



ADOPTED BUDGET  
**FISCAL YEAR**  
2018



# CARTERET COUNTY NORTH CAROLINA



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FISCAL YEAR  
2018





## **Carteret County Adopted Budget**

**Fiscal Year 2017 – 2018**

### **Board of Commissioners**

Mark Mansfield, Chairman  
Robin Comer, Vice-Chairman  
Bob Cavanaugh  
Jimmy Farrington  
Jonathan Robinson  
Bill Smith  
Ed Wheatly

### **County Manager**

Tommy Burns

### **County Officials**

Dee Meshaw, Assistant Co. Manager/Finance Director  
Eugene Foxworth, Assistant Co. Manager/General Services Director  
Asa Buck\*, Sheriff  
David Jenkins, Health Director  
Tina Purifoy, Parks & Recreation/Civic Center Director  
Ray Hall, Information Technology Director  
Cynthia Holman, Human Services Director  
Carl Tilghman, Tax Administrator  
Stephen Rea, Emergency Services Director  
Karen Hardesty\*, Register of Deeds

\*Elected County Officials



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Carteret County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

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# MISSION STATEMENT

The mission of the Carteret County Board of Commissioners is to enhance the future health, safety, and quality of life in our County by ensuring the delivery of superior services to all residents through courteous customer services, provided in a cost-effective and compassionate manner.

## OUR VISION for CARTERET COUNTY

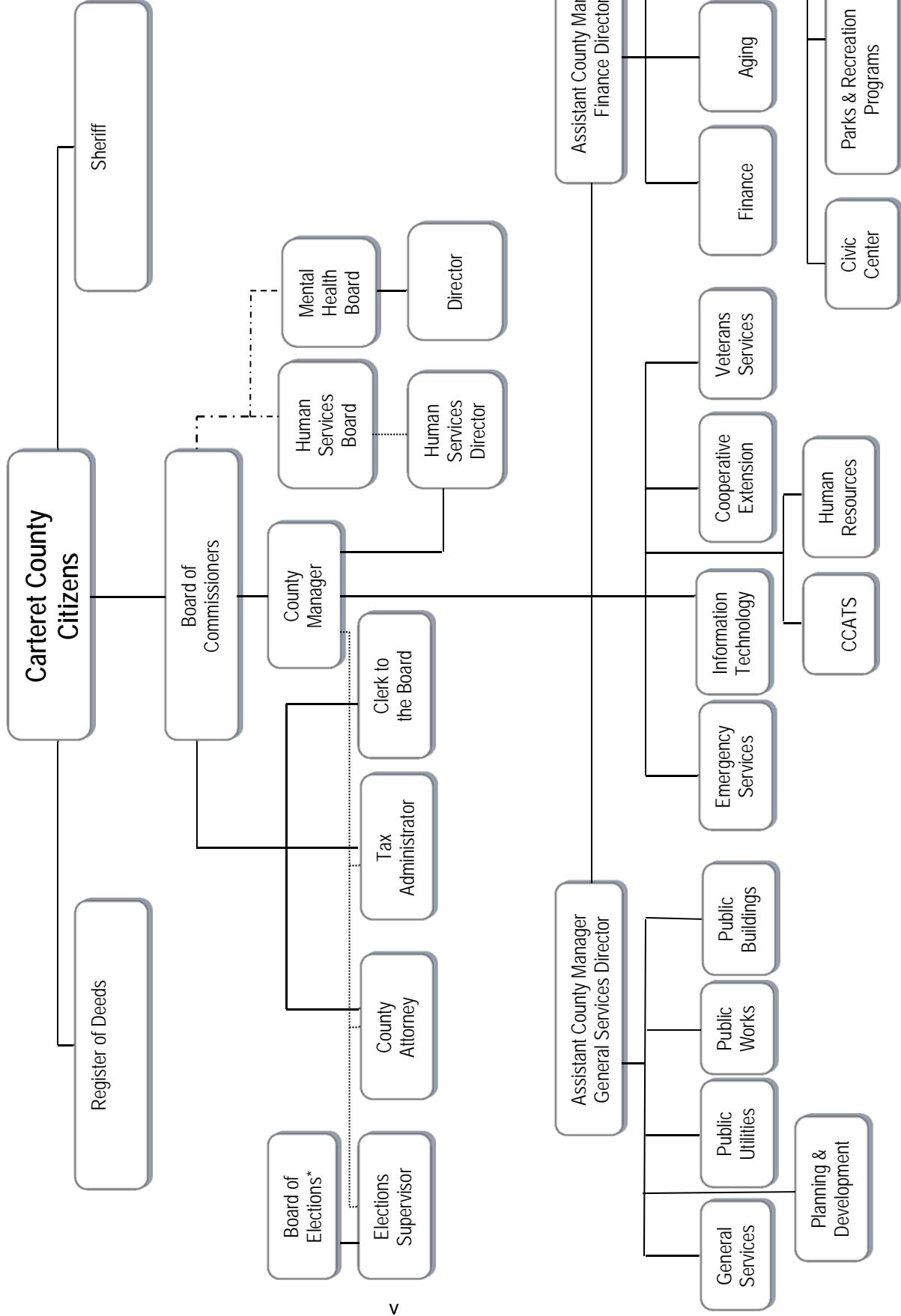
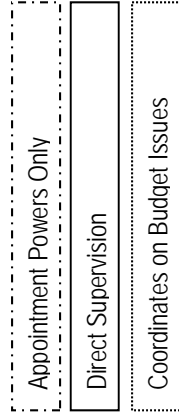
Carteret County Board of Commissioners promotes an “Over the Horizon” vision, which incorporates the implementation of:

- Better business practices
- Establishment of fiscal responsibility
- Protection of our natural resources and the environment
- Encouragement of economic development through expansion of physical infrastructure
- Promotion of commercial and recreational aquatic resources

The Carteret County  
Board of Commissioners

\*The State Board of Elections appoints the 3 member Board of Elections from names submitted by the state chairs of the Democratic and Republican Parties

# Organizational Chart ~ Carteret County



## Carteret County Priorities Fiscal Year 2017 – 2018

The Carteret County Board of Commissioners engages in goal-setting each year. Goals were developed under each Focus Area.

1. Infrastructure
2. Financial Integrity
3. Growth/Development
4. Quality of Life
5. Government Operations

The following is a list of priorities set by the Board of Commissioners. A point scale weighted each priority.

1. Establish a fiscally responsible school system and accountable reporting of all appropriations to the school system.
2. Continue to pursue aggressive tax collections.
3. Establish an approach to work with state and federal officials to hear County issues.
4. Work with NCDOT on transportation issues
5. Study County-wide Fire & Rescue – EMS.
6. Aggressively work with state, federal and local jurisdictions on beach nourishment issues.
7. Establish an ongoing County maintenance/capital assets program.
8. Support Carteret Community College and other entities in workforce development for Carteret County.
9. Enhance access to waterways.

## Guide to Using the Fiscal Year 2018 Operating Budget

The following guideline may be helpful to the reader in finding specific information in the Operating Budget Document.

1. The document is arranged with the *Budget Message* at the front. The County Manager's transmittal letter provides a good introduction to the budget and the major revenue and expenditure issues are reflected in the 2017 fiscal year. A summary of information follows the budget message. A *summary of the budget* is included here, along with a description of the budget process, fund balances, staffing, and capital items.
2. Information in the middle part of the document is presented by fund type, and is contained behind the tabs marked "*General Fund*" and "*Other Funds*". The *General Fund* is the County's operating fund and accounts for the following functions:

- General Government
- Public Safety
- Transportation
- Environmental Protection
- Economic and Physical Development
- Human Services
- Education
- Cultural and Recreation
- Debt Service

3. The "*Other Funds*" include activities for the Special Revenue Funds, Capital Projects Funds, and Enterprise Funds.

Special Revenue Funds:

- Emergency Telephone Fund
- Rescue Squad Districts Fund
- Fire Districts Fund
- Salter Path District Fund
- Water Tax District Fund
- Occupancy Tax Fund

Capital Projects Funds:

- County Capital Reserve Fund
- County Capital Improvements Fund
- Facilities/Debt Reserve Capital Fund
- School Capital Fund

Enterprise Fund:

- Water Fund

Detailed material on departmental expenditures, narrative description of current programs and future plans, and goals are provided for each activity.

4. The Five Year Capital Improvement Plan is behind the "*Capital Improvement*" tab. It contains information about current capital projects and provides a schedule of projects for FY 18-22. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The *Appendix* contains information on a variety of topics, including the *budget ordinance*, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

## **Carteret County Profile**

### **A Brief History of Early Carteret County**

The shoreline of Carteret County extends seventy-five miles of the North Carolina coast with the sounds, bays, rivers, and creeks being protected from the sea by lengths of the Outer Banks. The earliest inhabitants were the Tuscarora Indians. The white men began settling in the area as early as the late 1600's. The bays and sounds offered safe refuge for ships overtaken by storms which provided a peaceful harbor, a location to repair storm damage with land nearby to fresh water and food. These seafarers soon discovered the amenities of beautiful Carteret County. The long seasons for growing, mild winters for outdoor work, forest with live oak for ships' ribs, lumber for ship building, and pine for turpentine, tar, and pitch. They also found an abundance of wildlife for food and fur trading.

Word traveled of the advantages of this coastal region and families, along with their supplies, began setting up self-sustaining plantations. Products of the forests and fields were traded for their needs. The settlers were mix of Huguenots, Germans, Scotch-Irish, French, English, and Quakers. The Scotch-Irish and Germans provided educational advantages and the Huguenots established themselves as ship owners and traders.

Whaling became an industry on the Outer Banks which brought fish into Beaufort to be salted and shipped. The main exports were lumber, shingles, stave, naval supplies, pork, tobacco, cotton, corn, rice and other products of the forests and fields.

In April of 1722 the Town of Beaufort was appointed as a port for the unloading and discharging vessels. Proceeds from the sale of lots for the town were, in part, designated to purchase great guns for fortifying the town. In that same year, on August 8<sup>th</sup>, Carteret Precinct was separated from Craven Precinct. The precinct was named Carteret in honor of John Carteret who was the grandson and heir of George Carteret. Sir George Carteret was named one of the eight Lord Proprietors of Carolina in 1668 by King Charles II.

Beaufort was designated as the County seat, a courthouse was erected and a jail was built a few years later. When court was in session the plantation owners came to town. When business transactions associated with the sea, ship building, and shipping, they were done so in the port town. So Beaufort grew. The plantation owners built town houses where they could carry on business, stay in town when court was in session, entertain visiting sea captains and voyagers, and live with their families during the hot, humid days of summer when the swamplands and marshes bred malaria-carrying mosquitoes. Beaufort became a center of activity ranking with Bath, Edenton, and Brunswick as one of the most important ports on the coast.

### **Carteret County Today**

Today, Carteret County is one of the most rapidly growing counties in North Carolina. The County is located on the central coastline of North Carolina with over 60,000 residents living in or around municipalities and rural "Down East" maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the "Crystal Coast". The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are jagged by river inlets, bays and sounds, has an average elevation of twelve feet above sea level. The weather is mild in Carteret County with an average annual temperature of 64 and relative humidity of 75 percent. The average rainfall is 46.45

inches. Eleven municipalities are located within the county, and Morehead City is the largest. Beaufort, the third oldest town in North Carolina, serves as the county seat. Carteret County has established itself as a premiere vacation spot, with attractions such as Fort Macon State Park, North Carolina Aquarium, North Carolina Maritime Museum, and Cape Lookout National Seashore. Tourism in Carteret County has an estimated economic impact of \$250 million annually.

### **Government Structure**

The County is governed by a board of commissioners (the "Board"). The Board consists of seven members who are elected at large by districts and serve staggered four year terms. Partisan elections for the Board are held in November of every other year. The Board takes office the first Monday in December following the November elections. At that time, the Board elects a chairman and vice-chairman from among its members.

The major duties of the Board include assessing priorities on the needs of the County and establishing programs and services to meet those needs, adopting an annual balanced budget, establishing the annual property tax rate, appointing various officials, including members of County boards and commissions and some County employees, regulating land use and zoning outside the jurisdiction of municipalities enacting local ordinance, and adopting policies concerning the operation of the County. The Board also has the authority to call bond referendums, enter into contracts, and establish new programs.

## ***Interesting Places***

*The following are a few of the many attractions visitors and citizens of Carteret County have available to enjoy.*

### ***Cape Lookout National Seashore***

<http://www.nps.gov/caloc>

Cape Lookout National Seashore is 56 miles of undeveloped beach stretching over 4 barrier islands from Ocracoke Inlet to Beaufort Inlet.

The regular season for climbing the Cape Lookout Lighthouse begins the second week in May and goes through the third full weekend in September. The top of the lighthouse is a great place to view the beautiful Cape Lookout Seashore.

### ***Fort Macon State Park***

<http://www.ncparks.gov>

Fort Macon State Park offers public access to the surf, sun and sand of the Crystal Coast, as well as being home to a Civil War fort with an intricate and unique history.

Fort Macon State Park is located at the eastern end of bogue banks and is surrounded on three sides by water.

### ***NC Aquarium at Pine Knoll Shores***

<http://www.ncaquariums.com/pine-knoll-shores>

The aquarium is a 93,000 sq. ft. facility that showcases North Carolina's aquatic life from the mountains to the sea. The facility is open year round; with two free admission days each year (Martin Luther King Jr. Day and Veteran's Day).

### ***Core Sound Waterfowl Museum***

<http://coresound.com>

Decoy making is a tradition in coastal North Carolina. Decoys are a symbol of the heritage of eastern North Carolina; therefore, the Decoy Carvers Guild felt there should be a more permanent contribution made to preserving this waterfowl heritage.

### ***NC Maritime Museum in Beaufort***

<http://ncmaritimemuseums.com/beaufort.html>

This museum is the official repository for artifacts from Blackbeard's *Queen Anne's Revenge*.

### ***For More Information***

If you would like more information about Carteret County, please visit the Crystal Coast Tourism Authority website at [www.crystalcoastnc.org](http://www.crystalcoastnc.org), or call 252-726-8148.

## Carteret County Coat of Arms

### Description

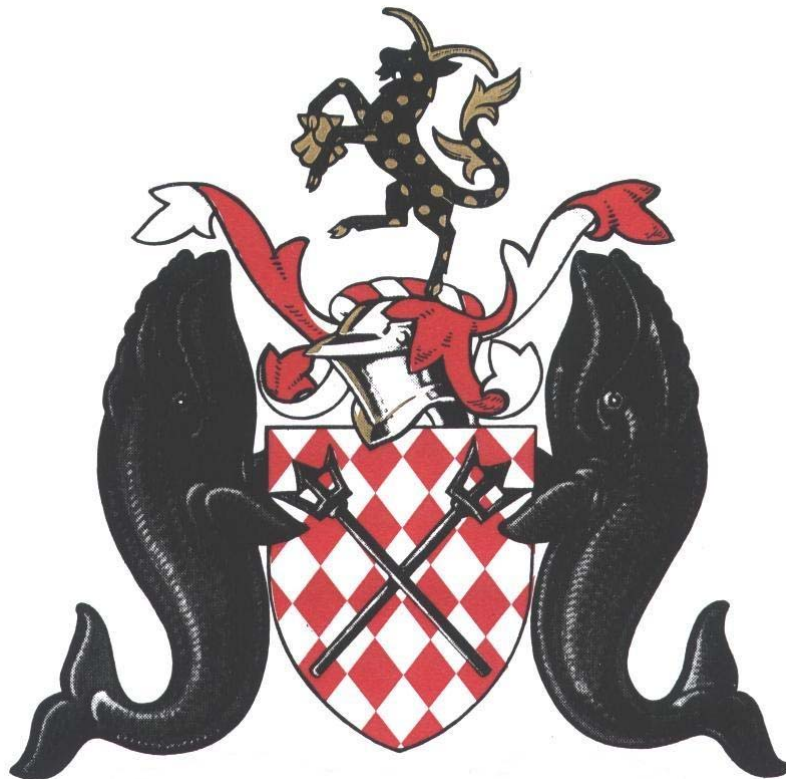
The silver –*Argent*– “diamonds or *Lozengy*– on the shield are representative of the Carteret Family, as the original Carteret Coat of Arms consisted of four silver lozenges on a red – *Gules* – field. The Tridents – *Sable* (black) *Saltire* (across the shield) are three pronged spears representative of Neptune. The *Yale* (a monster, usually with curved horns; sometimes a body like an antelope’s with a lion’s tail; and sometimes a more thickset beast with a goat’s tail.) *Escallop Or*– a gold scallop. The scallop is an ancient emblem of heraldry worn by Crusaders of old as a badge of honor. *Right Whale Sable Supporters*: Supporters are additives to a “Coat of Arms”. They come from the practice of Knight’s aides dressing in various animal costumes to attract challenges at tournaments.

### History

In 1976, Miss Emily Loftin and Mrs. Thelma Simpson prevailed upon the Carteret County Commissioners to initiate a request that the College of Arms, London, England, “derive such Armorial Ensigns as may be deemed suitable”. The request was officially made by John Kenneth Newsome, Chairman of the Carteret County Board of Commissioners.

The Coat of Arms was unveiled in 1977 at the Driftwood Restaurant in Cedar Island. The original hangs in the Carteret County Board of Commissioners Room in the Courthouse in Beaufort, North Carolina. A smaller copy, in oil, hangs in the Carteret County Museum of History & Art, Morehead City, North Carolina.

Data compiled by Charles O. Pitts, Jr.



# North Carolina



## Carteret County

Population	70,401
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort



Board of Commissioners  
Mark Mansfield, Chair  
Robin Comer, Vice-Chair  
Bob Cavanaugh  
Jimmy Farrington  
Jonathan Robinson  
Bill Smith  
Ed Wheatly



County Manager  
Tommy R. Burns  
[tommy.burns@carteretcountync.gov](mailto:tommy.burns@carteretcountync.gov)

Clerk to the Board  
Rachel B. Hammer  
[rachel.hammer@carteretcountync.gov](mailto:rachel.hammer@carteretcountync.gov)

May 15, 2017

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2017 – 2018. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound and conservative practices Carteret County government has established and embraced.

### **BUDGET PROCESS**

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 5, 2017. In addition, the Commission is required to adopt a balanced fund budget representing the Board's priorities, within fiscal limitations, no later than June 30, 2017.

The budget is prepared in accordance with the County's Vision Statement:

- Better business practices
- Fiscal responsibility
- Protection of our natural resources and the environment
- Encouragement of economic development through expansion of physical infrastructure
- Promotion of commercial and recreational aquatic resources

### **HIGHLIGHTS**

- General Fund revenue provides no property tax rate increase
- Maintains education operating funding
- Funds capital improvement projects for education and County.

### **BUDGET IN BRIEF**

The recommended budget for all funds is \$111,234,495, a .65% increase from the 2017 fiscal year amended budget as of March 31, 2017. The increases are primarily due to building repairs and maintenance needs, park improvements needs as well as some solid waste increases. The County's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2017 as of 3/31/17	RECOMMENDED BUDGET FY 2018
GENERAL FUND	\$88,270,529	\$90,514,625
SPECIAL REVENUE FUNDS	16,027,989	15,356,270
CAPITAL PROJECT FUNDS	5,246,950	4,231,000
ENTERPIRSE FUND	966,980	1,132,600
TOTAL BUDGET	<u>\$110,512,448</u>	<u>\$111,234,495</u>
Percent Change from FY17		.65%

As in previous years, a variety of issues continue to make the budget preparation challenging. However, we are optimistic about North Carolina's economy. Over the last few years, North Carolina has lagged behind national economic performance and has not experienced traditional post recessionary growth rates. Dr. John Connaughton, UNCC's Barings Professor of Financial Economics, stated in his March 2, 2017 state economic forecast, that North Carolina's GSP gained 2.5% in 2016. The state gained net 85,200 jobs (2.0% increase), and the unemployment rate dropped to 5.10% in December 2016 compared to 5.30% in December 2015. The national unemployment rate for December 2016 was 4.70% and Carteret County's rate was slightly higher 5.20% compared to 5.80% in December 2015. The economic forecast projects the GSP to expand 2.3% in 2017. All fifteen of the state's fifteen economic sectors are forecast to experience output increases during 2017. The strongest sectors in projected growth are mining (16.1% increase), business and professional services (4.2% increase), durable goods manufacturing (3.8% increase), information (3.7% increase), and transportation, warehousing, and utilities (TWU) (2.9% increase). The growth in 2016, 2015, and 2014 represents the strongest growth period for the North Carolina economy since the recovery began in late 2009. During the third quarter of 2016 North Carolina's and the US economy began to expand at a rapid rate. Noted factors contributing to the expansion are rising consumer confidence. Consumer Confidence index was 113.3 in December 2016, the highest level since the Great Recession began. Also, the economy received a bump associated with the election, interest rates remained low and consumer spending increased. As the economy continues to improve, staff continues to recommend conservative budgeting.

As the state's economy continues to improve, the State of North Carolina's budget forecasts revenues to increase 4.0% above last year's collections. For fiscal year 2016, revenues are projected to exceed forecast by \$552.5 million (2.5%) of the \$22.1 billion budgeted. Personal income taxes, making up roughly 50% of the total state general fund revenues are 3.9% ahead of targeted collections. Sales collections are forecast to increase by 4.7% which is above average. Sales tax increases are attributed to improved consumer confidence as well as lower energy prices which frees up income for purchases. Energy prices are expected to remain low through most of 2017.

The State's budget is in preliminary stages at the time of this budget message. This will be the first year of the State's biennial budget. The Governor has stated teacher pay and education funding will be a priority in the budget. In addition, the Governor has public safety, human services, economic development, and infrastructure as budget priorities.

As stated above, the County has an improving economy, and in addition, it has an increased demand for public education funding, public safety, human services, and capital improvements. As a result of these issues, the budget staff and individual departments reviewed current service levels and budgets, with an emphasis on streamlining

governmental services and improving efficiency. The FY 2018 recommended budget provides resources to maintain County services at the same level with some expansion of services.

#### MAJOR BUDGET INITIATIVES

1. Operate within a fiscally responsible framework
2. Improve public safety
3. Maintain education operating and capital funding
4. Improve efficiency in County programs
5. Evaluate the County facilities master plan
6. Develop a preventative maintenance program, and improve and maintain county facilities and parks.
7. Improve transportation services
8. Seek opportunities to improve waterways
9. Improve Health and Human Services

The recommended budget meets these goals. The recommended budget provides the necessary resources to address the ongoing delivery of services.

#### Budget Summary

##### General Fund

The recommended FY18 General Fund budget is \$90.51million, 2.54% increase from the \$88.27 million FY17 amended budget. The increases are primarily due to the following: human services, environmental protection, transportation, cultural and recreation, and nondepartmental which includes transfers to other funds for capital projects. Below is a summary of the General Fund budget.

##### Revenues

**Ad Valorem Taxes** - The total assessed value for the recommended budget is \$14.84 billion with a general fund recommended tax rate of 31 cents per \$100 assessed valuation. The assessed value growth is 1.16% from the FY17 budgeted assessed values. Based on the current assessed value of \$14.84 billion and a 31 cent tax rate, this will generate approximately \$45.04 million in revenue. Property tax revenue is approximately 51.1% of the general fund budget.

**Sales Tax** – Sales tax is projected to be \$13.58 million for FY18, a modest 3% increase from FY17. Sales tax is a revenue stream that fluctuates with the economy and particularly with individuals' disposable income. Sales tax becomes an additional challenge due to NC Legislative changes. July 1, 2016, the expanded sales tax base revenue and distribution method in NCGS 105-524(c) became effective. Carteret does not receive any revenue and is negatively impacted by the distribution method. Late April 2017, the Senate passed another sales tax bill that will negatively impact the County based on allocation formula changes, SB126 Change the LOST Adjustment Factor. Currently, the bill is in the House, but no vote has occurred. The estimated revenue loss to Carteret County and the 11 municipalities is \$1.2 million. For more specific information regarding sales tax distribution and state impacts, please see the expanded revenue section of this document.

**Intergovernmental Revenue** – Intergovernmental revenue is budgeted at \$14.48 million, 2.19% increase from FY17 amended budget. Intergovernmental revenue supports human services programs such as social services, public

health and aging, as well as CCATS transportation. Intergovernmental revenue is 16.00% of the General Fund budget.

**Investment earnings** are budgeted \$250,000 for the general fund, the same amount as FY 2017. Interest rates and investment returns remain low but rates are predicted to increase modestly. As a priority this year, staff plans to examine investment earnings to insure the county is receiving the maximum possible yield within the investment parameters the county is subject. The county will balance investments with safety, liquidity, and yield.

## **Expenditures**

The County's expenditures are divided across several major service areas. The recommended budget maintains current County services. Below is a summary.

### **Maintenance of current operating expenditures – Initiatives #1, #2, and 9**

As part of the budget development process, staff conducted a review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the fiscal year. However, some services are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities as positions become vacant. As listed later in the budget, some new positions are recommended.

#### **General Government: Initiatives #1, #4, and #6**

The FY18 budget recommends increased funding in the Elections, Information Technology, and Public Buildings Departments. Funding increases are for technology needs, building maintenance needs, and municipal elections that are conducted by the Elections Department.

#### **Public Safety: Initiatives #1 and #2**

The FY18 budget recommends small equipment needs and vehicles for the Sheriff Division as well as building maintenance needs for the County jail.

#### **Transportation – Initiatives #1, #4 and #7**

The FY18 budget provides a 14.50% increase in funding. The increase is due to Carteret County Area Transportation Program (CCATS) capital grants for vehicles. Service levels are the same for the CCATS program, and it is basically a breakeven. The CCATS program continues to find efficiencies without decreasing services.

#### **Human Services – Initiatives #1, 4, and 9**

The human services area is the second largest expenditure function of the general fund, 16.68%. Of the \$18.55 million funding, \$12.66 million is Social Services funding and \$4.35 million is public health funding. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.76 million for these programs.

In June 2012, the North Carolina General Assembly enacted legislation which authorized counties to reorganize and consolidate their local human services to improve efficiency in administering, streamlining, and delivering these human services programs. In April 2014, the Board of Commissioners voted to consolidate health and human services. The County is now in its third year of consolidation, and as a result, our citizens benefit from having a

single line of authority directing human service delivery to our citizens. Human service delivery is becoming less fragmented, and thus service delivery is eliminating the confusing jumble of protocols and procedures that inevitably exists across multiple individual agencies. As part of improved service delivery, the Health Department is improving its service delivery, has increased the number patients, and as a result has increased revenues to help offset program expenses. To improve services within the Department of Social Services, this budget funds two new positions, a social worker supervisor for the child protections services program and a social worker facilitator position. This recommended budget also funds building maintenance for Social Services and Health Department buildings.

### **Education - Initiative #3**

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$27.6 million, 30.49% of the County's total budget. In addition, School System and Community College debt service total \$7.81 million. Recommended operating funding for the School System, including charter schools, is the same as the current fiscal year, \$22.48 million. The School System ranked fifteenth in the state in local funding per ADM during 2016 fiscal year; 2017 fiscal year information is not available. Community College recommended operating funding is slightly increased from FY17 to \$2.51 million. The recommended budget maintains the "recurring" capital funding level of \$225,000. The recommended budget funds the third and final year for the Community College Hospitality Culinary construction project that the Commissioners approved in FY16. The amount is \$660,000 for the construction project and the total project is a combination of State bond funds and local County funds. The recommended budget provides \$1.72 million capital funding for the School System, the same level as FY17.

### **Fund Balance - Initiative #1**

The budget, as presented, appropriates \$5.16 million general fund balance to balance revenues and expenditures, \$1.38 million more than the FY17 adopted budget. The fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 32.52% of general fund expenditures on June 30, 2017, a decrease from FY16 audited percentage 36.40%. Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities. Fund balance should not be used to fund operating expenses. As stated, this budget uses fund balance for capital needs and significant building repairs.

### **Employee Pay and Staffing - Initiatives #1, #2, #6, and #9**

The recommended 2018 budget places emphasis on one of the County's greatest resources; its employees. In FY16 the Commissioners funded the classification and compensation study that was approved by the Board in FY15. In this recommended budget, I propose implementing a merit system for our top performers to elevate them above hiring ranges. Performance evaluations will be used as the basis for merit increase. We must retain our most valued employees for their competent, dedicated performances. We must also be competitive in the current job market to attract top performers to serve in county government. No cost of living adjustment is funded in the recommended budget. In addition, the budget places resources in funding 5 new positions.

New positions recommended are as follows:

- Public Buildings: Maintenance Technician
- Fire Marshal: Deputy Fire Marshal

- CCATS: Lead Dispatcher
- Department of Social Services: Social Worker II and Social Worker Supervisor III

## Other Funds

### Emergency Telephone System Fund – Initiatives #1 and #2

This fund's recommended budget is \$287,000, a 69.79% decrease from fiscal year 2017. The State assesses a surcharge per telephone line to telephone providers. The State's 911 Board then allocates this revenue to the 100 counties. This year the County's allocation is approximately \$194,100, a 65% decrease from the current year's allocation. The decrease is due to the State requirement that an emergency telephone system may not carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. This fund balance exceeds that 20% allowed carry forward, and thus the State has reduced the County's funding allocation. As a result, the fund appropriates \$90,000 fund balance.

### County Capital Improvements Fund – Initiatives #4, #6 and #8

The recommended capital improvements fund is \$1,213,000. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department, park improvements, as well as improvements for the Western Library. The Western Library project is a combination of local and private donation funding sources. In addition, \$500,000 is transferred from the County General Fund balance to set aside funding for waterway dredging. The County completed several park improvements projects in FY16 and completed the Wainwright Slough waterway dredging project, as well as providing matching funds for other dredging projects.

## Water Services

### Water Taxing District Special Revenue Fund and Water Fund – Initiatives #1 and #6

The recommended water fund budget is \$1,132,600, 17.13% more than the FY17 amended budget. The budget recommends year one of two water plant filter and softener system maintenance projects. This will replace the filter media and rehabilitate the filter softener component over a two year period; one side is proposed to be performed in FY18, and the other in FY19. The total two year estimated expense is \$230,000, and \$130,000 is recommended in FY17. This maintenance will assist in providing continued compliance with State water regulations. The recommended budget also recommends replacing a 2005 truck.

The recommended budget proposes a 15% water user rate increase that will generate approximately \$90,000 of additional revenue. The last rate increase to our customers was 5 years ago, July 1, 2012. If approved, this rate increase will be effective July 2017. In addition to relying on water user charges to support the expenses the system, the County utilizes the property tax revenue generated from the Water Taxing District Special Revenue Fund established in 2010. The FY18 proposed tax rate is 5.5 cents per \$100 of assessed value, the same rate as previous years. The recommended budget transfers \$433,600 from the fund to the Water Fund, \$78,600 more than FY17. This transfer increase is necessary to assist in paying for the two year major maintenance project. The additional funding transfer is generated from revenue growth and utilizing the Water District's fund balance. This budget projects using \$62,600 of fund balance a year for 2 years, leaving an estimated fund balance of \$113,000 June 30, 2018. It is important for this fund to maintain reserves if the water system has an emergency need.

As we look to the future, County staff will begin and or continue to work on a priority of issues. Efforts are beginning or continuing on the following:

- Develop a county strategic plan for long term visioning and planning.
- Evaluating and implementing phases of the facilities master plan.
- Maintain a balance of the lowest responsible tax rate, funding the services requested by the taxpayers, funding education for the schools and community college, and addressing the capital needs of the schools, community college, and the county.
- Communicating and researching impacts of federal and state governments as well as regulatory agencies on local government and our citizens.
- Implement and utilize the adopted Regional Joint Land Use Study.
- Continue to review the delivery of fire and EMS services throughout the county in the most efficient and cost effective means.
- Continue to seek methods of maintaining waterways and work with the waterways committee.
- Continue implementing, streamlining, and improving consolidated human services.

## **Summary**

The county budget is a planning document. It presents a complex accumulation of sound fiscal policy and restraint balanced with competitive priorities for new initiatives. This annual process establishes strategic direction by allocating additional public funding levels as a commitment to quality service, program support and facility development. There remains a certain limited degree of responsible flexibility to further amend the budget later in FY18 using fund balance as available means to pursue emerging opportunities and respond to unforeseen challenges that may not be fully recognized at this time during the annual budget process. Throughout the year, the County Commission will certainly be requested to amend this document to account for such changes. The controlling factor is that expenditures must remain within available revenues while still retaining adequate reserves. The demand for services, programs and facilities will generally exceed the availability of resources. The ability to provide any service, program or facility is limited by the willingness of the public to be taxed regardless of the method of taxation used.

By state and federal law, certain expenditures and revenues are controlled by mandatory rules and cannot be modified regardless of external factors. Beyond those mandated service levels, the County Commission, other elected boards, and officials respond to public input with a wide range of service and program initiatives. Setting priorities either directly or indirectly is a reality of the budget process. Decisions made by the County Commission during review of this document will establish expected priorities for FY18 and beyond.

## **Acknowledgement**

Extensive research and detailed analysis is required to support thoughtful development and an accurate thorough presentation of this budget document reflects the extended effort of many qualified individuals. The process begins early in the year and is not completed until after a final budget is adopted by the County Commission in June. The preparation and recommendation of this budget cannot be accomplished without a team effort. Special acknowledgement and gratitude is extended to the Assistant County Manager Finance, Dee Meshaw, and her staff for their assistance and commitment in preparing this recommended budget.

There is no perfect or absolute resolution to the inevitable continuum of issues county government must address. It is the willingness of people to openly discuss their thoughtful concerns and to compromise towards reaching responsible consensus that makes the ultimate difference. This County's future success will be directly linked to increased involvement by citizens to reach a shared vision of necessary civic infrastructure improvements which are complementary to both quality of life and progressive growth. Success can never be guaranteed, but community character and visionary leadership is always valued.

Respectfully submitted,

A handwritten signature in cursive script that reads "Tommy R. Burns".

Tommy R. Burns

County Manager

**Addendum to the Budget Message**

The Board of Commissioners net increase to the County Manager's recommended budget is approximately \$969,105 for all funds. The adopted General Fund budget increased approximately \$177,685. Rescue and Fire Districts Funds revenues and expenses are increased approximately \$441,420 due to additional needs presented to the Commission for these taxing districts. School Special Projects Fund revenues and expenses are increased approximately \$300,000 due to additional needs presented to the Commission for technology. Below is a list of changes from the recommended budget to the adopted budget.

**FY 2017 - 2018 Recommended Budget Revenues** \$ 111,234,495

**Revenue Summary Changes**

**General Fund Revenue Changes**

Intergovernmental	\$	127,500	
Miscellaneous Income		185	
Appropriated Fund Balance - General Fund		50,000	
<b>Total General Fund Changes</b>		<b>177,685</b>	<b>177,685</b>

**Other Funds Revenue Changes**

**Rescue Districts Fund**

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.

The Board of Commissioners increased \$324,690 ad valorem property tax revenue and \$1,000 other taxes revenue, and decreased the amount of districts' reserves appropriation by \$64,985. 390,675

**Fire Districts Fund**

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.

The Board of Commissioners increased \$118,930 ad valorem property tax revenue and \$1,000 other taxes revenue, and decreased the amount of districts' reserves appropriation by \$69,185. 50,745

**County Capital Improvements**

Increased transfer from General Fund by \$50,000. 50,000

**School Special Projects Fund**

Increased transfer from General Fund by \$300,000. **300,000**

**FY 2017 - 2018 Adopted Budget Revenues** **\$ 112,203,600**

**FY 2017 - 2018 Recommended Budget Expenditures** \$ 111,234,495

**Expenditure Summary Changes**

**General Fund Expenditure Changes**

**Countywide**

The Board of Commissioners decreased funding countywide for insurance. The funding was decreased \$137,545. (137,545)

**Tax and Revaluation**

The Board of Commissioners increased funding \$11,360 in personnel. 11,360

Sheriff Criminal			
The Board of Commissioners increased funding \$20,260 in personnel.			20,260
Sheriff Bailiff			
The Board of Commissioners increased funding \$6,110 in personnel.			6,110
Fire Marshal			
The Board of Commissioners decreased Fire Marshal by \$1,940. The decrease was due to the elimination of one new recommended full-time position and the addition of part-time positions.			(1,940)
Animal Control			
The Board of Commissioners decreased funding \$25,000 for contracted services.			(25,000)
CCATS			
The Board of Commissioners increased funding \$58,360 for vehicles.			58,360
Public Works			
The Board of Commissioners increased funding \$1,615 for operations.			1,615
Economic Development			
The Board of Commissioners increased funding \$184,965 for EDC.			184,965
Social Services			
The Board of Commissioners decreased funding \$50,000 in maintenance and repair building.			(50,000)
Board of Education			
The Board of Commissioners decreased operating funding \$463,1500.			(463,150)
Transfers			
• To School Projects – increased \$300,000	\$	300,000	
• To County Capital Improvements – increased \$50,000		50,000	
Total Transfers changes		<u>350,000</u>	350,000
Contingency			
• Appropriation – increased \$57,000	\$	57,000	
• Education – increased \$463,150		463,150	
• Occupancy Tax - decreased \$2,000		(2,000)	
• Humane Society - increased \$25,000		25,000	
• Insurance & Workers Compensation – decreased \$220,500		(220,500)	
• ABC Education - increased \$75,000		75,000	
• EDC - decreased \$175,000		(175,000)	
Total Contingency changes		<u>222,650</u>	222,650
Total General Fund Expenditure Changes			<u>177,685</u>

**Other Funds Expenditure Changes**

Rescue Districts Fund			
The Board of Commissioners increased \$323,67 ad valorem property tax revenue and other taxes revenue \$89,500 and decreased the amount of funding that would decrease districts' reserves by \$22,495.			390,675
Fire Districts Fund			
The Board of Commissioners increased \$67,895 ad valorem property tax revenue and other taxes revenue \$67,000 and decreased the amount of funding that would decrease districts' reserves by \$84,150.			50,745
County Capital Improvements			
The Board of Commissioners increased funding \$50,000.			50,000
School Special Projects			
Increased funding \$300,000 for technology.			300,000

<b>FY 2016 - 2017 Adopted Budget Expenditures</b>			<b><u>\$ 112,203,600</u></b>
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# Budget Summary

## Fund Structure

Carteret County's accounts are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, revenues, and expenditures. The minimum number of funds is maintained consistent with the requirements of the law.

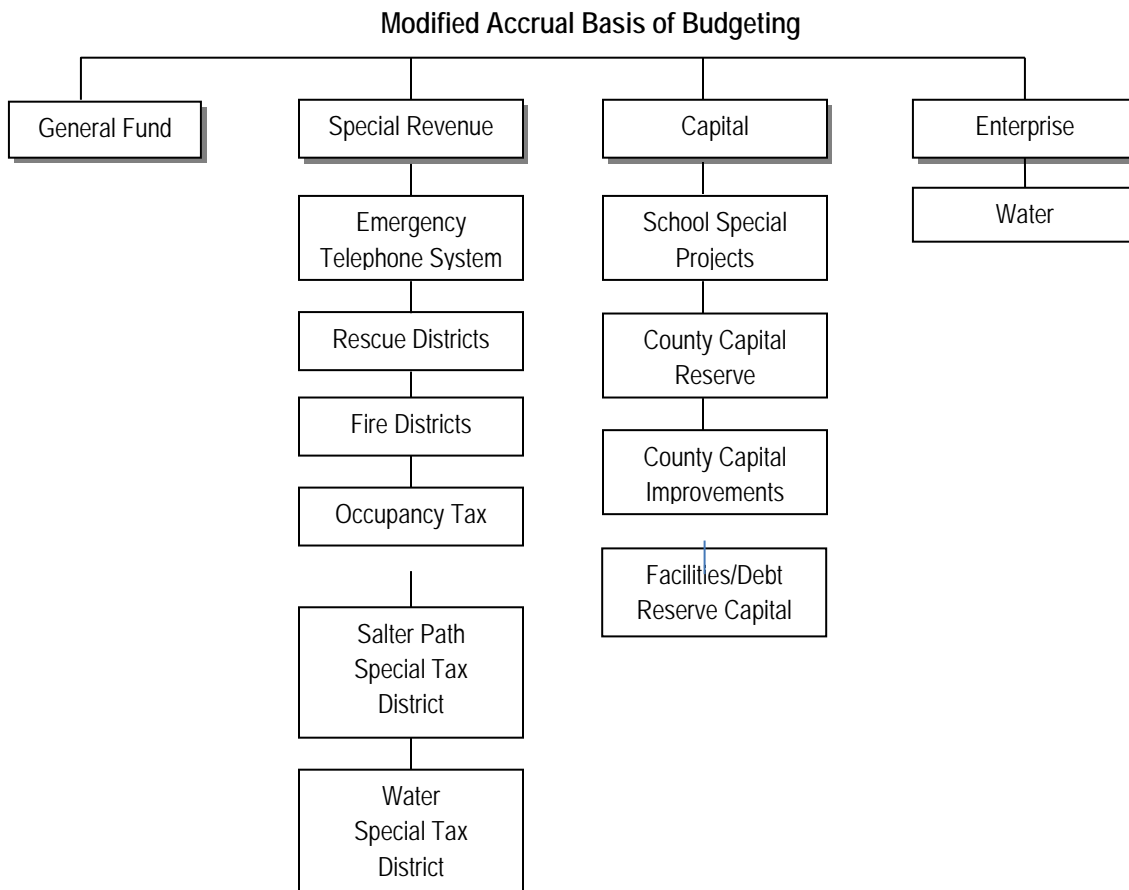
The County has one major fund, the general fund. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Any fund that is less than 10% is considered a nonmajor fund. Below are the County's major and nonmajor funds by type.

- **Major Fund**
  - **General Fund** – The general fund is the general operating fund of the County. It is used to account for all financial resources such as ad valorem taxes, sales taxes, state-shared revenues, and fees for services. The major expenditures categories are general government, public safety, human services, environmental protection, economic development, education, cultural and recreation, and debt services.
- **Nonmajor Funds**
  - **Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
    - *Emergency Telephone System Fund* – Accounts for assessments that are used for emergency telephone system equipment enhancements and for program costs.
    - *Rescue District Fund* – Accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts.
    - *Fire District Fund* – Accounts for the special fire district tax assessed on rural areas of the county and is distributed to those districts.
    - *Occupancy Tax Fund* – Accounts for taxes collected on hotel and motel room rental within the County. These funds are used to promote tourism and for beach nourishment.
    - *Salter Path Special Tax District* – This fund is a special tax district that was established to fund beach nourishment in the Salter Path community.
    - *Water Special Tax District* – Accounts for special water tax assessed to fund water system upgrades.
  - **Capital Projects Funds** – The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.
    - *School Special Projects* – This fund is used for school capital projects and improvements that are completed within one year.
    - *County Capital Reserve* – This fund is used to account for future capital outlays for the benefit of the County.
    - *County Capital Improvements* – This fund is used to account for annual capital projects.
    - *Facilities/Debt Reserve Capital* – This fund is used to accumulate funds for debt service associated with capital projects.
  - **Enterprise Fund** – Water Fund accounts for water fees and related contracted cost. In accordance with NC General Statutes, the water fund is budgeted on the modified accrual basis of accounting, and it is reported at year end in the financial statements on the accrual basis of accounting.

## Basis of Accounting and Budgeting

All funds, governmental and non-governmental such as enterprise funds, are budgeted and maintained on a modified accrual basis in accordance with North Carolina General Statutes. Under this basis, revenues are recognized when measurable and available to be used to pay liabilities of the current period. Primary revenue sources which have been accrued under the modified accrual basis of accounting are sales tax refunds. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest payments of long term debt that is recognized when due. In addition, all funds are converted from the modified accrual basis of accounting to the accrual basis in accordance with GASB 34 at year end for financial statement purposes. Under the accrual basis, revenues are recognized when they are earned, regardless of the measurement and availability criteria used in the modified accrual basis. Expenses are recognized when they are incurred. The conversion generally involves the accrual of interest expense and compensated absences, the provision for depreciation expense, and adjustment of capital outlay and debt service to the accrual basis.

### Carteret County Fund Structure By Budgetary Basis



## **Budgetary Control**

Formal budgetary accounting is employed as a management control for all funds of the County. An annual budget ordinance is adopted each fiscal year and amended as required for annual funds. Project budgets spanning more than one fiscal year are adopted or amended as required for specific revenue and capital projects funds such as CDBG and school construction.

Budgetary control is exercised at the department level, with the adoption of the budget by the Board of Commissioners, and at the line item level through accounting controls. The budget officer may amend the budget throughout the year within the limitations stated in the budget ordinance. Also, the board may amend the budget. All budget appropriations, except project ordinances lapse at year end. As required by North Carolina statute, the county maintains an encumbrance system. Encumbrances outstanding at year end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed.

## **Budget Process**

### **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 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 presented 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.

### **Departmental Requests**

N.C.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. N.C.G.S. 159-11(b) state what the message should include:

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

N.C.G.S. 159-12 requires a public hearing to be conducted before the Board of Commissioners adopts the annual budget.

The County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Carteret County uses long range policy and financial planning to guide its decision making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. The County's operating budget places in motion the financial plan to achieve the County's vision, goals, and objectives. The budget also serves as an instrument to communicate these plans to the public. The different budget phases and the timeframe in which budget preparation takes place is outlined below.

**Budget Planning Phase**

The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision making process which includes both short and long range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed

**Budget Development Phase**

Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with department being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.

**Policy Development Phase**

The Commission met during February to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.

**Budget Review And Modification Phase**

The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.

**Budget Adoption Phase**

The County Manager's recommended budget is presented on May 15, 2017 to the County Commission. Budget workshops with the Commission will be held. A formal public hearing for the fiscal year budget will be conducted on June 5, 2017. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2017. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.

**Budget Implementation Phase**

Departments are accountable for budgetary control throughout the fiscal year. The Finance Department monitors and analyzes revenues and expenditures throughout the year. Expenditures and revenue patterns are examined on a weekly basis. The Finance Department also provides quarterly financial reports disclosing the County's actual revenue, expenditures as compared to the adopted budget.

The budget may be amended throughout the fiscal year. The Board of Commissioners may amend the budget by a majority vote. In addition, the county manager is authorized to approve transfers between departments not to exceed \$20,000 per occurrence. Transfers between departments that exceed this amount require Board approval. The County's budget is available on the County's website, [www.carteretcountync.gov](http://www.carteretcountync.gov)

Below is the calendar of the County's budget process.

February 20, 2017	Board of Commissioners adopt budget calendar
January 10	Staff Meeting to distribute budget materials to department head
February 7	Board of Commissioners Business Meeting
January 10 - February 17	Departments prepare budget request
February 17	Department budgets due to Finance Department
February 17 – March 24	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 15 – April 14	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 24	Community College and County Schools budget due to County Manager and Finance Department
May 15	Recommended budget presented to the Board of Commissioners.
May 22 and 23	Board of Commissioners to review recommended budget and conduct budget workshops.
May 28	Advertise public hearing for annual budget.
June 5	Public hearing held by Board of Commissioners
June 19	Board of Commissioners adopt annual budget

▪ **Budget Assumptions**

The objectives of this budget are to preserve the current level of service and meet the County's capital needs while continuing to conservatively manage our finances and resources through this difficult economy.

- Modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budget conservatively with the anticipation of low interest rates through the 2018 fiscal year. This is based on Federal Reserve indications.

## Consolidated Funds Summary

### Fiscal Year 2018

The following chart presents a consolidated summary for Fiscal Year 2018 of all funds, including revenue sources and expenditures.

	Governmental Funds		Enterprise Funds		Total	Budget
	General Fund	Special	Capital	Water Fund		
		Revenue	Projects			
	Funds	Funds				
<b>Financial Sources</b>						
Ad Valorem	46,217,000	6,338,005	-	-	52,555,005	
Other Taxes	13,612,000	8,993,900	-	-	22,605,900	
Permits & Fees	2,853,100	-	-	-	2,853,100	
Intergovernmental	14,607,985	194,100	-	-	14,802,085	
Sales & Services	4,140,935	-	-	-	4,140,935	
Interest Earnings	250,000	3,500	10,000	2,000	265,500	
Water Revenue	-	-	-	655,000	655,000	
Miscellaneous	58,790	-	130,000	-	188,790	
<b>Total Estimated Financial Sources</b>	<b>81,739,810</b>	<b>15,529,505</b>	<b>140,000</b>	<b>657,000</b>	<b>98,066,315</b>	
<b>Expenditures</b>						
General Government	8,100,000	-	84,000	-	8,184,000	
Public Safety	12,064,605	8,150,590	-	-	20,215,195	
Transportation	1,396,710	-	500,000	-	1,896,710	
Environmental Protection	3,960,910	-	-	-	3,960,910	
Economic & Physical Development	2,243,675	3,571,000	-	-	5,814,675	
Human Services	18,435,495	-	50,000	-	18,485,495	
Education	24,753,465	-	2,026,000	-	26,779,465	
Cultural & Recreation	3,673,605	-	504,000	-	4,177,605	
Non Departmental	4,160,045	-	1,292,000	-	5,452,045	
Water Operations	-	-	-	828,520	828,520	
Capital Outlay	-	-	-	42,000	42,000	
Principal Retirement	5,773,500	-	-	188,080	5,961,580	
Interest and Fiscal Charges	1,354,300	-	-	66,500	1,420,800	
<b>Total Expenditures</b>	<b>85,916,310</b>	<b>11,721,590</b>	<b>4,456,000</b>	<b>1,125,100</b>	<b>103,219,000</b>	
Excess (deficiency) of revenues	(4,176,500)	3,807,915	(4,316,000)	(468,100)	(5,152,685)	
over(under) expenditures						
<b>Other Financing Sources and Uses</b>						
Sale of Property	25,000	-	-	-	25,000	
Appropriated reserve fund balance	80,000	-	-	-	80,000	
Other Transfers	(4,776,000)	(4,076,100)	(125,000)	(7,500)	(8,984,600)	
Transfers	3,642,500	-	4,116,000	433,600	8,192,100	
<b>Total Other Sources (Uses)</b>	<b>(1,028,500)</b>	<b>(4,076,100)</b>	<b>3,991,000</b>	<b>426,100</b>	<b>(687,500)</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,205,000)</b>	<b>(268,185)</b>	<b>(325,000)</b>	<b>(42,000)</b>	<b>(5,840,185)</b>	
Fund Balance July 1	55,202,566	3,588,789	2,346,212	706,578	61,844,145	
Fund Balance June 30	49,997,566	3,320,604	2,021,212	664,578	56,003,960	

## Combined Revenue and Expenditures All Funds Combined

	Actual FY 2016	Amended FY 17	Adopted FY 18	Percentage Change FY 17 to FY 18	Percent of Fund Type Total
<b>Governmental Funds</b>					
<b>Revenues</b>					
Ad Valorem	\$49,621,521	\$51,380,885	\$52,555,005	2.29%	47.32%
Other Taxes	22,190,447	22,254,400	22,605,900	1.58%	20.35%
Permits & Fees	2,869,207	2,787,100	2,853,100	2.37%	2.57%
Intergovernmental	15,200,738	15,507,880	14,802,085	-4.55%	13.33%
Sales & Services	3,998,927	3,735,910	4,140,935	10.84%	3.73%
Interest Earnings	260,123	255,090	263,500	3.30%	0.24%
Miscellaneous	331,264	343,810	213,790	-37.82%	0.19%
Other Financing Sources	6,356,950	14,689,301	13,636,685	-7.17%	12.28%
<b>Total</b>	<b>\$100,829,178</b>	<b>\$110,954,376</b>	<b>\$111,071,000</b>	<b>0.11%</b>	<b>100.00%</b>
<b>Expenditures</b>					
General Government	\$7,728,649	\$8,347,115	\$8,192,400	-1.85%	7.38%
Public Safety	18,145,442	20,945,658	20,215,195	-3.49%	18.20%
Transportation	1,275,961	2,092,290	1,896,710	-9.35%	1.71%
Environmental Protection Economic & Physical Development	3,576,906	3,736,399	3,960,910	6.01%	3.57%
Human Services	8,859,818	10,121,732	9,446,775	-6.67%	8.51%
Education	16,630,629	17,939,041	18,485,495	3.05%	16.64%
Cultural & Recreation	26,877,572	27,979,780	26,779,465	-4.29%	24.11%
Debt Service	5,449,182	4,225,120	4,177,605	-1.12%	3.76%
Non Departmental	8,112,673	8,221,350	7,127,800	-13.30%	6.42%
<b>Total</b>	<b>\$103,149,617</b>	<b>\$110,954,376</b>	<b>\$111,071,000</b>	<b>0.11%</b>	<b>100.00%</b>
<b>Enterprise Fund</b>					
<b>Revenues</b>					
Water Operating Revenues	\$576,598	\$565,500	\$655,000	15.83%	57.83%
Water Non Operating	327,648	401,480	477,600	18.96%	42.17%
<b>Total</b>	<b>\$904,245</b>	<b>\$966,980</b>	<b>\$1,132,600</b>	<b>17.13%</b>	<b>100.00%</b>
<b>Expenditures</b>					
Water Operating	\$969,860	\$688,860	\$870,520	26.37%	76.86%
Water Nonoperating	75,708	278,120	262,080	-5.77%	23.14%
<b>Total</b>	<b>\$1,045,568</b>	<b>\$966,980</b>	<b>\$1,132,600</b>	<b>17.13%</b>	<b>100.00%</b>
<b>Entity Totals</b>					
Total Entity Revenues	<b>\$101,733,423</b>	<b>\$111,921,356</b>	<b>\$112,203,600</b>	<b>0.25%</b>	<b>100.00%</b>
Total Entity Expenditures	<b>\$104,195,184</b>	<b>\$111,921,356</b>	<b>\$112,203,600</b>	<b>0.25%</b>	<b>100.00%</b>

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 27

	Actual	Amended	Adopted	Percentage	
	FY 16	FY 17	FY 18	Change FY	Percent of
				17 to FY 18	Fund Total
<b>General Fund</b>					
<b>Revenues</b>					
Ad Valorem	\$ 43,935,763	\$ 45,507,000	\$ 46,217,000	1.56%	50.96%
Other Taxes	13,778,047	13,205,000	13,612,000	3.08%	15.01%
Permits & Fees	2,869,207	2,787,100	2,853,100	2.37%	3.15%
Intergovernmental	14,494,998	14,200,700	14,607,985	2.87%	16.11%
Sales & Services	3,998,927	3,735,910	4,140,935	10.84%	4.57%
Interest Earnings	228,148	250,000	250,000	0.00%	0.28%
Miscellaneous	231,264	213,810	83,790	-60.81%	0.09%
Other Financing Sources	3,439,425	9,079,917	8,927,500	-1.68%	9.84%
<b>Total</b>	<b>\$ 82,975,779</b>	<b>\$ 88,979,437</b>	<b>\$ 90,692,310</b>	<b>1.93%</b>	<b>100.00%</b>
<b>Expenditures</b>					
General Government	\$ 7,653,711	\$ 7,955,225	\$ 8,100,000	1.82%	8.93%
Public Safety	10,815,243	11,995,169	12,064,605	0.58%	13.30%
Transportation	1,214,961	1,172,290	1,396,710	19.14%	1.54%
Environmental Protection	3,576,906	3,736,399	3,960,910	6.01%	4.37%
Economic & Physical Dev.	2,058,976	2,709,132	2,243,675	-17.18%	2.47%
Human Services	16,312,094	17,889,041	18,435,495	3.05%	20.33%
Education	23,551,049	25,173,000	24,753,465	-1.67%	27.29%
Cultural & Recreation	3,474,047	3,563,440	3,673,605	3.09%	4.05%
Debt Service	8,112,673	8,221,350	7,127,800	-13.30%	7.86%
Non Departmental	6,167,525	6,564,391	8,936,045	36.13%	9.85%
<b>Total</b>	<b>\$ 82,937,185</b>	<b>\$ 88,979,437</b>	<b>\$ 90,692,310</b>	<b>1.93%</b>	<b>100.00%</b>
<b>Emergency Telephone System Fund</b>					
Intergovernmental	537,420	556,000	194,100	-65.09%	
Interest	4,196	-	2,900	100.00%	
Other Financing Sources	14,525	394,000	90,000	-77.16%	
<b>Total</b>	<b>\$ 556,141</b>	<b>\$ 950,000</b>	<b>\$ 287,000</b>	<b>-69.79%</b>	<b>100.00%</b>
<b>Expenditures - Public Safety</b>	<b>\$ 298,532</b>	<b>\$ 950,000</b>	<b>\$ 287,000</b>	<b>-69.79%</b>	<b>100.00%</b>
<b>Rescue Districts</b>					
Ad Valorem Taxes	\$ 2,047,904	\$ 2,155,315	\$ 2,480,005	15.06%	
Other Taxes	595,238	566,000	655,000	15.72%	
Interest	3,102	-	-	0.00%	
Other Financing Sources	-	335,509	80,940	-75.88%	
<b>Total</b>	<b>\$ 2,646,244</b>	<b>\$ 3,056,824</b>	<b>\$ 3,215,945</b>	<b>5.21%</b>	<b>100.00%</b>
<b>Expenditures - Public Safety</b>	<b>\$ 2,637,178</b>	<b>\$ 3,056,824</b>	<b>\$ 3,215,945</b>	<b>5.21%</b>	<b>100.00%</b>

	Actual FY 16	Amended FY 17	Adopted FY 18	Percentage Change FY 17 to FY 18	Percent of Fund Total
<b>Fire Districts</b>					
Ad Valorem Taxes	\$ 3,347,186	\$ 3,443,070	\$ 3,562,000	3.45%	
Other Taxes	1,013,996	982,000	1,051,000	7.03%	
Interest	6,065	-	-	0.00%	
Other Financing Sources	-	518,595	34,645	-93.32%	
<b>Total</b>	<b>\$ 4,367,247</b>	<b>\$ 4,943,665</b>	<b>\$ 4,647,645</b>	<b>-5.99%</b>	<b>100.00%</b>
<b>Expenditures - Public Safety</b>	<b>\$ 4,341,233</b>	<b>\$ 4,943,665</b>	<b>\$ 4,647,645</b>	<b>-5.99%</b>	<b>100.00%</b>
<b>Occupancy Tax</b>					
Occupancy Tax	\$ 6,716,160	\$ 7,412,500	\$ 7,203,000	-2.83%	
Interest	529	-	-	0.00%	
<b>Total</b>	<b>\$ 6,716,689</b>	<b>\$ 7,412,500</b>	<b>\$ 7,203,000</b>	<b>-2.83%</b>	<b>100.00%</b>
<b>Expenditures - Economic Development</b>	<b>\$ 6,800,842</b>	<b>\$ 7,412,500</b>	<b>\$ 7,203,000</b>	<b>-2.83%</b>	<b>100.00%</b>
<b>Salter Path District</b>					
Ad Valorem Taxes	\$ 6,561	\$ 6,500	\$ 6,500	0.00%	
Sales Tax	1,861	1,900	1,900	0.00%	
Interest	209	100	100	0.00%	
<b>Total</b>	<b>\$ 8,631</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	<b>0.00%</b>	<b>100.00%</b>
<b>Expenditures - Economic Development</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	<b>0.00%</b>	<b>100.00%</b>
<b>Water Tax District</b>					
Ad Valorem Taxes	\$ 284,108	\$ 269,000	\$ 289,500	7.62%	
Sales Tax	85,144	87,000	83,000	-4.60%	
Interest	669	500	500	0.00%	
Other Financing Sources	-	-	62,600	100.00%	
<b>Total</b>	<b>\$ 369,921</b>	<b>\$ 356,500</b>	<b>\$ 435,600</b>	<b>22.19%</b>	<b>100.00%</b>
<b>Expenditures</b>	<b>\$ 325,258</b>	<b>\$ 356,500</b>	<b>\$ 435,600</b>	<b>22.19%</b>	<b>100.00%</b>
<b>School Capital Projects</b>					
Interest	\$ 5,883	\$ -	\$ 5,000	100.00%	
Other Financing Sources	2,403,000	2,806,780	2,021,000	-28.00%	
<b>Total</b>	<b>\$ 2,408,883</b>	<b>\$ 2,806,780</b>	<b>\$ 2,026,000</b>	<b>-27.82%</b>	<b>100.00%</b>
<b>Expenditures - Capital Outlay</b>	<b>\$ 3,326,523</b>	<b>\$ 2,806,780</b>	<b>\$ 2,026,000</b>	<b>-27.82%</b>	<b>100.00%</b>
<b>Capital Reserve Fund</b>					
Interest	\$ 2,640	\$ -	\$ -	0.00%	
<b>Total</b>	<b>\$ 2,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>10.00%</b>
<b>Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>100.00%</b>

	Actual FY 16	Amended FY 17	Adopted FY 18	Percentage Change FY 17 to FY 18	Percent of Fund Total
<b>Capital Improvements Fund</b>					
Intergovernmental	\$ 168,320	\$ 751,180	\$ -	-100.00%	
Interest	7,777	4,490	5,000	11.36%	
Miscellaneous	100,000	130,000	130,000	0.00%	
Other Financing Sources	100,000	1,254,500	1,128,000	-10.08%	
<b>Total</b>	<b>\$ 376,097</b>	<b>\$ 2,140,170</b>	<b>\$ 1,263,000</b>	<b>-40.99%</b>	<b>100.00%</b>
<b>Expenditures - Capital Outlay</b>	<b>\$ 2,482,864</b>	<b>\$ 2,140,170</b>	<b>\$ 1,263,000</b>	<b>-40.99%</b>	<b>100.00%</b>
<b>Facilities/Debt Reserve Capital Fund</b>					
Interest	\$ 904	\$ -	\$ -	0.00%	
Other Financing Sources	300,000	300,000	1,292,000	330.67%	
<b>Total</b>	<b>\$ 300,904</b>	<b>\$ 300,000</b>	<b>\$ 1,292,000</b>	<b>330.67%</b>	<b>100.00%</b>
<b>Expenditures</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 1,292,000</b>	<b>330.67%</b>	<b>100.00%</b>
<b>Water Fund</b>					
Operating Revenues	\$ 576,598	\$ 565,500	\$ 655,000	15.83%	
Non Operating Revenues	3,648	2,000	2,000	0.00%	
Other Financing Sources	324,000	399,480	475,600	19.05%	
<b>Total</b>	<b>\$ 904,245</b>	<b>\$ 966,980</b>	<b>\$ 1,132,600</b>	<b>17.13%</b>	<b>100.00%</b>
Operating Expenditures	\$ 969,860	\$ 688,860	\$ 870,520	26.37%	
Non Operating Expenditures	75,708	278,120	262,080	-5.77%	
<b>Total Water Expenditures</b>	<b>\$ 1,045,568</b>	<b>\$ 966,980</b>	<b>\$ 1,132,600</b>	<b>17.13%</b>	<b>100.00%</b>

REVENUE AND EXPENDITURE STATEMENTS  
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEARS 2013 THRU BUDGETED 2017

	Actual FY 14	Actual FY 15	Actual FY 16	Projected 2017	Adopted 2018
<b>GENERAL FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 45,153,429	\$ 46,467,789	\$ 43,935,763	\$ 45,728,000	\$ 46,217,000
Other taxes and licenses	12,117,341	13,150,120	13,778,047	13,238,000	13,612,000
Permits and fees	2,575,469	2,592,668	2,869,207	2,848,600	2,853,100
Intergovernmental	13,091,551	14,290,831	14,494,998	14,202,030	14,607,985
Sales and services	3,016,062	3,049,951	3,998,927	4,098,755	4,140,935
Interest	250,584	173,110	228,148	252,000	250,000
Miscellaneous	176,795	633,941	219,824	163,800	58,790
<b>Total Revenue</b>	<b>76,381,231</b>	<b>80,358,411</b>	<b>79,524,914</b>	<b>80,531,185</b>	<b>81,739,810</b>
<b>EXPENDITURES</b>					
Current					
General Government	6,160,049	6,689,088	7,653,711	7,721,365	8,100,000
Public Safety	10,290,235	11,171,257	10,815,243	11,591,120	12,064,605
Transportation	918,872	1,295,944	1,214,961	1,094,240	1,396,710
Environmental Protection	3,132,347	3,395,439	3,576,906	3,699,430	3,960,910
Economic & Phys. Dev.	2,044,335	2,374,132	2,058,976	2,354,240	2,243,675
Human Services	14,719,500	15,639,871	16,312,094	16,593,430	18,435,495
Education	21,816,743	24,173,981	23,551,049	25,173,000	24,753,465
Cultural & Recreation	3,191,893	3,190,144	3,474,047	3,454,585	3,673,605
Nondepartmental	-	-	2,600,000	-	4,160,045
Debt Services					
Principal	6,520,682	6,145,377	6,393,039	6,626,000	5,773,500
Interest and fees	2,280,184	2,175,857	1,719,634	1,579,450	1,354,300
<b>Total Expenditures</b>	<b>71,074,842</b>	<b>76,251,090</b>	<b>79,369,660</b>	<b>79,886,860</b>	<b>85,916,310</b>
<b>Revenues over (under) expenditures</b>	<b>5,306,389</b>	<b>4,107,321</b>	<b>155,254</b>	<b>644,325</b>	<b>(4,176,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	2,319,811	3,250,677	3,439,425	3,394,800	3,642,500
Appropriated reserved fund balance	-	-	-	-	80,000
Special Item	1,128,496	-	-	-	-
Operating transfers out	(2,591,308)	(5,475,000)	(3,567,525)	(3,672,500)	(4,776,000)
Debt proceeds	907,000	12,250,000	-	-	-
Payment to refunded bond escrow agent	-	(12,131,962)	-	-	-
Proceeds from sale of capital assets	53,764	79,138	11,440	1,025,000	25,000
<b>Total other financing sources (uses)</b>	<b>1,817,763</b>	<b>(2,027,147)</b>	<b>(116,660)</b>	<b>747,300</b>	<b>(1,028,500)</b>
<b>Revenue &amp; other financing sources over expenditures and other financing uses</b>	<b>7,124,152</b>	<b>2,080,174</b>	<b>38,594</b>	<b>1,391,625</b>	<b>(5,205,000)</b>
<b>FUND BALANCE, BEGINNING</b>	<b>44,568,021</b>	<b>51,692,173</b>	<b>53,772,347</b>	<b>53,810,941</b>	<b>55,202,566</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 51,692,173</b>	<b>\$ 53,772,347</b>	<b>\$ 53,810,941</b>	<b>\$ 55,202,566</b>	<b>\$ 49,997,566</b>

	Actual FY 14	Actual FY 15	Actual FY 16	Projected 2017	Adopted 2018
<b>EMERGENCY TELEPHONE SYSTEM FUND</b>					
<b>REVENUE</b>					
Intergovernmental	\$ 521,906	\$ 454,030	\$ 537,420	\$ 537,420	\$ 194,100
Interest	3,580	2,536	4,196	4,000	2,900
Other Financing Sources	3,533	-	14,525	-	-
<b>Total Revenue</b>	<b>529,019</b>	<b>456,566</b>	<b>556,141</b>	<b>541,420</b>	<b>197,000</b>
<b>EXPENDITURES - Public Safety</b>	<b>409,661</b>	<b>361,512</b>	<b>298,532</b>	<b>771,000</b>	<b>287,000</b>
Revenues over (under) expenditures	119,358	95,054	257,609	(229,580)	(90,000)
Revenue & other financing sources over (under) expenditures and other financing uses	119,358	95,054	257,609	(229,580)	(90,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 886,108</b>	<b>\$ 981,162</b>	<b>\$ 1,238,771</b>	<b>\$ 1,009,191</b>	<b>\$ 919,191</b>
<b>RESCUE DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 1,911,834	\$ 2,008,798	\$ 2,047,904	\$ 2,197,000	\$ 2,480,005
Other taxes	524,334	556,142	608,266	618,700	655,000
Interest	5,507	2,614	3,102	-	-
<b>Total Revenue</b>	<b>2,441,675</b>	<b>2,567,554</b>	<b>2,659,272</b>	<b>2,815,700</b>	<b>3,135,005</b>
<b>EXPENDITURES - Public Safety</b>	<b>2,805,378</b>	<b>2,645,590</b>	<b>2,637,178</b>	<b>3,032,490</b>	<b>3,215,945</b>
Revenues over (under) expenditures	(363,703)	(78,036)	22,094	(216,790)	(80,940)
Revenue & other financing sources over (under) expenditures and other financing uses	(363,703)	(78,036)	22,094	(216,790)	(80,940)
<b>ENDING FUND BALANCE</b>	<b>\$ 1,024,053</b>	<b>\$ 946,017</b>	<b>\$ 968,111</b>	<b>\$ 751,321</b>	<b>\$ 670,381</b>
<b>FIRE DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 3,586,240	\$ 3,406,142	\$ 3,347,186	\$ 3,542,000	\$ 3,562,000
Other taxes	971,794	1,054,678	1,001,899	1,014,600	1,051,000
Interest	7,574	4,688	6,065	-	-
<b>Total Revenue</b>	<b>4,565,608</b>	<b>4,465,508</b>	<b>4,355,150</b>	<b>4,556,600</b>	<b>4,613,000</b>
<b>EXPENDITURES - Public Safety</b>	<b>4,616,781</b>	<b>4,550,320</b>	<b>4,341,233</b>	<b>4,824,300</b>	<b>4,647,645</b>
Revenues over (under) expenditures	(51,173)	(84,811)	13,918	(267,700)	(34,645)
Revenue & other financing sources over (under) expenditures and other financing uses	(51,173)	(84,811)	13,918	(267,700)	(34,645)
<b>ENDING FUND BALANCE</b>	<b>\$ 1,850,557</b>	<b>\$ 1,765,746</b>	<b>\$ 1,779,664</b>	<b>\$ 1,511,964</b>	<b>\$ 1,477,319</b>

	Actual FY 14	Actual FY 15	Actual FY 16	Projected 2017	Adopted 2018
<b>SALTER PATH DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad Valorem Taxes	\$ 6,218	\$ 6,082	\$ 6,561	\$ 6,560	\$ 6,500
Other Taxes	1,693	1,818	1,861	1,865	1,900
Interest	146	111	209	200	100
<b>Total Revenue</b>	<b>8,057</b>	<b>8,011</b>	<b>8,631</b>	<b>8,625</b>	<b>8,500</b>
<b>EXPENDITURES - Economic &amp; Phys. &amp; Dev.</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>8,500</b>
Revenues over (under) expenditures	8,057	8,009	8,631	8,625	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to General Fund	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	8,057	8,009	8,631	8,625	-
<b>ENDING FUND BALANCE</b>	<b>\$ 37,687</b>	<b>\$ 45,696</b>	<b>\$ 54,327</b>	<b>\$ 62,952</b>	<b>\$ 62,952</b>
<b>WATER TAX DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad Valorem Taxes	\$ 284,185	\$ 284,864	\$ 284,108	\$ 282,700	\$ 289,500
Other Taxes	76,657	84,267	85,144	88,000	83,000
Interest	551	735	669	600	500
<b>Total Revenue</b>	<b>361,393</b>	<b>369,866</b>	<b>369,921</b>	<b>371,300</b>	<b>373,000</b>
<b>EXPENDITURES</b>	<b>903</b>	<b>1,265</b>	<b>1,258</b>	<b>1,300</b>	<b>2,000</b>
Revenues over (under) expenditures	360,490	368,602	368,663	370,000	371,000
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to Water Fund	(300,000)	(324,000)	(324,000)	(355,000)	(433,600)
<b>Total Other Financing Sources (Uses)</b>	<b>(300,000)</b>	<b>(324,000)</b>	<b>(324,000)</b>	<b>(355,000)</b>	<b>(433,600)</b>
Revenue & other financing sources over (under) expenditures and other financing uses	60,490	44,602	44,664	15,000	(62,600)
<b>ENDING FUND BALANCE</b>	<b>\$ 133,870</b>	<b>\$ 178,472</b>	<b>\$ 223,135</b>	<b>\$ 238,135</b>	<b>\$ 175,535</b>
<b>OCCUPANCY TAX FUND</b>					
<b>REVENUE</b>					
Other taxes	\$ 5,189,070	\$ 6,429,610	\$ 6,716,160	\$ 7,040,000	\$ 7,203,000
Interest	2,767	694	529	500	-
<b>Total Revenue</b>	<b>5,191,837</b>	<b>6,430,304</b>	<b>6,716,689</b>	<b>7,040,500</b>	<b>7,203,000</b>
<b>EXPENDITURES - Economic &amp; Phy. Development</b>	<b>2,869,260</b>	<b>3,176,407</b>	<b>3,361,417</b>	<b>3,474,850</b>	<b>3,560,500</b>
Revenues over (under) expenditures	2,322,577	3,253,898	3,355,272	3,565,650	3,642,500
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(2,319,811)	(3,250,677)	(3,439,425)	(3,555,150)	(3,642,500)
Revenue & other financing sources over expenditures and other financing uses	2,766	3,221	(84,153)	10,500	-
<b>ENDING FUND BALANCE</b>	<b>\$ 85,658</b>	<b>\$ 88,879</b>	<b>\$ 4,726</b>	<b>\$ 15,226</b>	<b>\$ 15,226</b>

	Actual FY 14	Actual FY 15	Actual FY 16	Projected 2017	Adopted 2018
<b>CAPITAL RESERVE FUND</b>					
<b>REVENUE</b>					
Interest	\$ 3,031	\$ 1,888	\$ 2,640	\$ 3,000	\$ -
Proceeds from sale of capital assets	-	-	-	210,000	-
<b>Total Revenue</b>	<b>3,031</b>	<b>1,888</b>	<b>2,640</b>	<b>213,000</b>	
<b>EXPENDITURES - Capital Outlay</b>					
	-	-	-	-	-
Revenues over (under) expenditures	3,031	1,888	2,640	213,000	-
<b>ENDING FUND BALANCE</b>	<b>\$ 732,706</b>	<b>\$ 734,594</b>	<b>\$ 737,234</b>	<b>\$ 950,234</b>	<b>\$ 950,234</b>

<b>CAPITAL IMPROVEMENTS FUND</b>					
<b>REVENUE</b>					
Intergovernmental	\$ -	\$ 68,420	\$ 168,320	\$ 744,970	\$ -
Interest	8,070	7,628	7,777	5,000	5,000
Miscellaneous Income	-	-	100,000	-	130,000
<b>Total Revenue</b>	<b>8,070</b>	<b>76,048</b>	<b>276,097</b>	<b>749,970</b>	<b>135,000</b>
<b>EXPENDITURES - Capital Outlay</b>					
	519,190	246,107	2,482,864	1,628,960	1,263,000
Revenues over (under) expenditures	(511,120)	(170,059)	(2,206,768)	(878,990)	(1,128,000)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	934,775	975,000	100,000	650,500	803,000
<b>Total Other Financing Sources (Uses)</b>	<b>934,775</b>	<b>975,000</b>	<b>100,000</b>	<b>650,500</b>	<b>803,000</b>
Revenue & other financing sources over (under) expenditures and other financing uses	423,655	804,941	(2,106,767)	(228,490)	(325,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 2,224,000</b>	<b>\$ 3,028,941</b>	<b>\$ 922,174</b>	<b>\$ 693,684</b>	<b>\$ 368,684</b>

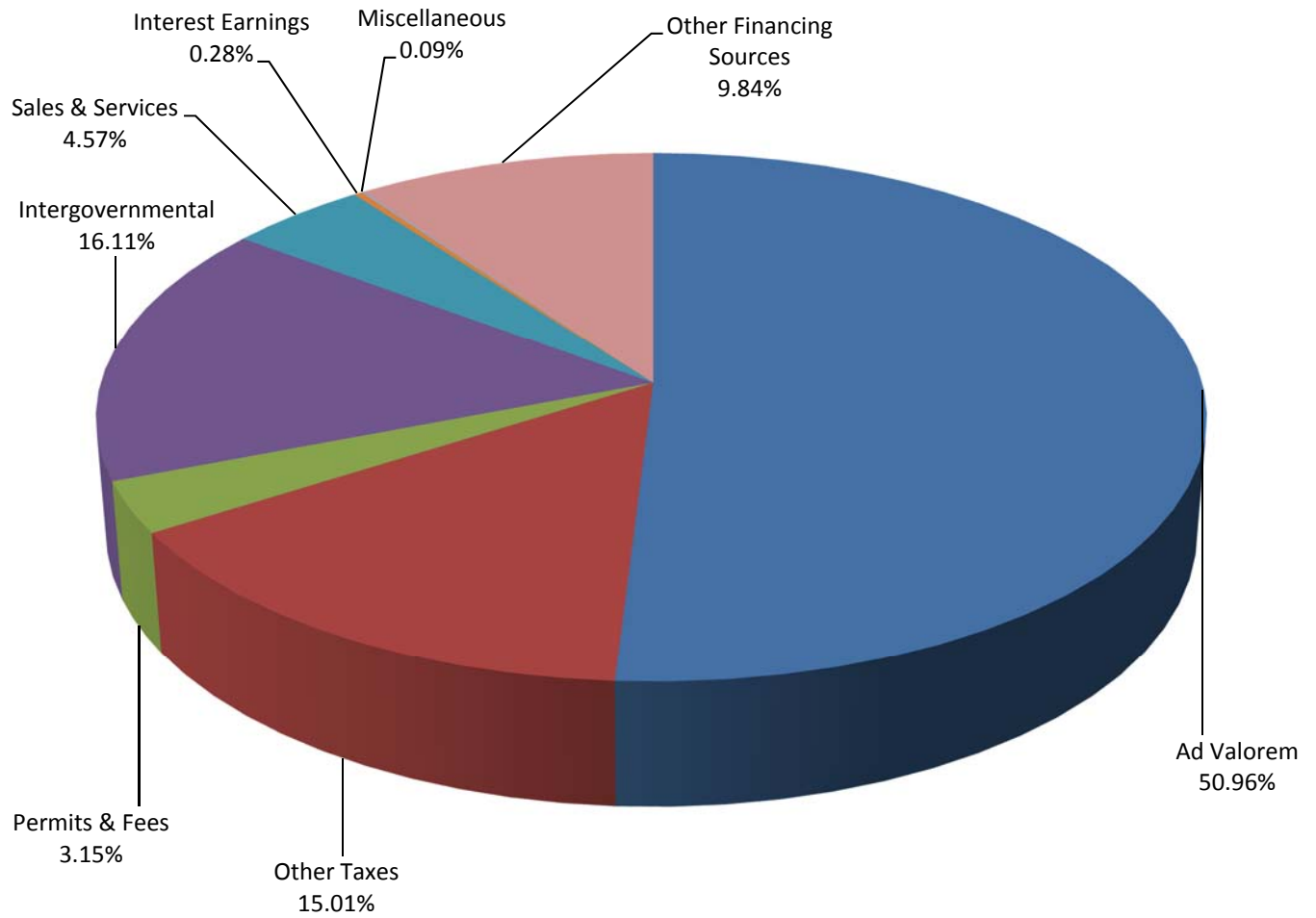
<b>FACILITIES/DEBT RESERVE CAPITAL FUND</b>					
<b>REVENUE</b>					
Interest	\$ -	\$ -	\$ 904	\$ 900	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>904</b>	<b>900</b>	<b>-</b>
Revenues over (under) expenditures	-	-	904	900	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 1,292,000
Contingency	-	-	-	-	(1,292,000)
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	300,904	300,900	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,904</b>	<b>\$ 601,804</b>	<b>\$ 601,804</b>

	Actual FY 14	Actual FY 15	Actual FY 16	Projected 2017	Adopted 2018
<b>SCHOOL CAPITAL FUND</b>					
<b>REVENUE</b>					
Intergovernmental	\$ -	\$ 3,288	\$ -	\$ -	-
Interest	3,541	4,440	5,883	4,500	5,000
<b>Total Revenue</b>	<b>3,541</b>	<b>7,728</b>	<b>5,883</b>	<b>4,500</b>	<b>5,000</b>
<b>EXPENDITURES - Capital Outlay</b>					
	2,303,292	3,292,669	3,326,523	2,782,080	2,026,000
Revenues over (under) expenditures	(2,299,751)	(3,284,941)	(3,320,641)	(2,777,580)	(2,021,000)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,653,339	4,500,000	2,403,000	1,721,000	2,021,000
<b>Total Other Financing Sources</b>	<b>1,653,339</b>	<b>4,500,000</b>	<b>2,403,000</b>	<b>1,721,000</b>	<b>2,026,000</b>
Revenue & other financing sources over (under) expenditures and other financing uses	(646,412)	1,215,059	(917,641)	(1,056,580)	-
<b>ENDING FUND BALANCE</b>	<b>\$ 859,652</b>	<b>\$ 2,074,711</b>	<b>\$ 1,157,070</b>	<b>\$ 100,490</b>	<b>\$ 100,490</b>

**WATER FUND**

<b>REVENUE</b>					
Operating Revenues	\$ 562,238	\$ 576,057	\$ 576,598	\$ 577,400	\$ 655,000
Non Operating Revenues	3,486	3,364	3,648	3,000	2,000
<b>Total Revenue</b>	<b>565,724</b>	<b>579,422</b>	<b>580,245</b>	<b>580,400</b>	<b>657,000</b>
<b>EXPENDITURES</b>					
Operating	941,369	902,940	969,860	643,075	828,520
Capital Expenditures	-	-	-	-	42,000
Debt Service	85,939	81,033	75,708	260,480	254,580
<b>Total Expenditures</b>	<b>1,027,308</b>	<b>983,973</b>	<b>1,045,568</b>	<b>903,555</b>	<b>1,125,100</b>
Revenues over (under) expenditures	(461,584)	(404,551)	(465,322)	(323,155)	(468,100)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	300,000	324,000	324,000	355,000	433,600
Contingency	-	-	-	-	(7,500)
<b>Total Other Financing Sources (Uses)</b>	<b>300,000</b>	<b>324,000</b>	<b>324,000</b>	<b>355,000</b>	<b>426,100</b>
Revenue & other financing sources over (under) expenditures and other financing uses	(161,584)	(80,551)	(141,323)	31,845	(42,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 896,608</b>	<b>\$ 816,057</b>	<b>\$ 674,733</b>	<b>\$ 706,578</b>	<b>\$ 664,578</b>

# Fiscal Year 2018 Governmental Revenues By Category



Notes:

- The graph depicts all County funds except Emergency Telephone System, Rescue Districts, Fire Districts, Occupancy Tax, Salter Path Special Tax, Water Special Tax and Enterprise Fund.

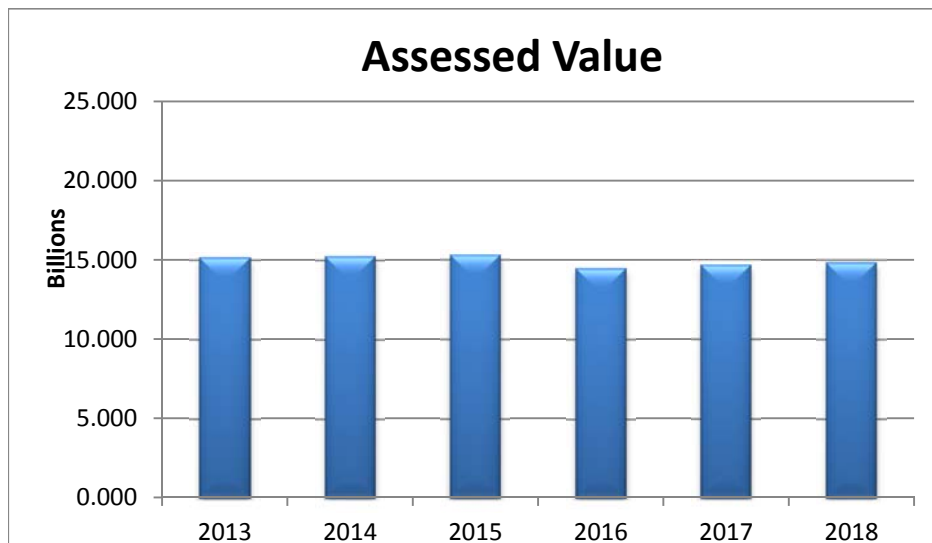
# Budget Summary

- Revenue Summary By Category

The County receives revenues from many different sources. These various sources have been grouped into categories. Below are descriptions and highlights of these categories.

## Ad Valorem (Property) Taxes

The County's largest source of operating revenues the ad valorem property tax. Ad valorem tax is a tax on real and personal property based on the value of the property. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, trailers, aircraft and business personal property. The assessed value, which should be market value, of property is subject to the property tax rate levied by the Board of Commissioners per \$100 value. Ad valorem revenue is based on an adopted tax rate of \$.3100 per \$100 of assessed valuation. This equals \$45,036,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,450,000. In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, beach nourishment and water districts. These taxes are accounted for in special revenue funds. See page 220 for a listing of each district's tax rate levied. Below is a graph of the County's assessed values over a six-year period.



Note: Fiscal Years 2012 and 2016 are revaluation years.

## Other Taxes

This category consists primarily of sales taxes, the County's second largest source of revenues. These taxes are collected by the state and then returned to the county, less a collections fee, which is deducted before allocations are made. The taxes are distributed on either a per capita or point of sale basis. There are four separate sales taxes. We reference sales taxes by its statutory citations in General Statute Chapter 105:

- Article 39 – one percent point of delivery based distribution by the state, authorized 1971, and food is taxable
- Article 40 – one-half percent per capita distribution by the state, authorized 1983, and food is taxable
- Article 42 – one-half percent per capita through September 30, 2009. Beginning October 1, 2009, the state has changed this distribution to point of delivery based distribution, and food is taxable.
- Article 46 – one quarter percent based on point of delivery distribution by the state. The state authorized this article in 2007. Food is not taxable, municipal governments do not receive any proceeds, and this article requires referendum approval. Carteret County has not held a referendum in order to levy this tax, and thus does not receive any Article 46 sales tax.

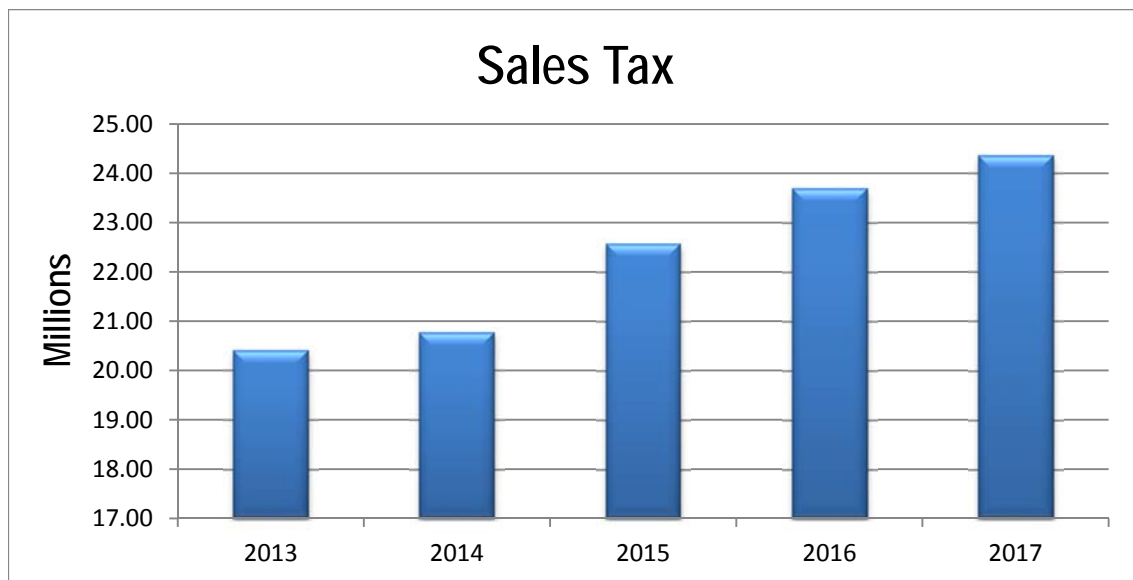
The economy has a significant impact on the County's sales tax making it a volatile revenue source. Other factors that make forecasting sales tax revenues difficult are non-profit refunds and the process of collecting and allocating sales tax. Sales made in July are collected by the State in August, processed and allocated in September and distributed to the County in October. Therefore, sales tax revenues are on a three month lag. The October payment is the first month's sales tax distribution credited to the July-June fiscal year. Non-profit refunds are another influence on sales tax analysis. Currently, non-profit entities have up to three years to request sales tax refunds. Carteret County has a community college, a medical facility and several agencies with non-profit status and sales tax refunds can add up quickly and vary significantly month to month.

The North Carolina General Assembly passed a new bill that significantly impacts sales tax revenue for Carteret County. The new bill broadened the sales tax base and has a new distribution formula for allocating those revenues among counties. The revenues that are generated from the expanded tax base are distributed to 79 counties according to allocation percentages defined in NCGS 105-524 (c). Carteret County is among 20 other counties that will not receive any distributions. The new law actually has a negative financial impact on the County. Because hold harmless amounts that the counties disburse to the municipalities are factored into the calculations, Carteret will show a net loss in sales tax revenues. Preliminary figures show that the County will lose over \$365,000 over the next 5 years.

The North Carolina General Assembly is discussing additional changes in the manner sales tax revenues are distributed between counties. One particular bill that has passed the Senate and is currently in the House, SB 126 Change the LOST Adjustment Factor, would change the distribution method of Article 40. It proposes to change the distribution adjustment factor based on North Carolina Department of Commerce tier rates. If this bill passes, and the legislative becomes law, the impact to Carteret County is negative. The estimated impact on Carteret County and the municipalities is an approximate loss of \$1.2 million annually. Due to the constant proposals to the NC General Assembly to change sales tax distributions, Carteret County will continue to watch and work diligently with local legislators. It is imperative to educate them on the negative financial impacts that these changes have on the County.

Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. The County anticipates a modest 3.08% (\$405,000) increase in sales tax distribution from FY 2017 to FY 2018. The County forecasts that sales tax distributions will represent approximately 15.78% (\$13.57 million) of the County's general fund revenues.

The distribution of sales tax revenues among local governments in Carteret County is based on relative tax levy. The tax levies for fiscal year 2017 will be used by the state to distribute fiscal year 2018 sales tax. It is estimated the County will receive 70.16% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 89.03% of that stated 70.16%. As stated above, FY 2018, the general fund retained sales tax revenues are budgeted \$13.57 million, a 1.72% decrease from FY 2017 estimated revenue. Below is a graph demonstrating sales tax revenue amounts to all eligible entities in Carteret County; this includes 11 municipalities and Carteret County government. Since relative tax levy fluctuates from year to year among the 12 governments, the graph provides a trend of sales tax growth and is not skewed by the variation in relative tax levies. Fiscal years 2013, 2014, 2015, 2016 are actual revenues, 2017 is estimated.



### Intergovernmental

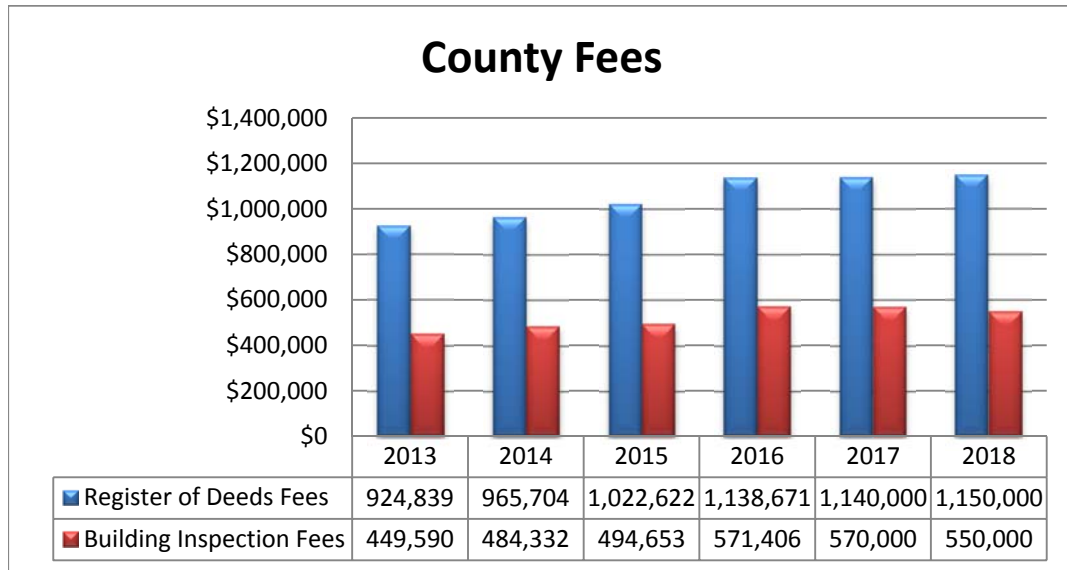
This category represents \$14,607,985 or 16.11% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2018 budget represents a 2.87% increase or \$407,285 increase over the amended 2017 fiscal year budget. The largest single revenue source in this category is state and federal assistance for the Department of Social Services. The adopted budget projects an increase in federal and state grant funding by 2.29%, totaling just over \$293,285.

Scrap tire disposal tax is collect on the retail of tires. White goods disposal tax is collect for the disposal of white goods and is collected on the purchase of all new white goods. The State distributes these funds to the County quarterly. The adopted budget shows a 25% increase for white goods and 8.42% increase for scrap tire tax, totaling an additional \$23,000 cumulatively. This is based on prior year trend analysis. The County has also budgeted a 14.28% increase, an additional \$100,000, for ABC profits.

## Permits and Fees

Accounting for 3.15% or \$2,853,100 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. The recommended budget has register of deeds fees estimated at a modest 1.39% increase, or \$17,100. The County has budgeted a 3.57% increase, an additional \$10,000, in environmental health fees due to trend analysis.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2013, 2014, 2015, 2016 are actual revenues, 2017 is projected and 2018 is adopted.



## Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The adopted budget does not propose a solid waste fee increase. The fee is \$165.00 for residents without residential pickup and a \$15.00 availability fee for all county and municipal improved property owners. These fees are charged annually. The total amount of revenues for this area is \$4,140,935 a 10.84% increase from amended 2017 fiscal year budget.

## Investment Earning

Budgeted investment earnings are \$250,000 for the general fund. Based on current market interest rates the county has projected investment earnings to remain constant with FY 2017 earnings.

## Other Financing Sources

This category accounts for \$8,927,500 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$80,000 of health reserve fund balance appropriated in the adopted budget. These funds are accumulations of Medicaid funding that are required to be spent on Health programs. Continuing to use these funds will help reduce local spending. The general fund has fund balance appropriation of \$5,205,000. On June 30, 2016, the County's general fund balance was \$53,810,941. Of that amount, \$27,941,462 was unassigned and was 36.40% of general fund expenditures.

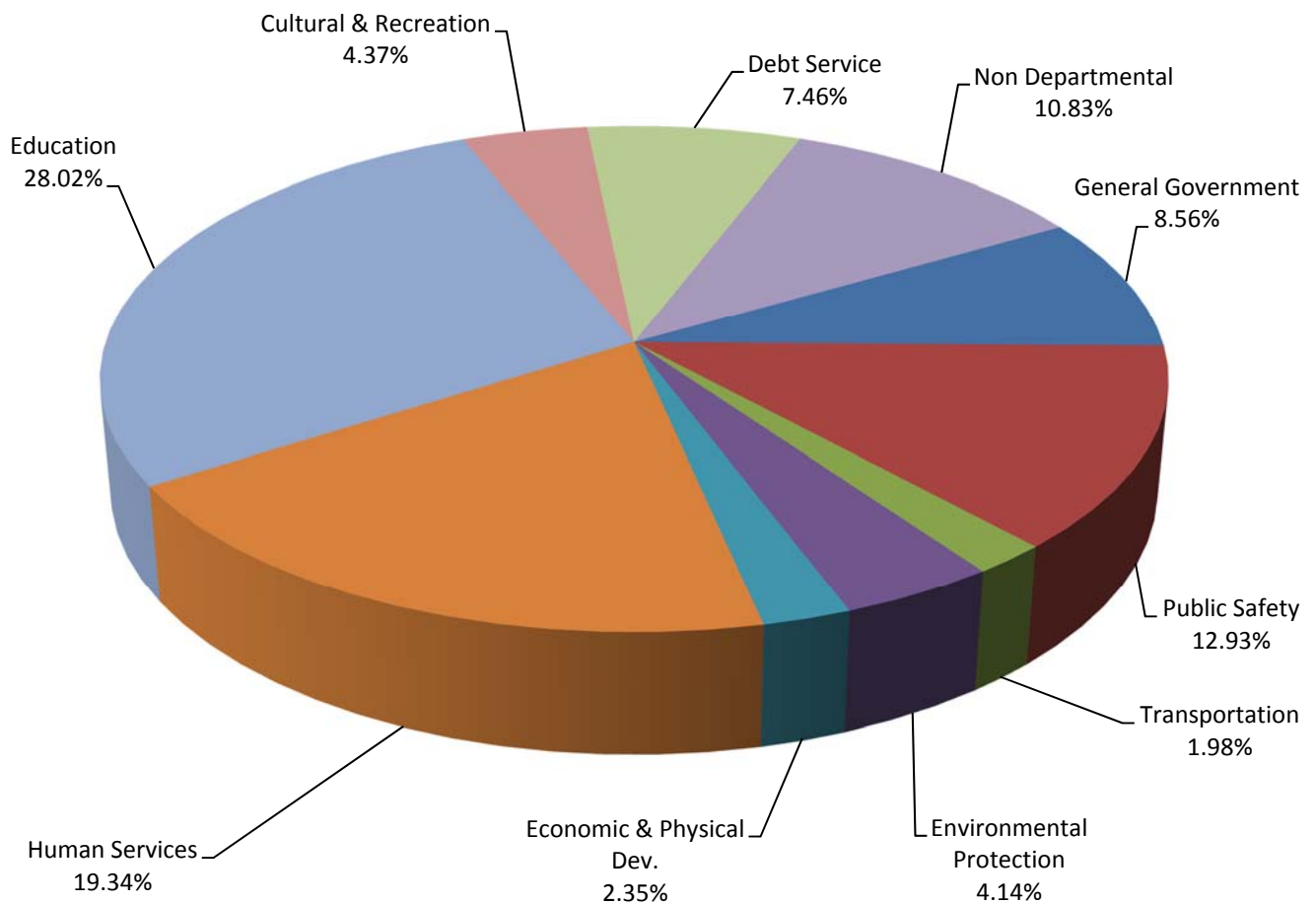
Below is a comparison of fiscal year 2018 adopted revenues to the amended fiscal year 2017 budget and fiscal year 2016 actual revenues for all funds.

## REVENUES BY FUND

	Actual FY16	Amended FY17	Adopted FY18	Percentage Change FY 17 to FY18	Percent of Total
<b>General Fund</b>					
Ad Valorem	43,935,763	45,507,000	46,217,000	1.56%	
Other Taxes	13,778,047	13,205,000	13,612,000	3.08%	
Permits & Fees	2,869,207	2,787,100	2,853,100	2.37%	
Intergovernmental	14,494,998	14,200,700	14,607,985	2.87%	
Sales & Services	3,998,927	3,735,910	4,140,935	10.84%	
Interest Earnings	228,148	250,000	250,000	0.00%	
Miscellaneous	231,264	213,810	83,790	-60.81%	
Other Financing Sources	3,439,425	9,079,917	8,927,500	-1.68%	
<b>Total</b>	<b>82,975,779</b>	<b>88,979,437</b>	<b>90,692,310</b>	<b>1.93%</b>	<b>80.83%</b>
<b>Emergency Telephone System Fund</b>					
Intergovernmental	537,420	556,000	194,100	-65.09%	
Interest	4,196	-	2,900	100.00%	
Other Financing Sources	14,525	394,000	90,000	-77.16%	
<b>Total</b>	<b>556,141</b>	<b>950,000</b>	<b>287,000</b>	<b>-69.79%</b>	<b>0.26%</b>
<b>Rescue Districts</b>					
Ad Valorem Taxes	2,047,904	2,155,315	2,480,005	15.06%	
Other Taxes	595,238	566,000	655,000	15.72%	
Interest	3,102	-	-	0.00%	
Other Financing Sources	-	335,509	80,940	-75.88%	
<b>Total</b>	<b>2,646,244</b>	<b>3,056,824</b>	<b>3,215,945</b>	<b>5.21%</b>	<b>2.87%</b>
<b>Fire Districts</b>					
Ad Valorem Taxes	3,347,186	3,443,070	3,562,000	3.45%	
Other Taxes	1,013,996	982,000	1,051,000	7.03%	
Interest	6,065	-	-	0.00%	
Other Financing Sources	-	518,595	34,645	-93.32%	
<b>Total</b>	<b>4,367,247</b>	<b>4,943,665</b>	<b>4,647,645</b>	<b>-5.99%</b>	<b>4.14%</b>
<b>Occupancy Tax</b>					
Occupancy Tax	6,716,160	7,412,500	7,203,000	-2.83%	
Interest	529	-	-	0.00%	
<b>Total</b>	<b>6,716,689</b>	<b>7,412,500</b>	<b>7,203,000</b>	<b>-2.83%</b>	<b>6.42%</b>

	Actual FY16	Amended FY17	Adopted FY18	Percentage Change FY 17 to FY18	Percent of Total
<b>Salter Path District</b>					
Ad Valorem Taxes	6,561	6,500	6,500	0.00%	
Sales Tax	1,861	1,900	1,900	0.00%	
Interest	209	100	100	0.00%	
<b>Total</b>	<b>8,631</b>	<b>8,500</b>	<b>8,500</b>	<b>0.00%</b>	<b>0.01%</b>
<b>Water Tax District</b>					
Ad Valorem Taxes	284,108	269,000	289,500	7.62%	
Sales Tax	85,144	87,000	83,000	-4.60%	
Interest	669	500	500	0.00%	
Other Financing Sources	-	-	62,600	100.00%	
<b>Total</b>	<b>369,921</b>	<b>356,500</b>	<b>435,600</b>	<b>22.19%</b>	<b>0.39%</b>
<b>School Capital Projects</b>					
Interest	5,883	-	5,000	100.00%	
Other Financing Sources	2,403,000	2,806,780	2,021,000	-28.00%	
<b>Total</b>	<b>2,408,883</b>	<b>2,806,780</b>	<b>2,026,000</b>	<b>-27.82%</b>	<b>1.81%</b>
<b>Capital Reserve Fund</b>					
Interest	2,640	-	-	0.00%	
<b>Total</b>	<b>2,640</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Capital Improvements Fund</b>					
Intergovernmental	168,320	751,180	-	0.00%	
Interest	7,777	4,490	5,000	11.36%	
Miscellaneous	100,000	130,000	130,000	0.00%	
Other Financing Sources	100,000	1,254,500	1,128,000	-10.08%	
<b>Total</b>	<b>376,097</b>	<b>2,140,170</b>	<b>1,263,000</b>	<b>-40.99%</b>	<b>1.13%</b>
<b>Facilities/Debt Reserve Capital Fund</b>					
Other Financing Sources	300,000	300,000	1,292,000	330.67%	
<b>Total</b>	<b>300,904</b>	<b>300,000</b>	<b>1,292,000</b>	<b>330.67%</b>	<b>1.15%</b>
<b>Water Fund</b>					
Operating Revenues	576,598	565,500	655,000	15.83%	
Interest	3,648	2,000	2,000	0.00%	
Other Financing Sources	324,000	399,480	475,600	19.05%	
<b>Total</b>	<b>904,245</b>	<b>966,980</b>	<b>1,132,600</b>	<b>17.13%</b>	<b>1.01%</b>
<b>Total All Funds</b>	<b>\$101,633,423</b>	<b>\$111,921,356</b>	<b>\$112,203,600</b>	<b>0.25%</b>	<b>100.00%</b>

# Fiscal Year 2018 Governmental Expenditures By Service Area



**Notes**

- The graph illustrates all County funds except Rescue Districts, Fire Districts, Water Tax District, Salter Path Tax District, Occupancy Tax and Enterprise Fund.
- Education includes operating expenditures and all capital expenditures
- Public safety includes Emergency Telephone System Fund.

## Expenditure Summary By Fund

General Fund	90,692,310
Emergency Telephone System Fund	287,000
Water Tax Fund	435,600
Salter Path Special Tax Fund	8,500
Rescue Districts Fund	3,215,945
Fire Districts Fund	4,647,645
Occupancy Tax Fund	7,203,000
Capital Improvements Fund	1,263,000
Facilities/Debt Reserve Capital Fund	1,292,000
School Special Projects Fund	2,026,000
Water Fund	1,132,600
Total	112,203,600

## Expenditures Summary By Service Area, All Funds

The adopted expenditures for fiscal year 2018 total \$112,203,600 a .25% increase from fiscal year 2017 amended budget on March 31, 2017.

Individual department expenditure comparisons for the fiscal years 2016-2018 begin on page 63. Previous pages illustrate the County's financial statements from 2014 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2017 to FY 2018. Below are brief descriptions of each service area, along with highlights of expenditures.

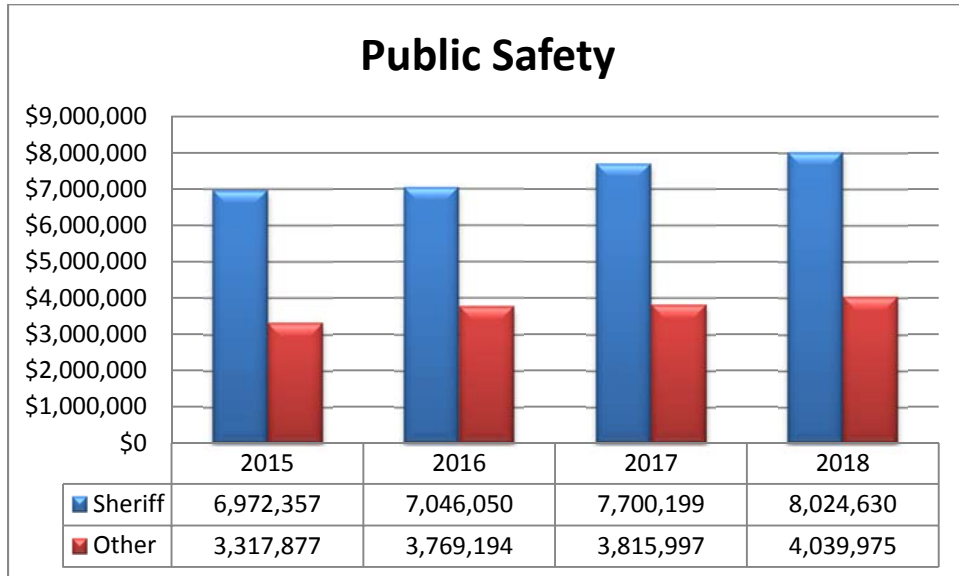
### General Government

This service area, which accounts for \$8,100,000 or 8.93% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area increase is 1.82% from FY 2017. Public Building's 21.13% increase, totaling \$297,710, is due to major roof repairs for the administration building and the replacement of a boiler and a generator. Elections' 9.65% increase, totaling 46,990, is due to the addition of 2 part-time election clerks and additional elections being held in FY18.

### Public Safety

This area consists of departments that provide law enforcement and other services to protect lives and property of the residents of Carteret County. Also, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 10.75% of total expenditures or \$12,064,605. The funding level for this service area is an increase of .58% from FY 2017. The Sheriff-Jail Division's, 7.13%, increase is due to maintenance repairs to the jail and increased costs for medical care for the prisoners.

The Sheriff Department is the largest division accounting for 66.51% of the expenditures in public safety. Below is a comparison of the Sheriff Department and the other areas for a four-year period. Fiscal years 2015 and 2016 are actual expenditures, fiscal year 2017 is estimated, and 2018 is adopted.



### Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area operations. The funding for transportation is \$1,396,710, a 19.14% increase from last fiscal year. CCATS increase of 22.15%, totaling \$224,420, is due to replacing four mini-buses.

### Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is \$3,960,910 or 3.53% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection increased by 6.01% from fiscal year 2017. The adopted budget includes a replacement vehicle and other capital items or Public Works totaling an additional \$44,556. This is a 5.37% increase from amended FY 17. Waste Collections increase, 6.47%, is due to the skyrocketing costs of recycling electronics.

### Economic and Physical Development

The programs in this service area provide for the orderly planning of growth and development in Carteret County. This area consists of economic development, beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 2.00% of expenditures or \$2,243,675 and decreased 17.18% from FY 2017. Beach Nourishment's 21.45% decrease is due to the reduction of legal fees and the County completing the final stages of the Master Nourishment Plan. The Economic and Physical Development department's 59.09% decrease is due to the County's decision whether to bring an outside organization that promotes business development in Carteret County in house.

## Human Services

Human services include the programs that contribute to the individual needs of citizens in the area for health, veteran's benefits, aging department activities, and social services. This is the second largest area of expenditures, \$18,435,495 or 16.43% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 68.20% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a 3.05% increase in this area from the prior year. The increase is due to Aging focusing on transportation services and losing grant funding. This 5.85% increase, totals an additional \$27,621 in funding. Social Services 4.03% increase is due to renovations and repairs to the facility.

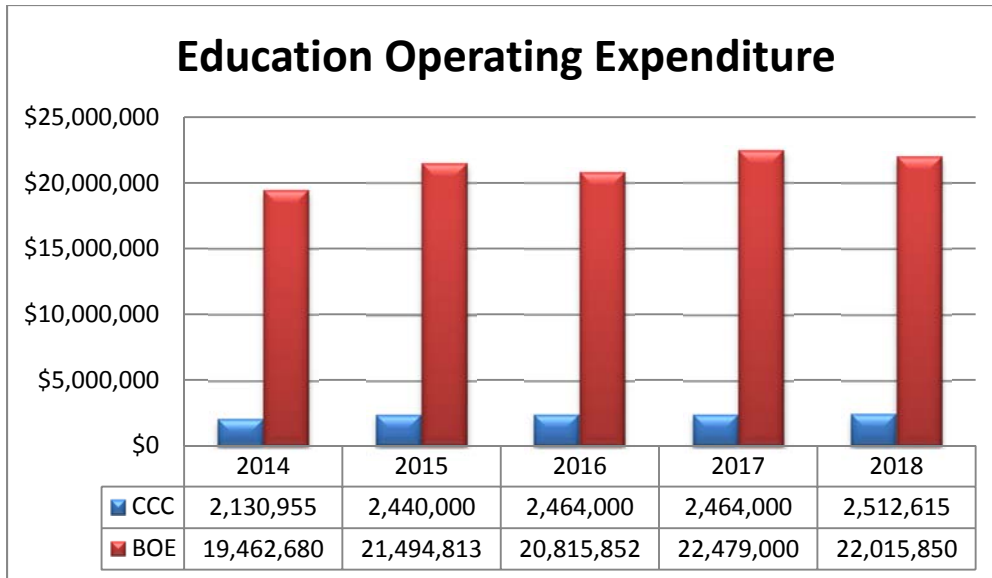
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will continue using a portion of the escrows in FY 2018 to reduce local spending.

## Education

The largest service area in expenditures is education. This area includes Carteret County Schools and Carteret Community College. Operating expenditures are accounted for in the general fund, capital outlay and improvements are accounted for in the schools capital improvement fund. All debt service is accounted for in the debt service department in the general fund. Education operating, and capital outlay expenditures account for \$24,753,465 or 22.06% of the County's total budget. The school's operating expenditures are \$22,015,850, a 2.06% decrease from FY 2017. Capital outlay is \$2,026,000, a \$373,000 increase from FY 2017 adopted capital. Adopted FY 2017 capital is used as the benchmark for comparison because any previous year unspent capital funds are re-appropriated annually. Therefore, amended capital funding comparisons are distorted and misleading. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating budget of \$2,512,615 is a 1.97% increase from FY17. The adopted budget funds the last year of a three year commitment that the Board of Commissioners made for the hospitality culinary building project. The adopted budget funds capital at \$225,000, a \$5,000 decrease, from FY17.

The estimated daily membership for county schools in fiscal year 2018 is 8,322 students, as compared to 8,303 in fiscal year 2017. The adopted budget funds current expense per student at \$2,645 compared to \$2,707 in FY 2017. Debt service for the schools is reflected in the debt service department, which totals \$5,986,320. The Community College total debt is \$851,000. Below is a graph for operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2014, 2015 and 2016 are actual expenditures, fiscal year 2017 is estimated, and 2018 is adopted.



#### Cultural and Recreation

This area consists of the county libraries, the parks and recreation programs and facilities, senior center, and the civic center. This area represents \$3,673,605 or 3.27% of the County's budget. The funding level for this service area increased 3.09% due to maintenance and repair work at the County's parks and the purchase of mowers and other capital equipment.

#### Other Programs

This area includes many programs that are not related to any particular department or service area. Programs in this service include non-departmental and contributions to other funds. In addition, some of the expenditures in this area are transferred to other programs throughout the year (e.g. vehicle contingency, unemployment contingency, fuel contingency, education contingency, and insurance). The amount funded in this area is \$8,936,045 with \$4,160,045 for contingencies, and contingent projects and \$4,776,000 for transfers to other funds.

## Other Funds

### Emergency Telephone System Fund

This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. In FY 2008, the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state, and the state in turn distributes the surcharges to the County. The fund total is \$287,000, a 69.79% decrease from FY 2017. The state requires that no emergency telephone system can carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvement or equipment replacements. The state reduced the amount distributed to the County because this fund exceeded the 20% allowable carry forward.

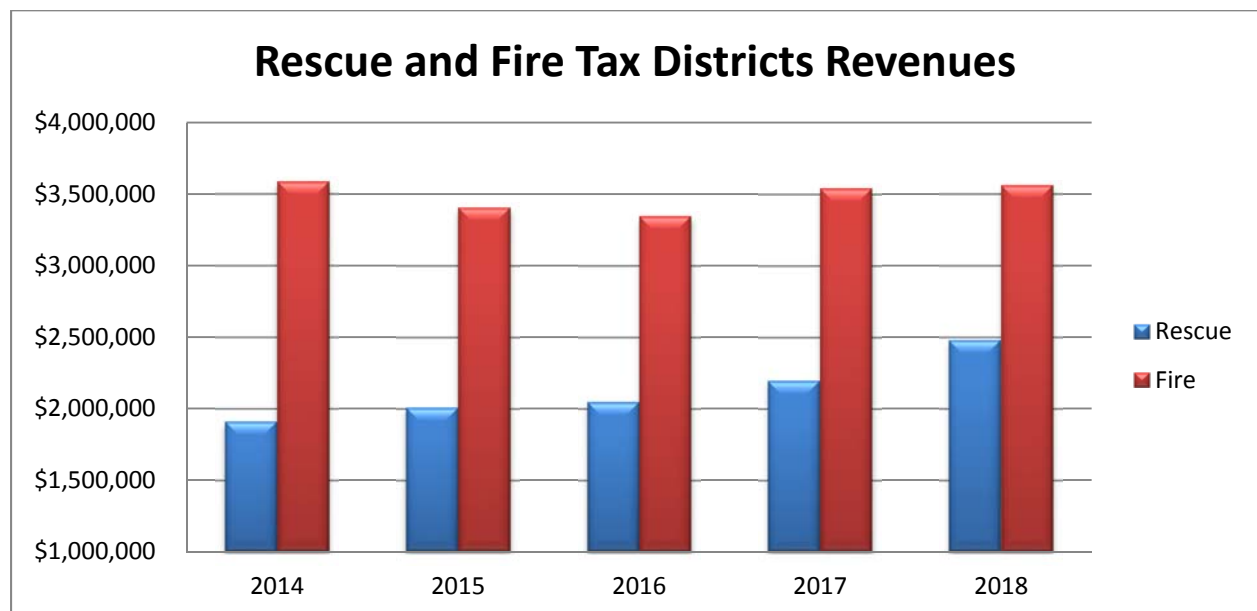
### Fire Tax Districts Fund

This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$4,647,645.

### Rescue Tax Districts Fund

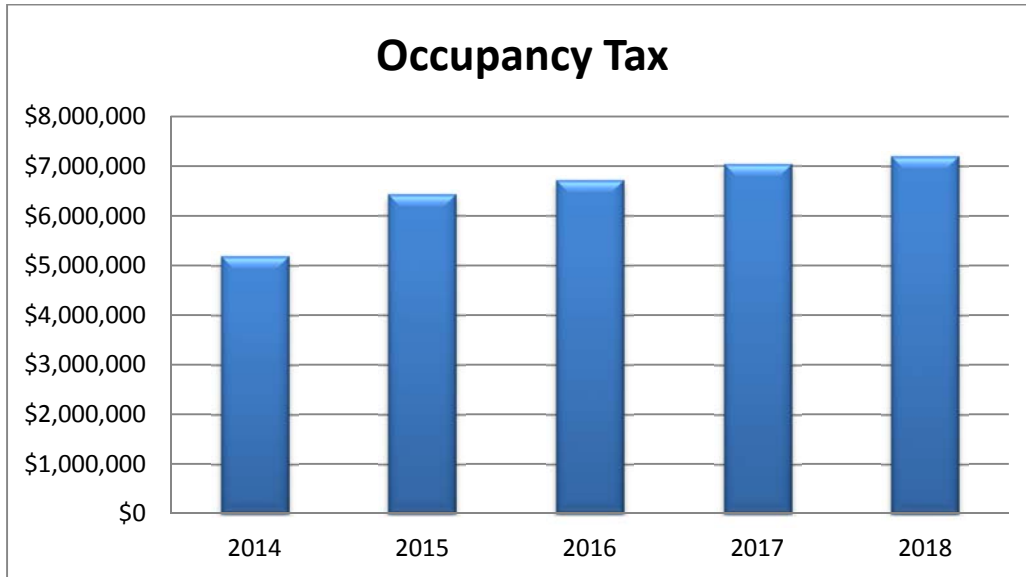
This special revenue fund accounts for special rescue tax districts' assessed on rural areas of the county and is distributed to those districts. The funding for rescue districts is \$3,215,945.

Below is a graph demonstrating fire and rescue tax ad valorem tax revenues. Fiscal years 2014, 2015, and 2016 are actual revenues, 2017 is estimated, and 2018 is adopted.



## Occupancy Tax

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. On January 1, 2014, the rate increased from five percent to six percent. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 50% of net collections and the general fund transfer for beach nourishment is 50% of net collections. The funding for occupancy tax is \$7,203,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2014, 2015, and 2016 are actual revenues, fiscal year 2017 is estimated, and 2018 is adopted.



## Salter Path Tax District Fund

This special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The adopted budget does not include a rate increase. The special tax rate is 5.5 cents. The funding for the Salter Path tax district is \$8,500.

## Water Tax District Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. The funding for the water district is \$435,600. The adopted special tax rate is 5.5 cents.

## School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$2,026,000 of improvements, a \$373,000 increase from FY 2017 adopted capital.

## Capital Improvements Fund

This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The adopted budget funds \$1,263,000 in projects. The adopted budget includes \$84,000 for pictometry mapping of the County, \$174,000 for park improvement projects and \$50,000 for other county facilities improvements. The County will continue its partnerships with other municipalities and funds \$50,000 for the Newport sidewalk project, \$125,000 for the Cape Carteret walking trails project and \$280,000 for an addition at the Western Library. These funds for the municipalities were budgeted for in FY17 and the projects were not completed. The Board of Commissioners are committed to county-wide waterway dredging projects and the adopted budget funds \$500,000 for these projects.

## Facilities / Debt Reserve Capital Fund

This fund was established to accumulate funds for debt service associated with the County's Capital Improvements Program (CIP) projects approved by the Board of Commissioners. The adopted budget funds \$1,292,000.

## Enterprise Fund

### Water Fund

This fund accounts for the operations of the County's water system. This fund is the County's only enterprise fund. The funding for the water system has a 17.13% increase for FY 2018, totaling \$1,132,600. The increase is due to a 2-year major maintenance project. The project includes replacing the water plant filter and rehabilitating the filter softener component. The total project is estimated to cost \$230,000. The first year expense of \$130,000 is in the FY18 adopted budget. The adopted budget also funds a vehicle truck replacement.

The adopted budget has a 15% water rate increase that will generate approximately \$90,000 of additional revenue. The last rate increase was July 2012. In addition to water user charges, the Water Fund utilizes revenue from the Water Taxing District Special Revenue Fund. The recommended budget proposes a transfer of \$433,600 from this special revenue fund. This transfer is a 22.14%, \$78,600, increase from FY17. The additional transfer will help fund the major maintenance project.

The current customer base is approximately 1,150 customers. The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The County also understands the current system's infrastructure is aging. It is important that funding start to be accumulated for preventative maintenance and repair of the main water lines.

Summary of Expenditures, By Service Areas  
All Funds

	Actual FY16	Amended FY17	Adopted FY18	Percent Change FY 17 to FY18	Percent of Total
<b>General Fund</b>					
<b>General Government</b>					
Governing Body	\$278,379	\$303,725	\$293,800	-3.27%	
Administration	313,113	458,105	390,660	-14.72%	
Information Systems	1,633,966	1,750,405	1,849,070	5.64%	
Finance	611,411	690,740	699,465	1.26%	
Human Resources	350,613	408,935	384,800	-5.90%	
Tax	1,210,826	1,419,000	1,313,440	-7.44%	
Tax Revaluation	222,323	237,555	240,115	1.08%	
Legal	43,530	70,000	70,000	0.00%	
Court Facilities	62,358	77,700	80,700	3.86%	
Elections	509,990	486,870	533,860	9.65%	
Register of Deeds	532,837	643,085	537,275	-16.45%	
Public Buildings	1,884,364	1,409,105	1,706,815	21.13%	
<b>Total</b>	<b>7,653,711</b>	<b>7,955,225</b>	<b>8,100,000</b>	<b>1.82%</b>	<b>7.22%</b>
<b>Public Safety</b>					
Sheriff - Criminal Division	4,053,729	4,331,444	4,263,850	-1.56%	
Sheriff - Civil Division	207,221	223,545	234,065	4.71%	
Sheriff - Bailiff Division	366,889	381,505	392,655	2.92%	
Sheriff - Jail Division	2,418,210	2,925,355	3,134,060	7.13%	
Emergency Management	294,688	337,190	322,955	-4.22%	
Paramedic Services	966,755	964,605	936,725	-2.89%	
Rape Crisis	228,716	300,820	290,365	-3.48%	
Fire Marshal	127,744	129,415	136,265	5.29%	
Consolidated Communications	1,556,037	1,739,915	1,763,680	1.37%	
Medical Examiner	61,050	69,000	69,000	0.00%	
Animal Control	534,204	592,375	520,985	-12.05%	
<b>Total</b>	<b>10,815,243</b>	<b>11,995,169</b>	<b>12,064,605</b>	<b>0.58%</b>	<b>10.75%</b>
<b>Transportation</b>					
Airport	83,955	133,955	133,955	0.00%	
Harbors	67,478	25,000	25,000	0.00%	
CCATS	1,063,528	1,013,335	1,237,755	22.15%	
<b>Total</b>	<b>1,214,961</b>	<b>1,172,290</b>	<b>1,396,710</b>	<b>19.14%</b>	<b>1.24%</b>
<b>Environmental Protection</b>					
Forest Fire Control	119,339	134,925	134,925	0.00%	
Waste Collections	2,749,885	2,828,000	3,011,000	6.47%	
Public Works	707,681	773,474	814,985	5.37%	
<b>Total</b>	<b>3,576,906</b>	<b>3,736,399</b>	<b>3,960,910</b>	<b>6.01%</b>	<b>3.53%</b>

	Actual FY16	Amended FY17	Adopted FY18	Percent Change FY 17 to FY18	Percent of Total
<b>Economic &amp; Physical Development</b>					
Economic & Physical Development	200,000	550,000	225,000	-59.09%	
Beach Nourishment	641,706	947,475	744,265	-21.45%	
Planning and Development	927,479	863,557	923,965	7.00%	
General Services	57,058	94,745	97,840	3.27%	
Cooperative Extension	232,733	253,355	252,605	-0.30%	
<b>Total</b>	<b>2,058,976</b>	<b>2,709,132</b>	<b>2,243,675</b>	<b>-17.18%</b>	<b>2.00%</b>
<b>Human Services</b>					
Health Services	2,710,190	3,210,477	3,246,285	1.12%	
Environmental Health	1,090,778	1,086,516	1,082,120	-0.40%	
Aging Programs	408,636	472,039	499,660	5.85%	
Social Services	11,178,509	12,086,409	12,573,470	4.03%	
Other Health & Human Services	611,983	679,415	668,755	-1.57%	
Veterans	311,998	354,185	365,205	3.11%	
<b>Total</b>	<b>16,312,094</b>	<b>17,889,041</b>	<b>18,435,495</b>	<b>3.05%</b>	<b>16.43%</b>
<b>Education</b>					
Schools Current Expense	20,815,852	22,479,000	22,015,850	-2.06%	
Community College Current	2,464,000	2,464,000	2,512,615	1.97%	
Community College Capital	271,197	230,000	225,000	-2.17%	
<b>Total</b>	<b>23,551,049</b>	<b>25,173,000</b>	<b>24,753,465</b>	<b>-1.67%</b>	<b>22.06%</b>
<b>Cultural &amp; Recreational</b>					
Senior Center	199,593	250,070	236,540	-5.41%	
Library	1,276,308	1,280,725	1,314,910	2.67%	
Parks & Recreation Programs	758,120	800,540	815,820	1.91%	
Parks Maintenance	700,881	755,595	862,215	14.11%	
Civic Center	539,145	476,510	444,120	-6.80%	
<b>Total</b>	<b>3,474,047</b>	<b>3,563,440</b>	<b>3,673,605</b>	<b>3.09%</b>	<b>3.27%</b>
<b>Debt Service</b>					
Principal	6,393,039	6,626,400	5,773,500	-12.87%	
Interest	1,719,634	1,594,950	1,354,300	-15.09%	
<b>Total</b>	<b>8,112,673</b>	<b>8,221,350</b>	<b>7,127,800</b>	<b>-13.30%</b>	<b>6.35%</b>
<b>Non Departmental</b>					
Transfers to Other Funds	3,567,525	3,421,500	4,776,000	39.59%	
Non Departmental	2,600,000	3,142,891	4,160,045	32.36%	
<b>Total</b>	<b>6,167,525</b>	<b>6,564,391</b>	<b>8,936,045</b>	<b>36.13%</b>	<b>7.96%</b>
<b>Total General Fund</b>	<b>82,937,185</b>	<b>88,979,437</b>	<b>90,692,310</b>	<b>1.93%</b>	<b>80.83%</b>

	Actual FY16	Amended FY17	Adopted FY18	Percent Change FY 17 to FY18	Percent of Total
<b>Other Funds</b>					
Emergency Telephone System Fund	298,532	950,000	287,000	-69.79%	0.26%
Rescue Squads Tax Fund	2,637,178	3,056,824	3,215,945	5.21%	2.87%
Fire Districts Tax Fund	4,341,233	4,943,665	4,647,645	-5.99%	4.14%
Occupancy Tax Fund	6,800,842	7,412,500	7,203,000	-2.83%	6.42%
Salter Path Tax District Fund	-	8,500	8,500	0.00%	0.01%
Water Tax District Fund	325,258	356,500	435,600	22.19%	0.39%
Schools Special Projects Fund	3,326,523	2,806,780	2,026,000	-27.82%	1.81%
Capital Improvements Fund	2,482,864	2,140,170	1,263,000	-40.99%	1.13%
Facilities/Debt Reserve Capital Fund	-	300,000	1,292,000	330.67%	1.15%
Water Fund	1,045,568	966,980	1,132,600	17.13%	1.01%
<b>Total All Funds</b>	<b>\$104,195,184</b>	<b>\$111,921,356</b>	<b>\$112,203,600</b>	<b>0.25%</b>	<b>100.00%</b>

## Fund Balance

Fund balance is the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions. North Carolina statutes state a portion of fund balance is not available for appropriation in the following fiscal year. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the County's financial position and related bond ratings, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose. In the Fund Balance Reserve Policy, included in this report on page 201, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2016, audited general fund unassigned fund balance was \$27.94 million or 36.40% of general fund expenditures, compared to \$30.64 million or 40.19% of fiscal year 2015 expenditures. The percentage decrease was due to an increase in FY16 expenditures. Fiscal years 2017 and 2018 estimated unassigned general fund balance is \$25.98 million or 32.52% of expenditures. The decrease is \$1.96 million from the FY16 audited unassigned balance. The decrease is due to a combination of factors. In regards to operations, current year FY17 revenues are projected to exceed projected operating expenditures, and the unassigned fund balance decrease is due to the County utilizing reserves for capital needs.

Current and future expenditures effecting fund balance:

As discussed throughout this document, the County Commission contracted a facilities master plan to assess all county buildings. This study included but was not limited to assessing the building structure, current space needs/deficit, and future facility needs. The study illustrated approximately \$79 million of total building needs over a 10 – 15 year time frame. In addition, the County's financial advisors prepared a debt affordability study that assessed the County's financial position as well as provided a path for funding the facilities master plan if the Commission chooses to implement all or a portion of the plan. As a result, the Commission established and began funding a Facilities/Debt Reserve Fund.

In addition to the above, the County along with its financial advisors have considered a healthy balance of pay as you go for capital needs and long term financing. Over the last year, and in the recommended budget, the County is utilizing reserves for capital needs. The County has used reserves to purchase land for building expansion needs, to construct the General Services Facility, the Community College construction project, as well as park improvements and Public School capital need. The construction, building improvements, potential debt service, and future operations of county facilities may impact fund balance levels. However, the Board of Commissioners continues its commitment to maintaining a healthy fund balance for a county our size and bond rating, and meeting the capital needs.

Other Funds:

Fund balance is appropriated in two nonmajor funds that exceeds 10 percent change in the estimated June 30, 2017 fund balance calculation: County Capital Improvement Fund and Special Revenue Water Taxing District Fund. The Capital Improvement Fund appropriates \$325,000 for capital improvements. Most of these improvements are for county park projects. These funds have accumulated over the years and are designated for specific projects in the capital fund. The Special Revenue Water Taxing District Fund appropriates \$62,600 for water system maintenance needs. Funds have accumulated in this special revenue fund to assist with water system maintenance and improvement needs.

Fund	Estimated Fund Balance 06/30/17	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/18	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
<b>Major Fund</b>								
General	55,202,566	81,844,810	3,642,500	4,776,000	85,916,310	49,997,566	(5,205,000)	-9.43%
<b>Non-Major Funds</b>								
Emergency Telephone System	1,009,191	197,000	-	-	287,000	919,191	(90,000)	-8.92%
Fire District	1,511,964	4,613,000	-	-	4,647,645	1,477,319	(34,645)	-2.29%
Rescue Districts	751,321	3,135,005	-	-	3,215,945	670,381	(80,940)	-10.77%
Occupancy Tax	15,226	7,203,000	-	3,642,500	3,560,500	15,226	-	0.00%
Water Tax District	238,135	373,000	-	433,600	2,000	175,535	(62,600)	-26.29%
Salter Path District	62,952	8,500	-	-	8,500	62,952	-	0.00%
School Special Projects	100,490	5,000	2,021,000	-	2,026,000	100,490	-	0.00%
Capital Reserve	950,234	-	-	-	-	950,234	-	0.00%
Facilities/Debt Reserve Capital Fund	601,804	-	1,292,000	-	1,292,000	601,804	-	0.00%
County Capital Improvement	693,684	135,000	803,000	-	1,263,000	368,684	(325,000)	-46.85%
Water Fund	706,578	657,000	433,600	-	1,132,600	664,578	(42,000)	-5.94%

### Fund Transfers

The County transfers funds to other funds for various purposes. Below is a schedule of fund transfers.

#### Transfer to Fund

Transfer From Fund	General	School Projects	Facilities/Debt Reserve Capital Fund	County Capital Improvement	Water	Community College Construction Project Fund
General	-	2,021,000	1,292,000	803,000	-	660,000
Occupancy	3,642,500	-	-	-	-	-
Facilities/Debt Reserve Capital Fund	-	-	-	-	-	-
Water Tax District	-	-	-	-	433,600	-
<b>Total</b>	<b>3,642,500</b>	<b>2,021,000</b>	<b>1,292,000</b>	<b>803,000</b>	<b>433,600</b>	<b>660,000</b>

**Note:** The community college construction project fund is not an annual fund, and is not subtracted from below.

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$112,203,600
Less Interfund Transfers	<u>(8,192,100)</u>
Net Budget	<u>\$104,011,500</u>

## Debt Service

The County issues debt for major capital projects. The County utilizes general obligation debt, certificates of participation, and installment financing arrangements. General obligation bonds require voter approval whereas; certificates of participation and installment financing do not. General obligation debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The County has excellent bond ratings, and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA+, and Standard & Poor's AA+. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These policies are found on pages 199-212.

On July 1, 2017, the County's governmental debt obligations are \$39,967,789. The County continues to make debt payments on prior year projects such as public school buildings and the community college buildings. As illustrated in the table below, the County's priority has been to improve our education facilities, and 95.93% of our debt service budget is for education. In addition to education, the County continues to make debt service payments for, County office space improvements, and the Beaufort Library expansion. Debt service is 7.87% of the County's general fund budget.

In the Spring of 2015, the County's Facilities Master Plan was presented to the Board of Commissioners. This plan provided an assessment of building conditions, space limitations, and space needs for a 25-30 year strategic vision, as well aiding the County in budgeting, scheduling, and administering major building renovation and new construction capital projects. If the plan is implemented in its entirety over the recommended 10 to 15 years, the projected cost is approximately \$79 million. In addition to the facilities master plan, the County utilized its financial advisors to assist County staff to develop a debt affordability study. Currently, the Board of Commissioners is evaluating the facilities master plan. Current discussion is focusing on the need of a consolidated health and human services building. However, the Board has not decided to move forward with this project. This project has an estimated cost of approximately \$20 million. The County does not anticipate issuing debt in FY18. Even if the Board votes to construct this building, debt will not be issued in this 2018 fiscal year.

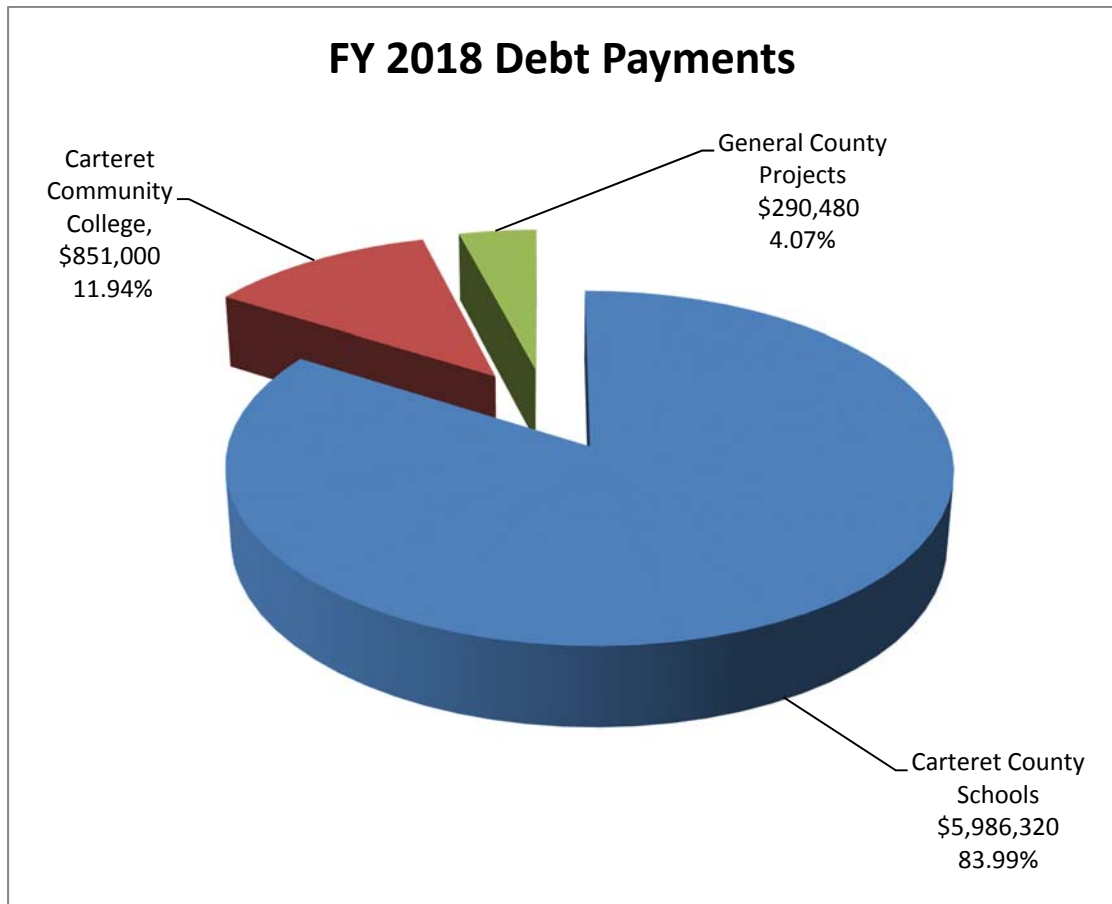
The County continues to make debt payments on its water utility debt that is \$2,443,192 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project was a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County does not have plans for issuing future water debt.

The County's legal debt margin is estimated \$1,157,549,749 on June 30, 2017. Under state statutes, the County's general obligation bonded debt issuances are subject to a legal limitation of 8 percent of total assessed valuation less current debt. Below is the County's estimated debt margin on June 30, 2017.

Assessed Value	\$14,836,996,860
Debt Limit (8%)	1,186,959,749
Amount of General Obligation Debt	29,410,000
Legal Debt Margin	\$1,157,549,749

The 2018 budget for general fund debt service payments total \$7,127,800.

Agency	Amount
Carteret County Schools	\$5,986,320
Carteret Community College	851,000
General County Projects	290,480
Total FY 2018 Debt Service	\$7,127,800



The following table illustrates all County debt through maturity. Specific charts and graphs for debt ratios per capita, etc. are located in the appendix.

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 17-18	FY 18-19
2011 Refunding of 2002 Community College	7/19/11	N/A	2.07	P	\$790,000	\$775,000
				I	60,700	37,750
2015 School GO Bonds	11/3/15	2026	2.61	P	230,000	230,000
				I	173,938	162,438
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P	1,290,000	1,275,000
				I	532,200	480,600
2015 School Refunding 2007 GO Bonds	3/12/15	N/A	2.13	P	1,375,000	1,345,000
				I	253,790	224,502
<b>Total GO Debt</b>				P	<b>3,685,000</b>	<b>3,625,000</b>
				I	<b>1,020,628</b>	<b>905,290</b>
<b>Installment Financing &amp; COPS</b>						
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	445,000	440,000
				I	78,300	64,950
State of NC Eastern Region	2014	N/A	0.00	P	81,400	81,400
				I	-	-
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	120,000	120,000
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P	885,000	792,859
				I	85,724	53,953
Qualified Zone Academy Bonds	9/8/10	N/A	5.22	P	307,692	307,692
				I	112,431	96,369
Qualified School Construction Bond	9/8/10	N/A	4.81	P	137,822	137,822
				I	39,775	33,146
<b>Total Installment Financing &amp; COPS</b>				P	<b>2,088,248</b>	<b>1,991,107</b>
				I	<b>316,230</b>	<b>248,418</b>
<b>Total Governmental Debt Service</b>				P	<b>5,773,248</b>	<b>5,616,107</b>
				I	<b>1,336,858</b>	<b>1,153,708</b>
<b>Utility Fund Debt</b>						
NC Clean Water Fund	5/1/04	N/A	5.75	P	31,032	31,032
				I	10,706	8,922
NC Water Revolving Loan	6/1/06	N/A	2.025	P	140,000	140,000
				I	27,783	24,696
USDA				P	17,000	18,000
				I	27,418	26,950
<b>Total Utility Debt</b>				P	<b>188,032</b>	<b>189,032</b>
				I	<b>65,907</b>	<b>60,568</b>

FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
\$165,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
8,250	-	-	-	-	-	-	-	-	-
230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
150,938	139,438	127,938	116,438	104,938	93,438	81,938	71,588	62,388	53,188
1,260,000	1,265,000	1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-	-
429,600	366,600	303,350	239,850	176,100	111,850	47,600	-	-	-
1,310,000	1,290,000	1,270,000	1,250,000	1,230,000	1,205,000	1,185,000	455,000	-	-
195,854	167,951	140,473	113,422	86,798	60,598	34,932	9,691	-	-
2,965,000	2,785,000	2,770,000	2,755,000	2,745,000	2,720,000	2,605,000	685,000	230,000	230,000
784,642	673,989	571,761	469,710	367,836	265,886	164,470	81,279	62,388	53,188
435,000	430,000	425,000	-	-	-	-	-	-	-
47,350	29,950	12,750	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
111,334	111,334	111,324	-	-	-	-	-	-	-
120,000	120,000	125,000	125,000	121,354	-	-	-	-	-
710,000	-	-	-	-	-	-	-	-	-
25,489	-	-	-	-	-	-	-	-	-
307,692	307,692	307,692	307,692	307,696	-	-	-	-	-
80,308	64,246	48,185	32,123	16,062	-	-	-	-	-
137,822	137,822	137,822	137,818	-	-	-	-	-	-
26,517	19,888	13,258	6,629	-	-	-	-	-	-
1,821,848	1,106,848	1,106,838	570,510	429,050	-	-	-	-	-
179,664	114,084	74,193	38,752	16,062	-	-	-	-	-
4,786,848	3,891,848	3,876,838	3,325,510	3,174,050	2,720,000	2,605,000	685,000	230,000	230,000
964,306	788,073	645,954	508,462	383,898	265,886	164,470	81,279	62,388	53,188
31,032	31,032	31,032	31,032	-	-	-	-	-	-
7,138	5,353	3,569	1,784	-	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	-	-
21,609	18,522	15,435	12,348	9,261	6,174	3,087	-	-	-
18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	23,000	23,000
26,455	25,960	25,438	24,915	24,365	23,815	23,235	22,660	22,055	21,423
189,032	190,032	190,032	191,032	160,000	161,000	161,000	22,000	23,000	23,000
55,202	49,835	44,442	39,047	33,626	29,989	26,322	22,660	22,055	21,423

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 29-30	FY 30-31	FY 31-32	FY32-33
2011 Refunding of 2002 Community College	7/19/11	N/A	2.07	P I	\$- -	\$- -	\$- -	\$- -
2015 School GO Bonds	11/3/15	2026	2.61	P I	230,000 45,188	230,000 38,238	230,000 31,338	230,000 24,438
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- -	- -	- -	- -
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
<b>Total GO Debt &amp; COPS</b>				P I	230,000 45,188	230,000 38,238	230,000 31,338	230,000 24,438
<b>Installment Financing</b>								
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	- -	- -	- -	- -
State of NC Eastern Region	2014	N/A	0.00	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	-	-	-	-
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	- -	- -	- -	- -
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	- -	- -	- -	- -
<b>Total Installment Financing</b>				P I	- -	- -	- -	- -
<b>Total Governmental Debt Service</b>				P I	230,000 45,188	230,000 38,238	230,000 31,338	230,000 24,438
<b>Utility Fund Debt</b>								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	- -	- -	- -	- -
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	- -	- -	- -	- -
USDA				P I	24,000 20,790	25,000 20,130	25,000 19,443	26,000 18,755
<b>Total Utility Debt</b>				P I	24,000 20,790	25,000 20,130	25,000 19,443	26,000 18,755

FY 33-34	FY 34-35	FY35-36	FY 36-37	FY 37-38	FY 38-39	FY 39-40	FY 40-41	FY 41-42	FY 42-43
\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
-	-	-	-	-	-	-	-	-	-
230,000	230,000	230,000	-	-	-	-	-	-	-
17,538	10,638	3,594	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
230,000	230,000	230,000	-	-	-	-	-	-	-
17,538	10,638	3,594	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
230,000	230,000	230,000	-	-	-	-	-	-	-
17,538	10,638	3,594	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
27,000	27,000	28,000	29,000	30,000	31,000	31,000	32,000	33,000	34,000
18,040	17,298	16,555	15,785	14,988	14,163	13,310	12,458	11,578	10,670
27,000	27,000	28,000	29,000	30,000	31,000	31,000	32,000	33,000	34,000
18,040	17,298	16,555	15,785	14,988	14,163	13,310	12,458	11,578	10,670

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 43-44	FY 44-45	FY 45-46	FY 46-47
2011 Refunding of 2002 Community College	7/19/11	N/A	2.07	P I	\$- -	\$- -	\$- -	\$- -
2015 School GO Bonds	11/3/15	2026	2.61	P I	- -	- -	- -	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- -	- -	- -	- -
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
<b>Total GO Debt &amp; COPS</b>				P I	- -	- -	- -	- -
<b>Installment Financing</b>								
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	- -	- -	- -	- -
State of NC Eastern Region	2014	N/A	0.00	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	-	-	-	-
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	- -	- -	- -	- -
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	- -	- -	- -	- -
<b>Total Installment Financing</b>				P I	- -	- -	- -	- -
<b>Total Governmental Debt Service</b>				P I	- -	- -	- -	- -
<b>Utility Fund Debt</b>								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	- -	- -	- -	- -
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	- -	- -	- -	- -
USDA				P I	35,000 9,735	36,000 8,773	37,000 7,783	38,000 6,765
<b>Total Utility Debt</b>				P I	<b>35,000</b> <b>9,735</b>	<b>36,000</b> <b>8,773</b>	<b>37,000</b> <b>7,783</b>	<b>38,000</b> <b>6,765</b>

FY 47-48	FY 48-49	FY 49-50	FY 50-51	FY 51-52	Total All Years
\$-	\$-	\$-	\$-	\$-	\$1,730,000
-	-	-	-	-	106,700
-	-	-	-	-	4,370,000
-	-	-	-	-	1,509,578
-	-	-	-	-	11,395,000
-	-	-	-	-	2,687,750
-	-	-	-	-	11,915,000
-	-	-	-	-	1,288,011
-	-	-	-	-	29,410,000
-	-	-	-	-	5,592,039
-	-	-	-	-	2,175,000
-	-	-	-	-	233,300
-	-	-	-	-	-
-	-	-	-	-	162,800
-	-	-	-	-	-
-	-	-	-	-	556,660
-	-	-	-	-	851,354
-	-	-	-	-	2,387,859
-	-	-	-	-	165,166
-	-	-	-	-	2,153,848
-	-	-	-	-	449,724
-	-	-	-	-	826,928
-	-	-	-	-	139,213
-	-	-	-	-	9,114,449
-	-	-	-	-	987,403
-	-	-	-	-	38,524,449
-	-	-	-	-	6,579,442
-	-	-	-	-	186,192
-	-	-	-	-	37,472
-	-	-	-	-	1,260,000
-	-	-	-	-	138,915
39,000	40,000	42,000	43,000	44,000	997,000
5,720	4,648	3,548	2,393	1,210	569,227
39,000	40,000	42,000	43,000	44,000	2,443,192
5,720	4,648	3,548	2,393	1,210	745,614

## Authorized Full-Time Positions

Department	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	Actual	Adopted Budget	Adjustments	Base Budget	Additions / Adjustments	Adopted Budget
<b>General Fund</b>						
County Manager	1.00	1.00	-	1.00	-	1.00
Clerk to the Board	1.00	1.00	-	1.00	-	1.00
Analyst	-	0.50	-	0.50	0.50	1.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
<b>Administration</b>	<b>3.00</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>	<b>0.50</b>	<b>4.00</b>
Director	1.00	1.00	-	1.00	-	1.00
Network Specialist	1.00	1.00	-	1.00	-	1.00
IT Specialist	2.00	2.00	-	2.00	-	2.00
Network Manager	1.00	1.00	-	1.00	-	1.00
Systems Manager	1.00	1.00	-	1.00	-	1.00
GIS Manager	1.00	1.00	-	1.00	-	1.00
Senior GIS Technician	1.00	1.00	-	1.00	-	1.00
GIS Specialist & 911 Addressing Coordinator	1.00	1.00	-	1.00	-	1.00
<b>Information Technology</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
Assistant County Manager/Finance Director	1.00	1.00	-	1.00	-	1.00
Assistant Finance Director	0.75	0.75	-	0.75	-	0.75
Accounting Services Sup.	2.00	2.00	-	2.00	-	2.00
Budget Analyst	1.00	1.00	(1.00)	-	-	-
Accounting Assistant	0.50	0.50	1.00	1.50	-	1.50
Finance Technician - Accounts Payable	1.00	1.00	-	1.00	-	1.00
Payroll Specialist	1.00	1.00	-	1.00	-	1.00
Finance Technician	0.45	0.45	1.00	1.45	-	1.45
<b>Finance</b>	<b>7.70</b>	<b>7.70</b>	<b>1.00</b>	<b>8.70</b>	<b>-</b>	<b>8.70</b>
Human Resources Director	1.00	1.00	-	1.00	-	1.00
Assistant Human Resources Director	1.00	1.00	-	1.00	-	1.00
Human Resources Consultant	1.00	1.00	-	1.00	-	1.00
Risk Manager	1.00	1.00	-	1.00	-	1.00
<b>Human Resources</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
Tax Administrator / Collector	1.00	1.00	-	1.00	-	1.00
Assistant Tax Administrator	1.00	1.00	-	1.00	-	1.00
Billing & Collection Manager	1.00	1.00	-	1.00	-	1.00
Tax Collections Supervisor	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Sup.	1.00	1.00	-	1.00	-	1.00
Deed Transfer Clerk	1.00	1.00	-	1.00	-	1.00
Senior Appraiser	1.00	1.00	(1.00)	-	-	-
Appraiser	1.00	1.00	1.00	2.00	-	2.00
Business Property Appraiser	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Rep.	6.00	6.00	-	6.00	-	6.00
Tax Collection Specialist	1.00	1.00	-	1.00	-	1.00
GIS Technician	1.00	1.00	-	1.00	-	1.00
<b>Tax</b>	<b>17.00</b>	<b>17.00</b>	<b>-</b>	<b>17.00</b>	<b>-</b>	<b>17.00</b>
Senior Property Appraiser	2.00	2.00	(2.00)	-	-	-
Revaluation Appraiser	1.00	1.00	2.00	3.00	-	3.00
Tax Customer Service Representative	1.00	1.00	-	1.00	-	1.00
<b>Tax Revaluation</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
Elections Director	1.00	1.00	-	1.00	-	1.00
Deputy Elections Director	1.00	1.00	-	1.00	-	1.00
Elections Specialist II	1.00	1.00	-	1.00	-	1.00
<b>Elections</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
Register of Deeds	1.00	1.00	-	1.00	-	1.00
Assistant Register of Deeds	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds III	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds II	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds I	2.00	2.00	-	2.00	-	2.00
<b>Register of Deeds</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>
Public Building Manager	1.00	1.00	-	1.00	-	1.00
Office Assistant/Mail Clerk	0.50	0.50	0.50	1.00	-	1.00
Senior Administrative Support Specialist	0.50	0.50	(0.50)	-	-	-
Maintenance Technician	6.00	6.00	-	6.00	1.00	7.00
<b>Public Buildings</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>	<b>1.00</b>	<b>9.00</b>
<b>General Government Total</b>	<b>61.70</b>	<b>62.20</b>	<b>1.00</b>	<b>63.20</b>	<b>1.50</b>	<b>64.70</b>
Sheriff	1.00	1.00	-	1.00	-	1.00
Chief Deputy Sheriff	2.00	2.00	-	2.00	-	2.00
Division Administrator	1.00	1.00	-	1.00	-	1.00
Prescription Drug Diversion Investigator	1.00	1.00	-	1.00	-	1.00

Department	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	Actual	Adopted Budget	Adjustments	Base Budget	Additions / Adjustments	Adopted Budget
Deputy Sheriff	19.00	19.00	1.00	20.00	-	20.00
Deputy Sheriff - Assistant Division Administrator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Captain	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Lt.	6.00	6.00	-	6.00	-	6.00
Deputy Sheriff - Special Assignment Sgt.	6.00	6.00	(1.00)	5.00	-	5.00
Deputy Sheriff - Special Assignment	9.00	9.00	-	9.00	-	9.00
Deputy Sheriff - Special Assignment Admin. Supp. St	1.00	1.00	-	1.00	-	1.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Sr. Admin. Supp	2.00	2.00	-	2.00	-	2.00
Records Manager	1.00	1.00	-	1.00	-	1.00
Chief Bailiff - Deputy Sheriff Sgt.	1.00	1.00	-	1.00	-	1.00
Bailiff	4.00	5.00	-	5.00	-	5.00
Detention Center Administrator	1.00	1.00	-	1.00	-	1.00
Detention Center Administrative Officer	1.00	1.00	-	1.00	-	1.00
Detention Center Asst. Administrative Officer	1.00	1.00	-	1.00	-	1.00
Detention Shift Supervisor	4.00	4.00	-	4.00	-	4.00
Senior Detention/Transport Officer	-	1.00	-	1.00	-	1.00
Senior Detention Officer	4.00	4.00	-	4.00	-	4.00
Detention Officer	21.00	21.00	-	21.00	-	21.00
<b>Sheriff/Jail</b>	<b>89.00</b>	<b>91.00</b>	<b>-</b>	<b>91.00</b>	<b>-</b>	<b>91.00</b>
EMS Coordinator	1.00	1.00	-	1.00	-	1.00
Paramedics Shift Leader	3.00	3.00	-	3.00	-	3.00
Paramedics	6.00	6.00	-	6.00	-	6.00
<b>Paramedic</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>
Emergency Services Director	1.00	1.00	-	1.00	-	1.00
Emergency Mgmt. Coordinator/Planner	1.00	1.00	-	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
<b>Emergency Management</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
Fire Marshal	1.00	1.00	-	1.00	-	1.00
<b>Fire Marshal</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
911 Communications Manager	1.00	1.00	-	1.00	-	1.00
Asst. Communications Manager	1.00	1.00	-	1.00	-	1.00
Telecommunicator Shift Supervisor	4.00	4.00	-	4.00	-	4.00
Telecommunicator Asst. Supervisor	4.00	4.00	-	4.00	-	4.00
Telecommunicator	20.00	20.00	-	20.00	-	20.00
<b>Consolidated Communications</b>	<b>30.00</b>	<b>30.00</b>	<b>-</b>	<b>30.00</b>	<b>-</b>	<b>30.00</b>
Program Director	1.00	1.00	-	1.00	-	1.00
Sexual Trauma Therapist	1.00	1.00	-	1.00	-	1.00
Rape Crisis Therapist	-	1.00	-	1.00	-	1.00
Rape Prevention/Outreach Coordinator	1.00	1.00	-	1.00	-	1.00
<b>Rape Crisis</b>	<b>3.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
Animal Control Supervisor	1.00	1.00	-	1.00	-	1.00
Animal Control Lead Officer	1.00	1.00	-	1.00	-	1.00
Animal Control Officer II	2.00	2.00	-	2.00	-	2.00
Office Assistant V	1.00	1.00	-	1.00	-	1.00
<b>Animal Control</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
<b>Public Safety Total</b>	<b>141.00</b>	<b>144.00</b>	<b>-</b>	<b>144.00</b>	<b>-</b>	<b>144.00</b>
Transportation Services Manager	1.00	1.00	-	1.00	-	1.00
Operations Supervisor	1.00	1.00	-	1.00	-	1.00
Dispatcher/Scheduler	1.00	1.00	-	1.00	1.00	2.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
<b>CCATS Transportation</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>1.00</b>	<b>5.00</b>
<b>Transportation Total</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>1.00</b>	<b>5.00</b>
Public Works Manager	0.50	0.50	-	0.50	-	0.50
Field Supervisor	1.00	1.00	-	1.00	-	1.00
Heavy Equipment Operator	2.00	2.00	-	2.00	-	2.00
Equipment Mechanic I	1.00	1.00	-	1.00	-	1.00
Equipment Mechanic II	1.00	1.00	-	1.00	-	1.00
Office Assistant/Mail Clerk	0.50	0.50	(0.50)	-	-	-
Senior Administrative Support Specialist	0.50	0.50	0.50	1.00	-	1.00
<b>Public Works</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>6.50</b>	<b>-</b>	<b>6.50</b>
<b>Environmental Protection Total</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>6.50</b>	<b>-</b>	<b>6.50</b>
Shore Protection Manager	1.00	1.00	-	1.00	-	1.00
Governmental Affairs Officer	0.50	0.50	-	0.50	(0.50)	-
<b>Beach Nourishment</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>	<b>(0.50)</b>	<b>1.00</b>
Planning & Development Director	0.50	0.50	-	0.50	-	0.50
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Planner	-	1.00	-	1.00	-	1.00
Planning Code Enforcement Officer	1.00	1.00	-	1.00	-	1.00

Department	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	Actual	Adopted Budget	Adjustments	Base Budget	Additions / Adjustments	Adopted Budget
Planning Technician	1.00	1.00	-	1.00	-	1.00
Building Code Administrator	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer II	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer I	3.00	3.00	-	3.00	-	3.00
Senior Administrative Support Specialist	2.00	1.50	-	1.50	-	1.50
<b>Planning and Development</b>	<b>10.50</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>
General Services Director	0.50	0.50	-	0.50	-	0.50
Administrative Assistant	0.50	0.50	-	0.50	-	0.50
<b>General Services</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
District Conservation Technician	1.00	1.00	-	1.00	-	1.00
<b>Cooperative Extension</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
<b>Economic &amp; Physical Development Total</b>	<b>14.00</b>	<b>14.50</b>	<b>-</b>	<b>14.50</b>	<b>(0.50)</b>	<b>14.00</b>
Deputy Director Health Services	1.00	1.00	-	1.00	-	1.00
Local Public Health Administrator	1.00	1.00	-	1.00	-	1.00
PHN Director I	1.00	1.00	-	1.00	-	1.00
Physician Extender II	2.00	2.00	-	2.00	-	2.00
Med. Lab Tech. I	1.00	1.00	-	1.00	-	1.00
Med. Lab Asst. III	1.00	1.00	-	1.00	-	1.00
PHN III	1.00	1.00	1.00	2.00	-	2.00
PHN II	4.00	4.00	-	4.00	-	4.00
PHN I	2.00	2.00	(1.00)	1.00	-	1.00
Social Worker II	3.00	3.00	-	3.00	-	3.00
Nutritionist III	1.00	1.00	-	1.00	-	1.00
Nutritionist II	1.00	1.00	-	1.00	-	1.00
Public Health Educator II	1.00	1.00	-	1.00	-	1.00
Information & Communication Specialist II	1.00	1.00	-	1.00	-	1.00
Foreign Language Interpreter I	-	-	1.00	1.00	-	1.00
Foreign Language Interpreter II	2.00	2.00	(1.00)	1.00	-	1.00
Accounting Tech. III	1.00	1.00	-	1.00	-	1.00
Administrative Officer II	1.00	1.00	-	1.00	-	1.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Public Information IV	1.00	1.00	-	1.00	-	1.00
Patient Relations Rep. V	2.00	2.00	-	2.00	-	2.00
Finance Tech	1.00	1.00	(1.00)	-	-	-
Office Assistant IV	1.00	1.00	-	1.00	-	1.00
Processing Assistant	-	1.00	(1.00)	-	-	-
Processing Assistant III	2.00	2.00	1.00	3.00	-	3.00
Office Work Unit Supervisor V	1.00	1.00	-	1.00	-	1.00
Dentist	0.80	0.80	-	0.80	-	0.80
Dental Hygienist	1.00	1.00	-	1.00	-	1.00
Dental Assistant	0.80	0.80	-	0.80	-	0.80
Preparedness Coordinator	1.00	1.00	-	1.00	-	1.00
<b>Health Center</b>	<b>37.60</b>	<b>38.60</b>	<b>(1.00)</b>	<b>37.60</b>	<b>-</b>	<b>37.60</b>
Environmental Health Director I	1.00	1.00	-	1.00	-	1.00
Environmental Health Program Specialist	3.00	3.00	-	3.00	-	3.00
Environmental Health Specialist	10.00	10.00	-	10.00	-	10.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Office Assistant IV	1.00	1.00	-	1.00	-	1.00
<b>Environmental Health</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>	<b>16.00</b>	<b>-</b>	<b>16.00</b>
Human Services Director	1.00	1.00	-	1.00	-	1.00
Accounting Technician II	2.00	2.00	-	2.00	-	2.00
Accounting Technician III	1.00	1.00	-	1.00	-	1.00
Attorney I	1.00	1.00	-	1.00	-	1.00
Attorney II	1.00	1.00	-	1.00	-	1.00
Paralegal	2.00	2.00	-	2.00	-	2.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Administrative Officer	-	-	1.00	1.00	-	1.00
Economic Services Program Manager	-	-	1.00	1.00	-	1.00
Income Maintenance Caseworker II	38.00	38.00	(1.00)	37.00	-	37.00
Income Maintenance Caseworker III	2.00	2.00	-	2.00	-	2.00
Income Maintenance Investigator II	1.00	1.00	-	1.00	-	1.00
Income Maintenance Supervisor II	4.00	4.00	(1.00)	3.00	-	3.00
Office Assistant IV	3.00	3.00	-	3.00	-	3.00
Public Information Assistant IV	4.00	4.00	-	4.00	-	4.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Human Services Deputy Director	1.00	1.00	-	1.00	-	1.00
Social Work Program Manager	-	-	1.00	1.00	-	1.00
Social Worker I A&T	13.00	13.00	-	13.00	-	13.00

Department	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	Actual	Adopted Budget	Adjustments	Base Budget	Additions / Adjustments	Adopted Budget
Social Worker II	11.00	11.00	(1.00)	10.00	1.00	11.00
Social Worker III	16.00	17.00	-	17.00	-	17.00
Social Work Supervisor II	2.00	2.00	-	2.00	-	2.00
Social Work Supervisor III	4.00	4.00	-	4.00	1.00	5.00
OWU Supervisor V	1.00	1.00	-	1.00	-	1.00
Community Social Service Tech.	2.00	2.00	-	2.00	-	2.00
CSE Supervisor	1.00	1.00	-	1.00	-	1.00
CSE Agent II	4.00	4.00	-	4.00	-	4.00
CSE Office Assistant IV	1.00	1.00	-	1.00	-	1.00
<b>Social Services</b>	<b>118.00</b>	<b>119.00</b>	<b>-</b>	<b>119.00</b>	<b>2.00</b>	<b>121.00</b>
Veterans Services Director	1.00	1.00	-	1.00	-	1.00
Veterans Services Officer	1.00	1.00	-	1.00	-	1.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Office Assistant	3.00	3.00	-	3.00	-	3.00
<b>Veterans</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>
Health and Wellness Coordinator	0.83	0.83	-	0.83	-	0.83
Customer Service Representative	0.55	0.55	-	0.55	-	0.55
Activities & Resource Development Asst.	0.65	0.65	-	0.65	-	0.65
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Senior Services Program Superintendent	1.00	1.00	-	1.00	-	1.00
Program Coordinator	0.55	0.55	-	0.55	-	0.55
<b>Aging</b>	<b>4.58</b>	<b>4.58</b>	<b>-</b>	<b>4.58</b>	<b>-</b>	<b>4.58</b>
<b>Human Services Totals</b>	<b>182.18</b>	<b>184.18</b>	<b>(1.00)</b>	<b>183.18</b>	<b>2.00</b>	<b>185.18</b>
Senior Services Director	1.00	1.00	-	1.00	-	1.00
Health and Wellness Coordinator	0.17	0.17	-	0.17	-	0.17
Customer Service Representative	0.45	0.45	-	0.45	-	0.45
Activities & Resource Development Asst.	0.35	0.35	-	0.35	-	0.35
Program Coordinator	0.45	0.45	-	0.45	-	0.45
<b>Senior Center</b>	<b>2.42</b>	<b>2.42</b>	<b>-</b>	<b>2.42</b>	<b>-</b>	<b>2.42</b>
Parks & Recreation Director	0.50	0.50	-	0.50	-	0.50
Parks & Recreation Manager	1.00	1.00	-	1.00	-	1.00
Recreation Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Athletic Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Program Coordinator	1.00	1.00	-	1.00	-	1.00
Parks & Recreation Facilities Manager	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Western Park Community Center Supervisor	1.00	1.00	-	1.00	-	1.00
<b>Parks and Recreation</b>	<b>7.50</b>	<b>7.50</b>	<b>-</b>	<b>7.50</b>	<b>-</b>	<b>7.50</b>
Parks Maintenance Foreman	1.00	1.00	-	1.00	-	1.00
Park Maintenance Technician	8.00	8.00	-	8.00	-	8.00
<b>Parks and Recreation - Maintenance</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
Civic Center Director	0.50	0.50	-	0.50	-	0.50
Civic Center Manager	1.00	1.00	-	1.00	-	1.00
Civic Center Building Supervisor	1.00	1.00	-	1.00	-	1.00
Civic Center Operation Assistant	1.00	1.00	-	1.00	-	1.00
<b>Civic Center</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>
<b>Culture and Recreation Total</b>	<b>22.42</b>	<b>22.42</b>	<b>-</b>	<b>22.42</b>	<b>-</b>	<b>22.42</b>
<b>General Fund Total</b>	<b>431.80</b>	<b>437.80</b>	<b>-</b>	<b>437.80</b>	<b>4.00</b>	<b>441.80</b>
Water Director	0.50	0.50	-	0.50	-	0.50
Lead Water Plant Supervisor	1.00	1.00	-	1.00	-	1.00
Lead Water Plant Operator	1.00	1.00	-	1.00	-	1.00
Utilities Technician	1.00	1.00	-	1.00	-	1.00
Water Billing Supervisor	0.25	0.25	-	0.25	-	0.25
Water Billing Technician	0.50	0.50	-	0.50	-	0.50
Customer Service Rep.	0.55	0.55	-	0.55	-	0.55
<b>Water Fund</b>	<b>4.80</b>	<b>4.80</b>	<b>-</b>	<b>4.80</b>	<b>-</b>	<b>4.80</b>
<b>Total All Funds</b>	<b>436.60</b>	<b>442.60</b>	<b>-</b>	<b>442.60</b>	<b>4.00</b>	<b>446.60</b>

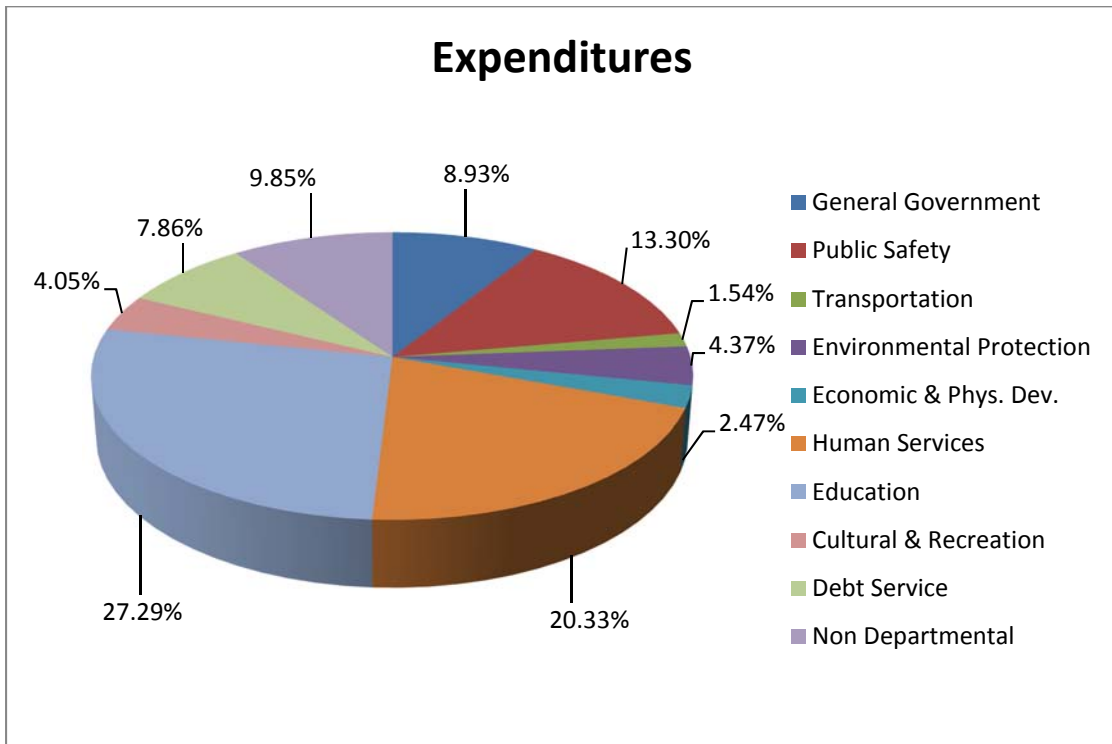
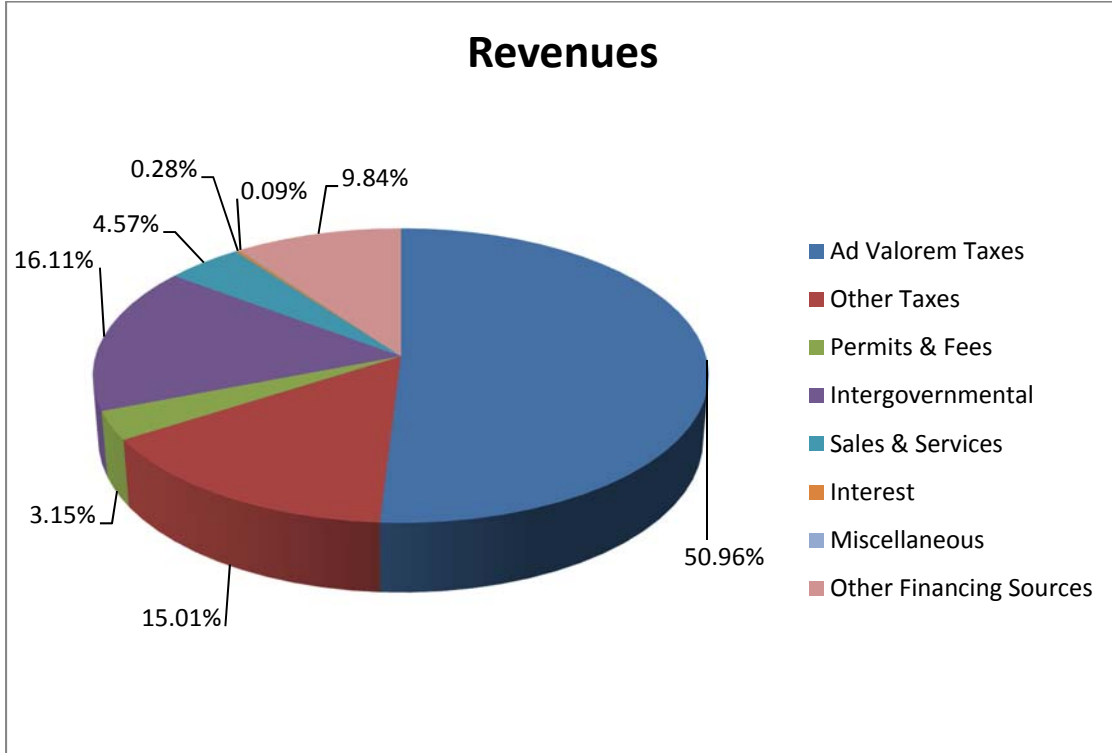
### Capital Equipment & Capital Improvements

Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment purchases and capital improvements by fund.

General Government	Items	Department Total
<b>General Fund</b>		
Information Technology	Server & Network Upgrades	\$230,000
Public Buildings	2 Vehicles	54,140
Sheriff Department	3 Ford Interceptor Sedans, 4 Ford Interceptor Utility, 1 Chev. Silverado	258,615
Animal Control	Dog box for truck	10,650
CCATS	Vehicles	238,360
	Vehicle conversion kits - propane	82,000
Public Works	Forklift	12,800
	Vehicle	29,700
Planning	2 Vehicles	45,000
Dental	Dental Equip. and Graphic Wrap	28,870
Parks Maintenance	2 mowers, 1 John Deere Gator	28,500
<b>Total General Fund</b>		<b><u>\$1,018,635</u></b>
<b>Other Governmental Funds</b>		
Emergency Telephone System Fund	Communications Equip.	\$35,000
<b>Capital Improvements Fund</b>		
Tax	Pictometry Maps	\$84,000
Parks and Recreation	Newport Match	50,000
Parks and Recreation	Park Improvements	174,000
Library	Western Library Addition	280,000
<b>Total Capital Improvements Fund</b>		<b>\$588,000</b>
School Special Projects Fund	Capital Contribution	\$2,026,000
<b>Total Governmental Funds</b>		<b><u>\$3,667,635</u></b>
<b>ENTITY TOTAL</b>		<b><u>\$3,667,635</u></b>



# General Fund



The General Fund is the primary operating fund of the County and is also the central focus of the budget process. It is by far the largest fund, and as such, receives the greatest amount of attention. According to generally accepted accounting principles for government, the General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund is grouped into the following function areas: general government, public safety, transportation, environmental protection, economic and physical development, human services, education, cultural and recreation, and debt service.

The following pages contain budgetary information of each of these departments. Each department is described in a narrative statement, followed by prior year accomplishments and current year objectives. Functional areas are separated by a divider page that lists the departments within that function. The financial information is shown for the following periods: June 30, 2016 actual, fiscal year 2017 amended budget as of March 31, 2017, requested, recommended, and adopted fiscal year 2018. The percentage change column is the percentage change from fiscal year 2017 amended to the fiscal year 2018 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2018.

<b>Revenues</b>		<b>Expenditures</b>	
Ad Valorem Taxes	\$ 46,217,000	General Government	\$ 8,100,000
Other Taxes	13,612,000	Public Safety	12,064,605
Permits & Fees	2,853,100	Transportation	1,396,710
Intergovernmental	14,607,985	Environmental Protection	3,960,910
Sales & Services	4,140,935	Economic & Phys. Dev.	2,243,675
Interest	250,000	Human Services	18,435,495
Miscellaneous	83,790	Education	24,753,465
Other Financing Sources	8,927,500	Cultural & Recreation	3,673,605
		Debt Service	7,127,800
		Non Departmental	8,936,045
<b>Total</b>	<b>\$ 90,692,310</b>	<b>Total</b>	<b>\$ 90,692,310</b>

**GENERAL FUND REVENUE COMPARISON**

REVENUE	Actual FY 16	Amended FY 17	Adopted FY 18
<b>Ad Valorem Taxes</b>			
Current year	\$42,631,777	\$44,361,000	\$45,036,000
Prior years	930,290	855,000	850,000
Interest & penalties	373,696	291,000	331,000
	<u>43,935,763</u>	<u>45,507,000</u>	<u>46,217,000</u>
<b>Other taxes &amp; licenses</b>			
Privilege licenses	8,478	-	-
ABC bottle tax	37,282	35,000	37,000
Local option sales tax	13,732,288	13,170,000	13,575,000
	<u>13,778,047</u>	<u>13,205,000</u>	<u>13,612,000</u>
<b>Permits &amp; fees</b>			
Sheriff fees	231,333	150,000	160,000
Register of deeds	1,188,340	1,232,900	1,250,000
Franchise fees	444,138	470,000	450,000
Building permits & inspections fees	590,209	565,000	570,000
Environmental health fees	325,552	280,000	290,000
Other fees	89,635	89,200	133,100
	<u>2,869,207</u>	<u>2,787,100</u>	<u>2,853,100</u>
<b>Intergovernmental</b>			
Restricted			
Federal & state grants	12,512,828	12,528,700	12,821,985
Lottery proceeds	600,000	600,000	600,000
Court facilities fees	110,140	115,000	115,000
White goods & solid waste disposal tax	65,942	45,000	60,000
Scrap tire disposal tax	91,974	87,000	95,000
Unrestricted			
Beer and wine tax	173,280	175,000	175,000
Payments in lieu of taxes	196,554	-	-
ABC profits	703,586	600,000	700,000
Croatan National Forest	40,695	50,000	41,000
	<u>14,494,998</u>	<u>14,200,700</u>	<u>14,607,985</u>
<b>Sales &amp; services</b>			
Solid waste	3,299,900	3,095,000	3,255,000
Civic center fees	235,719	226,260	246,000
Other	463,308	414,650	639,935
	<u>3,998,927</u>	<u>3,735,910</u>	<u>4,140,935</u>
<b>Interest</b>	228,148	250,000	250,000

REVENUE	Actual FY 16	Amended FY 17	Adopted FY 18
<b>Miscellaneous</b>			
Proceeds from sale of fixed assets	11,440	25,000	25,000
Other	219,824	188,810	58,790
	<u>231,264</u>	<u>213,810</u>	<u>83,790</u>
<b>Other Financing Sources</b>			
Operating transfers in	3,439,425	3,748,300	3,642,500
Appropriated fund balance	-	4,610,900	5,205,000
Appropriated economic development F.B.	-	400,000	-
Appropriated health reserve F.B.	-	320,717	80,000
	<u>3,439,425</u>	<u>9,079,917</u>	<u>8,927,500</u>
<b>Total Revenue</b>	<u><u>\$82,975,779</u></u>	<u><u>\$88,979,437</u></u>	<u><u>\$90,692,310</u></u>

# **General Government**

**Governing Body  
Administration  
Information Technology  
Finance  
Human Resources  
Tax  
Legal  
Court Facilities  
Elections  
Register of Deeds  
Public Buildings**

**Governing Body**

**General Government**

**Purpose:** The Board of Commissioners is the governing body for the people of Carteret County. The Board consists of seven County Commissioners who set policy for county government in accordance with the laws of the State of North Carolina. The County operates under the County Manager form of government and the Board appoints a County Manager who is responsible for the day to day management of County government.

**Major Accomplishments**

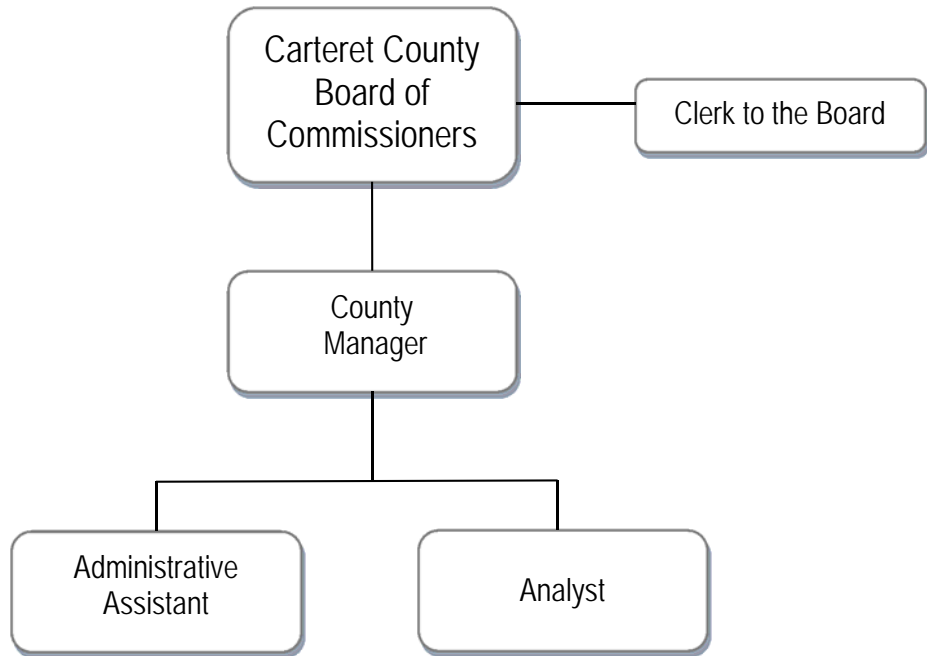
- Set one of the lowest responsible ad valorem tax rates in the state.
- Partnered with governments for dredging projects to improve waterways.
- Approved General Services Building construction project.

**Goals & Objectives**

- Evaluate facilities master plan. *Initiative #5.*
- Address county and school capital needs. *Initiatives #1 & 3.*
- Maintain the County's high bond rating. *Initiative #1.*
- Improve mental health services. *Initiative #9.*
- Continue to monitor and inform public of federal and state regulations.
- Seek methods of maintaining our waterways. *Initiative #8.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Personnel	59,095	59,375	56,875	56,875	56,175	
Operations	219,284	244,350	247,425	246,025	237,625	
<b>Total</b>	<b>278,379</b>	<b>303,725</b>	<b>304,300</b>	<b>302,900</b>	<b>293,800</b>	<b>-3.27%</b>
Revenue Sources	-	-	-	-	-	
Staffing						
Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

# Administration Organizational Chart



**Purpose:** The County Manager is the chief administrative official of County government, serving at the pleasure of the Board of Commissioners. The County Manager is responsible for coordinating, supervising, and recommending alternative solutions to growing problems and issues. The County Manager is responsible for the overall management of County departments under the Board’s control and coordinates with other County departments not under the Board’s direct control to maintain a cohesive County government organization.

**Major Accomplishments**

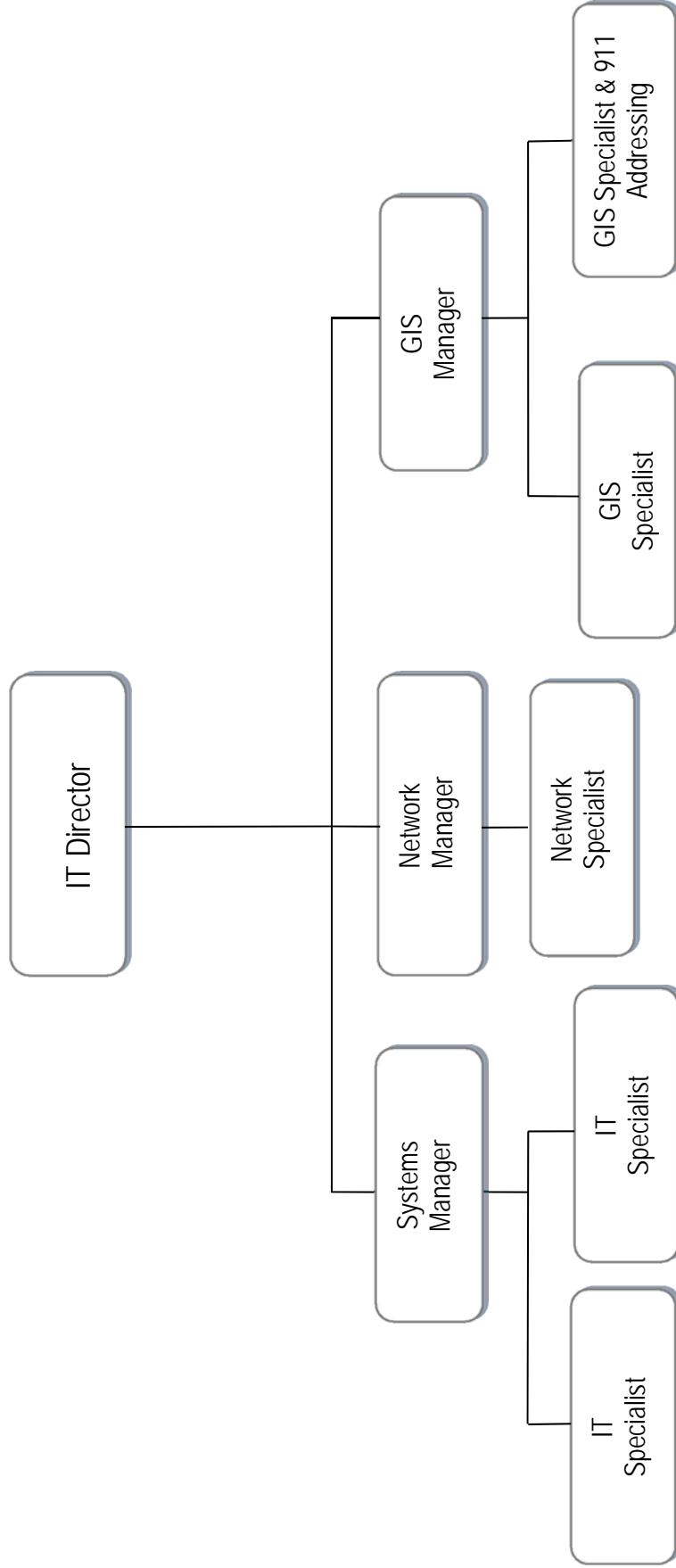
- Coordinated Wainwright Slough waterway dredging project.
- Coordinated the General Services Building construction project.
- Improved county departments’ efficiency and timeliness of projects and information.

**Goals & Objectives**

- Develop a strategic plan for long term planning. **Initiatives #1 & 4.**
- Evaluate facilities master plan. **Initiative #5.**
- Assist Commission with addressing county and school capital needs. **Initiative #3.**
- Assist Commission with monitoring federal and state regulations.

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	Budget				
		3/31/17			Approved	From FY
						17/18
Personnel	286,995	395,505	361,410	361,410	359,715	
Operations	26,117	62,600	31,900	30,945	30,945	
<b>Total</b>	<b>313,113</b>	<b>458,105</b>	<b>393,310</b>	<b>392,355</b>	<b>390,660</b>	<b>-14.72%</b>
<b>Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing</b>						
Full Time	3.00	3.50	4.00	4.00	4.00	
<b>Numbers of Positions</b>	<b>3.00</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>14.29%</b>

# Information Technology Organizational Chart



**Purpose:** Provide staff and citizens with an efficient and effective means to access and maintain information across various entities while controlling costs and ensuring security of the resources available.

**Major Accomplishments**

- Implemented Security Awareness training & Phishing testing; reduced malicious e-mail clicks to 4%.
- Implemented hard drive encryption, on applicable machines, for data protection.
- Continued development of GIS applications for staff and citizens.
- Migrated virtual desktop infrastructure into production and began deployments.
- Updated 911 address ordinance and procedures, and created MOU for municipal addressing.
- Migrated Child Support office into county network as part of Social Services acquisition.

**Goals & Objectives**

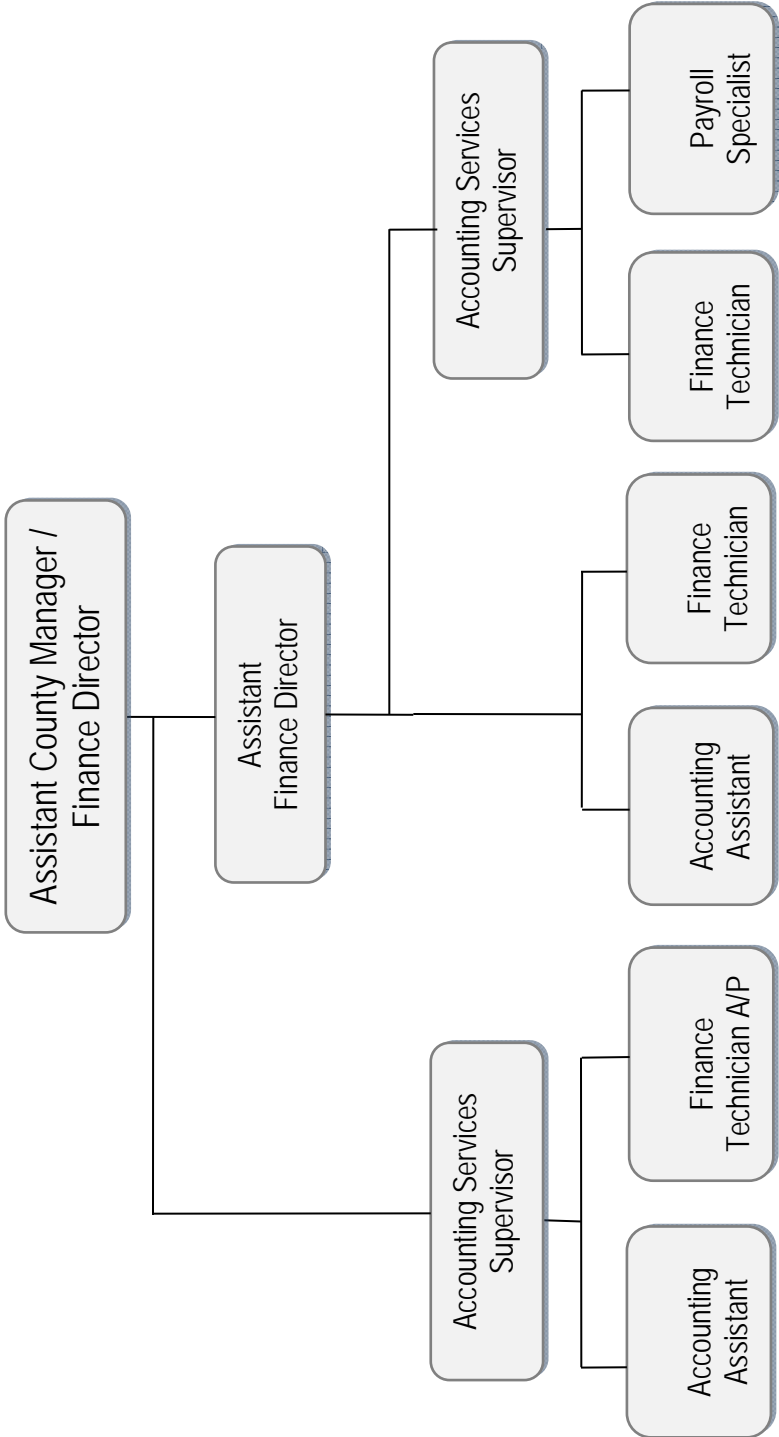
- Continue virtual desktop implementations and deployments. *Initiatives #1 & 4.*
- Review and revise all technology related policies and procedures. *Initiative #4.*
- Begin GMIS IT accreditation process and prerequisites. *Initiative #4.*
- Perform major upgrade and migration on GIS server systems. *Initiative #4.*
- Implement inventory asset management system. *Initiatives #1 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Completed work orders by month	550	494	500	500
<i>Efficiency</i>				
Timeliness of service provided – Customer Satisfaction	98%	99%	99%	98%
Average Work Order response time	1.6 Hrs.	1.3 Hrs.	1.5 Hrs.	2 Hrs.
<i>Effectiveness</i>				
Quality of service provided – Customer Satisfaction	99%	99%	99%	98%
Average Work Order completion time	1.3 Days	1.8 Days	1.5 Days	2 Days

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Personnel	581,156	590,405	597,625	597,625	595,470	
Operations	912,932	993,000	1,053,600	1,023,600	1,023,600	
Capital Outlay	139,878	167,000	230,000	230,000	230,000	
<b>Total</b>	<b>1,633,966</b>	<b>1,750,405</b>	<b>1,881,225</b>	<b>1,851,225</b>	<b>1,849,070</b>	<b>5.64%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00%</b>

# Finance Organizational Chart



**Purpose:** The Finance Department operates a financial accounting and reporting system in accordance with North Carolina General Statutes, federal laws, and regulation. The primary purpose of the department is to establish and maintain a centralized county-wide system of financial planning, reporting, and control. The department is responsible for preparing the bond sales and other debt management, accounting for the County's receipts and disbursements, payroll, managing investments, accounting for the County's fixed asset inventory, purchasing, coordinating the annual audit by the independent certified public accountants, preparation of the comprehensive annual financial report (CAFR), and preparation of a budget for submission to the County Manager.

**Major Accomplishments**

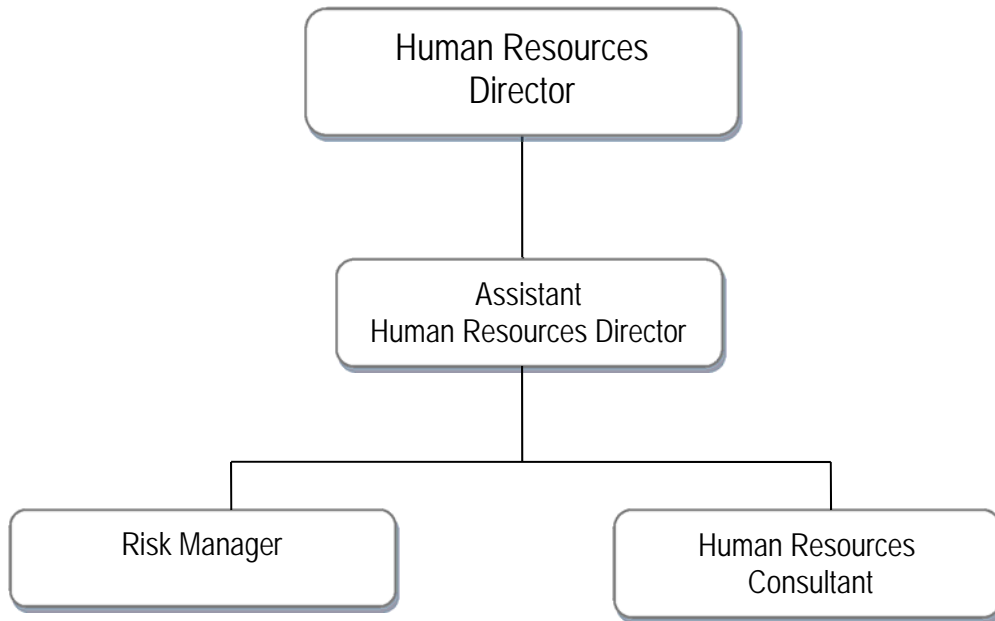
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2017 budget document; the County's 21st consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2016, the County's 20th consecutive year.
- Compiled Fire & EMS non-profits FY 2016 financial information, and as a result, reporting, budgeting, and communications were improved between the non-profits, Fire/EMS Commission, and the County Board of Commissioners.
- Developed a debt affordability model to assist the County Commissioners in meeting capital building needs.
- Automated Harbor Authority billing.

**Goals & Objectives**

- Maintain the County's high bond rating. *Initiative #1.*
- Assist the Board of Commissioners in implementing the capital needs assessment through financing and pay as you go. *Initiatives #1 & 3.*
- Expand performance measures implemented in County departments. *Initiative #4.*
- Assist the Board of Commissioners and departments by proactively managing the County's finances and improving efficiency. *Initiatives #1 & 4.*
- Continue to assist Fire & EMS non-profits with financial information and budget process. *Initiative #4.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Personnel	566,206	611,590	625,115	625,115	622,515	
Operations	45,204	79,150	79,150	76,950	76,950	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>611,411</b>	<b>690,740</b>	<b>704,265</b>	<b>702,065</b>	<b>699,465</b>	<b>1.26%</b>
<b>Revenue Sources</b>						
Other Taxes	78,008	84,100	82,000	82,000	82,000	-2.50%
<b>Staffing</b>						
Full Time Positions	7.70	8.70	8.70	8.70	8.70	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>7.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>0.00%</b>

# Human Resources Organizational Chart



**Purpose:** Responsible for all facets of personnel, including policy development, documentation, and implementation, employment/recruitment, benefits management, employee relations/grievance, classification & compensation, enterprise risk management, staff development/training and records management. The County Human Resources department serves as the primary liaison to several federal and state compliance entities to include but not limited to: Occupational Safety and Health Administration (OSHA), Equal Employment Opportunity Commission (EEOC), American Disability Act (ADA), Fair Labor Standards Act (FLSA), Family Medical Leave Act (FMLA), Internal Revenue Service (IRS), Social Security Administration (SSA), and NC Office of State Personnel (NC-OCP).

**Major Accomplishments**

- Implemented electronic personnel action system.
- Implemented electronic performance management system.
- Assisted with implementation of employee health clinic.
- Coordinated defensive driver courses for all Carteret County employee drivers.

**Goals & Objectives**

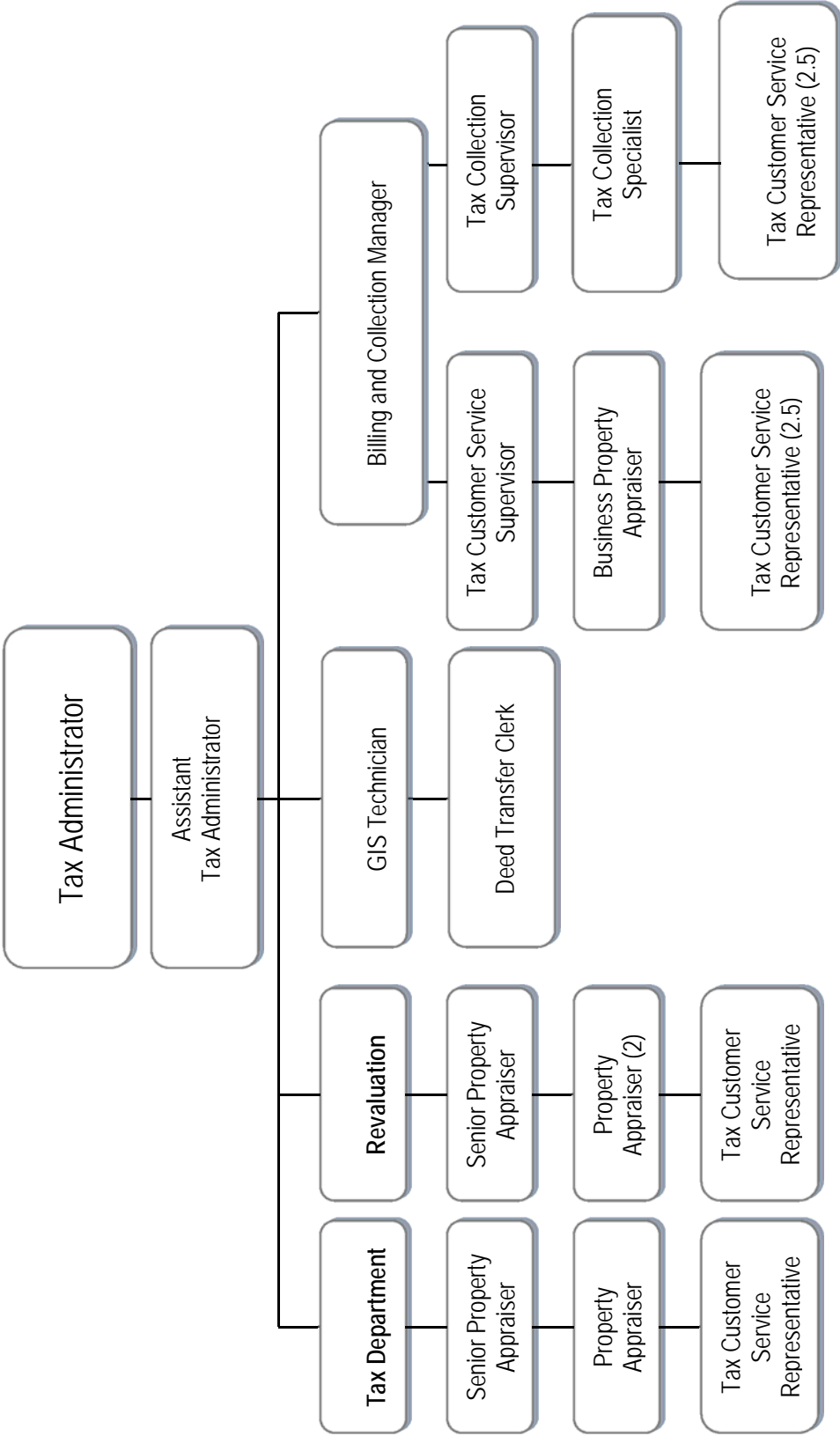
- Update Personnel Policy Manual. *Initiative #4.*
- Implement progressive merit pay plan. *Initiatives #1 & 4.*
- Begin migration to electronic personnel files. *Initiative #4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Employment FTE & PTE	582	587	590	N/A
Hires	119	124	110	N/A
Applications Received	4,479	4,500	4,500	4,500
Job Posting Hits	96,820	97,650	100,000	104,500
<i>Effectiveness</i>				
Wellness Program participation	75%	77%	80%	75%

Expenditure Category	2015-2016	Amended 2016-2017	2017-2018	2017-2018	2017-2018	Percent Change
	Actual	Budget 3/31/17	Requested	Recommended	Board Approved	From FY 17/18
Personnel	314,036	335,035	337,255	319,880	318,930	
Operations	36,577	73,900	67,900	65,870	65,870	
<b>Total</b>	<b>350,613</b>	<b>408,935</b>	<b>405,155</b>	<b>385,750</b>	<b>384,800</b>	<b>-5.90%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	0.48	-	-	
<b>Numbers of Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.48</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00%</b>

# Tax Department Organizational Chart



**Purpose:** To receive listing, assess, bill, and collect all ad valorem and special district taxes due to Carteret County as required and regulated by the General Statutes of North Carolina. Additionally, this department collects municipal taxes for four municipalities located within Carteret County. Revaluation implements a program to assess all real estate in the county. The process includes gathering and analyzing sale data, property characteristics and condition of improvements, and accurately valuing property in accordance with our appraisal schedule of values adopted for the 2015 revaluation.

### Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Implemented new appraisal mobile data collection system.

### Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes. *Initiative #1.*
- Begin revaluation of all real property for 2019. *Initiatives #1 & 4.*
- Continue business personal property audit and debt collection efforts with delinquent accounts. *Initiatives #1 & 4.*

### Performance Summary

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Complete personal property listing process within 60 days of filing deadline.	75%	80%	100%	100%
<b><i>Efficiency</i></b>				
Electronic Storage of all documents	95%	95%	100%	100%
Computer generated collection reports	95%	95%	100%	100%
Automation of vessel values	85%	95%	100%	100%
<b><i>Effectiveness</i></b>				
Business Personal Property Tax Audit	95%	95%	100%	100%
\$ Amount submitted to Debt Setoff for collection	\$2,586,581	\$2,500,000	\$2,500,000	\$2,500,000
% of Debt Setoff collected	14%	20%	20%	20%

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>TAX ADMINISTRATION</b>						
Personnel	849,329	922,615	947,780	937,280	932,910	
Operations	361,498	382,385	381,500	382,260	380,530	
Capital Outlay	-	114,000	-	-	-	
<b>Total</b>	<b>1,210,826</b>	<b>1,419,000</b>	<b>1,329,280</b>	<b>1,319,540</b>	<b>1,313,440</b>	<b>-7.44%</b>
<b>REVALUATION</b>						
Personnel	198,374	211,355	201,520	201,520	212,415	
Operations	5,955	26,200	27,700	27,700	27,700	
Capital Outlay	17,995	-	36,000	-	-	
<b>Total</b>	<b>222,323</b>	<b>237,555</b>	<b>265,220</b>	<b>229,220</b>	<b>240,115</b>	<b>1.08%</b>
<b>Grand Total</b>	<b>1,433,150</b>	<b>1,656,555</b>	<b>1,594,500</b>	<b>1,548,760</b>	<b>1,553,555</b>	<b>-6.22%</b>
<b>Revenue Sources: Fees</b>	<b>92,573</b>	<b>87,800</b>	<b>73,600</b>	<b>73,600</b>	<b>73,600</b>	<b>-16.17%</b>
<b>Staffing</b>						
Full Time Positions	20.00	21.00	21.00	21.00	21.00	
Part Time as FTE	1.03	0.96	0.96	0.48	0.48	
<b>Number of Positions</b>	<b>21.03</b>	<b>21.96</b>	<b>21.96</b>	<b>21.48</b>	<b>21.48</b>	<b>-2.19%</b>

**Purpose:** All legal services are contracted with an outside firm. The County pays the firm by the hour to attend Board meetings and provide legal service. The contracted firm serves at the pleasure of the Board of Commissioners.

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Professional Services	43,530	70,000	70,000	70,000	70,000	
<b>Total</b>	43,530	70,000	70,000	70,000	70,000	0.00%
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	-	-	-	-	-	0.00%

**Purpose:** To provide all clerical and record-keeping functions for the Superior and District Court and act as a depository for all legal litigation in Carteret County. It must comply with the rules of record keeping provided by the State of North Carolina and the General Statutes. Furthermore, this office is responsible for preparing court calendars and ensuring courtroom space is available on a daily basis for the hearing in all matters, probate of wills, and a variety of matters called special proceedings. As Judge of Probate the Clerk is responsible for the administration and probate of all estates in the county. This office collects fines and fees in all legal matters as required. There are 23 employees and 6 magistrates who regularly work with people in the legal field as well as the general public.

**Major Accomplishments**

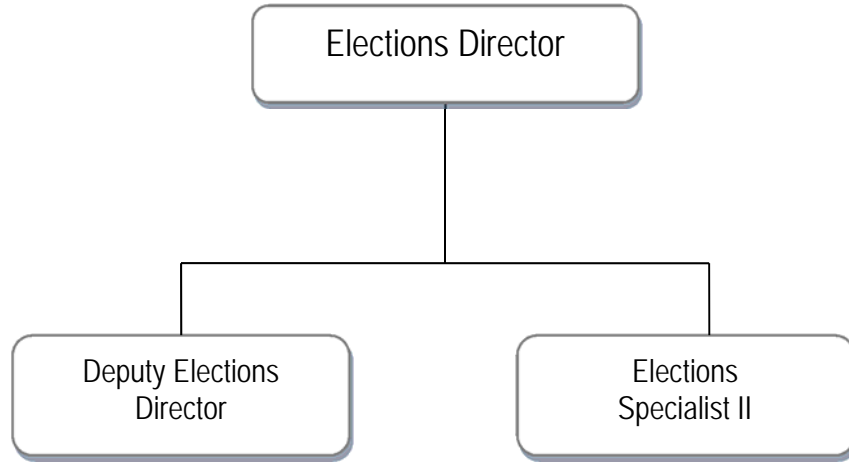
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Improved storage capacity.
- Began preservation of old county documents.

**Goals & Objectives**

- Refurbish worn out courtroom and Judge’s benches. *Initiative #1.*
- Continue to replace workspace furniture in courtrooms, offices, and public spaces. *Initiatives #1 & 4.*
- Improve storage capacity of building to carve out much needed space for operations. *Initiatives #1 & 4.*
- Partner with Administrative Office of the Courts to scan/archive old files. *Initiatives #1 & 4.*
- Partner with Public Buildings to relocate cashier’s office and create on-site file storage to increase efficiency. *Initiatives #1 & 4.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Operations	62,358	77,700	82,300	80,700	80,700	
<b>Total</b>	<b>62,358</b>	<b>77,700</b>	<b>82,300</b>	<b>80,700</b>	<b>80,700</b>	<b>3.86%</b>
<b>Revenue Sources</b>						
Intergovernmental	110,140	115,000	115,000	115,000	115,000	0.00%
<b>Staffing</b>						
Full Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# Elections Organizational Chart



**Purpose:** The Elections Department is to conduct fair and accountable elections in a nonpartisan environment. The Elections Department focuses on public service and provides information necessary to better educate and assist the general public.

### Major Accomplishments

- Conducted successful 2016 Presidential General Election with 70% voter turnout.
- Completed a recount of the 2016 State Auditor's contest in the General Election.
- Trained 210 one stop workers, election day precinct officials, and staff on election day procedures and rules and regulations.
- Implemented new procedures for receiving and reporting election results to further insure the accuracy of information being reported.

### Goals & Objectives

- Implement the use of the new DS200 voting equipment during the 2017 municipal elections. *Initiative #4.*
- Conduct voter registration drives and increase voter outreach efforts. *Initiative #4.*
- Train precinct officials and educate the public on the use of the new voting equipment. *Initiative #4.*
- Continue to provide Carteret County with fair and accurate elections. *Initiative #4.*

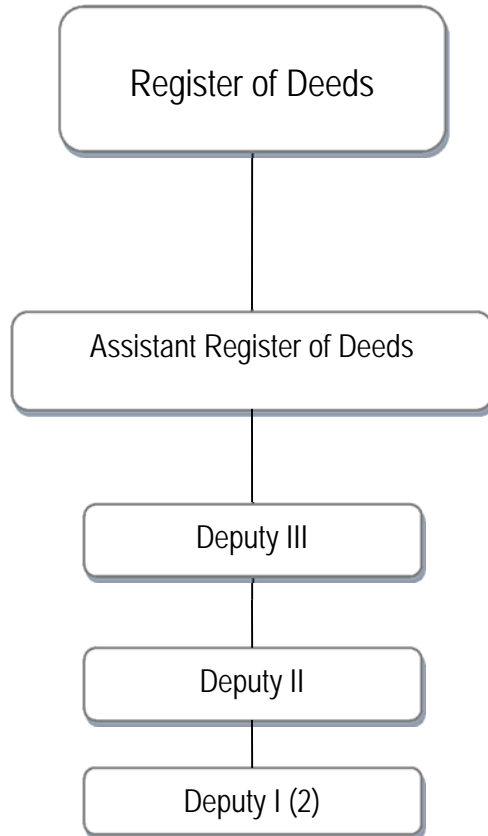
### Performance Summary

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Elections Held	4	1	3	3
Number of Registered Voters	51,446	52,000	52,000	52,000
Voter Changes Processed	15,501	27,454	39,000	39,000
<i>Efficiency</i>				
Time Election results Available on Election Night	8:30 PM	8:15 PM	8:10 PM	8:10 PM
<i>Effectiveness</i>				
Early Voting Sites	4	5	4	4
Early Voting Turnout	6,868	24,984	10,000	10,000
Number of errors between Election Night Call-ins and Canvass Report	0	0	0	0

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	311,249	297,840	336,650	333,825	333,230	
Operations	198,741	189,030	203,362	200,630	200,630	
<b>Total</b>	<b>509,990</b>	<b>486,870</b>	<b>540,012</b>	<b>534,455</b>	<b>533,860</b>	<b>9.65%</b>
<b>Revenue Sources</b>						
Fees	43,201	-	68,760	68,760	68,760	
<b>Total</b>	<b>43,201</b>	<b>-</b>	<b>68,760</b>	<b>68,760</b>	<b>68,760</b>	<b>341.20%</b>
<b>Staffing</b>						
Full Time Positions	3.00	3.00	4.00	3.00	3.00	
FTE - Part Time Positions*	1.26	0.81	0.96	0.96	0.96	
<b>Numbers of Positions</b>	<b>4.26</b>	<b>3.81</b>	<b>4.96</b>	<b>3.96</b>	<b>3.96</b>	<b>3.94%</b>

\*Does not include Poll Workers

# Register of Deeds Organizational Chart



**Purpose:** The office is to probate, record, and index instruments of title to all real property in the county according to NC General Statutes. The office is responsible for the safekeeping and the issuance of all vital records including birth, death, and marriage records and to provide access for public viewing, duplicating, and research of all of the above.

**Major Accomplishments**

- Implemented online marriage license application process.
- Implemented a redacting program to safeguard personal information.
- Implemented the use of Vitalchek, which allows for the purchase of certified copies of vital records online.

**Goals & Objectives**

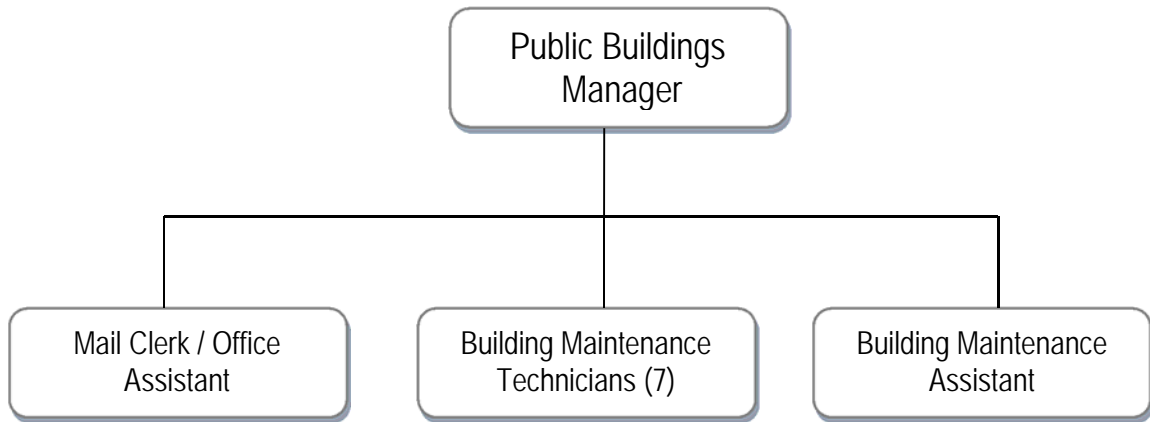
- Continue to rebind and preserve older real estate records. *Initiatives #1 & 4.*
- Continue indexing and scanning previous year's death and marriage records. *Initiatives #1 & 4.*
- Increase the number of map images available electronically. *Initiatives #1 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Documents recorded	16,382	17,000	18,000	17,000
Certified copies issued	9,870	10,000	11,000	10,000
<i>Efficiency</i>				
Database updated by 10:00 a.m.	99.9%	99.9%	100%	100%
Process all documents same day received	99.9%	99.9%	100%	100%
<i>Effectiveness</i>				
Instant recording when requested	99.9%	99.9%	100%	100%

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Personnel	295,723	315,435	320,875	320,875	318,875	
Operations	237,114	327,650	217,900	217,900	218,400	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>532,837</b>	<b>643,085</b>	<b>538,775</b>	<b>538,775</b>	<b>537,275</b>	<b>-16.45%</b>
<b>Revenue Sources</b>						
Fees	1,188,340	1,232,900	1,250,000	1,250,000	1,250,000	1.39%
<b>Staffing</b>						
Full Time Positions	6.00	6.00	6.00	6.00	6.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00%</b>

# Public Buildings Organizational Chart



**Purpose:** Responsible for providing cost-effective maintenance and repair of all county owned facilities and structures. The department ensures building safety and optimum performance by providing preventative and repair of mechanical, electrical, plumbing, heating, air-conditioning, and ventilation systems. Other services include small interior and exterior structural repairs and renovations, preparing costs estimates, and supervising minor renovations and repair projects.

### Major Accomplishments

- Replaced HVAC units for Health Department, Western Library, Station Club, and shop for Public Buildings.
- Renovated office space for Information Technology Department.
- Installed inmate kiosks and courier box for Detention Center.
- Installed generator at Taylor Extended Care in Sea Level.

### Goals & Objectives

- Develop and implement a Public Buildings policy and procedures manual. *Initiatives #4 & 6.*
- Improve work order efficiency, reduce call backs and adopt a planned maintenance/inspection approach. *Initiative #4.*
- Develop an inventory control program and supply procurement process. *Initiatives #1 & 4.*
- Develop and implement a computerized maintenance management system including a preventative maintenance program. *Initiatives #1, 4 & 6.*

### Performance Summary

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Average monthly – All Work Orders	150	160	165	150
Average monthly – Corrective Work Orders	100	100	85	100
Average monthly – Preventive Maintenance Work Orders	35	35	50	90
<b><i>Efficiency</i></b>				
Average monthly – Corrective Work Orders Completed	98	100	85	100
Average monthly – Preventive Work Orders Completed	35	35	50	60
<b><i>Effectiveness (number of work orders)</i></b>				
Average monthly – Repeat Corrective Work Orders	1	1	0	0
Average monthly – Asset Down Days (Partial availability)	21	10	10	10
Average monthly – After-hours Emergency Work Orders	2	1	1	1
Average monthly – Priority Work Order (24hr. completion)	95%	97%	100%	100%

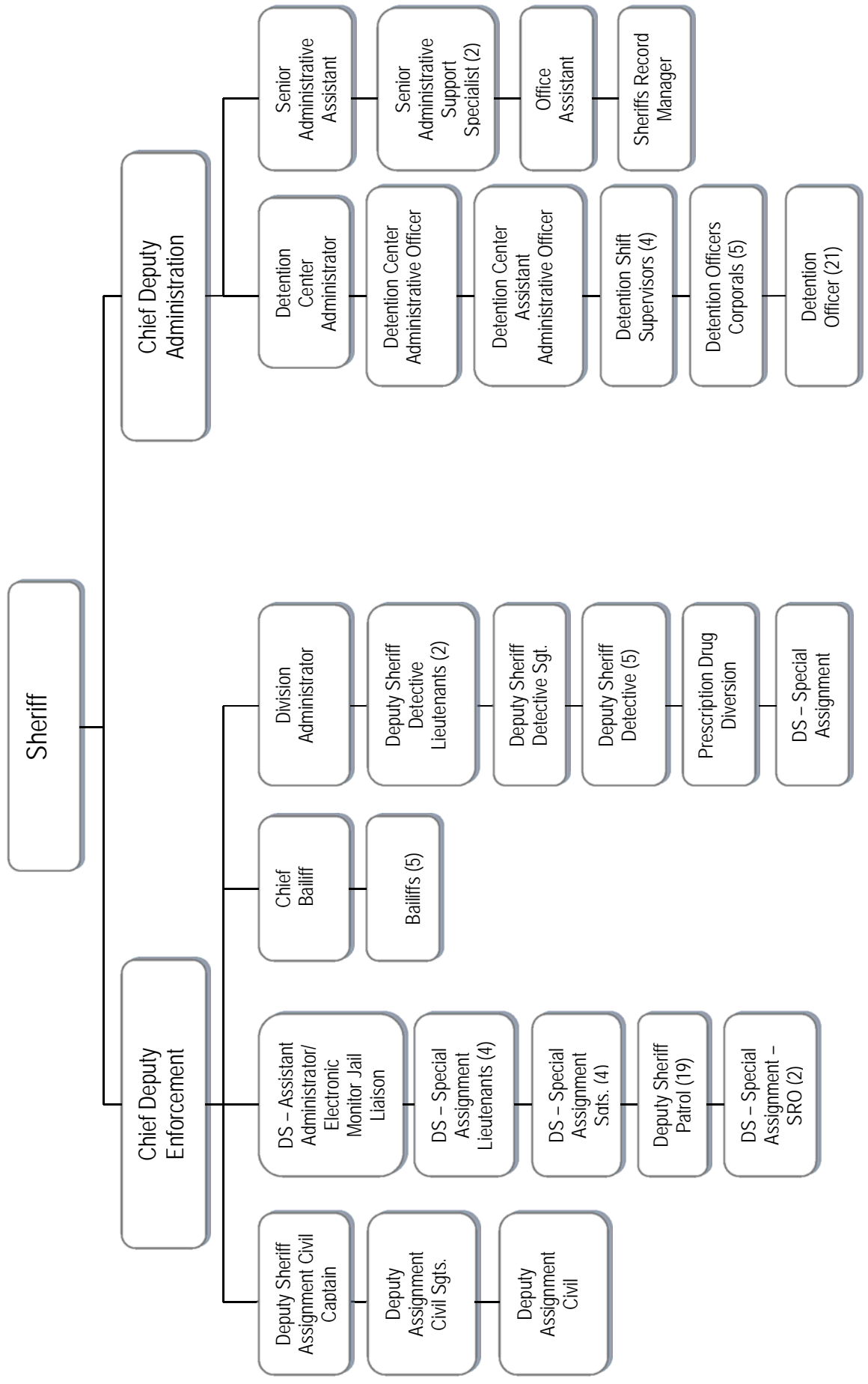
	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	382,093	405,395	488,055	488,055	486,120	
Operations	829,805	956,664	1,145,062	1,189,055	1,166,555	
Capital Outlay	672,466	47,046	54,143	54,140	54,140	
<b>Total</b>	<b>1,884,364</b>	<b>1,409,105</b>	<b>1,687,260</b>	<b>1,731,250</b>	<b>1,706,815</b>	<b>21.13%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	8.00	8.00	9.00	9.00	9.00	
FTE - Part Time Positions	-	0.48	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>8.00</b>	<b>8.48</b>	<b>9.48</b>	<b>9.48</b>	<b>9.48</b>	<b>11.79%</b>



# **Public Safety**

**Sheriff Division**  
**Paramedic Operations**  
**Emergency Management**  
**Fire Marshal**  
**Consolidated Communications**  
**Rape Crisis**  
**Medical Examiner**  
**Animal Control**

# Sheriff Department Organizational Chart



**CRIMINAL DIVISION** – Deputies patrol the rural areas of the county day and night reacting to observed violations of law and responding to complaints and incidents called into the communications center. The officers investigate all crimes; robbery, rape, murder, assault, breaking and entering, larceny, etc. The officers respond and regain control at fights, civil disturbances, violent domestic disputes, and other confrontations. The officers must prepare cases for prosecution and testify in court. Each year the patrol officers serve several thousand warrants, criminal summons, and other criminal papers from the Clerk of Court and magistrate's office. The officers also perform thousands of crime prevention services each year. Criminal detectives investigate offenses which require an extensive amount of time.

**CIVIL DIVISION** – The officers within this division personally located and served 4,500 county residents, last year, with civil court documents, orders, and processes generated by the court, attorneys, and clerks of courts within Carteret County and other counties within North Carolina and outside North Carolina. The division also actively enforces civil Writs of Execution by collecting debts for many plaintiffs in Carteret County.

**BAILIFF DIVISION** – It is the full obligation of the bailiff division of the sheriff's office to ensure total security in all of the courtrooms within the county. Judges, juries, defendants, plaintiffs, and witnesses must have full protection. Prisoners must be controlled while in the courtroom. Hostile case participants with violent differences of opinion must be controlled. The courtroom must be kept free of weapons and other undesirable conditions. Defendants receiving jail or prison sentences must be moved without delay or risk from the courtroom to the county jail by the bailiffs.

**JAIL DIVISION** – Over 3,000 inmates per year are brought in, booked, and held for some period of time ranging from one day to six months. The jail staff is responsible for security, care, and custody of each inmate. The feeding, bedding, sanitation, health care, and protection from each other are provided by the jail. Letter writing, telephone calls, and visitation from families, attorneys, clergy, and others must be provided to all inmates while they are in jail. Violent inmates must be controlled. All information regarding inmates, their crimes, sentence, and conduct must be carefully recorded in a permanent file and provided to inquiring parties at any time.

### Major Accomplishments

- Conducted operation "Hourglass" and "Winter Storm" resulting in 178 arrests.
- Reduced average inmate population that resulted in controlling cost of incarceration through the alternative incarceration program, electronic monitoring, to qualifying offenders.
- Collected 456,482 dosage units of potentially harmful prescription drugs through Pills Can Kill campaign.
- Utilized volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, and special activities.
- Collected over \$62,500 in arrears child support from electronic monitoring offenders.
- Increased health care services and implemented teleconference mental health psychiatric service for inmates; providing supplemental medical coverage to avoid unnecessary medical and emergency room visits after hours and to better evaluate inmate health status, classify inmates, and reduce liability.

### Goals & Objectives

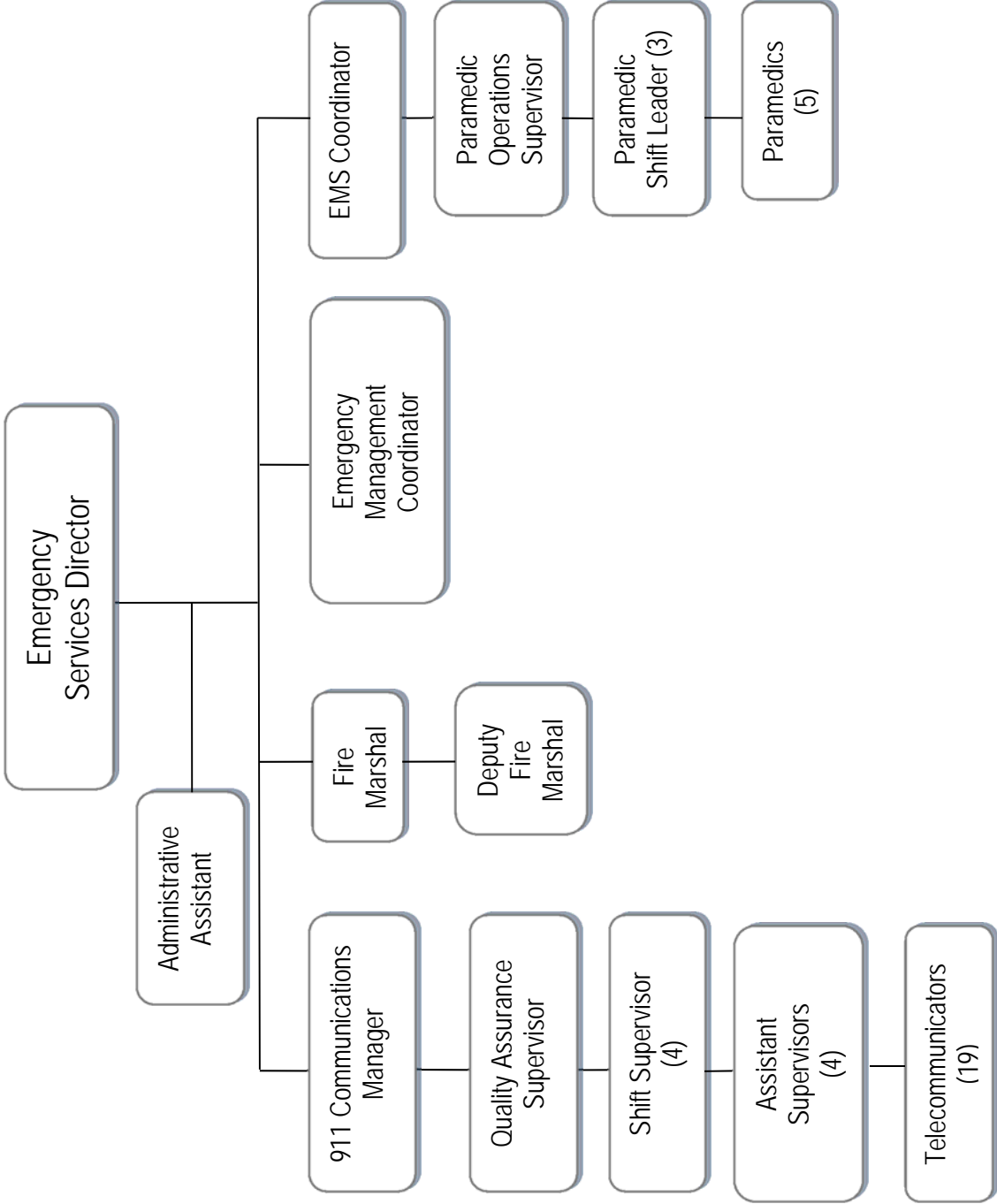
- Continue to provide for the safety, security, and well-being of our citizens. *Initiative #2.*
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. *Initiatives #2 & 4.*
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. *Initiatives #2 & 4.*
- Reach more citizens through community watch and crime prevention programs. *Initiatives #2 & 4.*
- Continue to educate the public and create drug addiction awareness. *Initiatives #2 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Average daily population	117	120	120	116 >
Detention Intake	2,683	2,800	2,800	N/A
Sheriff's Patrol unit calls for service	28,011	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	6,306	6,500	N/A	N/A
Civil papers for service received	3,517	4,000	N/A	N/A
Concealed handgun permits processed	1,310	800	800	N/A
Pistol Permits Processed	2,005	850	N/A	N/A
Sex offenders address verification site visits	238	180	180	100%
Electronic monitoring offender participants	54	90	90	100
<b><i>Efficiency</i></b>				
Civil processes served	84%	90%	95%	100%
Criminal processes served	87%	85%	90%	100%
<b><i>Effectiveness</i></b>				
Collections of money on Writs of Executions	\$5,995	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$71,932	\$80,000	\$80,000	N/A
Total weapons fees collected	\$125,373	\$120,000	\$120,000	N/A
Child support collected due to electronic monitoring	\$62,864	\$70,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	3,078	5,500	5,500	N/A
Savings to County due to electronic monitoring	\$458,510	\$250,000	\$250,000	\$400,000
Warrants Arrest Made	1,690	2,000	2,000	N/A
Drug suspects arrested	166	200	200	N/A
Drug Charges	976	500	600	N/A

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017				
		3/31/17			Approved	From FY
						17/18
<b>CRIMINAL DIVISION</b>						
Personnel	3,076,730	3,212,015	3,149,115	3,149,115	3,160,995	
Operations	725,339	845,245	948,715	844,240	844,240	
Capital Outlay	251,661	274,184	258,616	258,615	258,615	
<b>Total</b>	<b>4,053,729</b>	<b>4,331,444</b>	<b>4,356,446</b>	<b>4,251,970</b>	<b>4,263,850</b>	<b>-1.56%</b>
<b>CIVIL DIVISION</b>						
Personnel	194,477	200,345	212,335	212,335	211,865	
Operations	12,745	23,200	23,200	22,200	22,200	
<b>Total</b>	<b>207,221</b>	<b>223,545</b>	<b>235,535</b>	<b>234,535</b>	<b>234,065</b>	<b>4.71%</b>
<b>BAILIFF DIVISION</b>						
Personnel	270,020	335,815	330,520	330,520	342,830	
Operations	96,869	45,690	55,825	49,825	49,825	
<b>Total</b>	<b>366,889</b>	<b>381,505</b>	<b>386,345</b>	<b>380,345</b>	<b>392,655</b>	<b>2.92%</b>
<b>JAIL DIVISION</b>						
Personnel	1,478,155	1,601,510	1,691,105	1,691,105	1,685,870	
Operations	940,054	1,323,845	1,459,396	1,448,190	1,448,190	
<b>Total</b>	<b>2,418,210</b>	<b>2,925,355</b>	<b>3,150,501</b>	<b>3,139,295</b>	<b>3,134,060</b>	<b>7.13%</b>
<b>GRAND TOTAL</b>	<b>7,046,050</b>	<b>7,861,849</b>	<b>8,128,827</b>	<b>8,006,145</b>	<b>8,024,630</b>	<b>2.07%</b>
<b>Revenue Sources</b>						
Intergovernmental	357,034	353,009	309,865	309,865	309,865	
Miscellaneous	4,700	8,000	8,000	8,000	8,000	
Fees	231,333	150,000	160,000	160,000	160,000	
<b>Total</b>	<b>593,067</b>	<b>511,009</b>	<b>477,865</b>	<b>477,865</b>	<b>477,865</b>	<b>-6.49%</b>
<b>Staffing</b>						
Criminal	49.00	49.00	49.00	49.00	49.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	5.00	6.00	6.00	6.00	6.00	
Jail	32.00	33.00	33.00	33.00	33.00	
<b>Full Time Positions</b>	<b>89.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>	<b>91.00</b>	
FTE - Part-time	5.38	5.36	6.67	6.67	6.67	
<b>Number of Positions</b>	<b>94.38</b>	<b>96.36</b>	<b>97.67</b>	<b>97.67</b>	<b>97.67</b>	<b>1.36%</b>

# Emergency Services Organizational Chart



**Paramedic Operation**

**Public Safety**

**Purpose:** The Paramedic Operations Department is a division of the Emergency Services Office. The purpose of the paramedic operations department is to provide advanced pre-hospital Life Support to areas of Carteret County where the local EMS agencies are not capable of providing paramedic level care, and to assist the other paramedic agencies often with critical patient care situations and during times of multiple 911 calls in those areas. Carteret County operates three paramedic quick response vehicle (QRV) units. These units provide the primary paramedic coverage to nine local EMS districts. Current on-duty paramedics respond when requested on other incident support vehicles, rehabilitation, boat response, and the Carteret Mobile Emergency Communication (CMAC) vehicle.

**Major Accomplishments**

- Assisted with the implementation of paramedic level service at Harkers Island Fire & EMS, Broad & Gales Creek EMS, Pine Knoll Shores Fire & EMS, and Otway Fire & EMS.
- Implemented training for community paramedicine.
- Responded to 1,918 emergency calls with an average response time of 8.10 minutes.

**Goals & Objectives**

- Continue working with county nonprofit EMS departments to enhance their level of patient care and build stronger working relationships. *Initiatives #2 & 4.*
- Implement a community paramedicine program to better care for patients that have been discharged from the hospital; providing needed resources to reduce readmission to the hospital. *Initiatives #1, 2 & 4.*
- Provide high level patient care to the citizens and visitors of Carteret County. *Initiative #2.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
QRV 1 calls/year (Davis)	953	900	800	800
QRV 2 calls/year (Broad & Gales Creek)	636	625	650	650
QRV 3 calls/year (Pine Knoll Shores)	311	315	300	300
QRV 4 calls/year	18	10	15	15

Expenditure Category	2015-2016	Amended	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
	Actual	2016-2017 Budget 3/31/17				
Personnel	791,271	829,085	815,205	811,205	809,905	
Operations	114,094	135,520	127,370	127,370	126,820	
Capital Outlay	61,390	-	-	-	-	
<b>Total</b>	<b>966,755</b>	<b>964,605</b>	<b>942,575</b>	<b>938,575</b>	<b>936,725</b>	<b>-2.89%</b>
<b>Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Staffing</b>						
Full Time Positions	10.00	10.00	11.00	10.00	10.00	
FTE - Part Time Positions	1.49	1.30	1.92	1.92	1.92	
<b>Numbers of Positions</b>	<b>11.49</b>	<b>11.30</b>	<b>12.92</b>	<b>11.92</b>	<b>11.92</b>	<b>5.49%</b>

**Purpose:** To maintain a high level of preparedness, identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all-hazard emergency situations; and facilitate effective recovery efforts following a disaster. The Emergency Management Department acts as a liaison between federal and state emergency response agencies and the local governments of Carteret County.

**Major Accomplishments**

- Participated in several exercises with state, federal, and local emergency management agencies.
- Participated in multiple educational and outreach events throughout the County.
- Successfully completed all requirements for annual Emergency Management Performance Grant (EMPG) funding.
- Successfully operated Emergency Operations Center in response to multiple severe weather incidents.

**Goals & Objectives**

- Coordinate the development of a School Risk Management Plan with North Carolina Emergency Management (NCEM), local law enforcement, fire and EMS, and staff from Carteret County Schools. *Initiative #2.*
- Increase user registration and community awareness of the CodeRED emergency notification system and larger communication notification strategy. *Initiatives #1, 2 & 4.*
- Continue to work on various standard operating guides and annexes to the Emergency Operations Plan (EOP) to include: Evacuation Plan, Emergency Operation Center SOP, Donations, and Volunteer Management, etc. *Initiatives #2 & 4.*
- Engage the public, private, non-profit, and citizen community in emergency management and provide easy access to preparedness, planning, and emergency information. *Initiatives #2 & 4.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Personnel	214,848	201,245	226,595	226,595	225,600	
Operations	79,840	98,475	100,545	97,045	97,355	
Capital Outlay	-	37,470	-	-	-	
<b>Total</b>	<b>294,688</b>	<b>337,190</b>	<b>327,140</b>	<b>323,640</b>	<b>322,955</b>	<b>-4.22%</b>
<b>Revenue Sources</b>						
Intergovernmental	45,658	37,000	38,600	38,600	38,600	4.32%
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	-	-	0.05	-	-	
<b>Numbers of Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.05</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00%</b>

**Purpose:** To serve the citizens of Carteret County by providing life safety strategies through inspection, investigation, public education, and code management. The Fire Marshal serves as an advisor to the 20 local fire departments and as a liaison between the fire departments and county government.

**Major Accomplishments**

- Received a grant from the Local Emergency Planning Committee to place NFPA 704 warning labels on buildings with hazardous materials to assist emergency responders.
- Received a grant from the North Carolina Department of Insurance for smoke and carbon monoxide detectors.
- Equipped department vehicles with life safety testing equipment and chemical meters.

**Goals & Objectives**

- Continue to assist fire departments in lowering their ISO rating. *Initiative #2.*
- Expand our educational outreach to educate the public about fire and life safety issues. *Initiatives #2 & 4.*
- Continue to partnership with state, federal, and local agencies to reduce life safety issues. *Initiatives #2 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	577	550	500	500
Investigations (Fire, Illegal Burn, & Hazardous Materials)	33	30	0	0
Fire Prevention Activities	4	8	10	10
Unsafe Acts/Illegal Burning	13	10	0	0

Expenditure Category	2015-2016	Amended	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
	Actual	2016-2017 Budget 3/31/17				
Personnel	106,720	102,680	133,606	110,945	109,390	
Operations	21,023	26,735	26,988	26,990	26,875	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>127,744</b>	<b>129,415</b>	<b>160,594</b>	<b>137,935</b>	<b>136,265</b>	<b>5.29%</b>
Revenue Sources	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	1.00	1.00	2.00	1.00	1.00	
FTE - Part Time Positions	0.86	0.96	0.96	0.96	0.96	
<b>Numbers of Positions</b>	<b>1.86</b>	<b>1.96</b>	<b>2.96</b>	<b>1.96</b>	<b>1.96</b>	<b>0.00%</b>

**Purpose:** Provide the vital link between the public and emergency responders by processing all 911 and non-emergency calls to acquire and disseminate information while efficiently dispatching appropriate public safety and emergency services. This department is manned 24 hours a day, 7 days a week, 365 days a year.

**Major Accomplishments**

- Trained and certified staff using National Academy of Emergency Dispatch protocol classes.
- Dispatched resources to 145,556 calls for service, answered 155,768 phone calls (911 and administrative lines combined), and actively participated in approximately 582,224 radio transmissions.
- Installed a new phone system, new radio monitors and a new recording system; creating a more user friendly workstation for telecommunicators.

**Goals & Objectives**

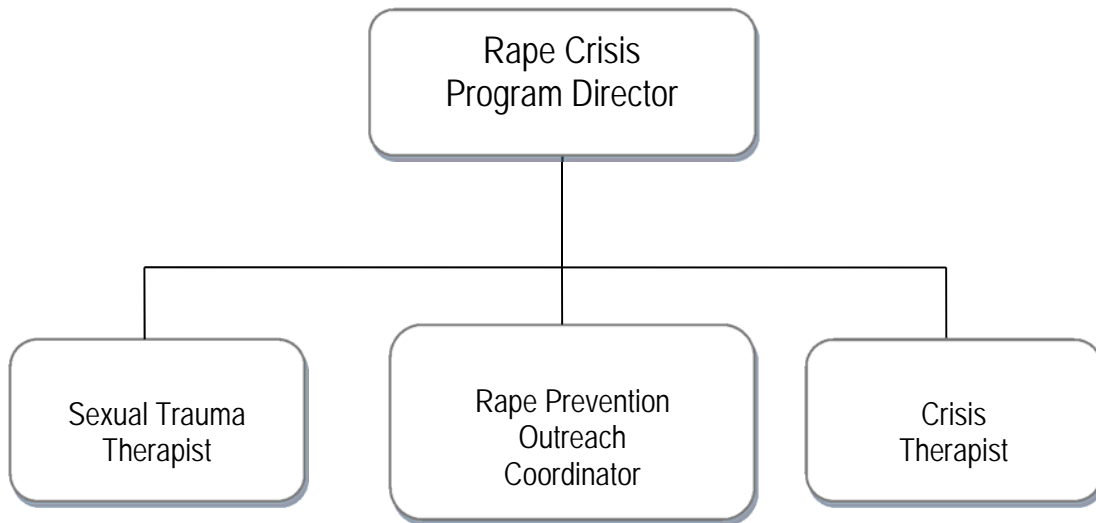
- Continue to enhance communications infrastructure, operations and procedures. *Initiatives #1, 2 & 4.*
- Continue to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness. *Initiatives #1, 2 & 4.*
- Test, train, deploy, and operate 911 operations from the backup facility at least two times per fiscal year. *Initiatives #2 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Prompt processing of emergency / assistance / incidents	145,556	146,000	148,000	100%
<i>Efficiency</i>				
Dispatch Protocol Proficiency	95%	95%	100%	100%
<i>Effectiveness</i>				
Answer 911 Calls < 10 sec	99.6%	99%	100%	100%
Dispatch emergent calls for service <90 seconds	100%	100%	100%	100%
Identify & troubleshoot system failures <60 min	99%	100%	100%	100%

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	1,351,285	1,491,390	1,499,860	1,499,860	1,491,980	
Operations	204,753	248,525	271,700	271,700	271,700	
<b>Total</b>	<b>1,556,037</b>	<b>1,739,915</b>	<b>1,771,560</b>	<b>1,771,560</b>	<b>1,763,680</b>	<b>1.37%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	30.00	30.00	30.00	30.00	30.00	
FTE - Part Time Positions	1.28	1.15	0.86	0.86	0.86	
<b>Numbers of Positions</b>	<b>31.28</b>	<b>31.15</b>	<b>30.86</b>	<b>30.86</b>	<b>30.86</b>	<b>-0.93%</b>

# Rape Crisis Organizational Chart



**Purpose:** The purpose of the Rape Crisis Department is to provide services, at no cost, to victims of sexual assault and abuse, under mandate and according to guidelines established by the NC Council for Women and the US Department of Justice, including: crisis intervention 24 hrs./7 day; follow-up support and criminal justice system advocacy; counseling; transportation; assistance filing compensation claims and court documents; any other services mandated by the terms of specific grant award agreements. Staff conducts training for; law enforcement, medical personnel, other agency professionals, and collaborates with the prosecutor's office, hospital emergency department, school resource officers, and guidance counselors, Child Protective Services, and law enforcement agencies. Staff also conducts community education programs and prevention programs in schools and day care centers.

**Major Accomplishments**

- Served 230 primary and secondary victims: 10% of whom were children 0-18.
- Provided 1,204 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Conducted Clothesline and Blue Jean Project for Sexual Assault Awareness Month.
- Increased number of Hispanic clients.
- Increased number of clients referred from the Treatment Accountability for Safer Communities (TASC) program.

**Goals & Objectives**

- Continue to provide services to underserved populations in the county, such as rural and minority groups. *Initiative #2.*
- Attend specialized trainings to treat, work, and to stay updated on the most effective modalities used to assist victims/survivors of sexual abuse and assault. *Initiatives #2 & 4.*
- Conduct a community assessment to explore met/unmet needs and concerns in the county for sexual abuse survivor/victim services and the utilization of available resources. *Initiatives #2 & 4.*
- Increase efficiency of direct victim's services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program. *Initiatives #1, 2 & 4.*
- Continue to conduct community sexual abuse awareness events during the year. *Initiatives #2 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Counseling Hours provided to primary and secondary victim	800	1,500	1,600	1,400
Direct Services to victims/families	1,000	1,500	1,600	1,400
<b><i>Efficiency</i></b>				
Educational Programs Provided	35	35	40	35
Participants in Educational Program	1,500	2,000	2,000	1,500

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	196,642	247,749	250,905	250,905	249,955	
Operations	32,074	53,071	40,910	40,410	40,410	
<b>Total</b>	<b>228,716</b>	<b>300,820</b>	<b>291,815</b>	<b>291,315</b>	<b>290,365</b>	<b>-3.48%</b>
<b>Revenue Sources</b>						
Intergovernmental	110,805	176,121	163,485	163,485	163,485	
Miscellaneous	2,338	1,500	1,200	1,200	1,200	
<b>Total</b>	<b>113,142</b>	<b>177,621</b>	<b>164,685</b>	<b>164,685</b>	<b>164,685</b>	<b>-7.28%</b>
<b>Staffing</b>						
Full Time Positions	3.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.20	0.63	0.12	0.12	0.12	
<b>Numbers of Positions</b>	<b>3.20</b>	<b>4.63</b>	<b>4.12</b>	<b>4.12</b>	<b>4.12</b>	<b>-11.02%</b>

**Medical Examiner**

**Public Safety**

**Purpose:** The County must pay to have state performed autopsies on certain deaths that occur within our County. The medical examiner in Carteret County goes to the sites where death has occurred, checks the body and determines whether an autopsy is needed. If an autopsy is needed, the County must pay to have one performed. Effective October 1, 2015 the NC General Assembly ratified bills to N.C.G.S. 130A-387 and 130A-389 which resulted in a 100% increase in Medical Examiner Fees and 40% increase in Autopsy Fees.

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent Change From FY 17/18
	Actual	Budget 3/31/17	Requested	Recommended	Board Approved	
Contracted Services	61,050	69,000	69,000	69,000	69,000	
<b>Total</b>	<b>61,050</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>0.00%</b>
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

**Purpose:** To protect public health by educating, preventing, and the investigation of complaints while enforcing animal and rabies control laws and regulations as set forth in the county ordinance.

**Major Accomplishments**

- Coordinated a low cost rabies clinic with local veterinarians for the month of February.
- Received \$5,000 Brandt Animal Foundation grant to target efforts to spay/neuter feral cats.
- Installed laptop computers in animal control vehicles in preparation of implementing an electronic system for documenting service calls and incidents.

**Goals & Objectives**

- Implement an electronic system for documenting service calls and incidents. *Initiatives #1, 2 & 4.*
- Review County ordinances for possible updates and/or changes to better serve the needs of the County. *Initiatives #2 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Telephone Calls	17,777	18,769	19,000	100%
Animal Bite Reports Investigated	214	141	141	100%
Animals Impounded	708	796	800	100%
<i>Efficiency</i>				
Animal Bite Reports Investigated per Animal Control Officer	61	35	35	100%
Animals Impounded per Animal Control Officer	202	199	200	100%
<i>Effectiveness</i>				
Complaint per 1000 pop	0	0	0	0

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	184,437	263,575	276,018	275,755	274,085	
Operations	312,268	309,300	303,876	262,450	236,250	
<b>Total</b>	<b>534,204</b>	<b>592,375</b>	<b>590,544</b>	<b>548,855</b>	<b>520,985</b>	<b>-12.05%</b>
<b>Revenue Sources</b>						
Intergovernmental	6,330	5,000	10,000	10,000	10,000	
Miscellaneous	-	-	-	-	-	
Fees	3,525	3,000	1,000	1,000	1,000	
<b>Total</b>	<b>9,855</b>	<b>8,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>37.50%</b>
<b>Staffing</b>						
Full Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part Time Positions	0.52	0.65	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>5.52</b>	<b>5.65</b>	<b>5.48</b>	<b>5.48</b>	<b>5.48</b>	<b>-3.01%</b>

# **Transportation**

**Airport  
Harbor Authority  
Carteret County Area Transportation (CCATS)**

**Airport**

**Transportation**

**Purpose:** To provide the Airport Authority the means of operating and maintaining the Michael J. Smith Field in such a manner as to provide a safe haven for general aviation aircraft to arrive, depart, or base; while continuing to develop short and long range plans which will meet the aviation needs and requirements of Carteret County in the short and long term.

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Operating Contribution	67,290	117,290	117,290	117,290	117,290	
Capital Contribution	16,665	16,665	16,665	16,665	16,665	
<b>Total</b>	<b>83,955</b>	<b>133,955</b>	<b>133,955</b>	<b>133,955</b>	<b>133,955</b>	<b>0.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	-	-	-	-	-	0.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

**Purpose:** Carteret County Harbor Authority is a seven member board appointed by the Board of Commissioners to oversee three active harbors of refuge located within the County. The harbors generate revenue for the County through slip rental and are for the convenience of local watermen. The three harbors are ultimately provided as safe harbors of refuge during rough weather. The Authority was created by House Bill 730 Codified as Chapter 598 of the North Carolina General Assembly.

**Major Accomplishments**

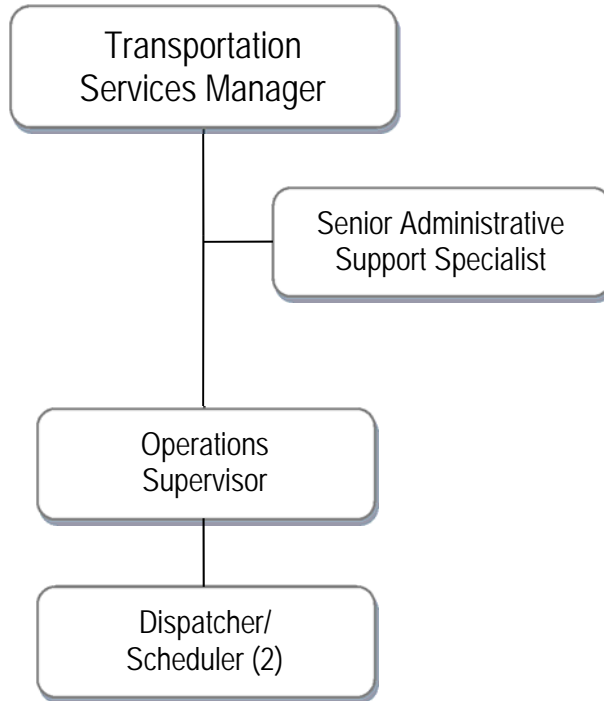
- Obtained lease through State for land adjacent to Cedar Island Harbor.
- Improved parking lot at Harkers Island Harbor.
- Replaced boards at Atlantic Harbor.

**Goals & Objectives**

- Maintain all harbors for the safety and welfare of all watermen. *Initiative #4.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Operations	6,442	25,000	25,000	25,000	25,000	
Capital Outlay	61,036	-	-	-	-	
<b>Total</b>	<b>67,478</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>
<b>Revenue Sources</b>						
Fees	17,698	25,000	25,000	25,000	25,000	
<b>Total</b>	<b>17,698</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

# CCATS Organizational Chart



**Purpose:** To oversee the operation of the Carteret County Area Transportation System (CCATS); to coordinate the provision of medical transportation to clients of Department of Social Services (DSS); to provide improved human service and public transportation to the citizens of Carteret County; and to seek grant funding to aid in accomplishing these tasks.

**Major Accomplishments**

- Increased ridership and reduced services hours and miles through greater efficiency of operations.
- Added five contracted organizations within the county resulting in 100% reimbursements for transportation.

**Goals & Objectives**

- Continue to increase ridership while operating more efficiently in overall transportation options.  
*Initiatives #1, 4 & 7.*
- Develop an agreement with neighboring county transit systems. *Initiatives #1, 4 & 7.*
- Expand marketing program to all festivals, fairs and events in Carteret County. *Initiatives #1, 4 & 7.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Total Trips	66,861	75,000	80,000	85,000
Total Miles	534,634	500,000	520,000	530,000
Total Hours of Service	31,621	30,000	32,000	33,000
<i>Efficiency</i>				
Average Trip Miles	8.0	6.5	6.5	6.25
<i>Effectiveness</i>				
Passengers per service Hour per vehicle	2.14	2.50	2.50	2.60

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
	Personnel	591,208	622,805	649,810	649,810	649,195
Operations	217,600	280,530	271,500	271,500	268,200	
Capital Outlay	254,720	110,000	262,000	262,000	320,360	
<b>Total</b>	<b>1,063,528</b>	<b>1,013,335</b>	<b>1,183,310</b>	<b>1,183,310</b>	<b>1,237,755</b>	<b>22.15%</b>
<b>Revenue Sources</b>						
Intergovernmental	1,001,189	892,410	1,015,205	1,015,205	1,067,705	
Fees	118,258	116,000	184,000	184,000	184,000	
<b>Total</b>	<b>1,119,447</b>	<b>1,008,410</b>	<b>1,199,205</b>	<b>1,199,205</b>	<b>1,251,705</b>	<b>24.13%</b>
<b>Staffing</b>						
Full Time Positions	4.00	4.00	5.00	5.00	5.00	
FTE - Part Time Positions	15.26	16.68	16.31	16.31	16.31	
<b>Numbers of Positions</b>	<b>19.26</b>	<b>20.68</b>	<b>21.31</b>	<b>21.31</b>	<b>21.31</b>	<b>3.05%</b>

# **Environmental Protection**

**Forest Fire Control  
Waste Collections  
Public Works**

## Forest Fire Control

## Environmental Protection

**Purpose:** To develop, protect, and manage the multiple resources of North Carolina's forests through professional stewardship, enhancing the quality of life for our citizens while ensuring the continuity of these vital resources. Services are provided in three (3) basic areas: 1) Forest Management – writing woodland management plans, at no charge, with recommendations for timber sales, tree planting, thinning, site preparation, insect and disease problems, maintaining water quality, etc.; 2) Forest Stewardship – how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control – prevention, pre-suppression, and suppression of forest fires. The County contracts with the State Department of Environment, Health and Natural Resources for forest fire control. The entire Forest Fire budget is \$337,312 of which the County funds 40% while the State funds 60%.

### Major Accomplishments

- 5 forest management plans written for Carteret County landowners involving 201 acres.
- 74 acres of forest regeneration (all planted).
- 8 inspection of forestry operations (Forest Best Management Practices) affecting 338 acres.
- 21 Community Wildland Protection Program plans written to assist volunteer fire departments in Carteret County receive federal wildland fire grants.

### Goals & Objectives

- Write 10 forest management plans in Carteret County. *Initiative #4.*
- Conduct 350 acres of forest regeneration in Carteret County. *Initiative #4.*
- Inspect 10 forestry operations for adherence to Forest Best Management Practices related to water quality. *Initiative #1 & 4.*
- Teach 2 Wildland Fire Suppression classes to volunteer fire departments. *Initiative #1, 2 & 4.*
- Conduct 50 information, education, and outreach programs. *Initiative #1 & 4.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Forest Fire Contribution	119,339	134,925	134,925	134,925	134,925	
<b>Total</b>	<b>119,339</b>	<b>134,925</b>	<b>134,925</b>	<b>134,925</b>	<b>134,925</b>	<b>0.00%</b>
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

**Waste Collection**

**Environmental Protection**

**Purpose:** Carteret County contracts with a private carrier, GDS of New Bern, for waste collection. There are twelve convenience sites located throughout the County where taxpayers can take their waste. The county pays a contract price per month to GDS, plus a tipping fee to the regional solid waste authority for waste carried over the scales.

**Major Accomplishments**

- Maintained the 12 convenience sites.
- Provided recycle service to all citizens.
- Provided yard waste collection at central sites.
- Provided electronic waste collection at the Hibbs Road site.

**Goals & Objectives**

- Maintain the 12 convenience sites. *Initiatives #1 & 4.*
- Expand the electronic recycling to a location downeast and further promote all aspects of recycling. *Initiatives #1 & 4.*
- Promote all aspects of recycling. *Initiatives #1 & 4.*

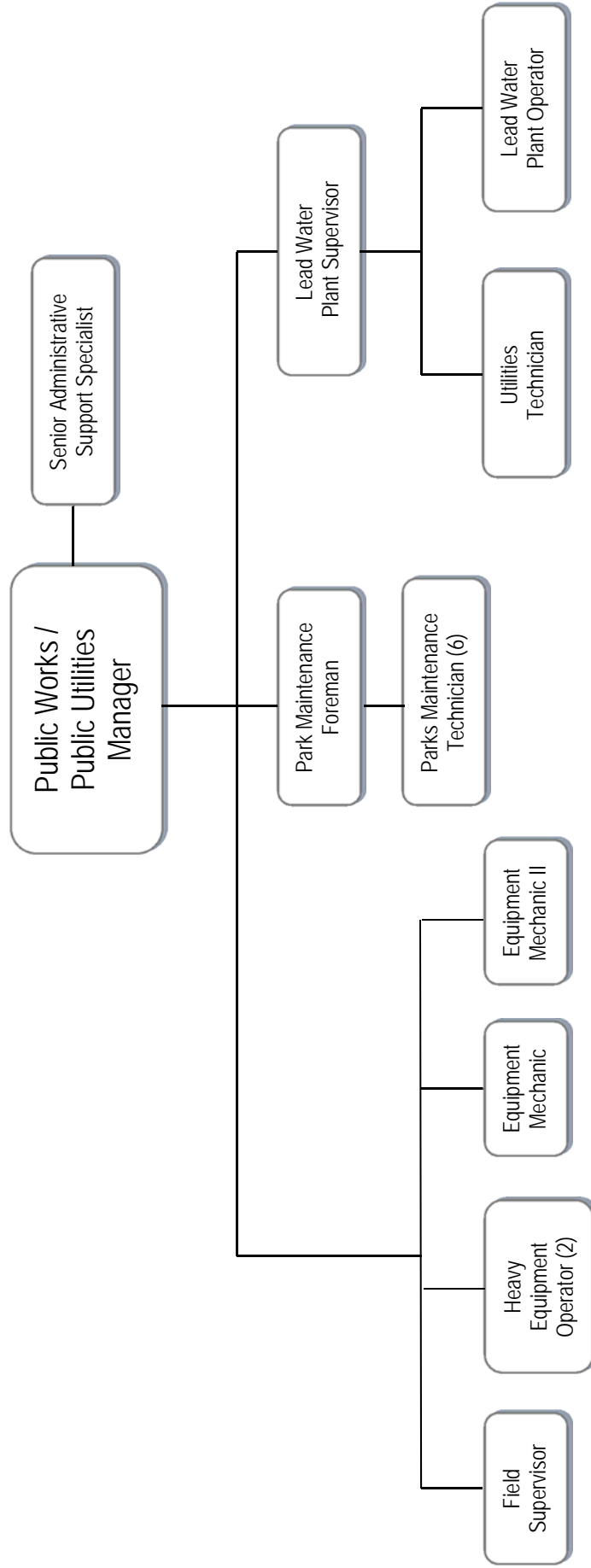
Fiscal Year	Tipping Fee
2008-2009	\$46.50
2009-2010	\$48.50
2010-2011	\$50.50
2011-2012	\$50.50
2012-2013	\$50.50
2013-2014	\$52.50
2014-2015	\$52.50
2015-2016	\$52.50
2016-2017	\$52.50
2017-2018	\$52.50

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Solid Waste Program Cost	\$ 2,749,885	\$ 2,828,000	\$ 2,848,000	\$2,800,000
Tonnage Handled Each Year	16,800	17,800	17,400	17,200
<b><i>Efficiency</i></b>				
Cost per ton handled	\$132.00	\$132.00	\$132.00	\$130.00
Yard Waste & Recyclables kept out of Landfill	15%	17%	18%	18%
<b><i>Effectiveness</i></b>				
Actual vs. Desired Recycle Rate	86%	87%	90%	100%

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Operations	18,092	44,000	44,000	44,000	44,000	
Solid Waste Collections	2,715,669	2,767,000	2,787,000	2,950,000	2,950,000	
Landfill Closure	16,125	17,000	17,000	17,000	17,000	
<b>Total</b>	<b>2,749,885</b>	<b>2,828,000</b>	<b>2,848,000</b>	<b>3,011,000</b>	<b>3,011,000</b>	<b>6.47%</b>
<b>Revenue Sources</b>						
Intergovernmental	168,085	142,000	165,000	165,000	165,000	
Fees	3,299,900	3,095,000	3,255,000	3,255,000	3,255,000	
<b>Total</b>	<b>3,467,986</b>	<b>3,237,000</b>	<b>3,420,000</b>	<b>3,420,000</b>	<b>3,420,000</b>	<b>5.65%</b>
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	

# Public Works/Public Utilities Organizational Chart



**Purpose:** Assist county departments in maintenance, repairs, construction, and reconstruction of county owned vehicles, property, and equipment. Department reduces cost significantly for the county, which allows for efficient and cost effective operations of county owned vehicles, properties, and equipment. Public Works assists the Harbor Authority with dredging projects, pylon replacement, and waterway clearing for navigation and drainage. Public Works maintains the closed county landfill and maintains the entrance/exit roadways to twelve (12) convenience sites. To prevent the transmission of vector-borne disease to humans through education, inspection, surveillance, and monitoring for known or suspected breeding and harborage places. This program enforces the Ordinance of Carteret County and the laws adopted by the State of North Carolina.

### Major Accomplishments

- Monitored the electronics and paint recycling programs throughout the year.
- Assisted with the hazardous waste collection event at the Health Department.
- Began an in-house program to handle the relocation of Health Department mobile dental unit to various school locations throughout the year.

### Goals & Objectives

- Increase support to the Harbor Authority through routine inspections and assistance. *Initiatives #1 & 4.*
- Improve the landscape appeal at Courthouse Square. *Initiatives #4.*
- Utilize computer maintenance management software across all Public Works divisions. *Initiatives #1 & 4.*

### Performance Summary

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Mosquito Control (Spraying and equipment maintenance)	4,500	4,500	4,300	4,300
Mosquito Control (Surveillance)	N/A	200	320	320
Fleet Vehicles Maintained	295	290	280	280
<i>Efficiency</i>				
Vehicle Scheduled Preventive Maintenance Performed	N/A	70%	90%	95%
Harbor and Convenience Site Inspections Performed	N/A	65%	100%	100%
<i>Effectiveness</i>				
Mosquito Control Request for Service Response- (48 hours)	N/A	95%	98%	100%
Street Sign Request for Maintenance Response - (48 hours)	N/A	80%	95%	95%

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	406,121	421,740	503,170	475,930	479,305	
Operations	279,141	342,734	309,900	295,600	293,180	
Capital Outlay	22,419	9,000	51,500	42,500	42,500	
<b>Total</b>	<b>707,681</b>	<b>773,474</b>	<b>864,570</b>	<b>814,030</b>	<b>814,985</b>	<b>5.37%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	6.50	6.50	7.50	6.50	6.50	
FTE - Part Time Positions	3.73	5.64	4.91	5.63	5.63	
Numbers of Positions	10.23	12.14	12.41	12.13	12.13	-0.08%

# **Economic & Physical Development**

**Economic Development  
Planning And Development  
General Services  
Shore Protection  
Cooperative Extension**

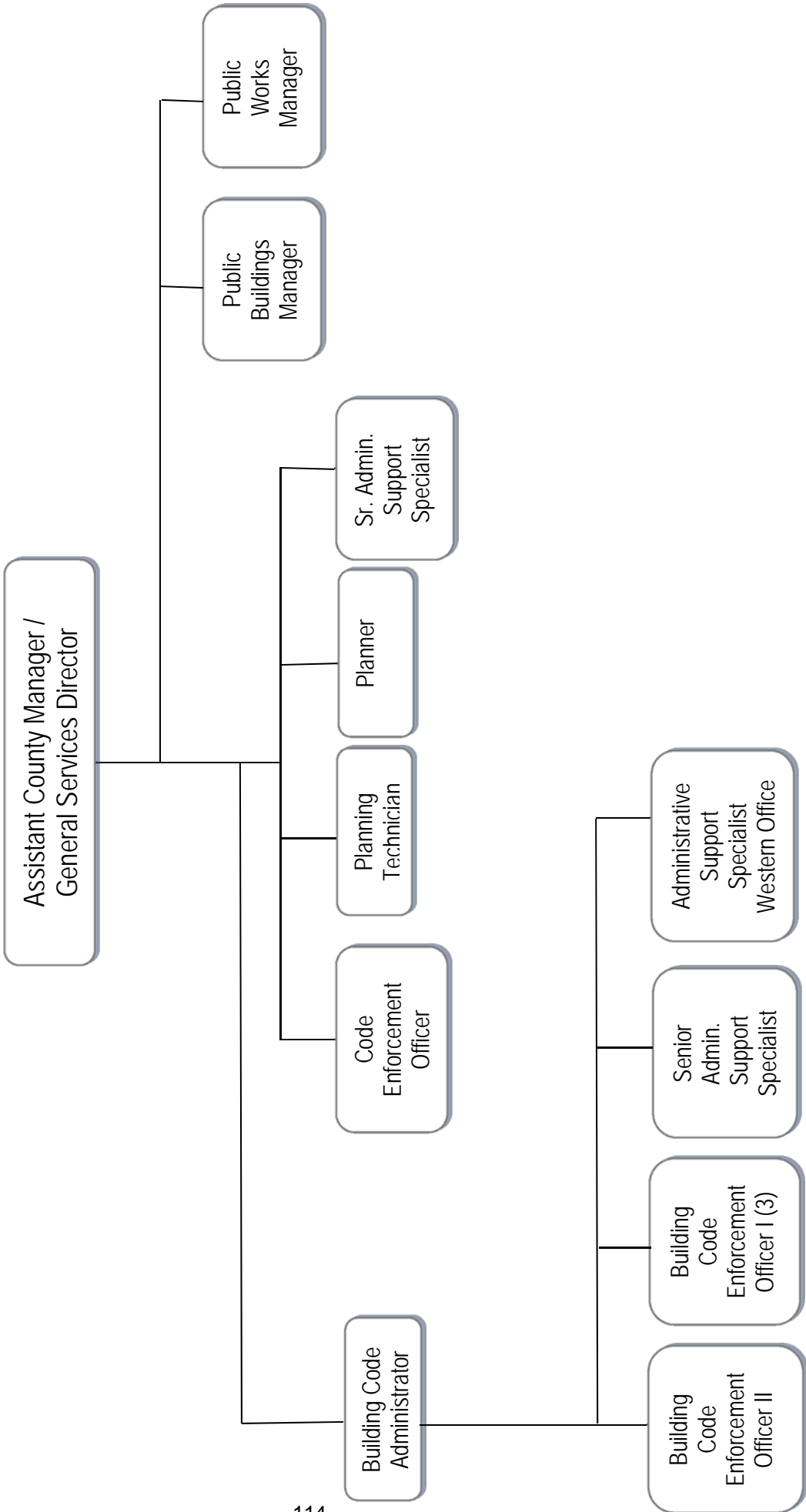
**Economic Development**

**Economic and Physical Development**

**Purpose:** Carteret County makes annual contributions to various organizations whose purpose is to promote business development in Carteret County.

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Economic Development	175,000	525,000	-	-	200,000	
Business Development	25,000	25,000	25,000	25,000	25,000	
<b>Total</b>	<u>200,000</u>	<u>550,000</u>	<u>25,000</u>	<u>25,000</u>	<u>225,000</u>	<u>-59.09%</u>
<b>Revenue Sources</b>						
Appropriated Fund Balance	-	400,000	-	-	-	
<b>Total</b>	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>Staffing</b>						
Numbers of Positions	-	-	2.00	2.00	2.00	0.00%

# General Services / Planning & Development Organizational Chart



**Purpose:** The Department is responsible for guiding the overall growth of the County through implementation of local ordinances, the International Building Code, and the CAMA Land Use Plan. The department works in conjunction with the Planning Commission, Zoning Board of Adjustment and the Board of County Commissioners for approval of projects. The department is responsible for implementing the building inspections program, including the local administration of CAMA (Coastal Area Management Act) and the local Flood Damage Prevention Ordinances for the unincorporated areas of the County and the Towns of Bogue, Cape Carteret, Cedar Point, Pelletier, and Indian Beach.

**Major Accomplishments**

- Lowered the County's national flood insurance program community rating system to Class 7.
- Completed Cherry Point Joint Land Use Study for Carteret, Craven, and Pamlico County.
- Facilitated an outreach program related to new flood maps.
- Successfully completed an average of 300 additional inspections per month.

**Goals & Objectives**

- Update Land Use Plan. *Initiative #4.*
- Review and update planning regulations; create user friendly platform. *Initiatives #1 & 4.*
- Continue to take a proactive approach to Flood Damage Prevention activities specifically as they pertain to life safety and economic preservation. *Initiatives #2 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Number of Inspections	11,189	11,246	12,000	12,000
Number of Permits Issued	3,314	3,553	3,700	3,600
<i>Efficiency</i>				
Average miles/inspection	7.4	9.5	9.0	9.0
<i>Effectiveness</i>				
% of violations that have met compliance	92%	90%	95%	98%

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	614,648	657,745	669,795	672,810	670,130	
Operations	312,831	205,812	213,085	209,885	208,835	
Capital Outlay	-	-	45,000	45,000	45,000	
<b>Total</b>	<b>927,479</b>	<b>863,557</b>	<b>927,880</b>	<b>927,695</b>	<b>923,965</b>	<b>7.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	69,683	87,527	-	44,000	44,000	
Fees	646,629	615,000	630,000	630,000	630,000	
<b>Total</b>	<b>716,312</b>	<b>702,527</b>	<b>630,000</b>	<b>674,000</b>	<b>674,000</b>	<b>-4.06%</b>
<b>Staffing</b>						
Full Time Positions	10.50	11.00	11.00	11.00	11.00	
FTE - Part Time Positions	0.45	0.48	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>10.95</b>	<b>11.48</b>	<b>11.48</b>	<b>11.48</b>	<b>11.48</b>	<b>0.00%</b>

**General Services**

**Economic and Physical Development**

**Purpose:** The General Services Department manages the planning and construction of County Government capital projects along with any in-house projects performed by Public Buildings and Public Works. General Services also manages disaster debris removal and the county solid waste program.

**Major Accomplishments**

- Held ground breaking for new general services facility.
- Reorganized Public Buildings organization staffing structure to improve department efficiency and customer service.

**Goals & Objectives**

- Complete and occupy general services facility. *Initiative #4.*
- Provide technical assistance to public works, utilities, and public buildings departments as needed. *Initiatives #1 & 4.*
- Work with public works, utilities, and public buildings departments to establish greater efficiencies within the departments. *Initiatives #1 & 4.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	54,643	76,355	77,175	80,055	79,825	
Operations	2,416	18,390	18,390	18,015	18,015	
<b>Total</b>	<b>57,058</b>	<b>94,745</b>	<b>95,565</b>	<b>98,070</b>	<b>97,840</b>	<b>3.27%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>

**Purpose:** The Shore Protection Office serves as the main point of contact for all beach restoration activities, secures federal, state, and private sector funding for shore protection projects; serves as principle liaison with the US Army Corps of Engineers (USACE); NC Division of Coastal Managements (NCDCM); and NC Division of Water Resources. Oversees and coordinates county lobbying efforts and communications with Federal and State elected and appointed officials, and provides staff support and guidance to the Carteret County Beach Commission.

**Major Accomplishments**

- Coordinate with federal officials ensuring the Bogue Banks Coastal Storm Damage Reduction Project was included in the “Water Infrastructure Improvements for the Nation Act” (WIIN), which was signed into public law (P.L. 114-322) on December 16, 2016, signifying the formal authorization of the project.
- Monitor and respond to U.S. Army Corps of Engineers’ proposal to re-align the Morehead City Harbor Navigation Channel closer to Ft. Macon; and the Harbor’s Dredged Material Management Plan.
- Provide educational outreach regarding the issuance of the preliminary Flood Insurance Rate Maps (FIRMs), summarizing the impacts to the County’s citizenry.
- Continued the “Beach News” clipping service; 754 subscribers in 2016.

**Goals & Objectives**

- Facilitate the issuance of the Bogue Banks Master Beach Plan draft environmental impact statement; which once finalized, will be a 50-year road map for beach nourishment, permitting, and funding for the island of Bogue Banks. *Initiatives #1, 4 & 8.*
- Assist County to secure funding for deep draft and shallow draft waterway dredging, including grant preparation associated with the State’s Shallow Draft Navigation Channel Dredging and Aquatic Weed Fund (2/3 reimbursement program). *Initiatives #1, 4 & 8.*
- Monitor endangered species listings and critical habitat designations as they are published in the Federal Register; formulate appropriate responses and serve as lead information source for local governments. *Initiative #4.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Personnel	144,262	177,060	157,071	157,070	159,070	
Operations	497,444	770,415	585,195	585,195	585,195	
<b>Total</b>	<b>641,706</b>	<b>947,475</b>	<b>742,266</b>	<b>742,265</b>	<b>744,265</b>	<b>-21.45%</b>
<b>Revenue Sources</b>						
Other Taxes	641,706	947,475	742,266	742,265	744,265	
<b>Total</b>	<b>641,706</b>	<b>947,475</b>	<b>742,266</b>	<b>742,265</b>	<b>744,265</b>	<b>-21.45%</b>
<b>Staffing</b>						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE Part Time Position	-	0.48	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>1.00</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>	<b>0.00%</b>

**Purpose:** The department is a leader in extending knowledge, and provides reliable, university based information and training. The mission is to provide individuals, families, and communities practical education they can trust to help them improve the quality of their lives. The focus is on agricultural issues and alternative crop and marketing opportunities, consumer horticulture issues, including home food production and preservation, family and consumer sciences issues, including health and financial well-being, and youth development, all for Carteret County citizens. We bring university solutions to local problems. The department includes a Soil and Water Conservation component, which provides quality technical assistance to the public to aid in properly developing, using, managing and improving the natural resources of the County.

**Major Accomplishments**

- 890 volunteers collected 13,745 pounds of litter as a part of the Big Sweep campaign.
- Partnered with Farm Bureau of Carteret County and Carteret Catch to create and print a farm stand brochure listing the location of farm stands throughout Carteret County; 750 brochures were distributed to rental agencies, visitor centers, and farm stands.
- 3,925 students were served through hands-on programs such as: Steps to Health, Embryology, and Health Rocks.
- Soil and Water agent assisted local fire departments with certifying water points for fire protection, which will assist them in lowering their ISO rating.

**Goals & Objectives**

- Empower youth and families in Carteret County to make healthier food choices and be physically active in order to achieve and maintain a healthy weight and prevent chronic disease. *Initiative #9.*
- Help strengthen families' and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest, and green industry systems. *Initiative #4.*
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County. *Initiative #4.*

**Performance Summary**

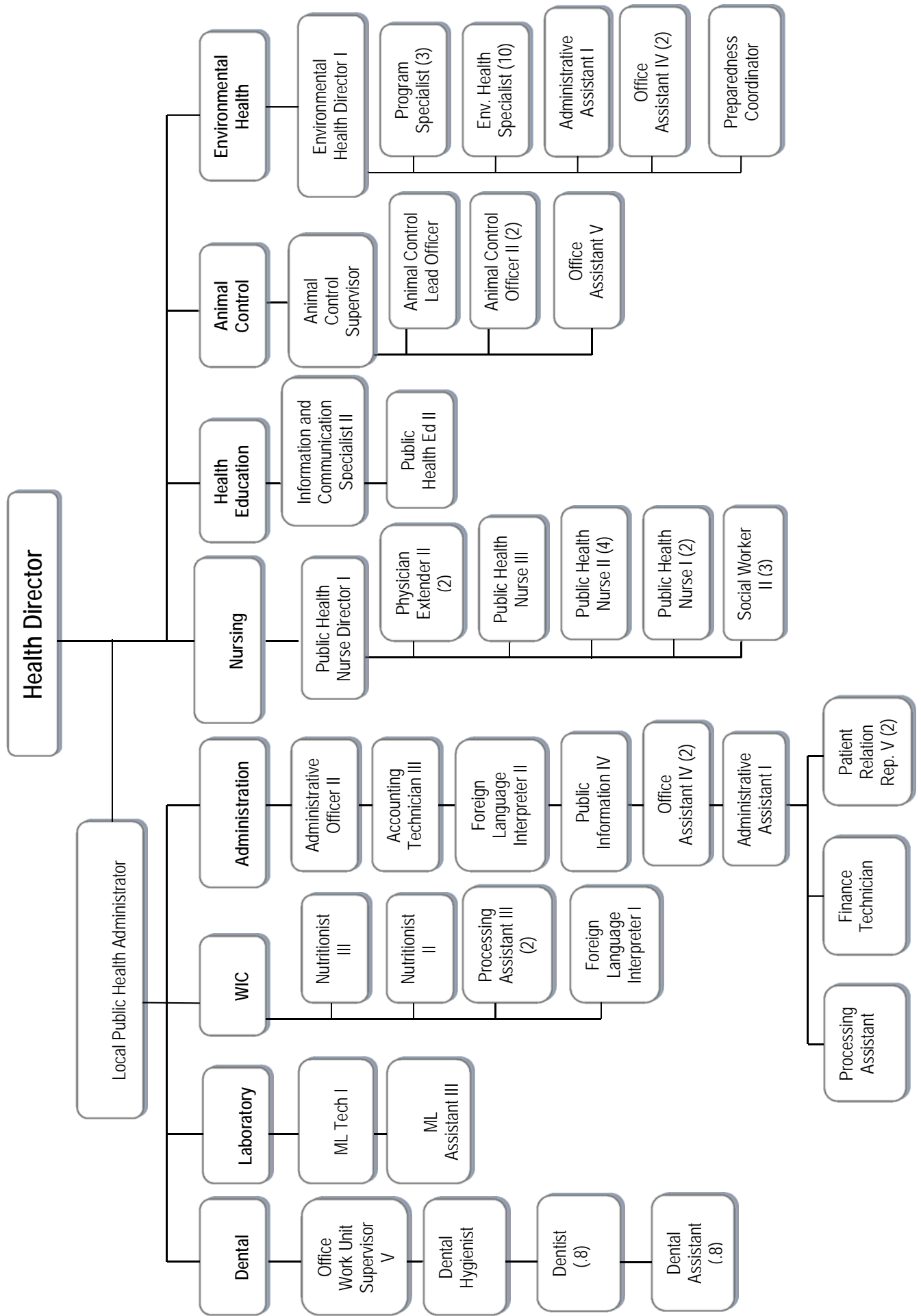
	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,801	1,950	2,100	2,000
<b><i>Efficiency</i></b>				
Percentage of students participating in Health Rocks program	100%	100%	100%	100%
<b><i>Effectiveness</i></b>				
Percentage of students who participated in Health Rocks program improved their overall knowledge of nutrition	77%	85%	85%	100%

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	51,601	49,730	51,470	51,470	51,225	
Operations	179,994	181,860	201,125	199,645	198,680	
Capital Outlay	1,137	21,765	2,700	2,700	2,700	
<b>Total</b>	<b>232,733</b>	<b>253,355</b>	<b>255,295</b>	<b>253,815</b>	<b>252,605</b>	<b>-0.30%</b>
<b>Revenue Sources</b>						
Intergovernmental	25,894	34,785	28,438	28,440	28,440	
<b>Total</b>	<b>25,894</b>	<b>34,785</b>	<b>28,438</b>	<b>28,440</b>	<b>28,440</b>	<b>-18.24%</b>
<b>Staffing</b>						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.10	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.10</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>

# **Human Services**

**Health Services**  
**Environmental Health**  
**Other Human Services**  
**Aging Services**  
**Social Services**  
**Veterans Services**

# Health Department Organizational Chart



**Purpose:** To provide core public health functions of assessment, policy development, and assurance and administrative support to all public health staff. Further to administer communicable disease prevention, screening, and treatment of all reportable communicable disease; provide a comprehensive immunization and inmate health program; and to prepare for and exercise response to disasters.

**HEALTH PROMOTION** – To promote community health focusing on policy change, modifications to laws, regulations, formal and informal rules, as well as standards of practice. Environmental change describes changes to physical and social environments that provide new or enhanced supports for healthy behaviors. To identify and refer for treatment individuals identified with abnormalities related to chronic disease such as cancer, diabetes, and glaucoma, and to reduce premature death and disability due to high blood pressure.

**BREAST & CERVICAL CANCER CONTROL PROGRAM (BCCCP)** – To increase the number of high risk women provided breast and cervical screening, follow-up, and re-screening services in Carteret County. 75% of whom must be at least 50 years of age or older.

**COMMUNICABLE DISEASE** – To protect the public from any disease outbreak. To report and conduct outbreak investigations, case and carrier investigation, and surveillance. To provide screening, diagnostic, and treatment services for sexually transmitted diseases, tuberculosis, and other reportable disease to include HIV. To carry out public health and related laws. To provide education and alerts to other public and private providers for early identification and management of communicable diseases.

**PREPAREDNESS AND RESPONSE** - Strengthen the local public health infrastructure and capacity for effective response to emergencies, disasters and possible bioterrorism events. To enhance all hazard strategic planning and direction, coordination and assessment, surveillance and detection capacities, risk communication and health information dissemination, and education and training.

**FAMILY PLANNING** - To improve pregnancy outcomes, to improve the health status of women before pregnancy, and to assure all pregnancies are intended.

**MATERNAL HEALTH** – To reduce infant morbidity and to improve the health status of women during pre-conception, pregnancy, and post-partum period.

**CHILD HEALTH** – Reduce mortality and morbidity among children and youth through early detection and follow-up of assessments, development, and or social concerns.

**CARE COORDINATION for CHILDREN (CC4C)** – To cooperate and collaborate with families of young children to assure identification of and access to preventative, specialized, and support services for themselves and their children. To assure children with special needs will have the maximum opportunity to reach their developmental potential.

## Major Accomplishments

- Implemented Employee Health Clinic with same day appointments.
- Implemented use of QuickBooks for improved revenue and expenditure tracking.
- Expanded services to include Child Health.
- Collaborated with Carteret Health Care Cancer Center to provide free breast screenings to women.
- Collaborated with Broad Street Clinic and other outside agencies to increase number of women screened for breast and cervical cancer.
- Participated in Zika response planning and protocols.
- Partnered with Carteret Health Care to complete the 2016 Community Health Needs Assessment.
- Increased productivity and efficiency in Maternal Health by improving clinic flows.
- Partnered with Morehead City Police Department to provide active shooter training to Health Department staff.
- Collaborated with outside physicians to help decrease emergency room visits.
- Completed full integration of CureMD electronic health record system; all clinical care is documented in CureMD for easier retrieval and reporting.

## Goals & Objectives

- Complete building modifications to include front desk, nursing station, offices, and waiting areas to improve clinic flow and patient experience. *Initiatives #1, 4 & 9.*
- Coordinate a system for quick identification and referral for mental health resources. *Initiatives #4 & 9.*
- Continue to collaborate with private physicians and community partners to improve services to the citizens of Carteret County. *Initiative #9.*
- Continue to collaborate with School Health nurses to promote Child Health services to students and parents in Carteret County. *Initiatives #4 & 9.*
- Provide training to long term care facilities in the County about potential Communicable Disease outbreak threats. *Initiative #9.*
- Improve pregnancy outcomes for mothers and babies in Carteret County. *Initiative #9.*
- Expand community education, regarding all programs, through increased outreach. *Initiatives #1& 4.*
- Seek additional grant funding for public health initiatives. *Initiatives #1, 4 & 9.*
- Continue to encourage families to utilize medical homes to decrease cost of emergency room utilization. *Initiatives #4 & 9.*
- Continue to improve collaboration with mental health and substance abuse providers to ensure county residents have access to quality services to address their needs. *Initiatives #4 & 9.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b>Workload (Output)</b>				
Health fairs and/or events	10	12	15	15
Breast and Cervical clients seen	77	85	85	85
STD clients screened	765	800	780	75
Tuberculosis skin test given	532	550	550	550
Communicable disease follow-up	118	120	120	125
Family planning clinic visits	1,090	1,400	1,450	1,400
Family planning clients served	1,089	1,400	1,450	1,400
Prenatal visits	715	850	900	850
Pregnant women followed (PCM)	327	350	365	350
Children followed and tracked	266	300	325	325
<b>Efficiency</b>				
Family planning visits per nurse practitioner	662	700	725	700
Prenatal visits per nurse practitioner	715	850	900	850
Average caseload per care manager	173	175	180	175
Average caseload per CC4C care manager	136	150	175	175
<b>Effectiveness</b>				
Complaints per 1,000 pop	0	0	0	0

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	1,755,620	1,994,115	2,018,750	2,018,750	2,003,290	
Operations	353,335	637,139	701,042	638,550	637,750	
Capital Outlay	27,933	-	35,797	-	-	
<b>Total</b>	<b>2,136,888</b>	<b>2,631,254</b>	<b>2,755,589</b>	<b>2,657,300</b>	<b>2,641,040</b>	<b>0.37%</b>
<b>Revenue Sources</b>						
Intergovernmental	918,992	800,762	949,323	949,330	1,024,330	
Fees	82,860	85,600	124,500	129,500	129,500	
Reserved Fund Balance	-	379,982	-	300,000	-	
<b>Total</b>	<b>1,001,852</b>	<b>1,266,344</b>	<b>1,073,823</b>	<b>1,378,830</b>	<b>1,153,830</b>	<b>-8.88%</b>
<b>Staffing</b>						
Full Time Positions	29.00	30.00	30.00	30.00	30.00	
FTE - Part Time Positions	1.41	1.44	1.44	1.44	1.44	
<b>Numbers of Positions</b>	<b>30.41</b>	<b>31.44</b>	<b>31.44</b>	<b>31.44</b>	<b>31.44</b>	<b>0.00%</b>

**Purpose:** To improve oral health through dental education, prevention, and treatment services. To increase capacity to meet local dental needs through coordination of county, state, and private dental services. To improve dental access for low income children by establishing a safety net for treatment services.

### Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Implemented electronic health record system.
- Expanded outreach to include qualified pregnant women.

### Goals & Objectives

- Continue to expand dental services in the WIC program, day care centers, middle and high schools.  
*Initiatives #1, 4 & 9.*
- Address maintenance needs of the dental unit, including the installation of new heating and cooling system.  
*Initiatives #1 & 4.*
- Develop a service driven program focus and outreach by becoming a multi-county program and expanding dentist hours provided. *Initiatives #1, 4 & 9.*

### Performance Summary

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Clients	549	825	920	825
Procedures	4,025	6,700	7,500	6,700
Educational groups served	2	10	10	10
Health fairs	1	2	3	2
<i>Efficiency</i>				
Schools visited	5	7	12	7
Schools served	12	9	17	9
Head Start preschool centers	2	2	7	2
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	195,120	257,955	260,975	260,975	259,985	
Operations	57,636	61,585	89,523	86,595	86,595	
Capital Outlay	4,414	2,425	3,000	2,500	2,000	
<b>Total</b>	<b>257,170</b>	<b>321,965</b>	<b>353,498</b>	<b>350,070</b>	<b>348,580</b>	<b>8.27%</b>
<b>Revenue Sources</b>						
Intergovernmental	117,047	384,000	265,000	265,000	265,000	
Reserved Fund Balance	-	10,000	-	-	-	
<b>Total</b>	<b>117,047</b>	<b>394,000</b>	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>	<b>-32.74%</b>
<b>Staffing</b>						
Full Time Positions	3.60	3.60	3.60	3.60	3.60	
FTE - Part Time Positions	0.02	-	-	-	-	
<b>Numbers of Positions</b>	<b>3.62</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>0.00%</b>

**ADMINISTRATION** – Provide vendor activities in accordance with state guidelines; and maintain administrative records in preparation of budget and expenditure reports

**NUTRITION** – To provide nutrition education designed to improve the health status and nutrition habits of participants and caretakers. Nutrition education is an important part and is considered a benefit of the WIC program.

**CLIENT SERVICE** – To provide eligibility determination in association with the WIC certification issuance and explanation of food instruments, referrals to other social and health care services and outreach activities.

**BREASTFEEDING** – Promotion efforts to increase the number of women who initiate breastfeeding and to lengthen the amount of time that they successfully breastfeed their infants.

**BREASTFEEDING PEER COUNSELOR PROGRAM** – To increase breastfeeding initiation and duration among women enrolled in the WIC Program through mother-to-mother peer support.

### Major Accomplishments

- Reinforced American Academy of Pediatrics guidelines for infant feeding with WIC clients.
- Participated in Pre-K registration to qualify/recruit WIC participants.
- Trained 15 vendor representatives at the mandatory WIC vendor training.
- Continued the WIC community garden with help from the Health Department Health Educator; to provide education and encouragement to WIC clients and other members of the community to increase vegetable intake, food variety, and promote interest in planting their own garden.
- Coordinated 6<sup>th</sup> annual World Breastfeeding Week celebration in conjunction with Carteret General Hospital.

### Goals & Objectives

- Increase the percentage of women with children birth to 5 years of age enrolled in Medicaid who receive WIC program services. *Initiatives #1, 4 & 9.*
- Monitor lead screening and immunization status of children that participate in WIC. *Initiative #9.*
- Provide early preventive recommendations for parents/caretakers in an effort to reduce childhood obesity in Carteret County. *Initiative #9.*
- Increase folic acid need awareness for all female WIC clients. *Initiative #9.*
- Increase the percentage of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 weeks and 6 months of age. *Initiative #9.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	232,001	250,798	250,740	250,740	249,090	
Operations	3,134	6,460	8,941	7,575	7,575	
<b>Total</b>	<b>235,136</b>	<b>257,258</b>	<b>259,681</b>	<b>258,315</b>	<b>256,665</b>	<b>-0.23%</b>
<b>Revenue Sources</b>						
Intergovernmental	213,492	241,128	255,646	255,645	255,645	6.02%
<b>Staffing</b>						
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time Positions	0.00	0.00	0.00	0.00	0.00	
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00%</b>

**Purpose:** To protect the public's health by administering preventive health care. To reduce illness by preventing the spread of disease and reduce the morbidity rate in the county. Ensure safe food handling, proper on-site sewage treatment and disposal, lead abatement to protect small children, clean indoor air and swimming pool sanitation. Educate, interpret, and survey potential environmental hazards and enforce state and local laws, rules, and regulations pertaining to public health.

**Major Accomplishments**

- Implemented a new software program for permitting and inspections.
- Provided in-service training/presentations related to food safety for school groups, civic organizations, and permitted establishments as requested.
- Improved the link to facility inspection reports on the County website; improving accessibility to citizens.

**Goals & Objectives**

- Continue efforts to provide training/presentations related to all aspects of environmental health to local groups. *Initiatives #1, 4 & 9.*
- Begin converting paper files to digital format. *Initiatives #1 & 4.*
- Obtain required training for new employees so they are authorized by the state to work in specific programs. *Initiatives #1, 4 & 9.*
- Complete 100% of required inspections in the Food Protection and Facilities Programs. *Initiatives #1 & 4.*

**Performance Summary**

On Site Wastewater Program	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
On-site Wastewater Inspections/Visits	2,25	2,547	2,941	2,547
Private Wells Inspections/Visits	443	330	330	330
Complaints Investigated	77	57	57	57
Management Inspections Projected	555	578	598	578
Management Inspections Performed/Visits	555/407	578/405	598/418	578/405
<i>Efficiency</i>				
Inspections per Specialist	662	822	726	822
Management Inspections plus Visits per Specialist	385	393	406	393
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Food, Lodging & Institutional Sanitation Program	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Inspections/Visits	1,154	634	1,268	634
Complaints Investigated	102	42	42	42
<i>Efficiency</i>				
Inspections per Specialist	355	317	281	317
Inspection Coverage	91%	50%	100%	50%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Public Swimming Pools Program	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Inspections/Visits	543	626	626	626
Complaints Investigated	5	10	10	10
<i>Efficiency</i>				
Inspections/Visits per Specialist	91	100	96	100
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Personnel	936,067	974,890	965,855	973,740	969,235	
Operations	80,263	111,626	175,802	114,760	112,885	
Capital Outlay	74,448	-	-	-	-	
<b>Total</b>	<b>1,090,778</b>	<b>1,086,516</b>	<b>1,141,657</b>	<b>1,088,500</b>	<b>1,082,120</b>	<b>-0.40%</b>
<b>Revenue Sources</b>						
Intergovernmental	20,097	25,381	10,000	10,000	10,000	
Fees	325,552	280,000	290,000	290,000	290,000	
<b>Total</b>	<b>345,649</b>	<b>305,381</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-1.76%</b>
<b>Staffing</b>						
Full Time Positions	16.00	16.00	16.00	16.00	16.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00%</b>

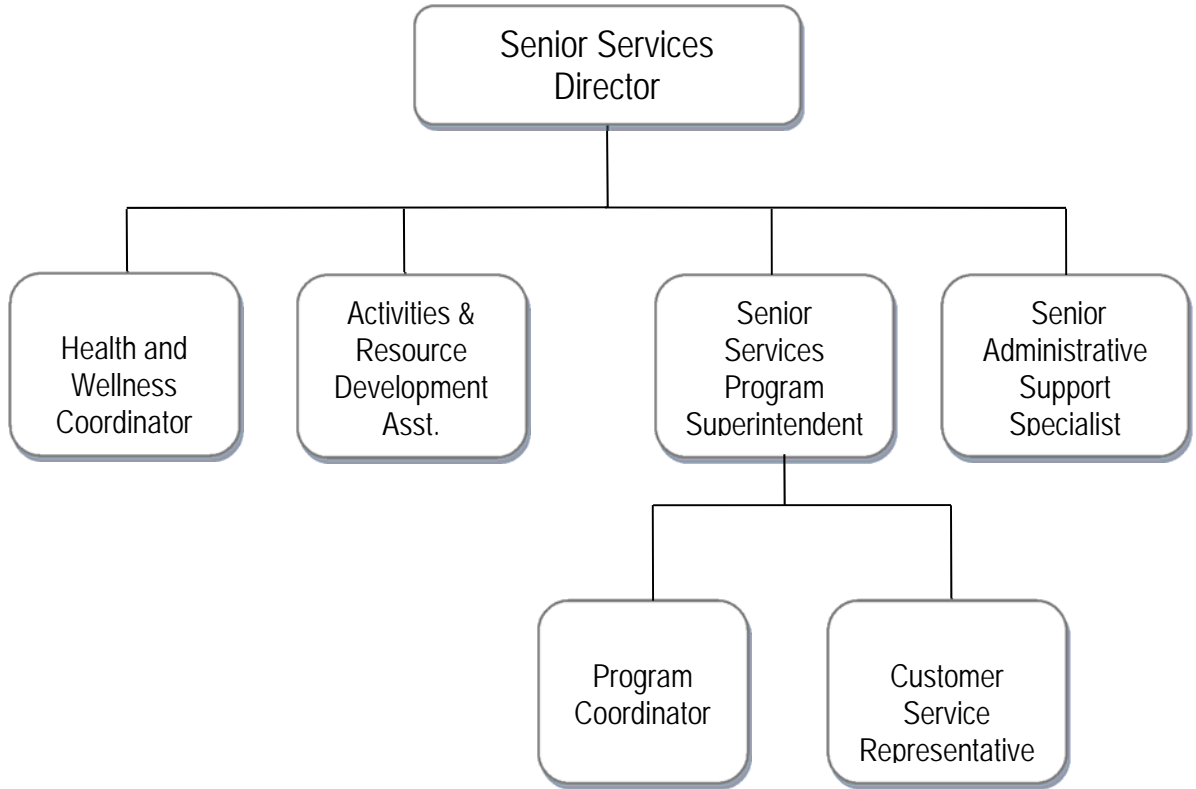
**Other Health/Human Services**

**Human Services**

**Purpose:** The County makes contributions to certain outside agencies that provide health and human services for the benefit of Carteret County. These contributions are budgeted in this department. In addition, the County receives various grants that pass through the County’s books and are sent to outside agencies to provide the service outlined in the grant. All grant funds of that type are budgeted here as well.

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health*	30,000	30,000	30,000	30,000	30,000	
Crystal Coast Autism	10,000	10,000	10,000	10,000	10,000	
Coastal Community Action*	23,390	35,000	35,000	35,000	35,000	
JCPC Task Force*	4,668	6,000	6,000	6,000	6,000	
White Oak SRO	-	-	145	-	-	
Carteret Literacy Council	-	2,000	12,600	2,000	2,000	
Carteret Peer Recovery	30,000	30,000	30,000	30,000	30,000	
Teen Court*	47,500	55,500	55,000	55,000	55,000	
Easter Seals/JCPC B Bridge	72,719	97,835	97,835	97,835	97,835	
Broad Street Clinic	60,000	60,000	60,000	60,000	60,000	
School Nurse Funding*	50,000	50,000	50,000	50,000	50,000	
Boys and Girls Club*	48,335	60,000	60,000	60,000	60,000	
Domestic Violence*	37,371	45,080	34,920	34,920	34,920	
<b>Total</b>	<b>611,983</b>	<b>679,415</b>	<b>679,500</b>	<b>668,755</b>	<b>668,755</b>	<b>-1.57%</b>
<b>Revenue Sources</b>						
Intergovernmental	631,642	653,740	544,490	653,240	653,240	
Other Taxes	37,282	35,000	37,000	37,000	37,000	
<b>Total</b>	<b>668,924</b>	<b>688,740</b>	<b>581,490</b>	<b>690,240</b>	<b>690,240</b>	<b>0.22%</b>
Staffing	-	-	-	-	-	
*Pass-through Funds						

# Senior Center Organizational Chart



**Purpose:** Operation of a multi-purpose Senior Center focused on the provision of a broad spectrum of services and activities for older adults. These programs target seniors who reside in independent or quasi-independent arrangements. Services are aimed at preventing or postponing group/nursing home admissions and improving the quality of life for the seniors of Carteret County.

**Major Accomplishments**

- Partnered with Friends of Aging to expand resources for our vulnerable homebound community. Efforts included a free dental clinic and distribution of disaster preparedness kits and shelf stable meals.
- Held 15 offsite Senior Center events to expand our outreach throughout the County.
- Certified 5 staff members in the Senior Health Insurance Information Program (CHIIP) and became the SHIIP coordinating site for the County, formerly at Cooperative Extension.
- Expanded and trained volunteer base to initiate successful member-led classes and activities.
- Met increased need for services for older adults as follows:

Service (#of units)	2014	2015	2016
Home-Delivered Meals	6,840	6,846	7,346
Congregate Nutrition	13,347	14,392	13,756
Transportation	6,175	6,604	6,225

**Goals & Objectives**

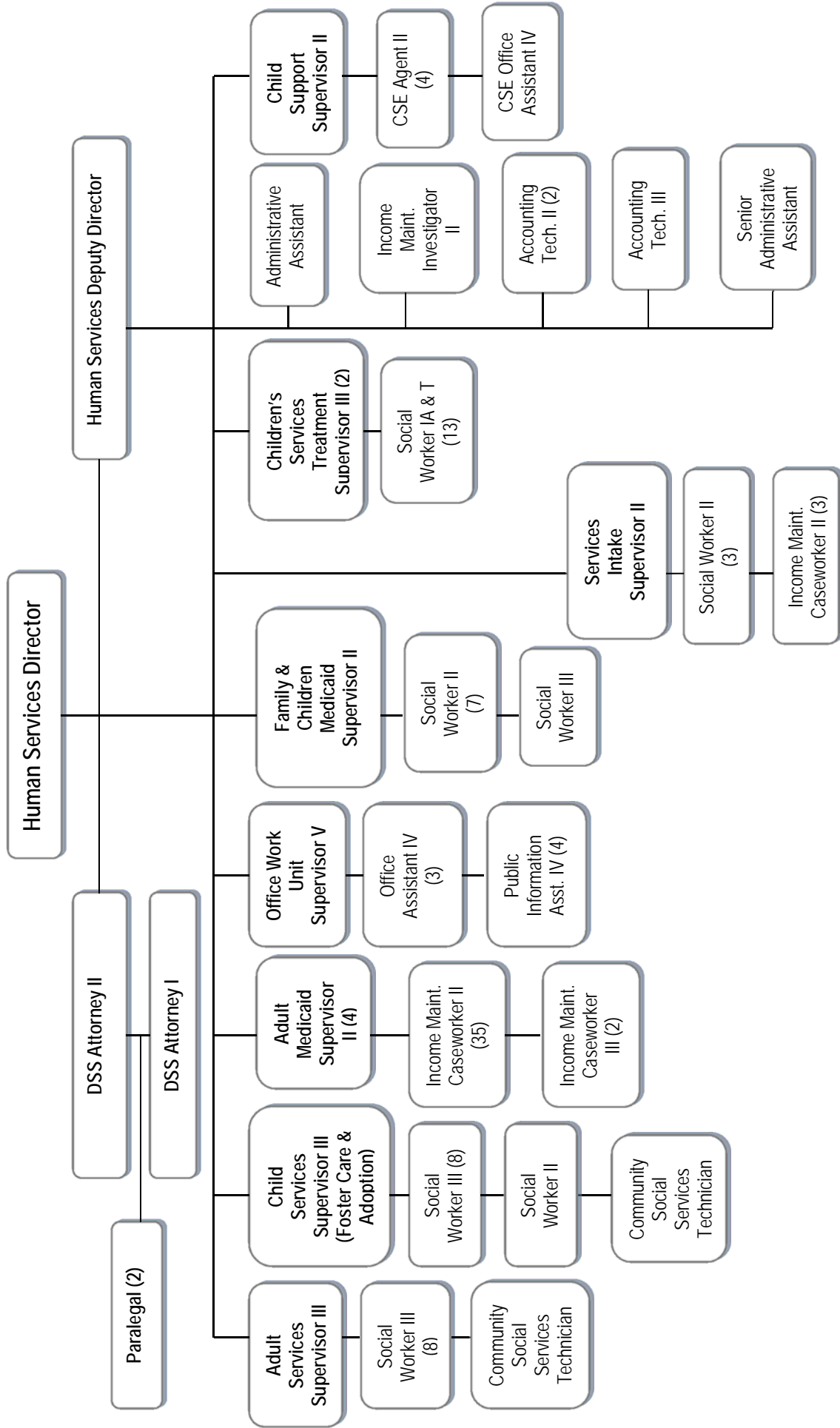
- Continue to carefully assess client needs as dictated by the NC Division of Aging and Adult Services to ensure eligibility for services. *Initiatives #4 & 9.*
- Increase number of volunteers; implement stronger vetting procedures for volunteers. *Initiatives #1, 4 & 9.*
- Maintain partnership with area Meals-on-Wheels volunteer program to ensure nutritional needs of all vulnerable homebound seniors are met. *Initiatives #1, 4 & 9.*
- Seek additional non-governmental grants and fundraising activities as allowed to avoid the need to reduce services to older adults. *Initiatives #1, 4 & 9.*
- Expand health promotion workshops and seminars throughout the County. *Initiatives #1, 4 & 9.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b>Workload (Output)</b>				
Improvements due to evidence based health promotion (# of seniors)	48	49	48	50
Health & safety seminars with professional speakers	33	33	33	35
<b>Efficiency</b>				
Seniors to be trained in evidence based health promotion	48	49	48	50
Average attendance at each seminar*	28	28	28	28
<b>Effectiveness</b>				
Improvement of health habits (Percent of completed surveys)	100%	100%	100%	100%

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	237,225	251,870	241,320	241,320	240,350	
Operations	171,411	220,169	260,266	259,310	259,310	
<b>Total</b>	<b>408,636</b>	<b>472,039</b>	<b>501,586</b>	<b>500,630</b>	<b>499,660</b>	<b>5.85%</b>
<b>Revenue Sources</b>						
Intergovernmental	497,451	366,259	479,706	479,705	479,705	
Fees	6,050	8,500	6,000	6,000	6,000	
<b>Total</b>	<b>503,500</b>	<b>374,759</b>	<b>485,706</b>	<b>485,705</b>	<b>485,705</b>	<b>29.60%</b>
<b>Staffing</b>						
Full Time Positions	4.58	4.58	4.58	4.58	4.58	
Part Time as FTE	1.28	1.44	1.44	1.44	1.44	
<b>Number of Positions</b>	<b>5.86</b>	<b>6.02</b>	<b>6.02</b>	<b>6.02</b>	<b>6.02</b>	<b>0.00%</b>

# Department of Social Services Organizational Chart



**ADMINISTRATION** – Is considered to be the “back-bone” of Social Services. Its mission is to improve the quality of life for all citizens of the County by providing a broad range of quality services in the most-cost-effective way to meet the financial, medical, and social needs of our people.

**GENERAL ASSISTANCE** – Helps children and families obtain the basic necessities of life. The main focus of the General Assistance program is foster care services.

**SPECIAL ASSISTANCE** – Provides assistance directly to the client by providing special assistance for adults, special assistance to the blind and special assistance Medicaid. Special assistance Medicaid pays for psychological services, transportation, and in-home aide services.

**SPECIAL PROJECTS** – The purpose of the Special Projects account is to pay for (1) vendors services – i.e., services for adoptive children, energy related payments; (2) supplies for CAP clients; (3) training for Food Stamp clients; and (4) finger printing services for adoptive and foster parents.

**TANF WORK FIRST FAMILY ASSISTANCE** – Provides assistance for families with children and is designed to help families become economically self-sufficient through employment. Clients also receive medical expense payments.

**Major Accomplishments**

- Served an average of 3,128 individual clients monthly with multiple trips to the doctor or other medical transportation needs allowable under Medicaid.
  - Conducted two MAPP (Model Approach to Partnerships in Parenting) classes – mandated training for licensing of prospective foster families.
  - Licensed an additional 5 adoptive families and 4 foster families, for a total of 22 adoptive and 12 foster families.
  - Provided guardianship to 75 adults, inclusive of 65 active wards as of December 2016.
  - LINKS (Independent Living) coordinator has worked with 12 foster children ages 16-21 on achieving goals to promote independence.
  - 9 children cleared for adoption, and another 15 have had their adoptions finalized.
  - Assisted an average of 446 clients per month with emergency energy and food related problems.
  - Continued partnering with neighboring counties for joint recruitment and retention of foster family resources.
  - Assisted an average of 133 children per month with adoption assistance funding.
  - Served an average of 98 CAP clients per month.
  - Evaluated 194 elderly or disabled adults for the need for adult protective services.
- 
- Served a monthly average of the following in 2016:

	2014	2015	2016
Special Assistance (Rest Homes)	153	180	155
Long Term Care (Nursing Homes)	262	211	209
Adult Medicaid	2,940	4,894	6,486
Family & Children’s Medicaid	4,911	5,520	5,385
SSI Medicaid Cases	1,593	1,056	1,443
Child Day Care	445	387	247
Food Nutrition Services cases/people	4,860/9,384	4,806/9,302	4,304/8,181

**Goals & Objectives**

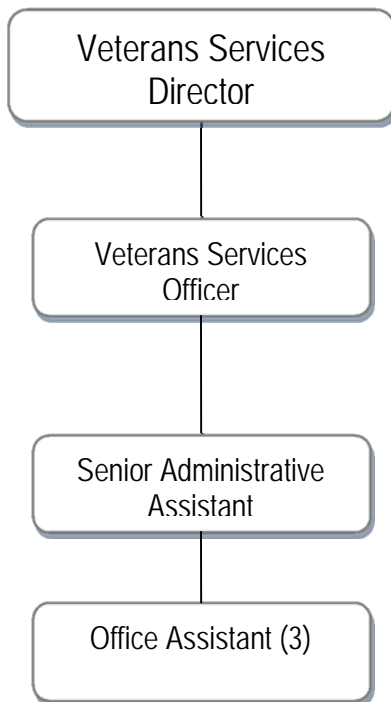
- Maintain low staff turnover. *Initiatives #1, 4 & 9.*
- Ensure that all staff has completed mandated trainings. *Initiatives #1, 4 & 9.*
- Continue assessing services and procedures to improve efficiency and customer service. *Initiatives #1, 4 & 9.*
- Increase benefit diversions cases for FY18. *Initiatives #4 & 9.*
- Increase the number of families receiving retention services. *Initiatives #4 & 9.*
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments). *Initiatives #1, 4 & 9.*

	FY16 Actual	FY17 Estimated	FY18 Target	Current Goal
<b>Effectiveness</b>				
Adults Entering Employment	17	18	45	Over 45
Remaining off work for Employment	N/A	80%	90%	90%+
All Family Participation Rate	20%	20%	50%	50%
Two-Parent Participation Rate	N/A	14%	90%	90%

- To transition at least 25 children from agency custody to a permanent custodian, including guardianship and/or adoption, within a maximum of 12-15 months. *Initiatives #4 & 9.*
- Increase the number of licensed foster homes by 5, targeting families who are willing to foster and/or adopt school-aged children and teens. *Initiatives #4 & 9.*
- Increase the percentage of foster care cases able to be closed with a permanent resolution within 12 months of entering foster care. *Initiatives #4 & 9.*

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>ADMINISTRATION</b>						
Personnel	6,286,337	7,020,320	7,279,514	7,258,760	7,226,260	
Operations	981,090	744,469	968,000	900,500	845,000	
Capital Outlay	41,155	36,000	-	-	-	
<b>Total</b>	<b>7,308,583</b>	<b>7,800,789</b>	<b>8,247,514</b>	<b>8,159,260</b>	<b>8,071,260</b>	<b>3.47%</b>
<b>GENERAL ASSISTANCE</b>	449,815	500,750	640,750	614,250	614,250	22.67%
<b>SPECIAL ASSISTANCE</b>	2,767,087	2,794,960	2,844,000	2,844,000	2,844,000	1.75%
<b>SPECIAL PROJECTS</b>	586,718	788,910	822,964	822,960	822,960	4.32%
<b>TANF</b>	66,306	201,000	221,000	221,000	221,000	9.95%
<b>GRAND TOTAL</b>	<b>11,178,509</b>	<b>12,086,409</b>	<b>12,776,228</b>	<b>12,661,470</b>	<b>12,573,470</b>	<b>4.03%</b>
<b>Revenue Sources</b>						
Intergovernmental	8,205,815	8,135,294	8,759,683	8,135,320	8,135,320	
Miscellaneous	80,990	25,500	10,500	10,500	10,500	
<b>Total</b>	<b>8,286,804</b>	<b>8,160,794</b>	<b>8,770,183</b>	<b>8,145,820</b>	<b>8,145,820</b>	<b>-0.18%</b>
<b>Staffing</b>						
Full Time Positions	118.00	119.00	121.00	121.00	121.00	
FTE - Part Time Positions	3.29	4.08	4.32	4.32	4.32	
<b>Numbers of Positions</b>	<b>121.29</b>	<b>123.08</b>	<b>125.32</b>	<b>125.32</b>	<b>125.32</b>	<b>1.82%</b>

## Veterans Organizational Chart



**Purpose:** The purpose of the Veterans Services Department is to assist County veterans and their families in the presentation, processing, proof, and establishment of claims, privileges, rights, and benefits under federal, state, or local statutes. Veterans Services also cooperate and work in coordination with governmental units (Department of Defense, Social Security, County Department of Social Services and Health Department) in seeking to serve veterans.

**Major Accomplishments**

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2016 totaled \$72,642,000 in the area of compensation & pension, readjustment & vocational rehabilitation, and insurance & indemnities. That said, the following breakdown is provided: compensation & pension paid to veterans and widows \$49,904,000; educational & vocational rehabilitation, paid to veterans and their dependents \$4,259,000; insurance & indemnities paid to beneficiaries \$582,000; VA healthcare provided to veterans in 2016 amounted to \$17,897,000.  
*Note: \*\* These figures do not include the VA expenditures in Cape Carteret, Cedar Point, and Stella since they have an Onslow County zip code. \*These statistics are forthcoming.*
- Provided administrative support for ROMEO (Retired Old Men Eating Out); this group consists of World War II veterans who meet, every other month, for lunch, camaraderie, and fellowship.
- Fulfilled a pivotal role in the 23rd Annual Carteret County Veterans Day parade.
- Provided a meeting place for our county Veteran’s Post-Traumatic Stress Disorder group.

**Goals & Objectives**

- Maintain efficiency and effectiveness as services and workloads increase. *Initiatives #1 & 4.*
- Continue to update claims activity in the Veteran’s Information Management System to build and support a paperless resource. *Initiatives #1, 4 & 9.*
- Streamline our internal office claims processing methodology and the tracking of VA claims through the VA system. *Initiatives #1, 4 & 9.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Number of veterans and/or dependents seen in office.	8,375	8,459	8,544	9,500
Number of all claims generated in the office.	9,261	10,187	10,288	4,500
Number of telephone calls received/made.	12,417	13,658	14,023	15,500
<b><i>Efficiency</i></b>				
Increase(Decrease) in veterans seen office	1%	1%	10%	
Increase(Decrease) in claims generated in the office	1%	1%	10%	

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	252,875	293,425	305,708	305,705	304,245	
Operations	59,123	60,760	62,952	60,960	60,960	
<b>Total</b>	<b>311,998</b>	<b>354,185</b>	<b>368,660</b>	<b>366,665</b>	<b>365,205</b>	<b>3.11%</b>
<b>Revenue Sources</b>						
Intergovernmental	1,525	-	1,500	1,500	1,500	0.00%
<b>Staffing</b>						
Full-Time Positions	6.00	6.00	6.00	6.00	6.00	
FTE- Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00%</b>



# **Education**

**Carteret County Schools  
Carteret Community College**

## Support Letter from the Chairman of the Board of Education and Superintendent

### 2017-2018 Operating Budget Request

Each year the Carteret County Board of Education is charged with preparing an Operating Budget request and a Capital Budget request to submit to our Carteret County Board of Commissioners. More than ever before the requests in each of these documents reflect in-depth analyses of the school system's current status and strive to invest carefully and strategically in our students' futures and ultimately, in that of our citizens. Our task is to make certain that our students and staff have a healthy and safe environment in which to learn and teach. In addition, we have been charged to ensure that our students have skills necessary to be productive citizens in a global society and highly competitive world. We accept this responsibility of helping our students be college and career ready with great enthusiasm and with input and support from our community.

The Carteret County Public School System continues to score among the best in the state in achievement, providing an outstanding return on investment. Three years ago, the General Assembly implemented a letter grade system in an attempt to identify the quality of public schools. All of the schools in the Carteret County Public School System earned A+ or a B. The remaining six schools earned a C. In particular, all three of Carteret County's public high schools ranked high among all traditional public high schools: East and West Carteret earned a B; Croatan earned an A+.

In addition to the state's academic profile, Carteret County Public School System's 2016 high school students earned an average score of 1588 on the SAT. The SAT is a national test used by colleges and universities to measure the knowledge, aptitude, and reasoning abilities of the test takers. The state's average was 1488 and the national average was 1453. The SAT score average ranked Carteret County second among traditional North Carolina school systems, second only to Chapel Hill-Carrboro.

The four-year graduation rate continued to improve. The graduation rate for 2016 was 87.3 percent, up from 85.6 percent the year before. Carteret County Public School System's 2015-2016 dropout rate improved by dropping to 1.25 from the previous year's 2.19. The 2015-2016 dropout rate is well below the state average of 1.55. As is the case each year, although reported as dropouts by the state's reporting system, many students left high school and enrolled in either the Community College's GED Program of the Adult High School. County funds that support the school system's alternative education program are credited with keeping the three-year average low.

One budget point that need highlighting is the impact the current class size law or its compromise bill, HB13, will have on our state allocations and class sizes. The current law, which will be enacted this fall, will require significant class size reductions in kindergarten through third grade. While on the surface this is a wonderful plan and will have a positive impact on learning, it comes without funding. As currently written, the law may have detrimental effects on other portions of the schools as it may require the transferring of teachers from higher grades to those grades, it may require the elimination of the arts and physical education in the elementary schools, it may require local funding to fill the void, or it may require a combination of those three options. Massive class size increases in grades four through 12 will undo all the gains this law was intended to make. Eliminating the arts and physical education will greatly diminish the students' exposure to a rich curriculum. And as evidenced with the pay raises afforded the younger teachers just a few years ago, placing the financial burden of state laws on the local government is burdensome and unsustainable and certainly lacks transparency.

While many educators place their hopes on the passage of the compromise bill that HB13 presents, it too causes the same problems, but on a smaller scale. School systems will be forced to increase class sizes, eliminate teachers and programs, seek additional funding locally or employ a high level of creativity to meet the law's standards. The hopes of sharing this information now is that we can work as partners to repeal the law and demand that funding always follow the legislators' actions. They tout that the schools are already receiving these funds and are misapplying them, but the reality is the allocated funds are being used just as outlined above: to reduce class sizes in all grades and to provide electives in all schools -- a prudent use of the tax payers' dollars.

Carteret County Public School System's total funding for the 2015-2016 school year ranked 50<sup>th</sup> among the state's 115 public school systems in per-pupil expenditure. This reflects a decrease from 2014-2015 when it ranked 45<sup>th</sup>. Overall, in 2015-2016, our total per pupil expenditure decreased by \$30.88. The rankings for 2015-2016 by funding sources were as follows: state 97<sup>th</sup>, federal 87<sup>th</sup> and local 12<sup>th</sup>. These rankings are based on a total local Operating Budget of \$21,162,520 for 2015-2016. Rankings from the 2016-2017 school year, with an Operating Budget of \$22,808,607 have not yet been released by DPI.

In order to continue the excellence in academics for Carteret County Public School students, the 2017-2018 budget request replicates the 2016-2017 budget. In addition to replicating those items, the 2017-2018 request includes the following increases, a projected 5% increase in salaries for certified staff and a 1% increase in salaries for classified staff. The hospital insurance increased by 6% and the retirement matching increased by 1.5%. The estimated cost of the benefit increases is \$640,000. Reductions have been made to the budget in other areas making the overall increase to the budget less than 1%. The 2017-2018 Operating Budget Request is \$22,138,947.

Local funding has been instrumental in our schools sustaining and attaining many of the academic gains. This request will help us continue to prepare our students for the best possible opportunities.

Sincerely,

Perry Harker  
Board Chairman

Dr. Daniel Novey  
Superintendent

**Purpose:** This department includes funds for locally supported public schools operational and capital outlay costs. Also, included are the local monies that support the county's two charter schools. Other local public school expenses can be found in the special school project fund and the debt service department. The previous pages include County School goals, performance measures, and program descriptions. *Initiative #3.*

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Current Expense	20,350,000	21,964,000	22,138,947	21,964,000	21,500,850	
Charter Schools	465,852	515,000	515,000	515,000	515,000	
<b>Total</b>	<b>20,815,852</b>	<b>22,479,000</b>	<b>22,653,947</b>	<b>22,479,000</b>	<b>22,015,850</b>	<b>-2.06%</b>
<b>Revenue Sources</b>						
Intergovernmental	40,695	50,000	41,000	41,000	41,000	-18.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

Purpose: This department includes funds for community college operational and capital outlay costs. *Initiative #3.*

Expenditure Category	2015-2016	Amended 2016-2017	2017-2018	2017-2018	2017-2018	Percent Change From FY 17/18
	Actual	Budget 3/31/17	Requested	Recommended	Board Approved	
Current Expense	2,464,000	2,464,000	2,512,616	2,512,615	2,512,615	
Capital Outlay	271,197	230,000	225,000	225,000	225,000	
<b>Total</b>	<b>2,735,197</b>	<b>2,694,000</b>	<b>2,737,616</b>	<b>2,737,615</b>	<b>2,737,615</b>	<b>1.62%</b>
Revenue Sources	-	-	-	-	-	0.00%
Staffing Numbers of Positions	-	-	-	-	-	

# **Culture and Recreation**

**Senior Center  
Library  
Parks & Recreation  
Civic Center**

**Senior Center Department**

**Culture and Recreation**

**Purpose:** To enhance the health, safety, and quality of life of Carteret County's "over 50" population by promoting and operating a multi-purpose senior enrichment center that offers a wide range of activities and services.

**Major Accomplishments**

- Increased awareness and facility rental through improved marketing and staff sales efforts.
- Improve client experience by providing greater access to newsletters, menus, and activities schedule through the new county website.
- Increased number of automatic door openers; making the entire facility handicap accessible.

**Goals & Objectives**

- Continue collaborative efforts with neighboring agencies to provide intergenerational and other activities for the benefit of senior citizens. *Initiatives #1 & 4.*
- Improve accuracy of general attendance reports by purging client database of one-time or inactive users. *Initiatives #1 & 4.*
- Develop caregiver database tracking system to allow data collection of caregivers that attend the center. *Initiatives #1 & 4.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<i>Workload (Output)</i>				
Seniors registered and utilizing computer sign-in	1,643	1,700	1,800	2,000
Rentals	11	11	12	13
<i>Efficiency</i>				
Percentage of seniors accurately recording event participation through the computer system.	92%	93%	95%	98%

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Personnel	110,757	141,415	141,750	141,750	141,185	
Operations	88,836	108,655	98,330	95,355	95,355	
<b>Total</b>	<b>199,593</b>	<b>250,070</b>	<b>240,080</b>	<b>237,105</b>	<b>236,540</b>	<b>-5.41%</b>
<b>Revenue Sources</b>						
Fees	11,400	11,500	12,000	12,000	12,000	4.35%
<b>Staffing</b>						
Full Time Positions	2.42	2.42	2.42	2.42	2.42	
Part time as FTE	0.22	0.27	0.25	0.25	0.25	
<b>Number of Positions</b>	<b>2.64</b>	<b>2.69</b>	<b>2.67</b>	<b>2.67</b>	<b>2.67</b>	<b>-0.74%</b>

### Tri-County Library System

**Purpose:** To acquire, organize, and provide ready access to a variety of resources and services that help fulfill the informational, educational, and recreational needs of the citizens of Carteret County. Funding is provided for staff, operations, and capital outlay for the four public libraries in Carteret County. The County appropriates funds to the Craven-Pamlico-Carteret Regional Library, and then the system disburses funds to each of the four libraries (<http://carteret.cpplib.org>).

#### Major Accomplishments

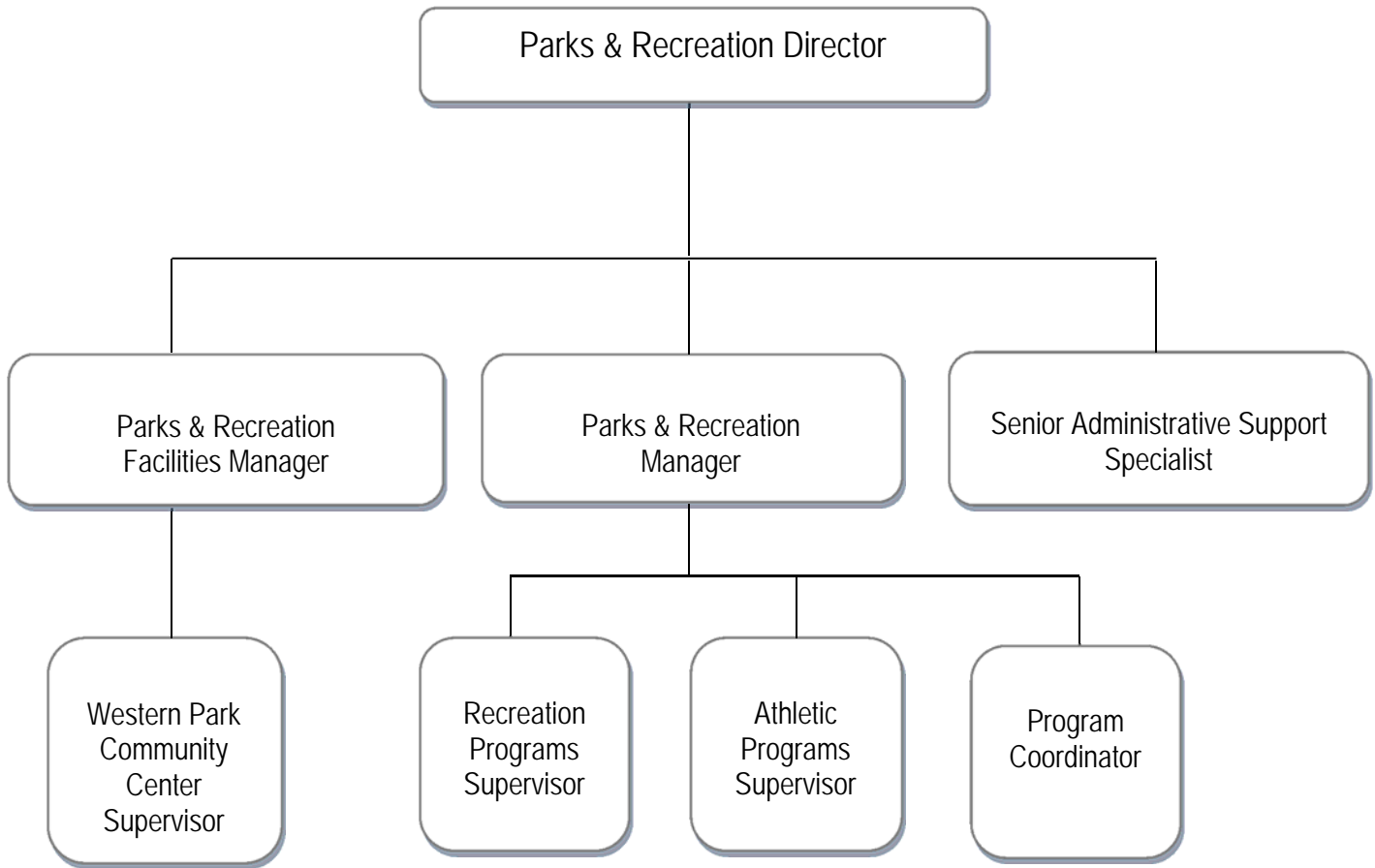
- Expanded hours at Western Carteret Library.
- Received \$100,000 grant to migrate to a new and improved automation system.
- Continued to offer curriculum based programs for Tiller School students.
- Friends of Western Carteret Library raised \$100,000 to assist with construction cost of new program facility at the Western Carteret Library.

#### Goals & Objectives

- Utilize new facility at Western Carteret Library for improved public programs for all ages. *Initiatives #1 & 4.*
- Continue to pool resources with other regional libraries to develop and expand public access to popular e-book titles. *Initiatives #1 & 4.*
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). *Initiatives #1 & 4.*
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county. *Initiatives #1 & 4.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	2016-2017 Budget 3/31/17				
Office Rent	88,648	88,650	88,650	88,650	88,650	
Tri-County Library System	1,134,585	1,139,000	1,173,185	1,173,185	1,173,185	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
<b>Total</b>	<b>1,276,308</b>	<b>1,280,725</b>	<b>1,314,910</b>	<b>1,314,910</b>	<b>1,314,910</b>	<b>2.67%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	0.00%

# Parks & Recreation Organization Chart



**Parks and Recreation Programs**

**Culture and Recreation**

**Purpose:** To provide all citizens of Carteret County the opportunity to participate in leisure activities. To provide a safe and pleasant environment that fosters socialization, education, and recreation.

**Major Accomplishments**

- Installed new ADA playground at Swinson Park.
- Expanded youth day camp opportunities at Fort Benjamin Recreation Center.
- Established programs for middle school age and teenagers.

**Goals & Objectives**

- Establish a schedule of recreation programs at Western Park Community Center. *Initiatives #1 & 4.*
- Install a new playground at Western Park. *Initiatives #4 & 6.*
- Implement a new tennis program at Western Park. *Initiatives #4 & 6.*
- Install new 18-hole Disc Golf Course at Eastern Park. *Initiatives #4 & 6.*

**Performance Summary**

	FY16 Actual	FY 17 Estimated	FY 18 Target	Current Goal
<b><i>Workload (Output)</i></b>				
Athletic Programs Offered (sponsored & co-sponsored)	11	13	15	16
Recreation Programs Offered	28	32	34	35
Number of Reservations for County Athletic Fields	5,342	4,400	5,600	5,800
Number of Reservations for County Picnic Shelter	246	258	270	285
Fort Benjamin Recreation Center Reservations	288	302	317	333
Western Park Community Center Reservations	811	826	841	856
<b><i>Efficiency</i></b>				
Citizens served by Athletic Programs	14,230	14,500	14,750	15,000
Citizens served by Recreation Programs	6,660	6,900	7,200	7,500
Citizens utilizing Picnic Shelter Reservations	10,150	10,320	10,400	10,500
Citizens served at Fort Benjamin Park and Recreation Center	14,87	15,100	15,850	16,650
Citizens served at Western Park Community Center	17204	17,346	17,661	17,900
<b><i>Effectiveness</i></b>				
Growth in the number of people utilizing programs and facilities	63,051	64,166	65,861	67,550

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent Change From FY 17/18
	Actual	Budget 3/31/17	Requested	Recommended	Board Approved	
Personnel	508,328	518,145	523,095	523,095	520,105	
Operations	249,792	282,395	427,097	295,715	295,715	
Scenic By Way	-	-	-	-	-	
<b>Total</b>	<b>758,120</b>	<b>800,540</b>	<b>950,192</b>	<b>818,810</b>	<b>815,820</b>	<b>1.91%</b>
<b>Revenue Sources</b>						
Fees	71,411	79,350	83,066	83,065	83,065	
<b>Total</b>	<b>71,411</b>	<b>79,350</b>	<b>83,066</b>	<b>83,065</b>	<b>83,065</b>	<b>4.68%</b>
<b>Staffing</b>						
Full time positions	7.50	7.50	7.50	7.50	7.50	
Part time as FTE	4.91	4.85	5.23	5.23	5.23	
<b>Number of Positions</b>	<b>12.41</b>	<b>12.35</b>	<b>12.73</b>	<b>12.73</b>	<b>12.73</b>	<b>3.08%</b>

**Purpose:** To maintain and operate safe, attractive parks and recreational areas, athletic fields and equipment, and to support the facilities for use by Carteret County citizens.

**Major Accomplishments**

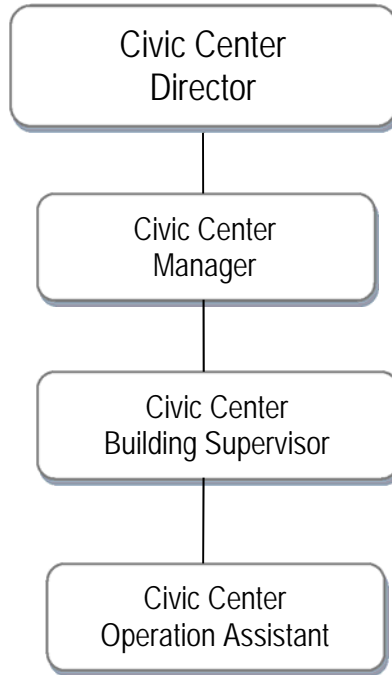
- Assisted with park lighting improvement project.
- Assisted with installation of ADA playground at Swinson Park.
- Completed field improvements at various parks.

**Goals & Objectives**

- Develop and implement a maintenance plan for each park. *Initiatives #1, 4 & 6.*
- Increase training and professional development for staff. *Initiatives #1 & 4.*

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Personnel	419,069	437,195	439,885	439,885	438,215	
Operations	273,796	308,860	285,100	397,100	395,500	
Capital Outlay	8,015	9,540	28,500	28,500	28,500	
<b>Total</b>	<b>700,881</b>	<b>755,595</b>	<b>753,485</b>	<b>865,485</b>	<b>862,215</b>	<b>14.11%</b>
<b>Revenue Sources</b>						
Fees	-	-	-	83,010	83,010	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,010</b>	<b>83,010</b>	<b>100.00%</b>
<b>Staffing</b>						
Full time positions	9.00	9.00	9.00	9.00	9.00	
Part time as FTE	3.93	4.34	4.34	4.34	4.34	
<b>Number of Positions</b>	<b>12.93</b>	<b>13.34</b>	<b>13.34</b>	<b>13.34</b>	<b>13.34</b>	<b>0.00%</b>

# Civic Center Organizational Chart



**Purpose:** The Civic Center’s purpose is to provide a professional facility for public, private, and commercial use, which enhances the economic climate of Carteret County. Its flexible design is to attract groups for meetings, small and large; conventions, consumer shows locally and regionally, public forums, weddings, banquets, educational seminars/workshops, graduations, major fund raising events and concerts. It continues to make a significant contribution to the vitality and economic welfare of the County by attracting groups and giving local businesses the opportunity to earn revenue from these clients i.e. restaurants, hotels, caterers, rental stores, retail, etc. The Civic Center is the only building in the County that can host up to 1,500 people at one time.

**Major Accomplishments**

- Continued facility improvements that increase safety and security as well as improve the aesthetics of the center.
- Executed successful public events: Mistletoe Magic Holiday Gift Show, Sports & Recreation Expo, and Coastal Home & Garden Show.

**Goals & Objectives**

- Collaborate with the new Tourism Development Authority sports marketing sales to utilize the center as a sporting event venue. *Initiative #4.*
- Continue to make facility improvements that will enhance the appearance and marketability of the center. *Initiatives #4 & 6.*
- Participate in wedding tradeshows, improve marketing materials for this segment and promote package pricing in order to increase sales opportunities. *Initiative #4.*

**Performance Summary**

	<b>FY16 Actual</b>	<b>FY 17 Estimated</b>	<b>FY 18 Target</b>	<b>Current Goal</b>
<b><i>Workload (Output)</i></b>				
Commercial/Private Events	90	95	100	115
Days utilized by commercial/private events	120	125	130	140
Non-profit events	110	119	125	130
Days utilized by non-profits	140	150	155	160
<b><i>Efficiency</i></b>				
Annual attendance at events	51,200	51,900	52,450	53,500
<b><i>Effectiveness</i></b>				
Growth in total number of events	200	214	225	245

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Personnel	205,501	209,480	209,625	209,625	209,270	
Operations	333,644	267,030	237,394	234,850	234,850	
<b>Total</b>	539,145	476,510	447,019	444,475	444,120	-6.80%
<b>Revenue Sources</b>						
Fees	235,719	226,260	246,000	246,000	246,000	8.72%
<b>Staffing</b>						
Full Time Positions	3.50	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.49	0.60	0.60	0.60	0.60	
<b>Numbers of Positions</b>	3.99	4.10	4.10	4.10	4.10	0.00%



# **Non Departmental**

**Debt Services  
Transfers to Other Funds  
Contingency**

## Debt Service

**Purpose:** This department is used to account for all principal and interest payments on the outstanding debt of the County. This department includes all the payments on general obligation bonds, and certificates of participation. Per NC General Statute, a certain percentage of sales tax must be used for Schools capital improvements or retirement of capital debt. The County elects to use the proceeds as retirement of capital debt.

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Bond Service Charges	3,050	18,500	15,000	15,000	15,000	
2004 GO Refunding Principal	1,440,000	1,410,000	-	-	-	
2004 GO Refunding Interest	101,160	51,000	-	-	-	
2006 GO Series School Principal	1,350,000	-	-	-	-	
2006 GO Series School Interest	67,500	-	-	-	-	
2007 GO Series School Principal	700,000	700,000	-	-	-	
2007 GO Series School Interest	53,375	25,500	-	-	-	
2011 GO: 2002 CCC Refund Principal	600,000	595,000	790,000	790,000	790,000	
2011 GO: 2002 CCC Refund Interest	102,500	84,500	61,000	61,000	61,000	
2015 GO Refund 2007 Principal	165,000	170,000	1,375,000	1,375,000	1,375,000	
2015 GO Refund 2007 Interest	260,925	257,500	254,000	254,000	254,000	
2015 GO Schools Principal	-	230,000	230,000	230,000	230,000	
2015 GO Schools Interest	94,532	185,500	175,000	175,000	175,000	
2011 COPS: 2002 Refund Principal	460,000	455,000	445,000	445,000	445,000	
2011 COPS: 2002 Refund Interest	101,150	91,950	78,500	78,500	78,500	
Eastern Region Principal	115,385	183,400	81,400	81,400	81,400	
2013 GO: 2006 Refund Principal	-	1,305,000	1,290,000	1,290,000	1,290,000	
2013 GO: 2006 Refund Interest	584,400	584,500	532,500	532,500	532,500	
2009 Installment 2000 COPS Prin.	997,141	900,000	885,000	885,000	885,000	
2009 Installment 2000 COPS Int.	153,455	121,000	86,000	86,000	86,000	
OZAB Schools Principal: NES	120,000	120,000	120,000	120,000	120,000	
OZAB Schools Principal: MES	-	112,000	111,500	111,500	111,500	
OZAB Schools Principal: ECHS	307,692	308,000	307,700	307,700	307,700	
OZAB Schools Interest: ECHS	144,554	128,500	112,500	112,500	112,500	
OSCB Schools Principal: ECHS	137,822	138,000	137,900	137,900	137,900	
OSCB Schools Interest: ECHS	53,034	46,500	39,800	39,800	39,800	
Debt Payoff Principal	-	-	-	-	-	
Debt Payoff Discount	-	-	-	-	-	
Debt Payoff Issuance Cost	-	-	-	-	-	
<b>Total Principal</b>	<b>6,393,039</b>	<b>6,626,400</b>	<b>5,773,500</b>	<b>5,773,500</b>	<b>5,773,500</b>	
<b>Total Interest &amp; Fees</b>	<b>1,719,634</b>	<b>1,594,950</b>	<b>1,354,300</b>	<b>1,354,300</b>	<b>1,354,300</b>	
<b>Total Debt Service</b>	<b>8,112,673</b>	<b>8,221,350</b>	<b>7,127,800</b>	<b>7,127,800</b>	<b>7,127,800</b>	<b>-13.30%</b>

## Non-Departmental

### Purpose:

**Transfer to Other Funds** – Funds are transferred from the General Fund to special revenue funds or capital project funds to offset operating expenditures of a particular project.

**Contingency** – These funds are intended for anticipated expenditures, since it is impossible to anticipate in June all the needs of the County during the fiscal year. A contingency appropriation is limited by law to 5 percent of the total appropriation in a particular field.

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
<i>Transfer To:</i>						
School Capital Projects Fund	2,403,000	1,721,000	4,303,931	1,721,000	2,021,000	
Capital Improvements Fund	100,000	650,500	253,000	253,000	303,000	
Waterway Dredging	-	-	-	500,000	500,000	
Emergency Telephone System Fund	14,525	-	-	-	-	
Facilities/Debt Reserve Fund	300,000	300,000	1,292,000	1,292,000	1,292,000	
Community College Project Fund	750,000	750,000	660,000	660,000	660,000	
<i>Contingency:</i>						
County Contingency	-	92,355	101,000	101,000	158,000	
Education Contingency	-	-	-	-	463,150	
Humane Society Contingency	-	-	-	-	25,000	
EDC Contingency	-	50,000	175,000	175,000	-	
ABC Education Contingency	-	-	-	-	75,000	
Reclassifications	-	16,730	65,360	65,360	65,360	
Merit State/Federal	-	-	65,000	65,000	65,000	
Merit Fringes State/ Federal	-	-	14,800	14,800	14,800	
Merit	-	-	272,000	272,000	272,000	
Merit Fringes	-	-	55,500	55,500	55,500	
Workers Compensation and Insurance	-	7,890	235,500	235,500	15,000	
Unemployment	-	8,191	40,000	40,000	40,000	
Vehicle	-	-	95,000	95,000	95,000	
Occupancy Tax	-	2,716,725	2,818,235	2,818,235	2,816,235	
Total Transfers	6,167,525	3,672,500	6,508,931	4,426,000	4,776,000	
Total Contingency	-	2,891,891	3,937,395	3,937,395	4,160,045	
<b>Total Non Departmental</b>	<b>6,167,525</b>	<b>6,564,391</b>	<b>10,446,326</b>	<b>8,363,395</b>	<b>8,936,045</b>	<b>36.13%</b>
<b>Revenue Sources</b>						
Other Taxes	-	2,716,725	2,818,235	2,818,235	2,816,235	
Intergovernmental	-	-	327,500	327,500	327,500	
<b>Total Revenue</b>	<b>-</b>	<b>2,716,725</b>	<b>3,145,735</b>	<b>3,145,735</b>	<b>3,143,735</b>	<b>15.72%</b>



# **Other Funds**

## **Special Revenue Funds**

**Emergency Telephone System Fund**

**Salter Path Special Tax District**

**Water Special Tax District**

**Rescue Special Tax District**

**Fire Special Tax District**

**Occupancy Tax**

## **Capital Funds**

**County Capital Improvements**

**Facilities/Debt Reserve Capital Fund**

**County Capital Reserve**

**School Capital Projects**

## **Enterprise Fund**

**Water Fund**

## Emergency Telephone System Fund

## Public Safety

**Purpose:** The Emergency Telephone System Fund is a special fund used to operate and maintain the Carteret County Emergency Telephone System. Revenues for the Emergency Telephone System Fund are remitted from the State. The State set a maximum amount of 70 cents per telephone line that can be assessed. These assessed surcharges are remitted to the State by the telephone provider. Prior to FY 07, the County's surcharge was 85 cents per telephone line.

### Major Accomplishments

- Maintained annual maintenance contracts for all essential equipment within the communications center.
- Trained and certified staff using the National Academy of Emergency Dispatch protocol classes.
- Installed a new phone system, new radio monitors and a new recording system; creating a more user friendly workstation for telecommunicators.

### Goals & Objectives

- Continue to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness. *Initiatives #1, 2 & 4.*
- Continue to enhance communications infrastructure, operations, and procedures. *Initiatives #2 & 4.*
- Test, train, deploy, and perform 911 operations from the backup facility at least two times per fiscal year. *Initiatives #1, 2 & 4.*

Expenditure Category	2015-2016	Amended	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
	Actual	Budget 3/31/17				
Operations	262,544	831,870	252,000	252,000	252,000	
Capital Outlay	35,988	107,000	35,000	35,000	35,000	
Contingency	-	11,130	-	-	-	
<b>Total</b>	<b>298,532</b>	<b>950,000</b>	<b>287,000</b>	<b>287,000</b>	<b>287,000</b>	<b>-69.79%</b>
<b>Revenue Sources</b>						
Intergovernmental	537,420	556,000	194,100	194,100	194,100	
Interest	4,196	-	2,900	2,900	2,900	
Appropriated Fund Balance	-	394,000	90,000	90,000	90,000	
<b>Total</b>	<b>556,141</b>	<b>950,000</b>	<b>287,000</b>	<b>287,000</b>	<b>287,000</b>	<b>-69.79%</b>
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	0.00%

**Purpose:** This fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The special tax rate is 5.5 cents. *Initiative #6.*

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Beach Nourishment	-	8,400	8,400	8,400	8,400	
Fees	-	100	100	100	100	
<b>Total</b>	-	8,500	8,500	8,500	8,500	0.00%
<b>Revenue Sources</b>						
Ad Valorem Taxes	6,561	6,500	6,500	6,500	6,500	
Sales Tax	1,861	1,900	1,900	1,900	1,900	
Interest	209	100	100	100	100	
<b>Total</b>	8,631	8,500	8,500	8,500	8,500	0.00%

**Water Special Tax**

**Special Revenue Fund**

**Purpose:** This fund is used to account for the special district tax assessed on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. This special district was established by the Board of Commissioners in June 2010, and a tax rate of 5.5 cents is recommended for this year. *Initiative #6.*

Expenditure Category	2015-2016	Amended	2017-2018	2017-2018	2017-2018	Percent
	Actual	Budget				
		3/31/17			Approved	From FY
						17/18
Fees	1,258	1,500	2,000	2,000	2,000	
Transfer to Water Fund	324,000	355,000	433,600	433,600	433,600	
Contingency	-	-	-	-	-	
<b>Total</b>	<b>325,258</b>	<b>356,500</b>	<b>435,600</b>	<b>435,600</b>	<b>435,600</b>	<b>22.19%</b>
<b>Revenue Sources</b>						
Ad Valorem Taxes	284,108	269,000	289,500	289,500	289,500	
Sales Tax	85,144	87,000	83,000	83,000	83,000	
Interest	669	500	500	500	500	
Appropriated Fund Balance	-	-	62,600	62,600	62,600	
<b>Total</b>	<b>369,921</b>	<b>356,500</b>	<b>435,600</b>	<b>435,600</b>	<b>435,600</b>	<b>22.19%</b>

**Rescue Squad Districts Fund**

**Special Revenue Fund**

**Purpose:** This fund is used to account for the special rescue tax assessed on rural areas of the County and subsequent distributions of the tax to the various rescue squads each month. Also, accounted for in this fund is the sales tax collections for each rescue squad taxing district and the distribution of those taxes to each rescue squad in the month after they are received by the County. *Initiatives #1, 2 & 4.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Beaufort	762,894	779,900	779,900	779,900	1,014,135	
Broad and Gales Creek	218,624	296,315	296,315	296,315	304,240	
Mill Creek	75,118	76,455	76,455	76,455	92,690	
Morehead City	140,492	140,000	140,000	140,000	140,000	
Otway	188,129	261,790	261,790	261,790	311,330	
Sea Level	247,373	247,900	247,900	247,900	254,670	
Western Carteret - ILA	387,503	394,535	394,535	394,535	403,500	
District Reserves	112,045	324,929	93,375	93,375	70,880	
Motor Vehicle Tax Fees	-	7,500	7,500	7,500	8,500	
Local Option Sales Tax	<u>505,000</u>	<u>527,500</u>	<u>527,500</u>	<u>527,500</u>	<u>616,000</u>	
<b>Total</b>	<u>2,637,178</u>	<u>3,056,824</u>	<u>2,825,270</u>	<u>2,825,270</u>	<u>3,215,945</u>	5.21%

<b>Revenue Sources</b>						
Ad Valorem Taxes	2,047,904	2,155,315	2,155,315	2,155,315	2,480,005	
Local Option Sales Tax	595,238	558,500	646,500	646,500	646,500	
Other Taxes	13,028	7,500	7,500	7,500	8,500	
Interest	3,102	-	-	-	-	
Appropriated Fund Balance	-	335,509	15,955	15,955	80,940	
<b>Total</b>	<u>2,659,272</u>	<u>3,056,824</u>	<u>2,825,270</u>	<u>2,825,270</u>	<u>3,215,945</u>	5.21%

**Fire Districts Fund**

**Special Revenue Fund**

**Purpose:** This fund is used to account for and distribute the special fire tax assessed in the County.  
*Initiatives #1, 2 & 4.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Atlantic	64,532	65,120	65,120	65,120	50,685	
Beaufort	317,615	317,625	317,625	317,625	323,850	
Broad and Gales Creek	218,624	296,385	296,385	296,385	304,410	
Cedar Island	45,388	45,490	45,490	45,490	48,385	
Davis	63,088	64,350	64,350	64,350	64,610	
Harkers Island	269,104	351,230	351,230	351,230	355,180	
Harlowe	75,505	77,200	77,200	77,200	77,830	
Marshallberg	182,218	199,620	199,620	199,620	158,215	
Mill Creek	30,470	31,035	31,035	31,035	31,270	
Morehead City	361,256	360,000	360,000	360,000	360,000	
Newport	307,814	312,535	312,535	312,535	320,495	
North River	56,523	57,940	57,940	57,940	45,480	
Otway	166,946	192,670	192,670	192,670	195,675	
Salter Path/Indian Beach	50,008	58,550	58,550	58,550	58,185	
Sea Level	49,153	49,275	49,275	49,275	50,250	
South River	100,071	99,735	99,735	99,735	100,780	
Stacy	20,548	22,320	22,320	22,320	22,270	
Stella	82,979	84,755	84,755	84,755	178,545	
Western Carteret - ILA	434,325	441,915	441,915	441,915	449,530	
Wildwood	583,837	582,000	582,000	582,000	582,000	
District Reserves	109,730	459,915	109,150	109,150	25,000	
Motor Vehicle Tax Fees	-	13,500	13,500	13,500	14,500	
Local Option Sales Tax	<u>751,499</u>	<u>760,500</u>	<u>764,500</u>	<u>764,500</u>	<u>830,500</u>	
<b>Total</b>	<u>4,341,233</u>	<u>4,943,665</u>	<u>4,596,900</u>	<u>4,596,900</u>	<u>4,647,645</u>	-5.99%

<b>Revenue Sources</b>						
Ad Valorem Taxes	3,347,186	3,443,070	3,443,070	3,443,070	3,562,000	
Local Option Sales Tax	1,013,996	968,500	1,036,500	1,036,500	1,036,500	
Other Taxes	(12,097)	13,500	13,500	13,500	14,500	
Interest	6,065	-	-	-	-	
Appropriated Fund Balance	-	518,595	103,830	103,830	34,645	
<b>Total</b>	<u>4,355,150</u>	<u>4,943,665</u>	<u>4,596,900</u>	<u>4,596,900</u>	<u>4,647,645</u>	-5.99%

**Occupancy Tax**

**Special Revenue Fund**

**Purpose:** This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to the appropriate authorities and municipalities. The funds are used to promote tourism or beach nourishment. The distribution of revenues is dictated by NC House Bill 698. In accordance with the House Bill, from July 1, 2010 through December 31, 2013, Tourism Development Authority distributions were 60% of net collections and the general fund transfer for beach nourishment was 40% of net collections. Beginning January 1, 2014, the NC General Assembly authorized and the County Commission levied a six percent occupancy tax rate. In addition, the NC General Assembly changed the net collection distribution to 50% for the Tourism Development Authority and 50% for general fund transfer for beach nourishment. Prior to January 1, 2014 the occupancy tax rate was five percent.

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Tourism Development Authority	3,361,417	3,664,200	3,560,500	3,560,500	3,560,500	
Transfer to General Fund	3,439,425	3,748,300	3,642,500	3,642,500	3,642,500	
Total	6,800,842	7,412,500	7,203,000	7,203,000	7,203,000	-2.83%

<b>Revenue Sources</b>						
Occupancy Tax	6,691,744	7,410,000	7,200,000	7,200,000	7,200,000	
Occupancy Tax Penalties and Interest	24,417	2,500	3,000	3,000	3,000	
Interest	529	-	-	-	-	
Total	6,716,689	7,412,500	7,203,000	7,203,000	7,203,000	-2.83%

**County Capital Improvements**

**Capital Fund**

**Purpose:** This fund accounts for large annual capital projects for general county government. The fund will accumulate revenues for capital projects that do not require debt. This evens out annual contributions and provides a stable source for funding projects. *Initiatives #4, 6 & 8.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Elections Equipment	-	300,000	-	-	-	
Pictometry Mapping	74,938	83,490	84,000	84,000	84,000	
Courthouse Security	53,256	-	-	-	-	
Waterway Dredging	61,000	920,000	-	500,000	500,000	
Taylor Extended Care Improvements	318,535	50,000	50,000	50,000	50,000	
Swinson Park Project	168,320	181,680	-	-	-	
Newport Match	50,000	-	50,000	-	50,000	
Park Improvements	39,458	-	174,000	174,000	174,000	
Park Lighting	1,195,534	-	-	-	-	
Atlantic Beach Park Expansion	400,000	200,000	-	-	-	
Western Library Addition	-	280,000	280,000	280,000	280,000	
Salter Path Park	22,858	-	-	-	-	
Salter Path Beach Access	98,966	-	-	-	-	
Contingency Cape Carteret Trails	-	125,000	125,000	125,000	125,000	
<b>Total</b>	<u>2,482,864</u>	<u>2,140,170</u>	<u>763,000</u>	<u>1,213,000</u>	<u>1,263,000</u>	-40.99%

<b>Revenue Sources</b>						
Transfer from General Fund	100,000	650,500	253,000	253,000	303,000	
Transfer from GF Waterway Dredging	-	-	-	500,000	500,000	
Intergovernmental	168,320	751,180	-	-	-	
Interest	7,777	4,490	5,000	5,000	5,000	
Miscellaneous	100,000	130,000	130,000	130,000	130,000	
Appropriated Fund Balance	-	604,000	325,000	325,000	325,000	
<b>Total</b>	<u>376,097</u>	<u>2,140,170</u>	<u>713,000</u>	<u>1,213,000</u>	<u>1,263,000</u>	-40.99%

**Purpose:** This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. *Initiative #1.*

	2016-2017 Actual	Amended 2017-2018 Budget 3/31/18	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Future Projects Reserve	-	300,000	1,292,000	1,292,000	1,292,000	
<b>Total</b>	-	300,000	1,292,000	1,292,000	1,292,000	0.00%
<b>Revenue Sources</b>						
Interest	904	-	-	-	-	
Transfer from Other Funds	300,000	300,000	1,292,000	1,292,000	1,292,000	
<b>Total</b>	300,904	300,000	1,292,000	1,292,000	1,292,000	0.00%

**County Capital Reserve**

**Capital Fund**

**Purpose:** This fund is used to account for future major capital outlays for the benefit of the County. The County utilizes this fund to set aside funding for future large capital projects, and when the County spends these funds on capital projects, the funds are transferred to the Capital Improvements Fund. *Initiatives #1 & 6.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
<b>Total</b>	-	-	-	-	-	0.00%
<b>Revenue Sources</b>						
Sale of Land	-	-	-	-	-	
Interest	2,640	-	-	-	-	
<b>Total</b>	2,640	-	-	-	-	0.00%

## Support Letter from the Chairman of the Board of Education and Superintendent

### 2017-2018 Capital Budget Request

Each year a Capital investment is made for the benefit of our students, our staff, and our community through the funding of the Carteret County Board of Education's budget requests. This Capital investment is designed to provide quality resources, a safe environment, and opportunities for student learning. The Board of Education's Capital requests have been developed through a careful plan in a diligent manner. All of the capital identified items that follow are listed by school with the understanding that only the most urgent can be addressed in this request. The remaining items are very important, and will be addressed in future requests.

The 2017-2018 Capital budget request of \$4,303,931 reflects a \$620,379 increase over last year's initial funding request. Much of this increase is related to the cost of roof replacement at Croatan High School. This need and the capital needs in the categories of accessibility, security, planned repairs, HVAC repairs and equipment, as well as technology, are documented in this request.

The capital budget format has changed this year to provide even more fiscal transparency in understanding expenditures and future needs. The most notable change is the listing of the allocations from several previous years. This will give the reader a historical perspective in one place, thus eliminating the need to research and compare previous budgets. It is our hope that understanding the allocations in the past will provide support for funding to the school system's current and future needs. Another improvement in the budget document is the continuation of long term planning for capital needs across the school system. For example, a roof replacement schedule is included that shares a perspective on future large, expensive projects and an estimated timeline. Also, a vehicle replacement schedule has been thoroughly prepared. Maintaining these rotating schedules, along with schedules for planned painting, carpet replacement, maintenance projects and chiller replacement, prevents the accumulating delayed maintenance costs that amount to large capital project requests in the future.

Your support of this Capital budget request is necessary and greatly appreciated.

Sincerely,

Perry Harker  
Board Chairman

Dr. Daniel Novey  
Superintendent

**School Capital Projects**

**Capital Projects**

**Purpose:** This fund accounts for pay as you go major capital improvements for the County School System.  
*Initiative #3.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
<b>Expenditure Category</b>						
Capital Improvements						
Capital	-	-	-	1,726,000	1,726,000	
Category I	850,641	1,138,434	1,255,230	-	-	
Category I Safety and Accessibility	-	-	-	-	-	
Category I Campus Security	-	-	-	-	-	
Category I Planned Repairs & Maintenance	-	-	-	-	-	
Category I Roof Repairs	-	-	585,160	-	-	
Category I HVAC Improvements	-	216,690	-	-	-	
Category I Painting	-	-	510,570	-	-	
Category I Flooring	-	-	355,000	-	-	
Category I Architect Design	5,737	-	-	-	-	
Category II	514,747	514,566	597,133	-	-	
Category II Schools	-	-	-	-	-	
CHS Modular Furniture/Technology	-	88,608	-	-	-	
Category II Departments	-	-	-	-	-	
Technology	750,009	68,000	826,839	-	300,000	
Category III	3,410	-	174,000	-	-	
Prior Year Category I	1,187,814	516,450	-	-	-	
Prior Year Category II	-	232,138	-	-	-	
Prior Year Category III	-	-	-	-	-	
Prior Year Safety & Accessibility	-	-	-	-	-	
Prior Year Technology	14,166	7,192	-	-	-	
Contingency	-	24,702	-	-	-	
Transfer to General Fund	-	-	-	-	-	
<b>Total</b>	<b>3,326,523</b>	<b>2,806,780</b>	<b>4,303,932</b>	<b>1,726,000</b>	<b>2,026,000</b>	<b>-27.82%</b>

<b>Revenue Sources</b>						
Sales Tax Refund	-	-	-	-	-	
Transfer from General Fund	2,403,000	1,721,000	4,303,932	1,721,000	2,021,000	
Interest	5,883	-	-	5,000	5,000	
Fund Balance	-	1,085,780	-	-	-	
<b>Total</b>	<b>2,408,883</b>	<b>2,806,780</b>	<b>4,303,932</b>	<b>1,726,000</b>	<b>2,026,000</b>	<b>-27.82%</b>

**Water Fund**

**Water Fund**

**Purpose:** The Water Fund is an enterprise fund which is used to account for all the financial activity associated with operating the County's Water System. The fund is primarily supported by usage charges from water customers. In prior years, the County contracted the management of this system with the Town of Beaufort.

**Major Accomplishments**

- Changed flushing duration and direction of flow for better residual in system.
- Installed 10 new taps.
- Replaced 98 meters due to age and/or failure.

**Goals & Objectives**

- Begin large maintenance and repair project to improve water facilities. *Initiatives #1, 4 & 6.*
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road. *Initiatives #1, 2 & 4.*
- Locate and exercise all valves in water system. *Initiatives #4 & 6.*

Expenditure Category	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2017-2018 Requested	2017-2018 Recommended	2017-2018 Board Approved	Percent Change From FY 17/18
Personnel	257,933	304,090	351,380	310,320	310,320	
Operations	711,927	402,310	535,651	525,700	525,700	
Debt Service	75,708	260,580	254,580	254,580	254,580	
Capital Outlay	-	-	42,000	42,000	42,000	
<b>Total</b>	<b>1,045,568</b>	<b>966,980</b>	<b>1,183,611</b>	<b>1,132,600</b>	<b>1,132,600</b>	<b>17.13%</b>
<b>Revenue Sources</b>						
Water Operating Revenue	576,598	565,500	655,000	655,000	655,000	
MISC Revenue	-	-	-	-	-	
Interest	3,648	2,000	2,000	2,000	2,000	
Appropriated Fund Balance	-	44,480	42,000	42,000	42,000	
Transfer from Other Funds	324,000	355,000	433,600	433,600	433,600	
<b>Total</b>	<b>904,245</b>	<b>966,980</b>	<b>1,132,600</b>	<b>1,132,600</b>	<b>1,132,600</b>	<b>17.13%</b>
<b>Staffing</b>						
Numbers of Positions	4.80	4.80	4.80	4.80	4.80	0.00%



## *Capital Improvements Program*

**Program Summary:** Carteret County's annual budget process includes development of a five-year Capital Improvements Program (CIP). The CIP is a plan that matches the county's major capital needs with our financial ability to meet them. The purpose of the Capital Improvement Program is to identify all capital projects with a cost greater than \$100,000. Capital budgets often require significant one-time outlays that represent irreversible decisions. In addition, the development of the CIP offers a number of benefits in the following areas:

1. Needs Assessment and Fulfillment – The CIP encourages a projection of capital needs and provides a systematic program for meeting these needs. It allows time to prepare planning and design for multi-year projects, so that needs can be met in a timely manner.
2. Financial Planning – The CIP process allows for a projection of funding needs and time to plan the best way to meet these needs. Planning allows time to prepare grant applications and to search out other revenue sources.
3. Policy Review – The CIP is a statement of the County's policy on future capital acquisitions. Its easily reviewable format facilitates citizen review and prioritization of projects by the Board of Commissioners.
4. Project Coordination – The scheduling of capital projects in the CIP can help demonstrate interrelationships between projects that might otherwise be overlooked.

Annually the Board of Commissioners makes a decision as to what level of funding will be allocated for capital outlay purposes for the county's school system.

Future years' capital improvements should be financed through normal growth in revenues and other financing sources for large projects, such as school construction. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do not need to be re-appropriated year after year.

It may be useful to review some of the larger projects which are currently in progress and which were funded in prior years.

### **Continuing Projects**

- **School Renovations and Capital Improvements**

In November 2005, Carteret County voters passed a \$50 million referendum for school renovations, capital improvements, and new construction to expand existing facilities at 13 schools. In October 2015, the County issued \$4.6 million of the remaining unissued \$9.71 million. This was the final issuance of the 2005 referendum. \$5.11 million will not be issued and in November 2015, that voter authority expired in accordance with NC general statute. The \$4.6 million of building projects and improvements should be completed within two years.

- **Facilities Master Plan**

In the Spring of 2015, the County's Facility Master Plan was presented to the Board of Commissioners. This plan provided an assessment of building conditions, space limitations and space needs for a 25-30 year strategic vision, as well as aiding the County in budgeting, scheduling, and administering major building renovation and new construction capital projects. If the plan is implemented in its entirety over the recommended 10 to 15 years, the projected cost is approximately \$79 million.

The County has committed and is moving forward with one part of the facilities master plan. The County is building a new General Services Operations Facility (GSOPs). The facility will house CCATS, Public Works, Public Buildings, and General Services. It will also include storage for the County's fleet, a secured impoundment lot for the Sheriff and a fleet fuel pad. The GSOP will have over 15,000 sq. ft. of usable space. The County project should be completed the fall of 2017. The total cost of the project is estimated to be \$2.8 million.

In addition to the general services facility, the Commission has discussed the need of a consolidated health and human services building. However, the Board has not decided to move forward with this project. This project has an estimated cost of approximately \$20 million.

- **Community College Capital Improvements**

In the Spring of 2015, the County Commissioners approved supporting and funding approximately \$2.6 million of local funding for the Community College building project. The Carteret Community College Board of Trustees identified as its priority construction need a hospitality/culinary facility. The total project cost is approximately \$5.6 million which funds land purchase, the value of donated land, as well as construction cost for the facility. This is a collaborative project that includes property owned and donated by the Carteret Community College Foundation, \$2.6 million commitment from County local funds, and approximately \$2.67 million in State bond funds from the \$2 billion state voter approved referendum on March 15, 2016. The County is funding its commitment over three fiscal years, years ending June 30, 2016, 2017, and 2018. The project is estimated to be complete in early 2018.

The Capital Improvement Plan (CIP) is a five-year plan for the financing of major projects that represent significant contributions to the County's overall inventory of physical assets. A capital improvement project is a major nonrecurring capital expenditure for an item costing more than \$100,000 with an expected useful life greater than one year.

**Capital Improvements Decision Process:**

The decision process for the CIP is incorporated into the County's annual budget planning process. The need for capital improvements can originate from the Board, Manager, citizens or County staff. Once a potential need is identified, it is reviewed during the budget workshops. A final decision for the CIP is made at the time of budget adoption.

**Function of the Capital Improvements Plan:**

The CIP is an integral part of the county's budgeting process. This five (5) year schedule is a planning tool, in which adjustments for anticipated projects can be made each year during the annual revision of the County's budget. Each year, the CIP is updated, with the deletion of the "prior year" and the addition of a planning year, in order to maintain the full five-year period of the program. The CIP is also revised as needed until individual projects are formally adopted. This flexibility in the planning and implementation of capital needs make the CIP very responsive to the constantly changing conditions that exist in the County.

By projecting and scheduling capital improvements in advance, the County benefits in a number of ways:

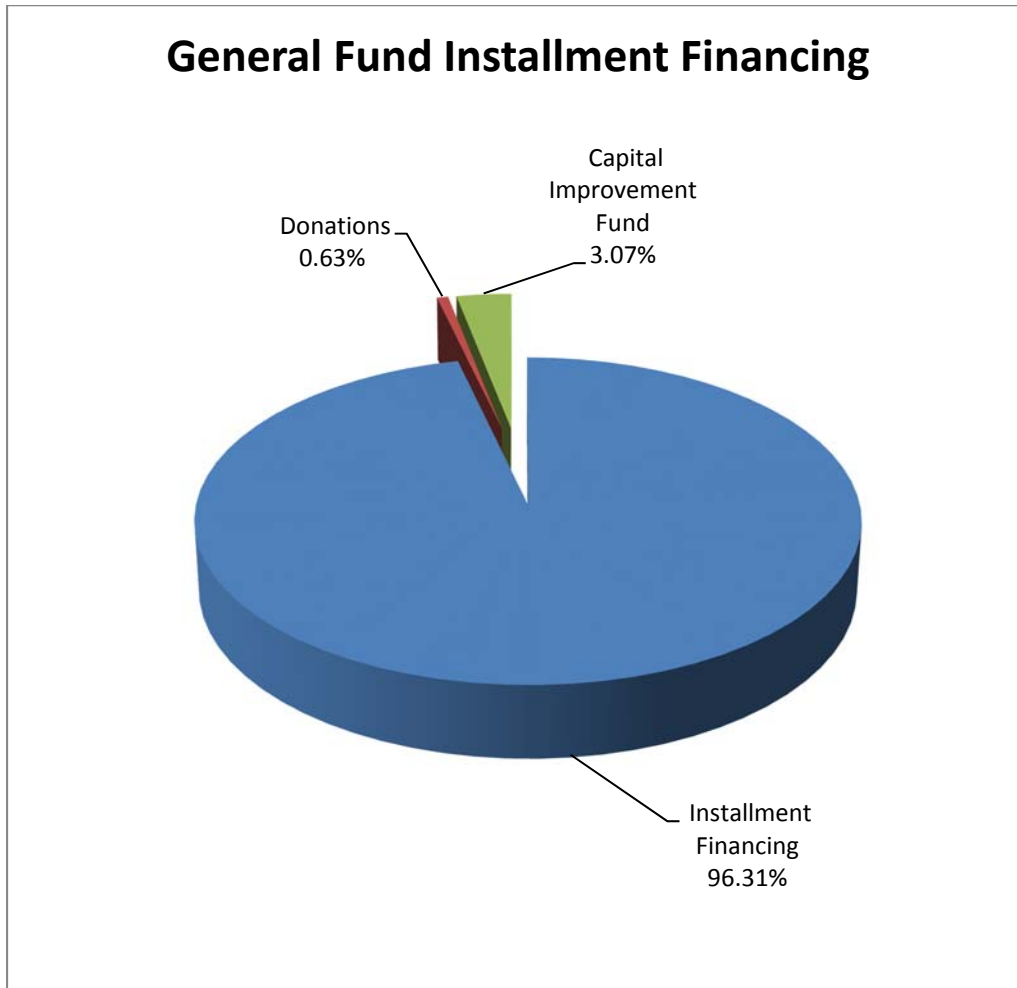
1. Helps the County plan for the repair, replacement, and acquisition of capital items and facilities that are necessary in providing high quality services to the citizens.
2. Reduces or eliminates the need for "crash programs" to finance the construction of county facilities.
3. Insures that projects are well thought out in advance of construction due to advance planning.
4. Insures better coordination, evaluation, prioritization, and planning of projects to serve the county and its needs.
5. Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures.
6. Helps maintain or improve the County's healthy credit rating and fiscal health through promoting strong budgetary and financial management planning.

SUMMARY OF CAPITAL PROJECT EXPENDITURES

	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>TOTAL</u>
<b>General Government</b>						
Pictometry Maps	84,000	89,805	89,805	-	-	263,610
<b>Total General Government</b>	<u>84,000</u>	<u>89,805</u>	<u>89,805</u>	<u>-</u>	<u>-</u>	<u>263,610</u>
<b>Human Services</b>						
Health and Human Services Building	-	-	-	1,560,000	18,470,000	20,030,000
<b>Total Human Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560,000</u>	<u>18,470,000</u>	<u>20,030,000</u>
<b>Culture and Recreation</b>						
Newport Match	50,000	-	-	-	-	50,000
Park Improvements	174,000	-	-	-	-	174,000
Western Carteret Library Addition	280,000	-	-	-	-	280,000
<b>Total Culture and Recreation</b>	<u>504,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>504,000</u>
<b>Grand Total</b>	<u>588,000</u>	<u>89,805</u>	<u>89,805</u>	<u>1,560,000</u>	<u>18,470,000</u>	<u>20,797,610</u>

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>TOTAL</u>
<b>County Government Projects</b>						
Installment Financing	-	-	-	1,560,000	18,470,000	20,030,000
Donations	130,000	-	-	-	-	130,000
Capital Improvement Fund	458,000	89,805	89,805	-	-	637,610
<b>TOTAL - County Government</b>	<b>588,000</b>	<b>89,805</b>	<b>89,805</b>	<b>1,560,000</b>	<b>18,470,000</b>	<b>20,797,610</b>



**Project Title:**

Pictometry Maps

**Requesting Department / Organization:**

Tax Department

**Project Description:**

The project will include the purchase of pictometry maps that will be used by the Tax Department in the 2020 revaluation. The pictometry maps will allow appraisers to gather more accurate information in a more cost effective manner. The review of property that has been completed, to date, using the pictometry maps is taking one-third of the time that it would take without the pictometry maps.

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment	84,000	89,805	89,805	-	-	263,610
<b>Total Project Expenditures</b>	<u>84,000</u>	<u>89,805</u>	<u>89,805</u>	<u>-</u>	<u>-</u>	<u>263,610</u>
<b>Funding Sources</b>						
Capital Improvements Fund	84,000	89,805	89,805	-	-	263,610
<b>Total Funding Sources</b>	<u>84,000</u>	<u>89,805</u>	<u>89,805</u>	<u>-</u>	<u>-</u>	<u>263,610</u>

**Estimated Impact on  
Annual Operating Budget**

None

**Project Title:**

Newport Match - partnership for sidewalk expansion.

**Requesting Department / Organization:**

Parks and Recreation

**Project Description:**

The County has a partnership with Town of Newport for a sidewalk expansion project. Town of Newport is responsible for maintenance expenses when the project is complete.

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment	50,000	-	-	-	-	50,000
<b>Total Project Expenditures</b>	<u>50,000</u>	-	-	-	-	<u>50,000</u>
<b>Funding Sources</b>						
Capital Improvement Funds	50,000	-	-	-	-	50,000
<b>Total Funding Sources</b>	<u>50,000</u>	-	-	-	-	<u>50,000</u>
<b>Estimated Impact on Annual Operating Budget</b>	None					

**Project Title:**

Park Improvements - Various Parks

**Requesting Department / Organization:**

Parks and Recreation

**Project Description:**

This project includes playground equipment, resurfacing basketball and tennis courts, and picnic shelters at various parks throughout the County.

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Park Improvements	174,000	-	-	-	-	174,000
<b>Total Project Expenditures</b>	<u>174,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,000</u>
<b>Funding Sources</b>						
Capital Improvements Fund	174,000	-	-	-	-	174,000
<b>Total Funding Sources</b>	<u>174,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,000</u>
<b>Estimated Impact on Annual Operating Budget</b>	None					

**Project Title:**

Western Carteret Library Addition

**Requesting Department / Organization:**

Library

**Project Description:**

This project includes the construction of a 50' x 50' metal building behind the existing library facility. The new building will be a large open space, with capacity for 150 people, to include a small kitchen area and movable dividers to form smaller spaces to accommodate several groups meeting at the same time. It will be connected to the library building with an enclosed walkway. The Carteret County Library System will fund the expenses.

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Construction	280,000	-	-	-	-	280,000
<b>Total Project Expenditures</b>	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>
<b>Funding Sources</b>						
Donations	130,000	-	-	-	-	130,000
Capital Improvements Fund	150,000	-	-	-	-	150,000
<b>Total Funding Sources</b>	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>

**Estimated Impact on  
Annual Operating Budget**

The following projects are for review and consideration for funding in fiscal years 2019-2022.

**Project Title:**

Health and Human Services Building

**Requesting Department / Organization:**

General Services

**Project Description:**

This building is included in the County's facilities master plan. It will consolidate all the county's human service departments except for the Aging and Senior Center. As discussed previously in the budget, the Commission is studying and evaluating this project and has not voted to move forward. However, if the Commission authorizes to build a consolidated building, it may occur within 5 years, it is the next phase of the facilities master plan, and therefore, is included as a projected project.

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Soft Cost	-	-	-	1,560,000	-	1,560,000
Construction	-	-	-	-	18,470,000	18,470,000
<b>Total Project Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560,000</u>	<u>18,470,000</u>	<u>20,030,000</u>
<b>Funding Sources</b>						
Installment Financing	-	-	-	1,560,000	18,470,000	20,030,000
<b>Total Funding Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560,000</u>	<u>18,470,000</u>	<u>20,030,000</u>

**Estimated Impact on Annual Operating Budget**

\*No impact on operations until FY23.



# **Capital Improvement Plan**

**Carteret County Schools  
Carteret Community College**

## Support Letter from the Chairman of the Board of Education and Superintendent

### 2017-2018 Capital Budget Request

Each year a Capital investment is made for the benefit of our students, our staff, and our community through the County Commissioner's funding of the Carteret County Board of Education's budget requests. This Capital investment is designed to provide quality resources, a safe environment, and opportunities for student learning. The Board of Education's Capital requests have been developed through a careful plan in a diligent manner. All of the Capital identified items that follow are listed by school with the understanding that only the most urgent can be addressed in this request. The remaining items are very important, and will be addressed in future requests.

The 2017-2018 Capital budget request of \$4,303,931 reflects a \$620,379 increase over last year's initial funding request. Much of this increase is related to the cost of the roof replacement at Croatan High School. This need and the capital needs in the categories of accessibility, security, planned repairs, HVAC repairs and equipment, as well as technology, are documented in this request.

The capital budget format has been changed this year to provide even more fiscal transparency in understanding expenditures and future needs. The most notable change is the listing of the allocations from several previous years. This will give the reader a historical perspective in one place, thus eliminating the need to research and compare previous budgets. It is our hope that understanding the allocations in the past will provide support for funding to the school system's current and future needs. Another improvement in the budget document is the continuation of long term planning for capital needs across the school system. For example, a roof replacement schedule is included that shares a perspective on future large, expensive projects and an estimated timeline. Also, a vehicle replacement schedule has been thoroughly prepared. Maintaining these rotating schedules, along with schedules for planned painting, carpet replacement, maintenance projects and chiller replacement, prevents the accumulating delayed maintenance costs that amount to large capital project requests in the future.

Your support of this Capital budget request is necessary and greatly appreciated.

Sincerely,

Perry Harker  
Board Chairman

Dr. Daniel Novey  
Superintendent

Carteret County Board of Education  
 Capital Improvement Plan  
 FY 2018 - 2022

	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>
<b>SAFETY AND ACCESSIBILITY</b>					
Atlantic Elementary School	8,900	45,000	-	-	-
Beaufort Elementary School	108,900	22,500	6,400	-	-
Beaufort Middle School	71,665	26,600	21,000	-	-
Bogue Sound Elementary School	56,700	153,500	-	-	-
Bridges Learning Center	-	-	-	-	-
Broad Creek Middle School	43,800	45,000	140,000	-	-
Carteret Pre-School Center	-	-	-	-	-
Croatan High School	43,000	-	67,000	150,000	-
East Carteret High School	107,000	137,900	-	-	-
Harkers Island Elementary School	40,000	83,000	20,500	-	-
Morehead Elementary School	90,000	160,000	111,000	6,300	-
Morehead Middle School	29,100	14,400	-	75,000	125,000
Morehead Primary School	58,500	51,500	20,060	-	-
Newport Elementary School	64,000	141,500	142,500	9,500	-
Newport Middle School	-	60,500	-	-	-
Smyrna Elementary School	104,650	141,500	8,000	9,600	-
West Carteret High School	278,350	79,000	155,000	67,000	-
White Oak Elementary School	37,165	31,500	80,500	-	500,000
Central Services	-	-	-	-	-
Facility Support Operations	-	213,500	-	-	-
Transportation	-	150,000	-	-	-
All Physical Plants	113,500	94,500	104,500	90,000	90,000
<b>TOTAL</b>	<b>1,255,230</b>	<b>1,651,400</b>	<b>876,460</b>	<b>407,400</b>	<b>715,000</b>
<b>PAINTING</b>					
Atlantic Elementary School	-	-	-	75,422	-
Bogue Sound Elementary School	156,415	-	-	-	-
Beaufort Elementary School	-	169,728	-	-	-
Beaufort Middle School	-	-	-	129,947	-
Broad Creek Middle School	-	-	-	-	-
Bridges Alternative School	-	-	-	29,938	-
Croatan High School	-	-	-	-	307,530
East Carteret High School	354,155	-	-	-	-
Harkers Island Elementary School	-	-	-	54,371	-
Morehead Elementary School	-	-	-	-	90,187
Morehead Middle School	-	-	-	-	-

	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>
Morehead Primary School	-	228,150	-	-	-
Newport Elementary School	-	-	-	-	-
Newport Middle School	-	-	-	175,446	-
Smyrna Elementary School	-	123,667	-	-	-
West Carteret High School	-	-	482,142	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	-	-
Central Services	-	-	25,000	-	-
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
<b>TOTAL</b>	<b>510,570</b>	<b>521,545</b>	<b>507,142</b>	<b>465,124</b>	<b>397,717</b>
<b>FLOORING REPLACEMENT</b>					
Atlantic Elementary School	-	-	-	-	-
Bogue Sound Elementary School	-	-	-	-	-
Beaufort Elementary School	-	21,000	-	-	-
Beaufort Middle School	-	-	-	20,000	-
Broad Creek Middle School	-	-	-	-	-
Bridges Alternative School	120,000	-	-	-	-
Croatan High School	-	-	-	-	-
East Carteret High School	-	-	-	22,000	-
Harkers Island Elementary School	-	75,000	-	-	-
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	-	-	-	20,000	-
Morehead Primary School	-	70,000	-	-	-
Newport Elementary School	-	-	-	-	-
Newport Middle School	-	90,000	-	-	-
Smyrna Elementary School	35,000	-	-	-	-
West Carteret High School	200,000	-	180,000	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	-	-
Central Services	-	-	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
<b>TOTAL</b>	<b>355,000</b>	<b>256,000</b>	<b>180,000</b>	<b>62,000</b>	<b>-</b>
<b>ROOF REPLACEMENT</b>					
All Schools/Departments	585,160	656,560	202,168	217,400	-
<b>TOTAL</b>	<b>585,160</b>	<b>656,560</b>	<b>202,168</b>	<b>217,400</b>	<b>-</b>
<b>TECHNOLOGY</b>					
All Schools/Departments	826,839	826,839	826,839	826,839	826,839
<b>TOTAL</b>	<b>826,839</b>	<b>826,839</b>	<b>826,839</b>	<b>826,839</b>	<b>826,839</b>

	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>
<b>EQUIPMENT/BUILDINGS AND GROUNDS</b>					
Atlantic Elementary School	11,283	11,701	12,051	12,414	12,765
Bogue Sound Elementary School	22,404	23,503	24,207	24,933	25,571
Beaufort Elementary School	24,384	25,604	26,371	27,162	27,851
Bridges Learning Center	9,699	10,020	10,320	10,630	10,941
Beaufort Middle School	17,619	18,425	18,977	19,546	20,061
Broad Creek Middle School	30,456	32,047	33,008	33,998	34,843
East Carteret High School	28,113	29,561	30,447	31,360	32,145
Croatan High School	38,673	40,767	41,989	43,248	44,305
Harkers Island Elementary School	11,943	12,401	12,773	13,157	13,525
Morehead Elementary School	18,411	19,265	19,843	20,438	20,973
Morehead Middle School	25,242	26,514	27,309	28,128	28,839
Morehead Primary School	26,793	28,160	29,004	29,874	30,625
Newport Elementary School	33,063	34,814	35,858	36,933	37,845
Newport Middle School	22,404	23,503	24,207	24,933	25,571
Smyrna Elementary School	17,256	18,039	18,580	19,138	19,643
West Carteret High School	50,025	52,814	54,398	56,028	57,377
White Oak Elementary School	34,845	36,705	37,805	38,939	39,897
Central Services	9,600	9,915	10,212	10,519	10,827
<b>TOTAL</b>	<b>432,213</b>	<b>453,758</b>	<b>467,359</b>	<b>481,378</b>	<b>493,604</b>
<b>BANDS</b>					
Beaufort Middle School	5,832	6,007	6,187	6,373	6,564
Broad Creek Middle School	12,096	12,459	12,833	13,218	13,614
East Carteret High School	10,283	10,591	10,909	11,237	11,574
Croatan High School	13,368	13,769	14,182	14,607	15,046
Morehead Middle School	12,690	13,071	13,463	13,867	14,283
Newport Middle School	10,260	10,568	10,885	11,211	11,548
Down East	4,050	4,172	4,297	4,426	4,558
West Carteret High School	22,035	22,696	23,377	24,078	24,801
<b>TOTAL</b>	<b>90,614</b>	<b>93,333</b>	<b>96,133</b>	<b>99,017</b>	<b>101,988</b>
<b>DEPARTMENTS</b>					
Maintenance	36,060	37,142	38,256	39,404	40,586
Warehouse	6,010	6,190	6,376	6,567	6,764
Transportation	20,216	20,822	21,447	22,091	22,753
Central	12,020	12,381	12,752	13,135	13,529
<b>TOTAL</b>	<b>74,306</b>	<b>76,535</b>	<b>78,831</b>	<b>81,197</b>	<b>83,632</b>
<b>VEHICLE REPLACEMENT</b>					
Vehicles/Buses	-	-	-	-	-
School Buses	-	-	-	-	-
Maintenance/Warehouse	84,000	28,000	31,000	52,000	49,000
Transportation/Pickup-Service	-	30,000	31,000	-	-
Activity Bus Replacement	90,000	183,000	180,000	183,000	96,000
<b>TOTAL</b>	<b>174,000</b>	<b>241,000</b>	<b>242,000</b>	<b>235,000</b>	<b>145,000</b>
<b>GRAND TOTAL</b>	<b>4,303,932</b>	<b>4,776,970</b>	<b>3,476,932</b>	<b>2,875,355</b>	<b>2,763,780</b>

Carteret Community College  
FY 2017-2018 Capital Request

<b>County Capital Detail</b>	
<b>Facilities Infrastructure</b>	Budget
McGee HVAC control system upgrade	\$78,305
McGee fire alarm with addressable system upgrade	13,676
Rhue Building addition/renovation	43,000
NCMARTEC HVAC control system upgrade	38,860
NCMARTEC chiller coil replacement	18,250
<b>Total Facilities Infrastructure</b>	<b>\$192,091</b>
<b>Equipment</b>	
Facilities maintenance golf carts (2) replacing 2 vehicles	\$7,179
Replace 12 year old analog security cameras Phase I	6,000
Campus key and lockset change out McGee Phase II	3,230
Bryant Student Center replace two heat pump units	16,500
<b>Total Equipment</b>	<b>\$32,909</b>
<b>Total Capital Request</b>	<b>\$225,000</b>





## ***BUDGET ORDINANCE***

BE IT ORDAINED by the Carteret County Board of Commissioners:

### Section I: General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ad Valorem Taxes	46,217,000
Other Taxes	13,612,000
Permits and Fees	2,853,100
Intergovernmental	14,607,985
Sales and Services	4,140,935
Interest	250,000
Other Financing Sources	3,642,500
Appropriated Fund Balance	5,205,000
Appropriated Fund Balance - Health	80,000
Miscellaneous	83,790
	<hr/>
	90,692,310
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Governing Body	293,800
Administration	390,660
Information Systems	1,849,070
Finance	699,465
Human Resources	384,800
Tax and Revaluation	1,553,555
Legal	70,000
Court Facilities	80,700
Elections	533,860
Register of Deeds	537,275
Public Buildings	1,706,815
Sheriff Division	8,024,630
Paramedic Operations	936,725
Emergency Management	322,955
Rape Crisis	290,365

Fire Marshal	136,265
Consolidated Communications	1,763,680
Medical Examiner	69,000
Animal Control	520,985
Airport	133,955
Harbors	25,000
CCATS – Transportation	1,237,755
Forest Fire Control	134,925
Waste Collections	3,011,000
Public Works	814,985
Economic & Physical Development	225,000
Beach Nourishment	744,265
Planning and Development	923,965
General Services	97,840
Cooperative Extension	252,605
Health Programs	2,641,040
Dental	348,580
WIC Programs	256,665
Environmental Health	1,082,120
Other Health & Human Services	668,755
Social Services Administration	8,071,260
Social Services Programs	4,502,210
Veterans	365,205
Senior Center Aging Programs	499,660
Debt Service	7,127,800
Education	24,753,465
Senior Center	236,540
Public Library	1,314,910
Parks & Recreation Programs	815,820
Park Maintenance	862,215
Civic Center	444,120
Other Sources & Uses	4,776,000
Contingency	4,160,045
	<u>90,692,310</u>

- C. The appropriation to the Carteret County Board of Education firstly shall be made from any funds that are dedicated to the use of schools and secondly shall be made from general county revenue to the extent necessary.

**Section II: Emergency Telephone System Fund**

- A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Interest	2,900
Emergency Telephone System Assessments	194,100
Fund Balance Appropriation	<u>90,000</u>
	<u><u>287,000</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Emergency Telephone System Services	<u>287,000</u>
	<u><u>287,000</u></u>

**Section III: Salter Path District**

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2017. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ad Valorem Taxes	6,500
Interest	100
Sales Tax	<u>1,900</u>
	<u><u>8,500</u></u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Beach Nourishment	<u>8,500</u>
	<u><u>8,500</u></u>

**Section IV: Rescue Districts**

- A. It is estimated that the following revenues will be available in the Rescue District Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ad Valorem Taxes	2,480,005
Local Option Sales Tax	646,500
Other Taxes	8,500
Appropriated Fund Balance	<u>80,940</u>
	<u><u>3,215,945</u></u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Beaufort	1,014,135
Broad & Gales Creek	304,240
Mill Creek	92,690
Mitchell Village	140,000
Otway	311,330
Sea Level	254,670
Western Carteret	403,500
Motor Vehicle Tax Fees	8,500
Sales Tax	616,000
District Reserves	<u>70,880</u>
	<u><u>3,215,945</u></u>

**Section V: Fire Districts**

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ad Valorem Taxes	3,562,000
Local Option Sales Tax	1,036,500
Other Taxes	14,500
Appropriated Fund Balance	<u>34,645</u>
	<u><u>4,647,645</u></u>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Atlantic	50,685
Beaufort	323,850
Broad & Gales Creek	304,410
Cedar Island	48,385
Davis	64,610
Harkers Island	355,180
Harlowe	77,830
Marshallberg	158,215
Mill Creek	31,270
Mitchell Village	360,000
Newport	320,495
North River	45,480
Otway	195,675
Salter Path	58,185
Sea Level	50,250
South River	100,780
Stacy	22,270
Stella	178,545

Western Carteret	449,530
Wildwood	582,000
Motor Vehicle Tax Fees	14,500
Sales Tax	830,500
District Reserves	<u>25,000</u>
	<u><u>4,647,645</u></u>

**Section VI: Occupancy Tax Fund**

- A. It is estimated that the following revenues will be available for the Occupancy Tax Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Occupancy Tax	<u>7,203,000</u>
	<u><u>7,203,000</u></u>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Tourism Development Authority	3,560,500
Transfer to General Fund	<u>3,642,500</u>
	<u><u>7,203,000</u></u>

**Section VII: Water Tax District Fund**

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of property listed for taxes within the Water Tax District as of January 1, 2017. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ad Valorem Taxes	289,500
Sales Tax	83,000
Interest	500
Appropriated Fund Balance	<u>62,600</u>
	<u><u>435,600</u></u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Fees	2,000
Transfer to Water Fund	<u>433,600</u>
	<u><u>435,600</u></u>

**Section VIII: County Capital Improvements**

A. It is estimated that the following revenues will be available for the County Capital Improvements Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Appropriated Fund Balance	325,000
Transfer from General Fund	303,000
Transfer from GF Waterway Dredging	500,000
Miscellaneous	130,000
Interest	<u>5,000</u>
	<u><u>1,263,000</u></u>

B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Pictometry Mapping	84,000
Taylor Ext Care Improvements	50,000
Waterway Dredging	500,000
Newport Match	50,000
Park Improvements	174,000
Western Library Addition	280,000
Contingency - Cape Carteret Walking Trails	<u>125,000</u>
	<u><u>1,263,000</u></u>

**Section IX: Facilities/Debt Reserve Capital Fund**

A.

It is estimated that the following revenues will be available in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Transfer from Other Funds	<u>1,292,000</u>
	<u><u>1,292,000</u></u>

B. The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Contingency	<u>1,292,000</u>
	<u><u>1,292,000</u></u>

**Section X: School Special Projects**

A.

It is estimated that the following revenues will be available in the School Special Projects Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Transfer from General Fund	2,021,000
Interest	<u>5,000</u>
	<u>2,026,000</u>

B.

The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Capital	1,726,000
Technology	<u>300,000</u>
	<u>2,026,000</u>

**Section XI: Water Fund**

A.

It is estimated that the following revenues will be available for the Water System Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Operating Revenues	655,000
Interest	2,000
Contribution from other Funds	433,600
Appropriated Fund Balance	<u>42,000</u>
	<u>1,132,600</u>

B.

The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Operations	870,520
Debt Service	254,580
Contingency	<u>7,500</u>
	<u>1,132,600</u>

**Section XII:**

- A. There is hereby levied a tax at the rate of thirty cents (\$.31) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2017 for the purpose of raising the revenue listed as "Current Year Property Tax" in the General Fund section of this Ordinance. This tax rate is based on an estimated total valuation of property for the purpose of taxation of \$14,141,884,860 and an estimated collection rate of 97.94%. This collection rate is based on the collection rate stated in the June 30, 2016 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$695,112,000 and has an estimated collection rate of 100.00%.
  
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$165.00 for households without residential pickup. A solid waste availability fee will be charged in the amount of \$15.00 to all taxable improved parcels. Interest and penalties will accrue on this assessment in the same manner as ad valorem taxes.

**Section XIII:**

The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

- a. He may transfer amounts not to exceed \$20,000 per occurrence between departments of the same fund.
- b. He may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. He may appropriate no more than \$10,000 from contingency per occurrence with a report being submitted to the Board at the next regularly scheduled meeting. Appropriations in excess of \$10,000 may not be transferred without the approval of the Board of Commissioners.
- d. He may transfer amounts from pay increases, COLA, fringes, reclassifications, unemployment, insurance, workers compensation, fuel and vehicle contingency line items to the appropriate departments not to exceed the balance in those line items.
- e. He may enter into contracts on behalf of the County in an amount not to exceed \$30,000 per contract in a fiscal year. All other contracts between the county and outside agencies must be approved by the Board of Commissioners.
- f. He may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

**Section XIV:**

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

**Section XV:**

In accordance with G.S. 115C-429 (b), the following appropriations are made to the Carteret County Board of Education. The budget resolution adopted by the Carteret County Board of Education shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Once adopted, such ordinance shall not be amended without the prior approval of the Board of Commissioners. Current expense and Charter Schools will be distributed to the Board of Education in four (4) equal quarterly installments. Capital outlay is adopted by project as listed in Section VIII. Capital outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current expense is adopted in accordance with N.C.G.S. 115C-433. Current expense will be distributed to the Carteret County Board of Education in four (4) quarterly installments.

<i>Function</i>	<i>Amount</i>
Education	21,500,850
Charter Schools	<u>515,000</u>
Total	<u>22,015,850</u>

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$21,500,850 for the 2017-2018 fiscal year.

**Section XVI:**

The following appropriations are made to Carteret Community College. The budget ordinance adopted by Carteret Community College shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Current expense will be distributed to Carteret Community College in four (4) equal quarterly installments. Capital Outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current Expense	2,512,615
Other Capital Outlay	<u>225,000</u>
Total CCC	<u>2,737,615</u>

**Section XVII:**

There is hereby levied a special tax for the purpose of raising revenue for Fire Prevention and Rescue Service in the following Fire Districts and Rescue Districts and/or Fire Service Districts and Rescue Service Districts. Each district will be distributed its estimated ad valorem tax funds in 1/12 increments each month. The following rates are based on one hundred dollar (\$100) valuation of taxable property as listed January 1, 2016, for each related district.

	Tax Rate
Beaufort Rescue	0.0700
Broad & Gales Creek Rescue	0.0400
Mill Creek Rescue	0.0600
Mitchell Village Rescue	0.0200
Otway Rescue	0.0650
Sea Level Rescue	0.1000
Western Carteret Rescue	0.0300
Atlantic Township	0.0800
Beaufort Fire District	0.0550
Broad & Gales Creek Fire District	0.0400
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.1100
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0900
Mill Creek Fire District	0.0450
Mitchell Village Fire District	0.0500
Newport Township and West Wildwood Fire District (excluding Town of Newport)	0.0700
North River Fire District	0.0700
Otway Fire District	0.0800
Salter Path Fire District	0.0700
Sea Level Fire District	0.0950
South River Fire District	0.0600
Stacy Fire District	0.0850
Stella Fire District	0.0800
Western Carteret Fire District	0.0400
Wildwood Fire District	0.0675

**Section XVIII:**

Copies of this Budget Ordinance shall be furnished to the Finance Director, County Manager, and Tax Administrator to be kept on file for their direction in the carrying out of their duties.

**Adopted This The 19th Day of June 2017.**

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Mark Mansfield, Chairman  
Carteret County Board of Commissioners

***CARTERET COUNTY FINANCIAL AND BUDGETARY POLICIES***

**I. Objectives**

- A. To link long-term financial planning with short-term daily operations and decision making.
- B. To maintain and improve the County's financial position.
- C. To maintain and improve the County's credit ratings by meeting or exceeding the requirements of rating agencies through sound financial policies.
- D. To maintain and increase investor confidence in the County and to provide credibility to the citizens of the County regarding financial operations.
- E. To comply with the North Carolina Budget and Fiscal Control Act and the policies of the North Carolina Local Government Commission (the "LGC").
- F. To effectively conduct asset-liability management of the County's balance sheet.

## II. Operating Budget

- A. The County's Annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (G.S. 159-8(a)). Budget revenues must equal budgeted expenditures.
- B. The County's Annual Budget Ordinance will be adopted by each July 1 (G.S. 159-13(a)).
- C. Revenue Policy
  1. Ad Valorem Tax – As provided by the North Carolina Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:
    - a. Assessed valuation will be estimated based upon historical trends and growth patterns in a conservative manner.
    - b. The estimated percentage of collection will not exceed the actual collection percentage of the preceding fiscal year, in accordance with State law.
    - c. The property tax rate will be set each year based upon the costs of providing general governmental services, meeting debt service obligations and building or maintaining any reserves or fund balances the Board deems necessary.
  2. User Fees – The Board of Commissioners (the "Board") sets fees that will maximize user charges instead of Ad Valorem Taxes for services that can be individually identified and where costs are directly related to the level of services. This objective is in keeping with the Commissioner's goal that growth should pay for itself, and not place a burden on current residents who do not use the service.
    - a. Emphasis of user fees results in the following benefits:
      - The burden on the Ad Valorem tax is reduced.
      - User fees are paid by all users, including those exempt from property taxes.
      - User fees help minimize subsidization in any instance where there are requirements in order to qualify for the use of the service and the service is not provided to the general public.
      - User fees produce information on the demand level for services and help to make a connection between the amount paid and the services received.
  3. Interest Income – Interest income is subject to variability based upon changes in prevailing interest rates, which cannot be predicted with certainty. Such revenue shall therefore be budgeted in a conservative manner within the Annual Budget Ordinance and shall comply with section III of this policy regarding Asset – Liability Management.
  4. Grant Funding – Staff will pursue opportunities for grant funding. Application for grant funding will be made after a grant has been evaluated for consistency with the Board's goals and compatibility with County programs and objectives. Staff must have Board approval to apply for a grant for any amount over \$50,000 and for any grant that requires a local dollar match. All awarded grants can only be accepted by Board action at which time the related budget shall be established.
    - a. Grants that have been awarded in prior years and are recurring in nature will be included and addressed through the annual budget process.
    - b. Grants that fund operating expenditures but have a funding termination date must fully disclose that fact to the Board prior to acceptance.
    - c. The grant manager for each grant shall be the related department head. The grant manager is responsible for all grant monitoring, compliance and reporting. The grant manager will provide copies of all documents to the Finance Department. The Finance Department will maintain a grant file by fiscal year for each active grant.
    - d. For grants involving federal funds, the grant manager is responsible for checking the list of federally debarred contractors prior to awarding any contracts.

D. Expenditure Policy

1. Expenditure budgets shall be monitored throughout the fiscal year by department heads, the Finance Department and the County Manager. Budget compliance is the responsibility of the department head and the Finance Director.
2. Budgeted funds will only be spent for categorical purposes for which they are intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. Appropriations of debt proceeds will be made only for the purpose for which such debt instrument was issued or for the payment of debt principal and interest. Donations will be spent only toward the intent for which they were given.
3. The budgeted expenditures for debt service for any variable rate debt or synthetic variable rate debt will be set to be at least the average of the prior five years.
4. For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with G.S. 160A-17.
5. Payroll will be processed in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefit payments will be made in accordance with the County's Personnel Ordinance.
6. The County will fund current expenditures with current resources and will strive to avoid balancing budgets utilizing one-time revenues.

E. Reserve Policy

1. In accordance with State statute, appropriated fund balance in any fund will not exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.
2. The County will maintain a General Fund unreserved and undesignated fund balance that exceeds the minimum eight percent (8%) required by the LGC. For a County our size, a recommended goal of fifteen percent (15%) should be maintained for the following purposes.
  - a. Purpose of Reserve: These funds will be used to avoid cash flow interruptions, generate interest income, eliminate the need for short term borrowing, assist in maintaining an investment grade bond rating, and sustain operations during unanticipated emergencies and disasters.
  - b. Reserve Drawdowns: The fund balance may be purposefully drawdown below the target percentage for emergencies. Fund balance percentages in excess of 19% may be drawdown for nonrecurring expenditures, or major capital projects.
  - c. Reserve Replenishment: If the fund balance falls below the target percentage for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following fiscal year. In that instance, the County will annually appropriate 25% of the difference between the target percentage level and the actual balance until the target level is met. In the event appropriating 25% is not feasible, the County will appropriate a lesser amount and shall reaffirm its commitment to fully replenish the fund balance over a longer period of time.
3. If the County enters into a swap agreement and incurs the risk of a potential swap termination payment, or if the County issues some form variable rate debt, the County will create a termination/hedge reserve within the General Fund, or for termination payment risk, the County may instead obtain a non-reimbursable insurance policy for swap termination payments from a 'AAA' or 'AA' rated monoline bond insurer.
  - a. Possible sources of funds for a termination/hedge reserve are:
    - A temporary drawdown of the unreserved and undesignated General Fund balance; or
    - The amount that budgeted debt service exceeds actual debt service expenditures per Section II.E.3.

### III. Asset-Liability Management

- A. The County will seek to incorporate coordinated investment and debt structuring decisions with the goal of such coordination being to use each side of the balance sheet to mitigate, or hedge, cash flow risks posed by the other side of the balance sheet.
- B. The County considers short-term investments to be effective hedges to variable rate debt because movements in interest rates should have offsetting impacts upon both.
  - 1. Given the prevalent patterns of business, economic and interest rate cycles, the County's policy will be to strive to match temporary increases in interest income to temporary increases in interest expense through the use of variable rate debt or synthetic variable rate debt.
  - 2. This policy recognizes that variable rate debt generally offers lower interest costs and that the use of higher interest income to offset higher interest expense is preferable to creating a budget imbalance due to reliance upon temporarily increased interest income.
- C. The General Fund balance reserved for said purpose and/or the General Fund unreserved and undesignated fund balance shall be the source of funds for any potential swap termination payments. Adequate liquidity shall be maintained in the pooled investment portfolio to provide liquidity for any potential swap termination payments.
- D. The Finance Director is designated to monitor and report on financial market conditions and their impact on performance of debt, investments, and any interest rate hedging products implemented or under consideration.
- E. The Finance Director is designated as the individual responsible for negotiating financial products and coordinating investment decisions for debt structure. The Finance Director is designated as the individual responsible for recommending debt structure to the Board.
- F. The County shall incorporate the use of variable rate debt or synthetic variable rate debt, as allowed by the Debt Management Section of the LGC, into its debt structure. Unhedged variable or synthetic variable rate debt shall not exceed 20% of the County's total, non-Utility debt outstanding.

### IV. Capital Improvements Policy

- A. Capital Improvements Plan
  - 1. The County will update and readopt annually a five-year capital improvements plan (CIP) which projects capital needs and details the estimated costs, description and anticipated funding sources for capital projects.
  - 2. The annual update of the CIP will be conducted in conjunction with the annual operating budget process.
  - 3. The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process.
  - 4. The CIP will generally address those capital assets with a value of \$50,000 or more and a useful life of five years or more.
  - 5. The County expects to see new capital items generally first appear in the last year of the CIP.
  - 6. The County acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.
- B. Five Year School Capital Improvements Plan
  - 1. The County requires an annual update from the Carteret County Board of Education of its five year capital improvements plan. The County fully expects to see all new capital projects

first appear in the fifth year of the school plan unless dictated otherwise by State or federal mandates or new sources of funds, such a State bond issue for local construction.

C. Fixed Assets

1. The capitalization threshold for fixed assets shall be \$5,000. The threshold will be applied to individual fixed assets and not to groups of fixed assets. Fixed assets will only be capitalized if they have a useful life of at least two years following the date of acquisition. A physical inventory of capitalized fixed assets will be performed, either simultaneously or on a rotating basis, so that all fixed assets are physically accounted for at least once every four years.

V. Debt Policy

- A. Debt will only be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina law.
- B. The County will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate payer equity, and the structure that will provide the lowest interest cost in the circumstances.
- C. Debt financing will be considered in conjunction with the approval by the Board of the County's CIP. Debt financing will also be considered in the Board's review of the Five Year School Capital Plan.
- D. Capital projects financed through the issuance of bonds, installment financings or lease financings will be financed for a period not to exceed the expected useful life of the project.
  1. Non-Utility debt will normally have a term of 25 years or less.
  2. Utility (Water) debt will normally have a term of 25 years or less. In no instance will the term of Utility debt exceed 30 years.
- E. The County will strive to maintain a high level of pay-as-you-go financing for its capital improvements.
- F. Debt Affordability
  1. The net debt of the County, as defined in G.S. 159-55, is statutorily limited to eight percent of the assessed valuation of the taxable property within the County. The County will utilize a self-imposed ceiling of 4%.
  2. The County will strive to achieve amortization of 60% or more of its non-Utility debt principal within ten years.
- G. The County will seek to structure debt in the best and most appropriate manner to be consistent with section III of this policy regarding Asset – Liability Management.
- H. Whereas the minimum coverage ratio for County's outstanding revenue bonds is 1.20 times, upon the calculation of a coverage ratio for any Utilities System Revenue Bonds which is below 1.5 times (Net Revenues as defined by the General Indenture, but excluding cash receipts from special assessments, over Debt Service as defined by the General Indenture), the Finance Director will notify the Board of such. Within three months of such notification, the Finance Director will again report to the Board and will have performed the necessary internal study to advise the Board on the actions necessary to restore the coverage ratio to above 1.5 times. This policy is intended to ensure that all reasonable steps necessary are taken to begin the process of reviewing water revenues and rates well before the coverage ratio for outstanding revenue bonds could reach the minimum level of 1.20 times.
- I. The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment. That strategy may include, but does not

- have to be limited to, the issuance of variable rate debt (an historically lower interest cost), the use of a forward starting variable to fixed swap, and the use of forward delivery fixed rate debt.
- J. The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.
  - K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.
  - L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.
  - M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.
  - N. For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.
  - O. The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.
- The County recognizes the significance of the debt portfolio and the need for the ability to properly manage and maintain that portfolio. The Finance Director will maintain a current database of all debt.

## VI. Accounting, Auditing and Financial Reporting

- A. The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principals (GAAP).
  - 1. The basis of accounting within governmental funds will be modified accrual.
  - 2. The basis for accounting within all Enterprise and Internal Service Funds will be the accrual basis.
- B. Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with complete sets of monthly reports provided to the Board, the County Manager, the Finance Director and the Assistant Finance Director. Monthly expenditure/expense reports will be provided to each director and department head for their functional area and online, real time, view only, access to the financial system will be made available to department heads and other staff as much as practical and its use encouraged.
- C. The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.
- D. An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act.
- E. The Finance Department will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.
- F. The County will prepare a CAFR. The CAFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.
- G. Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.

- H. The County will use the CAFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

## VII. Cash Management Policy

### A. Receipts

1. Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest bearing accounts and investments.
2. All incoming funds will be deposited daily as required by State law.
3. The Finance Director is responsible for conducting at least two random or risk based internal audits of cash receipting locations per fiscal year.

### B. Cash Disbursements

1. The County's objective is to retain monies for investment for the longest appropriate period of time.
2. Disbursements will be made timely in advance of or on the agreed-upon contractual date of payment unless earlier payment provides greater economic benefit to the County.
3. Inventories and supplies will be maintained at minimally appropriate levels for operations in order to increase cash availability for investments purposes.
4. Dual signatures are required for County checks. Electronic signature of checks is approved.

## VIII. Investment Policy

### A. Policy

1. It is the policy of the County to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow requirements of the County and conforming to all State statutes governing the investment of idle funds.

### B. Scope

1. This investment policy applies to all financial assets of the County except authorized petty cash, trust funds administered by the Social Services Director, and debt proceeds, which are accounted for and invested separately from pooled cash. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities and returns. Each fund's portion of total cash and investments is tracked by the financial accounting system.

### C. Prudence

1. The standard of prudence to be used by authorized staff shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
2. Authorized staff acting in accordance with procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

### D. Authorized Staff

1. G.S. 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program which are consistent with this policy. Such procedures will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates.
2. In the absence of the Finance Director and those to which he or she has delegated investment authority, the County Manager is authorized to execute investment activities.

E. Objectives

1. The County's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.
  - a. Safety
    - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.
  - b. Liquidity
    - The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money market and mutual fund accounts.
  - c. Yield
    - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

F. Ethics and Conflicts of Interest

1. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the County Manager any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individuals with whom business is conducted on behalf of the County.

G. Authorized Financial Dealers and Financial Institutions

1. The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under SEC Rule 15C3-1 (uniform net capital rule).

- a. Any financial institutions and broker dealers that desire to become qualified to conduct investment transactions with the County must supply the Finance Director with the following:
  - Audited financial statements;
  - Proof of National Association of Securities Dealers certification;
  - Proof of State registration; and
  - Certification of having read the County's investment policy.
- b. Any previously qualified financial institution that fails to comply or is unable to comply with the above items upon request will be removed from the list of qualified financial institutions.
- c. The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance.

#### H. Internal Control

- 1. The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires the use of estimates and judgments by management.

#### I. Collateralization

- 1. Collateralization is required for certificates of deposit. North Carolina General Statutes allow the State Treasurer and the Local Government Commission to prescribe rules to regulate the collateralization of public deposits in North Carolina banks. These rules are codified in the North Carolina Administrative Code – Title 20, Chapter 7 (20 NCAC 7). The Pooling Method of collateralization under 20 NCAC 7 allows depositories to use an escrow account established with the State Treasurer to secure the deposits of all units of local government. This method transfers the responsibility for monitoring each bank's collateralization and financial condition from the County to the State Treasurer. The County will only maintain deposits with institutions using the Pooling Method of collateralization.

#### J. Delivery and Custody

- 1. All investment security transactions entered into by the County shall be conducted on a delivery versus payment basis. Securities will be held by a third party custodian designated by the Finance Director and each transaction will be evidenced by safekeeping receipts and tickets.

#### K. Authorized Investments

- 1. The County is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following investment types, the list of which is more restrictive than G.S. 159-30(c):
  - a. Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
  - b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
  - c. Obligations of the State of North Carolina.
  - d. Bonds and notes of any North Carolina local government or public authority that is rated "AA" or better by at least two of the nationally recognized ratings services or that carries any "AAA insured" rating.

- e. Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization (section VIII.I).
  - f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
  - g. Banker's acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
  - h. Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
  - i. Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
  - j. Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.
2. Prohibited Forms of Authorized Investments
- a. The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited.
  - b. The use of collateralized mortgage obligations is prohibited.
  - c. The use of any type of securities lending practices is prohibited.

L. Diversification

- 1. Investments will be diversified by security type and by institution.
- 2. With the exception of United States treasury securities and the North Carolina Capital Management Trust, no more than 30% of the County's total investment portfolio will be invested in a single security type or with a single financial institution.
- 3. The total investment in certificates of deposit shall not exceed 25% of the County's total investment portfolio and the investment in certificates of deposit with a single financial institution shall not exceed \$3,000,000.
- 4. The total investment in commercial paper shall not exceed 25% of the County's total investment portfolio and the investment in commercial paper of a single issuer shall not exceed \$3,000,000.
- 5. The total investment in bankers' acceptances shall not exceed 5% of the County's total investment portfolio and the investment in bankers' acceptances of a single issuer shall not exceed \$2,000,000.
- 6. The Finance Director is responsible for monitoring compliance with the above restrictions. If a violation occurs, the Finance Director shall report such to the County Manager and to the Board along with a plan to address the violation.

M. Maximum Maturities

- 1. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
- 2. The following maturity limits are set for the County's investment portfolio:
  - a. At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.

- b. At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.
  - c. At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
  - d. No investments maturing more than 12 years from the date of purchase may be purchased.
  - e. For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.
  - f. If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund (section II.E.2), then sections VIII.M.2.a-e of this policy must be concurrently revised.
- N. Selection of Securities
- 1. The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.
- O. Responses to Changes in Short Term Interest Rates
- 1. The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
  - 2. The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.
- P. Performance Standards
- 1. The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
  - 2. The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.
- Q. Active Trading of Securities
- 1. It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.
- R. Pooled Cash and Allocation of Interest Income
- 1. All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.
- S. Marking to Market
- 1. A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

## IX. Swap Policy

### A. Definitions

1. "*County*" means the County of Carteret, North Carolina.
2. "*County Manager*" means the person from time to time serving as the county manager of the County.
3. "*Finance Director*" means the person from time to time serving as the responsible finance officer of the County.
4. "*Swap Agreement*" shall mean a written contract entered into with an acceptable counterparty in connection with debt issued or to be issued by or behalf of the County in the form of a rate swap agreement, basis swap, forward rate agreement, interest rate option agreement, rate cap agreement, rate floor agreement, rate collar agreement or other similar agreement, including any option to enter into or terminate any of the foregoing or any combination of such agreements.

### B. The Conditions Under Which Swap Agreements May Be Entered Into

#### 1. Purposes

- a. The County may use a Swap Agreement for the following purposes only:
  - To achieve significant savings as compared to a product available in the traditional cash market.
  - To enhance investment returns within prudent risk guidelines.
  - To prudently hedge risk in the context of a particular financing or the overall asset/liability management of the County.
  - To incur variable rate exposure, such as selling interest rate caps or entering into a swap in which the County's payment obligation is floating rate.
  - To achieve more flexibility in meeting the County's overall financial objectives than can be achieved in conventional markets.

#### 2. Legality

- a. The Board must receive an opinion acceptable to the market from a nationally recognized bond counsel law firm acceptable to the County Manager and to the Finance Director that the Swap Agreement is a legal, valid and binding obligation of the County and entering into the transaction complies with applicable law.
- b. The County will inform the Debt Management Section of the LGC of any potential Swap Agreement. The County will review the proposed Swap Agreement with the staff of the LGC and will obtain LGC staff approval, or if determined to be required by the LGC staff, obtain approval of the LGC prior to the execution of any Swap Agreement.
- c. The failure of the County to comply with any provision of this policy will not invalidate or impair any Swap Agreement.

#### 3. Speculation

- a. The County may not use a Swap Agreement for speculative purposes. Associated risks will be prudent risks that are appropriate for the County to assume.

#### 4. Financial Advisor

- a. The County shall contract for the services of a Financial Advisor for every swap transaction contemplated.

### C. Aspects of Risk Exposure Associated with Such Contracts

1. Before entering into a Swap Agreement, the County shall evaluate all the risks inherent in the transaction. The evaluation shall be in written form and shall be presented to the governing Board. The risks to be evaluated should include counterparty risk, termination risk, collateral posting risk, rollover risk, basis risk, tax event risk and amortization risk.

2. The County shall endeavor to diversify its exposure to counterparties. To that end, before entering into a transaction, it should determine its exposure to the relevant counterparty or counterparties and determine how the proposed transaction would affect the exposure. The exposure should not be measured solely in terms of notional amount, but rather how changes in interest rates would affect the County's exposure.
- D. Counterparty Selection Criteria
1. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in at least the double A category from Fitch, Moody's, or S&P and the counterparty has demonstrated experience in successfully executing Swap Agreements. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in the single A category or better from Fitch, Moody's, or S&P only if the counterparty has demonstrated experience in successfully executing Swap Agreements and if (a) the counterparty either provides a guarantor or assigns the agreement to a party meeting the rating criteria in the preceding sentence, or (b) the counterparty collateralizes the Swap Agreement in accordance with the criteria set forth in this Policy and the transaction documents.
  2. If the ratings of the counterparty, or if secured, the entity unconditionally guaranteeing its payment obligations, do not satisfy the requirements of the Counterparty Selection Criteria ('AA') at execution of the swap or at any time subsequent to the execution of the swap, then the obligations of the counterparty must be fully and continuously collateralized by direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America and such collateral must be deposited with a financial institution serving as a custodial agent for the County.
- E. Methods By Which A Swap Agreement Is To Be Procured
1. *Negotiated Method.* The County may procure a Swap Agreement by a negotiated method under the following conditions:
    - a. The Finance Director makes a determination that, due to the size and complexity of a particular swap, a negotiated transaction would result in the most favorable pricing and terms; or
    - b. The Finance Director makes a determination that a proposed derivative embedded within a refunding debt issue meets the County's saving's target; and
    - c. The County receives a certification from a financial institution or financial advisor that the terms and conditions of the Swap Agreement provide the County a fair market value as of the date of its execution in lights of the facts and circumstances.
  2. *Competitive Method*
    - a. The County may also procure a Swap Agreement by competitive bidding. The competitive bid may limit the number of firms solicited to no fewer than three. The County may determine which parties it will allow to participate in a competitive transaction. In situations in which the County would like to achieve diversification of counterparty exposure, the County may allow a firm or firms not submitting the bid that produces the lowest cost to match the lowest bid. The parameters for the bid must be disclosed in writing to all potential bidders.
- F. Long-Term Implications
1. In evaluating a particular transaction involving the use of a Swap Agreement, the County shall review long-term implications associated with entering into the Swap Agreements, including costs of borrowing, historical interest rate trends, variable rate capacity, credit enhancement capacity, opportunities to refund related debt obligations and other similar considerations.
- G. Swap Agreements To Be Reflected In The County's Financial Statements
1. The County shall disclose and reflect the use of Swap Agreements in its financial statements in accordance with generally accepted accounting principles.
- H. Management Review of Swaps

1. A written annual management review of swap agreements shall be prepared by the Finance Director and submitted to the County Manager.
2. Valuation of swap agreements shall be conducted semi-annually by the Finance Director and submitted to the County Manager.

I. Termination Payments

1. If the County enters into a swap agreement and incurs the risk of a potential swap termination payment, or if the County issues some form variable rate debt, the County will create a termination/hedge reserve within the General Fund, or for termination payment risk, the County may instead obtain a non-reimbursable insurance policy for swap termination payments from a 'AAA' or 'AA' rated monoline bond insurer.
2. The County shall also seek to negotiate a "term-out" provision for any potential termination payment which will make the termination payment payable over a five year period.

X. Review and Revision

- A. The County will formally review this set of financial and budgetary policies at least once every three years.



Carteret County, North Carolina  
Property Tax Levies & Collections (1)(2)  
Last Ten Fiscal Years

Fiscal Year Ended <u>June 30</u>	<u>Total Tax Levy (1)(2)</u>	<u>Collections of Current Levy</u>	<u>Percent of Current Taxes Collected</u>	<u>Collections of Prior Levy</u>	<u>Total Property Taxes Collected</u>
2008	\$ 43,231,268	\$ 42,240,730	97.71%	\$ 905,747	\$ 43,146,477
2009	43,770,349	42,486,645	97.07%	1,132,782	43,619,427
2010	44,045,523	42,758,524	97.08%	1,186,937	43,945,461
2011	44,388,137	43,043,486	96.97%	1,219,450	44,262,936
2012	45,091,752	43,758,543	97.04%	1,164,763	44,923,306
2013	44,041,550	42,824,327	97.24%	982,577	43,806,904
2014	44,809,536	43,722,134	97.57%	808,357	44,530,491
2015	46,081,515	45,099,962	97.87%	615,710	45,715,672
2016	43,502,315	42,642,837	98.02%	382,234	43,025,071
2017	45,633,240	44,595,689	97.73%	-	44,595,689

Notes:

(1) Includes General Fund

(2) Does not include reimbursement in-lieu-of taxes and Senior Citizens Exemptions

<u>Ratio of Total Tax Collections to Tax Levy</u>		<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Tax Levy</u>
99.80%	\$	84,791	0.20%
99.66%		150,922	0.34%
99.77%		100,062	0.23%
99.72%		125,201	0.28%
99.63%		168,446	0.37%
99.47%		234,646	0.53%
99.38%		279,045	0.62%
99.21%		365,843	0.79%
98.90%		477,244	1.10%
97.73%		1,037,551	2.27%

Carteret County, North Carolina

Ten Largest Taxpayers  
Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2017			Fiscal Year 2008		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Carteret Craven Electric	Utility	\$ 124,216,831	1	0.878%	\$ 45,279,252	3	0.241%
Progress Energy	Utility	96,170,522	2	0.680%	38,242,907	4	0.204%
Open Grounds Farm, Inc.	Farm	90,854,189	3	0.642%	70,558,730	2	0.376%
Goose Creek Landing HOA	Real Estate	30,236,690	4	0.214%	33,632,381	5	0.179%
ITAC 192 LLC	Real Estate	25,357,352	5	0.179%	-	-	-
Time Warner Cable Southeast LLC	Communications	23,165,066	6	0.164%	-	-	-
Stevens Towing Company	Barge Transp.	21,070,438	7	0.149%	-	-	-
Atlantic Newport Hospitality	Real Estate	20,400,000	8	0.144%	-	-	-
USPG Portfolio Five LLC	Real Estate	20,274,257	9	0.143%	-	-	-
Weyerhaeuser Company	Real Estate	19,438,240	10	0.137%	-	-	-
Bogue Watch LLC	Real Estate	-	-	-	92,137,262	1	0.491%
Carolina Telephone	Utility	-	-	-	30,358,144	6	0.162%
Atlantic Veneer Corp	Manufacturing	-	-	-	22,658,937	8	0.121%
GR&S Atlantic Beach Ltd	Hotel	-	-	-	26,471,645	7	0.141%
Pazon M Holz	Real Estate	-	-	-	21,601,435	9	0.115%
Block 39 LLC	Real Estate	-	-	-	17,593,719	10	0.094%
		<b>\$ 471,183,585</b>		<b>3.332%</b>	<b>\$ 398,534,412</b>		<b>2.122%</b>

Source: Carteret County Tax Department

Carteret County, North Carolina

Fund Balances, Governmental funds  
 Last Ten Fiscal Years  
 (Modified accrual basis of accounting)

	2008	2009	2010
<b>General Fund</b>			
Reserved for:			
State statute	\$6,058,268	\$6,537,961	\$5,668,864
Prepaid items	92,056	-	-
Sheriff's fund	61,376	120,361	84,052
Debt Service	-	-	-
Recreation districts	88,665	89,129	89,129
Health programs	1,135,530	973,892	907,160
Register of deeds	293,368	325,898	274,802
Beach nourishment	5,996,954	7,665,277	9,550,285
<b>Total reserve</b>	<b>13,726,217</b>	<b>15,712,518</b>	<b>16,574,292</b>
Unreserved:			
Designated for subsequent year's expenditures	720,000	-	307,505
Undesignated	23,152,988	23,791,470	25,445,763
<b>Total General Fund</b>	<b>\$37,599,205</b>	<b>\$39,503,988</b>	<b>\$42,327,560</b>
General Fund Expenditures	71,253,900	80,037,337	70,431,486
Undesignated Fund Balance			
Percentage of General Fund Expenditures	32.49%	29.73%	36.13%

Carteret County, North Carolina

Fund Balances, Governmental funds

Last Ten Fiscal Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
<b>General Fund</b>				
Restricted:				
Stabilization by state statute	\$ 8,696,639	\$ 7,544,942	\$ 5,563,609	\$ 5,613,195
Sheriff's fund	264,217	277,168	403,907	437,789
Recreation districts	94,790	102,739	102,739	102,739
Health programs	931,719	919,286	812,855	797,986
Register of deeds	311,834	341,557	383,149	375,918
Beach nourishment	10,455,564	11,102,845	5,723,261	7,312,865
Economic Development	-	-	-	1,705,420
<b>Total restricted</b>	<b>20,754,763</b>	<b>20,288,537</b>	<b>12,989,520</b>	<b>16,345,912</b>
Assigned:				
Subsequent year's expenditures	908,485	1,441,215	1,000,000	5,254,210
Unassigned:	21,762,773	25,101,604	30,578,501	30,092,051
<b>Total General Fund</b>	<b>\$ 43,426,021</b>	<b>\$ 46,831,356</b>	<b>\$ 44,568,021</b>	<b>\$ 51,692,173</b>

General Fund Expenditures 71,025,804 74,195,092 71,587,274 71,074,842

Undesignated Fund Balance

Percentage of General Fund Expenditures 30.64% 33.83% 42.71% 42.34%

\*Note: FY2017 is projected

	2015	2016	2017
\$	6,457,421	6,608,370	6,650,000
	426,804	508,301	496,550
	104,081	104,081	116,335
	615,523	364,036	224,000
	394,275	297,572	243,000
	10,283,851	13,083,623	15,727,000
	<u>1,128,497</u>	<u>1,128,496</u>	<u>613,495</u>
	19,410,452	22,094,479	24,070,380
	3,717,325	3,775,000	5,155,000
	<u>30,644,570</u>	<u>27,941,462</u>	<u>25,977,186</u>
\$	<u>53,772,347</u>	<u>53,810,941</u>	<u>55,202,566</u>

	76,251,090	76,769,662	79,886,860
--	------------	------------	------------

	40.19%	36.40%	32.52%
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Carteret County, North Carolina  
Property Tax Rates - Direct and Underlying  
(Per \$100.00 of Assessed Value)  
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<i>Municipalities</i>										
Carteret County	0.2300	0.2300	0.2300	0.3000	0.2900	0.2900	0.3000	0.3000	0.3100	0.3100
Atlantic Beach	0.1250	0.1250	0.1250	0.1700	0.1700	0.1650	0.1650	0.1650	0.1650	0.1650
Beaufort	0.2200	0.2200	0.2200	0.2600	0.3000	0.3000	0.3300	0.3475	0.3475	0.3775
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1550	0.1400	0.1400	0.1625	0.1525	0.1525	0.1525	0.1525	0.1975	0.1975
Cedar Point	0.0500	0.0550	0.0550	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625
Emerald Isle	0.0700	0.0700	0.0800	0.1150	0.1150	0.1250	0.1400	0.1550	0.1550	0.1550
Indian Beach	0.1100	0.1400	0.1500	0.2150	0.2150	0.1650	0.1650	0.1950	0.1950	0.1950
Morehead City	0.2200	0.2200	0.2200	0.2850	0.2850	0.3150	0.3300	0.3500	0.3500	0.3500
Newport	0.2900	0.3100	0.3300	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570
Pelitier	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1150	0.1150	0.1150	0.1560	0.1560	0.1560	0.1560	0.1970	0.1970	0.1970
<i>Fire Districts</i>										
Atlantic	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800
Beaufort	0.0350	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0450	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.0900	0.0900	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0400	0.0650	0.0700	0.0800	0.0800	0.0700	0.0700	0.0850	0.1100	0.1100
Harlowe	0.0450	0.0550	0.0600	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0850	0.0800	0.0900	0.0900	0.0900	0.0900	0.0900	0.0975	0.0975	0.0900
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0750	0.0750	0.0750	0.0750	0.0650	0.0550	0.0500	0.0500	0.0500	0.0500
Newport	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
North River	0.0450	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0700
Otway	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0700	0.0700	0.0800	0.0800
Salter Path	0.0300	0.0300	0.0300	0.0500	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700
Sea Level	0.1000	0.1000	0.1000	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0350	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Stacy	0.0700	0.0700	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0200	0.0250	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0800
Western Carteret	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0600	0.0600	0.0650	0.0850	0.0850	0.0850	0.0675	0.0675	0.0675	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0400	0.0450	0.0450	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700
Broad & Gales Creek	0.0350	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0600
Mitchell Village	0.0400	0.0400	0.0400	0.0400	0.0300	0.0200	0.0200	0.0200	0.0200	0.0200
Otway	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0550	0.0650

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Sea Level	0.1200	0.1200	0.1200	0.0800	0.0600	0.0600	0.1000	0.1000	0.1000	0.1000
Western Carteret	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	-	-	-	0.1500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550
Indian Beach Non Ocean Front	0.0100	0.0100	0.0100	0.0100	0.0325	0.0325	0.0300	0.0200	0.0200	0.0200
Indian Beach Ocean Front	0.0100	0.0100	0.0100	0.0350	0.0850	0.0850	0.0650	0.0400	0.0400	0.0400
Emerald Isle Non Ocean Front	0.0110	0.0110	0.0110	0.0150	0.0150	0.0150	0.0000	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.1620	0.1620	0.1620	0.0450	0.0450	0.0450	0.0300	0.0400	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0160	0.0160	0.0160	0.0140	0.0140	0.0140	0.0140	0.0160	0.0160	0.0160
Pine Knoll Shores Ocean Front	0.1050	0.1050	0.1050	0.0520	0.0520	0.0520	0.0520	0.0600	0.0600	0.0600
<i>Water Districts</i>										
Water Special Tax <sup>1</sup>	-	-	-	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550

Notes:

2008, 2012 and 2016 are revaluation

<sup>1</sup>First Year Tax District 2012

Carteret County, North Carolina

Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property					Personal Property
	Residential Property	Commercial Property	Industrial Property	Present-use Value (1)	Total	
2008 <sup>(5)</sup>	\$ 15,997,721,971	\$ 1,432,073,317	\$ 37,881,139	\$ 72,565,474	\$ 17,540,241,901	\$ 953,369,547
2009	16,851,863,536	1,439,131,806	56,477,589	72,487,688	18,419,960,619	473,475,911
2010	16,549,686,285	1,512,887,462	38,970,411	61,707,853	18,163,252,011	847,540,430
2011	16,534,261,525	1,571,423,205	36,106,300	69,952,621	18,211,743,651	935,669,710
2012 <sup>(5)</sup>	12,615,264,192	1,271,552,597	27,011,645	68,607,085	13,982,435,519	952,555,055
2013	12,928,563,319	1,021,551,269	34,868,391	68,507,500	14,053,490,479	990,156,693
2014	12,977,674,352	1,026,639,566	35,108,082	69,700,524	14,109,122,524	1,212,368,458
2015	13,066,163,985	1,022,301,188	33,593,356	70,263,592	14,192,322,121	1,049,826,237
2016 <sup>(5)</sup>	11,863,427,000	1,158,966,816	40,894,377	60,528,976	13,123,817,169	1,232,232,454
2017	12,028,089,441	1,138,917,384	40,521,183	61,238,487	13,268,766,495	1,307,233,688

Source:

- (1) Present use value property is agricultural, horticultural and forestland for which the owner has applied for the property to be taxed at its present use. The difference in taxes on the present use basis and the taxes that would have been payable are a lien on the property and are deferred. The taxes become due if the property ceases to qualify for present use value. The preceding three fiscal years' taxes are then required to be paid.
- (2) Public service companies' valuations are provided to the County by the North Carolina Department of Revenue. These amounts include both real and personal property.
- (3) Per \$100 of value.
- (4) The estimated market value is calculated by dividing the assessed value by an assessment-to-sales ratio determined by the North Carolina Department of Revenue. The ratio is based on actual property sales which took place during the fiscal year.
- (5) Revaluation Years

Public Service Companies (2)	Total Assessed Valuation	Total Direct Tax Rate (3)	Estimated Actual Taxable Value (4)
\$ 126,877,222	\$ 18,620,488,670	0.44	\$ 18,923,260,843
135,389,122	19,028,825,652	0.23	17,778,631,807
143,635,821	19,154,428,262	0.23	16,731,393,087
140,251,857	19,287,665,218	0.23	15,091,511,700
137,116,774	15,072,107,348	0.23	15,072,107,348
134,766,034	15,178,413,206	0.30	15,178,413,206
129,665,570	15,451,156,552	0.29	15,451,156,552
123,526,642	15,365,675,000	0.29	15,365,675,000
142,852,043	14,498,901,666	0.30	14,498,901,666
144,399,817	14,720,400,000	0.31	14,851,089,588

Carteret County, North Carolina  
Ratios of Outstanding Debt by Type,  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Activity
	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans
2008	\$ 59,550,000	15,605,000	6,367,364	2,985,480
2009	55,920,000	7,045,000	16,453,210	2,814,448
2010	52,330,000	5,735,000	15,135,783	2,643,416
2011	48,745,000	5,155,000	18,489,570	2,472,384
2012	45,100,000	4,660,000	16,099,052	2,301,352
2013	40,605,000	4,040,000	14,339,872	2,130,320
2014	36,545,000	3,560,000	13,645,672	1,959,288
2015	33,475,000	3,090,000	11,709,696	1,788,256
2016	33,820,000	2,630,000	10,113,797	1,617,224
2017	29,410,000	2,175,000	8,382,789	1,446,192

\* Information not yet available

(1) These ratios are calculated using personal income and population for the prior calendar year. Personal income not available to calculate fiscal year 2016 and 2017.

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$ -	-	\$ 84,507,844	\$ 1,330	3.52%
-	-	82,232,658	1,283	3.32%
-	-	75,844,199	1,183	2.94%
1,046,000	-	75,907,954	1,184	2.88%
1,046,000	-	69,206,404	1,064	2.45%
-	1,046,000	62,161,192	906	2.15%
-	1,046,000	56,755,960	821	1.88%
-	1,030,000	51,092,952	735	1.68%
-	1,014,000	49,195,021	706	*
-	997,000	42,410,981	602	*

Carteret County, North Carolina

Principal Employers

Current Year and Nine Years Ago

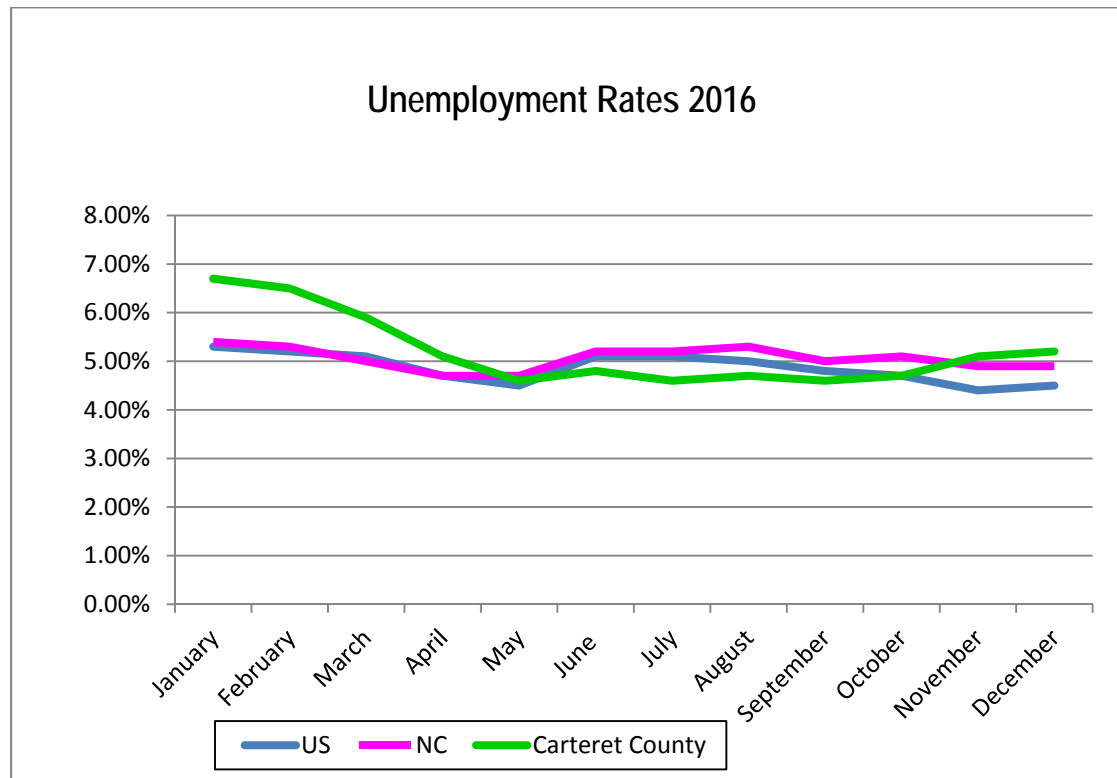
Employer	2016		2007			
	Employment Range	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1000+	1	-	1,438	1	4.16%
Carteret General Hospital	500-999	2	-	959	2	2.78%
Carteret County	500-999	3	-	432	4	1.25%
Wal-Mart Associates Inc.	250-499	4	-	574	3	1.66%
Carteret Community College	250-499	5	-	340	6	0.98%
Lowe's Home Improvements	250-499	6	-	-	-	-
Food Lion	250-499	7	-	-	-	-
Big Rock Sports LLC	250-499	8	-	-	-	-
McDonalds	100-249	9	-	-	-	-
Lowe's Food Stores	100-249	10	-	-	-	-
Atlantic Veneer				352	5	1.02%
US Coast Guard				273	7	0.79%
Henry's Tackle & Sporting Goods				214	8	0.62%
NC Natural Resources and Community Development				202	9	0.58%
Bally Refrigerated Boxes				167	10	0.48%

Source: NC Commerce LEAD Division

### Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2013			2014			2015			2016		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	8.50%	10.20%	10.60%	7.00%	6.90%	7.20%	6.10%	6.00%	6.70%	5.30%	5.40%	6.70%
February	8.10%	9.50%	9.70%	7.00%	6.90%	7.10%	5.80%	5.90%	6.30%	5.20%	5.30%	6.50%
March	7.60%	8.90%	8.90%	6.80%	6.60%	6.60%	5.60%	5.60%	6.00%	5.10%	5.00%	5.90%
April	7.10%	8.50%	7.80%	5.90%	5.80%	5.50%	5.10%	5.50%	5.40%	4.70%	4.70%	5.10%
May	7.30%	8.90%	7.90%	6.10%	6.30%	5.70%	5.30%	6.00%	5.80%	4.50%	4.70%	4.60%
June	7.80%	9.30%	7.70%	6.30%	6.40%	5.50%	5.50%	6.10%	5.90%	5.10%	5.20%	4.80%
July	7.70%	9.10%	7.30%	6.50%	6.70%	5.70%	5.60%	6.30%	5.90%	5.10%	5.20%	4.60%
August	7.30%	8.30%	6.80%	6.30%	6.50%	5.60%	5.20%	5.90%	5.70%	5.00%	5.30%	4.70%
September	7.00%	7.60%	6.50%	5.70%	5.60%	5.00%	4.90%	5.40%	5.30%	4.80%	5.00%	4.60%
October	7.00%	7.50%	6.70%	5.50%	5.40%	5.10%	4.80%	5.40%	5.60%	4.70%	5.10%	4.70%
November	6.60%	6.90%	6.50%	5.50%	5.40%	5.30%	4.80%	5.40%	5.80%	4.40%	4.90%	5.10%
December	6.50%	6.60%	6.40%	5.40%	5.00%	5.20%	4.80%	5.30%	5.80%	4.50%	4.90%	5.20%
Annual Average	7.38%	8.44%	7.73%	6.17%	6.13%	5.79%	5.29%	5.73%	5.85%	4.87%	5.06%	5.21%

\*Source: NC Department of Commerce Division of Employment Security



**Carteret County, North Carolina  
Demographic Statistics  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Person Income (in thousands) (2)</u>	<u>Unemployment Rate (3)</u>	<u>Public School Enrollment (4)</u>
2008	63,294	37,796	2,401,852	4.74%	8,297
2009	63,535	38,455	2,477,362	7.42%	8,294
2010	66,716	38,728	2,583,758	8.39%	8,273
2011	65,050	39,174	2,639,299	8.35%	8,491
2012	67,696	41,761	2,824,360	9.36%	8,298
2013	68,645	42,214	2,888,870	7.73%	8,312
2014	69,092	43,903	3,021,043	5.79%	8,267
2015	70,079	44,199	3,044,352	5.76%	8,445
2016	<b>69,706</b>	*	*	<b>5.67%</b>	<b>8,141</b>
2017	<b>70,401</b>	*	*	<b>5.21%</b>	<b>8,141</b>

Data Sources:

(1) North Carolina Office of State Planning

(2) Bureau of Economic Analysis, U.S. Department of Commerce. Figures are for the prior calendar year

(3) NC Department of Commerce Division of Employment Security

(4) Carteret County Board of Education

\* Information Unavailable

**Carteret County, North Carolina**  
**Miscellaneous Statistics**  
**June 30, 2017**

Date of Establishment	1722
Form of Government	Commission-Manager
Area	526 Square Miles
<b>Carteret County Facilities and Services:</b>	
Fire Protection:	
Number of stations	22
Number of firemen and officers	774
Number of units	143
Police Protection:	
Number of stations	1
Number of deputies and officers	50
Number of patrol units	20
Inspections:	
Number of building permits issued (1)	3,726
Cultural and Recreational:	
Number of parks	7 with 167 total acres
Number of public beach accesses/ boat ramps.	9
Facilities and Services not included in primary government:	
Hospitals (2)	
Number of hospitals	1
Number of patients beds	117
Facilities and Services not included in the reporting entity:	
Education (3)	
Number of Schools	16
Number of teachers	629
Number of students	8,394
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	124,642

Sources:

- (1) Carteret County Planning Department
- (2) Carteret General Hospital
- (3) Carteret County Board of Education
- (4) Carteret County Library

## *GLOSSARY*

**Accrual** – Accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged. The term “accrual” refers to any individual entry recording revenue or expense in the absence of a cash transaction.

**Ad Valorem Tax** - tax levied on the assessed valuation of real property. Property taxes in Carteret County are Ad Valorem taxes.

**ADA: (American Disability Act)** - prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions, and privileges of employment.

**AIWW: (Atlantic Intracoastal Waterway)** - waterway along the Atlantic coast of the United States. Some lengths consist of natural inlets, salt-water rivers, bays, and sounds; others are man-made canals.

**Annual Budget** - a budget covering a single fiscal year.

**Appropriation** - a specific amount of money authorized by the county Commissioners to incur obligations for purposes specified in the budget ordinance. The County Commissioners make separate appropriations for each expenditure activity.

**ARRA (American Recovery and Reinvestment Act of 2009)** - is an economic stimulus package enacted by the 111<sup>th</sup> United States Congress in February 2009. The stimulus was intended to create jobs and promote investment and consumer spending during the late-2000s recession.

**Assessed Property Value** - the value set upon real estate or other property by the County as a basis for levying taxes.

**Authorized Bonds** - bonds which have been legally approved but may or may not have been sold.

**Average Daily Membership** - The total number of school days within a given term - usually a school month or school year - that a student's name is on the current roll of a class, regardless of his/her being present or absent, is the “number of days in membership” for that student. The sum of the “number of days in membership” for all students divided by the number of school days in the term yields ADM. The final average daily membership is the total days in membership for all students over the school year divided by the number of days school was in session. Average daily membership is a more accurate count of the number of students in school than enrollment.

**Balanced Budget** - a budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations. Carteret County operates under a balanced budget ordinance.

**BETS: (Best Environmental Technology Systems)** – is a repository of current and historical information related to Department of Environmental Health regulated facilities and establishments.

**Bond** - a certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. In the budget document, these payments are identified as debt service. Bonds are used to obtain long-term financing for capital projects.

**Bond Issue** - The sale of governmental bonds as a means of borrowing money.

**Bond Rating** - A grade given by bond rating agencies (Moody's, S&P, and Fitch) indicating a government's investment qualities. Ratings range from AAA (highest) to D (lowest) and the higher rating the lower the interest rate on the bonds.

**Budget** - a proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

**Budget Amendment** - a legal procedure utilized by the County staff and The Board of Commissioners to revise a budget appropriation.

**Budget Document** - a formal document presented to the Board of commissioners containing the County's financial plan for a fiscal year.

**Budget Message** - a written overview of the recommended budget from the county manager to the Board of Commissioners which discusses the major budget items, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

**Budget Ordinance** - this is the ordinance that levies taxes and appropriates revenues for specified purposes during a fiscal year.

**Budgetary Control** - the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

**CAD: (Computer Aided Dispatch)** - method of dispatching emergency services assisted by computer. It can be used to send messages to the dispatcher via a mobile data terminal. A dispatcher may announce the call details to field units over a two-way radio.

**CAGR: (Comprehensive Annual Financial Report)** - a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America ("GAAP") and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

**CAMA: (Coastal Area Management Act)** - establishes a cooperative program of coastal area management between local and State governments. Local government shall have the initiative for planning. State government shall establish areas of environmental concern. Enforcement shall be a concurrent State-local responsibility.

**Capital Outlay** - equipment with an expected life of more than one year and a cost of more than \$1,000.00.

**Capital Project** - a project expected to have a useful life greater than ten years or an estimated total cost of \$25,000.00 or more, and requiring professional certification. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

**Capital Projects Fund** - a fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

**Cash Management** - the management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.

**CCATS: (Carteret County Area Transportation)** - coordinate the provision of medical transportation to clients of DSS; to provide improved human service and public transportation to the citizens of Carteret County; and to seek grant funding to aid in accomplishing these tasks.

**CCC: (Carteret Community College)** - local community college.

**CDBG: (Community Development Block Grant)** - one of the longest-running programs of the U.S. Department of Housing and Urban Development, funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

**CDC: (Centers for Disease Control)** - is an agency of the United States Department of Health and Human Services based in the metro Atlanta area. It works to protect public health and safety by providing information to enhance health decisions, and it promotes health through partnerships with state health departments and other organizations.

**CDSA: (Children's Developmental Services Agency)** - Children who are suspected of or known to have a developmental disability and are under age three are seen by these agencies. Children are referred to CDSA by physicians, other health care professionals, and parents.

**CERT: (Community Emergency Response Team)** - an organization of volunteers who have received specific training in basic disaster response skills, and who agree to supplement existing emergency responders in the event of a major disaster.

**CIP: (Capital Improvements Plan)** - this is the development of a five-year plan. The CIP is a plan that matches the County's major capital needs with our financial ability to meet them. The purpose of the CIP is to identify all capital projects with a cost greater than \$100,000.

**Contingency** - an appropriation of funds to cover unforeseen events that occur during the fiscal year. The total contingency appropriation cannot exceed five percent (5%) of the total of all other appropriations in the same fund. Transfers from this account must be approved by the Board of Commissioners.

**CPCRL: (Craven Pamlico Carteret Regional Library)** – is composed of ten member libraries. The administrative offices are located at the New Bern-Craven County Public Library.

**CRSWMA: (Coastal Regional Solid Waste Management Authority)** - was formed in 1990 as a partnership between Carteret, Craven, and Pamlico counties. The purpose is to provide an environmentally sound, cost effective system of solid waste disposal for the citizens of the three member counties.

**CWPP: (Community Wildfire Protection Plan)** – addresses issues such as wildfire response, hazard mitigation, community preparedness, or structure protection – or all of the above. Local wildfire protection plans can take a variety of forms, based on the needs of the people involved in their development.

**DARE: (Drug Abuse Resistance Education)** - a highly acclaimed program that gives kids the skills they need to avoid involvement in drugs, gangs, and violence.

**Debt Service** - the sum of money required to pay installments of principal and interest on borrowed funds such as bonds.

**Department** - an organizational unit responsible for carrying out a major governmental function.

**DSS: (Department of Social Services)** - provide citizens with resources and services to maximize their well-being and self-determination. We aim to prevent abuse, neglect, and exploitation of vulnerable citizens – the poor, the children, the aged, the disabled, and the sick – as well as, promote self-reliance and self-sufficiency for individuals and families.

**E911: (Enhanced 9-1-1)** - is a North American telecommunications based system that automatically associates a physical address with the calling party's telephone number, and routes the call to the most appropriate Public Safety Answering Point for that address. The caller's address information is displayed to call taker immediately upon call arrival.

**ECC-AAA: (Eastern Carolina Council - Area Agency on Aging)** – helps to maintain and improve the quality of life for older adults (55 years or better) and to address their needs and concerns. The Agency focuses on supporting and assisting older adults in obtaining aging services offered in their communities through local aging service providers.

**EEO: (Equal Employment Opportunity)** - a set of laws that are governed by the Equal Employment Opportunity Commission that prohibit discrimination based on race, color, religion, sex, or national origin; sex-based wage discrimination; age discrimination; individuals with disabilities.

**EEOC: (Equal Employment Opportunity Commission)** - is an independent federal law enforcement agency that enforces laws against workplace discrimination. The EEOC investigates discrimination complaints based on an individual's race, color, national origin, religion, sex, age, perceived intelligence, disability (such as alcoholism) and retaliation for reporting and/or opposing a discriminatory practice. It is empowered to file discrimination suits against employers on behalf of alleged victims and to adjudicate claims of discrimination brought against federal agencies.

**Effectiveness** - results (including quality) of the program.

**Efficiency** - cost (whether in dollars or employee hours) per unit of output.

**EFNEP: (Expanded Food and Nutrition Education Program)** - is designed to assist limited resource audiences in acquiring the knowledge, skills, attitudes, and changed-behavior necessary for nutritionally sound diets, and to contribute to their personal development.

**EMD: (Emergency Medical Dispatch)** - is an essential part of a prehospital EMS system. The functions of emergency medical dispatching must include the use of pre-determined questions, pre-arrival telephone instructions, and pre-assigned response levels and modes.

**EMS: (Emergency Medical Services)** - a branch of emergency services dedicated to providing out-of-hospital acute medical care and/or transport to definitive care, to patients with illnesses and injuries which the patient, or the medical practitioner, believes constitutes a medical emergency.

**Encumbrance** - an amount of money committed for the payment of goods or services for which payment has not been made.

**Enterprise Fund** - A fund which accounts for operations that are financed through user charges and whose operation resembles a business (ex: Water Fund).

**EOC: (Emergency Operations Center)** - is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of a company, political subdivision or other organization.

**EPA: (Environmental Protection Agency)** - leads the nation's environmental science, research, education, and assessment efforts.

**Expenditure** - the outflow of funds for assets which are incurred or goods and services obtained regardless of when payment is actually made. This term applies to all funds of Carteret County.

**FDA: (Food and Drug Administration)** - is an agency of the United States Department of Health and Human Services and is responsible for regulating and supervising the safety of foods, dietary supplements, drugs, vaccines, biological medical products, blood products, medical devices, radiation-emitting devices, veterinary products and cosmetics.

**Fees** - a charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

**Fiscal Year** - a 12-month period to which the annual budget applies. In North Carolina, fiscal years for local governments are required by State Statute to begin July 1 and end June 30.

**FLSA: (Fair Labor Standards Act)** - establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments.

**FMLA: (Family Medical Leave Act)** - covered employers must grant an eligible employee up to a total of 12 workweeks of unpaid leave during any 12-month period for one or more of the following reasons: birth and care of the newborn child of the employee; placement with the employee a son or daughter for adoption or foster care; care for an immediate family member (spouse, child or parent) with a serious health condition; to take medical leave when an employee is unable to work due to a serious health condition.

**FNS: (Food and Nutrition Services)** - is a federal food assistance program that helps low-income families. The purpose of Food and Nutrition Services is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.

**FTE: (Full Time Equivalent)** - the calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by the normal hours scheduled for one employee.

**Fund** - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** - the accumulated excess of revenues and other financing services over expenditures and other financing uses for governmental functions.

**GAAP: (Generally Accepted Accounting Principles)** - uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

**General Fund** - the general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - bonds that are voter approved and backed by the full faith and credit of the issuing government

**GED: (General Educational Development)** - a group of five rigorous subject tests which (when passed) certifies that the taker has American or Canadian high school-level academic skills.

**GFOA: (Government Financial Officer's Association)** - the purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

**GIS: (Geographic Information System)** - captures, stores, analyzes, manages, and presents data that is linked to location. GIS applications are tools that allow users to create queries, analyze information, edit data, maps, and present the results of these operations.

**Goal** - the long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments.

**Governmental Funds** - governmental funds are used to account for most typical governmental functions focusing on the acquisition, use, and balances of a local or state government's expendable financial resources and the related current liabilities. The accounting for governmental funds has a budget orientation using the current financial resources measurement focus and the modified accrual basis of accounting.

**GPS: (Global Positioning Systems)** - is a global navigational satellite system developed by the United States Department of Defense. It is the only fully functional global navigational satellite system in the world, can be used freely, and is often used by civilians for navigational purposes.

**Grant** - a payment from one level of government to another. Federal and State aid to local governments is often in this form. Grants are usually made for specific purposes.

**GREAT: (Gang Resistance Education and Training)** - is a school-based, law enforcement officer-instructed classroom curriculum. With prevention as its primary objective, the program is intended as an immunization against delinquency, youth violence, and gang membership.

**HAVA: (Help America Vote Act)** - a program to provide funds to States to replace punch card voting systems; assist in the administration of Federal elections; establish minimum election administration standards.

**HCCBG: (Home and Community Care Block Grant)** - The Area Agency on Aging in partnership with each county's Home and Community Care Block Grant committee, studies the needs of senior adults and helps plan services to meet those needs. The goal is to enable senior adults to live independently in their own homes.

**HDM: (Home Delivered Meals)** - are meals delivered to older adults. Home-delivered meals are often the first in-home service that an older adult receives, and the program is a primary access point for the other home and community-based services.

**HVAC: (Heating, Ventilating, and Air-Conditioning)** - a system installed in buildings and personal dwellings to control the climate within the structure.

**IAAO: (International Association of Assessing Officers)** - is a nonprofit, educational, and research association. It is a professional membership organization of government assessment officials and others interested in the administration of property tax.

**IDSE: (Initial Distribution System Evaluation)** - is required as part of Stage 2 Disinfectants and Disinfection Byproducts Rule. They are one-time studies conducted by water systems to identify distribution system locations with high concentrations of trihalomethanes and halo acetic acids.

**ISO: (Insurance Services Office)** - is a provider of data, underwriting, risk management, and legal/regulatory services to property-casualty insurers and other clients.

**Interest Income** - revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then prorated to each individual fund by the cash balance of the fund.

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

**Internal Service Fund** - are proprietary funds and are used to account for goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

**JLUS: (Joint Land Use Study)** – is a process where communities and military installations work together to develop common growth management strategies.

**Lease Purchase Agreement** - an agreement that conveys the right to property or equipment for a stated period of time. It allows the county to spread the cost of an acquisition over several budget years.

**LEO: (Law Enforcement Officer)** – is any public-sector employee or agent whose duties involve the enforcement of laws. The phrase can include police officers, prison officers, customs officers, immigration officers, bailiffs, probation officers, parole officers, arson investigators, auxiliary officers, and sheriffs, marshals, and their deputies. Security guards are not normally law enforcement officers, unless they have been granted powers to enforce particular laws, such as those accredited under a Community Safety Accreditation Scheme.

**LGC: (Local Government Commission)** - an agency in the N.C. State Treasurer's Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management. The LGC conducts all bond sales, and ensures that local units have sufficient fiscal capacity to repay debt.

**Local Government Budget and Fiscal Control Act** - this act governs all financial activities of local governments within the State of North Carolina. Carteret County's budget is prepared in compliance with this Act.

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

**MAC: (Military Affairs Committee)** - Considered one of the most powerful Senate committees, its broad mandate allowed it to report some of the most extensive and revolutionary legislation. The committee is very influential.

**Major Funds** - represent the significant activities of the County and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**MAPP: (Model Approach to Partnerships in Parenting)** - a structured format through which prospective foster (and adoptive) parents can be selected and prepared to work with child welfare agencies as team members in helping troubled children and teens.

**MCI: (Mass Casualty Incident)** - is any incident in which emergency medical services resources, such as personnel and equipment, are overwhelmed by the number and severity of casualties.

**MSAG: (Master Street Address Guide)** - is a database of address information, utilized for the purposes of 9-1-1.

**MSDS: (Material Safety Data Sheet)** – or internationally known as Safety Data Sheet (SDS) is an important component of product stewardship and workplace safety. It is intended to provide workers and emergency personnel with procedures for handling or working with that substance in a safe manner, and includes information such as physical data (melting point, boiling point, flash point, etc.), toxicity, health effects, first aid, reactivity, storage, disposal, protective equipment, and spill-handling procedures.

**Modified Accrual Basis of Accounting** - the accounting approach under which 1) revenues are recognized in the accounting period in which they are both measurable and available to pay the liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

**MPLS: (Multiprotocol Label Switching)** - is a mechanism in high-performance telecommunications networks that directs data from one network node to the next based on short path labels rather than long network addresses, avoiding complex lookups in a routing table. The labels identify virtual links (paths) between distant nodes rather than endpoints.

**NCCCS: (North Carolina Community College System)** - 58 terrific institutions creating success for North Carolinians.

**NCDCM: (North Carolina Division of Coastal Management)** - works to protect, conserve, and manage North Carolina's coastal resources through an integrated program of planning, permitting, education and research.

**NCDWQ: (North Carolina Division of Water Quality)** - is the agency responsible for statewide regulatory programs in surface water and groundwater protection.

**NCEDD: (North Carolina Emergency Department Database)** - collects emergency department data from 63% of North Carolina's emergency departments.

**NEOGOV** - an online employment and application tracking system. Automates the entire hiring and performance evaluation process, including position requisition approval, automatic minimum qualification screening, test statistics and analysis, and EEO reporting.

**Non-Major Funds** - represent any fund that does not meet the requirements of a Major Fund.

**Non-Operating Expenditures** - expenditures of a type that do not represent direct operating costs to the fund; includes transfers out and reserves for contingency.

**NPDES: (National Pollutant Discharge Elimination System)** - permit program controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

**OBD: (On Board Diagnostics)** - in an automotive context, is a generic term referring to a vehicle's self-diagnostic and reporting capability. OBD systems give the vehicle owner or a repair technician access to state of health information for various vehicle sub systems.

**Operating** - category of costs for the day-to-day functions of a department or unit of an organization.

**OSHA: (Occupational Safety and Health Administration)** - OSHA's role is to promote the safety and health of America's working men and women by setting and enforcing standards; providing training, outreach and education; establishing partnerships; and encouraging continual process improvement in workplace safety and health.

**PAF: (Personnel Action Form)** - form used by Human Resources to make changes to an employee's job. i.e. salary change, transfer to different department, termination, etc.

**PARTF: (Parks and Recreation Trust Fund)** - provides dollar-for-dollar matching grants to local governments for parks and recreational projects to serve the public.

**PCD: (Planned Conservation Development)** - combines new residential construction and land protection and generates revenues while accomplishing conservation goals.

**PED: (Preconstruction, Engineering, and Design)** - objective is to provide focal point and working group to develop guidelines for effective preconstruction engineering management based on systematic approaches of managing preconstruction engineering activities and resources including time, funds, and personnel.

**PSAP: (Public Safety Answering Point)** - is a call center responsible for answering calls to an emergency telephone number for police, firefighting, and ambulance services.

**Prior Year** - the year immediately preceding the current year.

**Property Tax** - a tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

**Proposed Budget** - the recommended County budget submitted by the County Manager to the County Commission for adoption.

**Proprietary Funds** - are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income. The County has two proprietary fund types: internal service fund and enterprise fund.

**QRV: (Quick Response Vehicle)** - helps emergency medical organizations use their resources more efficiently, sending this smaller vehicle to the scene of an emergency call, where they can assess an incident's severity and call in additional help if required.

**Reserve** - an account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revaluation** - assignment of value to properties used for all business and residential purposes by the Carteret County Tax Department. Under State law, all property must be revalued at least every eight (8) years. Carteret County performs revaluation in house every four (4) years.

**SADD: (Students Against Destructive Decisions)** - an organization that was original founded as: Students Against Driving Drunk. The mission of SADD is to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions.

**SART: (Sexual Assault Response Team)** - a multidisciplinary interagency team of individuals working collaboratively to provide services for the community by offering specialized sexual assault intervention services.

**SHIIP: (Senior Health Insurance Information Program)** - answers questions and counsels Medicare beneficiaries and caregivers about Medicare, Medicare supplements, Medicare Advantage, Medicare prescription drug plans, long-term care insurance and other health insurance concerns.

**SIDS: (Sudden Infant Death Syndrome)** - a syndrome marked by the symptoms of sudden and unexplained death of an apparently healthy infant aged one month to one year.

**SNS: (Strategic National Stockpile)** - is the United States' national repository of antibiotics, chemical antidotes, and antitoxins. In the event of a national emergency, the SNS has the capability to supplement and re-supply local health authorities that may be overwhelmed by the crisis, with response time as little as 12 hours. The SNS is jointly run by the Centers for Disease Control (CDC) and the Department of Homeland Security.

**Special District** - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

**Special Revenue Fund** - a fund used to account for the revenues from specific sources which are restricted for legally specified expenditures.

**TASC: (Treatment Accountability for Safer Communities)** - the TASC model bridges referral and service systems through screening, assessment, case management, treatment, and advocacy.

**Tax Base** - the assessed valuation of all taxable real and personal property within the County lines.

**Tax Year** - the calendar year in which tax bills are sent to property owners. The 2000 tax bills are reflected as revenue receipts to the county in the fiscal year 2000-01.

**TDAP: (Tetanus, Diphtheria, and Pertussis)** – TDAP vaccine is recommended for preteens at ages 11 or 12 years for protection against tetanus, diphtheria and pertussis (whooping cough).

**Transfers** - legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Unencumbered Balance** - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditure.

**USACE: (US Army Corps of Engineers)** - a Federal agency made up of civilian and military personnel, which provides vital engineering services and capabilities, as a public service, across the full spectrum of operations.

**User Fee** - charges for specific services rendered only to those paying such charges as, for example, landfill services charges.

**VA: (Veterans Affairs)** - provides financial and other forms of assistance to veterans and their dependents.

**VAWA: (Violence Against Women Act)** - is a United States federal law. It was passed as Title IV, sec. 40001-40703 of the Violent Crime Control and Law Enforcement Act of 1994 HR 3355 and signed as Public Law 103-322 by President Bill Clinton on September 13, 1994.

**VOIP: (Voice Over Internet Protocol)** - general term for a family of transmission technologies for delivery of voice communications over IP networks such as the internet or other packet-switched networks.

**WebEOC: (Web based Emergency Operations Center)** - is a web-based application that allows the county and cities to communicate and coordinate response and recovery operations in secure, real-time environment. It can allow access to state and national weather trends, satellite images, mapping information, details of operations in other jurisdictions, local, regional and even national resource status and other data vital to the efficient management of any contingency.