<b>1,116,596</b>	<b>1,089,239</b>
<b>Expenditures</b>				
Personal Services	619,548	533,180	533,180	567,323
Operating Expenses	315,823	501,416	501,416	508,180
Capital Outlay	0	0	13,736	13,736
<b>Total Expenditures</b>	<b>935,371</b>	<b>1,034,596</b>	<b>1,048,332</b>	<b>1,089,239</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.00	5.00	5.00	5.00



# EMERGENCY MANAGEMENT

104330

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Conduct or participate in at least two exercises or incidents involving an EOC activation annually to measure the readiness of County agencies and emergency operations plan			
<ul style="list-style-type: none"> <li>Exercises or Incidents</li> </ul>	2	2	2

## BUDGET HIGHLIGHTS

- Maintaining operational readiness with no major budgetary changes
- Two truck payment requests for FY2026
- Workers compensation premium for FY2026





## DEPARTMENT MISSION

The mission of 9-1-1 Communications is to promote and enhance the quality of life in Pitt County by professionally dispatching EMS, Fire, and Law enforcement resources 24 hours-a-day by serving as Pitt County's Public Safety Answering Point (PSAP).

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continued to serve as the Public Safety Answering Point at current level of expertise
- Implementation of new CAD system
- Begin process of creating a Backup Center

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	3,517,140	3,001,683	3,244,443	3,218,634
<b>Total Revenues</b>	<b>3,517,140</b>	<b>3,001,683</b>	<b>3,244,443</b>	<b>3,218,634</b>
<b>Expenditures</b>				
Personal Services	1,842,816	2,128,533	2,266,973	2,258,189
Operating Expenses	818,074	873,150	977,470	960,445
Capital Outlay	856,250	0	0	0
<b>Total Expenditures</b>	<b>3,517,140</b>	<b>3,001,683</b>	<b>3,244,443</b>	<b>3,218,634</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	25.00	24.00



## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide quality 9-1-1 services in a manner that meets/exceeds state standards.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To maintain an Emergency Medical Dispatch equal to or greater than 93% compliance			
• Center compliance %	97.5%	97	100
To maintain average fire/ ems received to dispatch time below state/industry standards of 90 seconds			
• % of calls dispatched under 90 seconds	78.12%	88	90

## BUDGET HIGHLIGHTS

- Integrated new CAD system in daily operations
- New Telecommunicators hired and trained







## **DEPARTMENT MISSION**

The primary mission of the Pitt County Animal Services (PCAS) is to provide services which safeguard public health and safety by:

- o Educational Support: supporting the education of our citizens on responsible pet ownership;
- o Community Protection: the protection of our community's animals from cruelty and neglect;
- o Animal Care: the housing care placement, or humane resolution for the animals in its care

In addition, shelter staff is committed to working closely with local, regional and national non-profits and community organizations to reduce pet overpopulation and provide humane educational programs to our community.

### **Vision Statement**

Promoting a culture of professionalism, compassion and service to create an environment of responsible pet ownership through progressive animal welfare initiatives, community outreach and humane education.

### **Core Values**

We believe the character of our organization is exemplified through a strong dedication to meet the highest standards of performance and compassion on behalf of the animals and community we serve.

We recognize society has entrusted us with a great responsibility. Our community's expectations and trust give us the courage to perform our duties with transparency, honor, empathy and compassion.

We meet the vision by our commitment to our Core Values:

#### **P- Professional**

- o Promote competence, excellence, open communication and
- o Decision making that is deliberate, conscientious and based on fact

#### **C- Compassionate**

- o Demonstrate respect, sensitivity and understanding toward people and animals

#### **A- Action**

- o Improving Pitt County through education, humane sheltering, responsible pet placement, progressive enforcement and reduction of pet overpopulation

#### **S- Service**

- o Maintain open policies and operations that are good steward of public resources, while striving for excellence constantly improving the customer service experience.

## **SERVICE DESCRIPTION**

Pitt County Animal Services 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 violations.

Officers rotate and loan out traps to citizens for the purposes of capturing unwanted animals.

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.





## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- PCAS collaborated with the City of Greenville to provide 4 free dog houses with hay to low-income families.
- PCAS wrote a grant for the second year in a row that provided over 500 free rabies vaccinations to our citizens. (Grant value = 6,000.00)
- PCAS was selected by Best Friends Animal Society to continue our work in Wilson County. Collectively, we have reduced the # of euthanasia at their shelter by 11%
- PCAS wrote a grant that provided non-profit rescue groups with a \$40 benefit for each animal pulled from our shelter.
- PCAS partnered with the PCC to host animal control training for all eastern, NC counties free of charge.
- PCAS partnered with the North Carolina Humane Society and PCC to host Advanced Animal Cruelty training for the eastern part of the State.
- PCAS recorded the highest number of volunteer hours in a 5-year period.
- PCAS sponsored (4) additional employees in becoming certified Vet Tech's.
- PCAS had the highest number of adoptions in a month over a 4-year period (total=117)
- PCAS started a new Thanksgiving Foster Program.
- PCAS partnered with Boy Scouts of America to build dog enrichment props for our play yards

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2023-24</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2024-25</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2025-26</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2025-26</b></i>
<b>Revenues</b>				
General Fund Appropriation	1,001,433	1,099,901	1,192,874	1,183,933
Intergovernmental	4,825	8,500	8,500	8,500
Permits & Fees	196,812	232,035	180,007	180,007
<b>Total Revenues</b>	<b>1,203,070</b>	<b>1,340,436</b>	<b>1,381,381</b>	<b>1,372,440</b>
<b>Expenditures</b>				
Personal Services	897,788	1,055,259	1,197,181	1,237,740
Operating Expenses	305,282	285,177	184,200	134,700
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,203,070</b>	<b>1,340,436</b>	<b>1,381,381</b>	<b>1,372,440</b>
<b>Staffing</b>				
Full Time Equivalent Positions	13.50	14.00	15.00	13.50



# ANIMAL SERVICES

104340

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To promote quality education

## 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 2023-24	FY 2024-25	FY 2025-26
Assist citizens with unwanted/dangerous/nuisance animals			
• # of calls answered	1124	1292	>1300
• # of animal bites investigated	155	152	>150
• # of canine control violations	213	184	>350
Provide rabies control services			
• # of rabies clinics held	2	1	2
• # of educational presentations	11	3	4

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Encourage adoptions to decrease euthanasia			
• # of adoptions	913	1019	850
• # of animals euthanized	340	425	450
• # of re-claimed animals	206	161	150
• Live Release Rate	80.54%	73.75%	80%
Utilize volunteers in order to economize costs			
• # of volunteer hours	3764	12,735	3500
• \$ of monetary value	\$57,438	\$152,822.3	\$50,000



## DEPARTMENT MISSION

The mission of Inspections is to protect the public health, safety and welfare by enforcing the North Carolina Building Code.

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Issued 5,739 Building and Trade Permits
- Conducted 8,525 inspections
- Completed 767 plan reviews

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	340,227	253,420	-167,778	-145,546
Permits & Fees	659,665	625,000	1,249,947	1,249,947
<b>Total Revenues</b>	<b>999,892</b>	<b>878,420</b>	<b>1,082,169</b>	<b>1,104,401</b>
<b>Expenditures</b>				
Personal Services	500,260	574,810	772,059	773,091
Operating Expenses	69,262	73,610	80,110	81,310
Capital Outlay	430,369	230,000	230,000	250,000
<b>Total Expenditures</b>	<b>999,892</b>	<b>878,420</b>	<b>1,082,169</b>	<b>1,104,401</b>
<b>Staffing</b>				
Full Time Equivalent Positions	5.75	5.75	5.75	5.75



# MEDICAL EXAMINER

104360

## DEPARTMENT MISSION

The purpose of the Medical Examiner is 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>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	193,790	388,500	388,500	388,500
<b>Total Revenues</b>	<b>193,790</b>	<b>388,500</b>	<b>388,500</b>	<b>388,500</b>
<b>Expenditures</b>				
Operating Expenses	193,790	388,500	388,500	388,500
<b>Total Expenditures</b>	<b>193,790</b>	<b>388,500</b>	<b>388,500</b>	<b>388,500</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## OTHER PUBLIC SAFETY

104379

### DEPARTMENT MISSION

The purpose of other public safety is 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

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	482,348	388,056	362,890	362,890
<b>Total Revenues</b>	<b>482,348</b>	<b>388,056</b>	<b>362,890</b>	<b>362,890</b>
<b>Expenditures</b>				
Operating Expenses	482,348	388,056	362,890	362,890
<b>Total Expenditures</b>	<b>482,348</b>	<b>388,056</b>	<b>362,890</b>	<b>362,890</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## **DEPARTMENT MISSION**

The Pitt County Planning Department is dedicated to enhancing the health, safety, and well-being of our community by fostering responsible growth, resolving land use challenges, and protecting valuable resources to enrich the quality of life for all residents. Through the development and implementation of comprehensive land use plans, administration of development regulations, planning initiatives, efficient E-911 addressing, and management of Community Development grant programs, we promote the general welfare of Pitt County. Our mission is to build a vibrant, sustainable, and resilient future for everyone who calls Pitt County home.

## **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; Implementation of the 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; and E-911 addressing services including maintenance of address, street centerline, access and street signage database.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Hosted the 2024 Annual Planning Conference for the North Carolina Chapter of the American Planning Association which was attended by over 420 people from across the State and featured over 45 sessions.
- Assisted with development of a new Comprehensive Parks and Recreation Master Plan in conjunction with the Pitt County Cultural Arts and Recreation Department and plan adoption is currently scheduled for early 2025.
- Assisted with the preparation of two grants for Pitt County Cultural Arts and Recreation and was awarded over \$950,000 in funds for parks and recreation facilities in Pitt County.
- Drafted and adopted amendments to the Pitt County Zoning Ordinance to bring the requirements for the Water Supply Watershed Overlay into compliance with new State regulations.
- Drafted and adopted a new Pitt County Stormwater Ordinance to comply with new State regulations.
- Developed and adopted the Pitt County Comprehensive Transportation Plan.
- Acquired 5 flood-damaged property through funds from the Hurricane Florence Hazard Mitigation Program.
- Provided Geographic Information Systems (GIS) mapping assistance for zoning map updates through interlocal agreements for the Town of Bethel, Grifton, Farmville and Village of Simpson.
- Assisted the residents of Oak Hill East subdivision with repairs to the streets and adoption into the NCDOT state system for maintenance.
- Updated the department website, in collaboration with Public Information Office and Management Information Systems, into a more accessible layout that better meets the needs of our citizens and staff.
- Provided GIS Volunteer support through North Carolina Emergency Management (NCEM) for Hurricane Helene efforts for Haywood County in Waynesville, NC.
- Issued 540 zoning compliance permits, processed 8 rezoning requests, 4 special use permits and 22 floodplain development permits.





- Repaired 15 owner occupied dwellings with conditions that would lead to displacement from their homes through grant funding from the North Carolina Housing Finance Agency.
- Maintained approximately 3,600 County street signs, repaired and replaced 291 signs and assembled 8 new signs.
- Assigned 544 new addresses for Pitt County's addressing jurisdiction.
- Completed 653 soil erosion inspections for 29 development projects.
- Assisted 125 people, including 81 adults and 44 children through the Rapid Rehousing Program.
- Conducted comprehensive Hunger and Homelessness Awareness and Point in Time census campaigns.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2023-24</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2024-25</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2025-26</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2025-26</b></i>
<b>Revenues</b>				
General Fund Appropriation	1,201,979	1,382,902	1,565,710	1,395,386
Permits & Fees	42,300	22,500	31,065	31,065
Sales & Services	36,092	48,000	48,000	48,000
<b>Total Revenues</b>	<b>1,280,370</b>	<b>1,453,402</b>	<b>1,644,775</b>	<b>1,474,451</b>
<b>Expenditures</b>				
Personal Services	1,173,246	1,332,788	1,305,827	1,355,334
Operating Expenses	80,226	120,614	338,948	119,117
Capital Outlay	26,898	0	0	0
<b>Total Expenditures</b>	<b>1,280,370</b>	<b>1,453,402</b>	<b>1,644,775</b>	<b>1,474,451</b>
<b>Staffing</b>				
Full Time Equivalent Positions	11.25	11.25	11.25	11.25



## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Administration of Community Development Programs			
• Number of Homes Rehabilitated	20	22	22
• Number of Homes Replaced	0	1	8

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Administration of County-wide Zoning Ordinance			
• % of complaints investigated that equaled a zoning violation	100%	90%	>50%
• # of rezoning, *CUP & **SUP requests	10	18	>10

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Administration of Tar-Pamlico Stormwater Regulations			
• % of sites with approved *BMP's inspected annually	95%	95%	67%



## OTHER ECONOMIC DEVELOPMENT

104920

### DEPARTMENT MISSION

The purpose of Other Economic Development is 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:

County Water  
CMSD Sewer  
Boundary Student Housing  
Bethel Sewer

### BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	134,334	156,000	156,000	156,000
<b>Total Revenues</b>	<b>134,334</b>	<b>156,000</b>	<b>156,000</b>	<b>156,000</b>
<b>Expenditures</b>				
Operating Expenses	134,334	156,000	156,000	156,000
<b>Total Expenditures</b>	<b>134,334</b>	<b>156,000</b>	<b>156,000</b>	<b>156,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00

**DEPARTMENT MISSION**

The mission of Engineering is 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.

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

**PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- COVID-19 response and facility modifications including HVAC air quality
- Animal Shelter site improvement
- Additional security measures at the Pitt County Courthouse
- Technology Enterprise Center roof replacement

**BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	494,255	375,814	414,807	5,461,317
<b>Total Revenues</b>	<b>494,255</b>	<b>375,814</b>	<b>414,807</b>	<b>5,461,317</b>
<b>Expenditures</b>				
Personal Services	154,611	365,864	404,257	400,767
Operating Expenses	8,051	9,950	10,550	560,550
Capital Outlay	331,593	0	0	4,500,000
<b>Total Expenditures</b>	<b>494,255</b>	<b>375,814</b>	<b>414,807</b>	<b>5,461,317</b>
<b>Staffing</b>				
Full Time Equivalent Positions	1.00	1.00	1.00	1.00



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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** Improve facilities and recommend facility expansion/renovation to the Pitt County Board of Commissioners

Objective	Actual FY 2023-24	Actual FY 2024-25	Target FY 2025-26
<b>Performance Indicators</b>			
Monitor Energy savings related to Energy Savings Contract			
<ul style="list-style-type: none"> <li>Monitor energy bills</li> </ul>	Monthly	Monthly	Monthly





# COOPERATIVE EXTENSION

104950

## DEPARTMENT MISSION

NC Cooperative Extension helps create prosperity for North Carolina through programs and partnerships focused on agriculture and food, health and nutrition, and 4-H youth development.

## SERVICE DESCRIPTION

NC Cooperative Extension provides programs to sustain agriculture; protect the environment; maintain viable communities; develop responsible youth and strong, healthy families.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The time donated by NC Cooperative Extension Volunteers represents an added value of \$238,583 for Pitt County
- Over 22,000 pounds of unwanted pesticides were safely disposed of through a Pesticide Collection program in partnership with NC Department of Agriculture
- Hosted peanut pod blasting clinics throughout the county. By following clinic recommendations, farmers generated over \$1.6 million in additional revenue
- Reached over 7,300 youth with programming providing leadership, STEM & health education through 4-H

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	331,307	411,712	422,408	413,683
<b>Total Revenues</b>	<b>331,307</b>	<b>411,712</b>	<b>422,408</b>	<b>413,683</b>
<b>Expenditures</b>				
Personal Services	268,040	375,732	385,428	385,428
Operating Expenses	63,266	35,980	36,980	28,255
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>331,307</b>	<b>411,712</b>	<b>422,408</b>	<b>413,683</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.75





# COOPERATIVE EXTENSION

104950

## COUNTYWIDE GOAL(S) SUPPORTED

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Increase youth participation			
• No. of youth participating in programs	7,393	6,633	6,000
Extension customers will learn proper skills related to healthy living.			
• No. of customers	3,676	2,621	5,000
Volunteers will be recruited to assist in the delivery of Extension education			
• Volunteer hours	5147	6,865	8,000
Farmers and "Green Industry" professionals will adopt economically sound production practices			
• No. of farmers implementing practices	177	409	800
• Dollar value	\$1,207,333	1,600,000	1,000,000

### BUDGET HIGHLIGHTS

- Pitt County ranks 10th in NC for the value of agricultural receipts at over \$280 million. Cooperative Extension contributes to that success by teaching farmers and helping them adopt best management practices
- Cooperative Extension educational programs and outreach in the areas of agriculture, food and nutrition, and youth development reached a total audience of over 54,000 with more than 8,000 unique face-to-face contacts





# FARMERS MARKET

104970

## DEPARTMENT MISSION

The mission of the Leroy James Farmers Market is to provide an arena for area residents to purchase and area vendors to sell fresh local produce, meats, value added products, bakery items, plants, cut flowers and crafts.

## SERVICE DESCRIPTION

Area producers rent booth space to sell fresh local produce, meats, value added products, bakery items, plants, cut flowers and arts/crafts. Residents have access to purchase these products with cash or WIC and SNAP benefits.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Accepted SNAP/EBT and DoubleBucks.
- Attained \$5,000 grant from ECU Health to upfit the mobile kitchen cart, obtain supplies for healthy demonstrations and promote nutritional education programs
- Successfully implemented updated Farmer's Market Standard Operating Procedures as approved by BOCC on June 26, 2023, effective July 1, 2023
- Accepted 6 new vendors through new application packet and process - retained 23 returning vendors
- County Commissioners approved \$10,000 in annual budget funds to be used towards continued repair and maintenance at the Market
- Substantial improvements and repairs completed at the facility: Market closed during the off-season to renovate Market Managers space, finalized ceiling repairs, purchased uniform tables and chairs to be used by vendors, and increased office security for Market Manager by installing a service window for customer/vendor interactions during SNAP/EBT transactions
- BOCC approved CIP funding of \$250,000 for paving and parking lot improvements
- Collaborated with Pitt County Public Information Office to enhance the marketing strategy and increase public awareness
- Refined and executed a marketing plan utilizing Facebook and the Pitt County website to drive customer traffic through the Market
- Partnered with Pitt County Public Health to implement Tasty Tuesday at the Market during Summer schedule (additional operating hours)
- Planned and executed promotional activities for National Farmers Market Week

## BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	36,175	296,783	48,310	70,327
Sales & Services	6,443	8,000	8,000	8,000
<b>Total Revenues</b>	<b>42,618</b>	<b>304,783</b>	<b>56,310</b>	<b>78,327</b>
<b>Expenditures</b>				
Personal Services	34,396	38,208	38,760	43,777
Operating Expenses	8,222	16,575	17,550	34,550
Capital Outlay	0	250,000	0	0
<b>Total Expenditures</b>	<b>42,618</b>	<b>304,783</b>	<b>56,310</b>	<b>78,327</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.60	0.60	0.60	0.60



# FARMERS MARKET

104970

## COUNTYWIDE GOAL(S) SUPPORTED

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To increase the number of vendors providing agricultural, baked goods &/ artisan products			
• Avg. # - Agricultural vendor attendance	867	806	840
To increase the use of the market by citizens			
• Avg. # of market customers	15,477	24560	25,000
• Avg. # social media insights	62989	436914	50,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Provide educational resources to promote healthier lifestyles and nutrition in our community			
• # of Educational demonstrations	0	37	10
• # of Education materials supplied	0	2,456	2,250



# COMMUNITY GARDEN

104980

## DEPARTMENT MISSION

The Making Pitt Fit Community Garden seeks to promote the health benefits of gardening and healthier eating by developing a community of gardeners who share resources in order to make gardening a fun, inexpensive, and successful experience.

## SERVICE DESCRIPTION

The Making Pitt Fit Community Garden provides the citizens of Pitt County with the opportunity to grow their own vegetables in a setting with other gardeners, as well as the opportunity to increase their knowledge of garden practices while making new social connections. The garden also serves as a demonstration and teaching garden for the general public.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Provided a three month gardening program for 12 kindergarten classes at Wintergreen Elementary School.
- Presented garden workshop for the Martin Pitt Partnership for Children Early Child Care, for the Eastern NC Community Garden Leadership Academy, and the Hyster-Yale site.
- Grew, harvested and donated 747 pounds of fresh produce to the Council on Aging Senior Center with the help of volunteers from the garden.
- Started and donated 31 flats of vegetable seedlings to Catholic Charities for distribution through their food pantry.
- Provided garden tours, technical support and site visits to other community gardens in Pitt County.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation				
<b>Total Revenues</b>				
<b>Expenditures</b>				
Personal Services	46,578	62,346	60,616	64,973
Operating Expenses	2,068	2,000	10,500	3,000
Capital Outlay				
<b>Total Expenditures</b>	<b>48,646</b>	<b>64,346</b>	<b>71,116</b>	<b>67,973</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.75	0.75	0.75	0.75



## OTHER HUMAN SERVICES

105800

### DEPARTMENT MISSION

The purpose of Other Human Services is 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:

Community Crossroads Center

Little Willie Center

Pitt County Council on Aging, Inc.

### BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	293,500	329,500	635,583	356,354
<b>Total Revenues</b>	<b>293,500</b>	<b>329,500</b>	<b>635,583</b>	<b>356,354</b>
<b>Expenditures</b>				
Operating Expenses	293,500	329,500	635,583	356,354
<b>Total Expenditures</b>	<b>293,500</b>	<b>329,500</b>	<b>635,583</b>	<b>356,354</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# VETERANS SERVICES

105820

## DEPARTMENT MISSION

The mission of Veteran Services is 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

According to the Department of Veteran Affairs FY 23 Expenditures Report, the Veteran Service Office serves a Pitt County veteran population of 11,110, not including their dependents.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- In 2023, (last year available) the U.S. Veteran Affairs paid \$126,057,000 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 have the potential to yield \$2,826,282 to Pitt County's revenue base.
- Pitt County Veteran Services finally moved to new location in November 2024. New location is more accessible to the veterans and offer more departmental space to serve clients.
- Pitt County VSO continues to receive food & toiletries donation from GreenLamp that we distribute to the local veterans and widows of Pitt County throughout the year.
- Pitt County VSO continues to operate effectively with three full- time staff persons that successfully maintain the demands of the of the department.
- Public Reviews/Ratings: Over the last year, Pitt County VSO has increased the office ratings on Google to 4.7 rating stars as a result of providing satisfactory service to clients.

## BUDGET SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	228,442	245,561	254,858	263,287
Miscellaneous	2,174	2,000	0	0
<b>Total Revenues</b>	<b>230,616</b>	<b>247,561</b>	<b>254,858</b>	<b>263,287</b>
<b>Expenditures</b>				
Personal Services	222,078	239,236	246,533	254,962
Operating Expenses	8,538	8,325	8,325	8,325
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>230,616</b>	<b>247,561</b>	<b>254,858</b>	<b>263,287</b>
<b>Staffing</b>				
Full Time Equivalent Positions	3.00	3.00	3.00	3.00





# VETERANS SERVICES

105820

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To serve Pitt County veterans and their families			
• In-Person contacts	1429	1404	1,600
• Written contacts	9272	9098	5,000
• Telephone contacts	6284	6698	4,200
• Month end claims waiting to be processed	1	0	<5
• Month end diary dates waiting to be processed	0	2	20
• Average number of phone messages waiting to be returned per day*	0.50	0.36	<5

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Maximize receipt of available benefits to eligible veterans and their families			
• Number of new claims awarded	230	237	225
• Annual benefit amount of new claims awarded	\$1,794,960.00	\$2,201,307.00	\$2,000,000
• Amount of one-time benefit claims awarded	\$1,309,932.00	\$1,300,242.00	\$2,000,000
• Total benefit amounts for new claims awarded	\$3,104,892.00	\$3,501,549.00	\$4,000,000
• Total number of claims submitted	374	368	425



# PUBLIC HEALTH - SUMMARY OF PROGRAMS

## DEPARTMENT MISSION

The mission of Public Health is 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.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	7,323,406	6,366,901	8,891,663	3,200,360
Intergovernmental	7,424,045	6,397,903	6,585,571	6,585,571
Sales & Services	277,540	221,755	374,256	374,256
Miscellaneous	1,397,680	200,515	201,511	201,511
Debt & NonRevenue	0	0	0	0
Fund Balance	0	3,000,000	0	5,942,930
<b>Total Revenues</b>	<b>16,422,671</b>	<b>16,187,074</b>	<b>16,053,001</b>	<b>16,304,628</b>
<b>Expenditures</b>				
Personal Services	9,126,396	12,237,915	12,480,103	12,792,307
Operating Expenses	3,520,145	3,949,159	3,540,427	3,512,321
Capital Outlay	642,271	0	8,000	0
<b>Total Expenditures</b>	<b>13,288,812</b>	<b>16,187,074</b>	<b>16,028,530</b>	<b>16,304,628</b>
<b>Staffing</b>				
Full Time Equivalent Positions	133.20	139.20	144.20	139.20



# PUBLIC HEALTH - ADMINISTRATION

155110,15

## DEPARTMENT MISSION

The mission of Public Health is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Pitt County Health Department continued to administer Region X ARPA funding with neighboring counties to increase public health capacity in the areas of workforce development, disease surveillance and testing and public health readiness.
- Pitt County Health Department completed the build of the new mobile dental unit. This new unit contains two operatory areas, Panoramic X-ray room, clinician and staff office space and new client waiting area on the unit. This unit serves children in Pitt County that are uninsured or receiving NC Medicaid benefits that do not have a dental provider. The mobile dental unit travels to Pitt County elementary schools to provide care while children are in school so they do not miss any educational time.
- The Health Department joined Northeast North Carolina Partnership for Public Health. This origination brings public health departments together to advocate for programs, policies related to strengthen the public health systems especially related to the areas of the Public Health Workforce.

## BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	1,893,158	238,291	2,554,506	37,271
Intergovernmental	2,808,937	1,575,540	1,447,643	1,447,643
Sales & Services	3	5	1,505	1,505
Miscellaneous	1,205,197	1,515	10	10
Debt & NonRevenue	0	0	0	0
Fund Balance	0	2,517,247	0	2,523,880
<b>Total Revenues</b>	<b>5,907,296</b>	<b>4,332,598</b>	<b>4,003,664</b>	<b>4,010,309</b>
<b>Expenditures</b>				
Personal Services	1,864,191	2,374,826	2,261,503	2,338,646
Operating Expenses	2,138,247	1,957,772	1,734,163	1,671,663
Capital Outlay	515,708	0	8,000	0
<b>Total Expenditures</b>	<b>4,518,146</b>	<b>4,332,598</b>	<b>4,003,666</b>	<b>4,010,309</b>
<b>Staffing</b>				
Full Time Equivalent Positions	27.00	27.00	27.00	26.00



# PUBLIC HEALTH - ADMINISTRATION

155110,15

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
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>	95%	99%	100%
<ul style="list-style-type: none"> <li>% of Health Department Emergency Preparedness Team have completed advanced Incident Command System courses</li> </ul>	95%	97%	100%
<ul style="list-style-type: none"> <li>% of staff who respond within 2 hours to quarterly call down drills</li> </ul>	N/A	92%	100%

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
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>	\$103,699	135,278	122,391
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



# PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

## DEPARTMENT MISSION

The mission of Environmental Health is 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; onsite 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Pitt County Vector Program was selected by NCDHHS to participate in the state applying for CDC funding for Vector Surveillance. The state was awarded the grant and Pitt County will be receiving additional funding for its participation.
- The Food & Lodging Division completed 100% of its required compliance inspections, this was accomplished with a mid-year vacant position.
- The On-Site Wastewater Section was able to fill the last two vacant positions and begin the training process, these positions will round out this particular section to being fully staffed allowing the program to reduce wait times while also bringing back programs such as the Operations and Maintenance Inspection program.
- The Children's Environmental Health program completed all childcare inspections as required by NCDHHS and also provided education and training for implementation of new temporary rules to test for lead in water for child occupied facilities. These rules are temporary and will require childcare facilities to submit water samples to test for lead, there is ARPA funding available that is funding the water sampling so there is no cost to the childcare center.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	1,992,176	1,507,776	1,946,454	86,055
Intergovernmental	179,254	86,000	89,402	89,402
Sales & Services	207,532	173,500	198,500	198,500
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	482,753	0	1,929,941
<b>Total Revenues</b>	<b>2,378,962</b>	<b>2,250,029</b>	<b>2,234,356</b>	<b>2,303,898</b>
<b>Expenditures</b>				
Personal Services	1,728,104	2,023,239	2,065,493	2,135,035
Operating Expenses	140,252	226,790	168,863	168,863
Capital Outlay	126,562	0	0	0
<b>Total Expenditures</b>	<b>1,994,918</b>	<b>2,250,029</b>	<b>2,234,356</b>	<b>2,303,898</b>
<b>Staffing</b>				
Full Time Equivalent Positions	22.00	22.00	23.00	22.00



# PUBLIC HEALTH - ENVIRONMENTAL HEALTH

155111, 12, 13

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Inspect, permit and consult with food service and lodging establishments as well as offer sanitation training to restaurant personnel; inspect, permit and consult with tattoo artist establishments.			
<ul style="list-style-type: none"> <li>Number of Food and Lodging inspections, consultations and permitting activities</li> <li>Food &amp; Lodging inspections, consultations and permitting activities per full time equivalent position (FTE) per day</li> </ul>	11926	12,170	9,150
	6.9475	6.89	6.8
Evaluate, inspect and permit on-site wastewater system and new private drinking water wells as well as assisting with general sanitation issues in this area. Consult with owners and collect samples from existing private water wells.			
<ul style="list-style-type: none"> <li>Number of inspections, permits and consultations</li> <li>Inspections, consultations and permitting activities per FTE per day</li> <li>Average response time measured from day site is ready for evaluation the day evaluation occurs (calendar days) for lot evaluations (excluding subdivisions), existing systems, expansions and repairs (excludes system installations)</li> </ul>	11,216	13,184	9,388
	6.84	7.9	7.20
	14.9625	N/A	N/A
Inspect, permit and review plans for licensed childcare centers, public school buildings and conducting child lead poisoning investigations as well as consulting with citizens to reduce childhood lead exposure.			
<ul style="list-style-type: none"> <li>Number of inspections, investigations and consultations and permits</li> <li>Inspections, investigations, consultations and permitting activities per FTE per day</li> </ul>	2,660	2360	1,500
	11.055	9.36	5.00





## **PUBLIC HEALTH - COMMUNICABLE DISEASE**

155124, 58, 71

### **DEPARTMENT MISSION**

The mission of Public Health - Communicable Disease is 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.

### **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- The Breast and Cervical Cancer Program enrolled 98 women which provided screenings and diagnostic testing for Pitt county's uninsured and under insured population.
- 100% of the women enrolled in the BCCP program were identified as having a Pap test within the past 5 years, this is critical to early cancer detection.
- 100% of the women enrolled in the BCCP program were identified as having an annual screening mammogram, Pitt County Health Department will provide resources and referrals for women who have not had a current mammogram.
- 100% of Pitt County's two-year population served by the Pitt County Health Department are fully immunized according to NCIP guidelines.
- Pitt County health department performed 2,285 HIV test in year 22-23 with a 2.2% positivity rate and performed 2,576 gonorrhea and chlamydia screenings in year 22-23 with an 11.5% positivity rate.
- Pitt County health department performed 2,182 syphilis screenings in year 22-23 with a 4.4% positivity rate. The increased rates of positivity of STI screenings in Pitt County lead Pitt County to hire
- a Disease Intervention Specialist that would investigate, educate and provide case management to individuals that tested positive with an STI. Pitt County continues to bring down the STI rate with innovate methods for education and screening.



# PUBLIC HEALTH - COMMUNICABLE DISEASE

155124, 58, 71

## BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	1,028,100	1,441,620	1,354,409	181,073
Intergovernmental	291,197	346,297	410,496	410,496
Sales & Services	42,739	23,500	119,501	119,501
Miscellaneous	0	0	0	0
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	1,238,321
<b>Total Revenues</b>	<b>1,362,036</b>	<b>1,811,417</b>	<b>1,884,406</b>	<b>1,949,391</b>
<b>Expenditures</b>				
Personal Services	772,570	1,465,642	1,625,038	1,687,251
Operating Expenses	314,914	345,775	262,140	262,140
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,087,484</b>	<b>1,811,417</b>	<b>1,887,178</b>	<b>1,949,391</b>
<b>Staffing</b>				
Full Time Equivalent Positions	15.50	15.50	16.50	16.50

## COMMUNICABLE DISEASE

155124, 58, 71

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual FY 2023-24	Actual FY 2024-25	Target FY 2025-26
<b>Performance Indicators</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>	100%	95%	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>	1894	2850	4,360



## PUBLIC HEALTH - WOMEN'S & CHILDREN'S HEALTH

155116, 40, 41, 47, 61-70, 79, 84, 85, 92

### DEPARTMENT MISSION

The mission of Public Health - Women's & Children's Health is 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.

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- We received referrals for 231 at risk adolescents and all of those participated in the school-based pregnancy prevention initiative, this program is aimed at preventing teenage pregnancy. It is also reported that 100% of the students enrolled have not reported a pregnancy.
- The Pitt County Health Department conducted 2022 family planning visits in year 22-23, of the patients seen in this clinic an average of 83.3% of clients adopted or continued use of the most or moderately effective method of contraception.
- Pitt County Health Department conducted 272 home visits to post-partum women and infants providing assessments, education and case management.
- Pitt County Health Department conducted 1,133 visits for prenatal services including laboratory testing, education and resource referrals. These visits aim to reduce the overall infant mortality rate for Pitt County.

### BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	2,041,903	2,672,751	2,389,300	2,392,072
Intergovernmental	3,653,467	3,854,298	4,092,725	4,092,725
Sales & Services	26,728	19,750	40,750	40,750
Miscellaneous	188,083	199,000	199,501	199,501
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	221,888
<b>Total Revenues</b>	<b>5,910,181</b>	<b>6,745,799</b>	<b>6,722,276</b>	<b>6,946,936</b>
<b>Expenditures</b>				
Personal Services	4,277,002	5,799,543	5,787,373	6,021,321
Operating Expenses	546,789	946,256	907,852	925,615
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,823,790</b>	<b>6,745,799</b>	<b>6,695,225</b>	<b>6,946,936</b>
<b>Staffing</b>				
Full Time Equivalent Positions	68.20	68.20	70.20	67.70



## PUBLIC HEALTH - WOMEN'S & CHILDREN'S HEALTH

155116, 40, 41, 47, 61-70, 79, 84, 85, 92

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Provide technical assistance including health and safety trainings to childcare providers			
<ul style="list-style-type: none"> <li>Childcare centers who have received technical health assistance</li> </ul>	215	170	145
<ul style="list-style-type: none"> <li>Number of children impacted by technical assistance/provider training.</li> </ul>	10127	6446	3,000
Improve the health and spacing of pregnancies			
<ul style="list-style-type: none"> <li>Number of family planning clinic visits at the Pitt County Health Department.</li> </ul>	1983	2127	4,200
<ul style="list-style-type: none"> <li>Number of prenatal care clinic visits at the Pitt County Health Department.</li> </ul>	383	1409	3,050
<ul style="list-style-type: none"> <li>Maintain an average monthly caseload of women receiving pregnancy care management services.</li> </ul>	247	278	250
<ul style="list-style-type: none"> <li>Number of postpartum home visits.</li> </ul>	337	410	600
Reduce adolescent pregnancies			
<ul style="list-style-type: none"> <li>% of adolescents enrolled in the initiative who do not report a pregnancy.</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li>Number of at-risk adolescents referred to and participating in the school-based pregnancy prevention initiative.</li> </ul>	25	242	100
<ul style="list-style-type: none"> <li>Pitt County adolescent pregnancy state ranking.</li> </ul>	53	53	3
Promote optimal development during early childhood by assessing development and coordinating services			
<ul style="list-style-type: none"> <li>Maintain an average monthly caseload of children receiving at risk or developmental disability case management</li> </ul>	983	706	250
Ensure WIC Program services are made available to all eligible participants in Pitt County			
<ul style="list-style-type: none"> <li>% of the at-risk population Pitt County WIC is serving</li> </ul>		68.25%	60%
<ul style="list-style-type: none"> <li>WIC average caseload</li> </ul>	5028	4347	4755



## **PUBLIC HEALTH - CHRONIC DISEASE PREVENTION**

**155117, 118, 120, 130, 148, 51, 52, 56, 57, 86, 99**

### **DEPARTMENT MISSION**

The mission of Public Health - Chronic Disease Prevention is 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.

### **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Pitt County Health Department was awarded funding again for the 23-24 year for Project Assist funding to help Region X counties with promotion of Tobacco Cessation.
- The Pitt County Diabetes Self-Management Program was funded again by the Vidant Health Foundation, this program has received annual funding for several years.
- Nutrition Division continues to partner with the Region 10 NC Minority Diabetes Prevention Program (NCMDPP) to provide funding to hire a lifestyle coach and provide incentives for the yearlong program
- Awarded funding from the NC DHHS Minority Diabetes Prevention Program and supported the implementation of prevention programs and classes in Pitt County and throughout the region.
- The Breastfeeding Peer Counseling team has experienced an increase of 14% in their caseload from 2019-2020 to current year, that case load has awarded them an increase in state funding of \$15,000.
- The WIC and Diabetes team hosted and coordinated with others to produce the outreach event the Jolly Jamboree this past December which hosted a number of vendors and community partners.
- The Diabetes team continue to host several outreach events including Diabetes support group, Pitt Partners for Health and Goldpath.
- Employee Wellness Team provided health screenings for Pitt County Government employees who were enrolled in Pitt County's Health Insurance Fee Minimization Program.
- The Employee Wellness Team provided the new website and new program material to employees during health screenings including the new website.
- Awarded funding from the NC DHHS Minority Diabetes Prevention Program and supported the implementation of prevention programs and classes in Pitt County and throughout the region.



# PUBLIC HEALTH - CHRONIC DISEASE PREVENTION

155117, 118, 120, 130, 148, 51, 52, 56, 57, 86, 99

## BUDGET SUMMARY

	ACTUAL FY 2023-24	BUDGET FY 2024-25	REQUEST FY 2025-26	ADOPTED FY 2025-26
<b>Revenues</b>				
General Fund Appropriation	368,069	506,463	646,994	503,889
Intergovernmental	491,190	535,768	545,305	545,305
Sales & Services	538	5,000	14,000	14,000
Miscellaneous	4,400	0	2,000	2,000
Debt & NonRevenue	0	0	0	0
Fund Balance	0	0	0	28,900
<b>Total Revenues</b>	<b>864,197</b>	<b>1,047,231</b>	<b>1,208,299</b>	<b>1,094,094</b>
<b>Expenditures</b>				
Personal Services	484,530	574,665	740,696	610,054
Operating Expenses	379,944	472,566	467,409	484,040
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>864,473</b>	<b>1,047,231</b>	<b>1,208,105</b>	<b>1,094,094</b>
<b>Staffing</b>				
Full Time Equivalent Positions	6.50	6.50	8.00	7.00

## CHRONIC DISEASE PREVENTION

155117, 18, 20, 30, 48, 51,  
52, 56, 57, 86, 99

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual FY 2023-24	Actual FY 2024-25	Target FY 2025-26
<b>Performance Indicators</b>			
Improve early diagnosis of cancer in women			
<ul style="list-style-type: none"> <li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having a PAP test within the past 5 years</li> </ul>	100%	100%	90%
<ul style="list-style-type: none"> <li>% of women enrolled in the NC Breast and Cervical Cancer Control Program who are identified as having an annual screening mammogram</li> </ul>	100%	100%	100%
Create an environment within Pitt County that supports healthy lifestyle choices			
<ul style="list-style-type: none"> <li>% of employees participating in the Pitt County Health Insurance Fee Minimization program who successfully complete all required wellness units</li> </ul>	90%	78%	90%





# SOCIAL SERVICES - SUMMARY OF PROGRAMS

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Fiscal Department has fully automated the DSS financial records with the advanced options that were added to the RRAD system
- Met the Maintenance of Effort required in order to maintain the same level of federal funding

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
State & Federal	-18,292,463	-22,181,888	-20,949,634	-20,944,428
General Fund	-12,777,701	-12,568,288	-21,842,000	-11,352,427
Fees & Charges	-134,033	-101,750	-74,414	-74,414
Miscellaneous	-61,381	-6,912	-76,672	-76,672
Fund Balance				-8,979,970
<b>Total Revenues</b>	<b>-31,265,577</b>	<b>-34,858,838</b>	<b>-42,942,720</b>	<b>-41,427,911</b>
<b>Expenditures</b>				
Personal Services	22,078,683	28,266,260	29,306,801	29,181,379
Operating Expenses	10,616,686	11,592,578	13,635,919	12,246,532
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>32,695,368</b>	<b>39,858,838</b>	<b>42,942,720</b>	<b>41,427,911</b>
<b>Staffing</b>				
Full Time Equivalent Positions	306.00	306.00	326.00	312.00



# SOCIAL SERVICES - ADMINISTRATION

165410, 11

## DEPARTMENT MISSION

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

## SERVICE DESCRIPTION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Pitt County DSS is consistently meeting the Maintenance of Effort requirement
- The Fiscal Department has fully automated the DSS financial records with the advanced options that were added to the RRAD system

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Expenditures</b>				
Personal Services	2,088,308	2,334,799	2,282,562	2,358,519
Operating Expenses	2,637,798	2,918,479	3,384,132	3,382,132
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>4,726,105</b>	<b>5,253,278</b>	<b>5,666,694</b>	<b>5,740,651</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	24.00	27.00	25.00



## SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 85, 92

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

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

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

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

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Child Welfare has provided 274 families with In Home services.

### BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Expenditures</b>				
Personal Services	17,552,344	23,168,011	24,295,224	23,996,566
Operating Expenses	1,436,223	1,190,764	1,265,487	1,648,136
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>18,988,567</b>	<b>24,358,775</b>	<b>25,560,711</b>	<b>25,644,702</b>
<b>Staffing</b>				
Full Time Equivalent Positions	249.50	249.50	267.00	255.00



## SOCIAL SERVICES - SERVICES & PROGRAMS

165420, 21, 76, 77, 80, 85, 92

### 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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Ensure that children remain in safe, stable environments			
• Percentage of children who are not victims of repeat maltreatment	90%	91%	90%
• Percentage of foster care youth who have only 1 or 2 placements within 12 months.	72%	58%	80%
• Percentage of foster care youth who achieve permanent placement within 12 months	26%	25%	12%
Enable vulnerable and disabled adults to live in least restrictive suitable environment			
• Number of individuals receiving at least 1 in home service	267	1077	150
Intervene to protect children and aged/disabled adults from abuse, neglect or exploitation			
• Number of Child Protective Services reports received.	534	1963	1500
• Percentage of Child Protective Services reports that result in investigation by the agency	65%	.63	.70
• Number of Adult Protective Services reports received.	281	1001	934
• Percentage of Adult Protective Services reports that result in evaluation by the agency	67%	80.75%	75%
• Number of individuals requiring appointment of a guardian	5	9	40
To reduce the incidence of homelessness and/or Child Protection/Adult Protection referrals through the use of the Crisis programs			
• Number of families receiving Crisis Services that allow them to obtain or maintain housing	973	191	60
• Number of families receiving heating or cooling assistance during the year	5907	6969	5,000



## SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

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

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The timeliness score for Crisis is 96.96% and the unit is no longer under corrective action for the first time since Quality Reviews were implemented by the State.

### BUDGET SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	6,069,838	7,181,286	8,754,251	6,986,115
Capital Outlay				
<b>Total Expenditures</b>	<b>6,069,838</b>	<b>7,181,286</b>	<b>8,754,251</b>	<b>6,986,115</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## SOCIAL SERVICES - PUBLIC ASSISTANCE

165454, 55, 58, 88

### 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.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Ensure that the medical needs of Pitt County citizens are met promptly			
• Percentage of Medicaid Intakes processed timely	81%	90%	90%
• Percentage of Medicaid redeterminations processed timely.	99.92%	100%	90%
• Maximum number of days to process applications for Adult Disability Medicaid.	77	294	90
• Maximum number of days to process applications for non-Disability Medicaid	44	137	45
Ensure Pitt County Citizens have timely access to Food and Nutrition services			
• Percentage of Food and Nutrition cases processed timely	73%	79%	95%





## SOCIAL SERVICES - CHILD SUPPORT (TITLE IV-D)

165473

### DEPARTMENT MISSION

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

### SERVICE DESCRIPTION

This 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.

### PRIOR YEAR MAJOR ACCOMPLISHMENTS

- The Child Support program collected \$15,094,216 in support for the children in Pitt County

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Expenditures</b>				
Personal Services	2,438,031	2,763,450	2,729,015	2,826,294
Operating Expenses	472,828	302,049	232,049	230,149
Capital Outlay				
<b>Total Expenditures</b>	<b>2,910,858</b>	<b>3,065,499</b>	<b>2,961,064</b>	<b>3,056,443</b>
<b>Staffing</b>				
Full Time Equivalent Positions	32.50	32.50	32.00	32.00



## SOCIAL SERVICES - CHILD SUPPORT (TITLE IV-D)

165473

### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Ensure children of Pitt County are financially supported by both parents			
<ul style="list-style-type: none"> <li>Percentage of child support cases under order</li> </ul>	93%	93.25	90
<ul style="list-style-type: none"> <li>Child Support Collections</li> </ul>	\$15,188,375.02	\$14,993,089.42	\$15,708,000



Child Support Awareness Walk



# MENTAL HEALTH - LOCAL EFFORT

195209

## DEPARTMENT MISSION

The Mental Health - Local Effort empowers 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, along with 24 other eastern North Carolina counties, is a part of Trillium Health Resources Network. Pitt County serves as part of 11 counties that make up Trillium's North Central Region along with Beaufort, Dare, Edgecombe, Greene, Hyde, Nash, Pamlico, Tyrrell, Washington and Wilson counties serving a population of approximately 529,732 citizens ensuring the volume needed to keep local mental health providers in business and taking care of Eastern North Carolina.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	489,560	489,807	495,311	495,311
Intergovernmental	83,184	100,000	85,000	85,000
Miscellaneous	0	0	0	0
<b>Total Revenues</b>	<b>572,744</b>	<b>589,807</b>	<b>580,311</b>	<b>580,311</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	572,459	589,807	580,311	580,311
<b>Total Expenditures</b>	<b>572,459</b>	<b>589,807</b>	<b>580,311</b>	<b>580,311</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# **PITT SOIL & WATER CONSERVATION**

104960

## **DEPARTMENT MISSION**

It is the mission of Pitt Soil and Water Conservation 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.

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Assisted Town of Farmville and Town of Grifton with debris removal to protect local infrastructure
- Reviewed over 275 plans for development, sedimentation and erosion
- Provided technical assistance to 2 local swine producers to complete lagoon closure applications through the North Carolina Department of Agriculture Dept of COVID Relief Funds totaling \$200,000
- Met Nitrogen reduction in Tar-Pamlico and Neuse River Basins
- Furnished technical assistance for the establishment of a community park in the Town of Bethel - in conjunction with ECU Health and Pitt County Health Department
- Participated in Earth Day Event at A Time for Science, Contentnea Creek site - increased awareness to 400 patrons regarding Cost Share programs, conservation and environmental education
- Completed the removal of storm related debris along Conetoe Creek through the Streamflow Rehabilitation Assistance Program with grant funding totaling \$479,480
- Administered the Beaver Management Assistance Program
- County Commissioners approved \$100,000 each year for the next 3 years for county wide debris removal
- Allocated a total of \$379,673 towards the installation of best management practices in the county through Ag Cost Share, AgWrap, and Swine & Dairy Assistance Program impacting 1500 acres
- Tranter's Creek stream debris removal- over 2.5 miles has been completed after an extension of Hurricane Florence emergency funds were allocated
- Organized environmental education programs at various Pitt County Schools enlightening over 740 students in 7th & 8th grades
- Reimplemented the Conservation Poster Contest to foster "The Living Soils" environmental education in grades 3rd, 4th and 5th. Several students placed at Area level
- 20 students from Pitt County competed in the Area 5 & Area 6 Coastal Envirothon. One high school team earned 1st place and competed at the State level



# PITT SOIL & WATER CONSERVATION

104960

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	331,522	532,998	602,612	510,903
Miscellaneous	27,448	30,158	27,165	27,165
<b>Total Revenues</b>	<b>358,970</b>	<b>563,156</b>	<b>629,777</b>	<b>538,068</b>
<b>Expenditures</b>				
Personal Services	336,970	437,136	499,811	516,527
Operating Expenses	22,000	126,020	129,966	21,541
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>358,970</b>	<b>563,156</b>	<b>629,777</b>	<b>538,068</b>
<b>Staffing</b>				
Full Time Equivalent Positions	4.00	4.00	5.00	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>	<i>Actual</i> <i>FY 2023-24</i>	<i>Actual</i> <i>FY 2024-25</i>	<i>Target</i> <i>FY 2025-26</i>
<b>Performance Indicators</b>			
Provide technical assistance to customers			
• Technical assistance provided to residential, private, and commercial customers to address natural resource concerns	512	675	350
• Provide technical assistance to governmental agencies	300	607	300
• Technical assistance provided to agricultural customers	758	966	385





# PITT SOIL & WATER CONSERVATION

104960

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
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	95%	50%	89%
• # of Applications	20	6	10
• Total \$ Amount Awarded	\$379,673	\$55,255	\$5,500

**Goal:** Inform all ages of the need to protect our natural resources and increase awareness of conservation practices through various environmental education/awareness programs for schools, clubs, organizations, and citizens of Pitt County.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Provide hands-on learning programs			
• # of environmental education/awareness program for students (K-12)	39	15	30
• # of students (K-12) reached through environmental education/awareness programs	740	1,135	500







## 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 19-20 budget includes a \$40.9 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 \$1,000,000 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

	<i><b>ACTUAL</b></i> <i><b>FY 2023-24</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2024-25</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2025-26</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2025-26</b></i>
<b>Revenues</b>				
General Fund Appropriation	50,129,491	52,632,265	63,285,442	56,109,123
<b>Total Revenues</b>	<b>50,129,491</b>	<b>52,632,265</b>	<b>63,285,442</b>	<b>56,109,123</b>
<b>Expenditures</b>				
Operating Expenses	49,129,491	51,632,265	62,285,442	55,109,123
Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>50,129,491</b>	<b>52,632,265</b>	<b>63,285,442</b>	<b>56,109,123</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# PITT COMMUNITY COLLEGE

105910

## 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

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	7,581,542	7,130,249	13,615,454	14,340,289
<b>Total Revenues</b>	<b>7,581,542</b>	<b>7,130,249</b>	<b>13,615,454</b>	<b>14,340,289</b>
<b>Expenditures</b>				
Operating Expenses	7,481,542	7,030,249	7,494,084	7,318,919
Capital Outlay	100,000	100,000	6,121,370	7,021,370
<b>Total Expenditures</b>	<b>7,581,542</b>	<b>7,130,249</b>	<b>13,615,454</b>	<b>14,340,289</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEBT SERVICE - PRINCIPAL

309115

### DEPARTMENT MISSION

The mission of the Debt Service 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:

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
General Fund Appropriation	13,589,646	14,725,065	13,120,065	13,120,065
<b>Total Revenues</b>	<b>13,589,646</b>	<b>14,725,065</b>	<b>13,120,065</b>	<b>13,120,065</b>
<b>Expenditures</b>				
Operating Expenses	13,589,646	14,725,065	13,120,065	13,120,065
<b>Total Expenditures</b>	<b>13,589,646</b>	<b>14,725,065</b>	<b>13,120,065</b>	<b>13,120,065</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEBT SERVICE - INTEREST & COMMISSIONS

309110

### DEPARTMENT MISSION

The mission of the Debt Service 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:

### BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
Intrafund Transfers	4,820,755	4,931,441	4,447,951	4,447,951
<b>Total Revenues</b>	<b>4,820,755</b>	<b>4,931,441</b>	<b>4,447,951</b>	<b>4,447,951</b>
<b>Expenditures</b>				
Operating Expenses	4,820,755	4,931,441	4,447,951	4,447,951
<b>Total Expenditures</b>	<b>4,820,755</b>	<b>4,931,441</b>	<b>4,447,951</b>	<b>4,447,951</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# INTERFUND TRANSFERS

109810

## DEPARTMENT MISSION

Interfund Transfers serves 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:

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	32,243,063	30,798,457	46,628,189	26,598,253
<b>Total Revenues</b>	<b>32,243,063</b>	<b>30,798,457</b>	<b>46,628,189</b>	<b>26,598,253</b>
<b>Expenditures</b>				
Operating Expenses	32,243,063	30,798,457	46,628,189	26,598,253
<b>Total Expenditures</b>	<b>32,243,063</b>	<b>30,798,457</b>	<b>46,628,189</b>	<b>26,598,253</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# CONTINGENCY

109910

## DEPARTMENT MISSION

Contingency serves as a budgetary department for contingency funds appropriated.

## SERVICE DESCRIPTION

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

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	0	347,500	150,000	150,000
<b>Total Revenues</b>	<b>0</b>	<b>347,500</b>	<b>150,000</b>	<b>150,000</b>
<b>Expenditures</b>				
Operating Expenses	0	347,500	150,000	150,000
<b>Total Expenditures</b>	<b>0</b>	<b>347,500</b>	<b>150,000</b>	<b>150,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00





## ***SPECIAL REVENUE FUNDS***

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

Special Revenue Funds of the County include:

- Representative Payee Fund
- Flexible Benefits Fund
- 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)
- Inmate Trust Fund
- Municipal Tax Fund



## REPRESENTATIVE PAYEE FUND

225

### DEPARTMENT MISSION

The Representative Payee Fund accounts for assets held by the County for private individuals, received through the Social Services Trust Plan and the Sheriff's Office Trust Plan, to be expended for these individuals.

### SERVICE DESCRIPTION

Representative Payee Funds are collected by the County, held for a brief period and then distributed to authorized recipients. The revenues are legally restricted for the use of authorized recipients.

### BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
Miscellaneous	1,879,622	1,700,000	1,700,000	1,700,000
<b>Total Revenues</b>	<b>1,879,622</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>Expenditures</b>				
Operating Expenses - Social Services Trust	1,559,752	1,500,000	1,500,000	1,500,000
Operating Expenses - Sheriffs Trust	301,213	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>1,860,965</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***FLEXIBLE BENEFITS FUND***

226

### ***DEPARTMENT MISSION***

The Flexible Benefit Plan serves as an accounting function for the County's flexible benefit plan provided for employees.

### ***SERVICE DESCRIPTION***

The County accounts for the proceeds of the Flexible Benefit Plan revenues that are legally restricted for the flexible benefit plan.

### ***BUDGET SUMMARY***

	<b><i>ACTUAL</i></b> <b><i>FY 2023-24</i></b>	<b><i>BUDGET</i></b> <b><i>FY 2024-25</i></b>	<b><i>REQUEST</i></b> <b><i>FY 2025-26</i></b>	<b><i>ADOPTED</i></b> <b><i>FY 2025-26</i></b>
<b><i>Revenues</i></b>				
Miscellaneous	351,694	346,400	400,753	400,753
<b><i>Total Revenues</i></b>	<b>351,694</b>	<b>346,400</b>	<b>400,753</b>	<b>400,753</b>
<b><i>Expenditures</i></b>				
Operating Expenses	337,763	346,400	400,753	400,753
<b><i>Total Expenditures</i></b>	<b>337,763</b>	<b>346,400</b>	<b>400,753</b>	<b>400,753</b>
<b><i>Staffing</i></b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## DEPARTMENT MISSION

State Grants 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: Triple P.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Funds	26,556	0	0	0
Grant Funds	3,681,420	392,369	392,369	392,369
<b>Total Revenues</b>	<b>3,707,976</b>	<b>392,369</b>	<b>392,369</b>	<b>392,369</b>
<b>Expenditures</b>				
Personal Services	647,063	251,311	246,927	246,927
Operating Expenses	3,030,117	141,058	145,442	145,442
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>3,677,180</b>	<b>392,369</b>	<b>392,369</b>	<b>392,369</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.25	8.25	9.25	9.25



# PITT AREA TRANSIT SYSTEM

2419402

## DEPARTMENT MISSION

The mission of Pitt Area Transit System is 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 6:00 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Continue to work on partnerships with Entities in Pitt County to increase ridership and funding
- Continued to operate maximizing source funding
- Continue to work on efficient operating procedures to bring more value to the operation

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	1,366,303	1,775,588	1,289,317	1,308,630
<b>Total Revenues</b>	<b>1,366,303</b>	<b>1,775,588</b>	<b>1,289,317</b>	<b>1,308,630</b>
<b>Expenditures</b>				
Personal Services	1,031,467	1,001,837	1,019,669	1,041,482
Operating Expenses	334,836	318,951	269,648	267,148
Capital Outlay	0	454,800	0	0
<b>Total Expenditures</b>	<b>1,366,303</b>	<b>1,775,588</b>	<b>1,289,317</b>	<b>1,308,630</b>
<b>Staffing</b>				
Full Time Equivalent Positions	8.00	8.00	8.00	8.00



# PITT AREA TRANSIT SYSTEM

2419402

## COUNTYWIDE GOAL(S) SUPPORTED

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

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

### Objective

#### Performance Indicators

#### Actual

FY 2023-24

#### Actual

FY 2024-25

#### Target

FY 2025-26

To operate the most cost effective transportation service

- Achieve a total of 52,000 trips

57,443

60,050

58,000

## BUDGET HIGHLIGHTS

- Increase ridership with partners







## ECONOMIC DEVELOPMENT FUND

2659350

### DEPARTMENT MISSION

Champion a vibrant and prosperous economy through strategic programs, policies, and activities that will catalyze that attraction, retention, and expansion of high-quality jobs, a diverse tax base, and an inclusive community.

### SERVICE DESCRIPTION

This fund will provide for the maintenance of the economic development office suite and the Technology Enterprise Center. In addition, it will provide funding for workforce development programs, biopharma marketing, and other capacity building and assistance programs as needed. TEC provides space to the BOE, Backup 911 and classroom space. for PSN training,

### BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
Fund Balance	0	1,413,600	0	1,073,800
<b>Total Revenues</b>	<b>0</b>	<b>1,413,600</b>	<b>0</b>	<b>1,073,800</b>
<b>Expenditures</b>				
Operating Expenses	21,921	1,073,800	0	1,073,800
<b>Total Expenditures</b>	<b>21,921</b>	<b>1,073,800</b>	<b>0</b>	<b>1,073,800</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# INDUSTRIAL DEVELOPMENT SHELL BUILDING

279250

## DEPARTMENT MISSION

The mission of the Economic Development Department is to promote job growth, diversify the County's economy, and expand the local tax base.

## SERVICE DESCRIPTION

This fund will provide for the design, development and construction of shell buildings and required site improvements.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Farmville Corporate park was one of 15 sites selected across NC as an EDPNC "Select Site".
- Continued to work with partners (GENCA, GUC, COG) to move Mega site project forward.
- Ayden Rail Site pad-ready sitework underway (utilizing NCRR grant and County Funds)
- Sold Pitt County parcel 62233 to Project Maverick for \$49,000

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
Fund Balance	0	2,267,327	2,267,327	2,267,327
<b>Total Revenues</b>	<b>0</b>	<b>2,267,327</b>	<b>2,267,327</b>	<b>2,267,327</b>
<b>Expenditures</b>				
Operating Expenses	0	29,636	29,636	29,636
Capital Outlay	0	2,237,691	2,237,691	2,237,691
<b>Total Expenditures</b>	<b>0</b>	<b>2,267,327</b>	<b>2,267,327</b>	<b>2,267,327</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# FIRE DISTRICTS

287000

## DEPARTMENT MISSION

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

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- All departments listed maintained or improved their ISO ratings.

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
Ad Valorem Taxes	4,446,545	5,773,936	5,773,936	6,308,318
<b>Total Revenues</b>	<b>4,446,545</b>	<b>5,773,936</b>	<b>5,773,936</b>	<b>6,308,318</b>
<b>Expenditures</b>				
Personal Services				
Operating Expenses	4,373,948	5,773,936	5,773,936	6,308,318
Capital Outlay				
<b>Total Expenditures</b>	<b>4,373,948</b>	<b>5,773,936</b>	<b>5,773,936</b>	<b>6,308,318</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# FIRE DISTRICTS

287000

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Percentage of revolving fire inspections completed in the quarter they are scheduled.			
• % of inspections completed	98%	100	96
Percentage of state-licensed facility fire inspections completed within 3 business days of facility's request.			
• % of inspections completed	92.75%	93.25	93
To monitor and report the combined average total response time for all county fire departments.			
• Pitt County Fire Departments	7:44	8.25	6:55

### BUDGET HIGHLIGHTS

- Grifton requesting increase to .070
- Eastern Pines requesting decrease to .0750

## Why Join the Pitt County Firefighters' Association?



**HONOR  
COURAGE  
SERVICE**

**Volunteer Firefighters**  
help their fellow citizens in times of need.

Firefighters enjoy a sense of reward, service and tradition in their work. Learn new skills, make new friends, be part of a team, give back to the community and **make a real difference.**

**HELP MAKE YOUR COMMUNITY STRONGER!**

**FUELED BY FIRE**  
1760  
**UNITED IN SERVICE**



### **DEPARTMENT MISSION**

EMS District provides 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.

### **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Delivered 2 new ambulances with Stryker stretchers to contract squads
- Recruit and hire FT Paramedic for Training Officer position.
- Coordinating with Public Health, recruit and hire FT Community Paramedic position.
- Launch new EMS charting system ESO to EMS system.

### **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
Ad Valorem Taxes	5,198,408	6,788,470	6,843,862	7,262,698
Sales & Services	4,278,376	3,246,091	3,650,000	3,930,000
Miscellaneous	84,433	0	0	0
Fund Balance Appropriated	0	862,000	1,879,804	617,629
<b>Total Revenues</b>	<b>9,561,217</b>	<b>10,896,561</b>	<b>12,373,666</b>	<b>11,810,327</b>
<b>Expenditures</b>				
Personal Services	3,146,814	5,762,792	5,762,792	5,084,340
Operating Expenses	4,239,366	2,893,008	2,893,008	5,041,787
Capital Outlay	286,189	1,524,000	1,684,200	1,684,200
<b>Total Expenditures</b>	<b>7,672,369</b>	<b>10,179,800</b>	<b>10,340,000</b>	<b>11,810,327</b>
<b>Staffing</b>				
Full Time Equivalent Positions	28.00	30.00	34.00	35.00



### COUNTYWIDE GOAL(S) SUPPORTED

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

### GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To determine operational dollars per dispatch for all county EMS squads.			
• Ayden	\$1,034	\$263.23	\$475
• Bell Arthur	\$1,465	\$319.60	\$550
• Bethel	\$2,069	476.66	595
• Eastern Pines	\$1,328	\$300.32	\$515
• Falkland	\$1,954	\$441.03	\$595
• Fountain	\$3,906	\$981.35	\$615
• Grifton	\$1,824	\$436.35	\$595
• Pactolus	\$1,516	376.99	595
• Winterville	\$1,126	\$234.49	\$575
To monitor and report the combined average total response time for all county ems squads.			
• Pitt County EMS Squads	34:01	8.46	9:00

### BUDGET HIGHLIGHTS

- New position request for (1) Operations Chief
- New position request for (1) Community Paramedic
- Request to purchase new ambulances to replace aging fleet.





# EMERGENCY TELEPHONE SYSTEM

294336

## DEPARTMENT MISSION

Emergency Telephone System serves 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 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
E-911 Comb	429,408	410,497	326,102	326,102
Investment Earnings	74,422	0	0	0
Fund Balance Appropriated	0	0	0	0
Miscellaneous				
General Fund Appropriation	0	0	0	0
<b>Total Revenues</b>	<b>503,830</b>	<b>410,497</b>	<b>326,102</b>	<b>326,102</b>
<b>Expenditures</b>				
Personal Services	0	0	0	0
Operating Expenses	362,045	410,497	326,102	326,102
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>362,045</b>	<b>410,497</b>	<b>326,102</b>	<b>326,102</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# EMERGENCY TELEPHONE SYSTEM

294336

## COUNTYWIDE GOAL(S) SUPPORTED

- To promote community safety through enhanced emergency service programs

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Conduct or participate in at least two exercises or incidents involving an EOC activation annually to measure the readiness of County agencies and emergency operations plan			
• Exercises or Incidents	2	2	2



# INMATE TRUST FUND

700

## DEPARTMENT MISSION

The Inmate Trust Fund serves as an accounting function for funds in the Inmate Trust. The Inmate Trust Fund was added to the County's Special Revenue Funds in FY 21-22 due to Governmental Accounting Standards Board (GASB) Statements 84/97.

## SERVICE DESCRIPTION

The County accounts for the proceeds of the Inmate Trust revenues that are legally restricted for the use of inmates.

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
Miscellaneous	-1,148,012	-1,100,000	-1,100,000	-1,100,000
<b>Total Revenues</b>	<b>-1,148,012</b>	<b>-1,100,000</b>	<b>-1,100,000</b>	<b>-1,100,000</b>
<b>Expenditures</b>				
Operating Expenses	1,074,497	1,100,000	1,100,000	1,100,000
<b>Total Expenditures</b>	<b>1,074,497</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# MUNICIPAL TAX FUND

720

## DEPARTMENT MISSION

The Municipal Tax Fund serves as an accounting function for taxes that are collected by the County for municipalities within the County. The Municipal Tax Fund was added to the County's Special Revenue Funds in FY 21-22 due to Governmental Accounting Standards Board (GASB) Statements 84/97.

## SERVICE DESCRIPTION

The County accounts for the proceeds of Municipal Tax revenues that are collected by the County for municipalities within the County. The revenues are legally restricted for the use of the municipalities.

## BUDGET SUMMARY

	<i><b>ACTUAL</b></i> <i><b>FY 2023-24</b></i>	<i><b>BUDGET</b></i> <i><b>FY 2024-25</b></i>	<i><b>REQUEST</b></i> <i><b>FY 2025-26</b></i>	<i><b>ADOPTED</b></i> <i><b>FY 2025-26</b></i>
<b>Revenues</b>				
Ad Valorem - Taxes Collected	-39,529,254	-69,090,868	-72,100,760	-72,100,760
<b>Total Revenues</b>	<b>-39,529,254</b>	<b>-69,090,868</b>	<b>-72,100,760</b>	<b>-72,100,760</b>
<b>Expenditures</b>				
Operating Expenses	39,532,527	69,090,868	72,100,760	72,100,760
<b>Total Expenditures</b>	<b>39,532,527</b>	<b>69,090,868</b>	<b>72,100,760</b>	<b>72,100,760</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ENTERPRISE FUND

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

The only Enterprise Fund for the County is:

- Solid Waste & Recycling Fund





# SOLID WASTE & RECYCLING

607200

## DEPARTMENT MISSION

The mission of Solid Waste & Recycling is 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.

## PRIOR YEAR MAJOR ACCOMPLISHMENTS

- Recycled over 39,000 tons of material
- Continued to operate the C&D Recycling facility reducing tons sent to the landfill by 50%
- Recycled over 8,000 tons of shingles saving the County \$320,000 in tipping fees and providing \$145,000 in revenue
- Operated a grinder and sold the mulch to Craven Wood Energy and NC Mulch for additional \$350,000
- Continued to repair and or replace site houses, pressured washed sites and asphalts replacement at the Convenience Sites
- Continue PittCycle Fridays where items that have been discarded as waste are posted on Facebook and can be claimed by citizens to be recycled into usable items
- Worked with the municipalities and RDS to combat contamination in household recycling
- Entered into a new contract to operate the convenience sites. The employees are making a minimum of \$15.00 per hour
- Continued the Litter campaign
- Asphalt repairs completed on 5 sites
- Completed asphalt repair project at the Transfer Station

## BUDGET SUMMARY

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
Intergovernmental	0	0	0	0
User Charges	15,235,121	15,528,488	17,474,553	17,502,727
Investment Earnings	357,159	0	0	0
Other	1,703,253	1,355,000	1,336,550	1,336,550
Fund Balance	0	0	0	0
Debt & Non-Revenue	0	0	0	0
<b>Total Revenues</b>	<b>17,295,533</b>	<b>16,883,488</b>	<b>18,811,103</b>	<b>18,839,277</b>
<b>Expenditures</b>				
Personal Services	2,335,121	2,402,869	2,491,851	2,568,659
Operating Expenses	12,666,878	12,210,619	15,251,545	15,200,618
Capital Outlay	0	2,270,000	1,070,000	1,070,000
<b>Total Expenditures</b>	<b>15,001,999</b>	<b>16,883,488</b>	<b>18,813,396</b>	<b>18,839,277</b>
<b>Staffing</b>				
Full Time Equivalent Positions	24.00	25.00	25.00	25.00



# SOLID WASTE & RECYCLING

607200

## COUNTYWIDE GOAL(S) SUPPORTED

- Supports all goals of County Commissioners through internal services and assistance to achieve stated countywide goals
- To promote quality education

## GOALS, OBJECTIVES, & PERFORMANCE INDICATORS

**Goal:** To provide an environmentally sound waste & recycling program.

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
To increase recycling opportunities: thereby, increasing recycling materials collected and reducing materials landfilled			
• Tons of recycled material	46,478	36,640	35,000
• Lbs. of recycled material per capita	540	530	525
• Hours of public relations education	60	40	30
To maintain the long-term state benchmark of 40% diversion			
• Diversion rate	32%	30	30
To provide efficient waste processing at transfer station			
• Tons of garbage handled per capita	1.01	1.12	1.01
• Transportation & disposal fee	\$36	\$42.50	\$45
• Tipping Fee - Municipal Solid Waste	\$55	\$55	\$55
• Tipping Fee - Construction & Demolition	\$50	\$50	\$50
• Annual household fee	\$120	\$132	\$132
• Tons of garbage processed	181,240	203709	185,000

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Ensure safe working environment			
• Lost time accidents in fiscal year	0	0	0
• Provide a minimum number of OSHA training sessions	3	8	3
Employ sound business practices			
• Accounts receivable collection rate	99%	99%	99%





## ***INTERNAL SERVICE FUNDS***

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

Internal Service Funds for Pitt County include:

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

## **PRIOR YEAR MAJOR ACCOMPLISHMENTS**

- Continued to use software program which provides better reporting and maintenance record keeping
- Serviced more county vehicles saving county departments money
- Fleet Manager creating procedures for vehicle maintenance

## **BUDGET SUMMARY**

	<b>ACTUAL</b> <b>FY 2023-24</b>	<b>BUDGET</b> <b>FY 2024-25</b>	<b>REQUEST</b> <b>FY 2025-26</b>	<b>ADOPTED</b> <b>FY 2025-26</b>
<b>Revenues</b>				
User Charges	919,081	890,000	940,000	940,000
<b>Total Revenues</b>	<b>919,081</b>	<b>890,000</b>	<b>940,000</b>	<b>940,000</b>
<b>Expenditures</b>				
Operating Expenses	1,166,595	1,055,188	1,061,000	1,059,800
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>1,166,595</b>	<b>1,055,188</b>	<b>1,061,000</b>	<b>1,059,800</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



**COUNTYWIDE GOAL(S) SUPPORTED**

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

**GOALS, OBJECTIVES, & PERFORMANCE INDICATORS**

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

Objective	Actual	Actual	Target
Performance Indicators	FY 2023-24	FY 2024-25	FY 2025-26
Assess status of County fleet			
• Number of fleet vehicles	<320	<320	<320
• Average age of fleet	<10	<10	<10
To perform vehicle maintenance more efficiently and cost effectively			
• Average cost for preventive maintenance	\$35	\$45	\$50
• Average down time for servicing	1 day	1 day	1 day



# EMPLOYEE MEDICAL INSURANCE

844000

## DEPARTMENT MISSION

Employee Medical Insurance provides medical insurance coverage and a dental and vision reimbursement plan for employees of Pitt County government.

## SERVICE DESCRIPTION

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

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

## BUDGET SUMMARY

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
User Charges	795,787	780,000	800,000	800,000
Investment Earnings	117,899	40,000	160,000	100,000
Transfers	12,047,429	11,150,430	15,478,812	12,251,520
Fund Balance	0	1,427,183	0	0
<b>Total Revenues</b>	<b>12,961,115</b>	<b>13,397,613</b>	<b>16,438,812</b>	<b>13,151,520</b>
<b>Expenditures</b>				
Personal Services	131,157	150,000	150,000	150,000
Operating Expenses	11,536,905	13,247,613	16,288,812	13,001,520
<b>Total Expenditures</b>	<b>11,668,062</b>	<b>13,397,613</b>	<b>16,438,812</b>	<b>13,151,520</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.25	0.00	0.00	0.00



# RETIREE MEDICAL INSURANCE

8414000

## DEPARTMENT MISSION

Retiree Medical Insurance provides 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

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Fund Appropriation	1,514,487	1,576,648	1,541,447	1,541,447
Transfer	0	0	0	0
<b>Total Revenues</b>	<b>1,514,487</b>	<b>1,576,648</b>	<b>1,541,447</b>	<b>1,541,447</b>
<b>Expenditures</b>				
Operating Expenses	1,637,341	1,576,648	1,541,447	1,541,447
<b>Total Expenditures</b>	<b>1,637,341</b>	<b>1,576,648</b>	<b>1,541,447</b>	<b>1,541,447</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# WORKERS COMPENSATION

854020

## 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

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
Investment Earnings	83,718	0	0	0
General Funds	630,038	651,840	673,326	673,326
Solid Waste Funds	15,123	15,288	17,581	17,581
PATS Funds	4,839	4,892	5,626	5,626
<b>Total Revenues</b>	<b>733,718</b>	<b>672,020</b>	<b>696,533</b>	<b>696,533</b>
<b>Expenditures</b>				
Personal Services	418,661	672,020	696,533	696,533
<b>Total Expenditures</b>	<b>418,661</b>	<b>672,020</b>	<b>696,533</b>	<b>696,533</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***FIDUCIARY FUNDS***

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





# LAW ENFORCEMENT OFFICERS PENSION

114010

## DEPARTMENT MISSION

Law Enforcement Officers Pension provides 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

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
General Funds	385,274	472,907	450,437	450,437
<b>Total Revenues</b>	<b>385,274</b>	<b>472,907</b>	<b>450,437</b>	<b>450,437</b>
<b>Expenditures</b>				
Personal Services	400,103	442,907	420,437	420,437
Operating Expenses	0	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>400,103</b>	<b>472,907</b>	<b>450,437</b>	<b>450,437</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## ***CAPITAL PROJECT FUNDS***

Capital Project Funds are used to account for the acquisition and construction of major capital facilities. Funds included in the budgeting process for 2023-24 include:

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



# PITT COUNTY SCHOOLS CAPITAL RESERVE

208600

## DEPARTMENT MISSION

Pitt County Schools Capital Reserve serves 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 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>
<b>Revenues</b>				
Intergovernmental	12,216,855	7,353,371	5,525,222	5,401,584
<b>Total Revenues</b>	<b>12,216,855</b>	<b>7,353,371</b>	<b>5,525,222</b>	<b>5,401,584</b>
<b>Expenditures</b>				
Operating Expenses	9,186,272	7,353,371	5,525,222	5,401,584
<b>Total Expenditures</b>	<b>9,186,272</b>	<b>7,353,371</b>	<b>5,525,222</b>	<b>5,401,584</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



# ARTICLE 46 SALES TAX RESERVE

218600

## DEPARTMENT MISSION

Article 46 Sales Tax Reserve serves 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

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>REQUEST</b>	<b>ADOPTED</b>
	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>
<b>Revenues</b>				
Intergovernmental	8,363,407	7,062,477	6,990,528	6,940,528
Fund Balance	0	0	3,010,685	7,021,370
<b>Total Revenues</b>	<b>8,363,407</b>	<b>7,062,477</b>	<b>10,001,213</b>	<b>13,961,898</b>
<b>Expenditures</b>				
Operating Expenses	6,270,667	7,062,477	10,001,213	13,961,898
<b>Total Expenditures</b>	<b>6,270,667</b>	<b>7,062,477</b>	<b>10,001,213</b>	<b>13,961,898</b>
<b>Staffing</b>				
Full Time Equivalent Positions	0.00	0.00	0.00	0.00



## PITT COUNTY SCHOOLS IMPROVEMENT PROJECTS

518000

### DEPARTMENT MISSION

Pitt County Schools Improvement Projects serves 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

	<i>ACTUAL</i> <i>FY 2023-24</i>	<i>BUDGET</i> <i>FY 2024-25</i>	<i>REQUEST</i> <i>FY 2025-26</i>	<i>ADOPTED</i> <i>FY 2025-26</i>
<b>Revenues</b>				
Fund Transfer Schools	2,448,750	750,000	750,000	750,000
<b>Total Revenues</b>	<b>2,448,750</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Capital Outlay	520,418	750,000	750,000	750,000
<b>Total Expenditures</b>	<b>520,418</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



# CAPITAL IMPROVEMENT PLAN

## 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 four 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. All projects that have been identified as a need by departments are presented to the board. All projects on the “Not Recommended” list must be re-submitted each budget year, if the need is still valid.

## 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. Each project is examined in depth to determine the project feasibility based on current funding sources and available resources. Funding decisions are made by the Leadership 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, three Assistant County Managers 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

The County has an adopted Reserve Policy goal of maintaining an unassigned fund balance in the 18-20% range. 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 capital expenses.

Pitt County has many pressing needs for capital improvements. Recommended Projects included in the CIP are detailed in the following pages, as well as their impacts on the future operating budgets. 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 General Obligation Bonds, Certificates of Participation (COPS) and lease purchase agreements. The County maintains favorable bond ratings with Moody's, Standard & Poor's, and Fitch. 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, particularly those that align with the mission and goals adopted by the Pitt County Board of Commissioners annually. In addition, the operating budget must provide financing, staffing, operational, and maintenance funding for new facilities built or acquired as part of the CIP. Within our Capital Improvement Plan, any project that is approved is included in the annual operating budget.

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

## Recommended Projects

			YR 1	YR 2	YR 3	YR 4	YR 5
PROJECT	Funding Source	FY 24-25 Approved	FY 25-26 Approved	FY 26-27 Requested	FY 27-28 Requested	FY 28-29 Requested	FY 29-30 Requested
General Government							
Annual Vehicle Replacement	C	750,000	1,242,000	1,000,000	1,000,000	1,000,000	1,000,000
Facilities Capital Maintenance	C	400,000	400,000	600,000	350,000	350,000	350,000
Security Improvements	C	200,000	145,000	100,000	-	-	-
AV/Broadcast Equipment for BOCC	C	100,000	-	-	-	-	-
New Pitt County Office Building	C	1,000,000	4,500,000		59,000,000		
Courthouse Security Cameras	C	-	-	300,000	-	-	-
Microsoft 365 Implementation	C/G	-	510,000	550,000	-	-	-
Public Defender Expansion	C	-	-	300,000	3,100,000	-	-
Subtotal		2,450,000	6,797,000	2,850,000	63,450,000	1,350,000	1,350,000
Public Safety							
EMS Capital Replacements	C/RFB	1,324,000	1,655,000	1,765,000	1,765,000	1,765,000	1,765,000
EMS Station Design & Construction	RFB	200,000	-	-	-	-	-
EMS Station - Chicod	BL	-	-	1,890,000	-	-	-
EMS Station - Government Circle	BL	-	-	1,890,000	-	-	-
Communications E911 - GTR-DBR Conversion	C	-	-	751,842	524,897	524,897	524,897
Communications E911 - Pitt County 911 Center	FB/BL	-	-	200,000	5,250,000		
Sheriff - Upfitting New Admin Bldg.	FB	120,119	-	-	-	-	-
Sheriff - New Admin Bldg. Furniture	C	700,000	-	-	-	-	-
Sheriff - Police Observation Device (POD)	FB	160,565	-	160,565	-	-	-
Sheriff - Law Enforcement Equipment	FB	-	-	350,391	-	-	-
Detention Center - Facility Improvements	FB	100,000	-	120,000	120,000	120,000	120,000
Detention Center - Boilers	C	528,575	-	-	-	-	-
Detention Center - Fire Alarm Panels	C	-	380,000	-	-	-	-
Detention Center - Body Cameras	FB	-	-	220,000	220,000	220,000	220,000
Subtotal		3,133,259	2,035,000	7,347,798	7,879,897	2,629,897	2,629,897
Economic & Physical Development							
Shell Bldg/Land Acquisition	C			2,000,000			
Subtotal		-	-	2,000,000	-	-	-
Human Services							
Public Health - Facility Improvements/Expansion	C/BL	-	-	100,000	5,800,000	-	-
Social Services - Facility Improvements/Expansion	C/BL	-	-	1,080,000	16,920,000	-	-
Subtotal		-	-	1,180,000	22,720,000	-	-
Education							
Pitt County Schools - Recurring Projects	C	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Pitt Community College - Recurring Projects	C	100,000	-	-	-	-	-
Pitt Community College - Welding Building	C	17,000,000	-	-	-	-	-
Pitt Community College - One Time CIP Funding	RFB		7,021,370	-	-	-	-
Subtotal		18,100,000	8,021,370	1,000,000	1,000,000	1,000,000	1,000,000
Cultural & Recreational							
Cultural Arts & Recreation - Pitt Co Office Park Master Plan	C	-	-	1,338,220	-	1,094,745	-
Cultural Arts & Recreation - County-Wide Park Expansion	C	-	-	-	100,000	900,000	-
Recreation Centers at Alice F. Keene & Pitt Co Office Parks	C/FB	1,250,000	-	-	-	-	-
Farmer's Market Parking Lot Improvements	C	250,000	-	-	-	-	-
Subtotal		1,250,000	-	1,338,220	100,000	1,994,745	-
Transit							
Pitt Area Transit System	G/RFB	1,513,153	-	-	-	-	-
		1,513,153	-	-	-	-	-
Environmental Protection							
Soil & Water - Critical Waterway Snagging	C	100,000	-	100,000	100,000	100,000	100,000
Solid Waste - Asphalt, Concrete and Building Repairs *	C	350,000	500,000	350,000	275,000	350,000	-
Solid Waste - LCID Landfill	C	375,000	-	-	-	-	-
Solid Waste - Rubber Tire Loader	C	400,000	-	325,000	-	-	-
Solid Waste - Rubber Tire Excavator	C	-	285,000	-	-	325,000	-
Solid Waste - Rubber Track Excavator	C	-	-	325,000	-	-	-
Solid Waste - Roll Off Truck	C	285,000	285,000	-	285,000	-	290,000
Solid Waste - Track Loader	C	275,000	-	-	-	-	-
Solid Waste - Tractor Trailer Replacement	C	175,000	-	175,000	175,000	-	180,000
Solid Waste - Yard Jockey	C	160,000	-	160,000	165,000	170,000	-
Solid Waste - Purchase Grinder	BL	-	-	1,200,000	-	-	-
Solid Waste - Closed-Out Landfill Groundwater Study	RFB	-	-	150,000	150,000	150,000	-
Solid Waste - Dump Truck	C	-	-	275,000	-	-	-
Solid Waste - New Convenience Site	FB/BL/O	-	-	850,000	-	-	-
Subtotal		2,120,000	1,070,000	3,910,000	1,150,000	1,095,000	570,000
ANNUAL TOTALS		28,566,412	17,923,370	19,626,018	96,299,897	8,069,642	5,549,897

**Funding Source Legend**  
 B = Bonds BL = Bank Loan C = Current Funding FB = Fund Balance RFB = Restricted Fund Balance G = Grant  
 O = Other Funding Source SB = State Bond Funds TBD = To Be Determined



# CAPITAL IMPROVEMENT PLAN

## Budgeting Impacts on Operating Budget

	YR 1	YR 2	YR 3	YR 4	YR 5
PROJECT	FY 25-26 Budget Impact	FY 26-27 Budget Impact	FY 27-28 Budget Impact	FY 28-29 Budget Impact	FY 29-30 Budget Impact
<b>General Government</b>					
Annual Vehicle Replacement	-	-	-	-	-
Facilities Capital Maintenance	-	-	-	-	-
Security Improvements	-	-	-	-	-
AV/Broadcast Equipment for BOCC	-	-	-	-	-
New Pitt County Office Building	-	-	-	-	-
Courthouse Security Cameras	-	-	-	-	-
Microsoft 365 Implementation	-	-	-	-	-
Public Defender Expansion	-	-	-	-	-
Subtotal	0	0	0	0	0
<b>Public Safety</b>					
EMS Capital Replacements	-	-	-	-	-
EMS Station Design & Construction	-	-	-	-	-
EMS Station - Chicod	-	-	-	-	-
EMS Station - Government Circle	-	-	-	-	-
Communications E911 - GTR-DBR Conversion	-	-	-	-	-
Communications E911 - Pitt County 911 Center	-	-	-	-	-
Sheriff - Upfitting New Admin Bldg.	-	-	-	-	-
Sheriff - New Admin Bldg. Furniture	-	-	-	-	-
Sheriff - Police Observation Device (POD)	-	-	-	-	-
Sheriff - Law Enforcement Equipment	-	-	-	-	-
Detention Center - Facility Improvements	-	-	-	-	-
Detention Center - Boilers	-	-	-	-	-
Detention Center - Fire Alarm Panels	\$(30,000)	\$(30,000)	\$(30,000)	\$(30,000)	\$(30,000)
Detention Center - Body Cameras	-	-	-	-	-
Subtotal	\$(30,000)	\$(30,000)	\$(30,000)	\$(30,000)	\$(30,000)
<b>Economic &amp; Physical Development</b>					
Shell Bldg/Land Acquisition	-	-	-	-	-
Subtotal	-	-	-	-	-
<b>Human Services</b>					
Public Health - Facility Improvements/Expansion	-	-	-	-	-
Social Services - Facility Improvements/Expansion	-	-	-	-	-
Subtotal	-	-	-	-	-
<b>Cultural &amp; Recreational</b>					
Cultural Arts & Recreation - Pitt Co Office Park Master Plan	-	-	-	-	-
Cultural Arts & Recreation - County-Wide Park Expansion	-	-	-	-	-
Recreation Centers at Alice F. Keene & Pitt Co Office Parks	-	-	-	-	-
Farmer's Market Parking Lot Improvements	-	-	-	-	-
Subtotal	-	-	-	-	-
<b>Environmental Protection</b>					
Soil & Water - Critical Waterway Snagging	-	-	-	-	-
Solid Waste - Asphalt Repairs - Sites & Transfer Station	-	-	-	-	-
Solid Waste - Construct a Land Clearing and Inert Debris Landfill	-	-	-	-	-
Solid Waste - Rubber Tire Loader	-	-	-	-	-
Solid Waste - Rubber Tire Excavator	-	-	-	-	-
Solid Waste - Roll Off Truck	-	-	-	-	-
Solid Waste - Track Loader	-	-	-	-	-
Solid Waste - Tractor Trailer Replacement	-	-	-	-	-
Solid Waste - Yard Jockey	-	-	-	-	-
Solid Waste - New Convenience Site	-	-	-	-	-
Subtotal	-	-	-	-	-
<b>ANNUAL TOTALS</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>
Estimated impact of operating costs for capital items budgeted for 5-year representation of the projects. Amounts represent an addition to or reduction of operating costs.					



## ***CAPITAL IMPROVEMENT PROJECTS***

### **PITT COUNTY Multi-Year Capital Improvement Plan - Detail Fiscal Year 2025-26**

#### **RECOMMENDED PROJECTS**

The following pages represent project descriptions for those projects approved for funding in Fiscal Year 2025-26. 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.

Fund Balance is the available savings within the General Fund.

Restricted Fund Balance is available savings within specified funds.

Grants are funds that are provided from another source.



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Champion infrastructure improvements throughout the County

Department: Nondepartmental

Division: General Government

Project Title: Annual Vehicle Replacement

Project Description: Pitt County adopted an annual vehicle replacement plan to systematically update the County's fleet.

(Include Location,  
Justification & Anticipated  
impact if project is not funded)

Cost Estimate/Funding Information:

## PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

## TOTAL COST

## FUNDING SOURCES

Current Revenues

Fund Balance: General Fund

Debt: -

Grant/Other

## TOTAL FUNDING

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
	750,000	1,242,000	750,000	750,000	750,000	750,000
	750,000	1,242,000	750,000	750,000	750,000	750,000
	0	1,242,000	750,000	750,000	750,000	750,000

Operating Budget Impact:

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

Budget Impact/Other: Costs/(Savings)

Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

**Total**

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs – general government, public schools & community college

Department: Buildings and Grounds

Division: General Government

Project Title: Facilities Capital Maintenance

**Project Description:** Facilities Capital Maintenance improvements need to be made to the County buildings in order to maintain a safe and clean working environment for our employees and citizens. Maintenance improvements will be based on need and available funding. The following projects are recommended to be completed in FY 25-26.  
(Include Location, Justification & Anticipated impact if project is not funded)

- Roof Repairs
- HVAC
- Carpet Replacements

Cost Estimate/Funding Information:

## PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

## TOTAL COST

## FUNDING SOURCES

Current Revenues

Fund Balance: -

Debt: -

Grant/Other

## TOTAL FUNDING

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
	500,000	300,000	500,000	250,000	250,000	250,000
	100,000	100,000	100,000	100,000	100,000	100,000
	600,000	400,000	600,000	350,000	350,000	350,000
	600,000	400,000	600,000	350,000	350,000	350,000
	600,000	400,000	600,000	350,000	350,000	350,000

**Operating Budget Impact:**

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

## Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

**Total**

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs – general government, public schools & community college

Department: Nondepartmental

Division: General Government

Project Title: Security Improvements

**Project Description:** Security improvements began throughout the County Office Buildings in order to maintain a safe working environment for our employees and citizens. All County facilities underwent threat assessments by the Risk Manager. Recommendations are being implemented as feasible. These recommendations may include access control, security cameras and other building improvements.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	300,000	145,000	100,000			
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	300,000	145,000	100,000	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues	300,000	145,000	100,000			
Fund Balance: -						
Debt: -						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	300,000	145,000	100,000	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b><u>Total</u></b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Nondepartmental

Division: General Government

Project Title: Pitt County Administration Building

Project Description: As the current Pitt County Office Building continues to age, a new building is needed. Scheduling for the project was funded for 24-25 and is underway. The new building would be constructed at the Pitt County Office Complex.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services	1,000,000	4,500,000				
Construction			28,000,000			
Equipment			2,000,000			
Computer Hardware/Software			1,000,000			
Vehicles						
Other						
<b>TOTAL COST</b>	1,000,000	4,500,000	31,000,000	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance: -	1,000,000	4,500,000				
Debt: -			31,000,000			
Grant/Other						
<b>TOTAL FUNDING</b>	1,000,000	4,500,000	31,000,000	0	0	0

## Operating Budget Impact:

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

## Budget Impact/Other: Costs/(Savings)

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					(25,000)
<b>Total</b>	0	0	0	0	(25,000)





# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Champion infrastructure improvements throughout the County

Department: Management Information Systems

Division: General Government

Project Title: Microsoft Office 365 Implementation

**Project Description:** All County operations utilize technology to fulfill services to the community. Software is a major portion of operational functions. Versions change rapidly making it difficult to maintain compliance and keep up with physical installation on computers. Most companies use a subscription model allowing access independent of individual devices, rather access by staff member. Current versions are critical to combat cybersecurity threats. It also provides greater storage of data which is growing at accelerated trends. Access to data is easier and creates efficiencies in staff work flows.

**Cost Estimate/Funding Information:**

## PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

**TOTAL COST**

## FUNDING SOURCES

Current Revenues

Fund Balance: -

Debt: -

Grant/Other

**TOTAL FUNDING**

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
Professional Services		150,000				
Construction						
Equipment						
Computer Hardware/Software		360,000	550,000			
Vehicles						
Other						
<b>TOTAL COST</b>	0	510,000	550,000	0	0	0
Current Revenues						
Fund Balance: -		450,000	470,000			
Debt: -						
Grant/Other		60,000	80,000			
<b>TOTAL FUNDING</b>	0	510,000	550,000	0	0	0

**Operating Budget Impact:** The planning portion of the project will confirm specific costs. It is anticipated the cost will be normalized through ongoing subscriptions versus funding spikes for wholesale purchases of new versions. There is expected staff work flow efficiency gains that will be quantified as the project is implemented. NOTE: Includes Public Safety, Human Services, etc.

**Budget Impact/Other: Costs/(Savings)**

**Budget Items**

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

**Total**

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote community safety through enhanced emergency service programs

Department: Emergency Management

Division: Public Safety

Project Title: EMS Vehicle Replacement

**Project Description:** Purchase ambulances to continue to update and maintain EMS fleet to meet the needs of the EMS system. Ambulance lead times are longer than ever before with unknown delivery times and frequent cost increases from manufacturers. The EMS fleet is being taxed more than ever as call volume increases and vehicles age at a rapid pace. The ambulance purchasing program needs to make efforts to stay ahead so that we do not experience down time and increased maintenance or mechanical costs. The stretchers and loading equipment is as valuable as the vehicles themselves. Even with recent investment into the ambulance fleet the vehicles are aging quickly because of the unknown production times and chassis unavailability.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

## PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

### TOTAL COST

## FUNDING SOURCES

Current Revenues

Fund Balance: EMS

Debt: -

Grant/Other

### TOTAL FUNDING

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
		400,000	450,000	450,000	450,000	450,000
		5,000	15,000	15,000	15,000	15,000
		1,250,000	1,300,000	1,300,000	1,300,000	1,300,000
	0	1,655,000	1,765,000	1,765,000	1,765,000	1,765,000
		1,655,000	1,765,000	1,765,000	1,765,000	1,765,000
	0	1,655,000	1,765,000	1,765,000	1,765,000	1,765,000

**Operating Budget Impact:** ~2 new ambulances. ~2 remounted ambulances, ~4 powerloader/stretchers systems, Anticipated annual savings & radios/computer equipment, narcotic lockers or additional expenses, # of new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

### Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

### Total

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Detention Center

Division: Public Safety

Project Title: Fire Alarm Panels

**Project Description:** The fire alarm is a one-for-one device replacement with the intention of connecting a compatible systems with the F-block panel via intelligent networking to allow full control and visibility from Central Command Center. The current panels and smoke detectors parts are obsolete for the jail. The Notifier system will connect the entire facility with all compatible alarm components, programming, and testing to improve and ensure rapid response.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		380,000				
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	380,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance: General Fund		380,000				
Debt: -						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	380,000	0	0	0	0

**Operating Budget Impact:** The 30 year old facility must be in compliance at all times by state regulations. This new system will minimize all liabilities and any additional expense to replace if possible any repairs.

Anticipated annual savings & or additional expenses, # of new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Total</b>	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Promote quality education

Department: Pitt County Board of Education

Division: Education

Project Title: Pitt County Schools - Recurring Projects

**Project Description:** The Board of County Commissioners historically appropriated \$750,000 for pay-as-you-go Category I, II, and III capital needs. Due to the increase of Public School's facility square footage and the amount of deferred maintenance, the Board increased the recurring capital appropriation by \$250,000 to \$1,000,000 in FY 2016-17.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles						
Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b><u>TOTAL COST</u></b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>FUNDING SOURCES</b>						
Current Revenues		1,000,000				
Fund Balance: -						
Debt: -						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	1,000,000	0	0	0	0

**Operating Budget Impact:** No operating budget impacts.

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Pitt Community College

Division: Education

Project Title: Fire Alarm Upgrade

**Project Description:** PCC Main Buildings (Vernon White, AB Whitley, Leslie) and satellite campus locations (Greenville Center and Greenville Center Annex) have the original fire alarm control panels. These panels are over 40 years old in some cases and do not meet current National Fire Protection Association (NFPA) standards. Total replacement and upgrades of these control panels are needed to bring PCC into compliance.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services		200,000				
Construction		1,750,000				
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	1,950,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance: -		1,950,000				
Debt: -						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	1,950,000	0	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

**Budget Items**

Other (Insurance, utilities)  
Staff Cost  
Supplies/Materials  
General Maintenance

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b><u>Total</u></b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Pitt Community College

Division: Education

Project Title: PCC Williams Building-Lab Ventilation Fan Renovation

**Project Description:** The Walter & Marie Williams Building was constructed with a fault with maintenance and operation of the ventilation fan for the lab space. The current fan system has one motor that has failed and another that is working intermittently. The issue is that these cannot be repaired or replaced in a safe feasible manner. The roof structure will not support any kind of scaffolding or access to the units. These units require regular maintenance for continuous operation. This project will relocate the unit to a new permanent scaffold with proper access for maintenance. this will also redesign the system so that all vent hoods can be operated simultaneously to allow use of the whole lab space.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

## PROJECT EXPENSES

Professional Services  
Construction  
Equipment  
Computer Hardware/Software  
Vehicles  
Other

### TOTAL COST

## FUNDING SOURCES

Current Revenues  
Fund Balance: -  
Debt: -  
Grant/Other

### TOTAL FUNDING

FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
	150,000				
	500,000				
0	650,000	0	0	0	0
	650,000				
0	650,000	0	0	0	0

### **Operating Budget Impact:**

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

### **Budget Impact/Other: Costs/(Savings)**

#### **Budget Items**

Other (Insurance, utilities)  
Staff Cost  
Supplies/Materials  
General Maintenance

#### Total

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Pitt Community College

Division: Education

Project Title: PCC Welding Building Equipment

Project Description:

(Include Location,  
Justification & Anticipated  
impact if project is not funded)

Pitt Community College has been allotted \$16,412,296 for construction of a new 30,000 sq foot welding building. This allotment was for construction of the building only and did not include funds for equipment and furnishings. This building is currently under construction with JM Thompson Construction. The project is expected to be completed by January 2026.

Cost Estimate/Funding Information:

## PROJECT EXPENSES

Professional Services

Construction

Equipment

Computer Hardware/Software

Vehicles

Other

**TOTAL COST**

## FUNDING SOURCES

Current Revenues

Fund Balance: -

Debt: -

Grant/Other

**TOTAL FUNDING**

FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
	930,000				
	70,000				
0	1,000,000	0	0	0	0
	1,000,000				
0	1,000,000	0	0	0	0

Operating Budget Impact:

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

Budget Impact/Other: Costs/(Savings)

Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

**Total**

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0





# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Pitt Community College

Division: Education

Project Title: PCC Goess Student Center Renovation

**Project Description:** This project is to renovate the existing Goess Student Center to meet today's needs. This includes renovations of the following spaces: cafeteria area to create a student lounge, faculty and staff cafeteria to create office space, adult learning center to create a veterans center, computer lab to expand to add adult learning center.  
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services		50,000				
Construction		500,000				
Equipment		50,000				
Computer Hardware/Software		25,000				
Vehicles						
Other						
<b><u>TOTAL COST</u></b>	0	625,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues						
Fund Balance: -		625,000				
Debt: -						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	0	625,000	0	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b><u>Total</u></b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Address the facility & space needs of all county government programs—general government, public schools & community college

Department: Pitt Community College

Division: Education

Project Title: Roof Replacement Project Phase One

**Project Description:**

(Include Location, Justification & Anticipated impact if project is not funded)

This project is to facilitate replacement of three active leaking buildings. There are several roofs on campus in need of replacement. They have exceeded their life and ability to be repaired. Delay in repairs could cause further damage to the facilities. The Vernon White, Fulford, and Whitley Buildings are highest priority for replacement. Other buildings that are recommended for immediate replacement due to age and condition are Everett, Humber, and Whichard. The added costs for these two buildings would be an additional \$1,000,000 for design and construction. The request for funding for these three buildings will be made next fiscal year. All numbers provided is based on replacement of slate roofing with architectural shingles as a cost saving option. Vernon White has a combination membrane and slate which would replace slate with shingle and membrane with similar product.

Cost Estimate/Funding Information:

**PROJECT EXPENSES**

Professional Services  
Construction  
Equipment  
Computer Hardware/Software  
Vehicles  
Other

**TOTAL COST**

**FUNDING SOURCES**

Current Revenues  
Fund Balance: -  
Debt: -  
Grant/Other

**TOTAL FUNDING**

FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
	270,000				
	2,526,370				
	0				
	0				
0	2,796,370	0	0	0	0
	2,796,370				
0	2,796,370	0	0	0	0

**Operating Budget Impact:**

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

**Budget Items**

Other (Insurance, utilities)  
Staff Cost  
Supplies/Materials  
General Maintenance

**Total**

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

## County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Asphalt, Concrete and Building Repairs

Project Description: Continue with asphalt, concrete and building repairs to the transfer station, convenience sites and other solid waste structures. In FY 25-26 the plan is to replace the transfer station floor and repair building #5 and #6.  
(Include Location, Justification & Anticipated impact if project is not funded)

## Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction	350,000	500,000	350,000	275,000	350,000	
Equipment						
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	350,000	500,000	350,000	275,000	350,000	0
<b>FUNDING SOURCES</b>						
Current Revenues	350,000	500,000	350,000	275,000	350,000	
Fund Balance: Solid Waste						
Debt: -						
Grant/Other						
<b>TOTAL FUNDING</b>	350,000	500,000	350,000	275,000	350,000	0

**Operating Budget Impact:** These projects will not have an impact on future Solid Waste Budgets.

Anticipated annual savings &/  
or additional expenses, # of  
new personnel required, etc.

## Budget Impact/Other: Costs/(Savings)

### Budget Items

Other (Insurance, utilities)

Staff Cost

Supplies/Materials

General Maintenance

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Purchase New Rubber Tire Excavator

**Project Description:** Replace the oldest rubber tire excavator. The rubber tire excavator is used to load C&D waste into the C&D picking station for processing. The type of machine is used to load tires, cardboard and other materials. There are 2 rubber tire excavators in the fleet and are necessary to operate the C&D recycling facility.

(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment		285,000				
Computer Hardware/Software						
Vehicles						
Other						
<b>TOTAL COST</b>	0	285,000	0	0	0	0
<b>FUNDING SOURCES</b>						
Current Revenues		285,000				
Fund Balance: -						
Debt: -						
Grant/Other						
<b>TOTAL FUNDING</b>	0	285,000	0	0	0	0

**Operating Budget Impact:** The new machine will have less maintenance cost and will be under warranty. No other anticipated annual savings &/ impacts on the budget.

or additional expenses, # of new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



# CAPITAL IMPROVEMENT PROJECTS

County Goal:

Enrich the quality of life for Pitt County Citizens through opportunities for improved health, welfare & environmental concerns

Department: Solid Waste & Recycling

Division: Environmental Protection

Project Title: Purchase New Roll Off Truck

Project Description: Replace the oldest Roll Off truck. The roll off trucks are used to haul containers from the 14 convenience sites. The County operates a fleet of 5 roll off trucks and operates seven days a week.  
(Include Location, Justification & Anticipated impact if project is not funded)

Cost Estimate/Funding Information:

	FY 24-25 Approved	FY 25-26 Planning Budget	FY 26-27 Planning Year	FY 27-28 Planning Year	FY 28-29 Planning Year	FY 29-30 Planning Year
<b>PROJECT EXPENSES</b>						
Professional Services						
Construction						
Equipment						
Computer Hardware/Software						
Vehicles	258,000	285,000		285,000		290,000
Other						
<b><u>TOTAL COST</u></b>	258,000	285,000	0	285,000	0	290,000
<b>FUNDING SOURCES</b>						
Current Revenues	285,000	285,000		285,000		290,000
Fund Balance: -						
Debt: -						
Grant/Other						
<b><u>TOTAL FUNDING</u></b>	285,000	285,000	0	285,000	0	290,000

**Operating Budget Impact:** Less maintenance cost with a newer roll off truck. A new roll off truck will be under warranty.  
Anticipated annual savings & No other impacts on the budget.  
or additional expenses, # of  
new personnel required, etc.

**Budget Impact/Other: Costs/(Savings)**

Budget Items	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Other (Insurance, utilities)					
Staff Cost					
Supplies/Materials					
General Maintenance					
<b>Total</b>	0	0	0	0	0



## GLOSSARY

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

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

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

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

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

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

**ARPA** - the American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

**ARRA** - the American Recovery and Reinvestment Act of 2009 (ARRA) is an economic stimulus bill created to help the United States economy recover from an economic downturn that began in late 2007. Congress enacted ARRA February 17, 2009.

**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.

**Audit** - an official inspection of an organization's accounts, typically by an independent body.



## GLOSSARY

North Carolina General Statute 159-34 requires each unit of local government and public authority to have its accounts audited each fiscal year and to submit a copy of the audit report to the Secretary of the Local Government Commission (LGC) as soon as possible after the close of the fiscal year.

**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** – budget in which the sum of estimated net revenues and appropriated fund balance equals the appropriations.

**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.

**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.

**CARES Act** - the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic





fallout of the COVID disease.

**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 and having a useful life of more than one year.

**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.



## GLOSSARY

**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.

**COVID-19** - the disease caused by SARS-CoV-2, the coronavirus that emerged in December 2019. COVID-19 can be severe, and has caused millions of deaths around the world as well as lasting health problems in some who have survived the illness.

**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.



## GLOSSARY

**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 Accrual** - the accounting basis for proprietary funds in the County. Under this basis, transactions are recognized when they occur, regardless of when cash is received or disbursed.

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

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

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

**GAAFR** - Governmental Accounting, Auditing, and Financial Reporting.



## GLOSSARY

**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.

**LGBFCA** - the Local Government Budget and Fiscal Control Act, G.S. Ch. 159, Art. 3 (LGBFCA), provides a basic framework for the preparation and enactment of the budget ordinance.



## GLOSSARY

**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 (LOBS)** - debt secured by capital project/ issued without voter authorization.

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

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

**Major Fund** - a major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Funds may also be designated as major by the government even if they do not meet those criteria. Major funds are presented individually in the fund financial statements.

**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.

**NCDEQ** - North Carolina Department of Environmental Quality (DEQ) is the lead stewardship agency for the protection of North Carolina's environmental resources.

**Non-Major Fund** - a non-major fund is one that does not meet the criteria and has not been otherwise designated as a major fund. Non-major funds are reported in aggregate between governmental and business-type activities.



**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).

**Opioid Settlement** - an 18 year settlement whose proceeds must be used toward programs supporting the treatment of opioid related illnesses and overdoses.

**Ordinance** - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

**PC** - Personal computer. Microcomputer. A computer that uses a microprocessor to handle information.

**PCC** - Pitt Community College. A comprehensive two-year college located on NC 11 South in Greenville.

**PCMH** - Pitt County Memorial Hospital. A 740-bed private, not-for-profit acute care hospital located in Greenville.

**PEP** - Partners for Effective Performance. Refers to Pitt County's evaluation process and performance measurement tool.

**Performance Indicators** - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

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

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



## GLOSSARY

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

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

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

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

**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.





## GLOSSARY

**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.

**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.



## GLOSSARY

**VPM** - the County's Management Team, led by the County Manager, meets quarterly for VPM (Vision, Planning, Monitoring) review. The purpose of this group is to review on-going organizational projects and initiatives. The team tracks each project's status, schedule, funding and goals to ensure targets are met and to identify future work items in need of action.

**Working Capital** -the amount of funds available by subtracting current liabilities from current assets.