

CARTERET COUNTY

NORTH CAROLINA

**ADOPTED BUDGET
FISCAL YEAR 2019**





Carteret County Adopted Budget

Fiscal Year 2018 – 2019

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
Cynthia Holman, Human Services Director
Stephanie Cannon, Health Director
Tina Purifoy, Parks & Recreation/Civic Center Director
Ray Hall, Information Technology 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, 2017

Christopher P. Morrill

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.

The seal of Carteret County, North Carolina, is a large, faint watermark in the background. It features a central shield with a checkered pattern, flanked by two fish. Above the shield is a unicorn. The shield is supported by two crossed keys. A banner below the shield contains the year '1722'. The words 'CARTERET COUNTY' are written in a large arc above the shield, and 'NORTH CAROLINA' is written in a large arc below it.

OUR VISION for CARTERET COUNTY

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

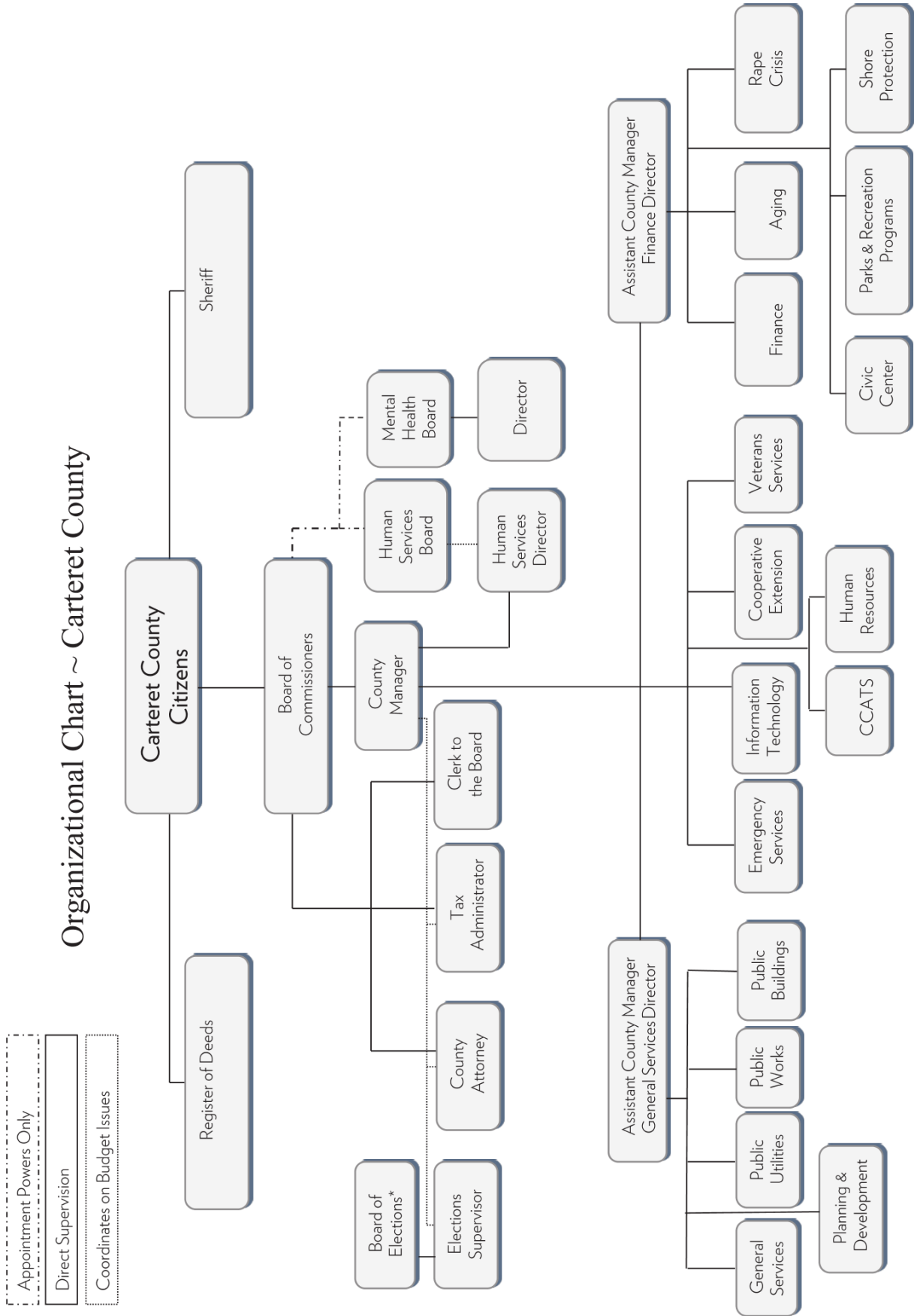
- Better business practices
- Establishment of fiscal responsibility
- Protection of our natural resources and the environment
- Encouragement of economic development through expansion of physical infrastructure

Promotion of commercial and recreational aquatic resources

**The Carteret County
Board of Commissioners**

Organizational Chart ~ Carteret County

*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



Introduction

Carteret County Priorities

Fiscal Year 2018 – 2019

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 2019

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 2018 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 19-23. 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.

Introduction

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 8th, 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 jig sawed 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.

Introduction

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/calo>

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-knollshores>
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, 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.



Introduction

North Carolina



Carteret County

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

OVERVIEW

Overview

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

Clerk to the Board

Rachel B. Hammer
rachel.hammer@carteretcountync.gov

May 21, 2018

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2018 – 2019. 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 June 4, 2018. 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, 2018.

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.
- Funds Dix Crisis Center

BUDGET IN BRIEF

The recommended budget for all funds is \$114,021,210, a 2.22% (\$2.59 million) decrease from the 2018 fiscal year amended budget as of March 31, 2018. The decreases are primarily due to the completion of building repairs and maintenance needs, park improvements as well as dredging projects funded in the prior year. The County's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2018 as of 3/31/18	RECOMMENDED BUDGET FY 2019
GENERAL FUND	\$92,983,595	\$91,835,000
SPECIAL REVENUE FUNDS	16,245,290	16,705,510
CAPITAL PROJECT FUNDS	6,250,060	4,400,700
ENTERPIRSE FUND	1,132,600	1,080,000
TOTAL BUDGET	<u>\$116,611,545</u>	<u>\$114,021,210</u>
Percent Change from FY18		(2.22)%

As in previous years, a variety of issues continue to make the budget preparation challenging. However, we are optimistic about North Carolina's economy. Dr. John Connaughton, UNCC's Barings Professor of Financial Economics, stated in his March 13, 2018 state economic forecast, that North Carolina's GSP gained 2.3% in 2017. The state gained net 77,000 jobs (1.7% increase), and the unemployment rate dropped to 4.40% in December 2017 compared to 5.10% in December 2016. Unemployment rates continue to improve. April 2018 national unemployment rate was 3.90%. The State's and Carteret County's April rates were unavailable; however, the March rates were slightly higher, the State, 4.50% and the County, 4.60% compared to March 2017, the State, 4.5% and the County, 4.90%. The economic forecast projects the GSP to expand 2.9% in 2018. Fourteen of the state's fifteen economic sectors are forecast to experience output increases during 2018. The strongest sectors in projected growth are mining (30.7% increase), transportation, warehousing, and utilities (TWU) (5.3% increase), other services (5.2% increase), hospitality and leisure (4.6% increase), finance, insurance, and real estate (4.0% increase), business and professional services (3.8% increase). The growth in 2017 and 2016 represents the strongest growth period for the North Carolina economy since the recovery began in late 2009. During the third and fourth quarters of 2017, North Carolina's and the US economy began to expand at a rate close to 3.0 percent. In 2018, Dr. Connaughton states the corporate tax reduction legislations passed by Congress in December 2017, will have the most impact on the economy. He continues stating the US tax burden on domestic corporations is now in line with that of our major trading partners. Also, it is important to note that consumer confidence remains high. Consumer Confidence index was 128.7 in April 2018. As the economy continues to expand, County staff continues to recommend conservative budgeting.

The State's budget is in preliminary stages at the time of this budget message. This will be the second year of the State's biennial budget. For the current year, State revenues are slightly below budget for the first six months of the fiscal year. However, based on the economy and projections, revenues are expected to meet State budget targets by fiscal year end. Sales tax revenues are expected to grow by 5% in the second half of FY18. The Governor has stated teacher pay and education funding will be a priority in the budget. Additionally, the Governor has public safety, human services, economic development, and infrastructure as budget priorities.

As stated above, the County has a growing 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 2019 recommended budget provides resources to maintain County services at the same level with some expansion of services.

Overview

MAJOR BUDGET INITIATIVES

1. Operate within a fiscally responsible framework
2. Improve public safety
3. Maintain education operating and capital funding
4. Improve Mental Health Services
5. Improve efficiency in County programs
6. Evaluate the County facilities master plan
7. Develop a preventative maintenance program
8. Improve transportation services
9. Seek opportunities to improve waterways
10. 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 \$91.84 million, 1.24% decrease from the \$92.98 million FY18 amended budget. The decreases are primarily due to the following: human services, public buildings, 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 \$15.00 billion with a general fund recommended tax rate of 31 cents per \$100 assessed valuation. The assessed value growth is 1.08% from the FY18 budgeted assessed values. Based on the current assessed value of \$15.00 billion and a 31-cent tax rate, this will generate approximately \$45.43 million in revenue. Property tax revenue is approximately 50.73% of the general fund budget. Carteret County's tax rate continues to be the lowest tax rate in North Carolina.

Sales Tax – Sales tax projections are \$15.20 million for FY19, \$1.6 million increase (11.97%) from FY18 budgeted revenue. Sales tax is a revenue stream that fluctuates with the economy and particularly with individuals' disposable income. FY18 sales tax revenue growth exceeded the budget amounts, and therefore accounts for a significant amount of the increase. Sales tax is one of the primary local economic indicator County staff uses to analyze the overall strength of Carteret County's economy. Sales tax revenue is 16.55% of General Fund revenue.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at \$13.03 million, a 13.02% decrease from FY18 amended budget. The decrease is due to the State of North Carolina began remitting Social Services childcare payments directly to the providers in FY18, which it has not done in years past. Before the change, the intergovernmental revenue was remitted to the County, and the County remitted the payments to the childcare providers. Excluding childcare revenue, there is little change in intergovernmental revenue from FY18 to FY19.

Intergovernmental revenue supports human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 14.18% of the General Fund budget.

Permits, Fees, Sales and Services

The recommended budget projects \$7.29 million for permits, fees, sales and services revenue. This is approximately \$310,000 or 4.44% more than the FY18 budget. The County collects revenues on many types of services such as building permits, environmental health permits, solid waste fees, public health services, and transportation services, civic center rentals, and Register of Deeds document recordings. If economic indicator revenues are analyzed, such as Register of Deeds Office, building permits, and environmental permits, these FY19 recommended revenues are \$2.45 million, \$321,000 (15.06%) more than FY18. These revenue increases indicate our local economy is growing and stronger.

Investment earnings are budgeted \$300,000 for the general fund, a 20% increase from FY 2018. Interest rates and investment returns are predicted to increase modestly. Staff continues 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 10

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 referenced later in the budget, one new position is recommended.

General Government: Initiatives #1, #5, and #7

The FY19 budget recommends increased funding in the Tax, Information Technology, Register of Deeds, and Human Resources Departments. Funding increases are for technology needs, capital needs, and contracted services.

Public Safety: Initiatives #1 and #2

The FY19 budget recommends approximately \$875,000 (6.94%) increase in the public safety function. Most of the increase in the Sheriff Division was approved during FY18, and is fully funded with recurring revenue in FY19. The increases are due to positions such as detention officers and two detectives the Board authorized during FY18. In addition, the Board approved salary adjustments that were necessary due to staffing turnover rates, and the need to recruit and retain staff. The FY19 recommended budget also funds equipment needs and vehicles for the Sheriff Division and Paramedic Departments, as well as building maintenance needs for the County jail.

Overview

Transportation – Initiatives #1, #5 and #8

The FY19 budget provides a 4.09% decrease in funding. The decrease is due to Carteret County Area Transportation Program (CCATS) capital grants for vehicles funded in FY18, and that are not funded in the FY19 budget. Service levels continue to be enhanced in CCATS program. Fiscal years 2018 and 2019 project revenues exceeding expenditures.

Human Services – Initiatives #1, #3, #5, and #10

The human services area is the second largest expenditure function of the general fund, 18.90%. Of the \$17.36 million funding, \$11.08 million funds Social Services, \$4.44 million funds public health, and \$1.83 fund other human services with \$.70 million funding mental health services. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.19 million for these programs.

This recommended budget fulfills the Commissioners' commitment for increased mental health funding and services. The Dix Crisis Intervention Center located in Jacksonville, NC opens in FY19. The Center's mission is to provide citizens of Onslow, Carteret, and Craven Counties with crisis prevention, response, stabilization services and support related to addiction and / or mental health concerns as an alternative to emergency department visits. The center will provide sixteen State approved beds. This is a partnership with a memorandum of agreement between Onslow, Carteret and Craven Counties, City of Jacksonville, Onslow Memorial Hospital, Carteret Health Care, and Trillium Health Resources. Carteret County's financial commitment is \$300,000 annually for FY19 and FY20.

The Consolidated Human Services Division continues to improve efficiency in administrating, streamlining, and delivering public health, environmental health, and social services programs. 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.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$27.88 million, 30.36% of the County's total budget. In addition, School System and Community College debt service total \$6.59 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 2017 fiscal year; 2018 fiscal year information is not available. Community College recommended operating funding is the same level as FY18 to \$2.52 million. The recommended budget combines "recurring" capital funding and the Hospitality and Culinary capital needs for \$825,000 in total capital funding. In FY18, the County completed its funding commitment for the Community College Hospitality and Culinary construction project. The recommended budget provides \$2.07 million capital funding for the School System, and fulfills the Commissioners' commitment to the Schools for technology. The County Commission is committed to School technology, and in the FY budget adoption, the Commissioners' agreed to fund \$300,000 annually for fiscal years 2018 and 2019, which is a portion of the School's technology lease agreement. Beginning FY20, the Board of Commissioners' agreed to the fund all the technology lease agreement that is approximately \$827,000 annually for fiscal years 2020 – 2022.

Fund Balance - Initiative #1

The budget, as presented, appropriates \$5.20 million general fund balance to balance revenues and expenditures, \$5,000 less than the FY18 adopted budget. The fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 34.40% of general fund expenditures on June 30, 2018; a decrease from FY17 audited percentage 36.53%. 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

The FY19 recommended budget places emphasis on one of the County's greatest resources; its employees. This budget places emphasis on employee retention. The County's employee turnover rate for last year was 19.83% percent. 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. This recommended budget continues the merit system the Board implemented last fiscal year. This merit system is for our top performers to elevate them above hiring ranges. Performance evaluations will be used as the basis for merit increase. No cost of living adjustment is funded in the recommended budget. In addition, the budget places resources funding one new positions, Register of Deeds II.

Other Funds

Emergency Telephone System Fund – Initiatives #1 and #2

This fund's recommended budget is \$375,000, an \$88,000 or 30.66% increase from fiscal year 2018. The funds revenue is a State assessed 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 \$190,000, a 2.1% 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 \$182,000 fund balance. Increased expenses are due to increased contracted services.

County Capital Improvements Fund – Initiatives #5 and #9

The recommended capital improvements fund is \$700,000. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department. In addition, this budget continues the Board's commitment for maintaining waterways. \$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 fiscal years 2016-2018. Therefore, this FY19 budget places less emphasis on park improvements than previous budgets. Also, the County completed the Wainwright Slough waterway dredging project, in addition to providing matching funds for other dredging projects.

Overview

Water Services

Water Taxing District Special Revenue Fund and Water Fund – Initiative #1

The recommended water fund budget is \$1,080,000, 4.64% less than the FY18 amended budget. The decrease is due to the water plant's filter and softener system maintenance project completed in FY18. The maintenance replaced the filter media and rehabilitated the filter softener component. The FY19 budget continues to place emphasis on system and line maintenance. In addition, the budget continues debt service payments from infrastructure and system improvements years ago.

The recommended budget projects \$675,000 in user revenue. In the FY18 budget, the Board increased user fees, and therefore, no fee increase is recommended in this budget. In addition to relying on user charges to support the system expenses, the County utilizes property tax revenue generated from the Water Taxing District Special Revenue Fund established in 2010. The FY19 proposed tax rate is 5.5 cents per \$100 of assessed value, the same rate as the last seven years. The recommended budget transfers \$400,000 from the fund to the Water Fund, \$33,600 less than FY18. The transfer decrease is due to the water plant's system maintenance project completed in FY18. This budget projects using \$15,000 of the Water Taxing District fund balance, leaving an estimated unassigned fund balance of \$228,000 June 30, 2018. It is important 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 and mental health 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 FY19 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 FY19 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 Assistant County Manager, Dee Meshaw, and her staff for their assistance and commitment in preparing this recommended budget. Year in and year out, the Finance staff conducts detailed research and analysis in preparing this budget document. The dedication and service to our County is invaluable and should be highly commended.

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,



Tommy Burns

County Manager

Overview

Addendum to the Budget Message

The Board of Commissioners net increase to the County Manager's recommended budget is \$1,214,715 for all funds. The adopted General Fund budget increased \$128,090. Rescue and Fire Districts Funds revenues and expenses are increased \$561,625 due to additional needs presented to the Commission for these taxing districts. County Capital Improvements Fund revenues and expenses are increased \$525,000 due to additional needs presented to the Commission for Library expansion and Park improvements. Below is a list of changes from the recommended budget to the adopted budget.

FY 2018 - 2019 Recommended Budget Revenues \$114,021,210

Revenue Summary Changes

General Fund Revenue Changes

Intergovernmental	\$3,660	
Appropriated Fund Balance - General Fund	124,430	
Total General Fund Changes	128,090	128,090

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 \$159,620 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$22,425. 182,045

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 \$390,370 ad valorem property tax revenue and decreased the amount of districts' reserves appropriation by \$10,790. 379,580

County Capital Improvements

Increased Appropriated Fund Balance by \$425,000 and Donations by \$100,000. 525,000

FY 2018 - 2019 Adopted Budget Revenues \$115,235,925

FY 2018 - 2019 Recommended Budget Expenditures

\$114,021,210

Expenditure Summary Changes

General Fund Expenditure Changes

Countywide			
The Board of Commissioners decreased funding countywide for insurance. The funding was decreased \$24,430.			(24,430)
Administration			
The Board of Commissioners increased funding \$3,765 in personnel.			3,765
Finance			
The Board of Commissioners increased funding \$1,805 in personnel.			1,805
Airport			
The Board of Commissioners decreased funding \$50,000 for operations.			(50,000)
Other Health/Human Services			
The Board of Commissioners increased funding by \$46,320. The increase includes \$40,000 for the Salvation Army and \$6,320 for a School Resource Officer at White Oak Elementary.			46,320
Aging			
The Board of Commissioners increased funding \$3,660 for contracted services.			3,660
Board of Education			
The Board of Commissioners increased operating funding \$785,455.			785,455
Contingency			
Appropriation – decreased \$587,810		\$(587,810)	
Insurance & Workers Compensation – decreased \$80,000		(80,000)	
Motor Fuel - decreased \$30,000		(30,000)	
Total Contingency changes			(697,810)
Total General Fund Expenditure Changes			128,090

Other Funds Expenditure Changes

Rescue Districts Fund			
The Board of Commissioners increased \$72,380 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$109,665.			182,045
Fire Districts Fund			
The Board of Commissioners increased \$243,675 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$135,905.			379,580
County Capital Improvements			
The Board of Commissioners increased funding \$525,000.			525,000

FY 2018 - 2019 Adopted Budget Expenditures

\$115,235,925

Overview

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

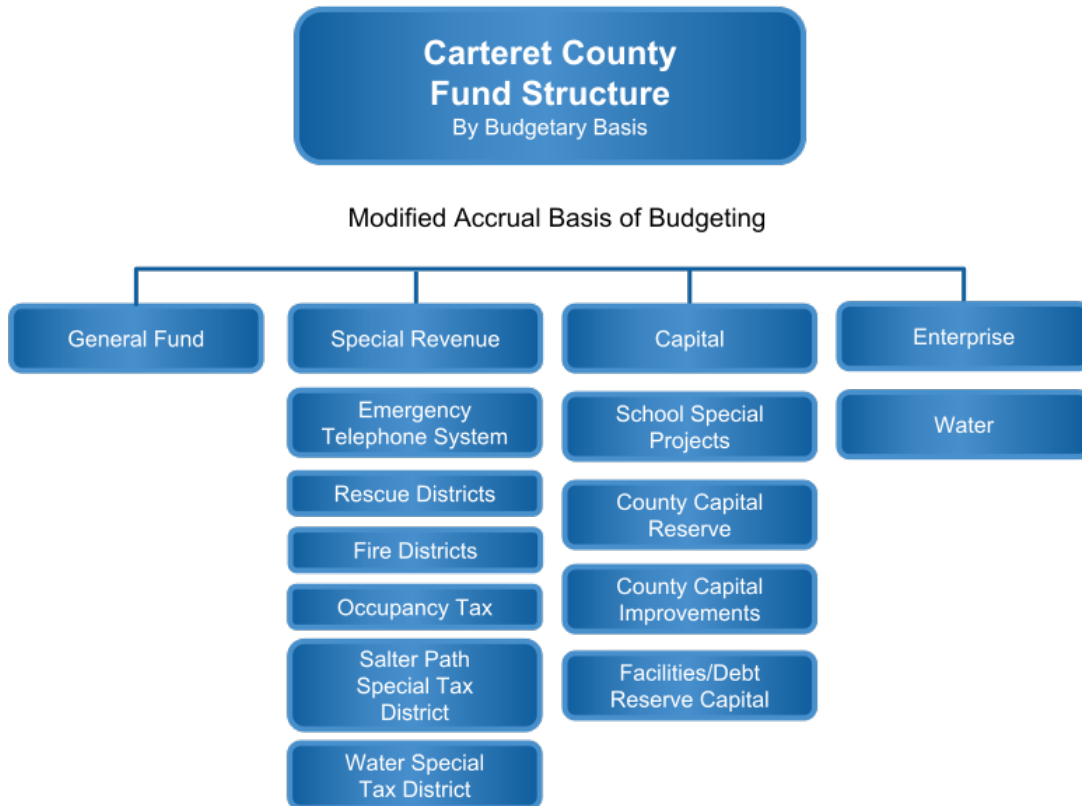
- **General Fund** – The general fund is the general operating fund of the County. It is used to account for all financial resources such as ad valorem taxes, sales taxes, state-shared revenues, and fees for services. The major expenditures categories are general government, public safety, human services, 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.



Overview

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 21, 2018 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 4, 2018. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2018. 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 \$30,000 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

Overview

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

February 19, 2018	Board of Commissioners adopt budget calendar
January 17	Staff Meeting to distribute budget materials to department head
February 7	Board of Commissioners Business Meeting
January 17 - February 23	Departments prepare budget request
February 23	Department budgets due to Finance Department
February 23 – March 23	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 23 – April 23	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 28	Community College and County Schools budget due to County Manager and Finance Department
May 21	Recommended budget presented to the Board of Commissioners.
To be determined	Board of Commissioners to review recommended budget and conduct budget workshops.
May 27	Advertise public hearing for annual budget.
June 4	Public hearing held by Board of Commissioners
June 18	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

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

	Governmental Funds		Enterprise Funds		
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund	Total Budget
Financial Sources					
Ad Valorem	\$ 46,620,000	\$ 6,890,395	\$ -	\$ -	\$ 53,510,395
Other Taxes	15,237,000	9,927,800	-	-	25,164,800
Permits & Fees	3,195,385	-	-	-	3,195,385
Intergovernmental	13,028,725	190,000	-	-	13,218,725
Sales & Services	4,094,500	-	-	-	4,094,500
Interest Earnings	300,000	4,200	10,000	5,000	319,200
Water Revenue	-	-	-	675,000	675,000
Miscellaneous	58,700	-	100,000	-	158,700
Total Estimated Financial Sources	82,534,310	17,012,395	110,000	680,000	100,336,705
Expenditures					
General Government	8,177,335	8,650	90,000	-	8,275,985
Public Safety	13,367,890	8,961,435	-	-	22,329,325
Transportation	1,412,080	-	500,000	-	1,912,080
Environmental Protection	4,061,475	-	-	-	4,061,475
Economic & Physical Development	2,520,175	3,890,650	-	-	6,410,825
Human Services	17,390,970	-	50,000	-	17,440,970
Education	26,604,455	-	2,070,000	-	28,674,455
Cultural & Recreation	3,684,985	-	585,000	-	4,269,985
Non Departmental	3,658,925	-	1,630,700	-	5,289,625
Water Operations	-	-	-	827,920	827,920
Capital Outlay	-	-	-	-	-
Principal Retirement	5,618,500	-	-	189,080	5,807,580
Interest and Fiscal Charges	1,170,600	27,050	-	63,000	1,260,650
Total Expenditures	87,667,390	12,887,785	4,925,700	1,080,000	106,560,875
Excess (deficiency) of revenues over(under) expenditures	(5,133,080)	4,124,610	(4,815,700)	(400,000)	(6,224,170)
Other Financing Sources and Uses					
Sale of Property	25,000	-	-	-	25,000
Bonded Sale/Debt Security Issuance	-	-	-	-	-
Appropriated reserve fund balance	100,000	-	-	-	100,000
Other Transfers	(4,295,700)	(4,379,350)	-	-	(8,675,050)
Transfers	3,979,350	-	4,295,700	400,000	8,675,050
Total Other Sources (Uses)	(191,350)	(4,379,350)	4,295,700	400,000	125,000
Net Increase (Decrease) in Fund Balance	(5,324,430)	(254,740)	(520,000)	-	(6,099,170)
Fund Balance July 1,	57,441,768	3,064,411	3,345,177	37,520	63,888,876
Fund Balance June 30	\$ 52,117,338	\$ 2,809,671	\$ 2,825,177	\$ 37,520	\$ 57,789,706

Overview

Combined Revenue and Expenditures All Funds Combined

	Actual FY 17	Amended FY 18	Adopted FY 19	Percentage Change FY 18 to FY 19	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$51,948,680	\$52,555,005	\$53,510,395	1.82%	46.87%
Other Taxes	22,705,181	23,105,900	25,164,800	8.91%	22.04%
Permits & Fees	3,129,750	2,894,100	3,195,385	10.41%	2.80%
Intergovernmental	16,116,590	15,693,763	13,218,725	-15.77%	11.58%
Sales & Services	4,010,481	4,082,935	4,094,500	0.28%	3.59%
Interest Earnings	333,509	263,500	314,200	19.24%	0.28%
Miscellaneous	1,349,557	223,790	183,700	-17.91%	0.16%
Other Financing Sources	6,435,826	17,527,750	14,474,220	-17.42%	12.68%
Total	\$106,029,575	\$116,346,743	\$114,155,925	-1.88%	100.00%
Expenditures					
General Government	\$7,753,320	\$8,318,987	\$8,275,985	-0.52%	7.25%
Public Safety	19,862,881	21,222,520	22,353,325	5.33%	19.58%
Transportation	1,729,368	2,536,466	1,912,080	-24.62%	1.67%
Environmental Protection	3,645,840	4,071,716	4,061,475	-0.25%	3.56%
Economic & Physical Development	9,283,857	10,576,629	6,410,875	-39.39%	5.62%
Human Services	16,078,218	18,908,782	17,440,970	-7.76%	15.28%
Education	27,488,698	28,269,287	28,674,455	1.43%	25.12%
Cultural & Recreation	3,806,680	4,454,308	4,269,985	-4.14%	3.74%
Debt Service	8,097,501	7,127,800	6,789,100	-4.75%	5.95%
Non Departmental	3,777,832	10,860,248	13,967,675	28.61%	12.24%
Total	\$101,524,195	\$116,346,743	\$114,155,925	-1.88%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$583,684	\$665,000	\$675,000	1.50%	62.50%
Water Non Operating	361,088	497,600	405,000	-18.61%	37.50%
Total	\$944,772	\$1,162,600	\$1,080,000	-7.10%	100.00%
Expenditures					
Water Operating	\$1,047,519	\$869,020	\$807,920	-7.03%	74.81%
Water Nonoperating	70,537	293,580	272,080	-7.32%	25.19%
Total	\$1,118,056	\$1,162,600	\$1,080,000	-7.10%	100.00%
Entity Totals					
Total Entity Revenues	\$106,974,347	\$117,509,343	\$115,235,925	-1.93%	100.00%
Total Entity Expenditures	\$102,642,251	\$117,509,343	\$115,235,925	-1.93%	100.00%

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 27

	Actual FY 17	Amended FY 18	Adopted FY 19	Percentage Change FY 18 to FY 19	Percent of Fund Total
General Fund					
Revenues					
Ad Valorem	\$ 45,861,611	\$ 46,217,000	\$ 46,620,000	0.87%	50.69%
Other Taxes	13,880,252	13,612,000	15,237,000	11.94%	16.57%
Permits & Fees	3,129,750	2,894,100	3,195,385	10.41%	3.47%
Intergovernmental	14,989,886	14,999,663	13,028,725	-13.14%	14.17%
Sales & Services	4,010,481	4,082,935	4,094,500	0.28%	4.45%
Interest Earnings	300,068	250,000	300,000	20.00%	0.33%
Miscellaneous	1,347,499	93,790	83,700	-10.76%	0.09%
Other Financing Sources	3,554,985	11,111,905	9,403,780	-15.37%	10.23%
Total	\$ 87,074,531	\$ 93,261,393	\$ 91,963,090	-1.39%	100.00%
Expenditures					
General Government	\$ 7,451,324	\$ 8,230,200	\$ 8,177,335	-0.64%	8.89%
Public Safety	11,235,670	12,624,330	13,367,890	5.89%	14.54%
Transportation	1,029,693	1,536,466	1,412,080	-8.10%	1.54%
Environmental Protection	3,645,840	4,071,716	4,061,475	-0.25%	4.42%
Economic & Physical Dev.	2,254,184	2,598,912	2,520,175	-3.03%	2.74%
Human Services	16,049,596	18,748,782	17,390,970	-7.24%	18.91%
Education	25,173,000	25,478,844	26,604,455	4.42%	28.93%
Cultural & Recreation	3,430,210	3,715,308	3,684,985	-0.82%	4.01%
Debt Service	8,097,501	7,127,800	6,789,100	-4.75%	7.38%
Non Departmental	3,421,500	9,129,035	7,954,625	-12.86%	8.65%
Total	\$ 81,788,518	\$ 93,261,393	\$ 91,963,090	-1.39%	100.00%
Emergency Telephone System Fund					
Intergovernmental	\$ 541,187	\$ 194,100	\$ 190,000	-2.11%	
Interest	4,225	2,900	3,000	3.45%	
Miscellaneous	1,759	-	-	0.00%	
Other Financing Sources	-	90,000	182,000	102.22%	
Total	\$ 547,170	\$ 287,000	\$ 375,000	30.66%	100.00%
Expenditures - Public Safety	\$ 691,965	\$ 287,000	\$ 375,000	30.66%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 2,214,160	\$ 2,480,005	\$ 2,639,625	6.44%	
Other Taxes	646,229	655,000	754,000	15.11%	
Interest	4,210	-	-	0.00%	
Other Financing Sources	-	80,940	29,985	-62.95%	
Total	\$ 2,864,599	\$ 3,215,945	\$ 3,423,610	6.46%	100.00%
Expenditures - Public Safety	\$ 3,041,607	\$ 3,215,945	\$ 3,423,610	6.46%	100.00%

Overview

	Actual FY 17	Amended FY 18	Adopted FY 19	Percentage Change FY 18 to FY 19	Percent of Fund Total
Fire Districts					
Ad Valorem Taxes	\$ 3,579,581	\$ 3,562,000	\$ 3,952,370	10.96%	
Other Taxes	1,054,658	1,051,000	1,206,700	14.81%	
Interest	7,838	-	-	0.00%	
Miscellaneous	300	-	-	0.00%	
Other Financing Sources	-	482,245	27,755	-94.24%	
Total	\$ 4,642,377	\$ 5,095,245	\$ 5,186,825	1.80%	100.00%
Expenditures - Public Safety	\$ 4,893,639	\$ 5,095,245	\$ 5,186,825	1.80%	100.00%
Occupancy Tax					
Occupancy Tax	\$ 7,028,630	\$ 7,703,000	\$ 7,870,000	2.17%	
Interest	1,105	-	-	0.00%	
Total	\$ 7,029,735	\$ 7,703,000	\$ 7,870,000	2.17%	100.00%
Expenditures - Economic Development	\$ 7,029,673	\$ 7,703,000	\$ 7,870,000	2.17%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ 6,207	\$ 6,500	\$ 6,400	-1.54%	
Sales Tax	2,022	1,900	2,100	10.53%	
Interest	285	100	200	100.00%	
Total	\$ 8,513	\$ 8,500	\$ 8,700	2.35%	100.00%
Expenditures - Economic Development	\$ -	\$ 8,500	\$ 8,700	2.35%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ 287,122	\$ 289,500	\$ 292,000	0.86%	
Sales Tax	93,390	83,000	95,000	14.46%	
Interest	893	500	1,000	100.00%	
Other Financing Sources	-	62,600	15,000	100.00%	
Total	\$ 381,405	\$ 435,600	\$ 403,000	-7.48%	100.00%
Expenditures	\$ 356,332	\$ 435,600	\$ 403,000	-7.48%	100.00%
School Capital Projects					
Interest	\$ 3,970	\$ 5,000	\$ 5,000	100.00%	
Other Financing Sources	1,721,000	2,785,443	2,065,000	-25.86%	
Total	\$ 1,724,970	\$ 2,790,443	\$ 2,070,000	-25.82%	100.00%
Expenditures - Capital Outlay	\$ 2,315,698	\$ 2,790,443	\$ 2,070,000	-25.82%	100.00%
Capital Reserve Fund					
Interest	\$ 3,876	\$ -	\$ -	0.00%	
Other Financing Sources	209,341	-	-	0.00%	
Total	\$ 213,217	\$ -	\$ -	0.00%	100.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	100.00%

	Actual FY 17	Amended FY 18	Adopted FY 19	Percentage Change FY 18 to FY 19	Percent of Fund Total
Capital Improvements Fund					
Intergovernmental	\$ 585,517	\$ 500,000	\$ -	-100.00%	
Interest	4,545	5,000	5,000	0.00%	
Miscellaneous	-	130,000	100,000	-23.08%	
Other Financing Sources	650,500	1,622,617	1,120,000	-30.98%	
Total	\$ 1,240,562	\$ 2,257,617	\$ 1,225,000	-45.74%	100.00%
Expenditures - Capital Outlay	\$ 1,406,762	\$ 2,257,617	\$ 1,225,000	-45.74%	100.00%
Facilities/Debt Reserve Capital Fund					
Interest	\$ 2,495	\$ -	\$ -	0.00%	
Other Financing Sources	300,000	1,292,000	1,630,700	26.22%	
Total	\$ 302,495	\$ 1,292,000	\$ 1,630,700	26.22%	100.00%
Expenditures	\$ -	\$ 1,292,000	\$ 1,630,700	26.22%	100.00%
Water Fund					
Operating Revenues	\$ 584,344	\$ 665,000	\$ 675,000	1.50%	
Non Operating Revenues	5,428	2,000	5,000	150.00%	
Other Financing Sources	355,000	495,600	400,000	-19.29%	
Total	\$ 944,772	\$ 1,162,600	\$ 1,080,000	-7.10%	100.00%
Operating Expenditures	\$ 1,047,519	\$ 869,020	\$ 807,920	-7.03%	
Non Operating Expenditures	70,537	293,580	272,080	-7.32%	
Transfer to General Fund	-	-	-	0.00%	
Total Water Expenditures	\$ 1,118,056	\$ 1,162,600	\$ 1,080,000	-7.10%	100.00%

Overview

REVENUE AND EXPENDITURE STATEMENTS AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT FISCAL YEARS 2015 THRU BUDGETED 2019

	Actual FY 15	Actual FY 16	Actual FY 17	Projected 2018	Adopted 2019
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 46,467,789	\$ 43,935,763	\$ 45,861,611	\$ 46,537,000	\$ 46,620,000
Other taxes and licenses	13,150,120	13,778,047	13,880,252	14,856,500	15,237,000
Permits and fees	2,592,668	2,869,207	3,129,750	3,237,000	3,195,385
Intergovernmental	14,199,021	14,494,998	14,989,886	13,607,550	13,028,725
Sales and services	3,049,951	3,998,927	4,010,481	4,094,215	4,094,500
Interest	173,110	228,148	300,068	380,000	300,000
Miscellaneous	725,751	219,824	282,980	105,660	58,700
Total Revenue	80,358,411	79,524,914	82,455,027	82,817,925	82,534,310
EXPENDITURES					
Current					
General Government	6,689,088	7,653,711	7,451,324	7,962,140	8,177,335
Public Safety	11,171,257	10,815,243	11,235,670	11,843,735	13,367,890
Transportation	1,295,944	1,214,961	1,029,693	1,450,900	1,412,080
Environmental Protection	3,395,439	3,576,906	3,645,840	3,822,535	4,061,475
Economic & Phys. Dev.	2,374,132	2,058,976	2,254,184	2,050,130	2,520,175
Human Services	15,639,871	16,312,094	16,049,596	16,286,180	17,390,970
Education	24,173,981	23,551,049	25,173,000	25,478,845	26,604,455
Cultural & Recreation	3,190,144	3,474,047	3,430,210	3,594,405	3,684,985
Nondepartmental	-	-	-	3,048,261	3,658,925
Debt Services					
Principal	6,145,377	6,393,039	6,513,868	5,774,255	5,618,500
Interest and fees	2,175,857	1,719,634	1,583,633	1,347,420	1,170,600
Total Expenditures	76,251,090	76,769,660	78,367,018	82,658,806	87,667,390
Revenues over (under) expenditures	4,107,321	2,755,254	4,088,008	159,119	(5,133,080)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	3,250,677	3,439,425	3,554,985	3,642,500	3,979,350
Appropriated reserved fund balance	-	-	-	80,000	100,000
Operating transfers out	(5,475,000)	(6,167,525)	(3,672,500)	(5,305,804)	(4,295,700)
Debt proceeds	12,250,000	-	-	-	-
Payment to refunded bond escrow agent	(12,131,962)	-	-	-	-
Proceeds from sale of capital assets	79,138	11,440	1,064,519	20,000	25,000
Total other financing sources (uses)	(2,027,147)	(2,716,660)	947,004	(1,563,304)	(191,350)
Revenue & other financing sources over expenditures and other financing uses	2,080,174	38,594	5,035,013	(1,404,185)	(5,324,430)
FUND BALANCE, BEGINNING	51,692,173	53,772,347	53,810,941	58,845,953	57,441,768
FUND BALANCE ENDING	\$ 53,772,347	\$ 53,810,941	\$ 58,845,953	\$ 57,441,768	\$ 52,117,338

	Actual FY 15	Actual FY 16	Actual FY 17	Projected 2018	Adopted 2019
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	\$ 454,030	\$ 537,420	\$ 541,187	\$ 192,000	\$ 190,000
Interest	2,536	4,196	4,225	3,000	3,000
Miscellaneous	-	-	1,759	-	-
Other Financing Sources	-	14,525	-	-	-
Total Revenue	456,566	556,141	547,170	195,000	193,000
EXPENDITURES - Public Safety					
	361,512	298,532	691,965	208,000	375,000
Revenues over (under) expenditures	95,054	257,609	(144,794)	(13,000)	(182,000)
Revenue & other financing sources over (under) expenditures and other financing uses	95,054	257,609	(144,794)	(13,000)	(182,000)
ENDING FUND BALANCE	\$ 981,162	\$ 1,238,771	\$ 1,093,977	\$ 1,080,977	\$ 898,977
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 2,008,798	\$ 2,047,904	\$ 2,214,160	\$ 2,491,500	\$ 2,639,625
Other taxes	556,142	608,266	646,229	707,500	754,000
Interest	2,614	3,102	4,210	3,000	-
Total Revenue	2,567,554	2,659,272	2,864,599	3,202,000	3,393,625
EXPENDITURES - Public Safety					
	2,645,590	2,637,178	3,041,607	3,180,250	3,423,610
Revenues over (under) expenditures	(78,036)	22,094	(177,008)	21,750	(29,985)
Revenue & other financing sources over (under) expenditures and other financing uses	(78,036)	22,094	(177,008)	21,750	(29,985)
ENDING FUND BALANCE	\$ 946,017	\$ 968,111	\$ 791,103	\$ 812,853	\$ 782,868
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,406,142	\$ 3,347,186	\$ 3,579,581	\$ 3,312,900	\$ 3,952,370
Other taxes	1,054,678	1,001,899	1,054,658	1,121,800	1,206,700
Interest	4,689	6,065	7,838	7,000	-
Miscellaneous	-	-	300	-	-
Total Revenue	4,465,508	4,355,150	4,642,377	4,441,700	5,159,070
EXPENDITURES - Public Safety					
	4,550,320	4,341,233	4,893,639	5,080,745	5,186,825
Revenues over (under) expenditures	(84,811)	13,918	(251,261)	(639,045)	(27,755)
Revenue & other financing sources over (under) expenditures and other financing uses	(84,811)	13,918	(251,261)	(639,045)	(27,755)
ENDING FUND BALANCE	\$ 1,765,746	\$ 1,779,664	\$ 1,528,404	\$ 889,359	\$ 861,604

Overview

	Actual FY 15	Actual FY 16	Actual FY 17	Projected 2018	Adopted 2019
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 6,082	\$ 6,561	\$ 6,207	\$ 6,400	\$ 6,400
Other Taxes	1,818	1,861	2,022	2,100	2,100
Interest	111	209	285	300	200
Total Revenue	8,011	8,631	8,513	8,800	8,700
EXPENDITURES - Economic & Phys. & Dev.					
	2	-	-	-	8,700
Revenues over (under) expenditures	8,009	8,631	8,513	8,800	-
OTHER FINANCING SOURCES (USES)					
Transfer to Other Funds	-	-	-	(3,615)	-
Revenue & other financing sources over (under) expenditures and other financing uses	8,009	8,631	8,513	5,185	-
ENDING FUND BALANCE	\$ 45,696	\$ 54,327	\$ 62,841	\$ 68,026	\$ 68,026
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 284,864	\$ 284,108	\$ 287,122	\$ 299,100	\$ 292,000
Other Taxes	84,267	85,144	93,390	95,000	95,000
Interest	735	669	893	1,000	1,000
Total Revenue	369,866	369,921	381,405	395,100	388,000
EXPENDITURES					
	1,265	1,258	1,332	1,300	3,000
Revenues over (under) expenditures	368,602	368,663	380,073	393,800	385,000
OTHER FINANCING SOURCES (USES)					
Transfer to Water Fund	(324,000)	(324,000)	(355,000)	(433,600)	(400,000)
Contingency	-	-	-	-	-
Total Other Financing Sources (Uses)	(324,000)	(324,000)	(355,000)	(433,600)	(400,000)
Revenue & other financing sources over (under) expenditures and other financing uses	44,602	44,663	25,074	(39,800)	(15,000)
ENDING FUND BALANCE	\$ 178,472	\$ 223,135	\$ 248,209	\$ 208,409	\$ 193,409
OCCUPANCY TAX FUND					
REVENUE					
Other taxes	\$ 6,429,610	\$ 6,716,160	\$ 7,028,630	\$ 7,500,000	\$ 7,870,000
Interest	695	529	1,105	-	-
Total Revenue	6,430,304	6,716,689	7,029,735	7,500,000	7,870,000
EXPENDITURES - Economic & Phy. Development					
	3,176,407	3,361,417	3,474,688	3,707,500	3,890,650
Revenues over (under) expenditures	3,253,898	3,355,272	3,555,047	3,792,500	3,979,350
OTHER FINANCING SOURCES (USES)					
Transfers out	(3,250,677)	(3,439,425)	(3,554,985)	(3,792,500)	(3,979,350)

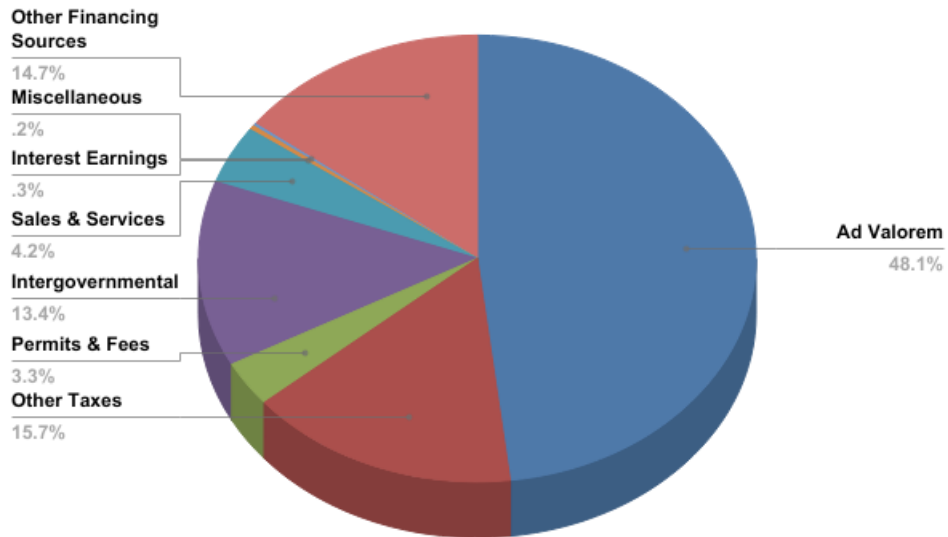
Overview

	Actual FY 15	Actual FY 16	Actual FY 17	Projected 2018	Adopted 2019
Revenue & other financing sources over expenditures and other financing uses	3,221	(84,153)	62	-	-
ENDING FUND BALANCE	\$ 88,879	\$ 4,725	\$ 4,787	\$ 4,787	\$ 4,787
CAPITAL RESERVE FUND					
REVENUE					
Interest	\$ 1,888	\$ 2,640	\$ 3,876	\$ 3,000	\$ -
Proceeds from sale of capital assets	-	-	209,341	-	-
Total Revenue	1,888	2,640	213,217	3,000	
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	1,888	2,640	213,217	3,000	-
ENDING FUND BALANCE	\$ 734,594	\$ 737,234	\$ 950,451	\$ 953,451	\$ 953,451
CAPITAL IMPROVEMENTS FUND					
REVENUE					
Intergovernmental	\$ 68,420	\$ 168,320	\$ 585,517	\$ 529,910	\$ -
Interest	7,628	7,777	4,545	4,000	5,000
Miscellaneous Income	-	100,000	-	130,500	100,000
Total Revenue	76,048	276,097	590,062	664,410	105,000
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	(170,059)	(2,206,768)	(816,700)	(1,413,560)	(1,120,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	975,000	100,000	650,500	1,097,615	600,000
Total Other Financing Sources (Uses)	975,000	100,000	650,500	1,097,615	600,000
Revenue & other financing sources over (under) expenditures and other financing uses	804,941	(2,106,768)	(166,199)	(315,945)	(520,000)
ENDING FUND BALANCE	\$ 3,028,941	\$ 922,174	\$ 755,975	\$ 440,030	\$ (79,970)
FACILITIES/DEBT RESERVE CAPITAL FUND					
REVENUE					
Interest	\$ -	\$ 904	\$ 2,495	\$ 2,000	\$ -
Total Revenue	-	904	2,495	2,000	-
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	-	904	2,495	2,000	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	300,000	300,000	1,292,000	1,630,700
Contingency	-	-	-	-	(1,630,700)
Total Other Financing Sources	-	300,000	300,000	1,292,000	-
Revenue & other financing sources over (under) expenditures and other financing uses	-	300,904	302,495	1,294,000	-
ENDING FUND BALANCE	\$ -	\$ 300,904	\$ 603,399	\$ 1,897,399	\$ 1,897,399

Overview

	Actual FY 15	Actual FY 16	Actual FY 17	Projected 2018	Adopted 2019
SCHOOL CAPITAL FUND					
REVENUE					
Intergovernmental	\$ 3,288	\$ -	\$ -	\$ -	\$ -
Interest	4,440	5,883	3,970	4,700	5,000
Total Revenue	7,728	5,883	3,970	4,700	5,000
EXPENDITURES - Capital Outlay	3,292,669	3,326,523	2,315,698	2,776,545	2,070,000
Revenues over (under) expenditures	(3,284,941)	(3,320,641)	(2,311,728)	(2,771,845)	(2,065,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	4,500,000	2,403,000	1,721,000	2,259,800	2,065,000
Total Other Financing Sources	4,500,000	2,403,000	1,721,000	2,259,800	2,065,000
Revenue & other financing sources over (under) expenditures and other financing uses	1,215,059	(917,641)	(590,728)	(512,045)	-
ENDING FUND BALANCE	\$ 2,074,711	\$ 1,157,070	\$ 566,342	\$ 54,297	\$ 54,297
WATER FUND					
REVENUE					
Operating Revenues	\$ 576,057	\$ 576,598	\$ 584,344	\$ 681,600	\$ 675,000
Non Operating Revenues	3,364	3,648	5,428	8,430	5,000
Total Revenue	579,422	580,245	589,772	690,030	680,000
EXPENDITURES					
Operating	902,940	969,860	1,047,519	862,115	807,920
Capital Expenditures	-	-	-	37,900	-
Debt Service	81,031	75,708	70,537	253,945	252,080
Total Expenditures	983,971	1,045,568	1,118,056	1,153,960	1,060,000
Revenues over (under) expenditures	(404,549)	(465,322)	(528,284)	(463,930)	(380,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	324,000	324,000	355,000	-	400,000
Contingency	-	-	-	-	(20,000)
Total Other Financing Sources (Uses)	324,000	324,000	355,000	-	380,000
Revenue & other financing sources over (under) expenditures and other financing uses	(80,549)	(141,322)	(173,285)	(463,930)	-
ENDING FUND BALANCE	\$ 816,057	\$ 674,735	\$ 501,450	\$ 37,520	\$ 37,520

Fiscal Year 2019 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.

Overview

Budget Summary

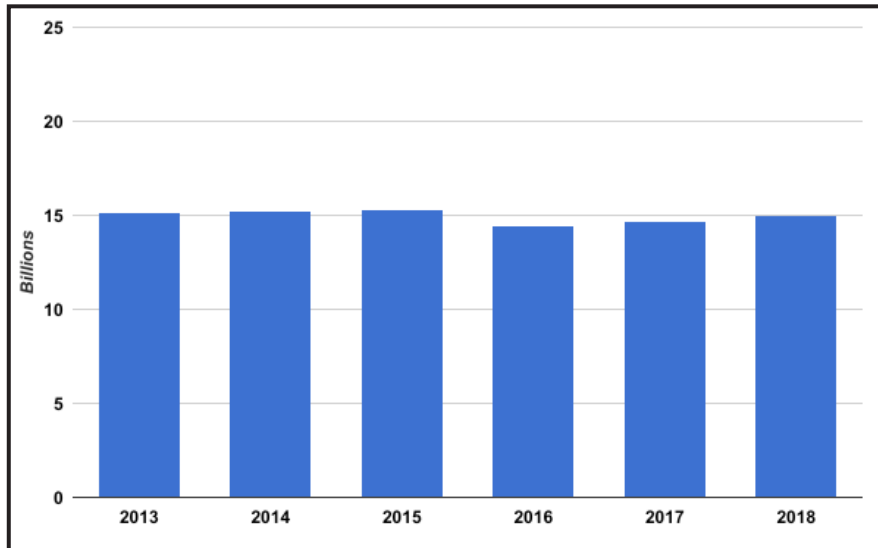
Revenue Summary By Category

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 \$45,435,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,465,000. 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 230 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.

Assessed Value



Note: Fiscal Year 2016 is revaluation year.

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.

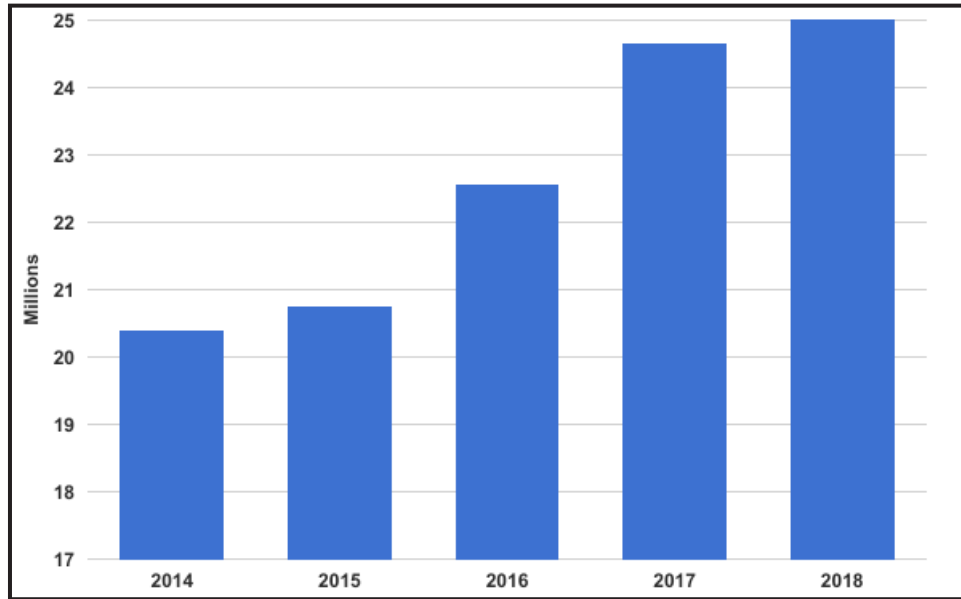
Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. The County anticipates an 11.94% (\$1.63 million) increase in sales tax distribution from FY 2018 to FY 2019. The County forecasts that sales tax distributions will represent approximately 16.57% (\$15.23 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 2018 will be used by the state to distribute fiscal year 2019 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 2019, the general fund retained sales tax revenues are budgeted \$15.23 million, a 11.94% increase from FY 2018 amended budgeted revenue.

Overview

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 2014, 2015, 2016, 2017 are actual revenues, 2018 is estimated.

Sales Tax



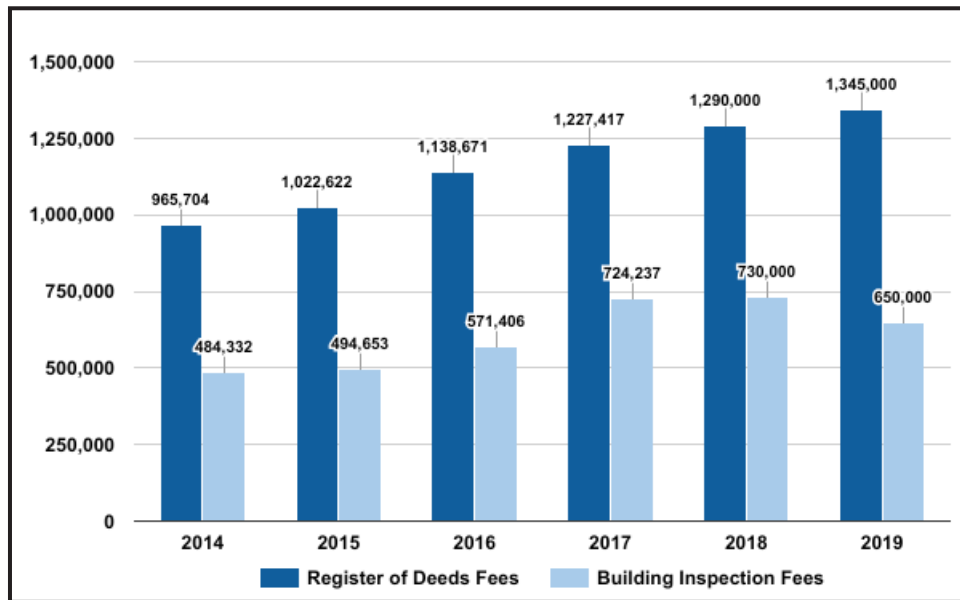
Intergovernmental

This category represents \$13,028,725 or 14.17% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2019 budget represents a 13.14% decrease from the amended 2018 fiscal year budget. In FY18, the state began remitting childcare provider payments directly to the provider. Previously, the intergovernmental revenue was received by the County, and the County paid the provider. The largest single revenue source in this category is state and federal assistance for Human Services, primarily Social Services and Public Health.

Permits and Fees

Accounting for 3.47% or \$3,195,385 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 adopted budget has register of deeds fees estimated at a 17.00% increase, or \$195,000. The County has budgeted an 18.20% increase, an additional \$100,000, in building inspection fees due to trend analysis. The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2014, 2015, 2016, 2017 are actual revenues, 2018 is projected and 2019 is adopted.

County Fees



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 \$4,094,500 a slight increase from amended 2018 fiscal year budget.

Investment Earning

Budgeted investment earnings are \$300,000 for the general fund. Based on current market interest rates the county has projected investment earnings to increase from FY 2018 earnings.

Other Financing Sources

This category accounts for \$9,403,780 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$100,000 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 \$5,324,430. On June 30, 2017, the County's general fund balance was \$58,845,954. Of that amount, \$28,845,954 was unassigned and was 36.53% of general fund expenditures. Below is a comparison of fiscal year 2019 adopted revenues to the amended fiscal year 2018 budget and fiscal year 2017 actual revenues for all funds.

Overview

REVENUES BY FUND

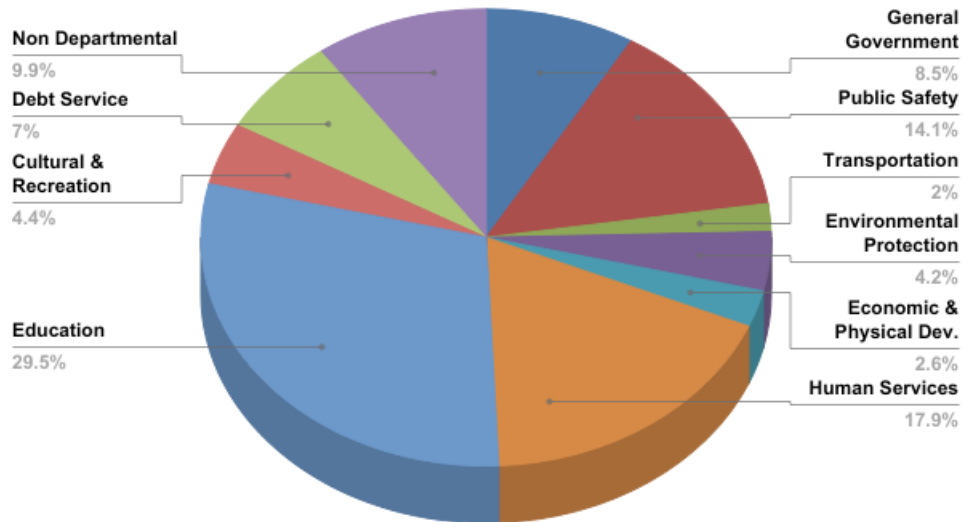
	Actual FY17	Amended FY18	Adopted FY19	Percentage Change FY18 to FY19	Percent of Total
General Fund					
Ad Valorem	\$ 45,861,611	\$ 46,217,000	\$ 46,620,000	0.87%	
Other Taxes	13,880,252	13,612,000	15,237,000	11.94%	
Permits & Fees	3,129,750	2,894,100	3,195,385	10.41%	
Intergovernmental	14,989,886	14,999,663	13,028,725	-13.14%	
Sales & Services	4,010,481	4,082,935	4,094,500	0.28%	
Interest Earnings	300,068	250,000	300,000	20.00%	
Miscellaneous	1,347,499	93,790	83,700	-10.76%	
Other Financing Sources	3,554,985	11,111,905	9,403,780	-15.37%	
Total	87,074,531	93,261,393	91,963,090	-1.39%	79.80%
Emergency Telephone System Fund					
Intergovernmental	541,187	194,100	190,000	-2.11%	
Interest	4,225	2,900	3,000	3.45%	
Miscellaneous	1,759	-	-	0.00%	
Other Financing Sources	-	90,000	182,000	102.22%	
Total	547,170	287,000	375,000	30.66%	0.33%
Rescue Districts					
Ad Valorem Taxes	2,214,160	2,480,005	2,639,625	6.44%	
Other Taxes	646,229	655,000	754,000	15.11%	
Interest	4,210	-	-	0.00%	
Other Financing Sources	-	80,940	29,985	-62.95%	
Total	2,864,599	3,215,945	3,423,610	6.46%	2.97%
Fire Districts					
Ad Valorem Taxes	3,579,581	3,562,000	3,952,370	10.96%	
Other Taxes	1,054,658	1,051,000	1,206,700	14.81%	
Interest	7,838	-	-	0.00%	
Miscellaneous	300	-	-	0.00%	
Other Financing Sources	-	482,245	27,755	-94.24%	
Total	4,642,377	5,095,245	5,186,825	1.80%	4.50%
Occupancy Tax					
Occupancy Tax	7,028,630	7,703,000	7,870,000	2.17%	
Interest	1,105	-	-	0.00%	
Total	7,029,735	7,703,000	7,870,000	2.17%	6.83%

Overview

	Actual FY17	Amended FY18	Adopted FY19	Percentage Change FY18 to FY19	Percent of Total
Salter Path District					
Ad Valorem Taxes	6,207	6,500	6,400	-1.54%	
Sales Tax	2,022	1,900	2,100	10.53%	
Interest	285	100	200	0.00%	
Total	8,513	8,500	8,700	2.35%	0.01%
Water Tax District					
Ad Valorem Taxes	287,122	289,500	292,000	0.86%	
Sales Tax	93,390	83,000	95,000	14.46%	
Interest	893	500	1,000	100.00%	
Other Financing Sources	-	62,600	15,000	100.00%	
Total	381,405	435,600	403,000	-7.48%	0.35%
School Capital Projects					
Interet	3,970	5,000	5,000	100.00%	
Other Financing Sources	1,721,000	2,785,443	2,065,000	-25.86%	
Total	1,724,970	2,790,443	2,070,000	-25.82%	1.80%
Capital Reserve Fund					
Interest	3,876	-	-	0.00%	
Total	213,217	-	-	0.00%	0.00%
Capital Improvements Fund					
Intergovernmental	585,517	500,000	-	-100.00%	
Interest	4,545	5,000	5,000	0.00%	
Miscellaneous	-	130,000	100,000	-23.08%	
Other Financing Sources	650,500	1,622,617	1,120,000	-30.98%	
Total	1,240,562	2,257,617	1,225,000	-45.74%	1.06%
Facilities/Debt Reserve Capital Fund					
Other Financing Sources	300,000	1,292,000	1,630,700	26.22%	
Total	302,495	1,292,000	1,630,700	26.22%	1.42%
Water Fund					
Operating Revenues	584,344	665,000	675,000	1.50%	
Interest	4,880	2,000	5,000	150.00%	
Miscellaneous	548	-	-	0.00%	
Other Financing Sources	355,000	495,600	400,000	-19.29%	
Total	944,772	1,162,600	1,080,000	-7.10%	0.94%
Total All Funds	\$ 106,974,347	\$ 117,509,343	\$ 115,235,925	-1.93%	100.00%

Overview

Fiscal Year 2019 Governmental Expenditures By Service Area



Notes:

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

Expenditure Summary By Fund

General Fund	\$ 91,963,090
Emergency Telephone System Fund	375,000
Water Tax Fund	403,000
Salter Path Special Tax Fund	8,700
Rescue Districts Fund	3,423,610
Fire Districts Fund	5,186,825
Occupancy Tax Fund	7,870,000
Capital Improvements Fund	1,225,000
Facilities/Debt Reserve Capital Fund	1,630,700
School Special Projects Fund	2,070,000
Water Fund	1,080,000
	<hr/>
Total	<u>\$ 115,235,925</u>

Expenditures Summary By Service Area, All Funds

The adopted expenditures for fiscal year 2019 total \$115,235,925 a 1.93% (\$2.27 million) decrease from fiscal year 2018 amended budget on March 31, 2018.

Individual department expenditure comparisons for the fiscal years 2017-2019 begin on page 67. Previous pages illustrate the County's financial statements from 2015 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 2018 to FY 2019. Below are brief descriptions of each service area, along with highlights of expenditures.

General Government

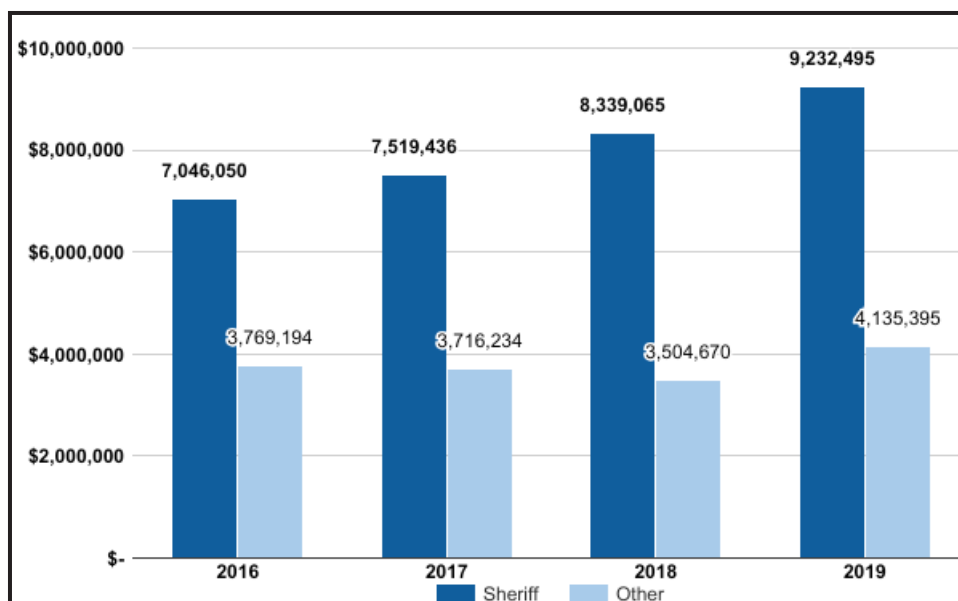
This service area, which accounts for \$8,177,335 or 7.10% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area decrease is 0.64% from FY 2018. Public Building's 11.97% decrease, totaling \$213,570, is due to the completion of major roof repairs for the administration building and the replacement of a boiler and a generator. Elections' 12.02% decrease, totaling 64,179, is due to fewer elections being held in FY19.

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 11.60% of total expenditures or \$13,367,890. The funding level for this service area is an increase of 5.89% from FY 2018. The Board of Commissioners approved new positions for the detention center and Sheriff's Department detectives as well as salary increases to retain staff. These mid year positions and salary adjustments as well as detention center maintenance needs account for the budget increase.

The Sheriff Department is the largest division accounting for 69.06% 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 2016 and 2017 are actual expenditures, fiscal year 2018 is estimated, and 2019 is adopted.

Public Safety



Overview

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 \$1,412,080, a 8.10% decrease from last fiscal year. CCATS decrease of 5.40%, totaling \$74,306, is due to a decrease in capital vehicles funded in FY19.

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 \$4,061,475 or 3.52% 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 decreased by 0.25% from fiscal year 2018. Public Works decreased 15.47% due to capital funded in FY18. Waste Collections increase, 4.42%, is due to the increasing costs of recycling electronics, and the County's waste hauling contract.

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 2.19% of expenditures or \$2,520,175 and decreased 3.03% from FY 2018. The decreases are due to decreased contracted services in the Planning and Inspections Department.

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, \$17,390,970 or 15.09% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 63.68% 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 7.24% decrease in this area from the prior year. The decrease is due to State paying Social Services childcare providers directly. Previously, the County paid the providers and received intergovernmental revenue as reimbursement. 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, and the County will continue using a portion of the escrows in FY 2019 to reduce local spending.

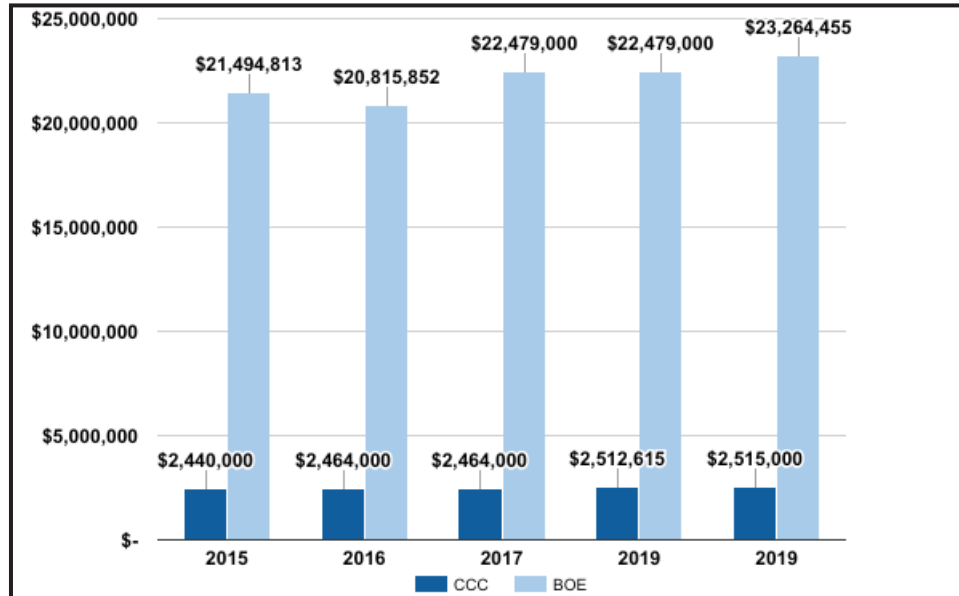
Education

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 \$26,604,455 or 23.09% of the County's total budget. The school's operating expenditures are \$23,264,455. Capital outlay is \$2,070,000, a \$44,000 increase from FY 2018 adopted capital. Adopted FY 2018 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 \$2,515,000, the same as FY18. The adopted budget funds capital at \$825,000. In FY18, the County completed its funding commitment of the Hospitality/Culinary construction project. Therefore, \$600,000 of that annual funding is now directed to capital and maintenance needs.

The estimated daily membership for county schools in fiscal year 2019 is 8,313 students, as compared to 8,322 in fiscal year 2018. The adopted budget funds current expense per student at \$2,798 compared to \$2,639 in FY 2018. Debt service for the schools is reflected in the debt service department, which totals \$5,772,405. The Community College total debt is \$813,000. 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 2015, 2016 and 2017 are actual expenditures, fiscal year 2018 is estimated, and 2019 is adopted.

Education Operating Expenditure



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 \$3,684,985 or 3.20% of the County's budget. The funding level for this service area decreased 0.82% due to maintenance and repair work at the County's parks and other capital equipment funded and completed FY18.

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 \$7,954,625 with \$3,658,925 for contingencies, and contingent projects and \$4,295,700 for transfers to other funds.

Overview

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 \$375,000, a 30.66% increase from FY 2018. 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. Thus the fund balance appropriation is \$182,000. Total expenses increased due to increases in contracted services.

Fire Tax Districts Fund

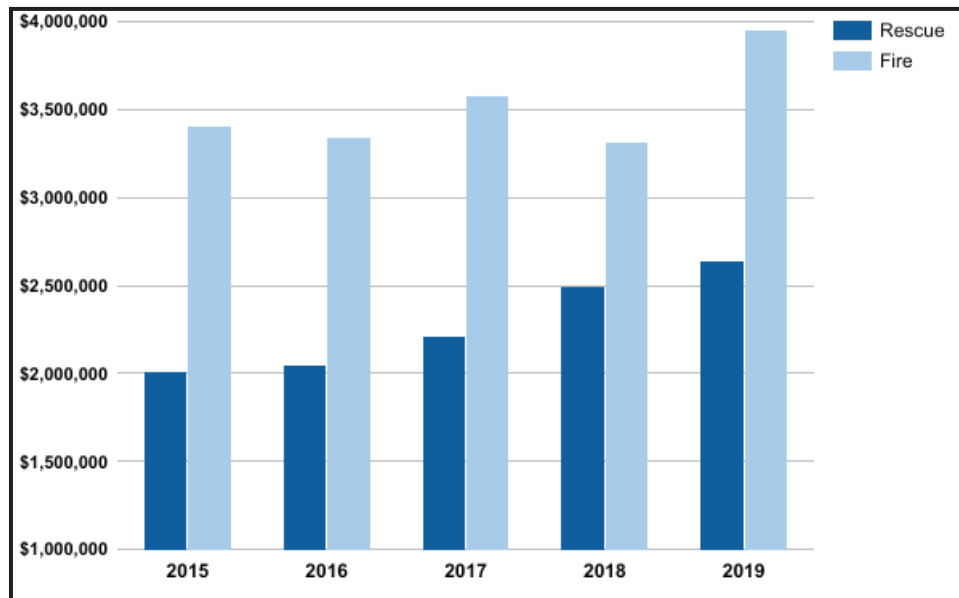
This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$5,186,825.

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 \$3,423,610.

Below is a graph demonstrating fire and rescue tax ad valorem tax revenues. Fiscal years 2015, 2016, and 2017 are actual revenues, 2018 is estimated, and 2019 is adopted.

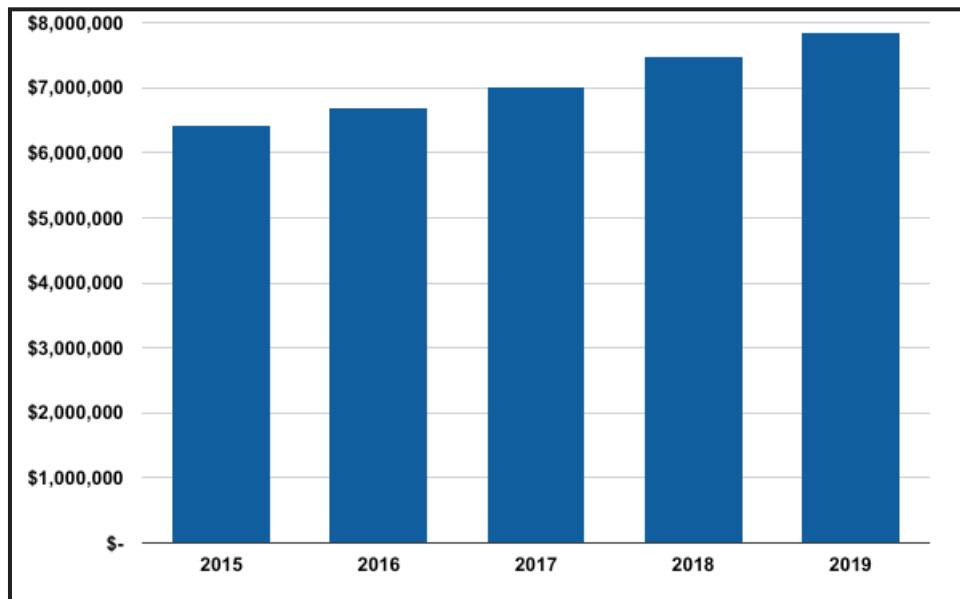
Rescue and Fire Tax Districts Revenues



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 \$7,870,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2015, 2016, and 2017 are actual revenues, fiscal year 2018 is estimated, and 2019 is adopted.

Occupancy Tax



Overview

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 recommended budget does not include a rate increase. The special tax rate is 5.5 cents. The funding for the Salter Path tax district is \$8,700.

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 \$403,000. The 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 \$2,070,000 of improvements, a \$44,000 increase from FY 2018 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 \$1,225,000 in projects. The budget includes \$90,000 for pictometry mapping of the County and \$50,000 for other county facilities improvements. The County will continue its partnerships with other municipalities and funds \$60,000 for Cedar Point walking trails, \$125,000 for Cape Carteret trails, \$50,000 for Newport sidewalk expansion, and \$350,000 for an addition at the Western Library. The Board of Commissioners is 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 fund is vital to the County successfully funding its potential capital building needs. The adopted budget funds \$1,630,700.

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 water system budget is \$1,080,000 a decrease of 7.10%. The decrease is due to completion of a major maintenance project. The project replaced the water plant filter and rehabilitating the filter softener component.

Operating revenues are \$675,000 and no water rate increase is recommended. In FY18 rates were increased 15% and generated approximately \$90,000 of additional revenue. In addition to water user charges, the Water Fund utilizes revenue from the Water Taxing District Special Revenue Fund. The adopted budget proposes a transfer of \$400,000 from this special revenue fund. This transfer is a 7.75%, \$33,600, decrease from FY18. The current customer base is approximately 1,176 customers.

The County understands the importance of an increased customer base and will continue efforts to add potential new customers 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 FY17	Amended FY18	Adopted FY19	Percent Change FY18 to FY19	Percent of Total
General Fund					
General Government					
Governing Body	\$288,227	\$293,890	\$295,450	0.53%	
Administration	405,023	393,932	414,520	5.23%	
Information Systems	1,753,584	1,857,706	1,961,195	5.57%	
Finance	660,579	718,823	720,990	0.30%	
Human Resources	369,972	387,921	408,880	5.40%	
Tax	1,417,651	1,327,976	1,335,075	0.53%	
Tax Revaluation	213,800	239,888	277,805	15.81%	
Legal	48,590	70,000	70,000	0.00%	
Court Facilities	60,610	80,700	76,765	-4.88%	
Elections	453,907	534,139	469,960	-12.02%	
Register of Deeds	495,242	540,305	575,345	6.49%	
Public Buildings	1,284,140	1,784,920	1,571,350	-11.97%	
Total	7,451,324	8,230,200	8,177,335	-0.64%	7.10%
Public Safety					
Sheriff - Criminal Division	4,259,512	4,558,577	4,694,340	2.98%	
Sheriff - Civil Division	222,965	222,831	244,725	9.83%	
Sheriff - Bailiff Division	342,916	408,592	427,830	4.71%	
Sheriff - Jail Division	2,694,043	3,388,546	3,865,600	14.08%	
Emergency Management	272,437	333,485	331,770	-0.51%	
Paramedic Services	861,839	921,208	882,285	-4.23%	
Rape Crisis	283,133	293,829	292,350	-0.50%	
Fire Marshal	126,246	137,509	144,085	4.78%	
Consolidated Communications	1,520,404	1,768,303	1,933,905	9.37%	
Medical Examiner	120,950	69,000	69,000	0.00%	
Animal Control	531,225	522,450	482,000	-7.74%	
Total	11,235,670	12,624,330	13,367,890	5.89%	11.60%
Transportation					
Airport	133,957	133,955	83,955	-37.33%	
Harbors	22,445	25,000	25,000	0.00%	
CCATS	873,291	1,377,511	1,303,125	-5.40%	
Total	1,029,693	1,536,466	1,412,080	-8.10%	1.23%
Environmental Protection					
Forest Fire Control	108,090	134,925	134,925	0.00%	
Waste Collections	2,857,066	3,011,000	3,144,000	4.42%	
Public Works	680,684	925,791	782,550	-15.47%	
Total	3,645,840	4,071,716	4,061,475	-0.25%	3.52%

Overview

	Actual FY17	Amended FY18	Adopted FY19	Percent Change FY18 to FY19	Percent of Total
Economic & Physical Development					
Economic & Physical Development	506,833	268,000	259,235	-3.27%	
Beach Nourishment	644,829	1,044,265	1,042,725	-0.15%	
Planning and Development	767,952	924,394	856,705	-7.32%	
General Services	88,377	108,931	98,930	-9.18%	
Cooperative Extension	246,193	253,322	262,580	3.65%	
Total	2,254,184	2,598,912	2,520,175	-3.03%	2.19%
Human Services					
Health Services	2,948,040	3,383,458	3,297,345	-2.55%	
Environmental Health	965,920	1,164,359	1,136,725	-2.37%	
Aging Programs	401,393	505,571	496,870	-1.72%	
Social Services	10,787,912	12,658,472	11,073,795	-12.52%	
Other Health & Human Services	645,448	668,755	1,015,075	51.79%	
Veterans	300,883	368,167	371,160	0.81%	
Total	16,049,596	18,748,782	17,390,970	-7.24%	15.09%
Education					
Schools Current Expense	22,479,000	22,479,000	23,264,455	3.49%	
Community College Current	2,464,000	2,512,615	2,515,000	0.09%	
Community College Capital	230,000	487,229	825,000	69.32%	
Total	25,173,000	25,478,844	26,604,455	4.42%	23.09%
Cultural & Recreational					
Senior Center	210,307	252,639	243,645	-3.56%	
Library	1,280,723	1,317,140	1,330,060	0.98%	
Parks & Recreation Programs	789,824	821,252	828,960	0.94%	
Parks Maintenance	693,928	868,279	883,010	1.70%	
Civic Center	455,427	455,998	399,310	-12.43%	
Total	3,430,210	3,715,308	3,684,985	-0.82%	3.20%
Debt Service					
Principal	6,513,868	5,773,500	5,618,500	-2.68%	
Interest	1,583,633	1,354,300	1,170,600	-13.56%	
Total	8,097,501	7,127,800	6,789,100	-4.75%	5.89%
Non Departmental					
Transfers to Other Funds	3,421,500	5,395,804	4,295,700	-20.39%	
Non Departmental	-	3,733,231	3,658,925	-1.99%	
Total	3,421,500	9,129,035	7,954,625	-12.86%	6.90%
Total General Fund	\$81,788,518	\$93,261,393	\$91,963,090	-1.39%	79.80%

Overview

	Actual FY17	Amended FY18	Adopted FY19	Percent Change FY18 to FY19	Percent of Total
Other Funds					
Emergency Telephone System Fund	691,965	287,000	375,000	30.66%	0.33%
Rescue Squads Tax Fund	3,041,607	3,215,945	3,423,610	6.46%	2.97%
Fire Districts Tax Fund	4,893,639	5,095,245	5,186,825	1.80%	4.50%
Occupancy Tax Fund	7,029,673	7,703,000	7,870,000	2.17%	6.83%
Salter Path Tax District Fund	-	8,500	8,700	2.35%	0.01%
Water Tax District Fund	356,332	435,600	403,000	-7.48%	0.35%
Schools Special Projects Fund	2,315,698	2,790,443	2,070,000	-25.82%	1.80%
Capital Improvements Fund	1,406,762	2,257,617	1,225,000	-45.74%	1.06%
Facilities/Debt Reserve Capital Fund	-	1,292,000	1,630,700	26.22%	1.42%
Water Fund	1,118,056	1,162,600	1,080,000	-7.10%	0.94%
Total All Funds	102,642,251	117,509,343	115,235,925	-1.93%	100.00%

Overview

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 210, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2017, audited general fund unassigned fund balance was \$28.63 million or 36.53% of general fund expenditures, compared to \$27.94 million or 36.40% of fiscal year 2016 expenditures. The percentage change was due to some revenues exceeding the budgeted amounts. Fiscal year 2018 estimated unassigned fund balance is \$27.55 million or 34.40% of expenditures, and FY19 estimated unassigned fund balance is projected \$25.01 million or 30.06% of expenditures. In regards to operations, current year FY18 revenues are projected to exceed projected operating expenditures, and the unassigned fund balance decrease is due to the County utilizing reserves for capital needs. For FY19, the decrease in unassigned fund balance is due to funding capital needs.

Current and future expenditures affecting 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. The reserve fund's FY18 estimated balance is \$1.90 million.

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, 2019 fund balance calculation: County Capital Improvement Fund and Emergency Telephone System Special Revenue Fund. The Capital Improvement Fund appropriates \$520,000 for capital improvements. Most of these improvements are for county park projects partnering with municipalities. These funds have accumulated over the years and are designated for specific projects in the capital fund. The Emergency Telephone System Special Revenue Fund appropriates \$182,000 for system contracted services. Funds have accumulated in this special revenue fund and exceed the balance allowed by the State.

Fund	Estimated Fund Balance 06/30/19	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/19	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
Major Fund								
General	57,441,768	82,659,310	3,979,350	4,295,700	87,667,390	52,117,338	(5,324,430)	-9.27%
Non-Major Funds								
Emergency Telephone System	1,080,977	193,000	-	-	375,000	898,977	(182,000)	-16.84%
Fire District	1,020,952	5,159,070	-	-	5,186,825	993,197	(27,755)	-2.72%
Rescue Districts	1,019,853	3,393,625	-	-	3,423,610	989,868	(29,985)	-2.94%
Occupancy Tax	4,787	7,870,000	-	3,979,350	3,890,650	4,787	-	0.00%
Water Tax District	208,409	388,000	-	400,000	3,000	193,409	(15,000)	-7.20%
Salter Path District	68,026	8,700	-	-	8,700	68,026	-	0.00%
School Special Projects	54,297	5,000	2,065,000	-	2,070,000	54,297	-	0.00%
Capital Reserve	953,451	-	-	-	-	953,451	-	0.00%
Facilities/Debt Reserve Capital Fund	1,897,399	-	1,630,700	-	1,630,700	1,897,399	-	0.00%
County Capital Improvement	440,030	105,000	600,000	-	1,225,000	(79,970)	(520,000)	-118.17%
Water Fund	37,520	680,000	400,000	-	1,080,000	37,520	-	0.00%

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
General	-	2,065,000	1,630,700	600,000	-
Occupancy	3,979,350	-	-	-	-
Facilities/Debt Reserve Capital Fund	-	-	-	-	-
Water Tax District	-	-	-	-	400,000
Total	3,979,350	2,065,000	1,630,700	600,000	400,000

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 115,235,925
Less Interfund Transfers	<u>(8,675,050)</u>
Net Budget	<u>\$ 106,560,875</u>

Overview

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 209-220.

On July 1, 2018, the County's governmental debt obligations are \$34,305,875. 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 97.00% 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 7.39% 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. As part of the County's debt affordability, the County began funding a debt reserve fund for future debt service needs. County Commissioners and staff continue to evaluate and implement phases of the Facilities Master Plan. The General Service Building is completed and occupied, and no financing was necessary for this project. Currently, expanding the County jail is being evaluated. If the County Commission moves forward with this project, the County will issue long term debt in calendar year 2019.

The County continues to make debt payments on its water utility debt that is \$2,255,160 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.

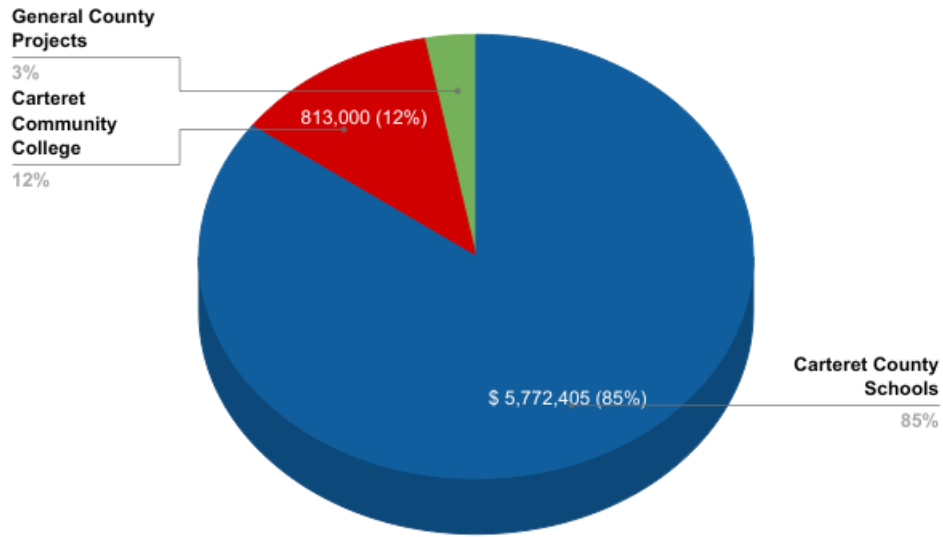
The County's legal debt margin is estimated \$1,174,028,827 on June 30, 2018. Under state statutes, the County's general obligation bonded debt issuances are subject to a legal limitation of 8 percent of total assessed valuation less current debt. Below is the County's estimated debt margin on June 30, 2018.

Assessed Value	\$14,996,922,830
Debt Limit (8%)	1,199,753,827
Amount of General Obligation Debt	<u>25,725,000</u>
Legal Debt Margin	<u><u>\$1,174,028,827</u></u>

The 2019 budget for general fund debt service payments total \$ 6,789,100.

<u>Entity</u>	<u>Amount</u>
Carteret County Schools	\$5,772,405
Carteret Community College	813,000
General County Projects	<u>203,695</u>
Total FY Debt Service	<u><u>\$6,789,100</u></u>

FY 2019 Debt Payments



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



	Issue	Call	Interest	Principal		
General Obligation Debt	Date	Date	Rate	Interest	FY 18-19	FY 19-20
2011 Refunding of 2002	7/19/11	N/A	2.07	P	\$775,000	\$165,000
Community College				I	37,750	8,250
2015 School GO Bonds	11/3/15	2026	2.61	P	230,000	230,000
				I	162,438	150,938
2013 Refunding of 2006	4/25/13	N/A	2.07	P	1,275,000	1,260,000
GO Bonds				I	480,600	429,600
2015 School Refunding	3/12/15	N/A	2.13	P	1,345,000	1,310,000
2007 GO Bonds				I	224,502	195,854
Total GO Debt				P	3,625,000	2,965,000
				I	905,290	784,642
Installment Financing & COPS						
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	440,000	435,000
				I	64,950	47,350
State of NC Eastern Region	2014	N/A	0.00	P	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 /	5/21/09	N/A	3.59	P	792,859	710,000
Beaufort Square Project				I	53,953	25,489
Qualified Zone Academy Bonds	9/8/10	N/A	5.22	P	307,692	307,692
				I	96,369	80,308
Qualified School Construction Bond	9/8/10	N/A	4.81	P	137,822	137,822
				I	33,146	26,517
Total Installment Financing & COPS				P	1,991,107	1,821,848
				I	248,418	179,664
Total Governmental Debt Service				P	5,616,107	4,786,848
				I	1,153,708	964,306
Utility Fund Debt						
NC Clean Water Fund	5/1/04	N/A	5.75	P	31,032	31,032
				I	8,922	7,138
NC Water Revolving Loan	6/1/06	N/A	2.025	P	140,000	140,000
				I	24,696	21,609
USDA				P	18,000	18,000
				I	26,950	26,455
Total Utility Debt				P	189,032	189,032
				I	60,568	55,202

Overview

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	FY 29-30
\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
-	-	-	-	-	-	-	-	-	-
230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
139,438	127,938	116,438	104,938	93,438	81,938	71,588	62,388	53,188	45,188
1,265,000	1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-	-	-
366,600	303,350	239,850	176,100	111,850	47,600	-	-	-	-
1,290,000	1,270,000	1,250,000	1,230,000	1,205,000	1,185,000	455,000	-	-	-
167,951	140,473	113,422	86,798	60,598	34,932	9,691	-	-	-
2,785,000	2,770,000	2,755,000	2,745,000	2,720,000	2,605,000	685,000	230,000	230,000	230,000
673,989	571,761	469,710	367,836	265,886	164,470	81,279	62,388	53,188	45,188
430,000	425,000	-	-	-	-	-	-	-	-
29,950	12,750	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
111,334	111,324	-	-	-	-	-	-	-	-
120,000	125,000	125,000	121,354	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
307,692	307,692	307,692	307,696	-	-	-	-	-	-
64,246	48,185	32,123	16,062	-	-	-	-	-	-
137,822	137,822	137,818	-	-	-	-	-	-	-
19,888	13,258	6,629	-	-	-	-	-	-	-
1,106,848	1,106,838	570,510	429,050	-	-	-	-	-	-
114,084	74,193	38,752	16,062	-	-	-	-	-	-
3,891,848	3,876,838	3,325,510	3,174,050	2,720,000	2,605,000	685,000	230,000	230,000	230,000
788,073	645,954	508,462	383,898	265,886	164,470	81,279	62,388	53,188	45,188
31,032	31,032	31,032	-	-	-	-	-	-	-
5,353	3,569	1,784	-	-	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	140,000	-	-	-	-
18,522	15,435	12,348	9,261	6,174	3,087	-	-	-	-
19,000	19,000	20,000	20,000	21,000	21,000	22,000	23,000	23,000	24,000
25,960	25,438	24,915	24,365	23,815	23,235	22,660	22,055	21,423	20,790
190,032	190,032	191,032	160,000	161,000	161,000	22,000	23,000	23,000	24,000
49,835	44,442	39,047	33,626	29,989	26,322	22,660	22,055	21,423	20,790

	Issue	Call	Interest	Principal				
	Date	Date	Rate	Interest	FY 30-31	FY 31-32	FY32-33	FY 33-34
General Obligation Debt								
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	230,000	230,000	230,000	230,000
				I	38,238	31,338	24,438	17,538
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P	-	-	-	-
				I	-	-	-	-
2015 School Refunding 2007 GO Bonds	3/12/15	N/A	2.13	P	-	-	-	-
				I	-	-	-	-
Total GO Debt & COPS				P	230,000	230,000	230,000	230,000
				I	38,238	31,338	24,438	17,538
Installment Financing								
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	-	-	-	-
				I	-	-	-	-
State of NC Eastern Region	2014	N/A	-	P	-	-	-	-
				I	-	-	-	-
Qualified Zone Academy Bonds	6/28/05	N/A	-	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	-	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	-	-	-	-
Total Installment Financing				P	-	-	-	-
				I	-	-	-	-
Total Governmental Debt Service				P	230,000	230,000	230,000	230,000
				I	38,238	31,338	24,438	17,538
Utility Fund Debt								
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	25,000	25,000	26,000	27,000
				I	20,130	19,443	18,755	18,040
Total Utility Debt				P	25,000	25,000	26,000	27,000
				I	20,130	19,443	18,755	18,040

	Issue	Call	Interest	Principal				
General Obligation Debt	Date	Date	Rate	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 2007 GO Bonds	3/12/15	N/A	2.13	P	-	-	-	-
				I	-	-	-	-
Total GO Debt & COPS				P	-	-	-	-
				I	-	-	-	-
Installment Financing								
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	-	-	-	-
Total Installment Financing				P	-	-	-	-
				I	-	-	-	-
Total Governmental Debt Service				P	-	-	-	-
				I	-	-	-	-
Utility Fund Debt								
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	35,000	36,000	37,000	38,000
				I	9,735	8,773	7,783	6,765
Total Utility Debt				P	35,000	36,000	37,000	38,000
				I	9,735	8,773	7,783	6,765

Overview

					Total
FY 47-48	FY 48-49	FY 49-50	FY 50-51	FY 51-52	All Years
\$-	\$-	\$-	\$-	\$-	\$940,000
-	-	-	-	-	46,000
-	-	-	-	-	-
-	-	-	-	-	4,140,000
-	-	-	-	-	1,335,640
-	-	-	-	-	10,105,000
-	-	-	-	-	2,155,550
-	-	-	-	-	10,540,000
-	-	-	-	-	1,034,221
-	-	-	-	-	25,725,000
-	-	-	-	-	4,571,411
-	-	-	-	-	-
-	-	-	-	-	1,730,000
-	-	-	-	-	155,000
-	-	-	-	-	81,400
-	-	-	-	-	-
-	-	-	-	-	445,326
-	-	-	-	-	731,354
-	-	-	-	-	1,502,859
-	-	-	-	-	79,442
-	-	-	-	-	1,846,156
-	-	-	-	-	337,293
-	-	-	-	-	689,106
-	-	-	-	-	99,438
-	-	-	-	-	7,026,201
-	-	-	-	-	671,173
-	-	-	-	-	32,751,201
-	-	-	-	-	5,242,584
-	-	-	-	-	-
-	-	-	-	-	155,160
-	-	-	-	-	26,766
-	-	-	-	-	1,120,000
-	-	-	-	-	111,132
39,000	40,000	42,000	43,000	44,000	1,015,000
5,720	4,648	3,548	2,393	1,210	551,544
39,000	40,000	42,000	43,000	44,000	2,290,160
5,720	4,648	3,548	2,393	1,210	689,442

Authorized Full-Time Positions

Department	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Adjustments	FY 2019 Base Budget	FY 2019 Additions/ Adjustments	FY 2019 Adopted Budget
General Fund						
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	1.00	-	1.00	-	1.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Administration	3.50	4.00	-	4.00	-	4.00
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
GIS Specialist	1.00	1.00	-	1.00	-	1.00
GIS Specialist & 911 Addressing Coordinator	1.00	1.00	-	1.00	-	1.00
Information Technology	9.00	9.00	-	9.00	-	9.00
Assistant County Manager/Finance Director	1.00	1.00	-	1.00	-	1.00
Assistant Finance Director	0.75	0.77	-	0.77	-	0.77
Accounting Services Sup.	2.00	2.00	-	2.00	-	2.00
Budget Analyst	1.00	-	-	-	-	-
Accounting Assistant	0.50	1.50	-	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	1.45	-	1.45	-	1.45
Finance	7.70	8.72	-	8.72	-	8.72
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
Human Resources	4.00	4.00	-	4.00	-	4.00
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	-	-	-	-	-
Appraiser	1.00	2.00	-	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
Tax	17.00	17.00	-	17.00	-	17.00
Senior Property Appraiser	2.00	-	-	-	-	-
Revaluation Appraiser	1.00	3.00	-	3.00	-	3.00
Tax Customer Service Representative	1.00	1.00	-	1.00	-	1.00
Tax Revaluation	4.00	4.00	-	4.00	-	4.00

Overview

Authorized Full-Time Positions (continued)

Department	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Adjustments	FY 2019 Base Budget	FY 2019 Additions/ Adjustments	FY 2019 Adopted Budget
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
Elections	3.00	3.00	-	3.00	-	3.00
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	2.00	-	2.00	1.00	3.00
Deputy Register of Deeds I	2.00	1.00	-	1.00	-	1.00
Register of Deeds	6.00	6.00	-	6.00	1.00	7.00
Public Building Manager	1.00	1.00	-	1.00	-	1.00
Office Assistant/Mail Clerk	0.50	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	0.50	-	-	-	-	-
Maintenance Technician	6.00	7.00	-	7.00	-	7.00
Public Buildings	8.00	9.00	-	9.00	-	9.00
General Government Total	62.20	64.72	-	64.72	1.00	65.72
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
Deputy Sheriff	19.00	20.00	-	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	5.00	-	5.00	-	5.00
Deputy Sheriff - Special Assignment	9.00	9.00	-	9.00	-	9.00
Deputy Sheriff - Spec. Assign. Admin. Supp. Spec.	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Spec. Assign. Electronic Monitoring	-	-	1.00	1.00	-	1.00
Deputy Sheriff - Spec. Assign. School Security	-	-	1.00	1.00	-	1.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Spec. Assign. Sr. Admin. Supp. Spec.	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	5.00	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	-	1.00
Senior Detention Officer	4.00	4.00	1.00	5.00	-	5.00
Detention Officer	21.00	21.00	3.00	24.00	-	24.00
Sheriff/Jail	91.00	91.00	6.00	97.00	-	97.00
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
Paramedic	10.00	10.00	-	10.00	-	10.00

Authorized Full-Time Positions (continued)

Department	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Adjustments	FY 2019 Base Budget	FY 2019 Additions/ Adjustments	FY 2019 Adopted Budget
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
Emergency Management	3.00	3.00	-	3.00	-	3.00
Fire Marshal	1.00	1.00	-	1.00	-	1.00
Fire Marshal	1.00	1.00	-	1.00	-	1.00
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
Consolidated Communications	30.00	30.00	-	30.00	-	30.00
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	-	1.00
Rape Prevention/Outreach Coordinator	1.00	1.00	-	1.00	-	1.00
Rape Crisis	4.00	4.00	-	4.00	-	4.00
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
Animal Control	5.00	5.00	-	5.00	-	5.00
Public Safety Total	144.00	144.00	6.00	150.00	-	150.00
Transportation Services Manager	1.00	1.00	-	1.00	-	1.00
Transportation Operations Manager	1.00	1.00	-	1.00	-	1.00
Lead Dispatcher	-	1.00	-	1.00	-	1.00
Dispatcher/Scheduler	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
CCATS Transportation	4.00	5.00	-	5.00	-	5.00
Transportation Total	4.00	5.00	-	5.00	-	5.00
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	-	-	-	-	-
Senior Administrative Support Specialist	0.50	1.00	-	1.00	-	1.00
Public Works	6.50	6.50	-	6.50	-	6.50
Environmental Protection Total	6.50	6.50	-	6.50	-	6.50
Economic Development Director	-	1.00	-	1.00	-	1.00
Administrative Assistant	-	1.00	-	1.00	-	1.00
Economic Development	-	2.00	-	2.00	-	2.00
Shore Protection Manager	1.00	1.00	-	1.00	-	1.00
Governmental Affairs Officer	0.50	-	-	-	-	-
Beach Nourishment	1.50	1.00	-	1.00	-	1.00

Overview

Authorized Full-Time Positions (continued)

Department	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Adjustments	FY 2019 Base Budget	FY 2019 Additions/ Adjustments	FY 2019 Adopted Budget
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	-	1.00
Planning Code Enforcement Officer	1.00	1.00	-	1.00	-	1.00
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	1.50	1.50	-	1.50	-	1.50
Planning and Development	11.00	11.00	-	11.00	-	11.00
General Services Director	0.50	0.50	-	0.50	-	0.50
Administrative Assistant	0.50	0.50	-	0.50	-	0.50
General Services	1.00	1.00	-	1.00	-	1.00
District Conservation Technician	1.00	1.00	-	1.00	-	1.00
Cooperative Extension	1.00	1.00	-	1.00	-	1.00
Economic & Physical Development Total	14.50	16.00	-	16.00	-	16.00
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	2.00	-	2.00	-	2.00
PHN II	4.00	5.00	-	5.00	-	5.00
PHN I	2.00	-	-	-	-	-
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
Public Health Educator I	1.00	1.00	-	1.00	-	1.00
Foreign Language Interpreter I	-	1.00	-	1.00	-	1.00
Foreign Language Interpreter II	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	-	-	-	-	-
Office Assistant IV	1.00	1.00	-	1.00	-	1.00
Processing Assistant	1.00	-	-	-	-	-
Processing Assistant III	2.00	3.00	-	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 Hygenist	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
Health Center	38.60	37.60	-	37.60	-	37.60

Authorized Full-Time Positions (continued)

Department	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Adjustments	FY 2019 Base Budget	FY 2019 Additions/ Adjustments	FY 2019 Adopted Budget
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
Environmental Health	16.00	16.00	-	16.00	-	16.00
Human Services Director	1.00	1.00	-	1.00	-	1.00
Accounting Technician II	2.00	1.00	-	1.00	-	1.00
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	2.00	-	2.00	-	2.00
Administrative Officer	-	1.00	-	1.00	-	1.00
Economic Services Program Manager	-	1.00	-	1.00	-	1.00
Income Maintenance Caseworker II	38.00	36.00	-	36.00	-	36.00
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	5.00	-	5.00	-	5.00
Office Assistant IV	4.00	4.00	-	4.00	-	4.00
Public Information Assistant IV	4.00	4.00	-	4.00	-	4.00
Admin. Services Supervisor	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	12.00	-	12.00	-	12.00
Social Worker II	11.00	11.00	-	11.00	-	11.00
Social Worker III	17.00	17.00	-	17.00	-	17.00
Social Work Supervisor II	2.00	2.00	-	2.00	-	2.00
Social Work Supervisor III	4.00	6.00	-	6.00	-	6.00
OWU Supervisor V	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
Social Services	119.00	121.00	-	121.00	-	121.00
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
Veterans	6.00	6.00	-	6.00	-	6.00
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
Aging	4.58	4.58	-	4.58	-	4.58

Overview

Authorized Full-Time Positions (continued)

Department	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Adjustments	FY 2019 Base Budget	FY 2019 Additions/ Adjustments	FY 2019 Adopted Budget
Human Services Totals	184.18	185.18	-	185.18	-	185.18
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
Senior Center	2.42	2.42	-	2.42	-	2.42
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
Parks and Recreation	7.50	7.50	-	7.50	-	7.50
Parks Maintenance Foreman	1.00	1.00	-	1.00	-	1.00
Park Maintenance Technician	8.00	8.00	-	8.00	-	8.00
Parks and Recreation - Maintenance	9.00	9.00	-	9.00	-	9.00
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
Civic Center	3.50	3.50	-	3.50	-	3.50
Culture and Recreation Total	22.42	22.42	-	22.42	-	22.42
General Fund Total	437.80	443.82	6.00	449.82	1.00	450.82
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	0.23	-	0.23	-	0.23
Water Billing Technician	0.50	0.50	-	0.50	-	0.50
Customer Service Rep.	0.55	0.55	-	0.55	-	0.55
Water Fund	4.80	4.78	-	4.78	-	4.78
Total All Funds	442.60	448.60	6.00	454.60	1.00	455.60

Capital Equipment & Capital Improvements

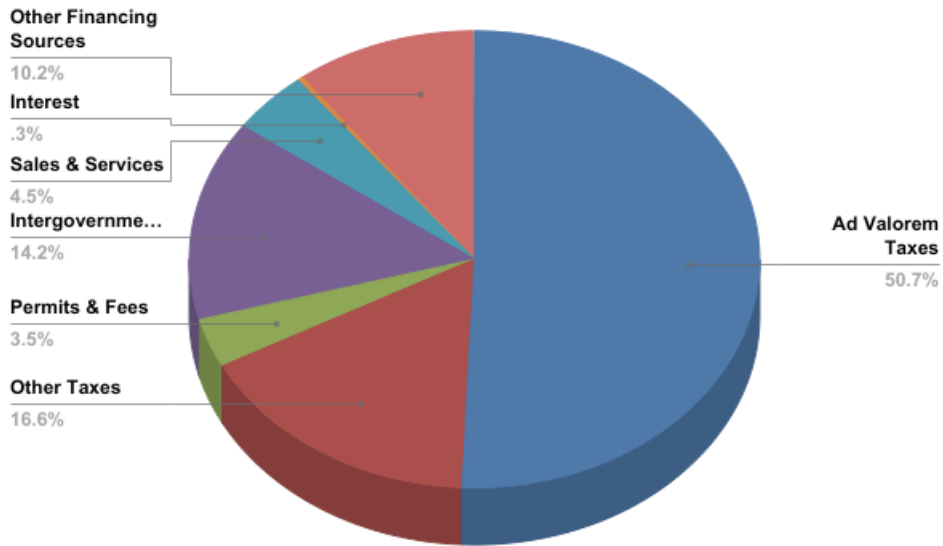
Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment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

General Government	Items	Department Total
General Fund		
Information Technology	Server & Network Upgrades	\$270,000
Revaluation	1 Ford Fusion	18,000
Public Buildings	2 Vehicles	49,225
Sheriff Department	3 Ford Interceptor Sedans, 4 Ford Interceptor Utility, 1 Chev. Transport Van	309,745
Paramedic Operations	2 Ford Escape SUVs	50,800
CCATS	5 Transit Vehicles	358,000
	Commercial Vehicle Wash and Vacuum Equip	10,000
Public Works	Tire Changer	8,500
	Dodge 3500 Ram 4X4	43,500
Planning	1 Vehicle	23,615
Dental	Air Compressor	5,800
Parks Maintenance	1 Mower - Multiple Blades and Attachments	17,500
	1 Ford F-250	33,500
Total General Fund		\$1,198,185
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equip.	\$32,500
Capital Improvements Fund		
Tax	Pictometry Maps	\$90,000
Economic Development	Waterway Dredging	500,000
Parks and Recreation	Cape Carteret Trail	125,000
Parks and Recreation	Cedar Point Sidewalk Match	60,000
Parks and Recreation	Newport Match	50,000
Parks and Recreation	Western Library Addition	350,000
Total Capital Improvements Fund		\$1,175,000
School Special Projects Fund	Capital Contribution	\$2,070,000
Total Governmental Funds		\$4,475,685
Enterprise Fund: Water Fund		\$-
Total Enterprise Fund		\$-
ENTITY TOTAL		\$4,475,685

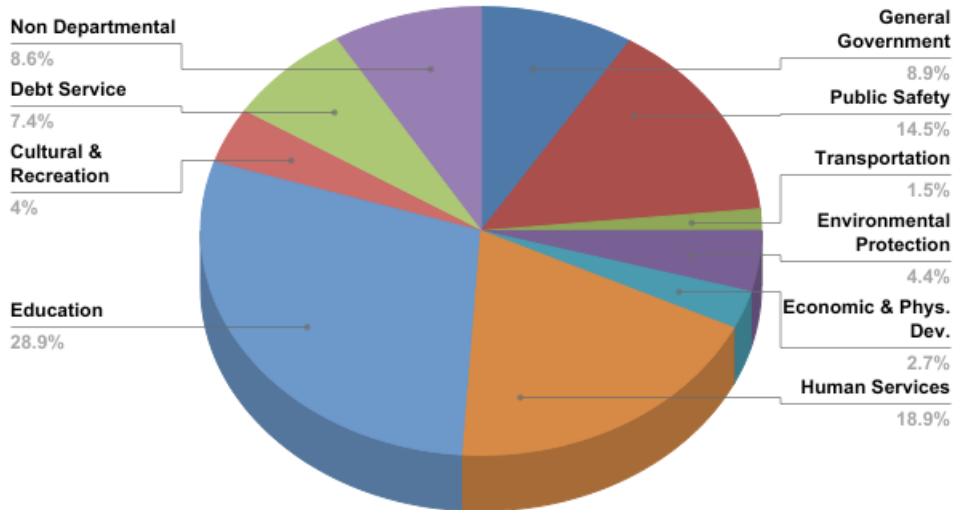
GENERAL FUND

General Fund

Revenue



Expenditures



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, 2017 actual, fiscal year 2018 amended budget as of March 31, 2018, requested and recommended fiscal year 2019. The percentage change column is the percentage change from fiscal year 2018 amended to the fiscal year 2019 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2019.

Revenues		Expenditures	
Ad Valorem Taxes	\$46,620,000	General Government	\$8,177,335
Other Taxes	15,237,000	Public Safety	13,367,890
Permits & Fees	3,195,385	Transportation	1,412,080
Intergovernmental	13,028,725	Environmental Protection	4,061,475
Sales & Services	4,094,500	Economic & Phys. Dev.	2,520,175
Interest	300,000	Human Services	17,390,970
Miscellaneous	83,700	Education	26,604,455
Other Financing Sources	9,403,780	Cultural & Recreation	3,684,985
		Debt Service	6,789,100
		Non Departmental	7,954,625
Total	<u>\$91,963,090</u>	Total	<u>\$91,963,090</u>

General Fund

GENERAL FUND REVENUE COMPARISON

REVENUE	Actual FY 17	Amended FY 18	Adopted FY 19
Ad Valorem Taxes			
Current year	\$44,585,130	\$45,036,000	\$45,435,000
Prior years	903,297	850,000	850,000
Interest & penalties	373,184	331,000	335,000
	<hr/> 45,861,611	<hr/> 46,217,000	<hr/> 46,620,000
Other taxes & licenses			
Privilege licenses	9,260	-	-
ABC bottle tax	39,266	37,000	37,000
Local option sales tax	13,831,727	13,575,000	15,200,000
	<hr/> 13,880,252	<hr/> 13,612,000	<hr/> 15,237,000
Permits & fees			
Sheriff fees	195,322	160,000	160,000
Register of deeds	1,280,037	1,250,000	1,445,000
Franchise fees	447,077	450,000	450,000
Building permits & inspections fees	739,596	570,000	672,000
Environmental health fees	351,750	331,000	357,000
Other fees	115,968	133,100	111,385
	<hr/> 3,129,750	<hr/> 2,894,100	<hr/> 3,195,385
Intergovernmental			
Restricted			
Federal & state grants	12,953,438	13,213,663	11,246,725
Lottery proceeds	600,000	600,000	600,000
Court facilities fees	101,896	115,000	105,000
White goods & solid waste disposal tax	60,543	60,000	61,000
Scrap tire disposal tax	93,488	95,000	95,000
Unrestricted			
Beer and wine tax	179,657	175,000	180,000
Payments in lieu of taxes	191,067	-	-
ABC profits	773,521	700,000	700,000
Croatan National Forest	36,276	41,000	41,000
	<hr/> 14,989,886	<hr/> 14,999,663	<hr/> 13,028,725
Sales & services			
Solid waste	3,271,073	3,255,000	3,400,000
Civic center fees	241,050	246,000	247,700
Other	498,358	581,935	446,800
	<hr/> 4,010,481	<hr/> 4,082,935	<hr/> 4,094,500
Interest	300,068	250,000	300,000

General Fund

REVENUE	Actual FY 17	Amended FY 18	Adopted FY 19
Miscellaneous			
Proceeds from sale of fixed assets	1,064,519	25,000	25,000
Other	282,980	68,790	58,700
	1,347,499	93,790	83,700
Other Financing Sources			
Operating transfers in	3,554,985	3,895,000	3,979,350
Long-term debt proceeds	-	-	-
Appropriated fund balance	-	7,136,905	5,324,430
Appropriated capital/debt reserve F.B.	-	-	-
Appropriated economic development F.B.	-	-	-
Appropriated sheriff reserve F.B.	-	-	-
Appropriated health reserve F.B.	-	80,000	100,000
	3,554,985	11,111,905	9,403,780
Total Revenue	\$87,074,531	\$93,261,393	\$91,963,090

GENERAL FUND

GENERAL GOVERNMENT

Governing Body

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

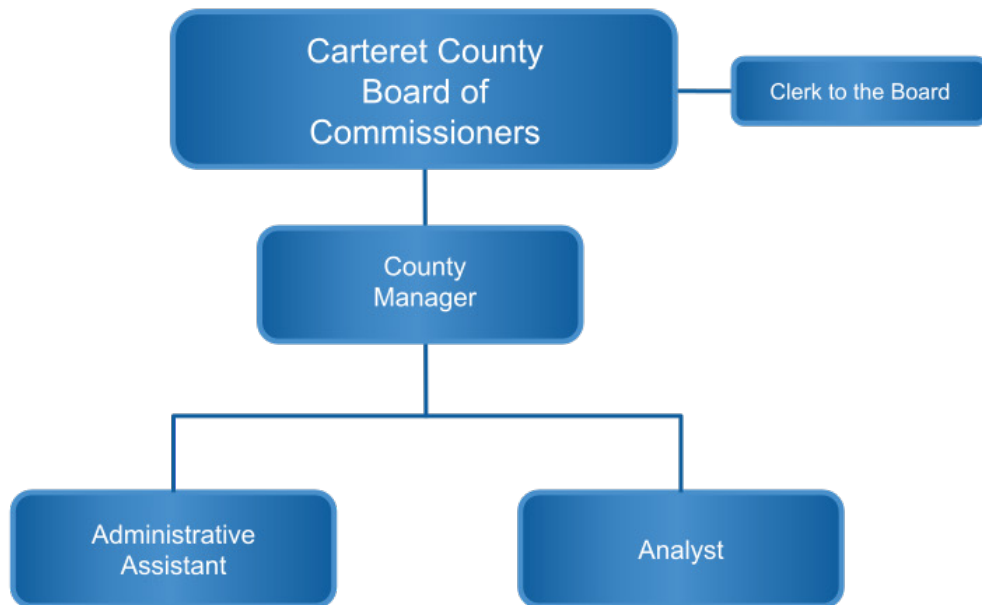
- Set the lowest responsible ad valorem tax rate in the state.
- Partnered with governments for dredging projects to improve waterways.
- General Services Building construction project was completed.
- Partnered with local governments to establish the Dix Crisis Intervention Center.

Goals & Objectives

- Evaluate facilities master plan. **Initiative #6.**
- Address county and school capital needs. **Initiatives #1 & 3.**
- Maintain the County's high bond rating. **Initiative #1.**
- Improve mental health services. **Initiatives #1, 4 & 5.**
- Continue to monitor and inform public of federal and state regulations. **Initiatives #1 & 5.**
- Seek methods of maintaining our waterways. **Initiatives #1 & 9.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	51,648	56,175	62,475	63,475	63,475	
Operations	236,579	237,715	239,975	239,975	231,975	
Total	288,227	293,890	302,450	303,450	295,450	0.53%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	7.00	7.00	7.00	7.00	7.00	
Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

**Administration
Organizational Chart**



Administration Department

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

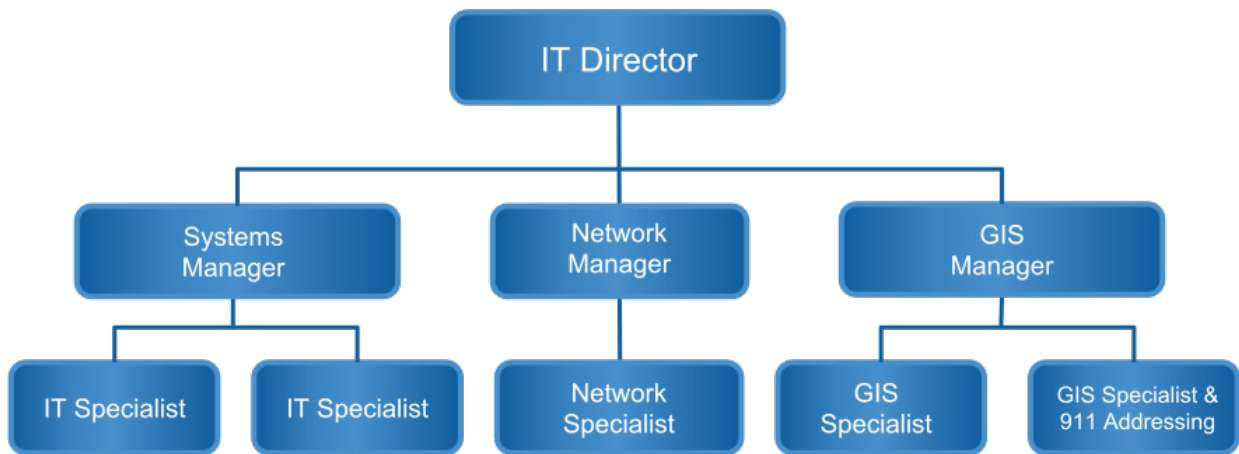
- Assisted with membership and memorandum of agreement that establishes Dix Crisis Intervention Center.
- General Services Building construction project completed.
- Began developing a strategic plan for long term planning.
- Improved county departments' efficiency and timeliness of projects and information.

Goals & Objectives

- Complete a strategic plan for long term planning. **Initiatives #1 & 5.**
- Evaluate and pursue cost efficiencies and peak performance initiatives. **Initiatives #1 & 5.**
- Evaluate facilities master plan. **Initiatives #1 & 6.**
- Evaluate Carteret County Detention Center space needs assessment. **Initiatives #1 & 6.**
- Assist Commission with addressing county and school capital needs. **Initiatives #1 & 3.**
- Assist Commission with monitoring federal and state regulations. **Initiative #5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	366,225	361,987	390,800	384,395	387,920	
Operations	38,798	31,945	26,600	26,600	26,600	
Total	405,023	393,932	417,400	410,995	414,520	5.23%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	3.50	4.00	4.00	4.00	4.00	
Numbers of Positions	3.50	4.00	4.00	4.00	4.00	0.00%

**Information Technology
Organizational Chart**



Information Technology Department

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

- Continued focus on security implementations with new anti-virus, port security, and training.
- Implemented hyper-convergence technology at 911 Data Center.
- Implemented new backup system for servers.
- Implemented 10Gb connectivity between 911, Health Department, and General Services.
- Upgraded boardroom audio/visual and implemented live streaming.
- Implemented technology and connectivity for new General Services facility.
- Implemented inventory asset management system.
- Upgraded GIS systems and implemented more public GIS applications.

Goals & Objectives

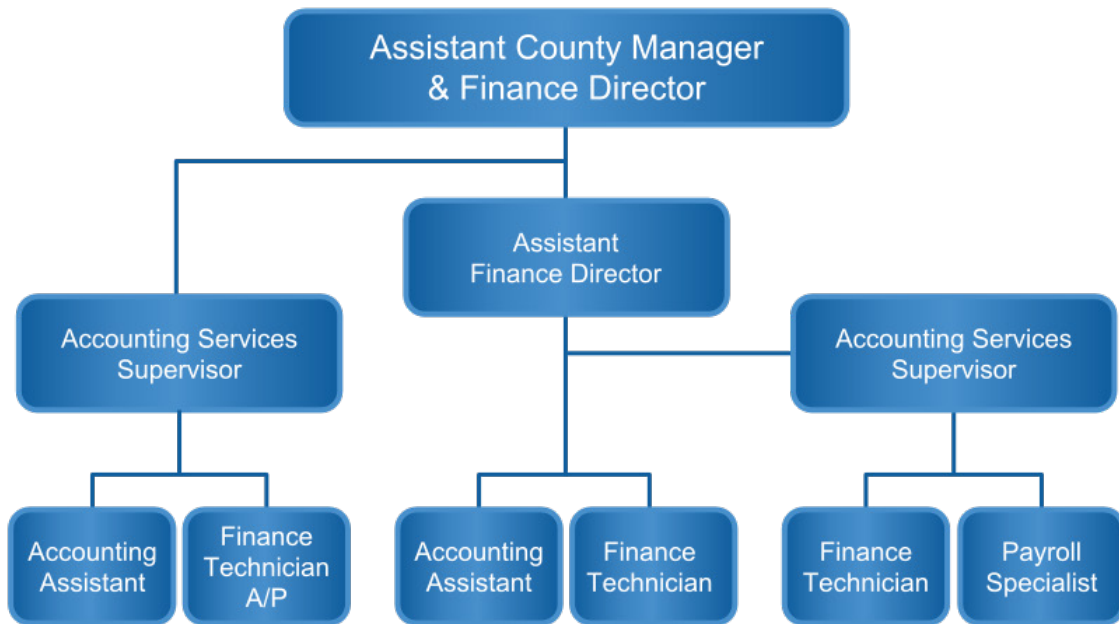
- Continue virtual desktop implementations and deployments. **Initiatives #1 & 5.**
- Migrate phone service provider from Legacy PRI to SIP for cost savings and efficiencies. **Initiatives #1 & 5.**
- Upgrade county camera / surveillance systems. **Initiatives #1 & 5.**
- Implement new hyper-convergence technology at Health Department data center. **Initiatives #1 & 5.**
- Implement new public GIS website. **Initiatives #1 & 5.**
- Lifecycle and implement new AS/400 System. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Completed work orders by month	494	453	450	450
Efficiency				
Timeliness of service provided – Customer Satisfaction	99%	99%	99%	98%
Average Work Order response time	1.2 Hrs	1 Hr.	1.5 Hrs.	2 Hrs.
Effectiveness				
Quality of service provided – Customer Satisfaction	99%	99%	99%	98%
Average Work Order completion time	1.1 Days	.8 Days	1.5 Days	2 Days

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	590,954	604,106	620,660	610,850	610,295	
Operations	996,573	1,027,600	1,080,900	1,080,900	1,080,900	
Capital Outlay	166,057	226,000	270,000	270,000	270,000	
Total	1,753,584	1,857,706	1,971,560	1,961,750	1,961,195	5.57%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	9.00	9.00	9.00	9.00	9.00	0.00%

Finance Organizational Chart



Finance Department

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

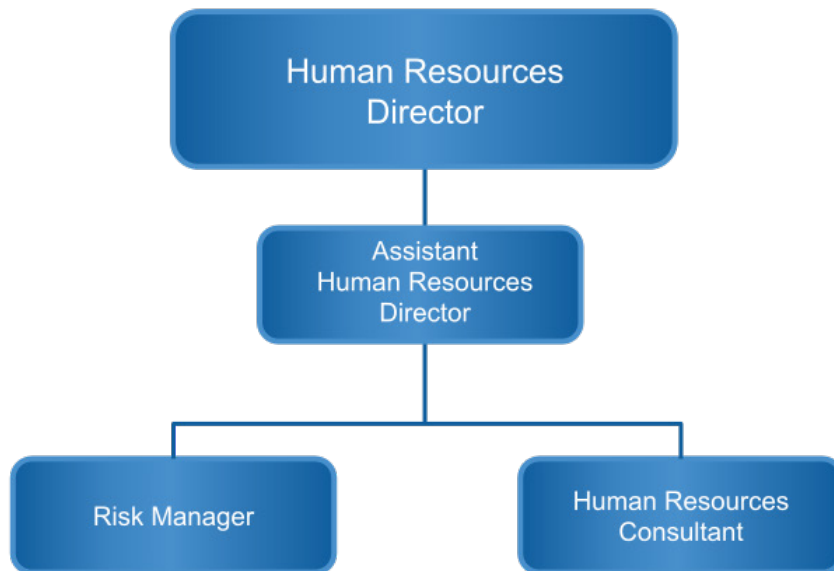
- Received the distinguished Budget Presentation Award from Government Financial Officers Association (GFOA) for fiscal year 2018 budget document; the County's 22nd consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2017, the County's 21st consecutive year.
- Compiled Fire & EMS non-profits FY 2017 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.
- Assisted Health Department with financial and state mandated reporting that provided health staff improved understanding and better utilization of funding.

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, 5 & 6.**
- Expand performance measures implemented in County departments. **Initiatives #1 & 5.**
- Assist the Board of Commissioners and departments by proactively managing the County's finances and improving efficiency. **Initiatives #1 & 5.**
- Continue to assist Fire & EMS non-profits with financial information and budget process. **Initiatives #1, 2 & 5.**
- Develop long term financial plan in support of the County's strategic plan. **Initiatives #1 & 5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	567,645	627,263	651,490	635,675	637,295	
Operations	92,934	91,560	83,695	83,695	83,695	
Capital Outlay	-	-	-	-	-	
Total	660,579	718,823	735,185	719,370	720,990	0.30%
Revenue Sources						
Other Taxes	80,297	87,000	88,700	88,700	88,700	1.95%
Staffing						
Full Time Positions	7.70	8.72	8.72	8.72	8.72	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	7.70	8.72	8.72	8.72	8.72	0.00%

Human Resources Organizational Chart



Human Resources Department

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 merit pay plan.
- Streamlined new hire orientation.
- Employee Assistance Plan offered.
- Completed comparable market studies for Sheriff's office, Emergency Management, and Environmental Health.

Goals & Objectives

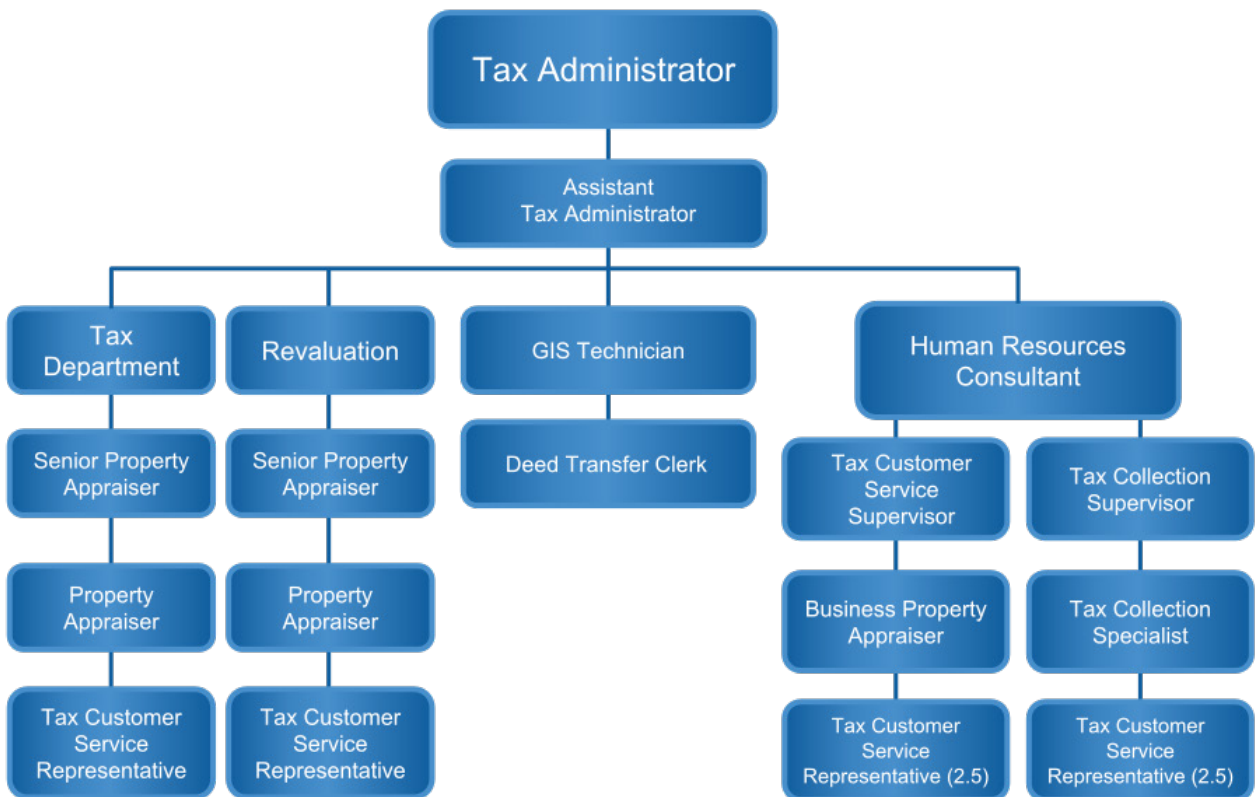
- Update personnel policy manual. **Initiative #1.**
- Implement benefits portal. **Initiatives #1 & 5.**
- Work with departments to develop workforce development programs. **Initiatives #1 & 5.**
- Develop strategic recruiting plans for key positions. **Initiatives #1 & 5.**
- Initiate wellness program with quantifiable data. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Employment FTE & PTE	631	660	650	N/A
Hires	90	130	110	N/A
Applications Received	4,500	6,000	7,000	4,700
Job Posting Hits	80,451	120,000	130,000	100,000

Expenditure Category	Amended 2017-2018		2018-2019		Percent Change	
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	From FY 18/19
Personnel	282,031	322,051	329,410	325,050	324,810	
Operations	87,941	65,870	86,070	84,070	84,070	
Total	369,972	387,921	415,480	409,120	408,880	5.40%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	4.00	4.00	4.00	4.00	0.00%

Tax Department Organizational Chart



Tax

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 five 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.
- Automation of vessel values.
- Implemented new appraisal mobile data collection system.
- Installed new data analysis system.

Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of ad valorem taxes. **Initiatives #1 & 5.**
- Continue revaluation of all real property for 2019. **Initiatives #1 & 5.**
- Continue business personal property audit and debt collection on delinquent accounts. **Initiatives #1 & 5.**
- Apply for IAAO Certificate of Excellence in Assessment Administration Award. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Complete personal property listing process within 60 days of filing deadline.	75%	80%	100%	100%
Import Mobile Assessor process to daily appraiser work	50%	85%	100%	100%
Review and clean property data using Spatialtest	10%	80%	100%	100%
Efficiency				
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%
Effectiveness				
Business Personal Property Tax Audit	85%	85%	95%	100%
\$ Amount submitted to Debt Setoff for collection	\$3,446,054	\$3,525,000	\$3,500,000	\$3,500,000
% of Debt Setoff collected	9%	10%	15%	15%

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
TAX ADMINISTRATION						
Personnel	918,188	931,446	982,815	951,965	950,915	
Operations	499,462	396,530	383,530	383,530	384,160	
Capital Outlay	-	-	-	-	-	
Total	1,417,651	1,327,976	1,366,345	1,335,495	1,335,075	0.53%
REVALUATION						
Personnel	203,674	215,188	228,710	224,350	224,105	
Operations	10,126	24,700	35,700	35,700	35,700	
Capital Outlay	-	-	36,000	18,000	18,000	
Total	213,800	239,888	300,410	278,050	277,805	15.81%
Grand Total	1,631,451	1,567,864	1,666,755	1,613,545	1,612,880	2.87%
Revenue Sources: Fees	77,982	73,600	78,200	78,200	78,200	6.25%
Staffing						
Full Time Positions	21.00	21.00	21.00	21.00	21.00	
Part Time as FTE	0.97	0.96	1.44	0.96	0.96	
Number of Positions	21.97	21.96	22.44	21.96	21.96	0.00%

Legal

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.

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Professional Services	48,590	70,000	70,000	70,000	70,000	
Legal Settlement	-	-	-	-	-	
Total	48,590	70,000	70,000	70,000	70,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Court Facilities

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

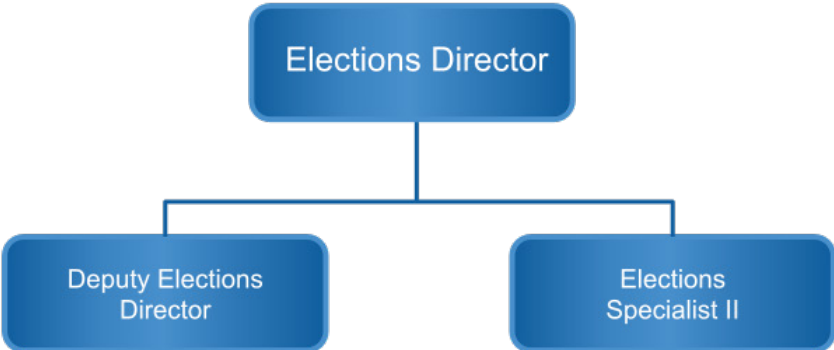
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Improved storage capacity.
- Began preservation of old county documents.

Goals & Objectives

- Continue to replace workspace furniture in courtrooms, offices, and public spaces. **Initiative #1.**
- Improve storage capacity of building to carve out much needed space for operations. **Initiatives #1 & 5.**
- Partner with Administrative Office of the Courts to scan/archive old files. **Initiatives #1 & 5.**
- Purchase mobile storage units to create on-site file storage for economy and efficiency. **Initiatives #1 & 5.**
- Create shelving for public defenders office utilizing upward space. **Initiatives #1 & 5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019		2018-2019	Percent
	Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	Board Approved	Change From FY 18/19
Personnel	630	3,800	-	-	-	
Operations	59,980	76,900	76,766	76,765	76,765	
Total	60,610	80,700	76,766	76,765	76,765	(4.88)%
Revenue Sources						
Intergovernmental	101,896	115,000	105,000	105,000	105,000	(8.70)%
Staffing						
FTE Part Time Positions	0.02	-	-	-	-	
Numbers of Positions	0.02	-	-	-	-	0.00%

**Elections
Organizational Chart**



Elections

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 eleven successful municipal elections.
- Completed nine candidate and voter registration challenges and court hearings.
- Implemented the new DS200 voting tabulators in all precincts and one stop sites.
- Complied with all statutory election deadlines while pending legislation prohibited the board from meeting and/or conducting business.

Goals & Objectives

- Provide online training tutorials for access on our precinct officials' website. **Initiatives #1 & 5.**
- Track changing election laws in preparation for implementation. **Initiatives #1 & 5.**
- Assess needs in conjunction with one stop voting sites and election day precincts. **Initiatives #1 & 5.**
- Conduct online survey to determine better ways to serve the voters. **Initiatives #1 & 5.**

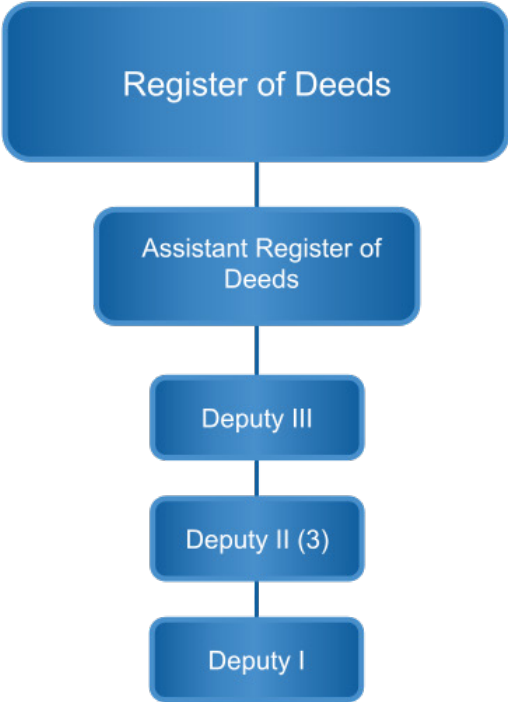
Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Elections Held	1	3	1	1
Number of Registered Voters	51,347	51,800	52,000	52,000
Number of Early Voters	30,000	20,000	25,000	25,000
Efficiency				
Time Election results Available on Election Night	8:30 PM	8:15 PM	8:10 PM	8:10 PM
Effectiveness				
Early Voting Sites	2	3	2	2
Percentage of Early Voting	58%	39%	39%	39%

Expenditure Category	Amended 2017-2018		2018-2019		Percent Change
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	Board Approved From FY 18/19
Personnel	297,463	335,739	288,750	284,455	283,825
Operations	156,445	198,400	186,132	186,135	186,135
Total	453,907	534,139	474,882	470,590	469,960 (12.02)%
Revenue Sources					
Fees	15	68,760	-	-	-
Total	15	68,760	-	-	- 341.20%
Staffing					
Full Time Positions	3.00	3.00	3.00	3.00	3.00
FTE - Part Time Positions*	1.05	0.96	0.96	0.96	0.96
Numbers of Positions	4.05	3.96	3.96	3.96	3.96 0.00%

*Does not include Poll Workers

**Register of Deeds
Organizational Chart**



Register of Deeds

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 recording maps by E-file.
- Implemented new Certificate of Assumed Name program with the NC Secretary of State.
- Completed scanning of all death and marriage records.
- Scanning of real estate image books 220 through 300 completed.

Goals & Objectives

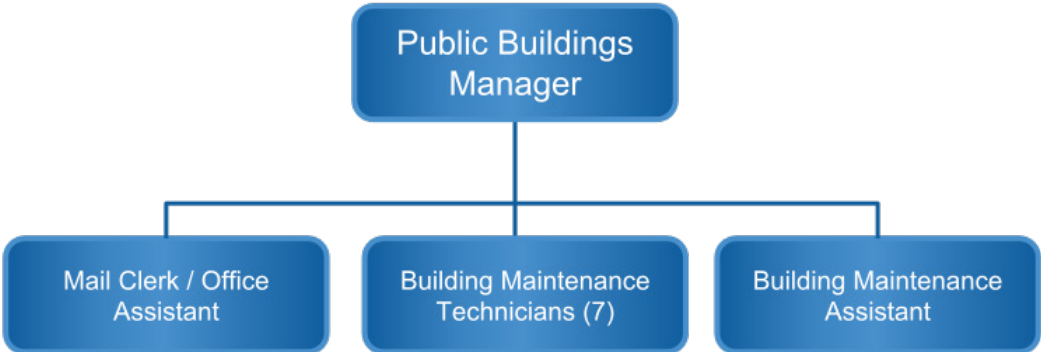
- Continue to rebind and preserve older real estate records. **Initiatives #1 & 5.**
- Increase the number of map images available electronically. **Initiatives #1 & 5.**
- Install automated download imaging program with the NC Secretary of State. **Initiatives #1 & 5.**
- Implement U.S. Passport application services. **Initiatives #1 & 5.**
- Implement Thank A Vet program. **Initiative #5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Documents recorded	17,000	18,000	19,000	18,000
Certified copies issued	10,000	11,000	12,000	11,000
Efficiency				
Database updated by 10:00 a.m.	99.90%	100.00%	100%	100%
Process all documents same day received	99.90%	100.00%	100%	100%
Effectiveness				

Expenditure Category	Amended 2017-2018		2018-2019		Percent Change From FY 18/19	
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	
Personnel	307,662	321,905	385,090	367,490	367,445	
Operations	187,580	218,400	207,900	207,900	207,900	
Capital Outlay	-	-	-	-	-	
Total	495,242	540,305	592,990	575,390	575,345	6.49%
Revenue Sources						
Fees	1,280,037	1,250,000	1,445,000	1,445,000	1,445,000	15.60%
Staffing						
Full Time Positions	6.00	6.00	7.00	7.00	7.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	6.00	6.00	7.00	7.00	7.00	16.67%

**Public Buildings
Organizational Chart**



Public Buildings

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

- Implemented a work order priority designation to improve efficiency.
- Installed 50 tons of cooling and heating equipment.
- Developed and executed a new consolidated pest control contract.
- Developed and executed a cooling/heating water treatment program for the Administrative and Detention Center buildings.

Goals & Objectives

- Improve and increase the preventive maintenance program. **Initiatives #1 & 7.**
- Develop and implement a building inspection program. **Initiatives #1 & 7.**
- Increase information provided to customers. **Initiatives #1 & 5.**
- Decrease call back work orders. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Total Completed Work Orders	2,002	2,100	2,150	1,800
Total Completed Preventive Maintenance Work Orders	225	260	300	300
Total Completed Predictive Work Orders	-	-	100	-

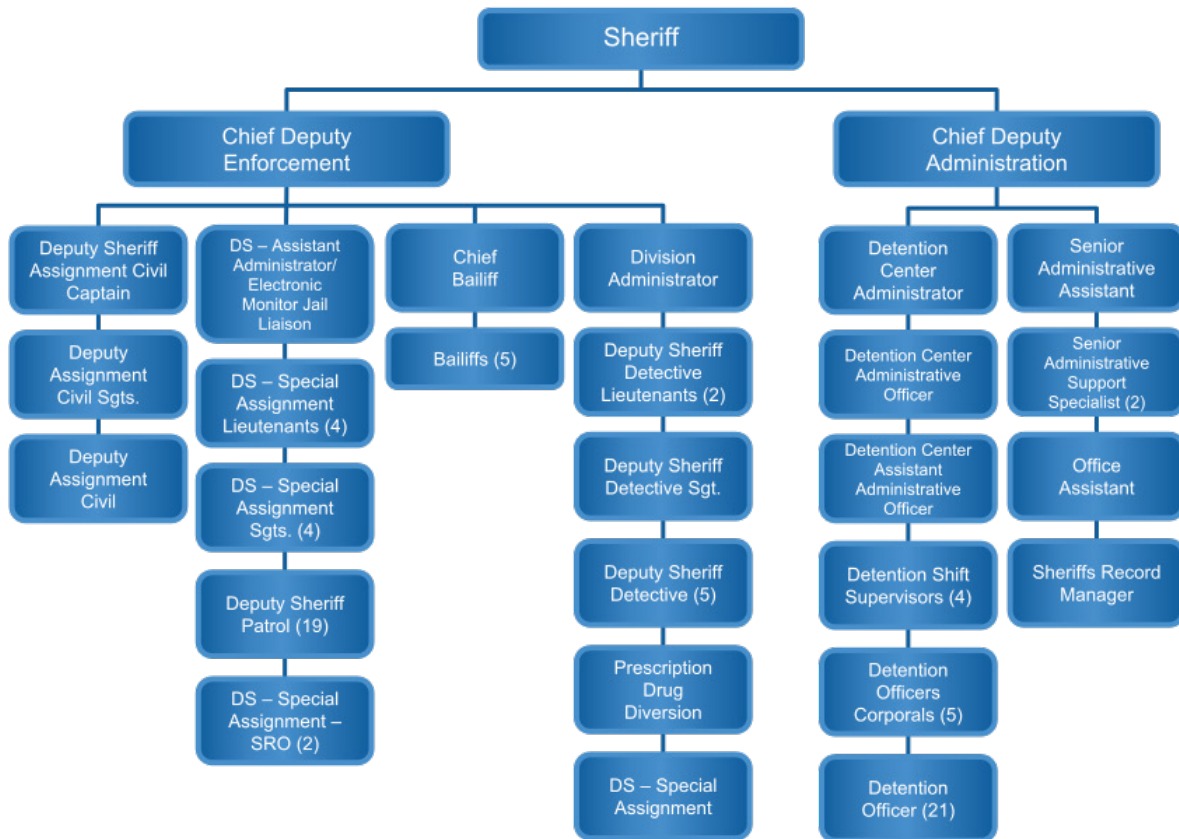
Expenditure Category	Amended 2017-2018		2018-2019		Percent Change From FY 18/19	
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended Board Approved		
Personnel	375,352	491,170	549,500	490,235	489,680	
Operations	861,742	1,238,910	983,323	983,325	1,032,445	
Capital Outlay	47,046	54,840	49,228	49,225	49,225	
Total	1,284,140	1,784,920	1,582,051	1,522,785	1,571,350	(11.97)%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	8.00	9.00	10.00	9.00	9.00	
FTE - Part Time Positions	0.12	0.48	0.43	0.45	0.45	
Numbers of Positions	8.12	9.48	10.43	9.45	9.45	(0.32)%



GENERAL FUND

PUBLIC SAFETY

Sheriff Department Organizational Chart



Sheriff Department

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. Members of the criminal division also issue weapons permits, maintain custody of evidence, oversee sec offenders, provide fingerprinting services for citizens, and perform numerous other duties relating to special projects.

CIVIL DIVISION – The officers within this division personally located and served 3,000 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 2,700 inmates per year are brought in, booked, and held for some period of time ranging from one day to a year or longer. The jail staff is responsible for security, care, and custody of each inmate, and oversee inmates on pretrial release. 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. Inmates with serious mental illness and Violent inmates must be properly classified, and if necessary, segregated and 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 undercover narcotic operation "Spotlight" resulting in 64 arrests and 94 charges.
- Reduced average inmate population that resulted in controlling cost of incarceration through the alternative incarceration program, electronic monitoring, to qualifying offenders.
- Collected 381,000 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 \$44,000 in arrears child support from electronic monitoring offenders.
- Continued Opioid abuse and overdose prevention education and outreach.
- Equipped all patrol vehicles with Narcan kits for response to opioid overdoses.

Goals & Objectives

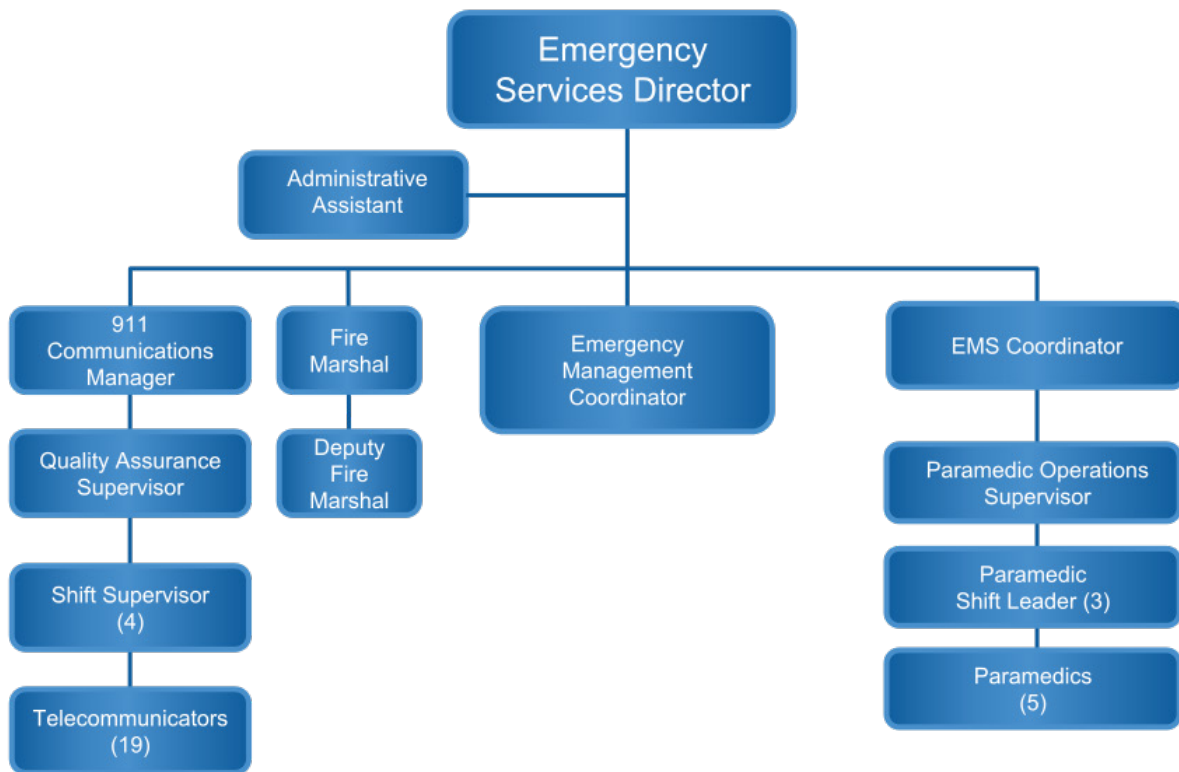
- Continue to provide for the safety, security, and well-being of our citizens. **Initiatives #2 & 5.**
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. **Initiatives #2 & 5.**
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. **Initiatives #2 & 5.**
- Reach more citizens through community watch and crime prevention programs. **Initiative #2.**
- Continue to educate the public and create drug addiction awareness. **Initiatives #2 & 4.**

Performance Summary

	FY 17	FY 18	FY 19	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
Average daily population	145	120	120	116 >
Detention Intake	2,721	2,800	2,800	N/A
Sheriff's Patrol unit calls for service	27,760	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	5,420	6,500	N/A	N/A
Civil papers for service received	3,574	4,000	N/A	N/A
Concealed handgun permits processed	1,165	800	800	N/A
Pistol Permits Processed	841	850	N/A	N/A
Sex offenders address verification site visits	208	180	180	100%
Electronic monitoring offender participants	55	90	90	100
Efficiency				
Civil processes served	83%	90%	95%	100%
Criminal processes served	85%	85%	90%	100%
Effectiveness				
Collections of money on Writs of Executions	\$102,018	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$56,444	\$80,000	\$80,000	N/A
Total weapons fees collected	\$98,814	\$120,000	\$120,000	N/A
Child support collected due to electronic monitoring	\$44,462	\$70,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	4,410	5,500	5,500	N/A
Savings to County due to electronic monitoring	\$987,807	\$250,000	\$250,000	\$400,000
Warrants Arrest Made	1,284	2,000	2,000	N/A
Drug suspects arrested	288	200	200	N/A
Drug Charges	650	500	600	N/A

Expenditure Category	Amended				2018-2019 Board Approved	Percent Change From FY 18/19
	2016-2017	2017-2018	2018-2019	2018-2019		
	Actual	Budget 3/31/18	Requested	Recommended		
CRIMINAL DIVISION						
Personnel	3,142,718	3,385,374	3,627,460	3,569,890	3,560,575	
Operations	840,102	862,364	851,074	833,020	824,020	
Capital Outlay	276,692	310,839	309,746	309,745	309,745	
Total	4,259,512	4,558,577	4,788,280	4,712,655	4,694,340	2.98%
CIVIL DIVISION						
Personnel	210,803	210,631	233,800	230,535	229,825	
Operations	12,163	12,200	14,900	14,900	14,900	
Total	222,965	222,831	248,700	245,435	244,725	9.83%
BAILIFF DIVISION						
Personnel	309,903	358,767	388,380	380,815	379,390	
Operations	33,014	49,825	48,438	48,440	48,440	
Total	342,916	408,592	436,818	429,255	427,830	4.71%
JAIL DIVISION						
Personnel	1,564,258	1,883,976	2,205,915	2,164,655	2,161,445	
Operations	1,129,785	1,494,905	1,729,935	1,705,155	1,704,155	
Total	2,694,043	3,388,546	3,935,850	3,869,810	3,865,600	14.08%
GRAND TOTAL	7,519,436	8,578,546	9,409,648	9,257,155	9,232,495	7.62%
Revenue Sources						
Intergovernmental	337,247	314,663	266,220	266,220	291,220	
Miscellaneous	5,720	8,000	4,000	4,000	4,000	
Fees	222,033	185,500	186,000	186,000	186,000	
Total	565,000	508,163	456,220	456,220	481,220	(5.30)%
Staffing						
Criminal	49.00	51.00	51.00	51.00	51.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	6.00	6.00	6.00	6.00	6.00	
Jail	33.00	37.00	37.00	37.00	37.00	
Full Time Positions	91.00	97.00	97.00	97.00	97.00	
FTE - Part-time	6.87	6.67	6.71	6.71	6.71	
Number of Positions	97.87	103.67	103.71	103.71	103.71	0.04%

Emergency Services Organizational Chart



Paramedic Operation

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

- Reduced the QRV units from 3 to 1 while maintaining paramedic coverage to the citizens.
- Implemented the Carteret County Community Paramedicine program in March 2018.
- Responded to emergency calls with an average response time of 7.41 minutes.
- Transitioned to “co-EMS” with Mill Creek Fire and EMS to provide paramedic coverage to the Mill Creek community.

Goals & Objectives

- Increase education to the citizens about EMS through public awareness events. **Initiatives #1, 2 & 5.**
- Progress the community paramedicine program to further admit more patients. **Initiatives #1, 2 & 5.**
- Provide high level patient care to the citizens and visitors of Carteret County. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
QRV 1 calls/year (Davis)	943	620	600	600
QRV 2 calls/year (Broad & Gales Creek)	678	400	350	350
QRV 3 calls/year (Pine Knoll Shores)	410	270	-	-
704 calls per year	9	10	10	10

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	751,591	794,388	789,600	722,910	724,215	
Operations	110,248	126,820	109,270	109,270	107,270	
Capital Outlay	-	-	50,800	50,800	50,800	
Total	861,839	921,208	949,670	882,980	882,285	-4.23%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	10.00	10.00	10.00	10.00	
FTE - Part Time Positions	1.43	1.92	2.70	2.70	2.70	
Numbers of Positions	11.43	11.92	12.70	12.70	12.70	6.54%

Emergency Management

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.
- Maintained and updated a database of vulnerable population in Carteret County for medically fragile and citizens with transportation needs.
- Reviewed and updated County Emergency Operations Plan and supporting annexes; Biological Incident Management, Damage Assessment, Resource Management, Situational Awareness, and Winter Storm.
- Provided support to assisted living facilities to enhance their emergency plans and identify gaps in capabilities and anticipated needs in the event of an emergency.
- Upgraded to WebEOC 8.4, a software program that provides situational awareness and assist emergency responders with information sharing and resource request tracking during emergencies, special events, and daily operations.

Goals & Objectives

- Strengthen community engagement efforts through programs and initiatives to develop a “Culture of Preparedness” in Carteret County. **Initiatives #1, 2 & 5.**
- Develop and maintain a comprehensive all hazards training and exercise program to evaluate and test all aspects of the emergency management system. **Initiatives #1 & 2.**
- Strengthen internal emergency management planning and response operations within the Emergency Management Division. **Initiatives #1 & 2.**
- Support stakeholders in the development and maintenance of key responsibilities in the Emergency Management Program. **Initiatives #1 & 2.**
- Develop a recovery framework and enhance recovery capabilities. **Initiatives #1, 2 & 5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	164,945	228,170	235,850	232,060	231,875	
Operations	71,654	105,315	102,755	99,755	99,895	
Capital Outlay	35,838	-	-	-	-	
Total	272,437	333,485	338,605	331,815	331,770	(0.51)%
Revenue Sources						
Intergovernmental	39,266	38,600	38,600	38,600	38,600	0.00%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	-	-	0.05	-	-	
Numbers of Positions	3.00	3.00	3.05	3.00	3.00	0.00%

Fire Marshal

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

- Continued to bring occupancies in compliance with the NC Fire Code.
- Received a grant for smoke and carbon monoxide detectors from the NC Department of Insurance.
- Partnered with Factory Mutual Insurance to provide free technical resource materials.
- Partnered with the NC State Bureau of Investigations (SBI) Evidence Unit using the new Forensics Advantage Program. Under the new standard of the NC SBI, our agency may not submit evidence for forensic testing.

Goals & Objectives

- Continue to assist fire departments in lowering their ISO rating. **Initiatives #1, 2 & 5.**
- Modify our inspection program, forms, and policies to meet the needs of our citizens. **Initiatives #1, 2 & 5.**
- Continue to target specific life safety occupancies for code compliance. **Initiatives #1, 2 & 5.**
- Continue to partner with state, federal, and local agencies to reduce life safety issues. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	345	550	500	500
Investigations (Fire, Illegal Burn, & Hazardous Materials)	29	35	-	-
Fire Prevention Activities	5	8	10	10
Unsafe Acts/Illegal Burning	3	8	-	-

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	106,236	110,634	132,730	116,705	116,095	
Operations	20,010	26,875	27,115	27,115	27,990	
Capital Outlay	-	-	-	-	-	
Total	126,246	137,509	159,845	143,820	144,085	4.78%
Revenue Sources	1,200	2,600	1,100	1,385	1,385	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.90	0.96	0.96	0.96	0.96	
Numbers of Positions	1.90	1.96	1.96	1.96	1.96	0.00%

Consolidated Communications

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 145,552 calls for service, answered 149,468 phone calls (911 and administrative lines combined), and actively participated in approximately 582,208 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

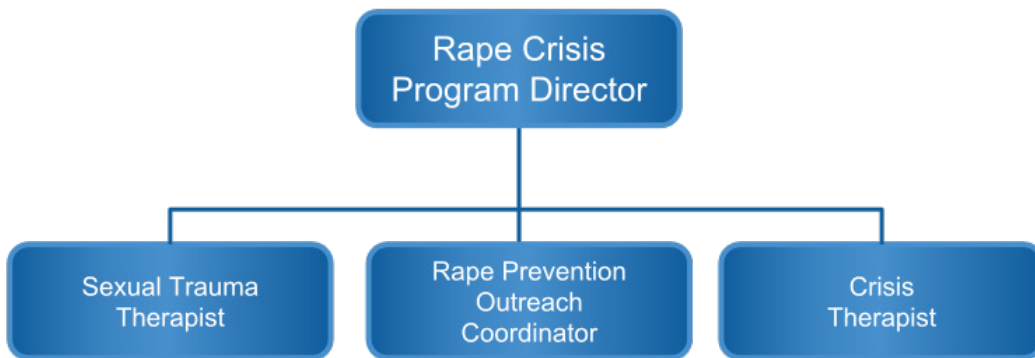
- Continue to enhance communications infrastructure, operations and procedures. **Initiatives #1, 2 & 5.**
- Continue to work with Human Resources to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness. **Initiatives #1, 2 & 5.**
- Test, train, deploy, and operate 911 operations from the backup facility at least two times per fiscal year. **Initiatives #1, 2 & 5.**
- Administrative staff will focus on adapting, developing and implementing policies and procedures to increase quality of staff performance. **Initiatives #1 & 5.**
- Assist employees with professional development to enhance skills. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Prompt processing of emergency / assistance / incidents	145,552	148,000	150,000	100%
Efficiency				
Dispatch Protocol Proficiency	95%	100%	100%	100%
Effectiveness				
Answer 911 Calls < 10 sec	99.58%	100%	100%	100%
Dispatch emergent calls for service <90 seconds	100%	100%	100%	100%
Identify & troubleshoot system failures <60 min	99%	100%	100%	100%

Expenditure Category	Amended 2017-2018		2018-2019		Percent Change From FY 18/19	
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended Board Approved		
Personnel	1,293,896	1,496,603	1,872,660	1,638,165	1,636,320	
Operations	226,508	271,700	302,585	297,585	297,585	
Total	1,520,404	1,768,303	2,175,245	1,935,750	1,933,905	9.37%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	30.00	30.00	34.00	30.00	30.00	
FTE - Part Time Positions	0.53	0.86	0.96	0.96	0.96	
Numbers of Positions	30.53	30.86	34.96	30.96	30.96	0.32%

**Rape Crisis
Organizational Chart**



Rape Crisis Department

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 174 primary and secondary victims: 30% 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.
- Provided crisis counseling to county employees.

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 #1, 2 & 5.**
- Increase volunteer staff. **Initiatives #2 & 5.**
- Develop support groups. **Initiatives #2 & 5.**
- Continue to conduct community sexual abuse awareness events during the year. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Counseling Hours provided to primary and secondary victim	800	1,000	1,600	1,400
Direct Services to victims/families	1,500	1,600	1,600	1,500
Efficiency				
Educational Programs Provided	20	35	35	35
Participants in Educational Program	1,000	1,500	1,500	1,500

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	230,508	247,419	265,345	260,985	260,740	
Operations	52,624	46,410	31,610	31,610	31,610	
Total	283,133	293,829	296,955	292,595	292,350	-0.50%
Revenue Sources						
Intergovernmental	168,624	163,485	192,159	192,155	192,155	
Miscellaneous	1,938	1,200	1,200	1,200	1,200	
Total	170,562	164,685	193,359	193,355	193,355	17.41%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.09	0.12	0.24	0.24	0.24	
Numbers of Positions	4.09	4.12	4.24	4.24	4.24	2.91%

Medical Examiner

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	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Contracted Services	120,950	69,000	69,000	69,000	69,000	
Total	120,950	69,000	69,000	69,000	69,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Animal Control

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 for World Rabies Day on September 29, 2017.
- Implemented Pet Points software, using internet capable mobile laptops for staff to input data for cases, impounds, and bit reports.
- Installed radio capability in the trucks to receive 911 calls thereby reducing response time.

Goals & Objectives

- Increase the number of rabies clinics per year. **Initiatives #1, 2 & 5.**
- Review standard operating procedures and county animal control ordinances. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Telephone Calls	19,483	16,406	16,406	100%
Animal Bite Reports Investigated	170	206	206	100%
Animals Impounded	832	806	806	100%
Efficiency				
Animal Bite Reports Investigated per Animal Control Officer	38	46	46	100%
Animals Impounded per Animal Control Officer	185	179	179	100%
Effectiveness				
Complaint per 1000 pop	-	-	-	-

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	243,028	261,250	268,315	260,820	260,175	
Operations	269,651	220,850	233,456	222,740	221,825	
Capital Outlay	18,546	40,350	-	-	-	
Total	531,225	522,450	501,771	483,560	482,000	-7.74%
Revenue Sources						
Intergovernmental	5,795	10,000	-	-	-	
Miscellaneous	-	-	-	-	-	
Fees	150	1,000	-	-	-	
Total	5,945	11,000	-	-	-	-100.00%
Staffing						
Full Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part Time Positions	0.49	0.48	0.48	0.48	0.48	
Numbers of Positions	5.49	5.48	5.48	5.48	5.48	0.00%

GENERAL FUND

TRANSPORTATION

Airport

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.

Expenditure Category	Amended		2018-2019		2018-2019 Board Approved	Percent Change From FY 18/19
	2016-2017 Actual	2017-2018 Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended		
Operating Contribution	117,290	117,290	117,290	117,290	67,290	
Capital Contribution	16,667	16,665	16,665	16,665	16,665	
Total	133,957	133,955	133,955	133,955	83,955	-37.33%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Harbor Authority

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

- Corrected light/electrical at Atlantic Harbor.
- Corrected lease inconsistencies at both Atlantic and Harkers Island Harbors.

Goals & Objectives

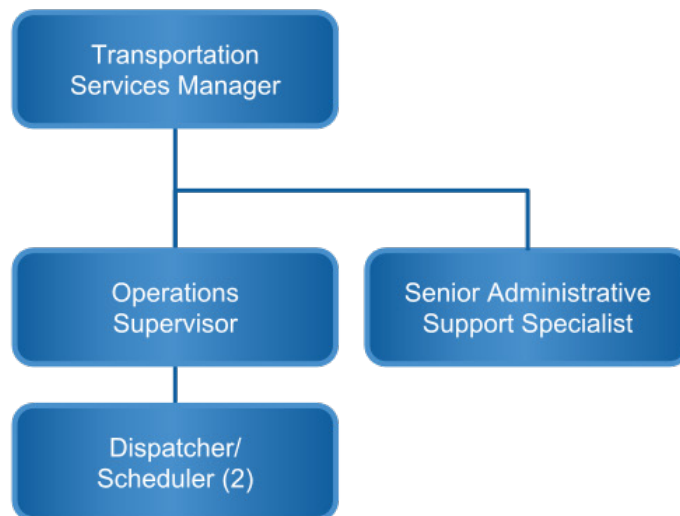
- Maintain all harbors for the safety and welfare of all watermen. **Initiatives #1 & 5.**
- Place new docking at Harkers Island Harbor. **Initiatives #1, 5 & 7.**
- Repair bulkhead at Harkers Island Harbor. **Initiatives #1, 5 & 7.**
- Replace and damaged boards at Atlantic Harbor. **Initiatives #1, 5 & 7.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Operations	668	25,000	25,000	20,000
Efficiency				
Fees	21,710	23,000	31,556	31,556

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Operations	22,445	25,000	25,000	25,000	25,000	
Capital Outlay	-	-	-	-	-	
Total	22,445	25,000	25,000	25,000	25,000	0.00%
Revenue Sources						
Fees	20,213	25,000	25,000	25,000	25,000	
Total	20,213	25,000	25,000	25,000	25,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

CCATS Organizational Chart



CCATS

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

- Converted 11 vehicles to propane.
- Started Down East Express.
- Reduce service miles and hours while increasing ridership.
- Number 1 in Transit Peer Group 3 for efficiencies.

Goals & Objectives

- Increase ridership while operating more efficiently in overall transportation options. *Initiatives #5 & 8.*
- Reduce costs. *Initiatives #1, 5 & 8.*
- Expand marketing program to all festivals, fairs and events. *Initiatives #1, 5 & 8.*
- Develop an agreement with bordering counties creating a regionalized transit system. *Initiatives #1, 5 & 8.*

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Total Trips	75,000	80,000	85,000	85,000
Total Miles	500,000	480,000	480,000	480,000
Total Hours of Service	30,000	28,000	28,000	28,000
Efficiency				
Average Trip Miles	6.5	6	6	5.5
Effectiveness				
Passengers per service Hour per vehicle	2.5	3	3.5	3

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	612,678	664,681	716,595	679,850	675,825	
Operations	233,152	323,400	264,200	264,200	259,300	
Capital Outlay	27,461	389,430	368,000	368,000	368,000	
Total	873,291	1,377,511	1,348,795	1,312,050	1,303,125	-5.40%

Revenue Sources	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Intergovernmental	687,368	1,240,740	1,289,000	1,289,000	1,289,000	
Fees	129,538	126,000	146,000	146,000	146,000	
Total	816,906	1,366,740	1,435,000	1,435,000	1,435,000	4.99%

Staffing	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Full Time Positions	4.00	5.00	6.00	5.00	5.00	
FTE - Part Time Positions	16.58	16.31	15.00	15.00	15.00	
Numbers of Positions	20.58	21.31	21.00	20.00	20.00	-6.15%

GENERAL FUND

ENVIRONMENTAL PROTECTION

Forest Fire Control

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

- 12 forest management plans written for Carteret County landowners involving 383 acres.
- 100 acres of forest regeneration (all planted).
- 17 inspection of forestry operations (Forest Best Management Practices) affecting 1,293 acres.
- 23 Community Wildland Protection Program plans written to assist volunteer fire departments in Carteret County receive federal wildland fire grants.

Goals & Objectives

- Write 8 forest management plans in Carteret County. **Initiatives #1 & 5.**
- Conduct 350 acres of forest regeneration in Carteret County. **Initiatives #1 & 5.**
- Inspect 12 forestry operations for adherence to Forest Best Management Practices related to water quality. **Initiative #5.**
- Teach 2 Wildland Fire Suppression classes to volunteer fire departments. **Initiatives #1, 2 & 5.**
- Conduct 60 information, education, and outreach programs. **Initiatives #1 & 5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Forest Fire Contribution	108,090	134,925	142,216	134,925	134,925	
Total	108,090	134,925	142,216	134,925	134,925	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Waste Collection

Purpose: Carteret County contracts with a private carrier, Waste Industries, 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 Waste Industries, plus a tipping fee to the regional solid waste authority for waste carried over the scales.

Major Accomplishments

- Maintained site locations and provided support for the twelve convenience sites.
- Maintained site location and provided support for storage and transfer of electronics recycling; including the addition of an electronics recycling trailer at the Otway site.
- Provide various levels and types of recycling service to all citizens through convenience sites and special events; including the annual latex paint collection event, household hazardous waste collection event, and the pesticide container recycling service located at two different sites.
- Provide yard waste collection at central sites.

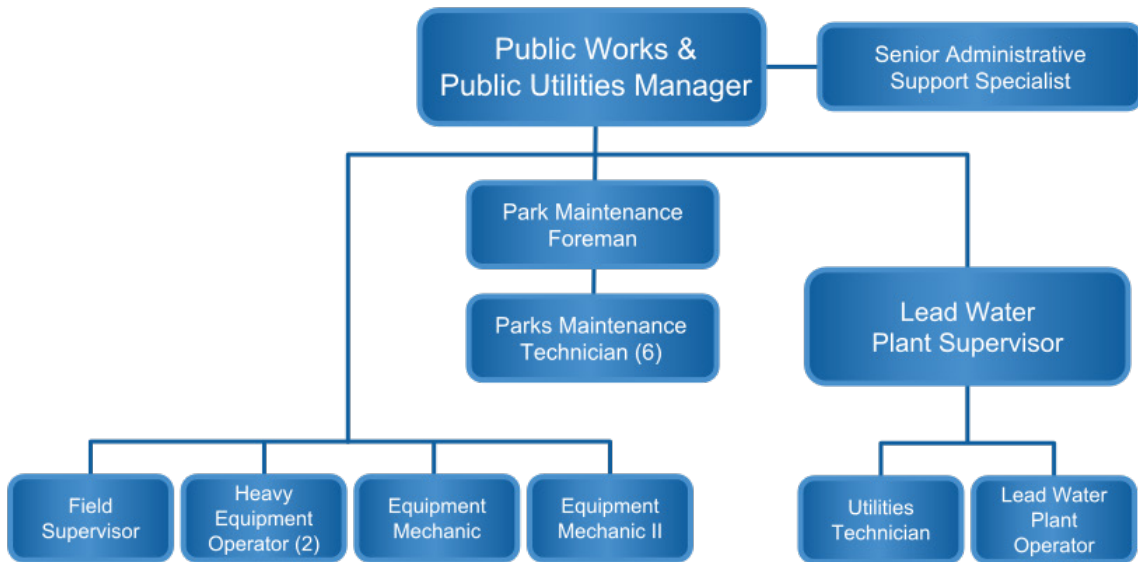
Goals & Objectives

- Expand the electronics recycling program to include two additional trailers located at two different sites. **Initiatives #1 & 5.**
- Increase focus on the promotion of all aspects of recycling. **Initiatives #1 & 5.**
- Increase litter prevention efforts. **Initiative #5.**
- Provide monthly site specific report cards. **Initiative #5.**

Fiscal Year	Tipping Fee
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
2018-2019	\$52.50

Expenditure Category	Amended		2018-2019		Percent Change From FY 18/19
	2016-2017 Actual	2017-2018 Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended Board Approved	
Operations	33,645	44,000	47,000	47,000	47,000
Solid Waste Collections	2,815,133	2,950,000	3,080,000	3,080,000	3,080,000
Landfill Closure	8,288	17,000	17,000	17,000	17,000
Total	2,857,066	3,011,000	3,144,000	3,144,000	3,144,000 4.42%
Revenue Sources					
Intergovernmental	216,576	165,000	162,500	162,500	162,500
Fees	3,271,073	3,255,000	3,400,000	3,400,000	3,400,000
Total	3,487,649	3,420,000	3,562,500	3,562,500	3,562,500 4.17%

**Public Works/Public Utilities
Organizational Chart**



Public Works Department

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

- Demolition and disposal of the Icehouse property
- Improved site at Stella EMS facility
- Installed new storage building for the storage of mosquito control equipment in Otway.
- Provided support of expansion of the electronics recycling program at Otway location.

Goals & Objectives

- Develop standards and procedures for the Fleet Maintenance division. **Initiatives #1 & 5.**
- Promote clean and litter free county through increased signage, outreach, and contractor accountability. **Initiatives #1 & 5.**
- Increase staff training; keeping current with technology and changing regulations. **Initiatives #1 & 5.**
- Increase recycling opportunities for our citizens; improving community quality and reducing landfill impact. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Fleet Assets # maintained per mechanic	145	140	93	65
Mosquito Control Technicians man hours	4500	6,789	6,500	6,000
Electronic recycling man hours	680	1,070	1,600	1,600
Efficiency				
Vehicle Scheduled Preventive Maintenance Performed	50	60%	80%	90%
Effectiveness				
Street Signs - % inspected and/or replaced - 10 year life cycle	2%	5%	10%	10%

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	389,561	485,611	571,235	452,645	446,780	
Operations	282,981	294,580	281,620	281,620	283,770	
Capital Outlay	8,143	145,600	52,000	52,000	52,000	
Total	680,684	925,791	904,855	786,265	782,550	-15.47%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	6.50	6.50	9.50	6.50	6.50	
FTE - Part Time Positions	4.50	5.63	5.15	5.15	5.15	
Numbers of Positions	11.00	12.13	14.65	11.65	11.65	-3.96%



GENERAL FUND

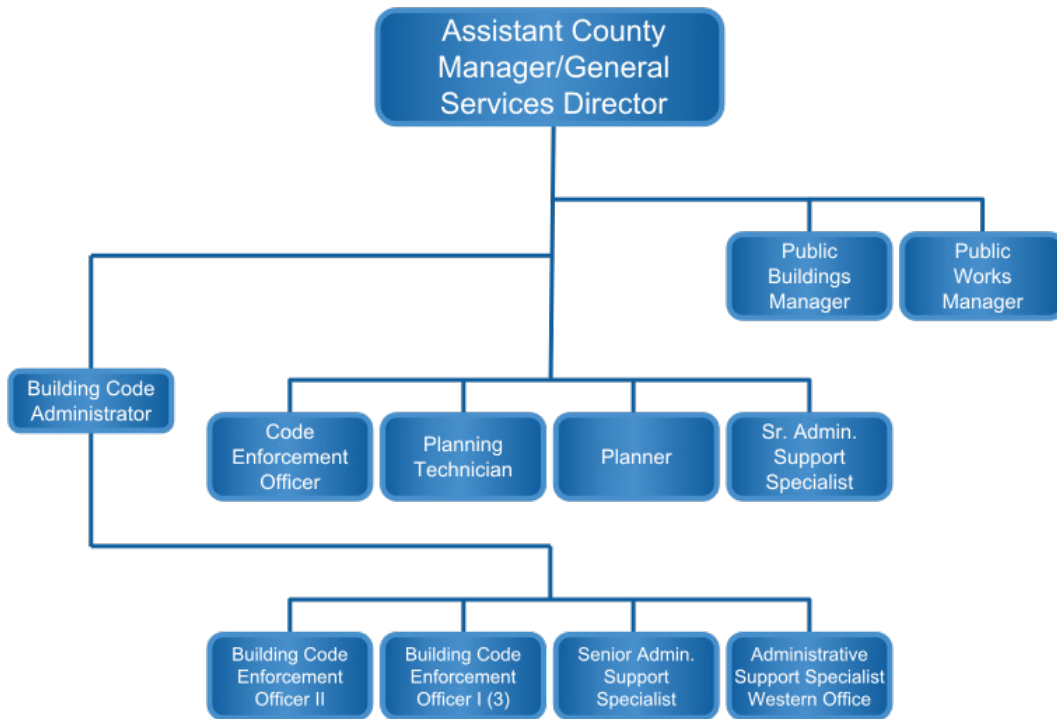
ECONOMIC & PHYSICAL DEVELOPMENT

Economic Development

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

Expenditure Category	2016-2017	Amended	2018-2019	2018-2019	2018-2019	Percent
	Actual	2017-2018 Budget 3/31/18				
Personnel	-	165,480	181,165	178,985	178,135	
Operations	31,833	77,520	56,100	56,100	56,100	
Economic Development	450,000	-	-	-	-	
Business Development	25,000	25,000	25,000	25,000	25,000	
Total	506,833	268,000	262,265	260,085	259,235	-3.27%
Revenue Sources						
Appropriated Fund Balance	-	-	-	-	-	
Total	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	2.00	2.00	2.00	2.00	0.00%

**General Services /Planning & Development
Organizational Chart**



Planning & Development Department

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

- Completed writing and adoption of Solar Ordinance in-house.
- Awarded Grant funds in the amount of \$55,000 from OEA for implementation of JLUS.
- Facilitated outreach in respect to the primary rate flood maps to become effective in the near future.
- Completed increase in inspections with no increase in staff.

Goals & Objectives

- Continuation of updating Carteret County Land Use Plan. **Initiatives #1 & 5.**
- Update Zoning, Planning, Mobile Home Park/RV Park Ordinances. **Initiatives #1 & 5.**
- Continue the County's FIRM Appeal process regarding Flood Maps. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Number of Inspections	13,376	13,500	14,000	14,000
Number of Permits Issued	4,008	4,500	5,000	5,000
Efficiency				
Average miles/inspection	7.1	7.1	7.0	7.0
Effectiveness				
% of violations that have met compliance	92%	95%	98%	100%

Expenditure Category	Amended 2017-2018		2018-2019		Percent Change From FY 18/19	
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended Board Approved		
Personnel	630,869	670,559	703,960	691,970	691,290	
Operations	137,083	208,835	143,050	143,050	141,800	
Capital Outlay	-	45,000	23,616	23,615	23,615	
Total	767,952	924,394	870,626	858,635	856,705	-7.32%
Revenue Sources						
Intergovernmental	157,093	44,000	4,000	4,000	4,000	
Fees	805,826	630,000	712,000	712,000	712,000	
Total	962,920	674,000	716,000	716,000	716,000	6.23%
Staffing						
Full Time Positions	11.00	11.00	11.00	11.00	11.00	
FTE - Part Time Positions	0.44	0.48	0.48	0.48	0.48	
Numbers of Positions	11.44	11.48	11.48	11.48	11.48	0.00%

General Services

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

- Completed and occupied the new General Services facility.
- Continued reorganization and implementation of efficiencies.
- Implementation of major renovation needs.
- Further implementation of Capital Improvement program.

Goals & Objectives

- Continue to provide assistance to the General Service Departments as needed. **Initiatives #1 & 5.**
- Continue implementation of efficiencies. **Initiative #5.**
- Continue accommodating space needs request of the departments. **Initiatives #5 & 6.**
- Continue refining our Capital Improvement Program for the County. **Initiatives #5 & 6.**

Expenditure Category	Amended		2018-2019			Percent Change From FY 18/19
	2016-2017	2017-2018	2018-2019	2018-2019	2018-2019	
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	80,575	94,031	90,425	89,335	89,080	
Operations	7,802	14,900	9,850	9,850	9,850	
Total	88,377	108,931	100,275	99,185	98,930	-9.18%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

Shore Protection Office

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 U.S.Army Corps of Engineers, Dial & Cordy, and the Bureau of Ocean Energy Management to ensure the Master Plan EIS was moving forward; received Draft EIS and submittal of the biological assessment confirmed by the National Marine Fisheries Service.
- 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.
- Executed a Pre-construction, Engineering & Design agreement with the U.S. Army Corps of Engineers to move forward with the Coastal Storm Damage Reduction Project, which detailed the 65% federal 35% non-federal cost share for the project.
- Secured a State Shallowdraft grant for the Wainwright Slough Dredging Project.

Goals & Objectives

- Seek \$150,000 reimbursement from NC Division of Water Resources (NCDWR) for expense related to the Coastal Storm Damage Reduction Project. NCDWR can provide up to 50% reimbursement of non-federal cost of Preconstruction, Engineering & Design projects. **Initiative #9.**
- Modify the existing authorization for Wainwright Slough to a "follow the deep water" alignment in an effort to reduce the amount of erosion that occurs on Wainwright Island. **Initiative #9.**
- 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 #5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	149,207	159,070	135,853	135,855	135,855	
Operations	495,622	885,195	906,870	906,870	906,870	
Total	644,829	1,044,265	1,042,723	1,042,725	1,042,725	-0.15%
Revenue Sources						
Other Taxes	644,829	894,265	1,042,723	1,042,725	1,042,725	
Intergovernmental	-	150,000	-	-	-	
Total	644,829	1,044,265	1,042,723	1,042,725	1,042,725	-0.15%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE Part Time Position	-	0.48	-	-	-	
Numbers of Positions	1.00	1.48	1.00	1.00	1.00	-32.43%

Cooperative Extension Service

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

- 720 Volunteers collected 5,838 pounds of litter as a part of the Carteret Big Sweep campaign.
- 3,670 students were served through hands-on programs such as Embryology, Health Rocks and school gardening programs provided by the youth development programs.
- In preparation for the implementation of the Food Safety Modernization Act Produce Safety Rule classes and workshops were held to help farmers become familiar with this rule, how it will affect their business and what they need to do to get prepared.
- Assisted with the USDA Wildlife agent through the Beaver Management Assistance Program that Carteret County participates in to prevent flooding from Beaver damage on private land, county owned land, municipalities, etc.

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. **Initiatives #1, 5 & 10.**
- Help strengthen families' and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest, and green industry systems. **Initiatives #1 & 5.**
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,922	2,050	2,200	2,100
Efficiency				
Percentage of students participating in Health Rocks program	100%	91%	95%	95%
Effectiveness				
Percentage of students who participated in Health Rocks program improved their overall knowledge of nutrition	100%	95%	100%	100%

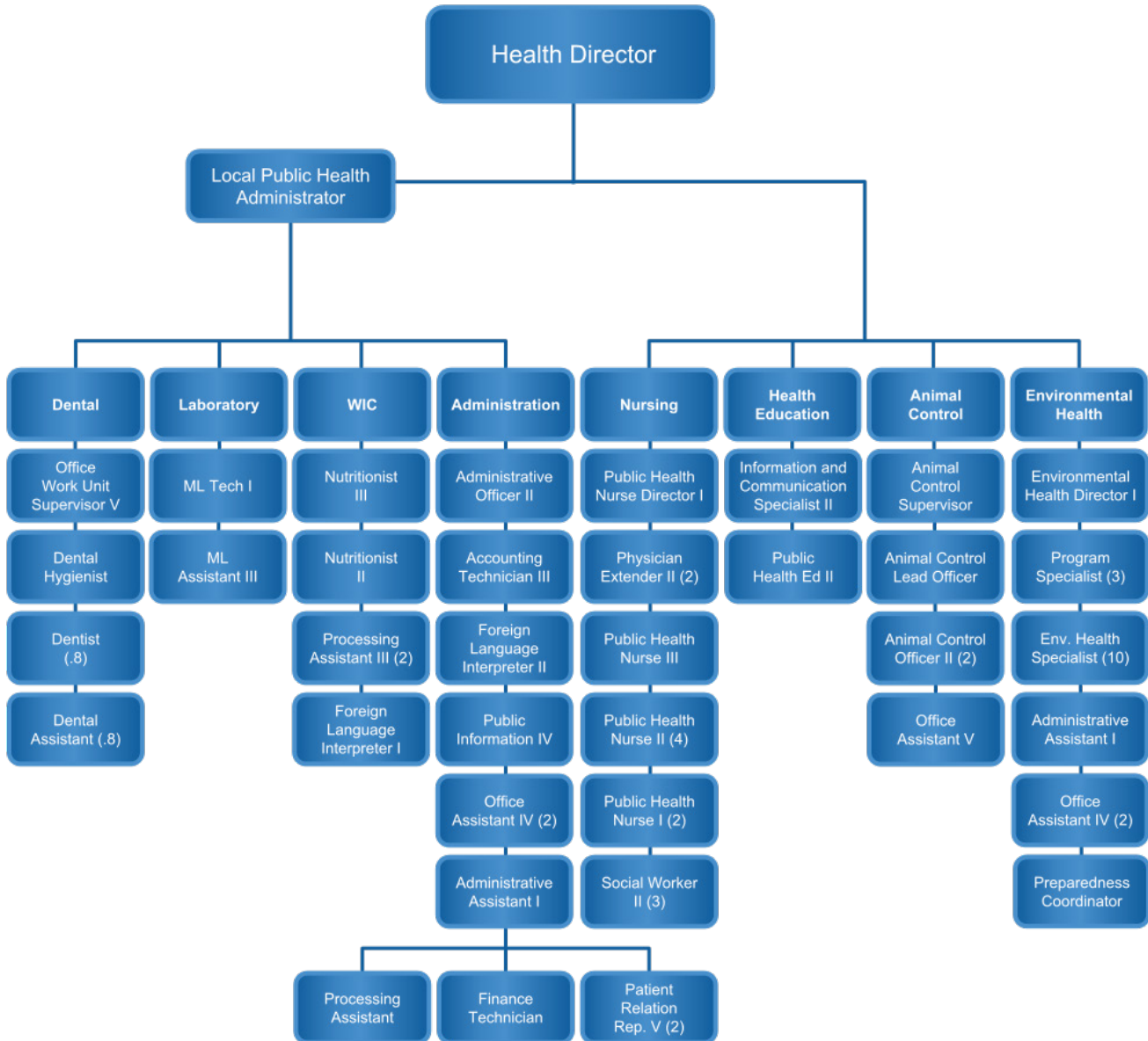
Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	57,732	59,397	61,655	60,565	60,505	
Operations	169,488	193,925	203,073	202,075	202,075	
Capital Outlay	18,973	-	-	-	-	
Total	246,193	253,322	264,728	262,640	262,580	3.65%
Revenue Sources						
Intergovernmental	28,059	28,440	25,000	25,000	25,000	
Total	28,059	28,440	25,000	25,000	25,000	-12.10%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%



GENERAL FUND

HUMAN SERVICES

**Health Department
Organizational Chart**



Health Department

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

- Completed health department building modifications to include front desk, nursing station, offices, and waiting areas to improve clinic flow and patient experience.
- One staff person completed the AAPC Certified Professional Coders course and is now designated as a Certified Professional Coder.
- Made the patient portal available through our electronic health record.
- Connected to HealthConnex, North Carolina's health information exchange, an integrated data platform that aggregates patient health information from a variety of sources into one holistic view.
- Began providing acute sick care services to county employees and offer same day appointments.
- Offer free Hepatitis C testing for high-risk population.
- Implemented a process to track all Adult Health referrals to outside specialty providers.
- Implementation of depression screening and referral for all patients seen in Adult Health clinic.
- Increased outreach to children in Foster Care through collaboration with DSS.
- Received three year Title X grant to provide services to Carteret County citizens.

- Increased outreach and education to the community.
- Partnered with DSS to provide in-depth shelter training to health services staff.
- Provided breast and cervical cancer screening to women who would not otherwise be able to afford the services.
- Coordinated mental health first aid trainings for human services staff..
- Provided training on smoking cessation counseling to counsel women who smoke in pregnancy.
- Increased productivity and efficiency in Maternal Health by improving clinic flows.
- Collaborated with local fire departments to ensure homes identified without smoke/carbon monoxide detectors obtain them in a timely manner.
- Collaborated with outside physicians to help decrease emergency room visits.

Goals & Objectives

- Addition staff complete certified coding class targeted specifically for rural and community health organizations. **Initiatives #1, 5 & 10.**
- Improve tracking and reporting of patient data utilizing an ad hoc reporting system. **Initiatives #1, 5 & 10.**
- Improve inventory controls for medicines, immunizations, and birth control methods by utilizing a pharmacy module that will be made available through our electronic health records. **Initiatives #1, 5 & 10.**
- Offer lower costs for labs to uninsured patients seen in the AH clinic. **Initiatives #1, 5 & 10.**
- Work with the state to provide treatment for uninsured patients identified to have Hepatitis C. **Initiative #10.**
- Continue to work with Mental Health providers to enhance referral process and follow-up for identified Mental Health and Substance Abuse issues. **Initiatives #1, 4 & 10.**
- Implement ESuperbill in Cure MD to charge for all clinical service. **Initiatives #1 & 5.**
- Continue promoting and educating medical providers and dentists on the use of the NC Controlled Substances Reporting System (CSRS). **Initiatives #1, 2, 5 & 10.**
- Coordinate a system for quick identification and referral for mental health resources. **Initiative #10.**
- Continue to collaborate with private physicians and community partners to improve services to the citizens of Carteret County. **Initiatives #5 & 10.**
- Continue to collaborate with School Health nurses to promote Child Health services to students and parents in Carteret County. **Initiatives #5 & 10.**
- Continue to improve electronic forms making documentation of services more efficient. **Initiatives #1 & 5.**
- Improve pregnancy outcomes for mothers and babies in Carteret County. **Initiative #10.**
- Expand community education, regarding all programs, through increased outreach. **Initiative #10.**
- Develop a three-year training and exercise plan for Health Department staff. **Initiative #5.**
- 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 & 10.**

Performance Summary

	FY 18 Actual	FY 18 Estimated	FY 19 Target	Current Goal
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
Efficiency				
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

Expenditure Category	Amended		2018-2019		Percent Change From FY 18/19	
	2016-2017	2017-2018	2018-2019	2018-2019		
	Actual	Budget 3/31/18	Requested	Recommended Board Approved		
Personnel	1,873,712	2,018,260	2,125,480	2,053,200	2,050,735	
Operations	515,418	717,367	649,656	644,815	644,365	
Capital Outlay	-	18,256	-	-	-	
Total	2,389,129	2,753,883	2,775,136	2,698,015	2,695,100	-2.13%
Revenue Sources						
Intergovernmental	1,099,523	975,052	1,017,556	1,017,550	1,017,550	
Fees	126,118	139,500	110,000	110,000	110,000	
Reserved Fund Balance	-	70,000	-	80,000	-	
Total	1,225,640	1,184,552	1,127,556	1,207,550	1,127,550	-4.81%
Staffing						
Full Time Positions	30.00	29.00	30.00	29.00	29.00	
FTE - Part Time Positions	1.49	1.44	1.73	1.73	1.73	
Numbers of Positions	31.49	30.44	31.73	30.73	30.73	0.95%

Dental

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

- Received grant from Big Rock for a handheld Nomad Pro 2 xray unit.
- Began replacement of graphics outside the dental clinic.
- Evaluated and treated qualified pregnant patients.
- Met the needs of increased patient demand due to the reduction of Medicaid providers.

Goals & Objectives

- Continue to expand dental services to middle and high school students. **Initiatives #1 & 10.**
- Implement the expanded x-ray capability to remote locations. **Initiative #10.**
- Increase awareness of our services through targeted advertisement. **Initiatives #1 & 10.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Clients	991	999	1,060	825
Procedures	7,871	8,600	8,700	6,700
Educational groups served	1	2	2	10
Health fairs	3	3	3	2
Efficiency				
Schools visited	8	12	12	7
Schools served	12	15	15	9
Head Start preschool centers	2	4	4	2

Expenditure Category	Amended 2017-2018		2018-2019		Percent Change From FY 18/19	
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended Board Approved		
Personnel	262,765	272,973	280,195	275,835	275,750	
Operations	44,255	81,110	63,856	63,855	62,355	
Capital Outlay	-	7,570	5,808	5,800	5,800	
Total	307,020	361,653	349,859	345,490	343,905	-4.91%
Revenue Sources						
Intergovernmental	254,358	265,000	275,000	275,000	275,000	
Reserved Fund Balance	-	10,000	-	20,000	-	
Total	254,358	275,000	275,000	295,000	275,000	0.00%
Staffing						
Full Time Positions	3.60	3.60	3.80	3.60	3.60	
FTE - Part Time Positions	0.02	-	-	-	-	
Numbers of Positions	3.62	3.60	3.80	3.60	3.60	0.00%

WIC

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.
- Trained 14 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 8th annual World Breastfeeding Week celebration in conjunction with Carteret General Hospital.
- Coordinated quarterly Breastfeeding Task Force meetings.

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, 5 & 10.**
- Monitor lead screening and immunization status of children that participate in WIC. **Initiative #10.**
- Provide early preventive recommendations for parents/caretakers in an effort to reduce childhood obesity in Carteret County. **Initiative #10.**
- Increase folic acid need awareness for all female WIC clients. **Initiative #10.**
- Increase the percentage of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 weeks and 6 months of age. **Initiative #10.**
- Continue quarterly Breastfeeding Task Force meetings. **Initiative #10.**
- Increase staff training on web based, low risk nutrition education with WIChealth.org. **Initiatives #1, 5 & 10.**
- Collaborate with Head Start Program for lead screenings. **Initiative #10.**
- Utilize motivational interviewing and counseling for nutrition education. **Initiative #10.**

Performance Summary

	2017 Actual	2018 Estimated	2019 Target	Current Goal
Workload (Output)				
Caseload	1,305	1,305	1,310	1,305
Vendor Training Attendance	14	14	16	14
Average Monthly Voucher Issuance	493	500	500	500
Average Monthly Enrollment in BFPC Program	83	80	82	80
Efficiency				
Effectiveness				
Vendor Monies	803,278	804,000	805,000	804,000

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	From FY 18/19
Personnel	247,981	256,084	256,245	250,795	250,685	
Operations	3,909	11,838	7,657	7,655	7,655	
Total	251,890	267,922	263,902	258,450	258,340	-3.58%

Revenue Sources	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	From FY 18/19
Intergovernmental	243,307	263,576	265,390	265,390	265,390	0.69%

Staffing	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	From FY 18/19
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time Positions	-	-	-	-	-	
Total Positions	5.00	5.00	5.00	5.00	5.00	0.00%

Environmental Health

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

- Provided in-service training/presentations related to food safety for school groups, civic organizations, and permitted establishments as requested.
- Increased percent compliance of state mandated Food, Lodging and Institutions inspections.
- Two new employees were delegated authority by the state to perform job responsibilities in major Environmental Health Programs (1 in Onsite Wastewater and 1 in Food & Lodging).
- Began the process of digitizing records for the following programs: Food & Lodging, Childcares & School Buildings, and Tattoos.
- Acted in a supporting capacity for the military's efforts to conduct water sampling around Atlantic OLF.

Goals & Objectives

- Continue efforts to provide training/presentations related to all aspects of environmental health to local groups. **Initiatives #1 & 5.**
- Obtain required training for new employees so they are authorized by the state to work in specific programs. **Initiatives #1, 5 & 10.**
- Complete the conversion of Food Protection & Facilities programs' records to a digital format, and begin the process of converting Onsite Water Protection programs' records to digital format. **Initiatives #1 & 5.**
- Continue to increase the percent compliance of state mandated Food, Lodging and Institutions inspections. **Initiatives #1, 5 & 10.**

Performance Summary

On Site Wastewater Program	FY 17	FY 18	FY 19	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
On-site Wastewater Inspections/Visits	1,694	1,673	1,673	1,673
Private Wells Inspections/Visits	355	328	328	328
Complaints Investigated	65	45	45	45
Management Inspections Performed/Visits	517/366	583/505	519/450	583/505
Efficiency				
Inspections per Specialist	630	500	500	500
Management Inspections plus Visits per Specialist	353	435	388	435
Food, Lodging, & Institutional Sanitation Program				
	FY 17	FY 18	FY 19	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
Inspections/Visits	376	768	1,100	1,100
Complaints Investigated	74	60	60	60
Efficiency				
Inspections per Specialist	376	307	275	275
State determined inspection compliance percentage	32%	71%	100%	100%
Effectiveness				
Complaints per 1,000 pop	-	-	-	-

Public Swimming Pools Program	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Inspections/Visits	455	630	630	630
Complaints Investigated	8	10	10	10
Efficiency				
Inspections/Visits per Specialist	76	126	105	126
Effectiveness				
Complaints per 1,000 pop	-	-	-	-

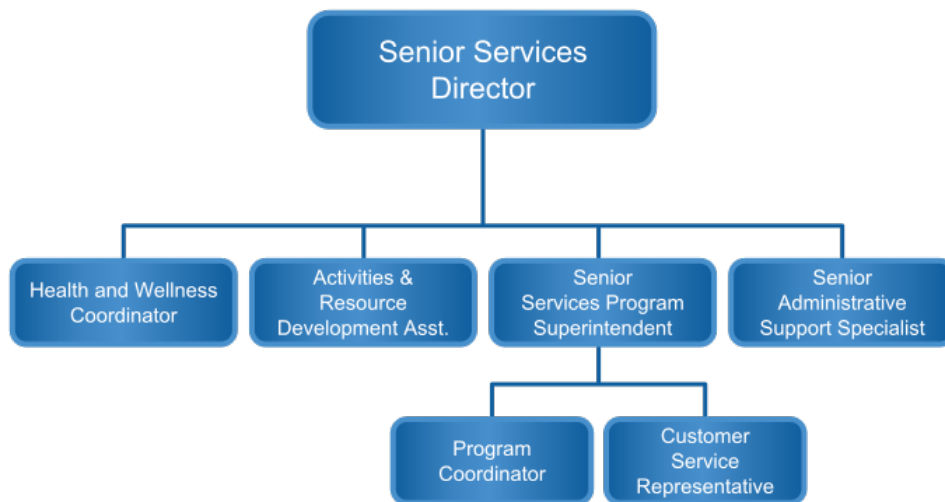
Expenditure Category	2016-2017 Actual	Amended 2017-2018 Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	Percent Change From FY 18/19
	Personnel	885,111	1,033,218	1,044,025	1,023,935	1,022,890
Operations	80,809	112,885	116,304	116,035	113,835	
Capital Outlay	-	18,256	-	-	-	
Total	965,920	1,164,359	1,160,329	1,139,970	1,136,725	-2.37%
Revenue Sources						
Intergovernmental	22,261	10,000	12,000	12,000	12,000	
Fees	351,750	331,000	357,000	357,000	357,000	
Total	374,011	341,000	369,000	369,000	369,000	8.21%
Staffing						
Full Time Positions	16.00	16.00	16.00	16.00	16.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	16.00	16.00	16.00	16.00	16.00	0.00%

Other Health/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. **Initiatives #1, 4, 5 & 10.**

Expenditure Category	2016-2017	Amended	2018-2019	2018-2019	2018-2019	Percent
	Actual	Year-Year Budget 3/31/18				
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*	25,971	35,000	35,000	35,000	35,000	
JCPC Task Force*	5,679	6,000	6,000	6,000	6,000	
Dix Crisis Intervention	-	-	300,000	300,000	300,000	
Carteret Literacy Council	2,000	2,000	2,000	2,000	2,000	
Carteret Peer Recovery	30,000	30,000	40,000	30,000	30,000	
Teen Court*	53,746	55,000	55,000	55,000	55,000	
Easter Seals/JCPC B Bridge	91,233	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*	53,515	60,000	60,000	60,000	60,000	
Domestic Violence*	35,304	34,920	34,920	34,920	34,920	
Total	645,448	668,755	978,755	968,755	968,755	44.86%
Revenue Sources						
Intergovernmental	638,806	653,240	218,240	218,240	218,240	
Other Taxes	39,266	37,000	37,000	37,000	37,000	
Total	678,072	690,240	255,240	255,240	255,240	-63.02%

**Senior Center
Organizational Chart**



Aging Department

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

- Held fourteen offsite senior center classes in order to help expand our reach throughout the county.
- Partnered with Friends of Aging non-profit to expand resources for our vulnerable homebound community. Efforts included a free dental clinic, distribution of weather alert radios, and seasonal fresh fruits and vegetables.
- Expanded and trained volunteer base to initiate successful new member-led classes and activities.
- Counseled 711 clients through our Senior Health Insurance Information Program (SHIIP) with a total savings of \$105,819 to those clients.
- Several staff members trained in Mental Health First Aid to assist older adults with mental health issues.
- Formed partnership with Carteret Health Care to offer a mental health support group for seniors and their caregivers.
- Secured \$2,500 from the Friends of Aging non-profit to supplement the Home Delivered Meal and Transportation programs.

Service (#of units)	2017	2018	2019
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

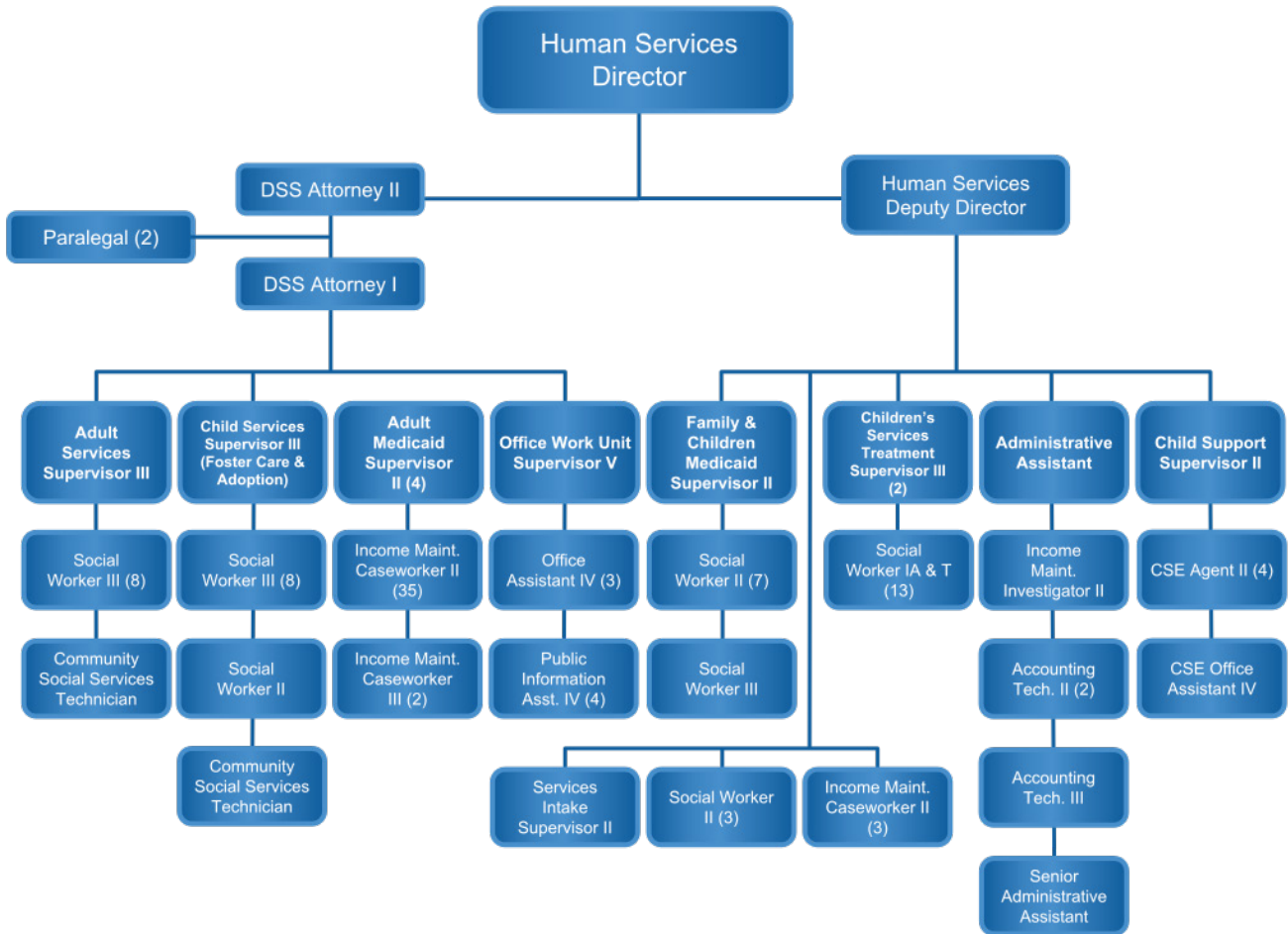
- Maintain partnership with area Meals-on-Wheels volunteer programs to ensure nutritional needs of all vulnerable homebound seniors are met. **Initiatives #5 & 10.**
- Seek additional non-governmental grants and fundraising activities as allowed to avoid the need to reduce services to older adults. **Initiatives #1, 5 & 10.**
- Expand health promotion workshops and seminars throughout the county. **Initiatives #5 & 10.**
- Continue partnership with Friends of Aging to work on projects that will benefit the seniors in Carteret County. **Initiatives #5 & 10.**
- Increase the number of volunteers and build in stronger vetting procedures. **Initiatives #5 & 10.**
- Continue to increase SHIIP program to serve more clients. **Initiative #10.**
- Increase marketing efforts to inform all citizens of our services with special emphasis on ‘baby boomer’ generation. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Improvements due to evidence based health promotion (# of seniors)	59	65	70	75
Health & safety seminars with professional speakers	35	36	37	37
Efficiency				
Seniors to be trained in evidence based health promotion	52	53	54	55
Average attendance at each seminar*	28	28	28	29
Effectiveness				
Improvement of health habits (Percent of completed surveys)	100%	100%	100%	100%

Expenditure Category	2017-2018	Amended 2018-2018	2019-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	237,356	243,994	252,140	247,095	246,650	
Operations	164,037	261,577	258,560	246,560	250,220	
Total	401,393	505,571	510,700	493,655	496,870	-1.72%
Revenue Sources						
Intergovernmental	460,851	481,972	483,157	483,155	483,155	
Fees	5,566	6,000	5,500	5,500	5,500	
Total	466,417	487,972	488,657	488,655	488,655	0.14%
Staffing						
Full Time Positions	4.58	4.58	4.58	4.58	4.58	
Part Time as FTE	1.40	1.44	1.44	1.44	1.44	
Number of Positions	5.98	6.02	6.02	6.02	6.02	0.00%

Department of Social Services Organizational Chart



Department of Social Services

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 and Nutrition Service 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

- Front Desk staff processed 34,172 clients during the year, including 1,483 individuals applying for fishing license waivers. The agency averaged over 23,165 telephone calls per month.
- Conducted two MAPP (Model Approach to Partnerships in Parenting) classes—mandated training for licensing of prospective foster families;
- Licensed an additional 2 adoptive families and 8 new foster families, for a total of 20 foster families and 14 adoptive families (6 of the adoptive families are also fostering for us while waiting to adopt);
- Transitioned 36 children to permanency: 7 of those children were in permanent homes within 12 months of entering foster care;
- LINKS (Independent Living) coordinator has worked with 15 foster children ages 16-21 on achieving goals to promote independence;
- 8 children cleared for adoption, and another 11 waiting children had their adoptions finalized;
- Continued partnering with neighboring counties, local media outlets and community partners for recruitment and retention of foster family resources;
- Assisted an average of 483 clients per month with emergency energy and food related problems.
- Assisted an average of 143 children per month with adoption assistance funding.
- Served an average of 101 CAP clients per month.
- Provided guardianship services to 79 adults, inclusive of 66 active wards as of December 2017; and 13 deaths. The age ranges of our adult wards includes (as of December 2017) 4 who are 18 – 25 years of age; 14 who range in age from 26 – 55; and 48 who are 56 and older.
- Evaluated 269 elderly or disabled adults for the need for adult protective services.
- Screened 911 child protective services reports, and determined 610 of those reports met the statutory mandates for conducting an investigative assessment.
- Served an average of 3,383 individual clients monthly with multiple trips to the doctor or other medical transportation needs allowable under Medicaid.

Served a monthly average of the following in 2017:

	2015	2016	2017
Special Assistance (Rest Homes)	180	155	130
Long Term Care (Nursing Homes)	211	209	220
Adult Medicaid	4,894	6,486	7,417
Family & Children's Medicaid	5,520	5,385	5,314
SSI Medicaid Cases	1,056	1,443	1,255
Child Day Care	387	247	310
Food Nutrition Services cases/people	4,860/9,384	4,304/8,181	4,304/8,181

Goals & Objectives

- Maintain low staff turnover. **Initiative #5.**
- Ensure that all staff has completed mandated trainings. **Initiatives #1, 5 & 10.**
- Continue assessing services and procedures to improve efficiency and services. **Initiatives #5 & 10.**
- Increase Benefit Diversions Cases for FY19. **Initiatives #5 & 10.**
- Increase the number of families receiving retention services. **Initiative #10.**
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments). **Initiative #10.**

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Effectiveness				
Adults Entering Employment	18	11	20	Over 20
All Family Participation Rate	20%	14%	50%	50%

- To transition at least 35 children from agency custody to a permanent custodian, including guardianship and/or adoption, within a maximum of 12-15 months. **Initiative #10.**
- Increase the number of licensed foster homes by 5, targeting families who are willing to foster and/or adopt school-aged children and teens. **Initiative #10.**
- Increase the percentage of foster care cases able to be closed by 40% with a permanent resolution within 12 months of entering foster care. **Initiative #10.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	Percent Change From FY 18/19
	Actual	Budget 3/31/18				
ADMINISTRATION						
Personnel	6,552,965	7,302,362	7,813,940	7,420,115	7,415,115	
Operations	546,760	908,400	736,988	736,990	734,490	
Capital Outlay	35,990	64,000	-	-	-	
Total	7,135,715	8,274,762	8,550,928	8,157,105	8,149,605	-1.51%
GENERAL ASSISTANCE	389,183	659,250	623,500	623,500	623,500	-5.42%
SPECIAL ASSISTANCE	2,612,234	2,728,000	1,407,000	1,397,000	1,397,000	-48.79%
SPECIAL PROJECTS	603,022	822,960	782,690	782,690	782,690	-4.89%
TANF	47,758	173,500	121,000	121,000	121,000	-30.26%
GRAND TOTAL	10,787,912	12,658,472	11,485,118	11,081,295	11,073,795	-12.52%
Revenue Sources						
Intergovernmental	8,391,285	8,135,320	6,741,580	6,741,585	6,741,585	
Miscellaneous	47,992	10,500	15,000	15,000	15,000	
Total	8,439,277	8,145,820	6,756,580	6,756,585	6,756,585	-17.05%
Staffing						
Full Time Positions	119.00	121.00	124.00	121.00	121.00	
FTE - Part Time Positions	3.25	4.32	7.68	7.68	7.68	
Numbers of Positions	122.25	125.32	131.68	128.68	128.68	2.68%

Veterans Organizational Chart



Veterans Services Department

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 \$76,921,000 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 \$50,385,000; educational & vocational rehabilitation, paid to veterans and their dependents \$3,833,000; insurance & indemnities paid to beneficiaries \$605,000; VA healthcare provided to veterans in 2017 amounted to \$22,099,000.
*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 22nd Annual Carteret County Veterans Day parade.
- Provided a meeting place for our county Veterans Post-Traumatic Stress Disorder group.

Goals & Objectives

- Maintain efficiency and effectiveness as services and workloads increase. **Initiative #5.**
- Continue to update claims activity in the Veteran’s Information Management System to build and support a paperless resource. **Initiatives #1, 5 & 10.**
- Continue to work on conversion of paper filing system to electronic filing system. **Initiatives #1 & 5.**
- Improve service components by enhancing communications to the community. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Number of veterans and/or dependents seen in office.	8,834	8,923	9,914	9,500
Number of all claims generated in the office.	9,318	9,412	10,457	8,500
Number of telephone calls received/made.	11,255	11,368	10,457	15,500
Efficiency				
Increase(Decrease) in veterans seen office	5%	1%	10%	
Increase(Decrease) in claims generated in the office	0.36	1%	10%	

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	248,210	307,207	317,510	310,970	310,600	
Operations	52,673	60,960	60,558	60,560	60,560	
Total	300,883	368,167	378,068	371,530	371,160	0.81%
Revenue Sources						
Intergovernmental	2,130	1,500	1,500	1,500	1,500	0.00%
Staffing						
Full-Time Positions	6	6	6	6	6	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6	6	6	6	6	0.00%

GENERAL FUND

EDUCATION

Carteret County Public Schools 2018 - 2019 Budget Overview

The Carteret County Public School System's 2018-2019 budget was developed through extensive research, including conversations within the school system, outside inspections and reports, and internal reviews. This two-part budget includes a request of \$2,868,321 for Capital needs and a request of \$23,343,170 for Operating needs.

The Capital Budget is approximately \$1.5 million less than last year's request and is about \$375,000 more than the school system has received when averaged over the past six years. The budget includes many items similar to those purchased in past budgets - cameras, intercom systems, outdoor playground sets, and heating/air conditioning equipment. In Category 1, there is \$172,000 for items that directly impact school safety and security. Just for information, in addition to the budgeted items for safety, the school system has not included the almost \$2,000,000 of needed improvements to address other safety concerns. These unbudgeted items include corridors between different parts of the schools, fencing around playgrounds, new interior doors in two older schools, and other such improvements needed to keep our students contained in the schools and to keep potential threats outside the schools. The \$2,000,000 has not been added to the Capital budget as this will need further discussions and perhaps other means of securing the funding.

The Operating Budget is reduced by \$126,000 from the 2017-2018 allocations due to efficiencies. Increases in the state's benefits for next year are estimated to be \$532,000, necessitating \$406,000 to achieve a flat budget. Three additional items are requested to be added to next year's budget. The first is the realigning of the compensation for classified employees. This includes all classified (hourly) employees except the teacher assistants/bus drivers, computer technicians, and child nutrition staff as these employees have had some slight modifications to their salaries in recent years. The current pay scales, due to years of frozen salaries, are no longer incremental from year to year. Many employees must acquire five to 10 years of rendered service prior to receiving a salary step on the pay scale. In addition, the top salaries are often comparable to the beginning wages. One such example shows a beginning pay for Grade 67 starting at \$12.11 and after 20 years of service, moving up \$1.34 to 13.45 per hour. Stated in other terms, the employee on this grade receives an annual increase of \$.07 per hour per year or \$12 per month. The requested changes are a result of using recent salary studies from other school systems, determining which of these systems most closely align with our demographics, and applying them to job titles that are comparable. New Hanover County was the system used most often for the reviews. This salary adjustment will add \$370,000 to the baseline budget.

The second addition is MaST, the Early College. This program has been approved at each level to date and awaits Commissioner approval and final state funding. This school, to be housed on the Carteret Community College campus, will offer students broad opportunities for degrees or certifications in career-focused areas. It will also afford students the opportunity to earn associates degrees and move towards a traditional college diploma program at four year institutions. The budget includes \$186,358 for that program and the costs could increase each year as the school's enrollment increases.

The third addition is for employing four mental health professionals in our schools. This need is at an all-time high. The school shootings, while unique in tactics, have one undeniable similarity. The shooters have mental health issues that have gone untreated or undiagnosed. While mental health issues rarely rise to the level of inflicting serious injuries on others, it is quite common that mental disorders are present in the schools and most of these issues go unresolved. The damage resulting from neglecting the issues could range from educational deficits to drug abuse or far worse. Treating the problem regularly and early is the one sure measure to help students overcome these detrimental impacts on their lives. These four mental health specialists requested will be assigned to schools much like the schedules of the social workers, school psychologists, and nurses. They will work with students on a scheduled timeline, preferably seeing the students at least weekly. Students needing more intensive help will be transitioned to area doctors. The four mental health professionals are estimated to increase the budget by \$245,000.

IT is acknowledged that the two budgets present significant increase and thus, place more demands on the local budget. The schools have achieved excellent results due to the county's investment and the accolades have been frequent and far-reaching. The SAT scores and ACT scores place the high schools collectively as the second highest achieving school system in the state. The end of grade test scores for elementary and middle schools reveal that these grade levels are fourth highest in the state. With 115 school systems vying for notoriety, acclaim, and excellence, Carteret County Public Schools are already there. Remaining among these exclusive school systems opens doors for the students through college admissions and better job opportunities. The pride this community shows in the schools is commendable and it reflects the commitment the Board of Education and the County Commissioners have made to provide the very best possible education for the community's youth. That commitment is sincerely appreciated.

Perry L. Harker
Board Chairman

Mat Bottoms
Superintendent

Carteret County Board of Education

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. **Initiatives #1 & 3.**

Expenditure Category	2016-2017	Amended	2018-2019	2018-2019	2018-2019	Percent
	Actual	2017-2018				
		Budget	Requested	Recommended	Approved	From FY
		3/31/18				18/19
Current Expense	21,964,000	21,964,000	23,343,170	21,964,000	22,719,455	
Charter Schools	515,000	515,000	589,000	515,000	545,000	
Total	22,479,000	22,479,000	23,932,170	22,479,000	23,264,455	3.49%
Revenue Sources						
Intergovernmental	36,276	41,000	41,000	41,000	41,000	0.00%

Carteret Community College

Purpose: This department includes funds for locally supported community college operational and capital outlay costs. *Initiatives #1 & 3.*

Expenditure Category	2016-2017	Amended	2018-2019	2018-2019	2018-2019	Percent
	Actual	2017-2018 Budget 3/31/18				
Current Expense	2,464,000	2,512,615	2,681,341	2,515,000	2,515,000	
Capital Outlay	230,000	487,229	825,000	825,000	825,000	
Total	2,694,000	2,999,844	3,506,341	3,340,000	3,340,000	11.34%
Revenue Sources	-	-	-	-	-	0.00%

GENERAL FUND

CULTURE & RECREATION

Senior Center Department

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

- Developed guidelines for clients and their caregivers to improve participant safety.
- Purged senior database of inactive clients, archived past events, and removed non-functioning emails to improve reporting accuracy.
- Increased membership by 10%.
- Celebrated 20 years at the Leon Mann Jr. Enrichment Center with an open house. The event was open to all age groups in order to increase awareness of the facilities and available programs.
- Held four training sessions for county employees on aging/older adult topics in collaboration with East Carolina Council Area Agency on Aging.
- 56% of active members participate in a fitness or exercise class 2 to 3 times per week.
- Participated in 10 outreach events throughout the county.
- Established new guidelines for staff and volunteers on the reporting of suspected elder abuse.

Goals & Objectives

- Continue collaborative efforts with neighboring agencies to provide intergenerational and other activities for the benefit of senior citizens. **Initiatives #1 & 5.**
- Improve accuracy of general attendance reports by purging client database of one-time or inactive users. **Initiatives #1 & 5.**
- Maintain efficiency and effectiveness as client needs and services increase. **Initiatives #1 & 5.**
- Continue to increase revenue through rental sales. **Initiatives #1 & 5.**
- Continue replacing HVAC units and air handlers to maintain operational continuity. **Initiatives #1, 5 & 7.**
- Collaborate with area agencies to form a support group for older adults with mental illness and aging caregivers of individuals with mental illness. **Initiatives #1 & 4.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Seniors registered and utilizing computer sign-in	1,556	1,700	1,800	2,000
Rentals	9	10	12	13
Efficiency				
Percentage of seniors accurately recording event participation through the computer system.	95%	96%	97%	98%

Expenditure Category	2016-2017	2017-2018	2018-2019	2018-2019	2018-2019	Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Personnel	136,062	142,484	147,380	144,775	144,625	
Operations	74,246	110,155	99,020	99,020	99,020	
Total	210,307	252,639	246,400	243,795	243,645	-3.56%
Revenue Sources						
Fees	9,821	12,000	10,500	10,500	10,500	-12.50%
Staffing						
Full Time Positions	2.42	2.42	2.42	2.42	2.42	
Part time as FTE	0.18	0.25	0.26	0.26	0.26	
Number of Positions	2.60	2.67	2.68	2.68	2.68	0.37%

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.cplib.org>).

Major Accomplishments

- Held special programs in conjunction with the Solar Eclipse program in August and gave out glasses.
- Selected OverDrive as the preferred vendor for eBooks and eAudio titles.
- Awarded eRate discounts for new switches for all locations.
- Continued offering curriculum based programs for Tiller School students.
- Collaborated with Newport Parks & Recreation for children’s programs.
- Collaborated with Carteret County Parks & Recreation to offer holiday and summer film festivals.
- Participates in the NC Kids Digital Library to offer free access to eBooks and eAudio titles for pre-K through 6th grade.
- Received two NC Humanities Council grants to host “Let’s Talk About It!” adult reading and discussion programs.
- Friends of the Carteret County Library purchased \$10,000 of new furniture for the reading room.
- Friends of the Western Library continue to raise funds for the new addition after already reaching the promised \$100,000 mark.

Goals & Objectives

- Utilize new facility at Western Carteret Library for improved public programs for all ages. **Initiatives #1 & 5.**
- Continue to pool resources with other regional libraries to develop and expand public access to popular e-book and e-audio titles. **Initiatives #1 & 5.**
- Apply for eRate to upgrade WAN and wireless routers at all locations to improve public access to the internet. **Initiatives #1 & 5.**
- Continue free public internet classes which stress internet safety and downloading e-books and e-audios. **Initiatives #1 & 5.**
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). **Initiative #1.**
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county. **Initiatives #1 & 5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	Percent Change From FY 18/19
	Actual	Budget 3/31/18				
Office Rent	88,648	90,880	94,475	94,475	103,800	
Tri-County Library System	1,139,000	1,173,185	1,173,185	1,173,185	1,173,185	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Total	1,280,723	1,317,140	1,320,735	1,320,735	1,330,060	0.98%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Parks & Recreation Organization Chart



Parks and Recreation Programs

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 playground at Western Park.
- Implemented a new tennis program at Western Park.
- Established a schedule of recreation programs at Western Community Center including martial arts and exercise classes.
- Completed several park improvement projects (Freedom, Swinson, Radio Island, and Western Parks).
- Designed and installed a new 19 hole Disc Golf Course at Eastern Park.

Goals & Objectives

- Collaborate with Parks Maintenance Department to improve park facilities, ball fields, playgrounds, etc in order to better serve County citizens. **Initiatives #1 & 5.**
- Implement Playground Guardian software to improve safety and extend life span of playground equipment. **Initiatives #1, 2 & 5.**
- Increase programs in Beaufort area to include archery, exercise classes, contract instructors, basketball league, family programs, etc. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Athletic Programs Offered (sponsored & co-sponsored)	10	12	14	15
Recreation Programs Offered	30	34	35	37
Number of Reservations for County Athletic Fields	4,600	4,800	5,000	5,500
Number of Reservations for County Picnic Shelter	196	225	250	285
Fort Benjamin Recreation Center Reservations	267	280	300	320
Western Park Community Center Reservations	686	720	780	820
Efficiency				
Citizens served by Athletic Programs	16,705	17,000	17,200	17,500
Citizens served by Recreation Programs	6,700	6,850	7,000	7,150
Citizens utilizing Picnic Shelter Reservations	8,750	8,900	9,050	9,200
Citizens served at Fort Benjamin Park and Recreation Center	13,350	13,600	13,800	14,000
Citizens served at Western Park Community Center	14,406	14,600	14,800	15,000
Effectiveness				
Growth in the number of people utilizing programs and facilities	59,911	60,950	61,850	62,850

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	Percent Change From FY 18/19
	Actual	Budget 3/31/18				
Personnel	518,505	525,537	546,515	537,330	531,335	
Operations	271,319	295,715	296,595	296,595	297,625	
Scenic By Way	-	-	-	-	-	
Total	789,824	821,252	843,110	833,925	828,960	0.94%
Revenue Sources						
Fees	98,273	83,065	96,100	96,100	96,100	
Total	98,273	83,065	96,100	96,100	96,100	15.69%
Staffing						
Full time positions	7.50	7.50	7.50	7.50	7.50	
Part time as FTE	5.28	5.23	5.23	5.23	5.23	
Number of Positions	12.78	12.73	12.73	12.73	12.73	0.00%

Parks and Recreation Maintenance Department

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

- Renovated Radio Island restrooms.
- Renovated Western Park restrooms.
- Constructed Eastern Park dugouts for fields 5 and 6.
- Improved fields at numerous parks.

Goals & Objectives

- Continue to develop and implement a maintenance plan for each park. **Initiatives #1 & 7.**
- Increase training and professional development for staff. **Initiatives #1 & 5.**
- Develop plan for consistent and similar signage for each park. **Initiatives #1 & 5.**
- Gather feedback from leagues and park users to evaluate and adjust service levels. **Initiative #5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	434,800	444,279	476,925	467,115	469,535	
Operations	251,950	395,500	313,800	312,800	362,475	
Capital Outlay	7,179	28,500	51,000	51,000	51,000	
Total	693,928	868,279	841,725	830,915	883,010	1.70%
Revenue Sources						
Fees	12,254	83,010	-	-	-	
Total	12,254	83,010	-	-	-	100.00%
Staffing						
Full time positions	9.00	9.00	9.00	9.00	9.00	
Part time as FTE	4.31	4.34	5.07	5.07	5.07	
Number of Positions	13.31	13.34	14.07	14.07	14.07	5.47%

Civic Center Organizational Chart



Crystal Coast Civic Center

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 fundraising 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

- Completed improvements to the facility including new flooring in the main lobby, ceiling tiles, and acoustical wall panels.
- Executed successful public events: Mistletoe Magic Holiday Gift Show, Sports & Recreation Expo, and the 30th Annual Coastal Home & Garden Show.
- Participated in several new wedding expos subsequently increasing wedding events for the upcoming year.

Goals & Objectives

- Continue to collaborate with the new Tourism Development Authority sports marketing sales staff to utilize the center as a sporting event venue. **Initiatives #1 & 5.**
- Increase public awareness and vendor participation in the new Sports and Recreation Expo. **Initiative #5.**
- Collaborate with restaurants and vendors to increase social event bookings for military groups. **Initiative #5.**
- Promote the Civic Center and the Crystal Coast to potential brides through trade show participation, marketing opportunities, and direct sales efforts. **Initiatives #1 & 5.**

Performance Summary

	FY 17 Actual	FY 18 Estimated	FY 19 Target	Current Goal
Workload (Output)				
Commerical/Private Events	113	120	135	150
Days Utilized by Commercial/Private Events	133	140	155	175
Non-Profit Events	66	80	90	100
Days Utilized by Non-Profits	90	100	120	135
Efficiency				
Annual Attendance at events	43,000	48,000	54,000	60,000
Effectiveness				
Increase in total number of events	179	200	225	250

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	211,284	212,648	218,215	214,400	213,875	
Operations	244,143	243,350	183,635	183,635	185,435	
Total	455,427	455,998	401,850	398,035	399,310	-12.43%
Revenue Sources						
Fees	241,050	246,000	247,700	247,700	247,700	0.69%
Staffing						
Full Time Positions	3.50	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.71	0.60	0.60	0.60	0.60	
Numbers of Positions	4.21	4.10	4.10	4.10	4.10	0.00%

GENERAL FUND

NON DEPARTMENTAL

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	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Bond Service Charges	10,869	15,000	15,000	15,000	15,000	
2004 GO Refunding Principal	1,410,000	-	-	-	-	
2004 GO Refunding Interest	50,760	-	-	-	-	
2007 GO Series School Principal	700,000	-	-	-	-	
2007 GO Series School Interest	25,375	-	-	-	-	
2011 GO: 2002 CCC Refund Principal	595,000	790,000	775,000	775,000	775,000	
2011 GO: 2002 CCC Refund Interest	84,500	61,000	38,000	38,000	38,000	
2015 GO Refund 2007 Principal	170,000	1,375,000	1,345,000	1,345,000	1,345,000	
2015 GO Refund 2007 Interest	257,411	254,000	225,000	225,000	225,000	
2015 GO Schools Principal	230,000	230,000	230,000	230,000	230,000	
2015 GO Schools Interest	185,438	175,000	163,000	163,000	163,000	
2011 COPS: 2002 Refund Principal	455,000	445,000	440,000	440,000	440,000	
2011COPS: 2002 Refund Interest	91,950	78,500	65,000	65,000	65,000	
Eastern Region Principal	183,354	81,400	81,400	81,400	81,400	
Eastern Region Interest	-	-	-	-	-	
2013 GO: 2006 Refund Principal	1,305,000	1,290,000	1,275,000	1,275,000	1,275,000	
2013 GO: 2006 Refund Interest	584,400	532,500	480,600	480,600	480,600	
2009 Installment 2000 COPS Prin.	900,000	885,000	795,000	795,000	795,000	
2009 Installment 2000 COPS Int.	118,034	86,000	54,000	54,000	54,000	
QZAB Schools Principal: NES	120,000	120,000	120,000	120,000	120,000	
QZAB Schools Principal: MES	-	111,500	111,500	111,500	111,500	
QZAB Schools Principal: ECHS	307,692	307,700	307,700	307,700	307,700	
QZAB Schools Interest: ECHS	128,492	112,500	96,500	96,500	96,500	
QSCB Schools Principal: ECHS	137,822	137,900	137,900	137,900	137,900	
QSCB Schools Interest: ECHS	46,405	39,800	33,500	33,500	33,500	
Total Principal	6,513,868	6,218,500	5,618,500	5,618,500	5,618,500	
Total Interest & Fees	1,583,633	1,354,300	1,170,600	1,170,600	1,170,600	
Total Debt Service	8,097,501	7,572,800	6,789,100	6,789,100	6,789,100	-10.35%

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.

Expenditure Category	Amended 2017-2018		2018-2019		2018-2019 Board Approved	Percent Change From FY 18/19
	2016-2017 Actual	Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended		
<i>Transfer To:</i>						
School Capital Projects Fund	1,721,000	2,259,800	2,065,000	2,065,000	2,065,000	
Capital Improvements Fund	650,500	684,004	100,000	100,000	100,000	
Waterway Dredging	-	500,000	500,000	500,000	500,000	
Emergency Telephone System Fund	-	-	-	-	-	
Facilities/Debt Reserve Fund	300,000	1,292,000	1,630,700	1,630,700	1,630,700	
Community College Project Fund	750,000	660,000	-	-	-	
<i>Contingency:</i>						
County Contingency	-	53,000	190,000	587,810	-	
Education Contingency	-	-	-	-	-	
Humane Society Contingency	-	25,000	25,000	25,000	25,000	
Mental Health Contingency	-	300,000	-	-	-	
ABC Education Contingency	-	75,000	-	-	-	
Reclassifications	-	65,360	95,000	95,000	95,000	
Merit State/Federal	-	-	80,000	80,000	80,000	
Merit Fringes State/ Federal	-	-	16,000	16,000	16,000	
Merit	-	97,693	380,000	380,000	380,000	
Merit Fringes	-	21,993	75,000	75,000	75,000	
Workers Compensation and Insurance	-	510	110,000	110,000	30,000	
Unemployment	-	24,440	40,000	40,000	40,000	
Vehicle	-	6,500	-	-	-	
Occupancy Tax	-	3,063,735	2,847,925	2,847,925	2,847,925	
Total Transfers	3,672,500	5,395,804	4,295,700	4,295,700	4,295,700	
Total Contingency	-	3,733,231	3,958,925	4,356,735	3,658,925	
Total Non Departmental	3,672,500	9,129,035	8,254,625	8,652,435	7,954,625	-12.86%
Revenue Sources						
Other Taxes	-	3,063,735	2,847,925	2,847,925	2,847,925	
Intergovernmental	-	-	96,000	96,000	96,000	
Total Revenue	-	3,063,735	2,943,925	2,943,925	2,943,925	-3.91%

OTHER FUNDS

Other Fund

Emergency Telephone System Fund

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 12 staff as APCO Certified Training Officers.

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.**
- Continue to enhance communications infrastructure, operations, and procedures. **Initiatives #1 & 2.**
- Test, train, deploy, and perform 911 operations from the backup facility at least two times per fiscal year. **Initiatives #1 & 2.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Operations	663,941	252,000	342,500	342,500	342,500	
Capital Outlay	28,024	35,000	32,500	32,500	32,500	
Total	691,965	287,000	375,000	375,000	375,000	30.66%
Revenue Sources						
Intergovernmental	541,187	194,100	190,000	190,000	190,000	
Interest	4,225	2,900	3,000	3,000	3,000	
Appropriated Fund Balance	-	90,000	182,000	182,000	182,000	
Total	545,412	287,000	375,000	375,000	375,000	30.66%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Other Fund

Salter Path Special Tax

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.

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Beach Nourishment	-	4,787	8,650	8,650	8,650	
Fees	-	100	50	50	50	
Transfer to General Fund	-	3,613	-	-	-	
Total	-	8,500	8,700	8,700	8,700	2.35%
Revenue Sources						
Ad Valorem Taxes	6,207	6,500	6,400	6,400	6,400	
Sales Tax	2,022	1,900	2,100	2,100	2,100	
Interest	285	100	-	200	200	
Total	8,513	8,500	8,500	8,700	8,700	2.35%

Other Fund

Water Special Tax

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.

Expenditure Category	2016-2017	Amended	2018-2019	2018-2019	2018-2019	Percent
	Actual	2017-2018 Budget 3/31/18				
Fees	1,332	2,000	3,000	3,000	3,000	
Transfer to Water Fund	355,000	433,600	400,000	400,000	400,000	
Total	356,332	435,600	403,000	403,000	403,000	-7.48%
Revenue Sources						
Ad Valorem Taxes	287,122	289,500	292,000	292,000	292,000	
Sales Tax	93,390	83,000	95,000	95,000	95,000	
Interest	893	500	1,000	1,000	1,000	
Appropriated Fund Balance	-	62,600	15,000	15,000	15,000	
Total	381,405	435,600	403,000	403,000	403,000	-7.48%

Other Fund

Rescue Squad Districts 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.

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Beaufort	782,442	1,017,135	1,014,135	1,014,135	875,240	
Broad and Gales Creek	297,680	305,640	304,240	304,240	310,295	
Mill Creek	76,803	93,090	92,690	92,690	102,390	
Morehead City	140,507	140,450	140,000	140,000	140,000	
Otway	262,782	312,330	311,330	311,330	312,060	
Sea Level	248,759	255,370	254,670	254,670	255,610	
Western Carteret	396,231	405,050	403,500	403,500	597,350	
District Reserves	308,904	70,880	-	-	109,665	
Motor Vehicle Tax Fees	-	-	9,000	9,000	9,000	
Local Option Sales Tax	527,500	616,000	712,000	712,000	712,000	
Total	3,041,607	3,215,945	3,241,565	3,241,565	3,423,610	6.46%
Revenue Sources						
Ad Valorem Taxes	2,214,160	2,480,005	2,480,005	2,480,005	2,639,625	
Local Option Sales Tax	646,229	646,500	745,000	745,000	745,000	
Other Taxes	-	8,500	9,000	9,000	9,000	
Interest	4,210	-	-	-	-	
Appropriated Fund Balance	-	80,940	7,560	7,560	29,985	
Total	2,864,599	3,215,945	3,241,565	3,241,565	3,423,610	6.46%

Other Fund

Fire Districts Fund

Purpose: This fund is used to account for and distribute the special fire tax assessed in the County.

Initiatives #1 & 2.

Expenditure Category	2017-2018	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Atlantic	65,340	50,877	50,685	50,685	52,175	
Beaufort	318,858	325,024	323,850	323,850	320,170	
Broad and Gales Creek	297,750	305,841	304,410	304,410	296,000	
Cedar Island	45,638	48,519	48,385	48,385	48,405	
Davis	64,623	64,843	64,610	64,610	65,250	
Harkers Island	352,023	355,984	355,180	355,180	354,840	
Harlowe	77,511	78,114	77,830	77,830	77,720	
Marshallberg	200,327	158,790	158,215	158,215	183,800	
Mill Creek	31,192	31,429	31,270	31,270	31,165	
Morehead City	361,284	360,129	360,000	360,000	360,000	
Newport	314,883	322,710	320,495	320,495	411,155	
North River	58,125	45,625	45,480	45,480	46,040	
Otway	193,485	196,454	195,675	195,675	195,935	
Salter Path/Indian Beach	58,664	58,277	58,185	58,185	66,835	
Sea Level	49,379	50,332	50,250	50,250	48,050	
South River	99,944	100,981	100,780	100,780	99,845	
Stacy	22,388	22,342	22,270	22,270	22,160	
Stella	49,936	236,575	234,445	234,445	216,180	
Western Carteret - ILA	443,678	451,267	449,530	449,530	599,495	
Wildwood	584,090	583,932	582,000	582,000	582,000	
District Reserves	454,438	416,700	-	-	135,905	
Motor Vehicle Tax Fees	-	-	15,000	15,000	15,000	
Local Option Sales Tax	750,083	830,500	958,700	958,700	958,700	
Total	4,893,639	5,095,245	4,807,245	4,807,245	5,186,825	1.80%
Revenue Sources						
Ad Valorem Taxes	3,579,581	3,562,000	3,562,000	3,562,000	3,952,370	
Local Option Sales Tax	1,054,658	1,036,500	1,191,700	1,191,700	1,191,700	
Other Taxes	-	14,500	15,000	15,000	15,000	
Interest	7,838	-	-	-	-	
Appropriated Fund Balance	-	482,245	38,545	38,545	27,755	
Total	4,642,077	5,095,245	4,807,245	4,807,245	5,186,825	1.80%

Other Fund

Occupancy Tax

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.

Expenditure Category	Amended				2018-2019 Board Approved	Percent Change From FY 18/19
	2016-2017 Actual	2017-2018 Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended		
Tourism Development Authority	3,474,688	3,560,500	3,890,650	3,890,650	3,890,650	
Transfer to General Fund	3,554,985	3,642,500	3,979,350	3,979,350	3,979,350	
Total	7,029,673	7,203,000	7,870,000	7,870,000	7,870,000	9.26%
Revenue Sources						
Occupancy Tax	7,020,772	7,200,000	7,850,000	7,850,000	7,850,000	
Occupancy Tax Penalties and Interest	7,858	3,000	20,000	20,000	20,000	
Interest	1,105	-	-	-	-	
Total	7,029,735	7,203,000	7,870,000	7,870,000	7,870,000	9.26%

Other Fund

County Capital Improvements

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 #1, 5 & 9.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	From FY 18/19
Elections Equipment	215,295	-	-	-	-	
Pictometry Mapping	86,701	84,000	90,000	90,000	90,000	
Waterway Dredging	699,675	1,000,000	500,000	500,000	500,000	
Beach Replenishment	-	274,617	-	-	-	
Taylor Extended Care Improvements	28,621	160,000	50,000	50,000	50,000	
Swinson Park Project	175,470	-	-	-	-	
Newport Match	-	50,000	-	-	50,000	
Park Improvements	1,000	194,000	-	-	-	
Cedar Point Sidewalk Match	-	-	60,000	60,000	60,000	
Atlantic Beach Park Expansion	200,000	-	-	-	-	
Western Library Addition	-	370,000	-	-	350,000	
Contingency Cape Carteret Trails	-	125,000	-	-	125,000	
Total	1,406,762	2,257,617	700,000	700,000	1,225,000	-45.74%
Revenue Sources						
Transfer from General Fund	650,500	684,004	100,000	100,000	100,000	
Transfer from GF Waterway Dredging	-	500,000	500,000	500,000	500,000	
Transfer from Other Funds	-	3,613	-	-	-	
Intergovernmental	585,517	500,000	-	-	-	
Interest	4,545	5,000	5,000	5,000	5,000	
Miscellaneous	-	130,000	-	-	100,000	
Appropriated Fund Balance	-	435,000	95,000	95,000	520,000	
Total	1,240,562	2,257,617	700,000	700,000	1,225,000	-45.74%

Other Fund

Facilities/Debt Reserve

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

	2016-2017 Actual	Amended 2017-2018 Budget 3/31/18	2018-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	Percent Change From FY 18/19
Expenditure Category						
Future Projects Reserve	-	1,292,000	1,630,700	1,630,700	1,630,700	
Total	-	1,292,000	1,630,700	1,630,700	1,630,700	26.22%
Revenue Sources						
Interest	2,495	-	-	-	-	
Transfer from Other Fund	300,000	1,292,000	1,630,700	1,630,700	1,630,700	
Total	302,495	1,292,000	1,630,700	1,630,700	1,630,700	26.22%

Other Fund

County Capital Reserve

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.

Expenditure Category	2016-2017	Amended	2018-2019	2018-2019	2018-2019	Percent
	Actual	Budget				
Total		3/31/18			Approved	From FY
	-	-	-	-	-	-
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	209,341	-	-	-	-	-
Interest	3,876	-	-	-	-	-
Total	213,217	-	-	-	-	0.00%

Other Fund

School Capital Projects

Purpose: This fund accounts for pay as you go major capital improvements for the County School System.
Initiatives #1 & 3.

Expenditure Category	2017-2018	Amended 2018-2018	2019-2019 Requested	2018-2019 Recommended	2018-2019 Board Approved	Percent Change From FY 18/19
	Actual	Budget 3/31/18				
Capital Improvements						
Capital	-	-	1,740,000	1,726,325	1,726,325	
Category I	1,321,442	1,396,237	-	-	-	
Category II	497,406	507,563	453,758	-	-	
Category II Schools	-	-	-	-	-	
CHS Modular Payments	-	59,270	-	43,675	43,675	
CHS Modular Furniture/Technology	-	88,608	-	-	-	
Category II Departments	-	-	172,867	-	-	
Technology	66,508	300,000	300,000	300,000	300,000	
Category III	-	61,000	208,000	-	-	
Prior Year Category I	423,150	126,980	-	-	-	
Prior Year Category II	-	249,295	-	-	-	
Prior Year Category III	-	-	-	-	-	
Prior Year Technology	7,192	1,490	-	-	-	
Total	2,315,698	2,790,443	2,874,625	2,070,000	2,070,000	-25.82%
Revenue Sources						
Transfer from General Fund	1,721,000	2,259,800	2,065,000	2,065,000	2,065,000	
Interest	3,970	5,000	5,000	5,000	5,000	
Fund Balance	-	525,643	-	-	-	
Total	1,724,970	2,790,443	2,070,000	2,070,000	2,070,000	-25.82%

Other 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

- Refurbished 2 vertical pressure filters and 2 ion exchange softeners at the water treatment plant.
- Installed 15 new taps.
- Replaced 137 meters due to age and/or failure.
- Located and identified all water mains and valves, and completed 90% of GIS mapping.

Goals & Objectives

- Reduction in THM sampling for Merrimon system. **Initiative #5.**
- Increase training and certification opportunities for staff. **Initiatives #1 & 5.**
- Install additional remote read units to reduce meter reading time and safety hazards to staff. **Initiatives #1 & 5.**

Expenditure Category	2016-2017	Amended 2017-2018	2018-2019	2018-2019	2018-2019	Percent Change From FY 18/19
	Actual	Budget 3/31/18	Requested	Recommended	Board Approved	
Personnel	298,247	317,820	319,420	319,420	319,420	
Operations	749,272	551,200	508,500	508,500	508,500	
Debt Service	70,537	254,580	252,080	252,080	252,080	
Capital Outlay	-	39,000	-	-	-	
Total	1,118,056	1,162,600	1,080,000	1,080,000	1,080,000	-7.10%
Revenue Sources						
Water Operating Revenue	584,344	665,000	675,000	675,000	675,000	
MISC Revenue	548	-	-	-	-	
Interest	4,880	2,000	5,000	5,000	5,000	
Appropriated Fund Balance	-	62,000	-	-	-	
Transfer from Other Funds	355,000	433,600	400,000	400,000	400,000	
Total	944,772	1,162,600	1,080,000	1,080,000	1,080,000	-7.10%
Staffing						
Numbers of Positions	4.80	4.78	4.78	4.78	4.78	0.00%

Other Fund



CAPITAL IMPROVEMENTS PLAN

Capital Improvements Plan

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.

One part of the facilities master plan is completed, the General Services Operation Facility. This 15,000 square foot building construction was completed November 2017, and the building was occupied in December. The facility houses CCATS, Public Works, Public Buildings, and General Services. In addition, storage for the County's fleet and a secured impoundment lot for the Sheriff's Department is provided. The total project cost was \$2.65 million.

The next major capital project for consideration is the Carteret County Detention Center expansion. The Carteret County Jail was designed and constructed in the mid 1990's, and no building addition has occurred since the facility opened. The jail has 116 beds and the average daily population exceeds the number of beds requiring the Sheriff's Department to transport inmates to other facilities. Carteret County has engaged services to provide a needs assessment as well as estimated construction expenses. The results should be available to the Board of Commissioners the summer of 2018. Based on the assessment results, the County may issue the long-term debt for construction and expansion in calendar year 2019.

Capital Improvements Plan

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 provided its funding over three fiscal years. Fiscal year ending June 30, 2018 fulfilled the County's \$2.16 million commitment for this construction project. The hospitality/culinary facility's completion date is estimated to be late 2019.

Capital Improvements Plan

2019-2023

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 non recurring 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.

Capital Improvements Plan

SUMMARY OF CAPITAL PROJECT EXPENDITURES

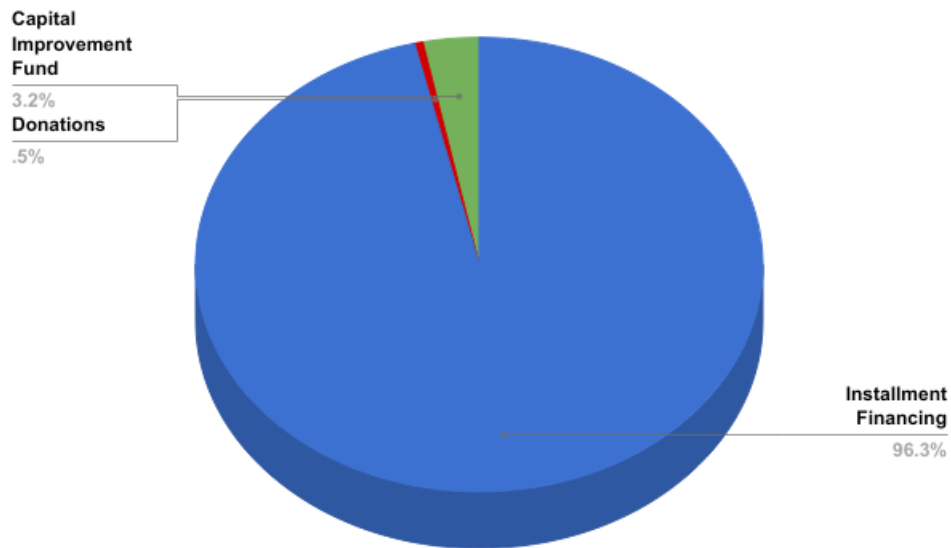
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
General Government						
Pictometry Maps	90,000	89,805	-	-	-	179,805
Total General Government	90,000	89,805	-	-	-	179,805
Human Services						
Health and Human Services Building	-	-	-	1,560,000	18,470,000	20,030,000
Total Human Services	-	-	-	1,560,000	18,470,000	20,030,000
Culture and Recreation						
Park Lighting - Newport Community Park	-					
Newport Match	50,000	-	-	-	-	50,000
Cedar Point Match	60,000	-	-	-	-	60,000
Cape Carteret Trail	125,000	-	-	-	-	125,000
Western Carteret Library Addition	350,000	-	-	-	-	350,000
Total Culture and Recreation	585,000	-	-	-	-	585,000
Grand Total	675,000	89,805	-	1,560,000	18,470,000	20,794,805

Capital Improvements Plan

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	TOTAL
County Government Projects						
Installment Financing	-	-	-	1,560,000	18,470,000	20,030,000
Donations	100,000	-	-	-	-	100,000
Capital Improvement Fund	575,000	89,805	-	-	-	664,805
TOTAL - County Government	675,000	89,805	-	1,560,000	18,470,000	20,794,805

General Fund Installment Financing



Capital Improvements Plan

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.

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
Project Expenditures						
Equipment	90,000	89,805	-	-	-	179,805
Total Project Expenditures	90,000	89,805	-	-	-	179,805
Funding Sources						
Capital Improvements Fund	90,000	89,805	-	-	-	179,805
Total Funding Sources	90,000	89,805	-	-	-	179,805
Estimated Impact on Annual Operating Budget	None					

Capital Improvements Plan

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.

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
Project Expenditures						
Infrastructure	50,000	-	-	-	-	50,000
Total Project Expenditures	50,000	-	-	-	-	50,000
Funding Sources						
Capital Improvement Funds	50,000	-	-	-	-	50,000
Total Funding Sources	50,000	-	-	-	-	50,000

Estimated Impact on

Annual Operating Budget

None

Capital Improvements Plan

Project Title:

Cedar Point Match - partnership for sidewalk expansion.

Requesting Department / Organization:

Parks and Recreation

Project Description:

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

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
-						
Project Expenditures						
Infrastructure	60,000	-	-	-	-	60,000
Total Project Expenditures	60,000	-	-	-	-	60,000
Funding Sources						
Capital Improvement Funds	60,000	-	-	-	-	60,000
Total Funding Sources	60,000	-	-	-	-	60,000

Estimated Impact on

Annual Operating Budget

None

Capital Improvements Plan

Project Title:

Cape Carteret Trail - partnership for walking trail.

Requesting Department / Organization:

Parks and Recreation

Project Description:

The County has a partnership with Town of Cape Carteret for a walking trail project. Town of Cape Carteret is responsible for maintenance expenses when the project is complete.

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
Project Expenditures						
Cape Carteret Trail	125,000	-	-	-	-	125,000
Total Project Expenditures	125,000	-	-	-	-	125,000
Funding Sources						
Capital Improvements Fund	125,000	-	-	-	-	125,000
Total Funding Sources	125,000	-	-	-	-	125,000

Estimated Impact on

Annual Operating Budget

None

Capital Improvements Plan

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.

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
Project Expenditures						
Construction	350,000	-	-	-	-	350,000
Total Project Expenditures	350,000	-	-	-	-	350,000
Funding Sources						
Donations	100,000	-	-	-	-	100,000
Capital Improvements Fund	250,000	-	-	-	-	250,000
Total Funding Sources	350,000	-	-	-	-	350,000

**Estimated Impact on
Annual Operating Budget**

Capital Improvements Plan

The following projects are for review and consideration for funding in fiscal years 2020-2023.

Capital Improvements Plan

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.

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
Project Expenditures						
Soft Cost	-	-	-	1,560,000	-	1,560,000
Construction	-	-	-	-	18,470,000	18,470,000
Total Project Expenditures	-	-	-	1,560,000	18,470,000	20,030,000
Funding Sources						
Installment Financing	-	-	-	1,560,000	18,470,000	20,030,000
Total Funding Sources	-	-	-	1,560,000	18,470,000	20,030,000

Estimated Impact on Annual Operating Budget *No impact on operations until FY24.

Capital Improvements Plan

Project Title:

Detention Center Expansion

Requesting Department / Organization:

Sheriff

Project Description:

The jail has 116 beds and the average daily population exceeds the number of beds requiring the Sheriff's Department to transport inmates to other facilities. Carteret County has engaged services to provide a needs assessment as well as estimated construction costs.

	FY 19	FY 20	FY 21	FY 22	FY 23	TOTAL
Project Expenditures						
Construction	-	-	-	-	-	-
Total Project Expenditures	-	-	-	-	-	-
Funding Sources						
Installment Financing	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-

**Estimated Impact on
Annual Operating Budget**

*No impact on operations until FY24.

Capital Improvements Plan



Capital Improvements Plan

Carteret County Board of Education Capital Improvement Plan FY 2019 - 2023

	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	28,900	45,000	13,000	-	-
Beaufort Elementary School	41,400	8,900	-	-	-
Beaufort Middle School	55,000	21,000	-	-	22,500
Bogue Sound Elementary School	92,900	49,000	37,500	-	-
Bridges Learning Center	25,000	25,000	25,000	25,000	25,000
Broad Creek Middle School	45,600	140,000	-	-	-
Carteret Pre-School Center	-	-	-	-	-
Croatan High School	-	-	-	-	-
East Carteret High School	33,000	-	55,200	-	-
Harkers Island Elementary School	-	60,500	83,000	-	-
Morehead Elementary School	-	71,300	-	-	-
Morehead Middle School	38,900	-	-	-	-
Morehead Primary School	96,000	20,060	22,000	-	-
Newport Elementary School	64,000	327,000	41,000	-	60,000
Newport Middle School	14,500	-	-	-	-
Smyrna Elementary School	78,450	17,600	22,500	-	-
West Carteret High School	181,000	-	93,500	-	-
White Oak Elementary School	41,500	74,500	10,000	200,000	-
Central Services	-	-	-	-	-
Facility Support Operations	28,500	-	-	-	-
Transportation	-	-	-	-	-
All Physical Plants	94,500	106,500	94,500	114,000	90,000
TOTAL	959,150	966,360	497,200	339,000	197,500
PAINTING					
Atlantic Elementary School	-	-	75,422	-	-
Bogue Sound Elementary School	-	-	-	-	-
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	-	-	-	-	-
Harkers Island Elementary School	-	-	54,371	-	-
Morehead Elementary School	-	-	-	90,187	-
Morehead Middle School	-	-	175,446	-	-

Capital Improvements Plan

	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
Morehead Primary School	228,150	-	-	-	-
Newport Elementary School	-	-	-	-	209,406
Newport Middle School	-	-	-	-	225,869
Smyrna Elementary School	123,667	-	-	-	-
West Carteret High School	-	482,142	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	-	-
Central Services	-	25,000	-	-	38,279
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	521,545	507,142	465,124	397,717	473,554
FLOORING REPLACEMENT					
Atlantic Elementary School	-	-	-	-	-
Bogue Sound Elementary School	-	-	-	-	-
Beaufort Elementary School	21,000	-	-	-	-
Beaufort Middle School	-	-	20,000	-	-
Broad Creek Middle School	-	-	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	-	-	-
East Carteret High School	-	-	22,000	-	-
Harkers Island Elementary School	75,000	-	-	-	-
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	-	-	-	-	-
Morehead Primary School	70,000	-	-	-	-
Newport Elementary School	-	-	-	-	-
Newport Middle School	90,000	-	-	-	-
Smyrna Elementary School	-	-	-	-	-
West Carteret High School	-	40,000	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	-	-
Central Services	-	-	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	256,000	40,000	42,000	-	-
ROOF REPLACEMENT					
All Schools/Departments	-	1,241,720	306,168	-	-
TOTAL	-	1,241,720	306,168	-	-
TECHNOLOGY					
All Schools/Departments	300,000	826,839	826,839	826,839	768,674
TOTAL	300,000	826,839	826,839	826,839	768,674

Capital Improvements Plan

	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
EQUIPMENT/BUILDINGS AND GROUNDS					
Atlantic Elementary School	11,701	12,051	12,414	12,765	13,137
Bogue Sound Elementary School	23,503	24,207	24,933	25,571	26,280
Beaufort Elementary School	25,604	26,371	27,162	27,851	28,620
Bridges Learning Center	10,020	10,320	10,630	10,941	11,265
Beaufort Middle School	18,425	18,977	19,546	20,061	20,625
Broad Creek Middle School	32,047	33,008	33,998	34,843	35,796
East Carteret High School	29,561	30,447	31,360	32,145	33,027
Croatan High School	40,767	41,989	43,248	44,305	45,507
Harkers Island Elementary School	12,401	12,773	13,157	13,525	13,917
Morehead Elementary School	19,265	19,843	20,438	20,973	21,561
Morehead Middle School	26,514	27,309	28,128	28,839	29,634
Morehead Primary School	28,160	29,004	29,874	30,625	31,467
Newport Elementary School	34,814	35,858	36,933	37,845	38,877
Newport Middle School	23,503	24,207	24,933	25,571	26,280
Smyrna Elementary School	18,039	18,580	19,138	19,643	20,196
West Carteret High School	52,814	54,398	56,028	57,377	58,923
White Oak Elementary School	36,705	37,805	38,939	39,897	40,983
Central Services	9,915	10,212	10,519	10,827	11,148
TOTAL	453,758	467,359	481,378	493,604	507,243
BANDS					
Beaufort Middle School	6,007	6,187	6,373	6,564	6,761
Broad Creek Middle School	12,459	12,833	13,218	13,614	14,023
East Carteret High School	10,591	10,909	11,237	11,574	11,921
Croatan High School	13,769	14,182	14,607	15,046	15,497
Morehead Middle School	13,071	13,463	13,867	14,283	14,711
Newport Middle School	10,568	10,885	11,211	11,548	11,894
Down East	4,172	4,297	4,426	4,558	4,695
West Carteret High School	22,696	23,377	24,078	24,801	25,545
TOTAL	93,333	96,133	99,017	101,988	105,047
DEPARTMENTS					
Maintenance	37,142	38,256	39,404	40,586	41,803
Warehouse	6,190	6,376	6,567	6,764	6,967
Transportation	20,822	21,447	22,091	22,753	23,436
Central	12,381	12,752	13,135	13,529	13,934
TOTAL	76,535	78,831	81,197	83,632	86,140
VEHICLE REPLACEMENT					
Vehicles/Buses	-	-	-	-	-
School Buses	-	-	-	-	-
Maintenance/Warehouse	28,000	58,000	62,000	52,000	49,000
Transportation/Pickup-Service	-	-	-	-	-
Activity Bus Replacement	180,000	183,000	180,000	183,000	96,000
TOTAL	208,000	241,000	242,000	235,000	145,000
GRAND TOTAL	2,868,321	4,465,384	3,040,923	2,477,780	2,283,158

Capital Improvements Plan

Carteret Community College
FY 2018-2019 Capital Request

Carteret Community College is in the process of developing a new five year capital plan.

APPENDIX

Appendix

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, 2018 and ending June 30, 2019.

Ad Valorem Taxes	46,620,000
Other Taxes	15,237,000
Permits and Fees	3,195,385
Intergovernmental	13,028,725
Sales and Services	4,094,500
Interest	300,000
Other Financing Sources	3,979,350
Appropriated Fund Balance	5,324,430
Appropriated Fund Balance - Health	100,000
Miscellaneous	83,700
	<hr/>
	91,963,090
	<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, 2018 and ending June 30, 2019.

Governing Body	295,450
Administration	414,520
Information Systems	1,961,195
Finance	720,990
Human Resources	408,880
Tax and Revaluation	1,612,880
Legal	70,000
Court Facilities	76,765
Elections	469,960
Register of Deeds	575,345
Public Buildings	1,571,350
Sheriff Division	9,232,495
Paramedic Operations	882,285
Emergency Management	331,770
Rape Crisis	292,350

Appendix

Fire Marshal	144,085
Consolidated Communications	1,933,905
Medical Examiner	69,000
Animal Control	482,000
Airport	83,955
Harbors	25,000
CCATS – Transportation	1,303,125
Forest Fire Control	134,925
Waste Collections	3,144,000
Public Works	782,550
Economic & Physical Development	259,235
Beach Nourishment	1,042,725
Planning and Development	856,705
General Services	98,930
Cooperative Extension	262,580
Health Programs	2,695,100
Dental	343,905
WIC Programs	258,340
Environmental Health	1,136,725
Other Health & Human Services	1,015,075
Social Services Administration	8,149,605
Social Services Programs	2,924,190
Veterans	371,160
Senior Center Aging Programs	496,870
Debt Service	6,789,100
Education	26,604,455
Senior Center	243,645
Public Library	1,330,060
Parks & Recreation Programs	828,960
Park Maintenance	883,010
Civic Center	399,310
Other Sources & Uses	4,295,700
Contingency	3,658,925
	<u>91,963,090</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.

Appendix

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, 2018 and ending June 30, 2019.

Interest	3,000
Emergency Telephone System Assessments	190,000
Fund Balance Appropriation	<u>182,000</u>
	<u>375,000</u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Emergency Telephone System Services	<u>375,000</u>
	<u>375,000</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, 2018. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Ad Valorem Taxes	6,400
Interest	200
Sales Tax	<u>2,100</u>
	<u>8,700</u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Beach Nourishment	<u>8,700</u>
	<u>8,700</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, 2018 and ending June 30, 2019.

Ad Valorem Taxes	2,639,625
Local Option Sales Tax	745,000
Other Taxes	9,000
Appropriated Fund Balance	<u>29,985</u>
	<u><u>3,423,610</u></u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Beaufort	875,240
Broad & Gales Creek	310,295
Mill Creek	102,390
Mitchell Village	140,000
Otway	312,060
Sea Level	255,610
Western Carteret	597,350
Motor Vehicle Tax Fees	9,000
Sales Tax	712,000
District Reserves	<u>109,665</u>
	<u><u>3,423,610</u></u>

Appendix

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, 2018 and ending June 30, 2019.

Ad Valorem Taxes	3,952,370
Local Option Sales Tax	1,191,700
Other Taxes	15,000
Appropriated Fund Balance	<u>27,755</u>
	<u>5,186,825</u>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Atlantic	52,175
Beaufort	320,170
Broad & Gales Creek	296,000
Cedar Island	48,405
Davis	65,250
Harkers Island	354,840
Harlowe	77,720
Marshallberg	183,800
Mill Creek	31,165
Mitchell Village	360,000
Newport	411,155
North River	46,040
Otway	195,935
Salter Path	66,835
Sea Level	48,050
South River	99,845
Stacy	22,160
Stella	216,180
Western Carteret	599,495
Wildwood	582,000
Motor Vehicle Tax Fees	15,000
Sales Tax	958,700
District Reserves	<u>135,905</u>
	<u>5,186,825</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, 2018 and ending June 30, 2019.

Occupancy Tax	7,870,000
	<u>7,870,000</u>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Tourism Development Authority	3,890,650
Transfer to General Fund	<u>3,979,350</u>
	<u>7,870,000</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, 2018. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Ad Valorem Taxes	292,000
Sales Tax	95,000
Interest	1,000
Appropriated Fund Balance	<u>15,000</u>
	<u>403,000</u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Fees	3,000
Transfer to Water Fund	<u>400,000</u>
	<u>403,000</u>

Appendix

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, 2018 and ending June 30, 2019.

Appropriated Fund Balance	520,000
Transfer from General Fund	100,000
Transfer from GF Waterway Dredging	500,000
Miscellaneous	100,000
Interest	5,000
	<u>1,225,000</u>

- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Pictometry Mapping	90,000
Taylor Ext Care Improvements	50,000
Waterway Dredging	500,000
Cape Carteret Trail	125,000
Newport Match	50,000
Cedar Point Sidewalk Match	60,000
Western Library Addition	350,000
	<u>1,225,000</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, 2018 and ending June 30, 2019.

Transfer from Other Funds	<u>1,630,700</u>
	<u>1,630,700</u>

- B. The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Contingency	<u>1,630,700</u>
	<u>1,630,700</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, 2018 and ending June 30, 2019.

Transfer from General Fund	2,065,000
Interest	<u>5,000</u>
	<u>2,070,000</u>

- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Capital	1,726,325
Technology	<u>300,000</u>
	<u>2,070,000</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, 2018 and ending June 30, 2019.

Operating Revenues	675,000
Interest	5,000
Contribution from other Funds	400,000
Appropriated Fund Balance	<u>-</u>
	<u>1,080,000</u>

- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Operations	807,920
Debt Service	252,080
Contingency	<u>20,000</u>
	<u>1,080,000</u>

Appendix

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, 2018 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 \$14,254,987,000 and an estimated collection rate of 97.61%. This collection rate is based on the collection rate stated in the June 30, 2017 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$741,935,500 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 \$30,000 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, 2018 and ending June 30, 2019.

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.

Function

Education	22,719,455
Charter Schools	<u>545,000</u>
Total	<u><u>23,264,455</u></u>

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$22,719,455 for the 2018-2019 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	2,515,000
Other Capital Outlay	<u>825,000</u>
Total CCC	<u><u>3,340,000</u></u>

Appendix

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, 2017, for each related district.

	Tax Rate
Beaufort Rescue	0.0600
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	0.0500
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 / West Wildwood Fire District	0.0900
North River Fire District	0.0700
Otway Fire District	0.0800
Salter Path Fire District	0.0900
Sea Level Fire District	0.0950
South River Fire District	0.0600
Stacy Fire District	0.0850
Stella Fire District	0.1000
Western Carteret Fire District	0.0600
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 18th Day of June 2018.

Mark Mansfield, Chairman
Carteret County Board of Commissioners

Appendix

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.

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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.

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- 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 principles (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.

Appendix

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.)

Appendix

- 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 ownership 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.

Appendix

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 June 30	Total Tax Levy ⁽¹⁾⁽²⁾	Collections of Current Levy	Percent of Current Taxes Collected	Collections of Prior Levy	Total Property Taxes Collected
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

Appendix

Ratio of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
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 2018			Fiscal Year 2009		
		Assessed	Rank	Percent of Total	Assessed	Rank	Percent of Total
		Valuation		Assessed	Valuation		Assessed
Carteret Craven Electric	Utility	\$121,277,767	1	0.851%	\$48,319,221	3	0.254%
Progress Energy	Utility	100,964,865	2	0.708%	40,474,961	4	0.213%
Open Grounds Farm, Inc.	Farm	90,854,189	3	0.637%	52,160,743	2	0.274%
Goose Creek Landing HOA	Real Estate	30,236,690	4	0.212%	33,632,383	5	0.177%
ITAC 192 LLC	Real Estate	25,338,352	5	0.178%	-	-	-
Time Warner Cable Southeast LLC	Communications	22,952,167	6	0.161%	-	-	-
Atlantic Newport Hospitality	Real Estate	20,400,000	7	0.143%	-	-	-
USPG Portfolio Five LLC	Real Estate	20,274,257	8	0.142%	-	-	-
Stevens Towing Company	Barge Transp.	20,193,619	9	0.142%	-	-	-
Weyerhaeuser Company	Real Estate	19,438,240	10	0.136%	-	-	-
Bogue Watch LLC	Real Estate	-	-	-	88,448,474	1	0.465%
Carolina Telephone	Utility	-	-	-	33,041,461	6	0.174%
GR&S Atlantic Beach Ltd	Hotel	-	-	-	28,568,352	7	0.150%
Atlantic Veneer Corp	Manufacturing	-	-	-	24,479,009	8	0.129%
Pazon M Holz	Real Estate	-	-	-	23,874,483	9	0.120%
Block 39 LLC	Real Estate	-	-	-	23,500,000	10	0.123%
		\$471,930,146		3.311%	\$396,499,087		2.079%

Source: Carteret County Tax Department

Appendix

Carteret County, North Carolina

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

	2009	2010
General Fund		
Reserved for:		
State statute	\$6,537,961	\$5,668,864
Prepaid items	-	-
Sheriff's fund	120,361	84,052
Debt Service	-	-
Recreation districts	89,129	89,129
Health programs	973,892	907,160
Register of deeds	325,898	274,802
Beach nourishment	7,665,277	9,550,285
Total reserve	15,712,518	16,574,292
Unreserved:		
Designated for subsequent year's expenditures	-	307,505
Undesignated	23,791,470	25,445,763
Total General Fund	\$39,503,988	\$42,327,560
General Fund Expenditures	80,037,337	70,431,486
Undesignated Fund Balance		
Percentage of General Fund Expenditures	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
General Fund				
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
Total restricted	<u>20,754,763</u>	<u>20,288,537</u>	<u>12,989,520</u>	<u>16,345,912</u>
Assigned:				
Subsequent year's expenditures	908,485	1,441,215	1,000,000	5,254,210
Unassigned:	<u>21,762,773</u>	<u>25,101,604</u>	<u>30,578,501</u>	<u>30,092,051</u>
Total General Fund	<u><u>\$43,426,021</u></u>	<u><u>\$46,831,356</u></u>	<u><u>\$44,568,021</u></u>	<u><u>\$51,692,173</u></u>
General Fund Expenditures	71,025,804	74,195,092	71,587,274	71,074,842
Unassigned Fund Balance				
Percentage of General Fund Expenditures	30.64%	33.83%	42.71%	42.34%

*Note: FY2018 is projected

Appendix

2015	2016	2017	2018
\$6,457,421	\$6,608,370	\$6,881,419	\$6,900,000
426,804	508,301	547,341	290,000
104,081	104,081	116,335	33,350
615,523	364,036	121,557	50,000
394,275	297,572	264,300	265,000
10,283,851	13,083,623	15,986,798	18,900,000
1,128,497	1,128,496	1,096,663	667,948
19,410,452	22,094,479	25,014,413	27,106,298
3,717,325	3,775,000	5,205,000	5,200,000
30,644,570	27,941,462	28,626,430	27,550,722
<u>\$53,772,347</u>	<u>\$53,810,941</u>	<u>\$58,845,843</u>	<u>\$59,857,020</u>
76,251,090	76,769,662	78,367,018	80,080,545
40.19%	36.40%	36.53%	34.40%

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<i>Municipalities</i>										
Carteret County	0.2300	0.2300	0.3000	0.2900	0.2900	0.3000	0.3000	0.3100	0.3100	0.3100
Atlantic Beach	0.1250	0.1250	0.1700	0.1700	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650
Beaufort	0.2200	0.2200	0.2600	0.3000	0.3000	0.3300	0.3475	0.3475	0.3775	0.4135
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1400	0.1400	0.1625	0.1525	0.1525	0.1525	0.1525	0.1975	0.1975	0.2125
Cedar Point	0.0550	0.0550	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625
Emerald Isle	0.0700	0.0800	0.1150	0.1150	0.1250	0.1400	0.1550	0.1550	0.1550	0.1550
Indian Beach	0.1400	0.1500	0.2150	0.2150	0.1650	0.1650	0.1950	0.1950	0.1950	0.2250
Morehead City	0.2200	0.2200	0.2850	0.2850	0.3150	0.3300	0.3500	0.3500	0.3500	0.3500
Newport	0.3100	0.3300	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570
Pelittier	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1150	0.1150	0.1560	0.1560	0.1560	0.1560	0.1970	0.1970	0.1970	0.1970
<i>Fire Districts</i>										
Atlantic	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800	0.0800
Beaufort	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400	0.4000
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	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0650	0.0700	0.0800	0.0800	0.0700	0.0700	0.0850	0.1100	0.1100	0.1100
Harlowe	0.0550	0.0600	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0800	0.0900	0.0900	0.0900	0.0900	0.0900	0.0975	0.0975	0.0900	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	0.0650	0.0550	0.0500	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	0.0900
North River	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0700	0.0700
Otway	0.0500	0.0500	0.0550	0.0550	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800
Salter Path	0.0300	0.0300	0.0500	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0900
Sea Level	0.1000	0.1000	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Stacy	0.0700	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0250	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0800	0.1000
Western Carteret	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600
Wildwood	0.0600	0.0650	0.0850	0.0850	0.0850	0.0675	0.0675	0.0675	0.0675	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0450	0.0450	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0600
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0600	0.0600
Mitchell Village	0.0400	0.0400	0.0400	0.0300	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Otway	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0550	0.0650	0.0650

Appendix

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Sea Level	0.1200	0.1200	0.0800	0.0600	0.0600	0.1000	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	0.0500
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	-	-	0.1500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550
Indian Beach Non Ocean Front	0.0100	0.0100	0.0100	0.0325	0.0325	0.0300	0.0200	0.0200	0.0200	0.0100
Indian Beach Ocean Front	0.0100	0.0100	0.0350	0.0850	0.0850	0.0650	0.0400	0.0400	0.0400	0.0400
Emerald Isle Non Ocean Front	0.0110	0.0110	0.0150	0.0150	0.0150	0.0000	0.0000	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.1620	0.1620	0.0450	0.0450	0.0450	0.0300	0.0400	0.0400	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0160	0.0160	0.0140	0.0140	0.0140	0.0140	0.0160	0.0160	0.0160	0.0160
Pine Knoll Shores Ocean Front	0.1050	0.1050	0.0520	0.0520	0.0520	0.0520	0.0600	0.0600	0.0600	0.0600
<i>Water Districts</i>										
Water Special Tax(1)	-	-	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550

Notes:

2012 and 2016 are revaluation years

(1) 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				Total	Personal Property
	Residential Property	Commercial Property	Industrial Property	Present-use Value ⁽¹⁾		
2008 ⁽⁵⁾	\$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 ⁽⁵⁾	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 ⁽⁵⁾	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

Appendix

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	Certificates	Installment	Installment
	Obligation Bonds	of Participation	Loans	Loans
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
2018	25,725,000	1,730,000	6,850,875	1,275,160

* 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 2017 and 2018.

Appendix

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita ⁽¹⁾	Percentage of Personal Income ⁽¹⁾
-	-	\$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	1.55%
-	997,000	42,410,981	602	*
-	980,000	36,561,035	519	*

Carteret County, North Carolina

Principal Employers Current Year and Nine Years Ago

Employer	2018		2009		Percentage of Total County Employment	Percentage of Total County Employment
	Employment Range	Rank	Employment	Employees		
Carteret County Public Schools	1000+	1	-	1,197	1	3.46%
Carteret General Hospital	1000+	2	-	1,025	2	2.97%
Carteret County	500-999	3	-	473	4	1.37%
Wal-Mart Associates Inc.	250-499	4	-	485	3	1.40%
Carteret Community College	250-499	8	-	-	-	-
Lowes Home Improvements	250-499	7	-	292	6	0.85%
Food Lion	250-499	5	-	239	8	0.69%
Big Rock Sports LLC	250-499	6	-	-	-	-
Lowes Food Stores	100-249	9	-	205	10	0.59%
NC Department of Transportation	-	-	-	462	5	1.34%
US Coast Guard	-	-	-	273	7	0.79%
NC Natural Resources and Community Development	-	-	-	229	9	0.66%
Bally Refrigerated Boxes	100-249	10	-	-	-	-

Source: NC Commerce LEAD Division

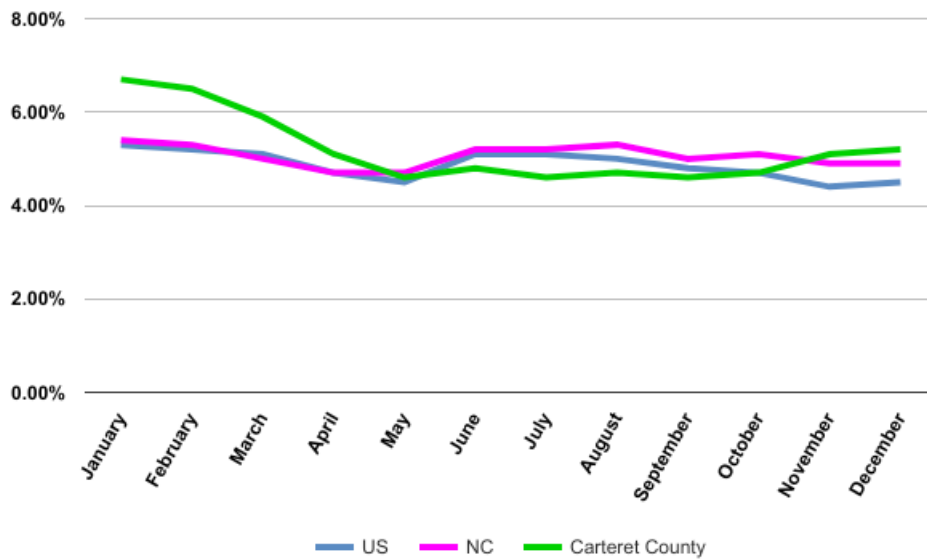
Appendix

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2014			2015			2016			2017		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	6.60%	6.90%	7.20%	5.70%	6.00%	6.70%	4.90%	5.40%	6.70%	4.80%	5.30%	6.20%
February	6.70%	6.90%	7.10%	5.50%	5.90%	6.30%	4.90%	5.30%	6.50%	4.70%	5.10%	5.50%
March	6.70%	6.60%	6.60%	5.50%	5.60%	6.00%	5.00%	5.00%	5.90%	4.50%	4.90%	4.90%
April	6.30%	5.80%	5.50%	5.40%	5.50%	5.40%	5.00%	4.70%	5.10%	4.40%	4.70%	4.20%
May	6.30%	6.30%	5.70%	5.50%	6.00%	5.80%	4.70%	4.70%	4.60%	4.30%	4.50%	4.20%
June	6.10%	6.40%	5.50%	5.30%	6.10%	5.90%	4.90%	5.20%	4.80%	4.30%	4.20%	3.90%
July	6.20%	6.70%	5.70%	5.20%	6.30%	5.90%	4.90%	5.20%	4.60%	4.30%	4.10%	4.10%
August	6.20%	6.50%	5.60%	5.10%	5.90%	5.70%	4.90%	5.30%	4.70%	4.40%	4.10%	4.10%
September	5.90%	5.60%	5.00%	5.00%	5.40%	5.30%	4.90%	5.00%	4.60%	4.20%	4.10%	4.10%
October	5.70%	5.40%	5.10%	5.00%	5.40%	5.60%	4.80%	5.10%	4.70%	4.10%	4.10%	4.00%
November	5.80%	5.40%	5.30%	5.00%	5.40%	5.80%	4.60%	4.90%	5.10%	4.10%	4.30%	4.00%
December	5.60%	5.00%	5.20%	5.00%	5.30%	5.80%	4.70%	4.90%	5.20%	4.10%	4.40%	4.50%
Annual Average	6.18%	6.13%	5.79%	5.27%	5.73%	5.85%	4.85%	5.06%	5.21%	4.35%	4.48%	4.48%

*Source: NC Department of Commerce Division of Employment Security

Unemployment Rates 2017



Carteret County, North Carolina Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Income ⁽²⁾	Person Income (in thousands) ⁽²⁾	Unemployment Rate ⁽³⁾	Public School Enrollment ⁽⁴⁾
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	69,706	45,517	3,172,812	5.67%	8,141
2017	70,401	*	*	4.83%	8,072

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

Appendix

Carteret County, North Carolina Miscellaneous Statistics June 30, 2018

Date of Establishment	1722
Form of Government	Commission-Manager
Area	526 Square Miles
Carteret County Facilities and Services:	
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)	4,165
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	8,322
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	133,154

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 111th 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.

Appendix

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 dispatchee via a mobile data terminal. A dispatcher may announce the call details to field units over a two-way radio.

CAFR: (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.

Appendix

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 haloacetic 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.

Appendix

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.

Appendix

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.