CARTERET COUNTY
NORTH CAROLINA



ADOPTED BUDGET
FISCAL YEAR 2014



Carteret County
Adopted Budget

Fiscal Year 2013 – 2014

Board of Commissioners

Gregory Lewis, Chairman
Robin Comer, Vice-Chairman
Elaine Crittenton
Jimmy Farrington
Terry Frank
Jonathan Robinson
Bill Smith

County Manager

Russell Overman

County Officials

Dee Meshaw, Assistant Co. Manager/Finance Director
Chris Turner, Assistant Co. Manager/Human Resources Director
Asa Buck*, Sheriff
J.T. Garrett, Health Director
Tina Purifoy, Parks & Recreation/Civic Center Director
Jim Jennings, Planning and Development Director
Ray Hall, Information Technology Director
David Atkinson, Social Services Director
Carl Tilghman, Tax Administrator
John Ford, Emergency Services Director
Joy Lawrence*, 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, 2012

Christopher P. Morrill

President

Executive Director

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MISSION STATEMENT

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

OUR VISION
for CARTERET COUNTY

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

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

The Carteret County
Board of Commissioners

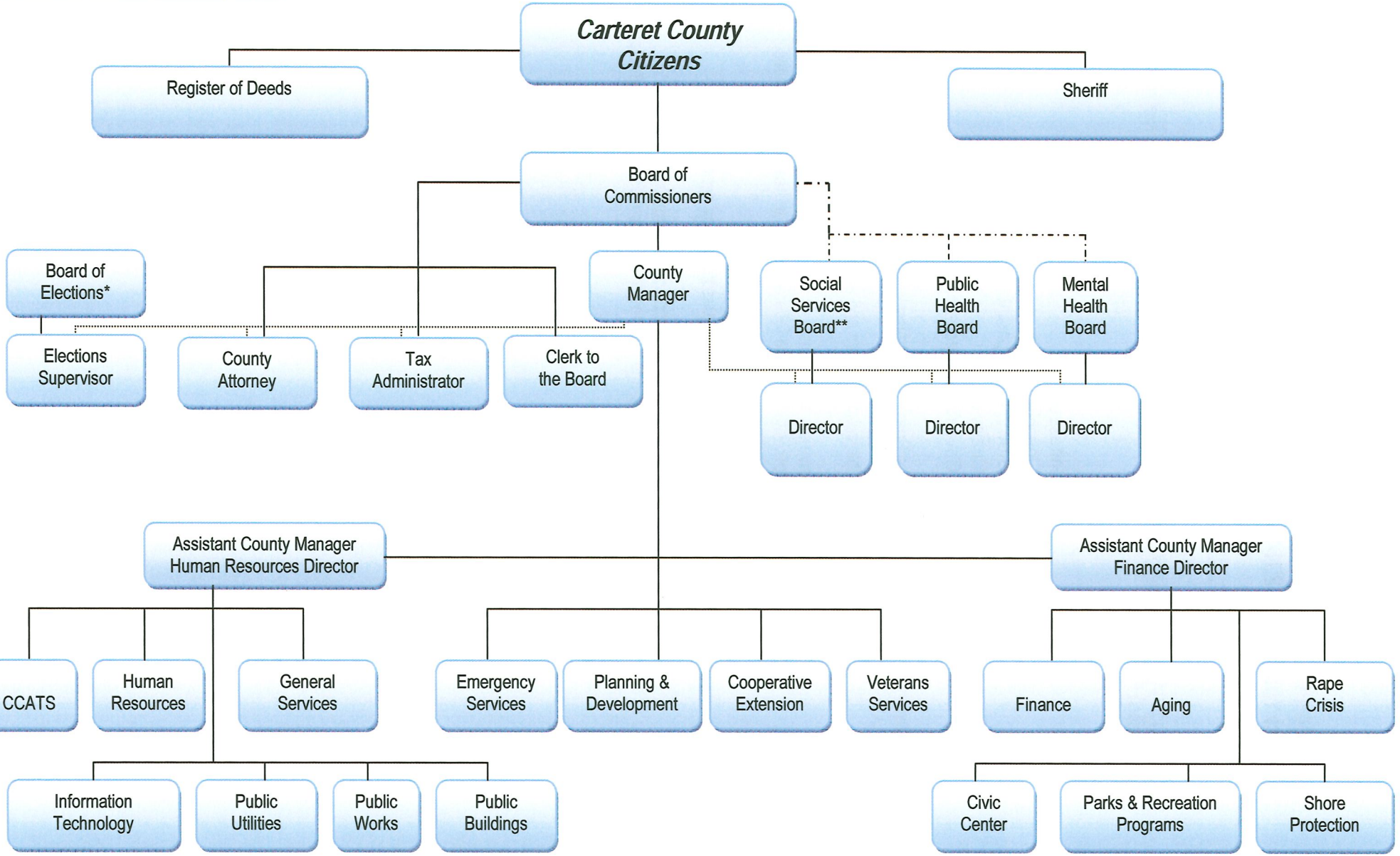
Appointment Powers Only

Direct Supervision

Coordinates on Budget Issues

*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
**The Commissioners appoint 2 members to the DSS Board; the North Carolina Social Services Commission appoints 2; the Carteret County DSS Board appoints the fifth member
***Director is state employee

Organizational Chart ~ Carteret County



Carteret County Priorities
Fiscal Year 2013 – 2014

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 2014 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 2014 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
   - 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 14-18. A capital project is defined as one which cost over $100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.

5. The ***Appendix*** contains information on a variety of topics, including the ***budget ordinance***, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

Carteret County Profile

A Brief History of Early Carteret County

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

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

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

In April of 1722 the Town of Beaufort was appointed as a port for the unloading and discharging vessels. Proceeds from the sale of lots for the town were, in part, designated to purchase great guns for fortifying the town. In that same year, on August 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.

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.

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 Aquarium at Pine Knoll Shores

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

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

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

History

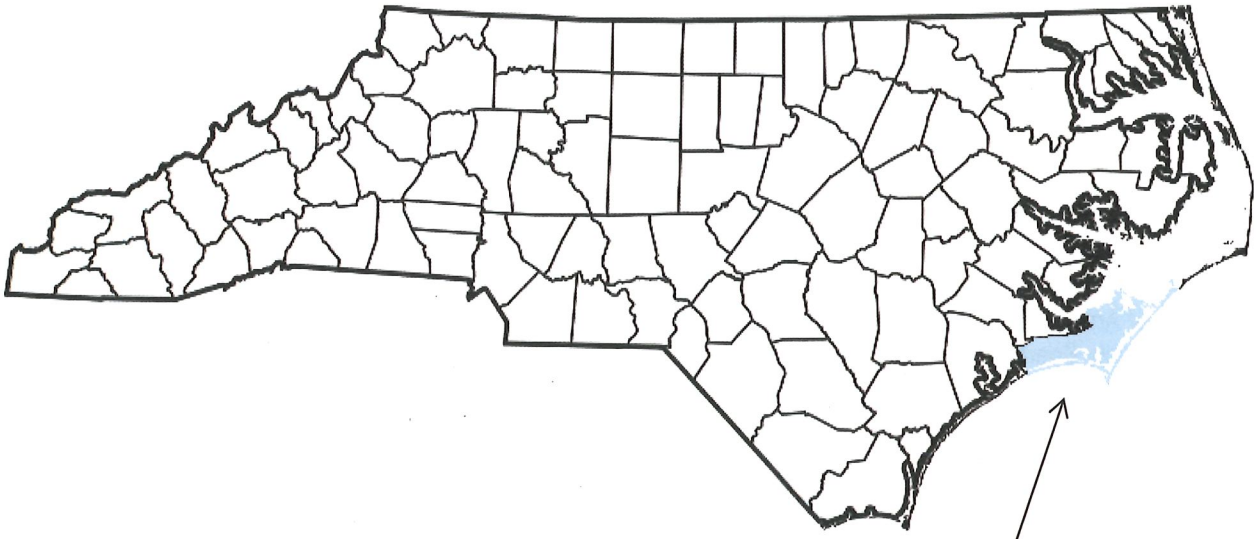
In 1976, Miss Emily Loftin and Mrs. Thelma Simpson prevailed upon the Carteret County Commissioners to initiate a request that the College of Arms, London, England, "derive such Armorial Ensigns as may be deemed suitable". The request was officially made by John Kenneth Newsome, Chairman of the Carteret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

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

Data compiled by Charles O. Pitts, Jr.



North Carolina



Carteret County

Population	68,645
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

Board of Commissioners

John Gregory Lewis, Chair
Robin V. Comer, Vice-Chair
Elaine O. Crittenton
Jimmy Farrington
Terry Frank
Jonathan Robinson
Bill Smith

County Manager
W. Russell Overman
russello@carteretcountygov.org

Clerk to the Board
Jeanette Deese, NCCCC, MMC
jeanetted@carteretcountygov.org

Office: (252) 728-8450
Fax: (252) 728-2092

May 6, 2013
Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2013 – 2014. 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 practices Carteret County government has established and embraced.

BUDGET PROCESS

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 3, 2013. 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, 2013.
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 Maintains Same Tax Rate
- Maintains education operating and capital funding
- Funds capital improvement projects for education and County.
- Develop a County facilities master plan.
- Does not include funding for school resource officers or courthouse security.

BUDGET IN BRIEF

The recommended budget for all funds is $93,101,990, a 14.09% decrease from the 2013 fiscal year amended budget as of March 31, 2013. The primary decrease is due to $6.2 million beach nourishment reserve funds transferred to Pine Knoll Shores and Emerald Isle for beach nourishment, approximately $1.2 million transferred to the Airport Authority for right-of way purchased by NCDOT, and $1.5 million additional capital appropriation to the

Board of Education. In addition, some County departments and divisions had significant decreases totaling approximately $1.7 million, such as $800,000 in Beach Nourishment, $560,000 in CCATS, and $300,000 in debt service. The county's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2013 as of 3/31/13	RECOMMENDED BUDGET FY 2014
GENERAL FUND	$ 85,483,876	$ 77,889,205
SPECIAL REVENUE FUNDS	12,198,860	12,316,655
CAPITAL PROJECT FUNDS	9,873,653	1,996,695
ENTERPRISE FUND	816,265	899,435
TOTAL BUDGET	**$ 108,372,654**	**$ 93,101,990**
Percent Change		-14.09%

A variety of issues continue to make the budget preparation challenging. North Carolina continues to lag behind national economic performance. Dr. John Connaughton, UNCC's Babson Capital Professor of Financial Economics, finds that North Carolina's GDP lost ground in 2012, with two quarters of decline, showing a double-dip recession for the state's economy. In contrast, the US as a whole grew 2.2 percent. With more jobs in manufacturing and housing, North Carolina suffered more severely in the economic downturn losing 334,300 jobs. North Carolina's economy has added 46 percent of those jobs back. Dr. Connaughton does project modest economic growth in 2013. Carteret County's average unemployment rate for the first eight months of the fiscal year is 8.74% (9.03% same period last year), a little higher than the national average unemployment rate of 8.03%, and lower than the state average unemployment rate of 9.58, (10.17% same period last year). With the slow improvement and current predictions in the economy, staff continues to recommend conservative budgeting.

In addition and as a result of the economy, the State of North Carolina continues to face budget challenges. Based on the consensus forecast between the General Assembly's Fiscal Research Division and the NC Office of State Budget and Management, state revenues are on track within budget forecasts. Income tax collections are above expectations while sales taxes are not expected to meet the budget. For revenue totals, the state anticipates roughly $100 million in surplus revenues, .5% above budget. The state adopts a biennium budget, and this is the first year of the biennium. The Senate will take the lead with budget action.

Furthermore, the County is faced with slow growing economy as stated above and increased demand for public education funding, public safety, 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 2014 recommended budget provides resources to maintain County services at the same level with some expansion of services.

MAJOR BUDGET INITIATIVES

1. Operate within a fiscally responsible framework
2. Improve public safety
3. Maintain education operating and capital funding

4. Improve efficiency in County programs
5. Develop a County facilities master plan
6. Develop a preventative maintenance program
7. Improve transportation services
8. Seek opportunities to improve waterways and beach nourishment
9. Improve Public Health Awareness and Education

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 FY 14 General Fund budget is $77.89 million, 8.88% decrease from the $85.48 million FY 13 amended budget. As stated earlier, the decreases are primarily due to transferring $6.2 million reserved beach nourishment funds to Pine Knoll Shores and Emerald Isle, $1.5 million supplemental education capital funding, and $1.2 million to the Airport Authority for NCDOT purchased right-of-way. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes - The total assessed value for the recommended budget is $15.26 billion with a general fund recommended tax rate of 29 cents per $100 assessed valuation. This reflects a $100 million (.66%) increase in assessed values from FY13 budget assessed values. Based on the current assessed value of $15.16 billion, this will generate approximately $42.85 million revenue. Property tax revenue is approximately 57.13% of general fund budget. Beginning fiscal year 2014, NC Department of Motor Vehicles will bill and collect motor vehicle taxes for all local governments, and then remit the collections to counties on a monthly basis. This change accomplishes a long term goal for counties and should improve motor vehicle tax collections.

Sales Tax – Sales tax is projected to be $11.48 million for FY 14. This is a 4.36% increase from FY 13. The increase is due to growth in the economy and FY13 sales tax projections are estimated to exceed the FY13 budget amounts. Sales tax is 14.74% of the General Fund budget, the County's third largest revenue source.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at $12.39 million, .76% increase from FY 13 amended budget. Intergovernmental revenue support human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 15.90% of the General Fund budget.

Investment earnings are budgeted $300,000 for the general fund, a $100,000 decrease from FY 2013. Interest rates and investment returns continue to be projected very low.

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 and #2

As part of the budget development process, staff conducted a line item 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. Increases for fuel and utility expenses were included in the departmental budgets, and in many departments, the increase was absorbed by the department. County administration continues to review staffing needs and reorganization opportunities as positions become vacant. As listed later in the budget, some new positions are recommended.

General Government: Initiatives #1 and #4

The FY 13 budget recommends improved efficiency in the County's GIS technology services. Currently, this is a decentralized process. After meeting with department heads and GIS staff, this budget transfers 3 GIS positions to the Information Technology (IT) Department. These positions are transferred from the Tax and Emergency Management Departments. GIS staff technicians and a GIS/ planner will remain in the Tax and Planning Departments. Consolidating GIS into a central division under IT shifts the service from departmental specific deliverables to an enterprise county-wide service. This enables GIS to serve the county as a whole just as IT serves technology services from a central model. This model has been a continuing trend among many cities, counties, and agencies as they see the need to make GIS a central enterprise service. This will improve efficiency in service, data construction, data analysis, and data delivery to departments. In addition and in an effort to provide better services to Social Services and standardization, the technology position in DSS is transferred to the Technology Department. There is no additional funding for this reorganization, but efficiency should improve as well as services.

Public Safety: Initiatives #1 and #2

The FY 14 budget expands services for paramedics in the County, advanced life support (ALS). Currently, the County has three ALS locations stationed in the County, eastern Carteret County, western Carteret County, and Bogue Banks. This budget recommends a fourth ALS location stationed in the Mill Creek / Beaufort area. Currently, in the South River area, there is a twenty five to thirty six minute response time; this station will reduce that response time by 15 minutes. This expanded service will require 3 new paramedic positions and one vehicle that are included in the proposed budget.

Transportation – Initiatives #1, #4 and #7

The FY 13 budget transitioned the Carteret County Area Transportation Program (CCATS) from a contracted managed system to an in-house operated program. Through fiscal year 2013, the County projects a $50,000 operations deficit, compared to a $350,000 deficit in FY12. By operating the program in house, the County is able to operate the program more efficiently. The FY 14 budget projects the operations to break even, and staff will continue efforts to improve the efficiency of the system and provide better service to the riders.

Human Services – Department of Social Services – Initiative #1

The human services area is the second largest expenditure function of the general fund, 20.69%. Of the $16.11 million funding, $11.09 million is Social Services funding and $3.70 million is public health funding. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides $8.35 million for these programs. Social services continues to migrate from a paper based system to one of digital documents. This is accomplished through its Northwood's program and the State's NC Fast program. The result of

improved efficiency is enabling the department not to request new positions this fiscal year. The department continues to be challenged with heavy case loads and federal and state mandates throughout the division.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for $22.95 million, 29.46% of the County's total budget. In addition, School System and Community College debt service total $8.26 million. The School System ranked twelfth in the state in local funding per ADM during 2012 fiscal year; 2013 fiscal year information is not available. There is the potential of providing additional education funding because this budget maintains the current tax rate, has slight revenue growth, and has unassigned contingency funding of approximately $750,000.

Fund Balance - Initiative #1 The budget, as presented, appropriates $1 million general fund balance to balance revenues and expenditures. The fund balance is projected to be 31% of general fund expenditures on June 30, 2013. 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.

Employee Pay and Staffing

The recommended budget has funding in contingency for up to a two percent cost of living adjustment for employees. The budget recommends funding 6 new positions.

- Administration: Public Information Officer
- Paramedic Department: 3 Paramedics
- Parks and Recreation: Program Coordinator
- Civic Center: Convention Sales and Services position

Funds are also in contingency for an updated county pay plan.

Other Funds

County Capital Improvements Fund – Initiative #4 The recommended capital improvements fund is $368,695. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department, replacing and improving the ball field lights at Freedom Park, and a facilities master plan. The outcome of the facilities master plan will impact the County's five year capital improvements plan that is developed in FY14.

Water Taxing District Special Revenue Fund – In 2010, the Board of Commissioners established this district to provide funding for the operating, debt service, and capital improvements of the water system. The total budget is $315,000 with $300,000 transferring to the water fund. The recommended district tax rate is 5.5 cents per $100 assessed property value, the same rate as FY13.

Water Fund –The recommended water fund budget is $899,435, 10.19% more than the FY13 amended budget. The water fund has approximately 1,095 customers. The budget proposes no rate increase to water users. However, the budget includes $300,000 in transfers from the special revenue water taxing district fund that is necessary to balance the water fund budget. The budget also includes $48,980 to pay back the General Fund loan made during last fiscal year to complete the water system improvements. The County completed that project in

November 2012. The recommended budget funds approximately $313,000 in debt service for state revolving loans as well as the USDA revenue bond. No major water system improvements are planned for the forseeable future.

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

- Developing a master facilities plan.
- Maintaining 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.
- Developing a plan for consolidated EMS billing for the County
- Continuing the waterways access group meetings to seek methods of maintaining waterways.
- Evaluating consolidation of human services
- Evaluating courthouse security

The preparation and recommendation of this budget cannot be accomplished without a team effort. Special acknowledgement and gratitude is extended to the Finance Director and her staff for their assistance and commitment in preparing this recommended budget.

Respectfully submitted,

W. Russell Overman

County Manager

Addendum to the Budget Message

Carteret County Board of Commissioners' adopted budget was changed from the recommended budget. Below is a discussion of changes from the recommended budget to the adopted budget.

FY 2013 - 2014 Recommended Budget Revenues		$ 93,101,990
Revenue Summary Changes		
General Fund Revenue Changes		
Other Taxes & Licenses	$ 50,000	
Intergovernmental	(27,000)	
Sales & Services	277,880	
Appropriated Fund Balance - Health Reserve	18,000	
Total General Fund Changes		318,880
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 decreased $37,545 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by $90,290.		52,745
Fire Districts Fund		
The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation. The Board of Commissioners decreased $25,015 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by $189,750.		164,735
FY 2013 - 2014 Adopted Budget Revenues		**$ 93,638,350**
FY 2013 - 2014 Recommended Budget Expenditures		$ 93,101,990
Expenditure Summary Changes		
General Fund Expenditure Changes		
Administration		
The Board of Commissioners decreased Administration by $60,935. The decrease was due to the elimination of the new recommended Public Information Officer position.		(60,935)
Information Technology		
The Board of Commissioners increased funding $10,000 in system support and maintenance.		10,000
Tax and Revaluation		
The Board of Commissioners increased funding $135,000 in contracted services for collections fees from the State for new motor vehicle tax collection process.		135,000
Sheriff Criminal		
The Board of Commissioners increased funding for two additional patrol deputies $85,475.		85,475
Sheriff Criminal		
The Board of Commissioners increased funding for part-time wages $10,140.		10,140
Sheriff Criminal		
The Board of Commissioners increased funding for overtime pay $12,495.		12,495
Paramedic Operations		
The Board of Commissioners decreased Paramedic Operations by $170,990. The decrease was due to the elimination of three new recommended paramedic positions.		(170,990)
Rape Crisis		
The Board of Commissioners decreased funding for workers compensation insurance $970.		(970)

Consolidated Communications		
The Board of Commissioners decreased funding for property and liability insurance $5,000.		(5,000)
Animal Control		
The Board of Commissioners decreased funding $10,000 for maintenance and repair equipment.		(10,000)
Planning and Development		
The Board of Commissioners decreased funding $27,500 to remove funding for Joint Land Use Study 10% match; the match is in kind services not monetary.		(27,500)
Cooperative Extension		
The Board of Commissioners decreased funding for property and liability insurance $650.		(650)
Human Services		
The Board of Commissioners adjusted the budget for the following areas of the Health Department due to changes in workers compensation insurance. Family Planning was increased $18,000 for professional services medical.		
• Dental	$ (525)	
• Communicable Disease	(50)	
• PH Preparedness & Response	(50)	
• Family Planning	18,000	
• Maternal Health	(100)	
Total Human Services		17,275
Environmental Health		
The Board of Commissioners decreased funding $420 due to a decrease in workers compensation insurance.		(420)
Social Services		
The Board of Commissioners decreased funding $3420 due to a decrease in workers compensation insurance.		(3,000)
Debt Service		
The Board of Commissioners increased funding for payment of debt principal $50,000.		50,000
Board of Education		
The Board of Commissioners decreased operating funding $30,000 for Charter School expense.		(30,000)
Civic Center		
The Board of Commissioners decreased Civic Center $22,145. The decrease was due to the elimination of recommended new marketing and sales position.		(22,145)
Contingency		
• Appropriation – increased $358,605	$ 358,605	
• Education – increased $500,000	500,000	
• COLA - decreased $307,000	(307,000)	
• Fringes - decreased $58,500	(58,500)	
• Vehicle - decreased $30,000	(30,000)	
• Workers Compensation – decreased $31,000	(31,000)	
• State COLA - decreased $85,000	(85,000)	
• State Fringes - decreased $17,000	(17,000)	
Total Contingency changes		330,105
Total General Fund Expenditure Changes		318,880

Other Funds Expenditure Changes

Rescue Districts Fund	
The Board of Commissioners decreased $37,545 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by $90,290.	52,745
Fire Districts Fund	
The Board of Commissioners decreased $48,375 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by $213,110.	164,735
FY 2013 - 2014 Adopted Budget Expenditures	**$ 93,638,350**

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.

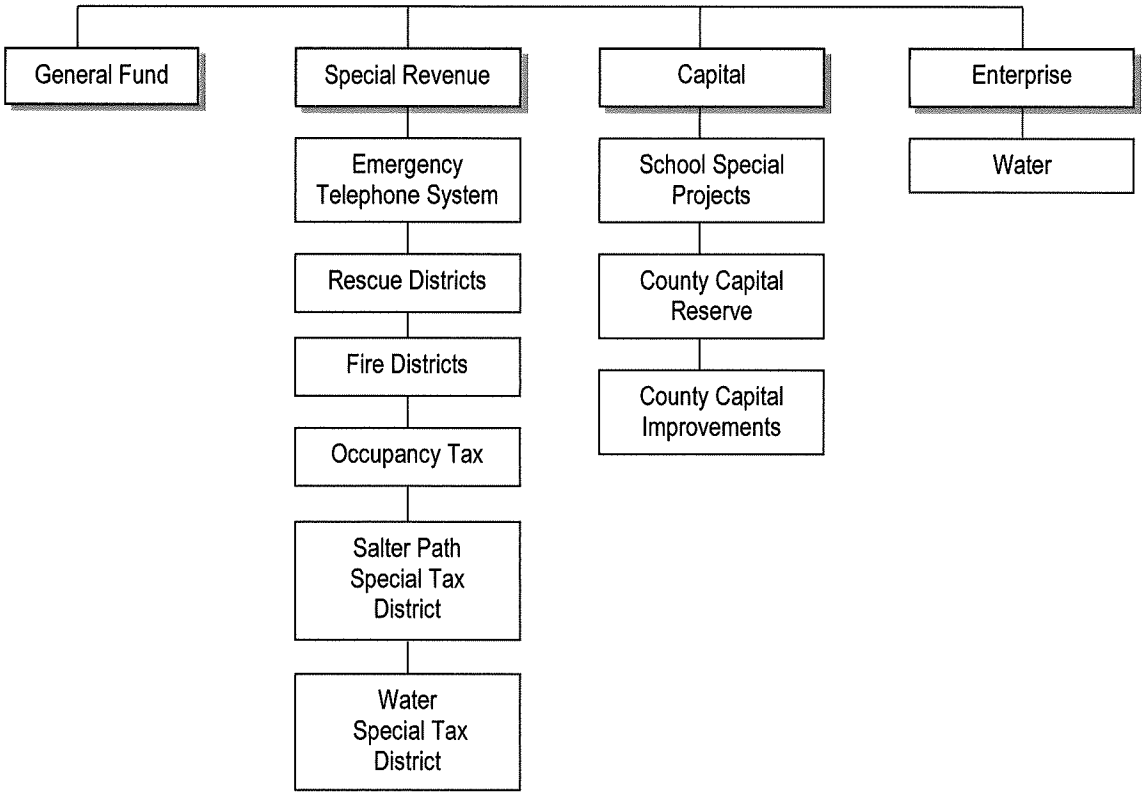
- **Nonmajor Funds**
  - **Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
    - *Emergency Telephone System Fund* – Accounts for assessments that are used for emergency telephone 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.
  - **Enterprise Fund** – Water Fund accounts for water fees and related contracted cost. In accordance with NC General Statutes, the water fund is budgeted on the modified accrual basis of accounting, and it is reported at year end in the financial statements on the accrual basis of accounting.

Basis of Accounting and Budgeting

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

Carteret County
Fund Structure
By Budgetary Basis

Modified Accrual Basis of Budgeting



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 6, 2013 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 3, 2013. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2013. 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.

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

January 14, 2013	Board of Commissioners adopt budget calendar
January 16	Staff Meeting to distribute budget materials to department head
February 12	Board of Commissioners Planning Workshop
January 16– February 15	Departments prepare budget request
February 18	Department budgets due to Finance Department
February 18 – March 15	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 01 – April 12	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 20	Community College and County Schools budget due to County Manager and Finance Department
May 6	Recommended budget presented to the Board of Commissioners.
To be Established	Board of Commissioners to review recommended budget and conduct budget workshops.
May 19	Advertise public hearing for annual budget.
June 3	Public hearing held by Board of Commissioners
June 17	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 2014 fiscal year. This is based on Federal Reserve indications.

Consolidated Funds Summary
Fiscal Year 2014

The following chart presents a consolidated summary for Fiscal Year 2014 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	44,496,000	5,462,195	-	-	49,958,195
Other Taxes	11,685,000	6,009,000	-	-	17,694,000
Permits & Fees	2,646,300	-	-	-	2,646,300
Intergovernmental	12,359,447	521,900	-	-	12,881,347
Sales & Services	3,460,283	-	-	-	3,460,283
Interest Earnings	300,000	1,000	1,695	-	302,695
Water Revenue	-	-	-	584,275	584,275
Miscellaneous	70,975	-	-	-	70,975
Total Estimated Financial Sources	75,018,005	11,994,095	1,695	584,275	87,598,070
Expenditures					
General Government	6,771,095	-	153,695	-	6,924,790
Public Safety	10,263,330	7,606,835	-	-	17,870,165
Transportation	1,000,325	-	-	-	1,000,325
Environmental Protection	3,431,080	-	-	-	3,431,080
Economic & Physical Development	2,927,440	2,737,500	-	-	5,664,940
Human Services	16,126,055	-	-	-	16,126,055
Education	21,315,955	-	1,628,000	-	22,943,955
Cultural & Recreation	3,227,800	-	215,000	-	3,442,800
Non Departmental	2,838,065	-	-	-	2,838,065
Water Operations	-	-	-	556,420	556,420
Capital Outlay	-	-	-	30,000	30,000
Principal Retirement	6,254,000	-	-	218,820	6,472,820
Interest and Fiscal Charges	2,299,940	-	-	94,195	2,394,135
Total Expenditures	76,455,085	10,344,335	1,996,695	899,435	89,695,550
Excess (deficiency) of revenues over(under) expenditures	(1,437,080)	1,649,760	(1,995,000)	(315,160)	(2,097,480)
Other Financing Sources and Uses					
Sale of Property	10,000	-	-	-	10,000
Bonded Sale/Debt Security Issuance	-	-	-	-	-
Appropriated reserve fund balance	302,480	-	-	-	302,480
Other Transfers	(1,753,000)	(2,189,800)	-	-	(3,942,800)
Transfers	1,877,600	-	1,753,000	300,000	3,930,600
Total Other Sources (Uses)	437,080	(2,189,800)	1,753,000	300,000	300,280
Net Increase (Decrease) in Fund Balance	(1,000,000)	(540,040)	(242,000)	(15,160)	(1,797,200)
Fund Balance July 1	41,364,131	4,073,427	2,097,772	1,026,943	48,562,273
Fund Balance June 30	40,364,131	3,533,387	1,855,772	1,011,783	46,765,073

Combined Revenue and Expenditures All Funds Combined

	Actual FY 12	Amended FY 13	Adopted FY 14	Percentage Change FY 13 to FY 14	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	$ 51,069,950	$ 49,336,100	$ 49,958,195	1.39%	54.25%
Other Taxes	17,644,629	17,027,500	17,697,000	3.64%	19.14%
Permits & Fees	2,590,236	2,616,920	2,646,300	1.12%	2.87%
Intergovernmental	14,583,383	12,783,613	12,881,347	0.98%	14.00%
Sales & Services	2,840,076	3,216,000	3,460,283	-1.04%	3.45%
Interest Earnings	534,377	423,000	302,695	-28.44%	0.33%
Miscellaneous	1,595,462	73,194	80,975	10.63%	0.09%
Other Financing Sources	13,025,124	22,037,962	5,712,120	-75.43%	5.87%
Total	**$ 103,883,237**	**$ 107,514,289**	**$ 92,738,915**	**-14.24%**	**100.00%**
Expenditures					
General Government	$ 5,514,044	$ 6,536,508	$ 6,924,790	4.65%	7.42%
Public Safety	16,863,612	17,830,970	17,870,165	-0.61%	19.22%
Transportation	1,189,848	2,974,243	1,000,325	-66.37%	1.09%
Enviornmental Protection	4,014,786	3,351,286	3,431,080	2.38%	3.72%
Economic & Physical Development	8,637,568	14,533,039	7,854,740	-45.76%	8.55%
Human Services	15,598,191	16,213,470	16,126,055	-0.62%	17.48%
Education	23,351,413	24,844,137	22,943,955	-7.53%	24.92%
Cultural & Recreation	3,259,351	2,946,774	3,442,800	17.58%	3.76%
Debt Service	19,510,715	8,868,500	8,553,940	-4.11%	9.22%
Non Departmental	2,352,236	9,839,059	4,591,065	-56.69%	4.62%
Total	**$ 100,291,764**	**$ 107,937,986**	**$ 92,738,915**	**-14.59%**	**100.00%**
Enterprise Fund					
Revenues					
Water Operating Revenues	$ 526,067	$ 579,700	$ 583,260	0.61%	64.85%
Water Non Opearating	252,304	236,565	316,175	33.65%	35.15%
Total	**$ 778,371**	**$ 816,265**	**$ 899,435**	**10.19%**	**100.00%**
Expenditures					
Water Operating	$ 748,381	$ 479,080	$ 556,420	16.14%	61.86%
Water Nonoperating	66,916	337,185	343,015	1.73%	38.14%
Total	**$ 815,297**	**$ 816,265**	**$ 899,435**	**10.19%**	**100.00%**
Entity Totals					
Total Entity Revenues	**$ 104,661,608**	**$ 108,330,554**	**$ 93,638,350**	**-14.06%**	**100.00%**
Total Entity Expenditures	**$ 101,107,061**	**$ 108,754,251**	**$ 93,638,350**	**-14.40%**	**100.00%**

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 25

	Actual FY 12	Amended FY 13	Adopted FY 14	Percentage Change FY 13 to FY 14	Percent of Fund Total
General Fund					
Revenues					
Ad Valorem	$ 45,233,960	$ 43,818,000	$ 44,496,000	1.55%	56.89%
Other Taxes	11,434,550	11,150,000	11,685,000	4.80%	14.94%
Permits & Fees	2,590,236	2,616,920	2,646,300	1.12%	3.38%
Intergovernmental	13,912,533	12,292,453	12,359,447	0.55%	15.80%
Sales & Services	2,840,076	3,216,000	3,460,283	7.60%	4.42%
Interest Earnings	461,823	400,000	300,000	-25.00%	0.38%
Miscellaneous	1,595,462	73,194	80,975	10.63%	0.10%
Other Financing Sources	11,896,082	11,917,309	3,180,080	-73.32%	4.07%
Total	**$ 89,964,722**	**$ 85,483,876**	**$ 78,208,085**	**-8.51%**	**100.00%**
Expenditures					
General Government	$ 5,402,432	$ 6,467,453	$ 6,771,095	4.69%	8.66%
Public Safety	9,648,533	10,448,855	10,263,330	-1.78%	13.12%
Transportation	1,159,848	2,974,243	1,000,325	-66.37%	1.28%
Environmental Protection	4,014,786	3,251,286	3,431,080	5.53%	4.39%
Economic & Physical Dev.	3,792,444	3,513,031	2,927,440	-16.67%	3.74%
Human Services	15,598,191	16,213,470	16,126,055	-0.54%	20.62%
Education	22,306,178	21,358,192	21,315,955	-0.20%	27.26%
Cultural & Recreation	2,774,024	2,931,384	3,227,800	10.11%	4.13%
Debt Service	19,510,715	8,868,500	8,553,940	-3.55%	10.94%
Non Departmental	2,352,236	9,839,059	4,591,065	-53.34%	5.87%
Total	**$ 86,559,387**	**$ 85,865,473**	**$ 78,208,085**	**-8.92%**	**100.00%**
Emergency Telephone System Fund					
Intergovernmental	559,066	491,160	521,900	6.26%	
Interest	5,599	-	-	0.00%	
Other Financing Sources	-	-	-	0.00%	
Total	**$ 564,665**	**$ 491,160**	**$ 521,900**	**6.26%**	**100.00%**
Expenditures Public Safety	**$ 498,598**	**$ 491,160**	**$ 521,900**	**6.26%**	**100.00%**
Rescue Districts					
Ad Valorem Taxes	$ 2,013,841	$ 1,843,560	$ 1,806,015	-2.04%	
Other Taxes	624,475	545,000	497,500	-8.72%	
Interest	8,259	-	-	0.00%	
Other Financing Sources	-	146,750	237,040	61.53%	
Total	**$ 2,646,575**	**$ 2,535,310**	**$ 2,540,555**	**0.21%**	**100.00%**
Expenditures Public Safety	**$ 2,414,476**	**$ 2,535,310**	**$ 2,540,555**	**0.21%**	**100.00%**

	Actual FY 12	Amended FY 13	Adopted FY 14	Percentage Change FY 13 to FY 14	Percent of Fund Total
Fire Districts					
Ad Valorem Taxes	$ 3,549,197	$ 3,414,895	$ 3,389,880	-0.73%	
Other Taxes	1,003,487	830,500	854,500	2.89%	
Interest	19,875	-	-	0.00%	
Other Financing Sources	-	110,250	300,000	172.11%	
Total	**$ 4,572,559**	**$ 4,355,645**	**$ 4,544,380**	**4.33%**	**100.00%**
Expenditures Public Safety	**$ 4,302,005**	**$ 4,355,645**	**$ 4,544,380**	**4.33%**	**100.00%**
Occupancy Tax					
Occupancy Tax	$ 4,581,626	$ 4,502,000	$ 4,602,000	2.22%	
Interest	10,863	13,000	1,000	-92.31%	
Total	**$ 4,592,489**	**$ 4,515,000**	**$ 4,603,000**	1.95%	**100.00%**
Expenditures Economic Development	**$ 4,581,626**	**$ 4,515,000**	**$ 4,603,000**	**1.95%**	**100.00%**
Salter Path District					
Ad Valorem Taxes	$ 18,498	$ 6,275	$ 6,300	0.40%	
Sales Tax	-	2,100	3,000	42.86%	
Total	**$ 18,498**	**$ 8,375**	**$ 9,300**	11.04%	**100.00%**
Expenditures Economic Development	**$ -**	**$ 8,375**	**$ 9,300**	11.04%	**100.00%**
Water Tax District					
Ad Valorem Taxes	$ 254,454	$ 253,370	$ 260,000	2.62%	
Sales Tax	-	40,000	55,000	37.50%	
Interest	390	-	-	0.00%	
Total	**$ 254,844**	**$ 293,370**	**$ 315,000**	7.37%	**100.00%**
Expenditures	**$ 245,000**	**$ 293,370**	**$ 315,000**	7.37%	**100.00%**

	Actual FY 12	Amended FY 13	Adopted FY 14	Percentage Change FY 13 to FY 14	Percent of Fund Total
School Capital Projects					
Interest	$ 5,462	$ 5,000	-	-100.00%	
Other Financing Sources	1,103,000	3,480,945	1,628,000	-53.23%	
Total	**$ 1,108,462**	**$ 3,485,945**	**$ 1,628,000**	**-53.30%**	**100.00%**
Capital Outlay	**$ 1,045,235**	**$ 3,485,945**	**$ 1,628,000**	**-53.30%**	**100.00%**
Capital Reserve Fund					
Interest	$ 7,238	$ -	$ -	0.00%	
Total	**$ 7,238**	**$ -**	**$ -**	0.00%	**0.00%**
Expenditures	**$ -**	**$ -**	**$ -**	0.00%	**0.00%**
Capital Improvements Fund					
Intergovernmental	$ 111,784	$ -	$ -	0.00%	
Interest	15,258	5,000	1,695	-66.10%	
Sale of Fixed Assets	124,554	-	-	0.00%	
Other Financing Sources	22,616	6,382,708	367,000	-94.25%	
Total	**$ 274,212**	**$ 6,387,708**	**$ 368,695**	**-94.23%**	**100.00%**
Expenditures Capital Outlay	**$ 626,939**	**$ 6,387,708**	**$ 368,695**	**-94.23%**	**100.00%**
Water Fund					
Operating Revenues	$ 526,067	$ 579,700	$ 583,260	0.61%	
Non Operating Revenues	7,304	5,000	16,175	223.50%	
Other Financing Sources	245,000	231,565	300,000	29.55%	
Total	**$ 778,371**	**$ 816,265**	**$ 899,435**	**10.19%**	**100.00%**
Operating Expenditures	$ 748,381	$ 479,080	$ 556,420	16.14%	
Nonoperating Expenditures	66,916	337,185	343,015	1.73%	
Total Water Expenditures	**$ 815,297**	**$ 816,265**	**$ 899,435**	**10.19%**	**100.00%**

REVENUE AND EXPENDITURE STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2010 THRU BUDGETED 2014

	Actual FY 10	Actual FY 11	Actual FY 12	Projected 2013	Adopted 2014
GENERAL FUND					
REVENUE					
Ad valorem taxes	$ 44,092,628	$ 44,217,015	$ 45,233,960	$ 43,930,000	$ 44,496,000
Other taxes and licenses	10,987,582	10,754,049	11,434,550	11,289,000	11,685,000
Permits and fees	2,355,405	2,407,908	2,590,236	2,645,020	2,646,300
Intergovernmental	10,951,989	12,588,120	13,912,533	12,717,780	12,359,447
Sales and services	2,681,926	2,710,406	2,840,076	2,781,600	3,460,283
Interest	606,440	310,381	461,823	300,000	300,000
Miscellaneous	156,290	164,968	1,595,462	72,100	80,975
Total Revenue	71,832,260	73,152,847	78,068,640	73,735,500	75,028,005
EXPENDITURES					
Current					
General Government	5,852,801	5,897,426	5,402,432	5,908,300	6,771,095
Public Safety	9,016,925	9,555,818	9,648,533	10,008,760	10,263,330
Transportation	781,852	1,228,700	1,159,848	2,531,976	1,000,325
Environmental Protection	3,053,300	3,137,204	4,014,786	3,168,407	3,431,080
Economic & Phys. Dev.	1,961,966	2,214,080	3,792,444	3,426,634	2,927,440
Human Services	14,618,042	15,336,220	15,598,191	15,526,354	16,126,055
Education	21,888,541	21,609,621	22,306,178	21,358,192	21,315,955
Cultural & Recreation	2,632,473	2,638,191	2,774,024	2,849,654	3,227,800
Nondepartmental	-	-	-	-	2,838,065
Debt Services					
Principal	6,217,427	6,217,427	6,217,427	6,285,600	6,254,000
Interest and fees	3,188,650	3,188,650	3,188,650	2,565,962	2,299,940
Total Expenditures	69,211,977	71,023,337	74,102,513	73,629,839	76,455,085
Revenues over (under) expenditures	2,620,283	2,129,510	3,966,127	105,661	(1,427,080)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	2,269,798	1,994,764	1,866,140	1,889,000	1,877,600
Appropriated reserved fund balance	-	-	-	-	302,480
Operating transfers out	(2,066,510)	(3,023,346)	(2,352,236)	(9,554,048)	(1,753,000)
Debt proceeds	-	-	-	15,324,435	-
Advanced refunding	-	-	-	(15,324,435)	-
Proceeds from sale of capital assets	-	-	-	2,015,000	-
Total other financing sources (uses)	203,288	(1,028,582)	(486,096)	(5,650,048)	427,080
Revenue & other financing sources over expenditures and other financing uses	2,823,571	1,100,928	3,480,031	(5,544,387)	(1,000,000)
FUND BALANCE, BEGINNING	39,503,988	42,327,559	43,428,487	46,908,518	41,364,131
FUND BALANCE ENDING	$ 42,327,559	$ 43,428,487	$ 46,908,518	$ 41,364,131	$ 40,364,131

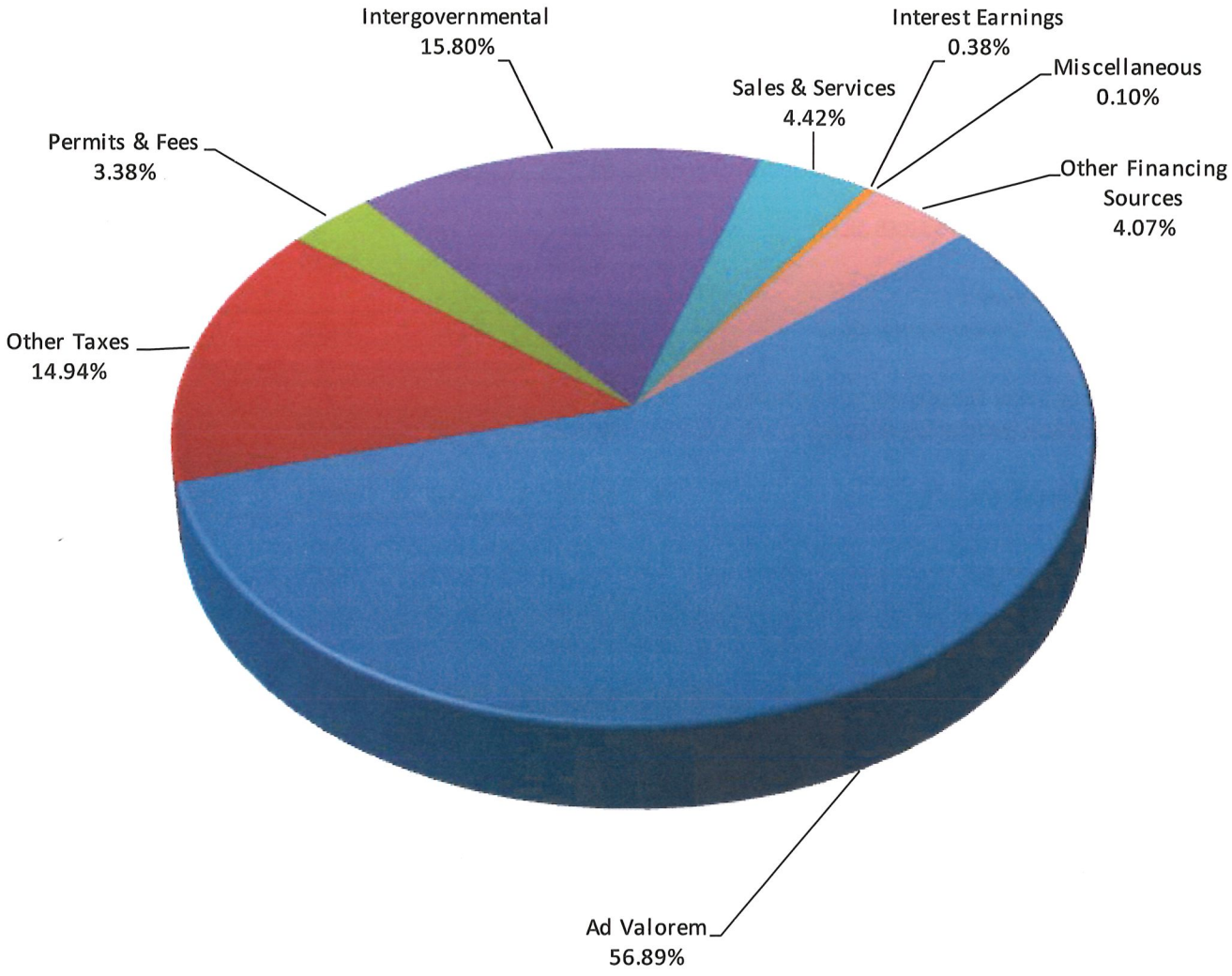
	Actual FY 10	Actual FY 11	Actual FY 12	Projected 2013	Adopted 2014
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	$ 559,066	$ 559,066	$ 559,066	$ 491,160	$ 521,900
Interest	35,422	11,073	5,599	1,000	-
Other Financing Sources	-	-	-	-	-
Total Revenue	594,488	570,139	564,665	492,160	521,900
EXPENDITURES - Public Safety	280,900	1,712,566	498,598	333,000	521,900
Revenues over (under) expenditures	313,588	(1,142,427)	66,067	159,160	-
Revenue & other financing sources over (under) expenditures and other financing uses	313,588	(1,142,427)	66,067	159,160	-
ENDING FUND BALANCE	$ 1,667,184	$ 524,757	$ 590,824	$ 749,984	$ 749,984
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	$ 2,410,979	$ 2,419,457	$ 2,013,841	$ 1,843,560	$ 1,806,015
Other taxes	570,527	571,603	$ 624,475	545,000	497,500
Interest	16,950	12,162	$ 8,259	-	-
Total Revenue	2,998,456	3,003,222	2,646,575	2,388,560	2,303,515
EXPENDITURES - Public Safety	2,850,833	2,744,120	2,414,476	2,535,310	2,540,555
Revenues over (under) expenditures	147,623	259,102	232,099	(146,750)	(237,040)
Revenue & other financing sources over (under) expenditures and other financing uses	147,623	259,102	232,099	(146,750)	(237,040)
ENDING FUND BALANCE	$ 903,190	$ 1,162,292	$ 1,394,391	$ 1,247,641	$ 1,010,601
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	$ 3,696,745	$ 3,883,345	$ 3,549,197	$ 3,414,895	$ 3,389,880
Other taxes	871,008	878,582	1,003,487	830,500	854,500
Interest	24,265	21,039	19,875	-	-
Total Revenue	4,592,018	4,782,966	4,572,559	4,245,395	4,244,380
EXPENDITURES - Public Safety	4,143,028	4,591,678	4,302,005	4,355,645	4,544,380
Revenues over (under) expenditures	448,990	191,288	270,554	(110,250)	(300,000)
Revenue & other financing sources over (under) expenditures and other financing uses	448,990	191,288	270,554	(110,250)	(300,000)
ENDING FUND BALANCE	$ 1,570,066	$ 1,761,354	$ 2,031,908	$ 1,921,658	$ 1,621,658

	Actual FY 10	Actual FY 11	Actual FY 12	Projected 2013	Adopted 2014
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	$ -	$ -	$ 18,498	$ 6,275	$ 6,300
Other Taxes	-	-	-	4,500	-
Interest	-	-	-	2,500	3,000
Total Revenue	-	-	18,498	13,275	9,300
EXPENDITURES - Economic & Phys. & Dev.	-	-	-	-	9,300
Revenues over (under) expenditures	-	-	18,498	13,275	-
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	18,498	13,275	-
ENDING FUND BALANCE	$ -	$ -	$ 18,498	$ 31,773	$ 31,773
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	$ -	$ -	$ 254,454	$ 253,500	$ 260,000
Other Taxes	-	-	-	60,000	55,000
Interest	-	-	390	800	-
Total Revenue	-	-	254,844	314,300	315,000
EXPENDITURES	-	-	-	-	-
Revenues over (under) expenditures	-	-	254,844	314,300	315,000
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	-	-	(50,000)	-
Transfer to Water Fund	-	-	(245,000)	(231,565)	(300,000)
Contingency	-	-	-	-	(15,000)
Total Other Financing Sources (Uses)	-	-	(245,000)	(281,565)	(315,000)
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	9,844	32,735	-
ENDING FUND BALANCE	$ -	$ -	$ 9,844	$ 42,579	$ 42,579
OCCUPANCY TAX FUND					
Revenue					
Other taxes	$ 4,247,017	$ 4,442,888	$ 4,581,626	$ 4,350,000	$ 4,602,000
Interest	375	41	10,863	2,500	1,000
Total Revenue	4,247,392	4,442,929	4,592,489	4,352,500	4,603,000
EXPENDITURES - Economic & Phy. Development	2,087,970	2,622,606	2,715,486	2,635,000	2,728,200
Revenues over (under) expenditures	2,159,422	1,820,323	1,877,003	1,717,500	1,874,800
OTHER FINANCING SOURCES (USES)					
Transfers out	(2,140,253)	(1,803,805)	(1,866,140)	(1,720,000)	(1,874,800)
Revenue & other financing sources over expenditures and other financing uses	19,169	16,518	10,863	(2,500)	-
ENDING FUND BALANCE	$ 54,911	$ 71,429	$ 82,292	$ 79,792	$ 79,792

	Actual FY 10	Actual FY 11	Actual FY 12	Projected 2013	Adopted 2014
CAPITAL RESERVE FUND					
REVENUE					
Interest	$ 15,972	$ 9,720	$ 7,238	$ 1,000	$ -
Proceeds from sale of fixed assets	80,750	-	-	-	-
Total Revenue	96,722	9,720	7,238	1,000	
EXPENDITURES - Capital Outlay	-	-	-	-	-
Revenues over (under) expenditures	96,722	9,720	7,238	1,000	-
ENDING FUND BALANCE	$ 712,037	$ 721,757	$ 728,995	$ 729,995	$ 729,995
CAPITAL IMPROVEMENTS FUND					
REVENUE					
Intergovernmental	$ 236,993	$ 194,693	$ 111,784	$ -	$ -
Interest	64,407	23,368	15,258	2,000	1,695
Sale of Fixed Assets	-	-	124,554	-	-
Miscellaneous Income	-	-	22,616	-	-
Total Revenue	301,400	218,061	274,212	2,000	1,695
EXPENDITURES - Capital Outlay	1,850,148	1,481,076	626,939	6,387,123	368,695
Revenues over (under) expenditures	(1,548,748)	(1,263,015)	(352,727)	(6,385,123)	(367,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	847,000	100,000	-	6,353,263	150,000
Total Other Financing Sources (Uses)	847,000	100,000	-	6,353,263	150,000
Revenue & other financing sources over (under) expenditures and other financing uses	(701,748)	(1,163,015)	(352,727)	(31,860)	(217,000)
ENDING FUND BALANCE	$ 2,838,116	$ 1,675,101	$ 1,322,374	$ 1,290,514	$ 1,073,514
SCHOOL CAPITAL FUND					
REVENUE					
Intergovernmental	$ 699	$ -	$ -	$ -	$ -
Interest	15,039	7,439	5,462	1,000	-
Total Revenue	15,738	7,439	5,462	1,000	-
EXPENDITURES - Capital Outlay	1,563,042	1,582,577	1,045,235	3,485,945	1,628,000
Revenues over (under) expenditures	(1,547,304)	(1,575,138)	(1,039,773)	(3,484,945)	(1,628,000)
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	-	-	-	-	-
Transfers in	990,800	1,199,230	1,103,000	3,103,000	1,603,000
Total Other Financing Sources	990,800	1,199,230	1,103,000	3,103,000	1,603,000
Revenue & other financing sources over (under) expenditures and other financing uses	(556,504)	(375,908)	63,227	(381,945)	(25,000)
ENDING FUND BALANCE	$ 771,889	$ 395,981	$ 459,208	$ 77,263	$ 52,263

	Actual FY 10	Actual FY 11	Actual FY 12	Projected 2013	Adopted 2014
WATER FUND					
REVENUE					
Operating Revenues	$ 564,172	$ 457,667	$ 526,067	$ 570,100	$ 583,260
Non Operating Revenues	220,722	273,662	252,304	1,000	1,015
Total Revenue	784,894	731,329	778,371	571,100	584,275
EXPENDITURES					
Operating	417,032	777,535	748,381	466,843	556,420
Capital Expenditures	17,798	-	-	-	30,000
Debt Service	248,492	71,788	66,916	248,619	313,015
Total Expenditures	683,322	849,323	815,297	715,462	899,435
Revenues over (under) expenditures	101,572	(117,994)	(36,926)	(144,362)	(315,160)
OTHER FINANCING SOURCES (USES)					
Transfers in	205,000	265,000	245,000	231,565	300,000
Transfers out	-	-	-	(50,000)	-
Total Other Financing Sources (Uses)	205,000	265,000	245,000	181,565	300,000
Revenue & other financing sources over (under) expenditures and other financing uses	306,572	147,006	208,074	37,203	(15,160)
ENDING FUND BALANCE	$ 634,660	$ 781,666	$ 989,740	$ 1,026,943	$ 1,011,783

Fiscal Year 2014
Governmental Revenues
By Category



Notes:

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

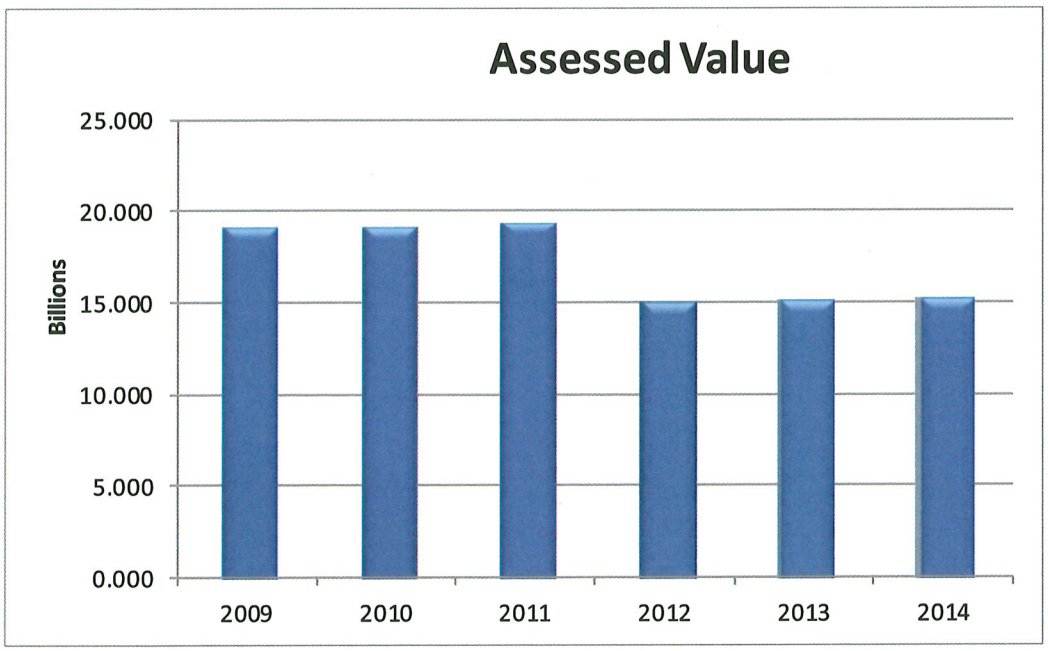
Budget Summary

- **Revenue Summary By Category**

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

Ad Valorem (Property) Taxes

Ad valorem, or property tax, revenue is based on an adopted tax rate of $.2900 per $100 of assessed valuation. This equals $42,850,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately $1,480,135. 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 232 for a listing of each district's tax rate levied. The County's assessed value has increased approximately .63% to $15.25 billion. Below is a graph of the County's assessed values over a six-year period. The fiscal year 2014 assessed value is the value used to determine the County's ad valorem tax revenue. The County budgets ad valorem tax collection rate from the latest available audited financial statements.



Note: Fiscal year 2012 is revaluation year.

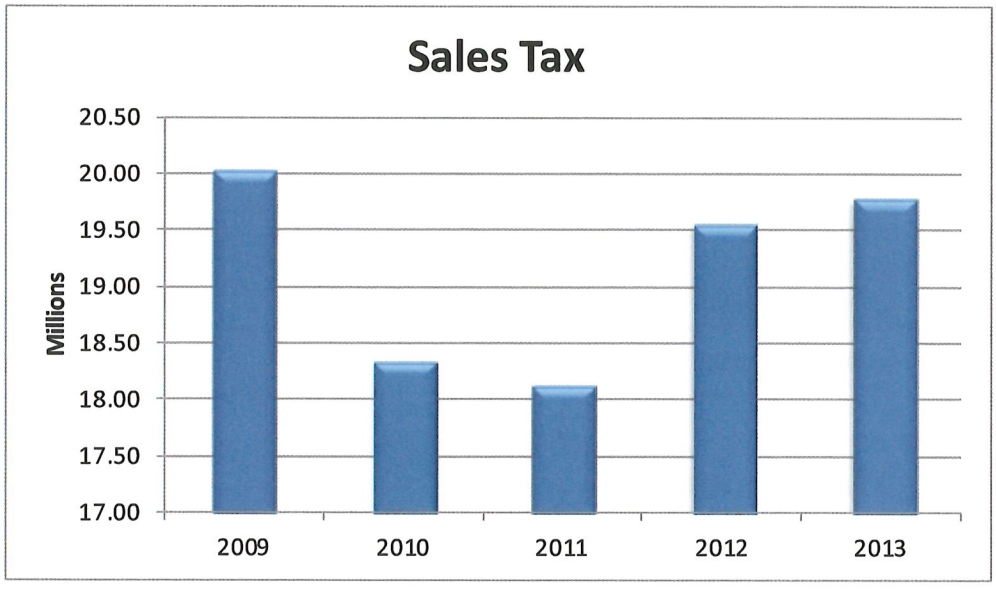
Other Taxes

This category consists primarily of sales taxes. These taxes are collected by the state and then returned to the county, less a collections fee, which is deducted before allocations are made. 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. The County anticipates approximately 4.82% ($530,000) increase in sales tax distribution from FY 13 to FY 14. The County forecasts that sales tax distributions will represent approximately 14.74% ($11.53 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 2013 will be used by the state to distribute fiscal year 2014 sales tax. It is estimated the County will receive 72% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 88.5% of that stated 72%. As stated above, FY 2014, the general fund retained sales tax revenues are budgeted $11.53 million, a 4.82% increase from FY 13 estimated revenue. This total area of the general fund budget is 14.74% of total general fund revenues. Below is a graph demonstrating sales tax distributions to the County before distribution to the municipalities. Fiscal years 2009, 2010, 2011, 2012 are actual revenues, 2013 is estimated.



Intergovernmental

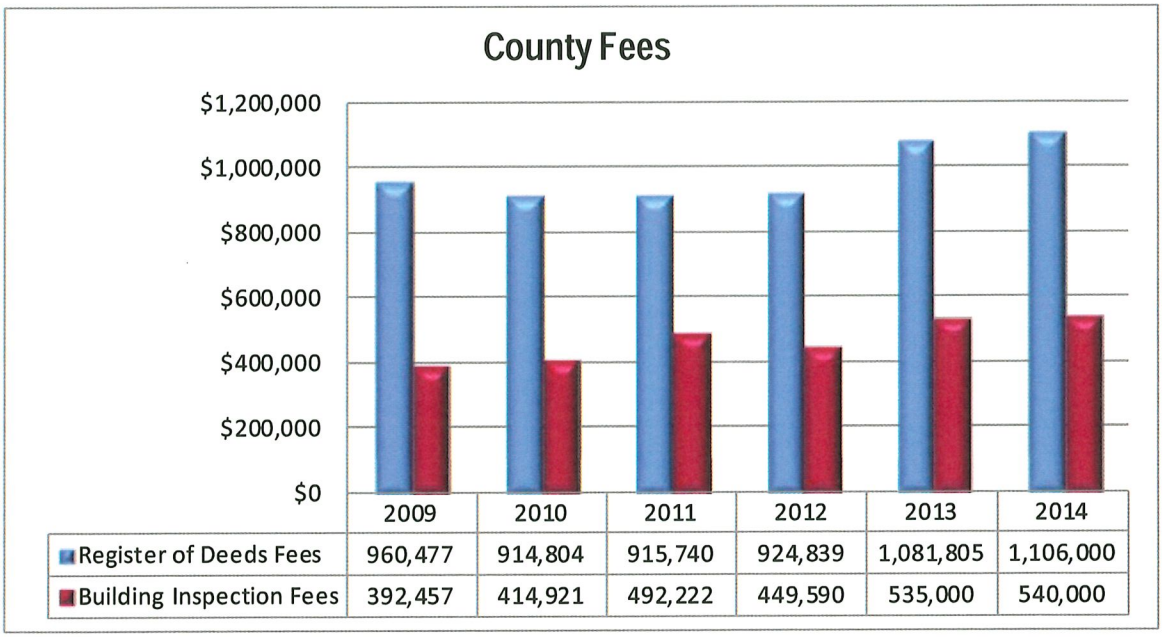
This category represents $12,359,447 or 15.80% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2014 budget represents a .55% increase or $66,994 increase over the amended 2013 fiscal year budget. The largest single revenue source in this category is state and federal assistance for the Department of Social Services.

Court facility fees are in this category and are charged as a part of the cost assessed in each criminal and civil action. The funds are remitted to the County for the use of the courtroom where the judgment is rendered. The budgeted amount for court facility fees is a 2.70% increase from amended 2013 fiscal year budget. The County has also budgeted an 18.57% increase or $65,000 for ABC profits based on prior year trend analysis.

Permits and Fees

Accounting for 3.38% or $2,646,300 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 County has projected an increase of 1.12% in permits and fees from amended FY 13. The County is encouraged to have seen marginal growth in register of deeds and building and inspection fees. A 3% increase has been budgeted for both resulting in an additional $49,380. The County has also budgeted a 4% increase in Sheriff fees due to the increased demand for concealed weapon permits.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2009, 2010, 2011, 2012 are actual revenues, 2013 is projected and 2014 is adopted.



	2009	2010	2011	2012	2013	2014
Register of Deeds Fees	960,477	914,804	915,740	924,839	1,081,805	1,106,000
Building Inspection Fees	392,457	414,921	492,222	449,590	535,000	540,000

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 fee is increased to $165.00 for residents without residential pickup. The availability fee is increased also to $15.00 and is charged for all county and municipal improved property owners. These fees are charged annually. The fee increases are due to increased solid waste expenses. The total amount of revenues for this area is $3,460,283 a 7.06% increase from amended 2013 fiscal year budget.

Investment Earning

Budgeted investment earnings are $300,000 for the general fund or .38% of general fund revenues. The County has projected a decrease of 25.00% in investment earnings from the previous year. The decrease is based on current market interest rates.

Other Financing Sources

This category accounts for $3,180,080 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. The general fund has fund balance appropriation of $1,000,000. On June 30, 2012, the County's general fund balance was $46,831,356. Of that amount, $25,101,604 was unassigned and was 28.99% of general fund expenditures.

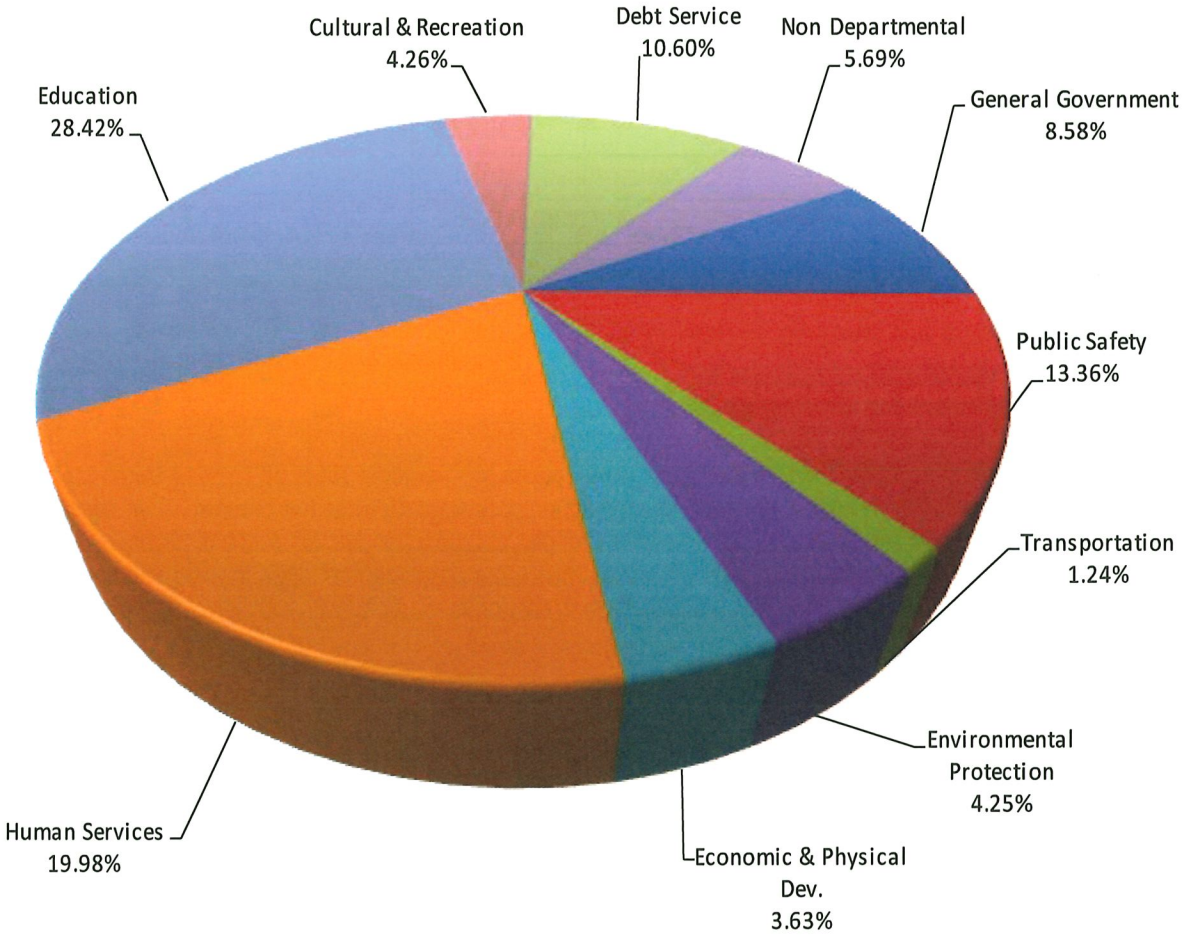
Below is a comparison of fiscal year 2014 adopted revenues to the amended fiscal year 2013 budget and fiscal year 2012 actual revenues for all funds.

REVENUES BY FUND

	Actual FY 12	Amended FY 13	Adopted FY 14	Percentage Change FY 13 to FY 14	Percent of Total
General Fund					
Ad Valorem	45,233,960	43,818,000	44,496,000	1.55%	
Other Taxes	11,434,550	11,150,000	11,685,000	4.80%	
Permits & Fees	2,590,236	2,616,920	2,646,300	1.12%	
Intergovernmental	13,912,533	12,292,453	12,359,447	0.55%	
Sales & Services	2,840,076	3,216,000	3,460,283	7.60%	
Interest Earnings	461,823	400,000	300,000	-25.00%	
Miscellaneous	1,595,462	73,194	80,975	10.63%	
Other Financing Sources	11,896,082	11,917,309	3,180,080	-73.32%	
Total	**89,964,722**	**85,483,876**	**78,208,085**	**-8.51%**	**83.52%**
Emergency Telephone System Fund					
Intergovernmental	559,066	491,160	521,900	6.26%	
Interest	5,599	-	-	0.00%	
Transfer from General Fund	3,426	-	-	0.00%	
Total	**568,091**	**491,160**	**521,900**	**6.26%**	**0.56%**
Rescue Districts					
Ad Valorem Taxes	2,013,841	1,843,560	1,806,015	-2.04%	
Other Taxes	624,475	545,000	497,500	-8.72%	
Interest	8,259	-	-	0.00%	
Other Financing Sources	-	146,750	237,040	61.53%	
Total	**2,646,575**	**2,535,310**	**2,540,555**	**0.21%**	**2.71%**
Fire Districts					
Ad Valorem Taxes	3,549,197	3,414,895	3,389,880	-0.73%	
Other Taxes	1,003,487	830,500	854,500	2.89%	
Interest	19,875	-	-	0.00%	
Other Financing Sources	-	110,250	300,000	172.11%	
Total	**4,572,559**	**4,355,645**	**4,544,380**	**4.33%**	**4.85%**
Occupancy Tax					
Occupancy Tax	4,581,626	4,502,000	4,602,000	2.22%	
Interest	10,863	13,000	1,000	-92.31%	
Total	**4,592,489**	**4,515,000**	**4,603,000**	**1.95%**	**4.92%**

	Actual FY 12	Amended FY 13	Adopted FY 14	Percentage Change FY 13 to FY 14	Percent of Total
Salter Path District					
Ad Valorem Taxes	18,498	6,275	6,300	0.40%	
Sales Tax	-	2,100	3,000	42.86%	
Interest	101	-	-	0.00%	
Total	**18,599**	**8,375**	**9,300**	**11.04%**	**0.01%**
Water Tax District					
Ad Valorem Taxes	254,454	253,370	260,000	2.62%	
Sales Tax	-	40,000	55,000	37.50%	
Interest	390	-	-	0.00%	
Total	**254,844**	**293,370**	**315,000**	**7.37%**	**0.34%**
School Capital Projects					
Interest	5,462	5,000	-	-100.00%	
Other Financing Sources	1,103,000	3,480,945	1,628,000	-53.23%	
Total	**1,108,462**	**3,485,945**	**1,628,000**	**-53.30%**	**1.74%**
Capital Reserve Fund					
Interest	7,238	-	-	0.00%	
Sale of Fixed Assets	-	-	-	0.00%	
Total	**7,238**	**-**	**-**	**0.00%**	**0.00%**
Capital Improvements Fund					
Intergovernmental	111,784	-	-	0.00%	
Interest	15,258	5,000	1,695	-66.10%	
Sale of Fixed Assets	124,554	-	-	0.00%	
Other Financing Sources	22,616	6,382,708	367,000	-94.25%	
Total	**274,212**	**6,387,708**	**368,695**	**-94.23%**	**0.39%**
Water Fund					
Operating Revenues	526,067	579,700	583,260	0.61%	
Non Operating Revenues	7,304	5,000	16,175	223.50%	
Other Financing Sources	245,000	231,565	300,000	29.55%	
Total	**778,371**	**816,265**	**899,435**	**10.19%**	**0.96%**
Total All Funds	**$ 104,786,162**	**$ 108,372,654**	**$ 93,638,350**	**-13.60%**	**100.00%**

FY 2014 Governmental Expenditures By Service Area



Notes

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

Expenditure Summary By Fund

General Fund	78,208,085
Emergency Telephone System Fund	521,900
Rescue Districts Fund	2,540,555
Fire Districts Fund	4,544,380
Occupancy Tax Fund	4,603,000
Salter Path Special Tax Fund	9,300
Water Tax Fund	315,000
School Special Projects Fund	1,628,000
Capital Improvements Fund	368,695
Water Fund	899,435
Total	93,638,350

Expenditures Summary By Service Area, All Funds

Adopted expenditures for fiscal year 2014 total $93,638,350 a 13.60% decrease from fiscal year 2013 amended budget on March 31, 2013.

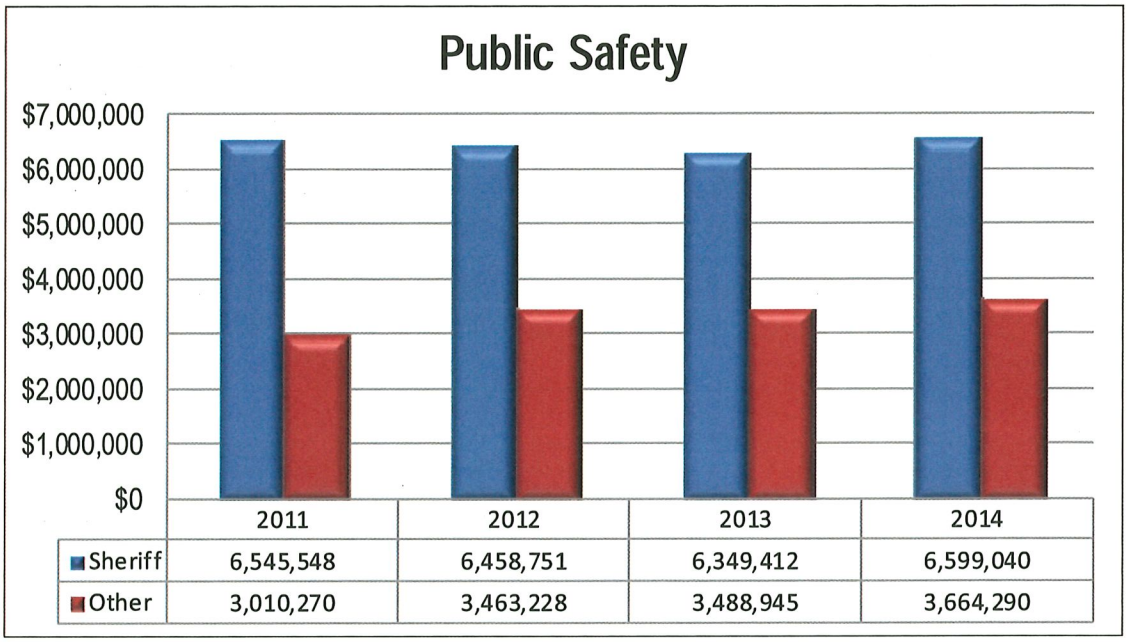
Individual department expenditure comparisons for the fiscal years 2012-2014 begin on page 63. Previous pages illustrate the County's financial statements from 2010 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2013 to FY 2014. Below are brief descriptions of each service area, along with highlights of expenditures.

General Government

This service area, which accounts for $6,771,095 or 7.23% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area increase is 4.69% from FY 2013. A portion of Information Technology's increase of 52.19% is due to the restructuring of geographic information system (GIS) services. Three staff members have been relocated from other departments under the supervision of the IT director. In addition, a computer systems administrator position previously funded in the Department of Social Services has been moved to the Information Technology's department. The consolidations will improve productivity and efficiency. Elections' increase of 16.59% is due to an additional municipal election in FY 14.

Public Safety

This area consists of departments that provide law enforcement and other services to protect lives and property of the residents of Carteret County. Also, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 10.96% of total expenditures or $10,263,330. The funding level for this service area decrease is 1.78% from FY 2013. The Sheriff Department is the largest division accounting for 64.29% 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 2011 and 2012 are actual expenditures, fiscal year 2013 is estimated, and 2014 is adopted.



Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area operations. The funding for transportation is $1,000,325, a 66.37% decrease from last fiscal year. The decrease is due to CCATS capital expenditure of vehicles in the prior year that are not in FY 2014. The Airport's decrease of 94.41% is misleading. In FY 13 the Airport received funds from the sale of land that are not in the FY 14 budget.

Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is $3,431,080 or 3.66% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection increased by 5.53% from fiscal year 2013. This increase is due to a $2 increase in tipping fees per ton, making the charge now $52.50.

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 beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 3.13% of expenditures or $2,927,440. The function's decrease of 16.67% from FY 2013 is due to Beach Nourishment. This decrease is due to the completion of a feasibility study, thus the decrease of 41.75%.

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, $16,126,055 or 17.22% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 68.74% 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 .54% decrease in this area from the prior year.

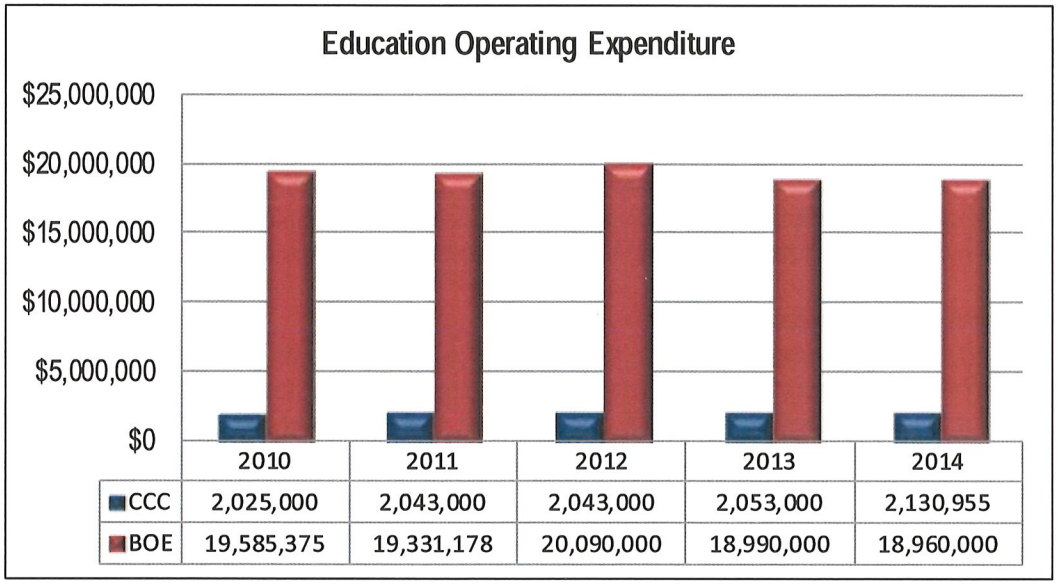
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will continue using a portion of the escrows in FY 14 to reduce local spending.

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 $21,315,955 or 22.76% of the County's total budget. The school's operating expenditures are $18,960,000. Capital outlay is $1,628,000, a $30,000 decrease from FY 13 adopted capital. Adopted FY 13 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 expenses are $2,130,955, a 3.80% increase from amended FY 13. Its capital budget is $225,000. In accordance with the FY 08 joint agreement established by the Community College and the Board of Commissioners; the Board of Commissioners borrowed $1.7 million to fund large Community College projects, as a result, the two Boards agreed to a seven year commitment of $225,000 per year capital funding. This is the last year of the 7 year agreement.

The estimated daily membership for county schools in fiscal year 2014 is 8,579 students, as compared to 8,312 last year. The adopted budget funds current expense per student at $2,210 compared to $2,285 in FY 13. Debt service for the schools is reflected in the debt service department, which totals $7,393,610. The Community College total debt is $865,500. 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 2010, 2011 and 2012 are actual expenditures, fiscal year 2013 is estimated, and 2014 is adopted.



	2010	2011	2012	2013	2014
CCC	2,025,000	2,043,000	2,043,000	2,053,000	2,130,955
BOE	19,585,375	19,331,178	20,090,000	18,990,000	18,960,000

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 $3,227,800 or 3.45% of the County's budget. The funding level for this service area increased 10.11% due to funding maintenance and repair projects for the Senior Center and Civic Center facilities. The adopted budget also funds a 10.21% increase in Library funding.

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 $4,591,065 with $2,838,065 for insurances, vehicles, contingencies, and contingent projects and $1,753,000 for transfers to other funds.



Other Funds

Emergency Telephone System Fund

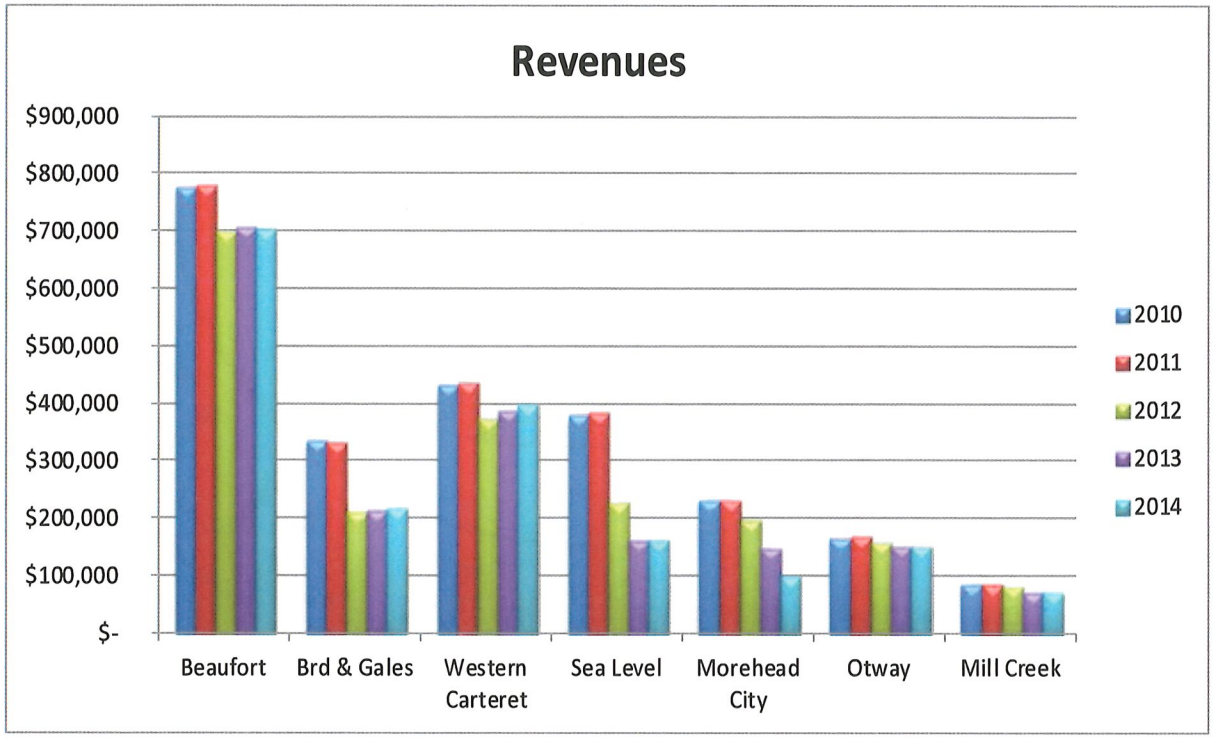
This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. The fund total is $521,900. In FY 08 the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer 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. Expenditures increased 6.26% from FY 13 due to maintenance contracts.

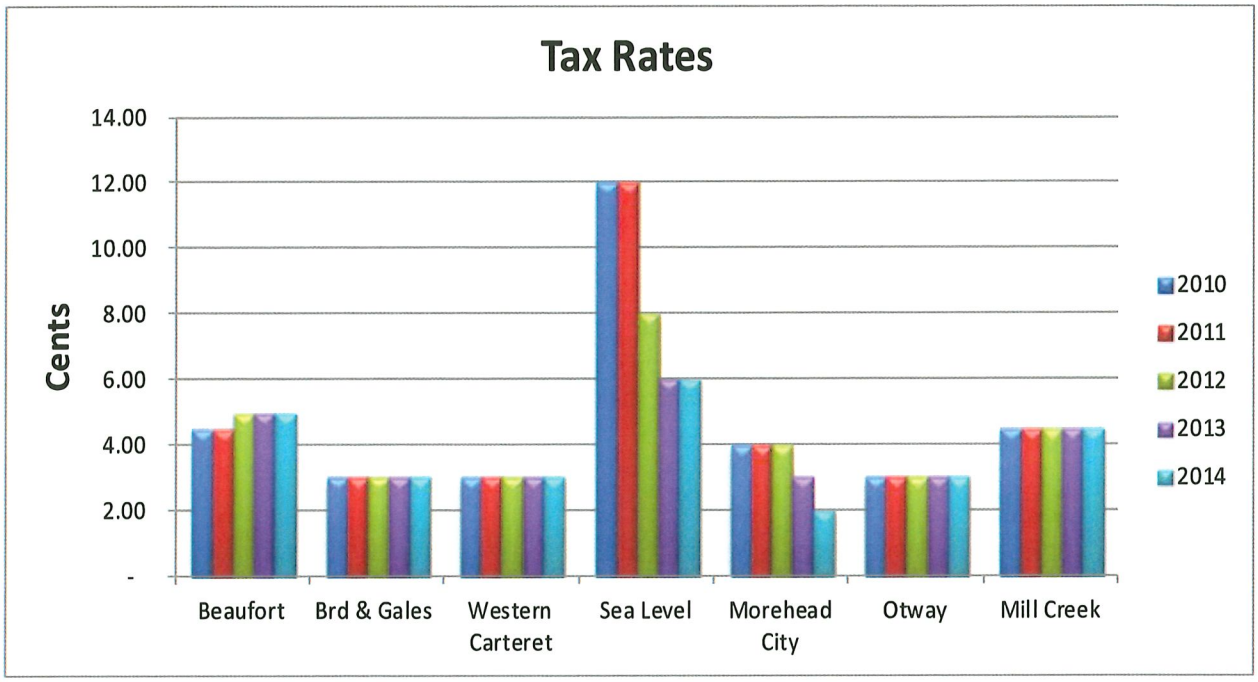
Fire Tax Districts Fund

This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is $4,544,380.

Rescue Tax Districts Fund

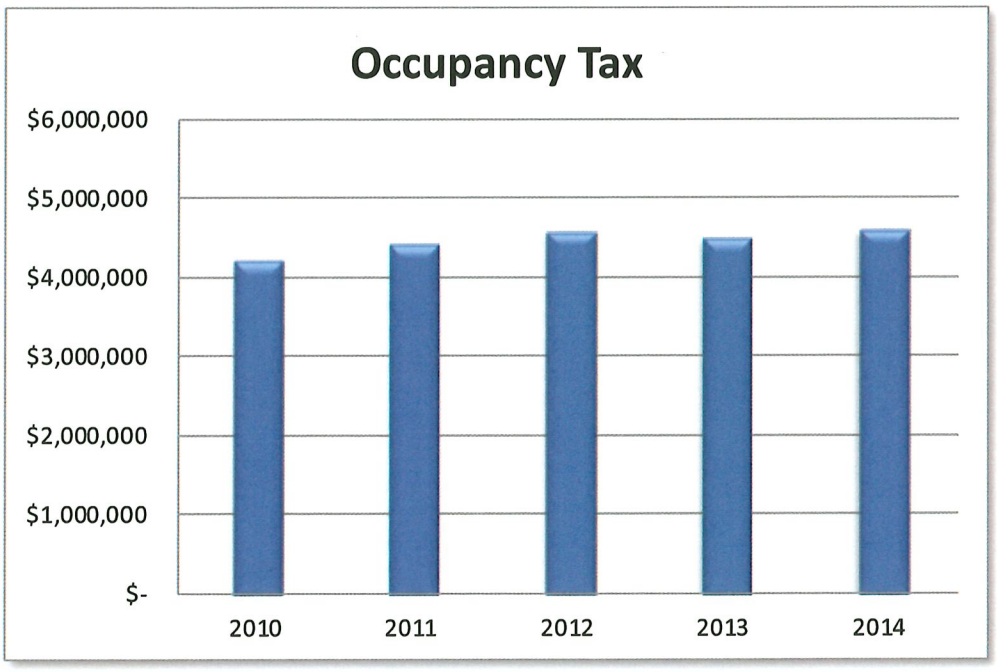
This special revenue fund accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts. The County does not have a standard of care throughout the county for the level of rescue service provided. Some districts and towns have employed paramedics, while other districts maintain volunteers that are not paramedic level. The funding for rescue districts is $2,540,555. Below are two graphs, the first is ad valorem tax revenue and the second is tax rate comparisons for the districts for five years. Fiscal years 2010 through 2012 are actual revenues and tax rates; 2013 is estimated revenue and adopted tax rates, and 2014 is adopted revenues and rates by the districts.





Occupancy Tax

This fund is used to account for the five percent tax collected on hotel, motel, and condominium room rentals within in 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. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 60% of net collections and the general fund transfer for beach nourishment is 40% of net collections beginning July 1, 2010. The funding for occupancy tax is $4,603,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2010, 2011, and 2012 are actual revenues, fiscal year 2013 is estimated, and 2014 is adopted.



Salter Path Tax District Fund

This special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The funding for the Salter Path tax district is $9,300.

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 $315,000. The adopted special tax rate is 5.5 cents.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding $1,628,000 of improvements, a $30,000 decrease from FY 13 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 $368,695 in projects. The adopted budget includes $63,695 for pictometry mapping of the County, $215,000 for park lighting and $90,000 for strategic planning.

Enterprise Fund

Water Fund

This fund accounts for the operations of the County's water system. This fund is the County's only enterprise fund. The funding for the water system is $899,435, an $83,170 increase from FY 13. This 10.19% increase is due to funding debt payments for the water project expansion. The County has a customer base of approximately 1,095 customers. The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The adopted budget does not include a rate increase.

Summary of Expenditures, By Service Areas
All Funds

	Actual FY 12	Amended FY 13	Adopted FY 14	Percent Change FY 13 to FY 14	Percent of Total
General Fund					
General Government					
Governing Body	$ 309,236	$ 313,200	$ 282,360	-9.85%	
Administration	322,137	330,117	332,300	0.66%	
Information Systems	668,848	867,350	1,320,020	52.19%	
Finance	585,967	603,988	601,300	-0.45%	
Human Resources	259,942	327,244	340,325	4.00%	
Tax	1,152,710	1,223,537	1,271,195	3.90%	
Tax Revaluation	189,363	243,499	229,065	-5.93%	
Legal	76,796	70,000	70,000	0.00%	
Court Facilities	49,678	65,765	68,965	4.87%	
Elections	370,940	434,693	506,790	16.59%	
Register of Deeds	358,646	479,998	493,540	2.82%	
Public Buildings	1,058,169	1,508,062	1,255,235	-16.77%	
Total	**5,402,432**	**6,467,453**	**6,771,095**	**4.69%**	**7.23%**
Public Safety					
Sheriff - Criminal Division	3,553,827	3,911,793	3,825,760	-2.20%	
Sheriff - Civil Division	224,635	227,406	227,475	0.03%	
Sheriff - Bailiff Division	176,714	187,077	195,710	4.61%	
Sheriff - Jail Division	2,264,374	2,379,251	2,350,095	-1.23%	
Emergency Management	506,798	488,996	368,615	-24.62%	
Paramedic Services	891,873	908,155	833,800	-8.19%	
Rape Crisis	191,208	207,824	229,930	10.64%	
Domestic Violence	23,554	29,695	30,155	1.55%	
Fire Marshal	86,738	117,995	176,175	49.31%	
Consolidated Communications	1,278,406	1,461,682	1,491,245	2.02%	
Medical Examiner	51,600	50,000	52,000	4.00%	
Animal Control	398,806	478,981	482,370	0.71%	
Total	**9,648,533**	**10,448,855**	**10,263,330**	**-1.78%**	**10.96%**
Transportation					
Airport	103,381	1,501,344	83,955	-94.41%	
Harbors	38,238	27,390	27,390	0.00%	
CCATS	1,018,229	1,445,509	888,980	-38.50%	
Total	**1,159,848**	**2,974,243**	**1,000,325**	**-66.37%**	**1.07%**
Environmental Protection					
Forest Fire Control	105,496	120,000	122,170	1.81%	
Waste Collections	3,213,693	2,404,300	2,606,625	8.42%	
Public Works	695,597	726,986	702,285	-3.40%	
Total	**4,014,786**	**3,251,286**	**3,431,080**	**5.53%**	**3.66%**

	Actual FY 12	Amended FY 13	Adopted FY 14	Percent Change FY 13 to FY 14	Percent of Total
Economic & Physical Development					
Economic & Physical Development	200,000	200,000	200,000	0.00%	
Beach Nourishment	2,415,354	2,036,195	1,186,175	-41.75%	
Planning and Development	758,904	828,222	1,090,155	31.63%	
Engineering	151,168	146,225	144,025	-1.50%	
Cooperative Extension	267,018	302,389	307,085	1.55%	
Total	**3,792,444**	**3,513,031**	**2,927,440**	**-16.67%**	**3.13%**
Human Services					
Health Services	2,463,055	2,567,056	2,620,715	2.09%	
Environmental Health	1,047,123	1,071,012	1,094,530	2.20%	
Aging Programs	415,678	431,379	426,490	-1.13%	
Social Services	10,727,673	11,239,244	11,085,345	-1.37%	
Other Health & Human Services	646,300	558,456	564,500	1.08%	
Veterans	298,362	346,323	334,475	-3.42%	
Total	**15,598,191**	**16,213,470**	**16,126,055**	**-0.54%**	**17.22%**
Education					
Schools Current Expense	20,101,544	18,990,000	18,960,000	-0.16%	
Community College Current	2,043,000	2,053,000	2,130,955	3.80%	
Community College Capital	161,634	315,192	225,000	-28.61%	
Total	**22,306,178**	**21,358,192**	**21,315,955**	**-0.20%**	**22.76%**
Cultural & Recreational					
Senior Center	180,739	214,265	233,870	9.15%	
Library	1,094,798	1,141,725	1,258,345	10.21%	
Parks & Recreation Programs	654,358	680,379	728,100	7.01%	
Parks Maintenance	519,415	547,613	565,905	3.34%	
Civic Center	324,714	347,402	441,580	27.11%	
Total	**2,774,024**	**2,931,384**	**3,227,800**	**10.11%**	**3.45%**
Debt Service					
Principal	15,990,518	6,288,000	6,254,000	-0.54%	
Interest	3,520,197	2,580,500	2,299,940	-10.87%	
Total	**19,510,715**	**8,868,500**	**8,553,940**	**-3.55%**	**9.14%**
Non Departmental					
Transfers to Other Funds	2,352,236	9,692,263	1,753,000	-81.91%	
Non Departmental	-	146,796	2,838,065	1833.34%	
Total	**2,352,236**	**9,839,059**	**4,591,065**	**-53.34%**	**4.90%**
Total General Fund	**86,559,387**	**85,865,473**	**78,208,085**	**-8.92%**	**83.52%**

	Actual FY 12	Amended FY 13	Adopted FY 14	Percent Change FY 13 to FY 14	Percent of Total
Other Funds					
Emergency Telephone Sytem Fund	498,598	491,160	521,900	6.26%	**0.56%**
Rescue Squads Tax Fund	2,414,476	2,535,310	2,540,555	0.21%	**2.71%**
Fire Districts Tax Fund	4,302,005	4,355,645	4,544,380	4.33%	**4.85%**
Occupancy Tax Fund	4,581,626	4,515,000	4,603,000	1.95%	**4.92%**
Salter Path Tax District Fund	-	8,375	9,300	11.04%	**0.01%**
Water Tax District Fund	245,000	293,370	315,000	7.37%	**0.34%**
Schools Special Projects Fund	1,045,235	3,485,945	1,628,000	-53.30%	**1.74%**
Capital Improvements Fund	626,939	6,387,708	368,695	-94.23%	**0.39%**
Water Fund	815,297	816,265	899,435	10.19%	**0.96%**
Total All Funds	**$ 101,088,563**	**$108,754,251**	**$ 93,638,350**	-13.90%	**100%**

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 statues 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 212, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2012, general fund unassigned fund balance was 33.83% of general fund expenditures, an increase of $3.34 million from the prior year. The increase was due to the following factors. Revenues exceeded the budget by $1.13 million and expenditures were under budget. In addition, restricted fund balance for stabilization by state statute decrease $1.15 million, thus allowing an increase in unassigned fund balance. Fiscal year 2013 estimated unassigned general fund balance is $25.10 million, or 32.90%. This increase is due to the sale of Taylor Extended Care. The adopted FY14 budget appropriates $1,000,000 of fund balance.

Future expenditures effecting fund balance:

In FY 14, the County will develop a facilities master plan. The FY 12 space analysis study showed the County has a challenge with adequate space needs. The construction, potential debt service, and future operations of county facilities may impact fund balance levels. It is projected that unassigned general fund balance will be 32.9%. The Board of Commissioners continues its firm commitment to maintaining a healthy fund balance for a county our size and bond rating.

Fund balance is appropriated in two capital funds: $217,000 in the County Capital Improvement Fund and $25,000 in the School Projects Capital Fund. These funds have accumulated over the years and are designated for specific projects in the applicable funds.

Fund	Estimated Fund Balance 06/30/13	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/14	Projected Changes in Fund Balance
General	41,364,131	77,083,485	1,877,600	1,753,000	78,208,085	40,364,131	(1,000,000)
Emergency Telephone System	749,984	521,900	-	-	521,900	749,984	-
Fire District	1,921,658	4,244,380	-	-	4,544,380	1,621,658	(300,000)
Rescue Districts	1,247,641	2,303,516	-	-	2,540,556	1,010,601	(237,040)
Occupancy Tax	79,792	4,603,000	-	1,874,800	2,728,200	79,792	-
Water Tax District	42,579	315,000	-	300,000	15,000	42,579	-
Salter Path District	31,773	9,300			9,300	31,773	-
School Special Projects	77,263	-	1,603,000	-	1,628,000	52,263	(25,000)
Capital Reserve	729,995	-	-	-	-	729,995	-
County Capital Improvement	1,290,514	1,695	150,000	-	368,695	1,073,514	(217,000)
Water Fund	1,026,943	584,275	300,000	-	899,435	1,011,783	(15,160)

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**	**County Capital Improvement**	**Water**
General	-	1,603,000	150,000	-
Occupancy	1,874,800	-	-	-
Water Tax District	-	-	-	300,000
Total	**1,874,800**	**1,603,000**	**150,000**	**300,000**

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	$ 93,638,350
Less Interfund Transfers	(3,927,800)
Net Budget	$ 89,710,550

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 polices are found on pages 210-223.

On July 1, 2013, the County's governmental debt obligations are $58,984,872. 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 97.12% 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 10.94% of the County's general fund budget.

On November 8, 2005, the voters approved a $50 million school bond referendum. These funds are for school expansions and major renovations. Of the $50 million, $9.71 million is authorized and unissued. In September 2012, the NC Local Government Commission approved a three year extension for the amount authorized and unissued. The extension is authorized through November 2015. The County does not have plans to issue these bonds in the 2014 fiscal year.

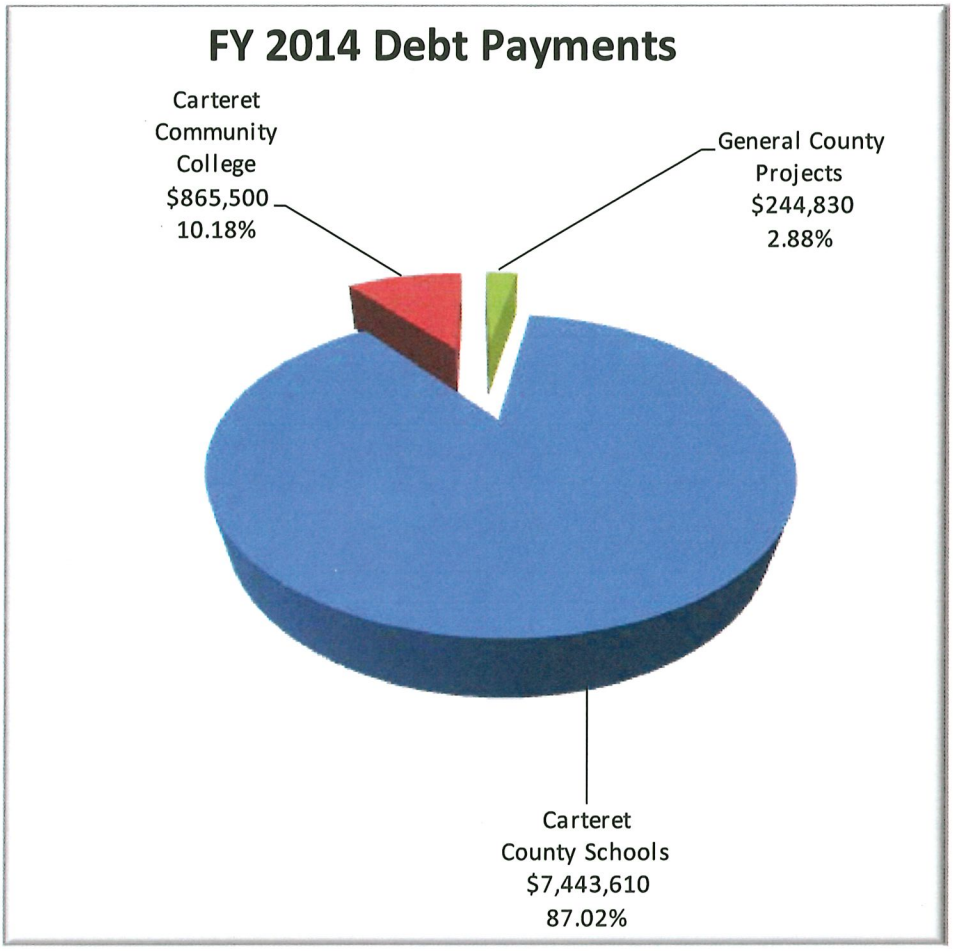
The County continues to make debt payments on its water utility debt that is $2,897,030 outstanding. In FY 09, the Board approved $3.47 million construction improvements to the County's water system. This project is a combination of $2.185 million grant funds from USDA and the NC Rural Center, $236,000 local funding and $1.046 million USDA loan. The County will make interest payments on the USDA loan FY 14, and principal and interest beginning FY15. The project was completed FY13.

The County's legal debt margin is estimated $1,165,605,843 on June 30, 2013. 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, 2013.

Assessed Value	$15,255,198,038
Debt Limit (8%)	1,220,415,843
Amount of General Obligation & Bonded Debt	45,100,000
General Obligation Bonds Authorized but Unissued	9,710,000
Legal Debt Margin	$ 1,165,605,843

The 2014 budget for general fund debt service payments total $8,503,940.

Agency	Amount
Carteret County Schools	$ 7,443,610
Carteret Community College	865,500
General County Projects	244,830
Total FY 2014 Debt Service	$ 8,553,940



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

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
2002 Refunded Carteret	7/19/11	N/A	2.07	P	$ 620,000	$ 610,000	$ 600,000	$ 595,000	$ 790,000
Community College				I	139,400	120,800	102,500	84,500	60,700
2004 Refunding of 1995 &	3/2/04	N/A	2.99	P	1,390,000	1,360,000	1,440,000	1,410,000	-
1996 GO Bonds				I	205,948	155,560	101,160	50,760	-
2006 School GO Bonds	4/4/06	2016	4.34	P	1,350,000	1,350,000	1,350,000	-	-
				I	202,500	135,000	67,500	-	-
2007 School GO Bonds	4/27/07	2017	4.11	P	700,000	700,000	700,000	700,000	1,200,000
				I	590,525	562,525	534,525	506,525	481,150
2013 Refunding of 2006	4/25/13	N/A	2.07	P	-	-	-	1,305,000	1,290,000
GO Bonds				I	545,440	584,400	584,400	584,400	532,200
2011 Refunding of 2002 COPs	10/6/11	N/A	2.51	P	480,000	470,000	460,000	455,000	445,000
				I	120,150	110,550	101,150	91,950	78,300
Total GO Debt & COPS				P	**4,540,000**	**4,490,000**	**4,550,000**	**4,465,000**	**3,725,000**
				I	**1,803,963**	**1,668,835**	**1,491,235**	**1,318,135**	**1,152,350**
Installment Financing									
Community College	6/29/05	N/A	4.26	P	100,686	-	-	-	-
				I	4,289	-	-	-	-
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	111,334	111,334	111,334	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	115,000	115,000	120,000	120,000	120,000
2000 COPS Refunding /	5/21/09	N/A	3.59	P	940,000	930,000	915,000	900,000	885,000
Beaufort Square Project				I	220,965	187,219	153,831	120,983	88,672
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P	307,692	307,692	307,692	307,692	307,692
				I	176,677	160,615	144,554	128,492	112,431
Qualified School Construction Bond	9/8/10	N/A	4.81	P	137,822	137,822	137,822	137,822	137,822
				I	66,292	59,663	53,034	46,405	39,775
Total Installment Financing				P	**1,712,534**	**1,601,848**	**1,591,848**	**1,576,848**	**1,561,848**
				I	**468,223**	**407,497**	**351,419**	**295,880**	**240,878**
Total Governmental Debt Service				P	**6,252,534**	**6,091,848**	**6,141,848**	**6,041,848**	**5,286,848**
				I	**2,272,186**	**2,076,332**	**1,842,654**	**1,614,015**	**1,393,228**
Utility Fund Debt									
NC Clean Water Fund	5/1/2004	N/A	5.75	P	31,032	31,032	31,032	31,032	31,032
				I	17,843	16,059	14,275	12,490	10,706
NC Water Revolving Loan	6/1/2006	N/A	2.025	P	140,000	140,000	140,000	140,000	140,000
				I	40,131	37,044	33,957	30,870	27,783
USDA				P	-	16,000	16,000	17,000	17,000
				I	28,765	28,765	28,325	27,885	27,418
Total Utility Debt				P	**171,032**	**187,032**	**187,032**	**188,032**	**188,032**
				I	**86,739**	**81,868**	**76,557**	**71,245**	**65,907**

FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
$ 775,000	$ 165,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37,750	8,250	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	500,000	-
421,150	361,150	313,150	265,150	217,150	169,150	121,150	71,650	21,250	-
1,275,000	1,260,000	1,265,000	1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-
480,600	429,600	366,600	303,350	239,850	176,100	111,850	47,600	-	-
440,000	435,000	430,000	425,000	-	-	-	-	-	-
64,950	47,350	29,950	12,750	-	-	-	-	-	-
3,690,000	**3,060,000**	**2,895,000**	**2,895,000**	**2,475,000**	**2,485,000**	**2,485,000**	**2,390,000**	**500,000**	**-**
1,004,450	**846,350**	**709,700**	**581,250**	**457,000**	**345,250**	**233,000**	**119,250**	**21,250**	**-**
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
111,334	111,334	111,334	111,324	-	-	-	-	-	-
120,000	120,000	120,000	125,000	125,000	121,354	-	-	-	-
875,000	710,000	-	-	-	-	-	-	-	-
56,901	25,489	-	-	-	-	-	-	-	-
307,692	307,692	307,692	307,692	307,692	307,696	-	-	-	-
96,369	80,308	64,246	48,185	32,123	16,062	-	-	-	-
137,822	137,822	137,822	137,822	137,818	-	-	-	-	-
33,146	26,517	19,888	13,258	6,629	-	-	-	-	-
1,551,848	**1,386,848**	**676,848**	**681,838**	**570,510**	**429,050**	**-**	**-**	**-**	**-**
186,416	**132,314**	**84,134**	**61,443**	**38,752**	**16,062**	**-**	**-**	**-**	**-**
5,241,848	**4,446,848**	**3,571,848**	**3,576,838**	**3,045,510**	**2,914,050**	**2,485,000**	**2,390,000**	**500,000**	**-**
1,190,866	**978,664**	**793,834**	**642,693**	**495,752**	**361,312**	**233,000**	**119,250**	**21,250**	**-**
31,032	31,032	31,032	31,032	-	-	-	-	-	-
8,922	7,138	5,353	3,569	-	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	-
24,696	21,609	18,522	15,435	12,348	9,261	6,174	3,087	-	-
18,000	18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	23,000
26,950	26,455	25,960	25,438	24,915	24,365	23,815	23,235	22,660	22,055
189,032	**189,032**	**190,032**	**190,032**	**160,000**	**160,000**	**161,000**	**161,000**	**22,000**	**23,000**
60,568	**55,202**	**49,835**	**44,442**	**37,263**	**33,626**	**29,989**	**26,322**	**22,660**	**22,055**

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY32-33
2002 Refunded Carteret	7/19/11	N/A	2.07	P	$ -	$ -	$ -	$ -	$ -
Community College				I	-	-	-	-	-
2004 Refunding of 1995 &	3/2/04	N/A	2.99	P	-	-	-	-	-
1996 GO Bonds				I	-	-	-	-	-
2006 School GO Bonds	4/4/06	2016	4.34	P	-	-	-	-	-
				I	-	-	-	-	-
2007 School GO Bonds	4/27/07	2017	4.11	P	-	-	-	-	-
				I	-	-	-	-	-
2013 Refunding of 2006	4/25/13	N/A	2.07	P	-	-	-	-	-
GO Bonds				I	-	-	-	-	-
2011 Refunding of 2002 COPs	10/6/11	N/A	2.51	P	-	-	-	-	-
				I	-	-	-	-	-
Total GO Debt & COPS				P	-	-	-	-	-
				I	-	-	-	-	-
Installment Financing									
Community College	6/29/05	N/A	4.26	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 /	5/21/09	N/A	3.59	P	-	-	-	-	-
Beaufort Square Project				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	23,000	24,000	25,000	25,000	26,000
				I	21,423	20,790	20,130	19,443	18,755
Total Utility Debt				P	**23,000**	**24,000**	**25,000**	**25,000**	**26,000**
				I	**21,423**	**20,790**	**20,130**	**19,443**	**18,755**

FY33-34	FY 34-35	FY35-36	FY 36-37	FY 37-38	FY 38-39	FY 39-40	FY 40-41	FY 41-42	FY 42-43	FY 43-44
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
27,000	27,000	28,000	29,000	30,000	31,000	31,000	32,000	33,000	34,000	35,000
18,040	17,298	16,555	15,785	14,988	14,163	13,310	12,458	11,578	10,670	9,735
27,000	**27,000**	**28,000**	**29,000**	**30,000**	**31,000**	**31,000**	**32,000**	**33,000**	**34,000**	**35,000**
18,040	**17,298**	**16,555**	**15,785**	**14,988**	**14,163**	**13,310**	**12,458**	**11,578**	**10,670**	**9,735**

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 45-46	FY 46-47	FY 47-48	FY 48-49	FY 49-50
2002 Refunded Carteret	7/19/11	N/A	2.07	P	$ -	$ -	$ -	$ -	$ -
Community College				I	-	-	-	-	-
2004 Refunding of 1995 &	3/2/04	N/A	2.99	P	-	-	-	-	-
1996 GO Bonds				I	-	-	-	-	-
2006 School GO Bonds	4/4/06	2016	4.34	P	-	-	-	-	-
				I	-	-	-	-	-
2007 School GO Bonds	4/27/07	2017	4.11	P	-	-	-	-	-
				I	-	-	-	-	-
2013 Refunding of 2006	4/25/13	N/A	2.07	P	-	-	-	-	-
GO Bonds				I	-	-	-	-	-
2011 Refunding of 2002 COPs	10/6/11	N/A	2.51	P	-	-	-	-	-
				I	-	-	-	-	-
Total GO Debt & COPS				P	-	-	-	-	-
				I	-	-	-	-	-
Installment Financing									
Community College	6/29/05	N/A	4.26	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 /	5/21/09	N/A	3.59	P	-	-	-	-	-
Beaufort Square Project				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	37,000	38,000	39,000	40,000	42,000
				I	7,783	6,765	5,720	4,648	3,548
Total Utility Debt				P	**37,000**	**38,000**	**39,000**	**40,000**	**42,000**
				I	**7,783**	**6,765**	**5,720**	**4,648**	**3,548**

FY 50-51	FY 51-52	Total All Years
$ -	$ -	$ 4,155,000
-	-	553,900
-	-	5,600,000
-	-	513,428
-	-	4,050,000
-	-	405,000
-	-	8,800,000
-	-	4,035,850
-	-	7,665,000
-	-	4,410,990
-	-	4,040,000
-	-	657,100
-	-	26,645,000
-	-	13,830,278
-	-	100,686
-	-	4,289
-	-	1,001,996
-	-	1,075,000
-	-	6,155,000
-	-	854,060
-	-	2,769,228
-	-	1,011,877
-	-	1,240,398
-	-	364,607
-	-	13,341,868
-	-	2,283,018
-	-	57,986,868
-	-	14,035,036
-	-	279,288
-	-	96,355
-	-	1,820,000
-	-	280,917
43,000	44,000	1,010,000
2,393	1,210	674,194
43,000	**44,000**	**3,109,288**
2,393	**1,210**	**1,051,466**

Human Resources

Below is a summary of employee positions for fiscal years 2010 through 2014.
An explanation of changes is in the respective program summaries.

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget
General Fund					
General Government					
Administration	4.00	4.00	3.00	3.00	3.00
Information Technology	3.00	3.00	4.00	5.00	9.00
Finance	9.60	9.60	7.85	7.85	7.80
Human Resources	2.80	3.00	4.00	4.00	4.00
Tax	20.00	20.00	18.00	18.00	16.00
Tax Revaluation	4.00	4.00	4.00	4.00	4.00
Elections	3.00	3.00	3.00	3.00	3.00
Register of Deeds	6.00	6.00	5.00	5.00	5.00
Public Buildings	14.00	14.00	13.00	8.00	8.00
General Government Total	**66.40**	**66.60**	**61.85**	**57.85**	**59.80**
Public Safety					
Sheriff/Jail	81.00	83.00	82.00	85.00	87.00
Communications	10.00	10.00	-	-	-
Consolidated Communications	1.00	26.00	26.00	29.00	29.00
Paramedic	10.00	10.00	10.00	10.00	10.00
Emergency Management	4.00	4.00	4.00	4.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Rape Crisis	3.00	3.00	3.00	3.00	3.00
Animal Control	4.30	4.00	4.00	4.00	4.00
Public Safety Total	**114.30**	**141.00**	**130.00**	**136.00**	**137.00**
Transportation					
CCATS Transportation	2.00	2.00	2.00	3.00	3.00
Transportation Total	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**
Environmental Protection					
Public Works	7.00	7.00	7.00	7.00	6.50
Environmental Protection Total	**7.00**	**7.00**	**7.00**	**7.00**	**6.50**
Economic & Physical Development					
Beach Nourishment	1.00	1.00	1.00	1.00	1.00
Planning and Development	14.00	14.00	11.00	10.50	10.50
General Services	1.00	1.00	1.00	1.50	1.37
Cooperative Extension	1.00	1.00	1.00	1.00	1.00
Economic & Physical Development Total	**17.00**	**17.00**	**14.00**	**14.00**	**13.87**
Human Services					
Health Center	37.80	35.40	35.40	35.40	35.40
Environmental Health	19.70	20.00	18.00	18.00	18.00
Smart Start Grants	1.00	-	-	-	-
Social Services	101.00	105.00	105.00	106.00	105.00
Juvenile Restitution	1.00	-	-	-	-
Veterans	6.00	6.00	6.00	6.00	6.00
Aging	3.08	3.51	3.93	3.93	3.93
Human Services Totals	**169.58**	**169.91**	**168.33**	**169.33**	**168.33**

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Amended Budget	FY 2014 Adopted Budget
Culture and Recreation					
Senior Center	1.92	2.49	2.07	2.07	2.07
Parks and Recreation	15.00	15.00	14.00	13.50	14.50
Civic Center	4.00	4.00	4.00	3.50	3.50
Culture and Recreation Total	**20.92**	**21.49**	**20.07**	**19.07**	**20.07**
General Fund Total	**397.20**	**425.00**	**403.25**	**406.25**	**408.57**
Water Fund	**4.40**	**4.40**	**4.15**	**4.15**	**4.83**
Total All Funds	**401.60**	**429.40**	**407.40**	**410.40**	**413.40**

Employee Positions

Below is a detail of approved positions by department for fiscal year 2014

Position Title	Position Count
Administration:	
County Manager	1
Clerk to the Board	1
Administrative Assistant	1
Total	**3**
Information Technology:	
Director	1
IT Support Technician	1
IT Specialist	2
Network Manager	1
Systems Manager	1
GIS Manager	1
Senior GIS Technician	1
GIS Specialist & 911 Addressing Coordinator	1
Total	**9**
Finance:	
Assistant County Manager/Finance Director	1
Assistant Finance Director	0.8
Accounting Services Sup.	2
Budget Analyst	1
Accounting Assistant	0.5
Finance Technician - Accounts Payable	1
Payroll Specialist	1
Customer Service Representative	0.5
Total	**7.8**
Human Resources:	
Assistant County Manager/Human Resources Director	1
Human Resources Assistant	2
Risk Manager	1
Total	**4**
Tax:	
Tax Administrator / Collector	1
Assistant Tax Administrator	1
Billing & Collection Manager	1
Tax Collections Supervisor	1
Tax Customer Service Sup.	1
Deed Transfer Clerk	1
Senior Appraiser	1
Appraiser	1
Business Property Appraiser	1
Tax Customer Service Rep.	6
GIS Technician	1
Total	**16**
Tax Revaluation:	
Senior Property Appraiser	2
Revaluation Appraiser	1
Tax Customer Service Representative	1
Total	**4**
Elections:	
Elections Director	1
Deputy Elections Director	1
Elections Specialist II	1
Total	**3**
Register of Deeds:	
Register of Deeds	1
Assistant Register of Deeds	1
Deputy Register of Deeds III	1
Deputy Register of Deeds II	1
Deputy Register of Deeds I	1
Total	**5**
Public Buildings:	
Public Building Manager	1
Mail Clerk	1
Maintenance Technician	6
Total	**8**

Position Title	Position Count
Sheriff Department:	
Sheriff	1
Chief Deputy Sheriff	2
Division Administrator	1
Prescription Drug Diversion Investigator	1
Deputy Sheriff - Assistant Division Administrator	1
Deputy Sheriff - Special Assignment Captain	1
Deputy Sheriff - Special Assignment Lt.	6
Deputy Sheriff - Special Assignment Sgt.	6
Deputy Sheriff - Special Assignment	9
Deputy Sheriff	19
Office Assistant	1
Senior Administrative Assistant	1
Senior Administrative Support Specialist	2
Records Manager	1
Chief Bailiff	1
Bailiff	2
Detention Center Administrator	1
Detention Center Administrative Officer	1
Detention Center Asst. Administrative Officer	1
Detention Shift Supervisor	4
Senior Detention Officer	4
Detention Officer	21
Total	**87**
Paramedic:	
EMS Coordinator	1
Paramedics Shift Leader	3
Paramedics	6
Total	**10**
Emergency Management:	
Emergency Services Director	1
Deputy Director of Emergency Services	1
Administrative Assistant	1
Total	**3**

Position Title	Position Count
Consolidated Communications:	
911 Communications Manager	1
Training & Quality Assurance Supervisor	1
Telecommunicator Shift Supervisor	4
Telecommunicator Asst. Supervisor	4
Telecommunicator	19
Total	**29**
Fire Marshal:	
Fire Marshal	1
Total	**1**
Rape Crisis:	
Program Director	1
Sexual Trauma Therapist	1
Rape Prevention/Outreach Coordinator	1
Total	**3**
Animal Control:	
Animal Control Lead Officer	1
Animal Control Officer II	2
Office Assistant V	1
Total	**4**
CCATS-Transportation:	
Transportation Services Manager	1
Dispatcher/Scheduler	1
Senior Administrative Support Specialist	1
Total	**3**
Public Works:	
Public Works Manager	0.5
Field Supervisor	1
Heavy Equipment Operator	2
Equipment Mechanic I	1
Equipment Mechanic II	1
Senior Administrative Support Specialist	1
Total	**6.5**

Position Title	Position Count
Beach Nourishment:	
Shore Protection Manager	1
Total	**1**
Planning and Development:	
Planning & Development Director	1
Administrative Support Specialist	1
Planning Code Enforcement Officer	1
Planning Technician	1
Building Code Administrator	1
Building Code Enforcement Officer II	1
Buidling Code Enforcement Officer I	3
Senior Administrative Support Specialist	1.5
Total	**10.5**
General Services:	
General Services Director	0.87
Senior Administrative Support Specialist	0.5
Total	**1.37**
Cooperative Extension:	
District Conservation Technician	1
Total	**1**
Health Department:	
Public Health Director	1
Local Public Health Administrator	1
PHN Director I	1
Physician Extender II	1.8
LPN II	1
Med. Lab Tech. II	1
Med. Lab Asst. III	1
PHN III	2
PHN II	4
Social Worker II	2.8
Nutritionist III	1
Nutritionist II	1
Public Health Educator I	1
Information & Communication Specialist II	1

Position Title	Position Count
Foreign Language Interpreter	1
Accounting Tech. III	1
Personnel Officer I	1
Administrative Asst. II	1
Administrative Asst. I	1
Public Information IV	1
Patient Relations Rep. IV	2
Office Assistant IV	1
Processing Assistant III	3
Office Work Unit Supervisor	1
Dental Assistant	0.8
Preparedness Coordinator	1
Total	**35.4**
Environmental Health:	
Environmental Health Director I	1
Environmental Health Program Specialist	4
Environmental Health Specialist	10
Administrative Asst. I	1
Office Assistant IV	2
Total	**18**
Social Service Administration:	
Social Services Director	1
Accounting Technician II	2
Accounting Technician III	1
Attorney I	1
Attorney II	1
Paralegal	2
Administrative Assistant	1
Income Maintenance Caseworker I	1
Income Maintenance Caseworker II	32
Income Maintenance Caseworker III	2
Income Maintenance Investigator II	1
Income Maintenance Supervisor II	4
Office Assistant IV	3
Public Information Assistant IV	3
Accounting Clerk IV	1
Human Services Deputy Director	1

Position Title	Position Count
Social Worker I A&T	13
Social Worker II	12
Social Worker III	14
Social Work Supervisor II	2
Social Work Supervisor III	4
OWU Supervisor V	1
Community Social Service Tech.	2
Total	**105**
Veterans:	
Veterans Services Director	1
Veterans Services Officer	1
Senior Administrative Assistant	1
Office Assistant	3
Total	**6**
Aging Services:	
Health and Wellness Coordinator	0.83
Customer Relations Representative	0.55
Administrative Support Specialist	1
Senior Services Program Superintendent	1
Office Assistant	0.55
Total	**3.93**
Senior Center:	
Senior Services Director	1
Health and Wellness Coordinator	0.17
Customer Relations Representative	0.45
Office Assistant	0.45
Total	**2.07**
Parks and Recreation:	
Parks & Recreation Director	0.5
Parks & Recreation Manager	1
Recreation Programs Supervisor	1
Athletic Programs Supervisor	1
Program Coordinator	1

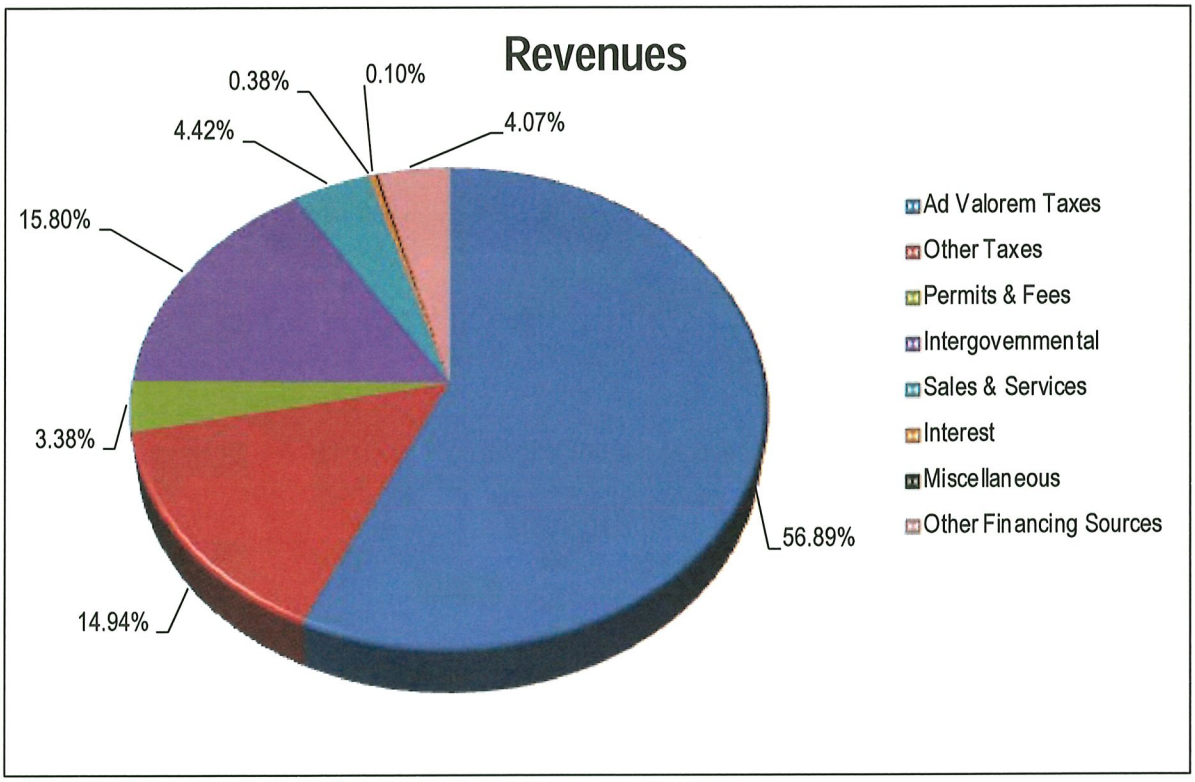
Position Title	Position Count
Parks & Recreation Facilities Manager	1
Senior Administrative Support Specialist	1
Western Park Community Center Supervisor	1
Total	**7.5**
Parks and Recreation - Maintenance:	
Parks Maintenance Foreman	1
Park Maintenance Technician	6
Total	**7**
Civic Center:	
Civic Center Director	0.5
Civic Center Manager	1
Civic Center Building Supervisor	1
Civic Center Operation Assistant	1
Total	**3.5**
TOTAL GENERAL FUND	**408.57**
Water Fund:	
Water Director	0.5
General Services Director	0.13
Lead Water Plant Supervisor	1
Lead Water Plant Operator	1
Utilities Technician	1
Water Billing Supervisor	0.2
Water Billing Technician	0.5
Customer Service Rep.	0.5
Total	**4.83**
GRAND TOTAL	**413.4**

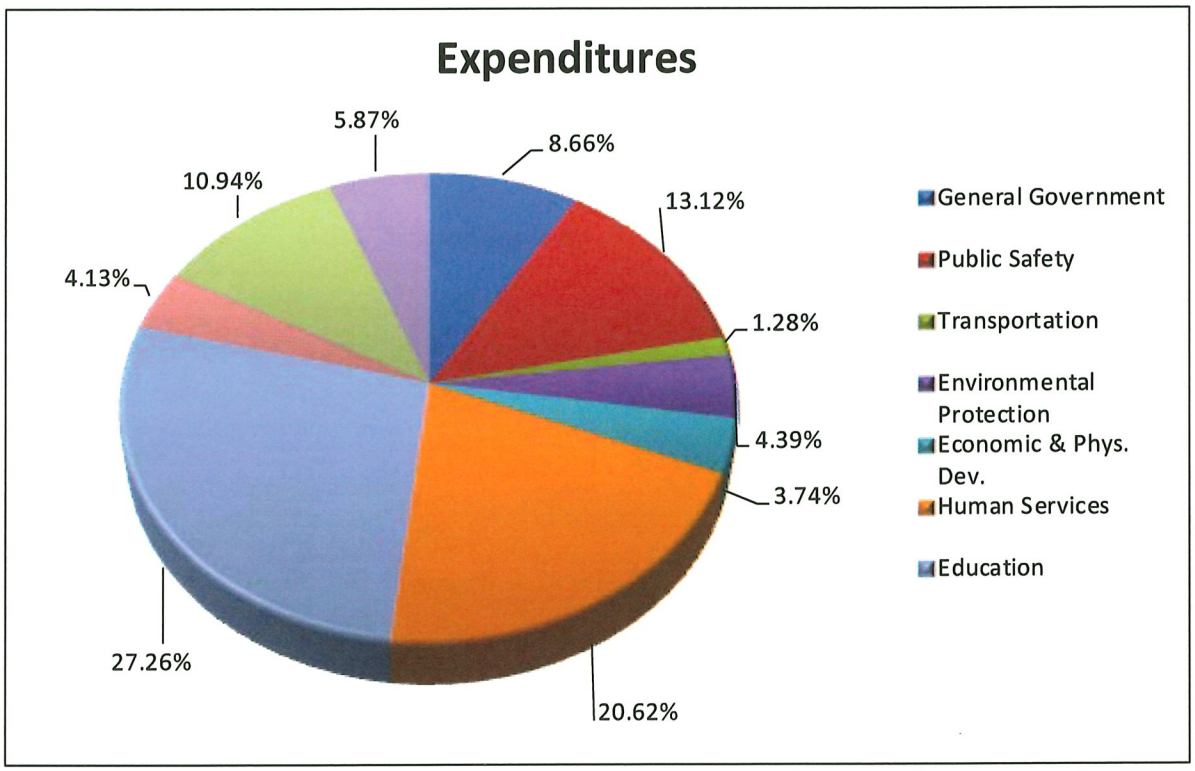
Capital Equipment & Capital Improvements

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	$ 60,000
Register of Deeds	Technology Enchancements	126,000
Sheriff Department	8 Vehicles	191,512
	Radio Communication Equipment	25,000
	Scanner	8,960
	DVR System (Detention Center)	12,849
Emergency Management	Generator	10,000
Fire Marshal	Fire Safety Training House	51,000
Airport	Capital Contribution	16,665
Public Works	Mosquito Spray Machine	8,450
Environmental Health	Digital Health Department Software	15,500
Social Services	Vehicle	18,000
Community College	Capital Contribution	225,000
Total General Fund		**$ 768,936**
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equipment - Public Safety	**$ 45,000**
Capital Improvements Fund		
Tax	Pictometry Maps	$ 63,695
Engineering	Strategic Plans	90,000
Parks and Recreation	Park Lighting	215,000
Total Capital Improvements Fund		**$ 368,695**
School Special Projects Fund	Capital Contribution	**$ 1,628,000**
Total Governmental Funds		**$ 2,810,631**
Enterprise Fund: Water Fund	Vehicle	$ 30,000
Total Enterprise Fund		**$ 30,000**
ENTITY TOTAL		**$ 2,840,631**

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, 2012 actual, fiscal year 2013 amended budget as of March 31, 2013, requested, recommended, and adopted fiscal year 2014. The percentage change column is the percentage change from fiscal year 2013 amended to the fiscal year 2014 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2014.

Revenues		**Expenditures**	
Ad Valorem Taxes	$ 44,496,000	General Government	$ 6,771,095
Other Taxes	11,685,000	Public Safety	10,263,330
Permits & Fees	2,646,300	Transportation	1,000,325
Intergovernmental	12,359,447	Environmental Protection	3,431,080
Sales & Services	3,460,283	Economic & Phys. Dev.	2,927,440
Interest	300,000	Human Services	16,126,055
Miscellaneous	80,975	Education	21,315,955
Other Financing Sources	3,180,080	Cultural & Recreation	3,227,800
		Debt Service	8,553,940
		Non Departmental	4,591,065
Total	**$ 78,208,085**	**Total**	**$ 78,208,085**

GENERAL FUND REVENUE COMPARISON

REVENUE	FY 12 Actual	FY 13 Amended	Adopted FY 13-14
Ad Valorem Taxes			
Current year	$ 43,758,543	$ 42,625,000	$ 42,850,000
Prior years	1,145,146	930,000	1,375,000
Interest & penalties	330,271	263,000	271,000
	45,233,960	43,818,000	44,496,000
Other taxes & licenses			
White goods & solid waste disposal tax	52,500	40,000	40,000
ABC bottle tax	32,244	30,000	30,000
Local option sales tax	11,267,850	11,000,000	11,530,000
Scrap tire disposal tax	81,956	80,000	85,000
Other	-	-	-
	11,434,550	11,150,000	11,685,000
Permits & fees			
Sheriff fees	173,546	125,000	130,000
Register of deeds	1,011,152	1,071,620	1,106,000
Privilege licenses	16,350	14,000	14,000
Franchise fees	482,711	515,000	490,000
Building permits & inspections fees	560,351	550,000	565,000
Environmental health fees	261,616	250,000	250,000
Other fees	84,510	91,300	91,300
	2,590,236	2,616,920	2,646,300
Intergovernmental			
Restricted			
Federal & state grants	12,187,148	10,832,453	10,834,447
Lottery proceeds	700,000	700,000	700,000
Court facilities fees	191,406	185,000	190,000
Unrestricted			
Beer and wine tax	167,412	160,000	165,000
Payments in lieu of taxes	163,941	-	-
ABC profits	449,385	350,000	415,000
Croatan National Forest	53,241	65,000	55,000
	13,912,533	12,292,453	12,359,447
Sales & services			
Solid waste	2,189,986	2,220,000	2,477,880
Civic center fees	217,644	177,230	198,424
Other	432,446	818,770	783,979
	2,840,076	3,216,000	3,460,283
Interest	461,823	400,000	300,000

REVENUE	FY 12 Actual	FY 13 Amended	Adopted FY 13-14
Miscellaneous			
Proceeds from sale of fixed assets	1,406,960	10,000	10,000
Other	188,502	63,194	70,975
	1,595,462	73,194	80,975
Other Financing Sources			
Operating transfers in	1,866,140	1,889,000	1,877,600
Long-term debt proceeds	10,029,942	-	-
Appropriated fund balance	-	3,584,846	1,000,000
Appropriated beach nourishment reserve F.B.	-	6,214,568	-
Appropriated health reserve F.B.	-	228,895	302,480
	11,896,082	11,917,309	3,180,080
Total Revenue	$ 89,964,722	$ 85,483,876	$ 78,208,085

General Government

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

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

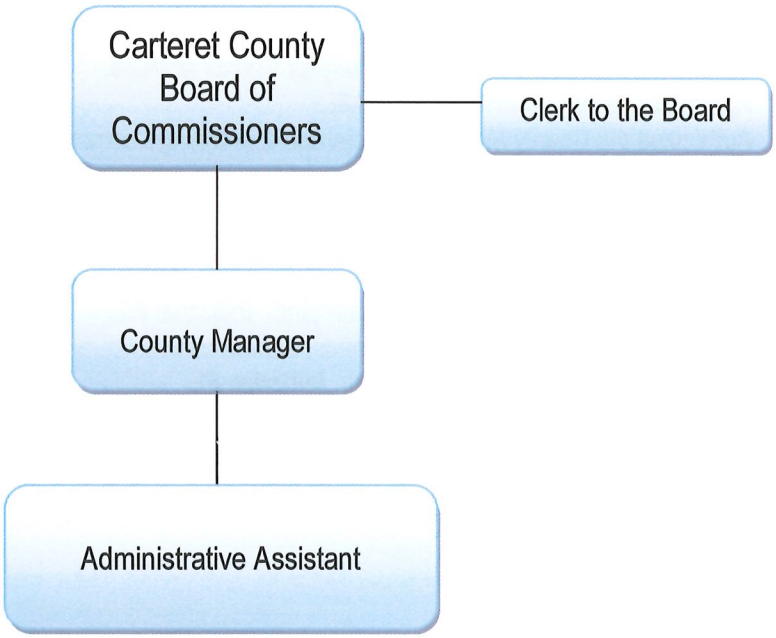
- Set the fourth lowest ad valorem tax rate in the state.
- Completed a 30 year space needs study for County facilities.
- Approved merger of Mental Health LME.
- Authorized the County Manager to establish a waterways committee.
- Adopted resolution, requesting NC General Assembly to increase the occupancy tax rate from 5% to 6%.

Goals & Objectives

- Develop and implement facilities master plan. ***Initiative #5.***
- Address county and school capital needs. ***Initiative #3.***
- Maintain the County's high bond rating. ***Initiative #1.***
- Improve mental health services. ***Initiative #4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	52,648	59,500	59,800	59,800	59,800	
Operations	190,867	191,700	155,560	158,560	158,560	
Contracted Services	65,721	62,000	64,000	64,000	64,000	
Total	309,236	313,200	279,360	282,360	282,360	-9.85%
Revenue Sources	-	-	-	-	-	
Staffing Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

Administration
Organizational Chart



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

Major Accomplishments

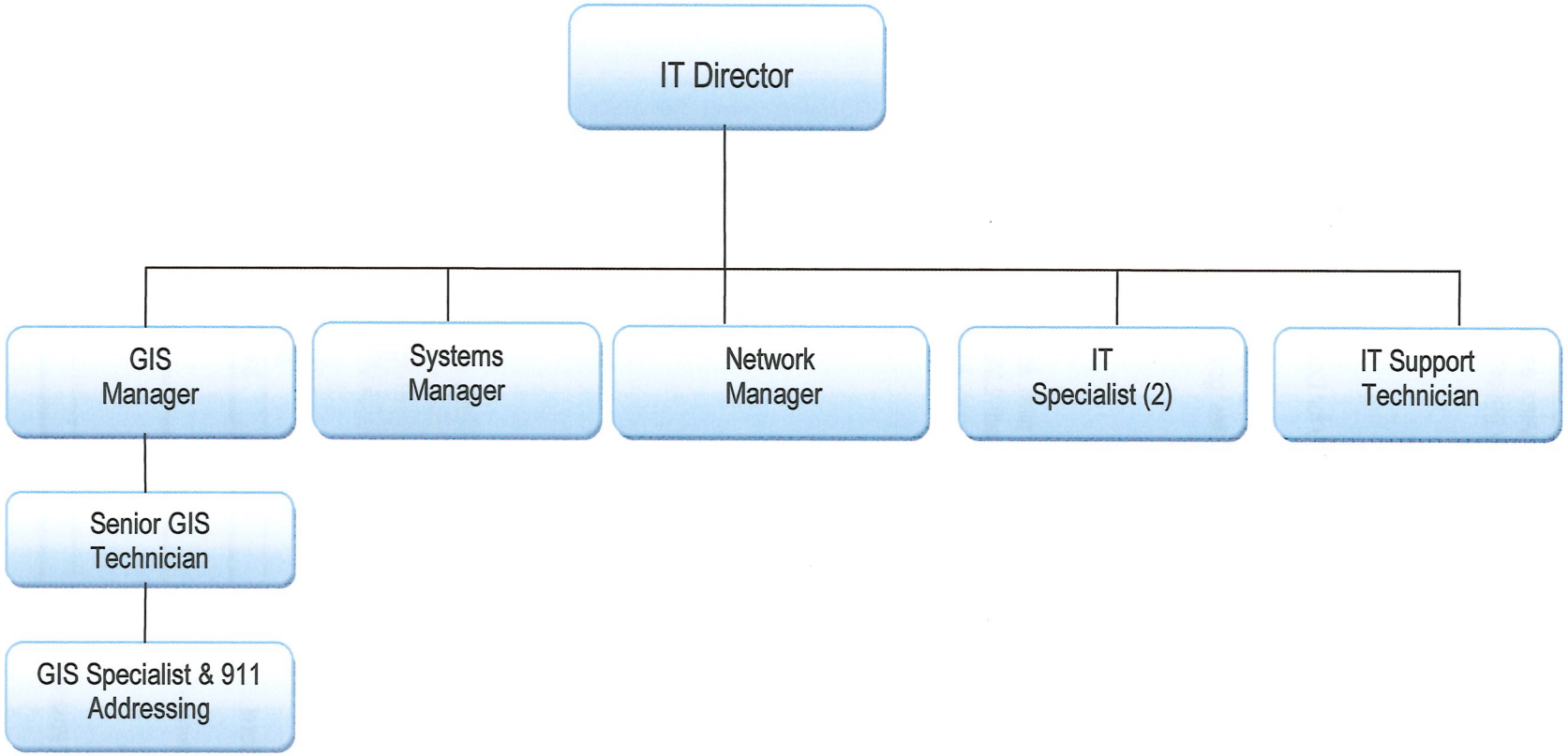
- Completed a 30 year space needs study for County facilities.
- Approved merger of Mental Health LME.
- Developed along with School System staff a new School System quarterly financial report for revenues and expenditures that is utilized by both entities' governing body.

Goals & Objectives

- Implement and develop facilities master plan. ***Initiative #5.***
- Implement smooth merger of Mental Health LME. ***Initiative #4.***
- Develop preventative maintenance program. ***Initiative #6.***
- Consolidate GIS services. ***Initiative #4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	272,840	291,317	353,135	353,135	292,200	
Operations	49,297	38,800	40,100	40,100	40,100	
Total	322,137	330,117	393,235	393,235	332,300	0.66%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	3.00	3.00	4.00	4.00	3.00	
Numbers of Positions	3.00	3.00	4.00	4.00	3.00	0.00%

Information Technology
Organizational Chart



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

Major Accomplishments

- Implemented new camera & DVR systems for Administration and Sheriff.
- Replaced 185 computers across County departments.
- Implemented security and stability controls on county computers.
- Implemented initial county wireless infrastructure.
- Implemented initial server virtualization infrastructure.
- Implemented IT work order system and performance metrics.

Goals & Objectives

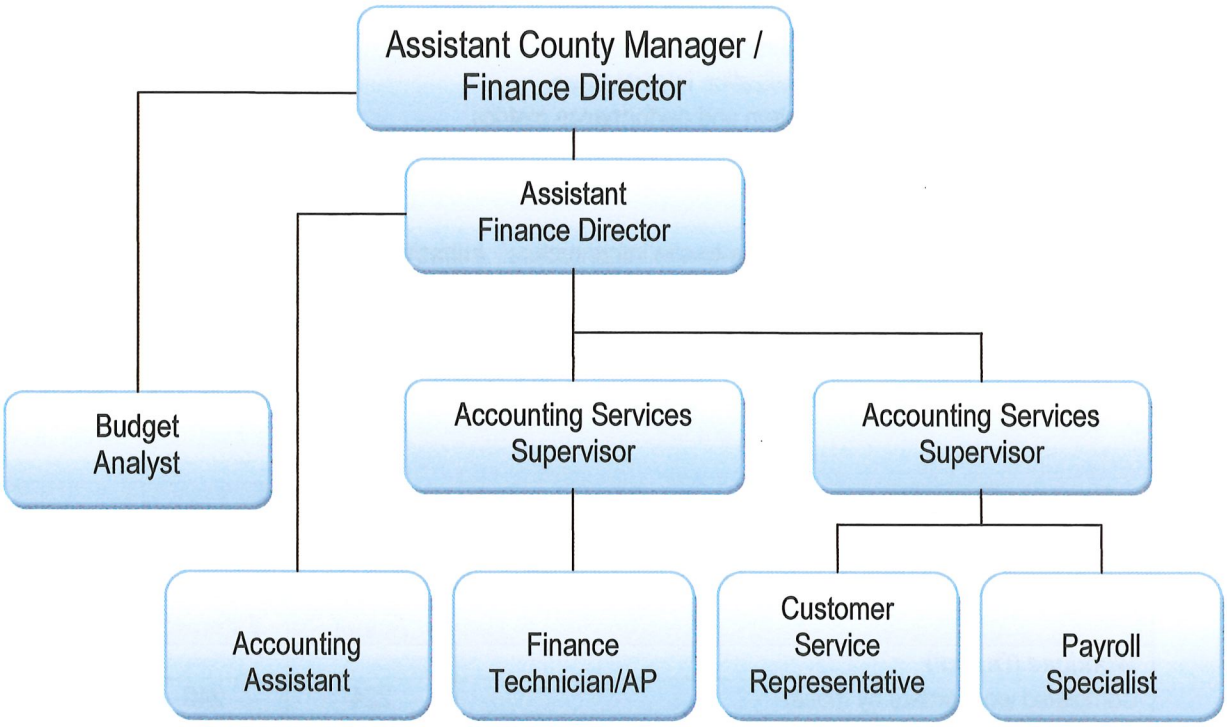
- Develop an efficient and reliable site-to-site infrastructure. ***Initiative #4.***
- Consolidate and improve IT services throughout the County. ***Initiatives #1 & 4.***
- Implement mandated security controls for law enforcement mobiles. ***Initiative #4.***
- Implement redundancy and replication between data centers. ***Initiatives #1 & 4.***
- Implement new content management system for county public and staff information delivery. ***Initiative #4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Completed work orders by month	224	240	250	250
Efficiency				
Timeliness of service provided – Customer Satisfaction	N/A	92%	95%	95%
Average Work Order response time	6 Hrs.	2 Hrs.	2 Hrs.	2 Hrs.
Effectiveness				
Quality of service provided – Customer Satisfaction	N/A	95%	95%	95%
Average Work Order completion time	2 Days	1.5 Days	1 Day	1 Day

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	213,386	268,970	337,115	550,640	550,640	
Operations	422,411	581,868	807,380	699,380	709,380	
Capital Outlay	33,051	16,512	90,000	60,000	60,000	
Total	668,848	867,350	1,234,495	1,310,020	1,320,020	52.19%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	4.00	5.00	5.00	9.00	9.00	
FTE - Part Time Positions	0.32	-	-	-	-	
Numbers of Positions	4.32	5.00	5.00	9.00	9.00	80.00%

Finance
Organizational Chart



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

Major Accomplishments

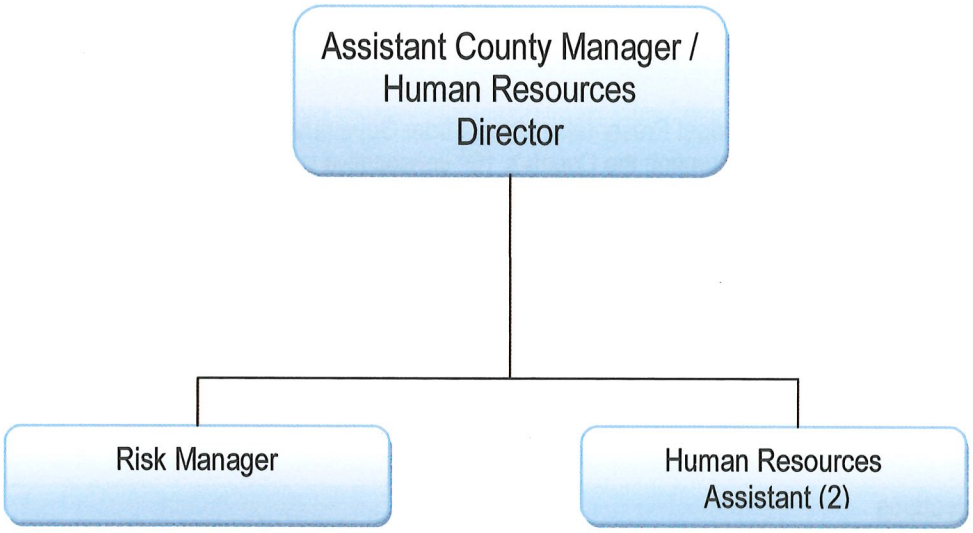
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2013 budget document; the County's 16th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2012, the County's 16th consecutive year.
- Compiled Fire & EMS non-profits FY 2012 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.
- Issued advance refundings of series 2006 General Obligation Bonds, saving the County interest expense over the remaining life of the bonds.

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. ***Initiative #1.***
- Expand performance measures implemented in County departments. ***Initiatives #1 & 4.***
- Assist the Board of Commissioners by proactively managing the County's finances through the current economy. ***Initiative #1.***
- Continue to assist Fire & EMS non-profits with financial information and budget process. ***Initiatives #1 & 4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	539,709	553,938	553,000	553,000	553,000	
Operations	46,258	50,050	48,300	48,300	48,300	
Total	585,967	603,988	601,300	601,300	601,300	-0.45%
Revenue Sources						
Other Taxes	55,816	55,000	56,000	56,000	56,000	1.82%
Staffing						
Full Time Positions	7.85	7.85	7.80	7.80	7.80	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	7.85	7.85	7.80	7.80	7.80	-0.64%

Human Resources
Organizational Chart



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

Major Accomplishments

- Verified compliance with county dual employment and secondary employment rule(s).
- Revised county 207k pay plan and overtime compensation procedures.
- Implemented phase I of revised Employee Performance Evaluation procedures.
- Implemented Policy, Regulation, and Rules (PRR) structure and uniform policy template.
- Verified compliance with FMLA procedures.
- Verified compliance with Shared Leave procedures.
- Verified compliance with I-9 authorization and E-verify procedures.
- Policy revisions to include but not limited to: Unlawful Workplace Harassment and Workplace Violence.
- Streamlined operational functions into industry approved unit designations; Employment, Benefits, Class & Compensation, Employee Relations/Grievance, Risk Management, and Staff Development.
- Deployed Employee Satisfaction Survey with 200+ responses.
- Revised enterprise wide Life Safety audits in collaboration with Emergency Management and Fire Marshal.
- Revised Employee Wellness programming in collaboration with Blue Cross Blue Shield and Quest Diagnostics initiatives.

Goals & Objectives

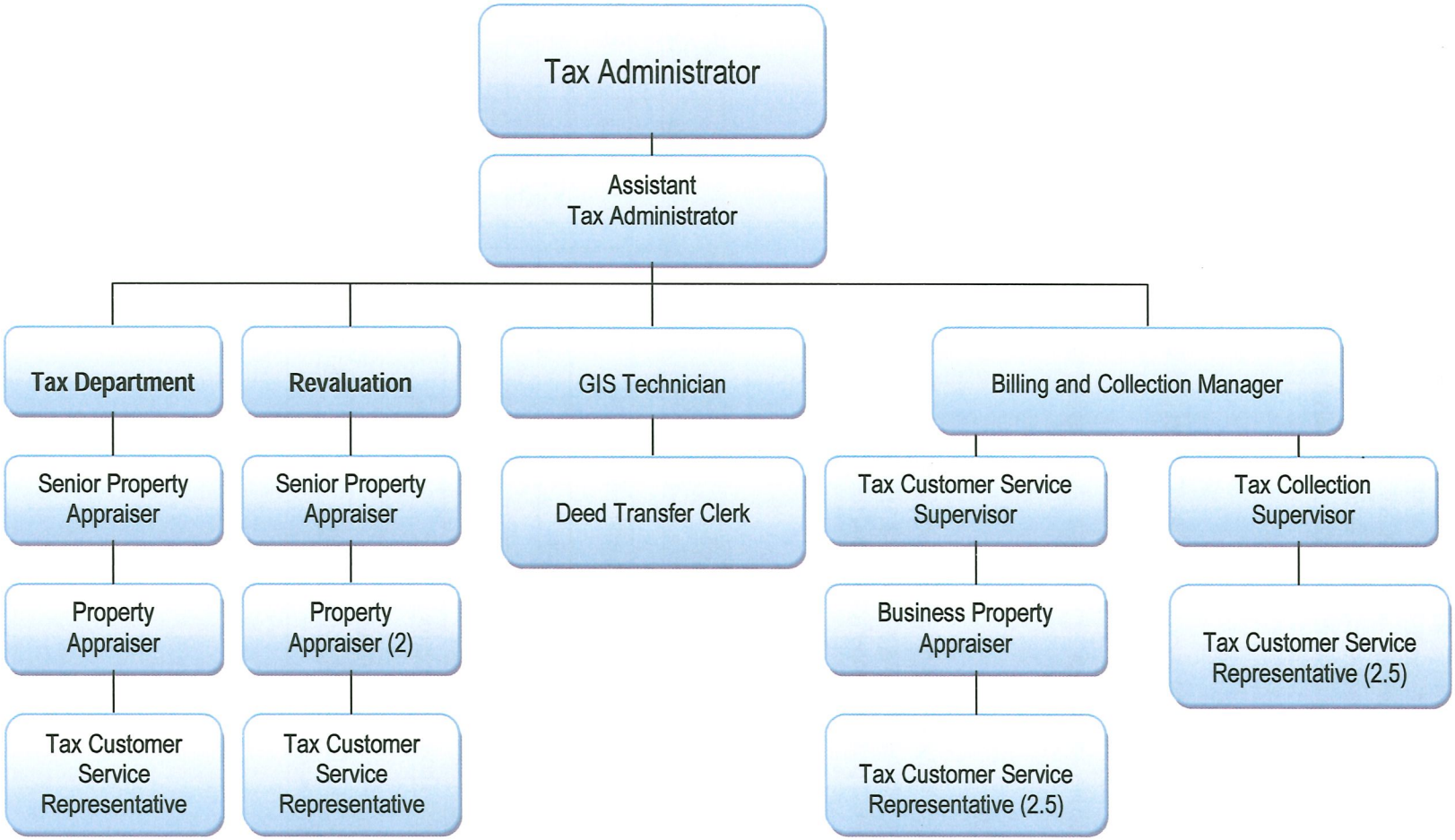
- Update Personnel Policy Manual. ***Initiative #4.***
- Implement Business Continuity Plans & Continuity of Operations Planning procedures across all departments. ***Initiative #4.***
- Implement enterprise wide knowledge management strategy/repository. ***Initiative #4.***
- Implement classification and compensation standardized procedures. ***Initiatives #1 & 4.***
- Automate employment and applicant tracking functions. ***Initiatives #1 & 4.***
- Deploy critical staff development and training tools; utilizing blending learning solutions. ***Initiative #4.***
- Deploy automated Personnel Action Forms (PAF) with electronic processing and approval procedure. ***Initiatives #1 & 4.***
- Establish enterprise wide standardized training requirements for operations functions (time, pay, procurement, management, grievance, etc.). ***Initiative #4.***
- Issue county government uniform style guide for print, multi-media, and visual image standards. ***Initiative #4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target
Workload (Output)			
Applicants	1,025	1,281	1,306
Positions filled	114	120	122
Position actions (Class & Compensation)	780	796	812
Efficiency			
Benefits open enrollment	212	216	214
Effectiveness			
Workers Compensation claims	28	29	29

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	213,821	266,944	264,707	264,706	264,706	
Operations	46,121	60,300	80,619	75,619	75,619	
Total	259,942	327,244	345,326	340,325	340,325	4.00%
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



Purpose: To receive listing, assess, bill, and collect all ad valorem and special district taxes due to Carteret County as required and regulated by the General Statutes of North Carolina. Additionally, this department collects municipal taxes for four municipalities located within Carteret County. Revaluation implements a program to assess all real estate in the county. The process includes gathering and analyzing sale data, property characteristics and condition of improvements, and accurately valuing property in accordance with our appraisal schedule of values adopted for the 2011 revaluation.

Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Developed and published online tax parcel cards.
- Implemented online access to pictometry aerial photographs and software application.

Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes. ***Initiatives #1 & 4.***
- Develop and implement new motor vehicle tax system. ***Initiatives #1 & 4.***
- Continue business personal property audit and debt collection efforts with delinquent accounts. ***Initiatives #1 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Complete personal property listing process within 60 days of filing deadline.	70%	100%	100%	100%
Electronic scan of checks received in collection	80%	100%	100%	100%
Conversion of new vehicle tax system	20%	80%	100%	100%
Efficiency				
Electronic Storage of all documents	85%	95%	100%	100%
Computer generated collection reports	80%	95%	100%	100%
Effectiveness				
Business Personal Property Tax Audit	90%	95%	100%	100%
$ Amount submitted to Debt Setoff for collection	$1,934,403	$1,900,000	$2,000,000	$2,000,000
% of Debt Setoff collected	15%	15%	15%	15%

Expenditure Category	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
TAX ADMINISTRATION						
Personnel	906,309	970,037	972,185	863,695	863,695	
Operations	104,128	119,500	118,500	118,500	118,500	
Contracted Services	113,875	134,000	154,000	154,000	289,000	
Capital Outlay	28,398	-	-	-	-	
Total	1,152,710	1,223,537	1,244,685	1,136,195	1,271,195	3.90%
REVALUATION						
Personnel	174,980	202,999	189,566	189,565	189,565	
Operations	14,383	40,500	39,500	39,500	39,500	
Capital Outlay	-	-	36,764	-	-	
Total	189,363	243,499	265,830	229,065	229,065	-5.93%
Grand Total	1,342,073	1,467,036	1,510,515	1,365,260	1,500,260	2.26%
Revenue Sources: Fees	36,963	32,050	27,100	27,100	27,100	-15.44%
Staffing						
Full Time Positions	22.00	22.00	22.00	20.00	20.00	
Part Time as FTE	0.71	0.96	1.06	1.44	1.44	
Number of Positions	22.71	22.96	23.06	21.44	21.44	-6.62%

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.

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Professional Services	66,796	70,000	70,000	70,000	70,000	
Legal Settlement	10,000	-	-	-	-	
Total	76,796	70,000	70,000	70,000	70,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Purpose: To provide all clerical and record-keeping functions for the Superior and District Court and act as a depository for all legal litigation in Carteret County. It must comply with the rules of record keeping provided by the State of North Carolina and the General Statutes. Furthermore, this office is responsible for preparing court calendars and ensuring courtroom space is available on a daily basis for the hearing in all matters, probate of wills, and a variety of matters called special proceedings. As Judge of Probate the Clerk is responsible for the administration and probate of all estates in the county. This office collects fines and fees in all legal matters as required. There are 22 employees and 6 magistrates who regularly work with people in the legal field as well as the general public.

Major Accomplishments

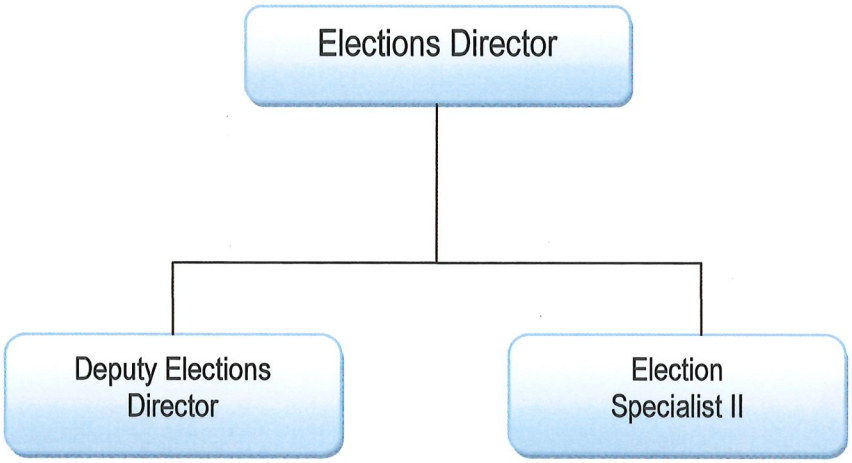
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Continued preservation and digitization of historical documents.
- Painted offices and stained Judge's bench in courtrooms.

Goals & Objectives

- Purchase new bench cushions for courtrooms.
- Partner with maintenance to repair, paint, and maintain building and grounds. ***Initiatives #4 & 6.***
- Work with the Sheriff's Department to increase security measures within the courthouse complex. ***Initiative #2.***
- Improve storage capacity of building to carve out much needed space for operations. ***Initiative #4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Operations	49,678	65,765	68,965	68,965	68,965	
Total	49,678	65,765	68,965	68,965	68,965	4.87%
Revenue Sources						
Intergovernmental	191,406	185,000	190,000	190,000	190,000	2.70%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Elections
Organizational Chart



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

Major Accomplishments

- Completed November 6, 2012 general election; with accurate and timely results.
- Continued using local staff for conducting mandatory precinct officials training courses and the optional precinct officials certification courses, as well as local citizens for election day support staff (rovers) in lieu of contracted services generating a savings of $17,200 per election.
- Received Department of Health and Human Services accessibility grant funds to replace the call bell systems in all of the precincts and one-stop sites.
- Received $11,450 in Help America Vote Act funds to supplement local funding.

Goals & Objectives

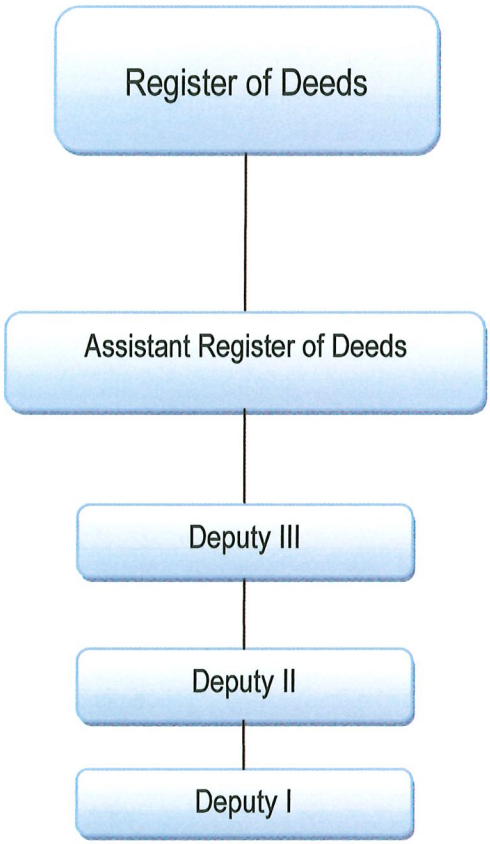
- Continue accessing available grant resources to supplant or supplement local funding whenever possible. ***Initiatives #1 & 4.***
- Continue to provide updated and accurate information to the public through the website and other resources. ***Initiative #4.***
- Continue offering poll worker training and outreach services to maintain high level of poll worker retention. ***Initiatives #1 & 4.***
- Continue to offer same or increased level of services while implementing cost savings measures. ***Initiatives #1 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Elections Held	2	4	4	N/A
Number of Registered Voters	49,529	50,000	50,000	50,000
Efficiency				
Time Election results Available on Election Night	8:48 PM	8:30 PM	8:30 PM	8:30 PM
Time Voting Equipment is picked up at last precinct	9:45 PM	9:30 PM	9:30 PM	9:30 PM
Effectiveness				
Percentage of votes cast without voter complaints	97%	98%	99%	100%
Percentage of provisional ballots cast correctly in precincts	98.9%	99%	99%	100%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	247,810	259,720	299,256	299,255	299,255	
Operations	123,130	174,973	207,535	207,535	207,535	
Total	370,940	434,693	506,791	506,790	506,790	16.59%
Revenue Sources						
Intergovernmental	5,465	8,350	-	-	-	
Fees	40,991	-	41,854	41,854	41,854	
Total	46,456	8,350	41,854	41,854	41,854	401.25%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	1.45	1.08	1.08	1.08	1.08	
Numbers of Positions	4.45	4.08	4.08	4.08	4.08	0.00%

Register of Deeds
Organizational Chart



Purpose: The office is to probate, record, and index instruments of title to all real property in the county according to NC General Statues. 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

- Two employees became certified through NC School of Government.
- Implemented system to accept credit cards; no cost to the County.
- Scanned and indexed older records for easy access online.

Goals & Objectives

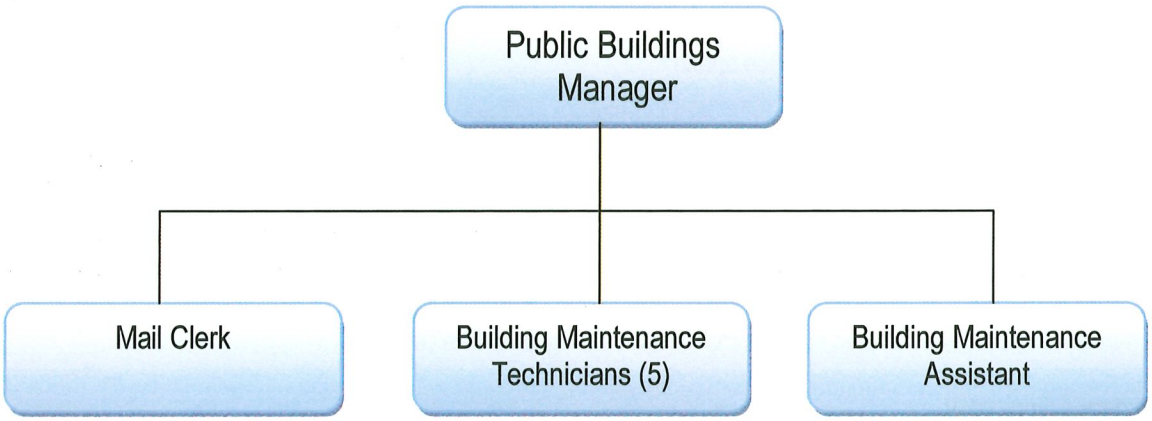
- Have all employees obtain certification through the NC School of Government. ***Initiative #4.***
- Continue indexing and scanning previous year's birth, death, and marriage records. ***Initiatives #1 & 4.***
- Continue to cultivate relationship with other departments and general public. ***Initiative #4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Documents recorded	19,623	20,000	21,000	20,000
Certified copies issued	8,019	8,100	8,150	8,100
Efficiency				
Database updated by 10:00 a.m.	99.8%	99.8%	100%	100%
Process all documents same day received	99%	99%	100%	100%
Effectiveness				
Instant recording when requested	99%	99%	100%	100%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	249,759	244,533	265,250	249,413	249,413	
Operations	108,887	129,329	118,127	118,127	118,127	
Capital Outlay	-	106,136	126,000	126,000	126,000	
Total	358,646	479,998	509,377	493,540	493,540	2.82%
Revenue Sources						
Fees	1,011,152	1,071,620	1,106,000	1,106,000	1,106,000	3.21%
Staffing						
Full Time Positions	5.00	5.00	6.00	5.00	5.00	
FTE - Part Time Positions	-	-	-	0.57	0.57	
Numbers of Positions	5.00	5.00	6.00	5.57	5.57	11.40%

Public Buildings
Organizational Chart



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

Major Accomplishments

- Completed renovations to Women, Infants, and Children offices.
- Improved appearance of grounds around Administration and Courthouse buildings.
- Created new online work order system.
- Completed renovations to CCATS office space.

Goals & Objectives

- Train county staff on use of online work order system. ***Initiatives #1 & 4.***
- Create service measure for county staff to rate maintenance performance. ***Initiatives #1 & 4.***
- Upgrade HVAC controls software for improved operations. ***Initiatives #1 & 4.***
- Continue development of a preventative maintenance program. ***Initiative #6.***

Performance Summary

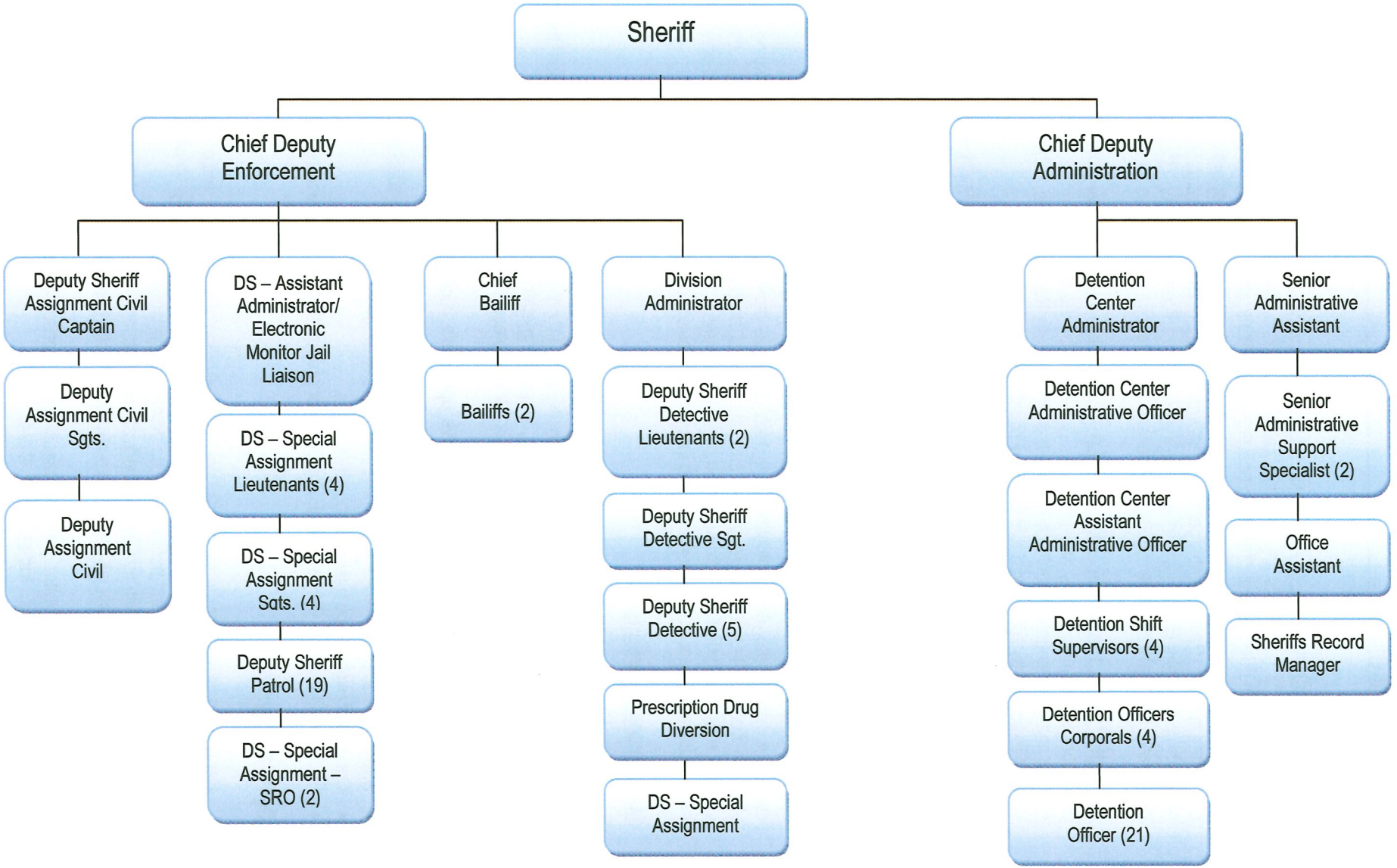
	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Average number of monthly work orders	38	15	15	15
Efficiency				
Average number of monthly work orders completed	97%	97%	99%	99%
Effectiveness (number of work orders)				
Building and Grounds	182	60	175	150
Electrical	85	35	75	65
Construction	9	10	10	12
Plumbing	94	20	75	65
HVAC	90	15	75	50

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	525,903	357,493	370,315	370,315	370,315	
Operations	532,266	1,150,569	936,520	884,920	884,920	
Capital Outlay	-	-	40,000	-	-	
Total	1,058,169	1,508,062	1,346,835	1,255,235	1,255,235	-16.77%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	13.00	8.00	8.00	8.00	8.00	
FTE - Part Time Positions	0.24	-	-	-	-	
Numbers of Positions	13.24	8.00	8.00	8.00	8.00	0.00%

Public Safety

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

Sheriff Department
Organizational Chart



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

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

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

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

Major Accomplishments

- Implemented SHIELD program; Sheriff's institute for ethical leadership development.
- Reduced average inmate population which resulted in controlling cost of incarceration through the alternative incarceration program, Electronic Monitoring, to qualifying offenders.
- Collected 232,612 dosage units of potentially harmful prescription drugs through Operation Medicine Drop and Pills Can Kill campaign.
- Utilized 1,781 hours of volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, special activities, and training.
- Collected over $62,000 in arrears child support from electronic monitoring offenders.
- Supported community watch programs throughout the County.
- Conducted over 29,556 business security checks.
- Received Governor's Crime Commission grant for prescription drug diversion investigator.

Goals & Objectives

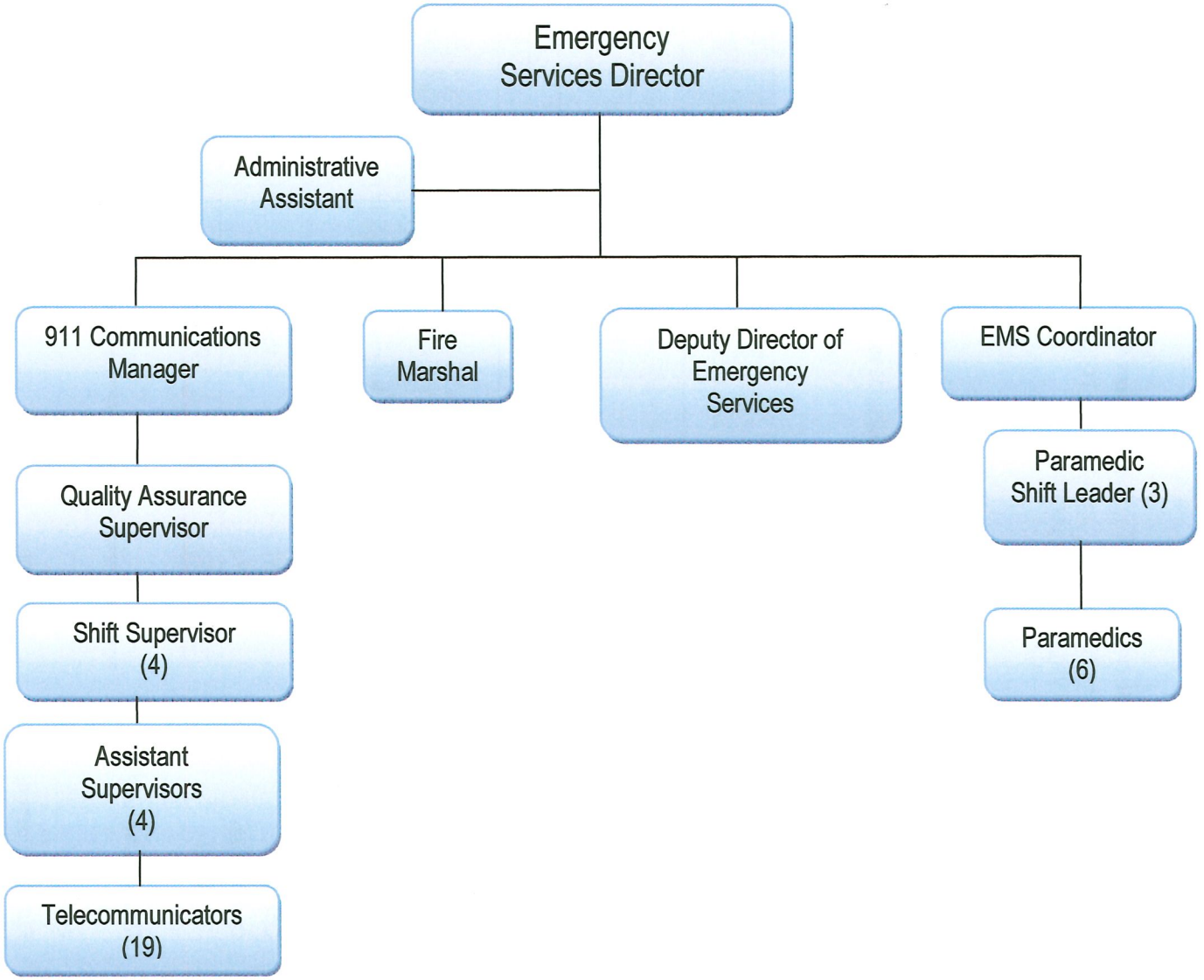
- Continue to provide for the safety, security, and well-being of our citizens. ***Initiative #2.***
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. ***Initiative #2.***
- Reduce medical cost with new inmate medical cost containment program. ***Initiatives #1 & 2.***
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. ***Initiatives #1, 2 & 4.***
- Enhance Detention Center officer's capability to monitor inmates using video surveillance through additional equipment and software. ***Initiatives #1, 2 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Average daily population	135	135	121	116 >
Detention Intake	2,925	3,200	3,000	N/A
Sheriff's Patrol unit calls for service	29,087	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	7,063	7,500	N/A	N/A
Civil papers for service received	4,645	6,000	N/A	N/A
Concealed handgun permits processed	807	800	800	N/A
Pistol Permits Processed	833	850	N/A	N/A
Sex offenders address verification site visits	90	95	95	100%
Electronic monitoring offender participants	43	60	65	100
Efficiency				
Civil processes served	89%	90%	95%	100%
Criminal processes served	85%	85%	90%	100%
Effectiveness				
Collections of money on Writs of Executions	$241,887	$50,000	$50,000	N/A
Service fees collected for civil processes	$121,134	$160,000	$160,000	N/A
Total weapons fees collected	$70,800	$60,000	$60,000	N/A
Child support collected due to electronic monitoring	$62,348	$70,000	$70,000	N/A
Jail Days saved due to electronic monitoring	4,164	4,450	5,000	N/A
Savings to County due to electronic monitoring	$187,380	$228,150	$248,400	$400,000
Warrants Arrest Made	2,257	2,500	2,500	N/A
Drug suspects arrested	122	200	200	N/A
Drug Charges	321	500	600	N/A

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
CRIMINAL DIVISION						
Personnel	2,634,642	2,849,721	2,832,551	2,832,549	2,918,024	
Operations	762,753	864,372	682,264	682,264	682,264	
Capital Outlay	156,432	197,700	225,472	225,472	225,472	
Total	3,553,827	3,911,793	3,740,287	3,740,285	3,825,760	-2.20%
CIVIL DIVISION						
Personnel	201,125	208,906	205,475	205,475	205,475	
Operations	23,510	18,500	22,000	22,000	22,000	
Total	224,635	227,406	227,475	227,475	227,475	0.03%
BAILIFF DIVISION						
Personnel	151,089	155,977	154,271	154,270	164,410	
Operations	25,625	31,100	31,300	31,300	31,300	
Total	176,714	187,077	185,571	185,570	195,710	4.61%
JAIL DIVISION						
Personnel	1,389,375	1,387,021	1,358,183	1,358,182	1,370,677	
Operations	598,751	730,883	703,717	703,717	703,717	
Contracted Services	276,248	261,347	262,852	262,852	262,852	
Capital Outlay	-	-	12,849	12,849	12,849	
Total	2,264,374	2,379,251	2,337,601	2,337,600	2,350,095	-1.23%
GRAND TOTAL	**6,219,550**	**6,705,527**	**6,490,934**	**6,490,930**	**6,599,040**	-1.59%
Revenue Sources						
Intergovernmental	318,448	212,501	207,501	207,501	207,501	
Fees	173,546	125,000	130,000	130,000	130,000	
Total	**491,994**	**337,501**	**337,501**	**337,501**	**337,501**	**0.00%**
Staffing						
Criminal	44.00	47.00	47.00	47.00	49.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	3.00	3.00	3.00	3.00	3.00	
Jail	32.00	32.00	32.00	32.00	32.00	
Full Time Positions	82.00	85.00	85.00	85.00	87.00	
FTE - Part-time	2.28	3.19	2.72	2.72	3.32	
Number of Positions	**84.28**	**88.19**	**87.72**	**87.72**	**90.32**	**2.42%**

Emergency Services Organizational Chart



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

- Transported 20 heart attack patients to Carolina East Heart Center, based on new EMS patient care protocols.
- Placed ambulance in service; giving the County transport capability.
- Implemented yearly training for vehicle operations.

Goals & Objectives

- Update Mass Casualty Incident (MCI) guidelines. ***Initiative #2.***
- Implement new Emergency Medical Services state protocols. ***Initiatives #2 & 4.***
- Implement yearly training on hazardous materials awareness. ***Initiatives #2 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Medic 1 calls/year	1,183	1,200	1,400	N/A
Medic 2 calls/year	1,423	1,500	1,700	N/A
Medic 3 calls/year	308	350	400	N/A
Public Service Events	6	10	15	N/A
Disaster/Rehab Trailer	3	10	10	N/A
Rescue boat calls	4	10	10	N/A

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	685,302	667,055	840,441	840,440	705,450	
Operations	171,997	120,500	164,350	164,350	128,350	
Capital Outlay	34,574	120,600	30,000	-	-	
Total	891,873	908,155	1,034,791	1,004,790	833,800	-8.19%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	10.00	13.00	13.00	10.00	
FTE - Part Time Positions	1.12	1.50	1.37	1.37	1.37	
Numbers of Positions	11.12	11.50	14.37	14.37	11.37	-1.13%

Emergency Management — Public Safety

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

- Completed update to the Emergency Operations Plan.
- Participated in several exercises with State Emergency Management.
- Successfully operated Emergency Operations Center in response to Hurricane Sandy.

Goals & Objectives

- Continue to work with various organizations within the county to create strong working relationships. ***Initiatives #2 & 4.***
- Continue to communicate and provide updated preparedness and mitigation information to our citizens, partners, and stakeholders. ***Initiatives #2 & 4.***
- Continue to update and modify existing Emergency Operations Plan. ***Initiatives #2 & 4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	104,586	261,960	281,907	219,765	219,765	
Operations	147,325	74,200	85,350	85,350	85,350	
Contracted Services	86,796	152,836	63,500	63,500	63,500	
Capital Outlay	168,091	-	32,700	-	-	
Total	506,798	488,996	463,457	368,615	368,615	-24.62%
Revenue Sources						
Intergovernmental	251,203	128,496	35,000	35,000	35,000	-72.76%
Staffing						
Full Time Positions	4.00	4.00	4.00	3.00	3.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	4.00	4.00	3.00	3.00	-25.00%

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

- Obtained National Association of Fire Investigators - Certified Vehicle Fire Investigator certification.
- Performed 261 fire inspections.
- Performed 17 fire investigations, leading to two arrests.
- Recertified as a Certified Fire and Explosion Investigator.

Goals & Objectives

- Continue to assist fire departments in lowering their ISO rating. ***Initiatives #1 & 2.***
- Expand current fire prevention program. ***Initiative #2.***
- Enhance fire inspection program. ***Initiative #2.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	225	350	425	100%
Investigations (Fire, Illegal Burn, & Hazardous Materials)	17	0	0	0
Plan Reviews	3	12	12	12
Fire Prevention Activities	5	24	24	24

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	75,172	92,095	96,476	96,475	96,475	
Operations	11,566	15,900	28,700	28,700	28,700	
Capital Outlay	-	10,000	51,000	51,000	51,000	
Total	86,738	117,995	176,176	176,175	176,175	49.31%
Revenue Sources	-	-	51,000	51,000	51,000	100.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.21	0.48	0.84	0.84	0.84	
Numbers of Positions	1.21	1.48	1.84	1.84	1.84	24.32%

Consolidated Communications — Public Safety

Purpose: Provide the vital like 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

- Upgraded all communications consoles to the newest edition of the National Academy of Emergency Dispatch, Paramount Dispatch Protocols.
- Dispatched resources to 163,359 calls for service, answered 196,000 phone calls (911 and administrative lines combined), and actively participated in approximately 653,436 radio transmissions.
- Upgraded all communications consoles to include full Division of Criminal Information capabilities and full dispatch protocol capabilities (Emergency Police, Fire and Medical Dispatch).

Goals & Objectives

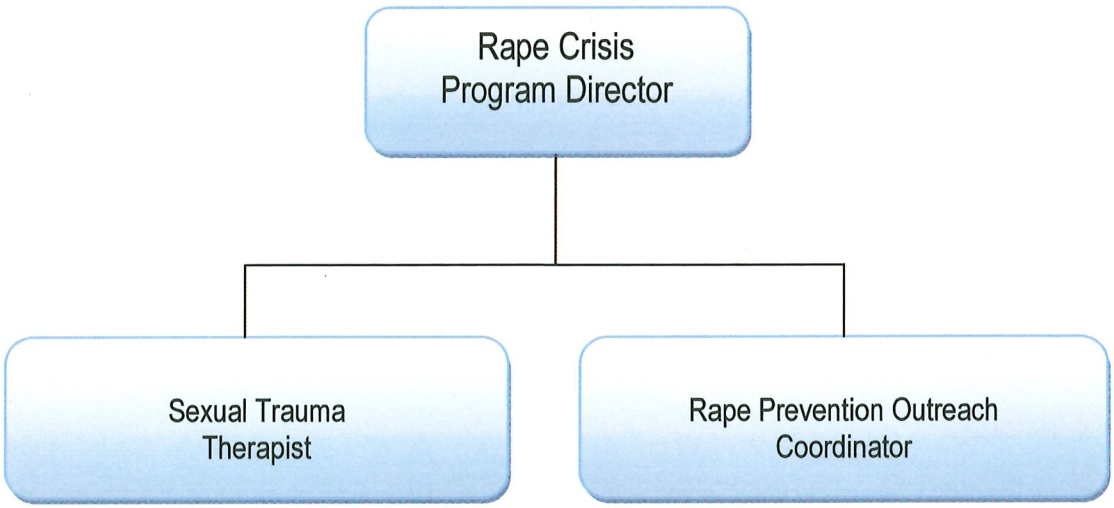
- Maintain key relationships and cooperation with all county public safety and emergency services organizations. ***Initiatives #2 & 4.***
- Enhance communications operations as we continue to work toward national accreditation. ***Initiatives #1, 2 & 4.***
- Continue to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness. ***Initiatives #1, 2 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Prompt processing of emergency / assistance / incidents	164,712	163,359	164,000	100%
Efficiency				
Dispatch Protocol Proficiency	80%	95%	100%	100%
Effectiveness				
Answer 911 Calls < 15 sec 95% & <40 99%	100%	100%	100%	100%
Dispatch true emergencies <60 sec 95% and <90 sec 99%	90%	100%	100%	100%
Identify & troubleshoot system failures <60 min	100%	100%	100%	100%
Initiate EOC operations <60 min	100%	100%	100%	100%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	1,116,980	1,251,707	1,299,646	1,262,015	1,262,015	
Operations	161,426	209,975	234,230	234,230	229,230	
Total	1,278,406	1,461,682	1,533,876	1,496,245	1,491,245	2.02%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	26.00	29.00	30.00	29.00	29.00	
FTE - Part Time Positions	1.27	1.11	1.15	1.15	1.15	
Numbers of Positions	27.27	30.11	31.15	30.15	30.15	0.13%

Rape Crisis
Organizational Chart



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

Major Accomplishments

- Served 160 primary and secondary victims: 25% of whom were children 0-18.
- Provided 800 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Increased the number of adult male clients served; provided services to several military personnel.
- Continued bar outreach initiative to increase visibility of program and its services.
- Conducted an annual training session for law enforcement, medical personnel, and other professionals that work with children and adults.

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 and work with victims of sexual abuse and assault to stay updated on the most effective modalities used to assist victims/survivors of abuse. ***Initiative #2.***
- Conduct a community assessment to explore met/unmet needs and concerns in the county for sexual abuse survivor/victim services and utilization of available resources. ***Initiative #2.***
- Increase efficiency and direct victim's services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program. ***Initiative #2.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Counseling Hours provided to primary and secondary victim	1,400	1,500	1,500	1,400
Direct Services to victims/families	195	190	200	160
Efficiency				
Educational Programs Provided	45	65	65	60
Participants in Educational Program	690	1,500	1,500	1,500

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	163,682	178,033	200,775	200,772	199,802	
Operations	27,526	29,791	30,128	30,128	30,128	
Total	191,208	207,824	230,903	230,900	229,930	10.64%
Revenue Sources						
Intergovernmental	90,109	126,895	151,240	151,240	151,240	
Miscellaneous	1,945	1,000	1,000	1,000	1,000	
Total	92,054	127,895	152,240	152,240	152,240	19.04%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.02	-	0.17	0.17	0.17	
Numbers of Positions	3.02	3.00	3.17	3.17	3.17	5.67%

Purpose: To provide safe shelter and supportive services to victims of domestic violence in Carteret County. The services provided include: individual counseling and support group, case management, court advocacy, food pantry, children's and mother's programs, elder abuse education, transportation assistance, clothing and furniture assistance, assistance with employment and housing needs, emergency medical and limited emergency financial assistance, and community education and awareness programs.

Major Accomplishments

- Expanded services to include a mental health advocacy and support program.
- Approximately $32,000 in clothing, furniture and food assistance was provided to clients.
- Provided safe shelter and supportive services to 291 women and children.
- Generated in excess of $90,000 in revenue from sales at Caroline's Collectables; thrift store operated by Domestic Violence.

Goals & Objectives

- Provide key services to meet the varied needs of victims of abuse and their children. ***Initiative #2.***
- Continue safe date education to local middle and high school students in an effort to break the cycle of violence for future generations. ***Initiative #2.***
- Maintain a safe shelter for victims of abuse to seek safety during incidents of violence. ***Initiatives #1 & 2.***
- Maintain counseling and group therapy services to assist clients as they seek to break the cycle of abuse and obtain independence from further victimizations. ***Initiative #2.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Counseling hours provided	845	1,000	1,000	100%
Case management for all sheltered clients (families)	233	250	250	100%
Efficiency				
% of new clients breaking cycle of violence in homes	57%	80%	85%	100%
Effectiveness				
Families establishing and maintaining non-violent households	89	100	110	100%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Operations	23,554	29,695	30,155	30,155	30,155	
Total	23,554	29,695	30,155	30,155	30,155	1.55%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing Positions	-	-	-	-	-	0.00%

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.

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Contracted Services	51,600	50,000	52,000	52,000	52,000	
Total	51,600	50,000	52,000	52,000	52,000	4.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

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

Major Accomplishments

- Provided low cost rabies vaccination clinics to aid county citizens in obtaining rabies vaccinations.
- Received a PetSmart Charities grant for spaying and neutering feral cats.

Goals & Objectives

- Extend education to the public on responsible pet ownership. ***Initiative #2.***
- Work with local animal organizations in establishing a better communication network for spaying and neutering feral cats. ***Initiative #1, 2 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Telephone Calls	14,800	17,000	18,000	100%
Premises visited/patrolled Areas	5,155	5,400	5,700	100%
Animals Impounded	2,308	2,400	2,500	100%
Efficiency				
Premises visited/Patrolled per Animal Control Officer	1,718	1,800	1,900	
Animals Impounded per Animal Control Officer	769	1,100	1,133	100%
Effectiveness				
Complaint per 1000 pop	2	0	0	0

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	185,146	188,077	224,138	188,343	188,343	
Operations	213,660	290,904	296,787	294,027	294,027	
Capital Outlay	-	-	-	-	-	
Total	398,806	478,981	520,925	482,370	482,370	0.71%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	4.00	5.00	4.00	4.00	
FTE - Part Time Positions	0.91	0.96	0.96	0.96	0.96	
Numbers of Positions	4.91	4.96	5.96	4.96	4.96	0.00%

Transportation

Airport
Harbor Authority
Carteret County Area Transportation (CCATS)

Airport — Transportation

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Operating Contribution	103,381	1,468,014	67,290	67,290	67,290	
Capital Contribution	-	33,330	16,667	16,665	16,665	
Total	103,381	1,501,344	83,957	83,955	83,955	-94.41%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Harbor Authority — Transportation

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

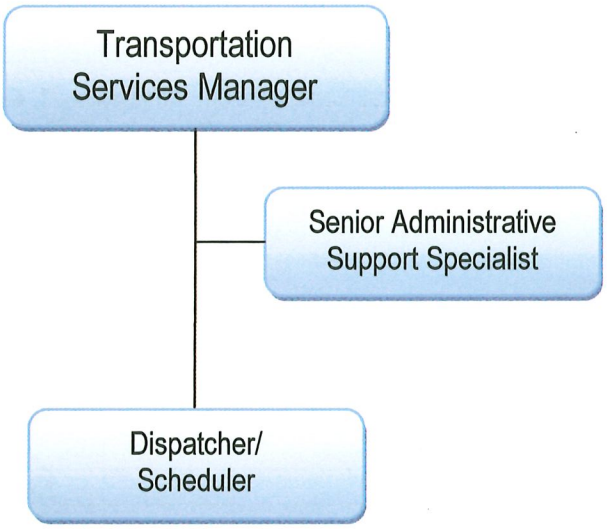
- Rocked parking lots at Atlantic and Harkers Island Harbors.
- Performed preventative maintenance at Harkers Island Harbor.
- Replaced a pylon at Harkers Island Harbor.

Goals & Objectives

- Partner with Army Corps of Engineers to establish a breakwater at White Point. ***Initiative #8.***
- Replace/repair bulk head at Harkers Island Harbor. ***Initiative #4.***
- Add finger piers at Atlantic Harbor to accommodate smaller boats in an effort to fill vacant slips. ***Initiative #4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Operations	38,238	27,390	27,390	27,390	27,390	
Total	38,238	27,390	27,390	27,390	27,390	0.00%
Revenue Sources						
Fees	24,236	26,000	25,000	25,000	25,000	
Total	24,236	26,000	25,000	25,000	25,000	-3.85%
Staffing						
Numbers of Positions	-	-	-	-	-	

CCATS
Organizational Chart



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

Major Accomplishments

- Transitioned from contracted service to county in-house operations.
- Secured additional grant funding: Job Access and Reverse Commute and New Freedom.

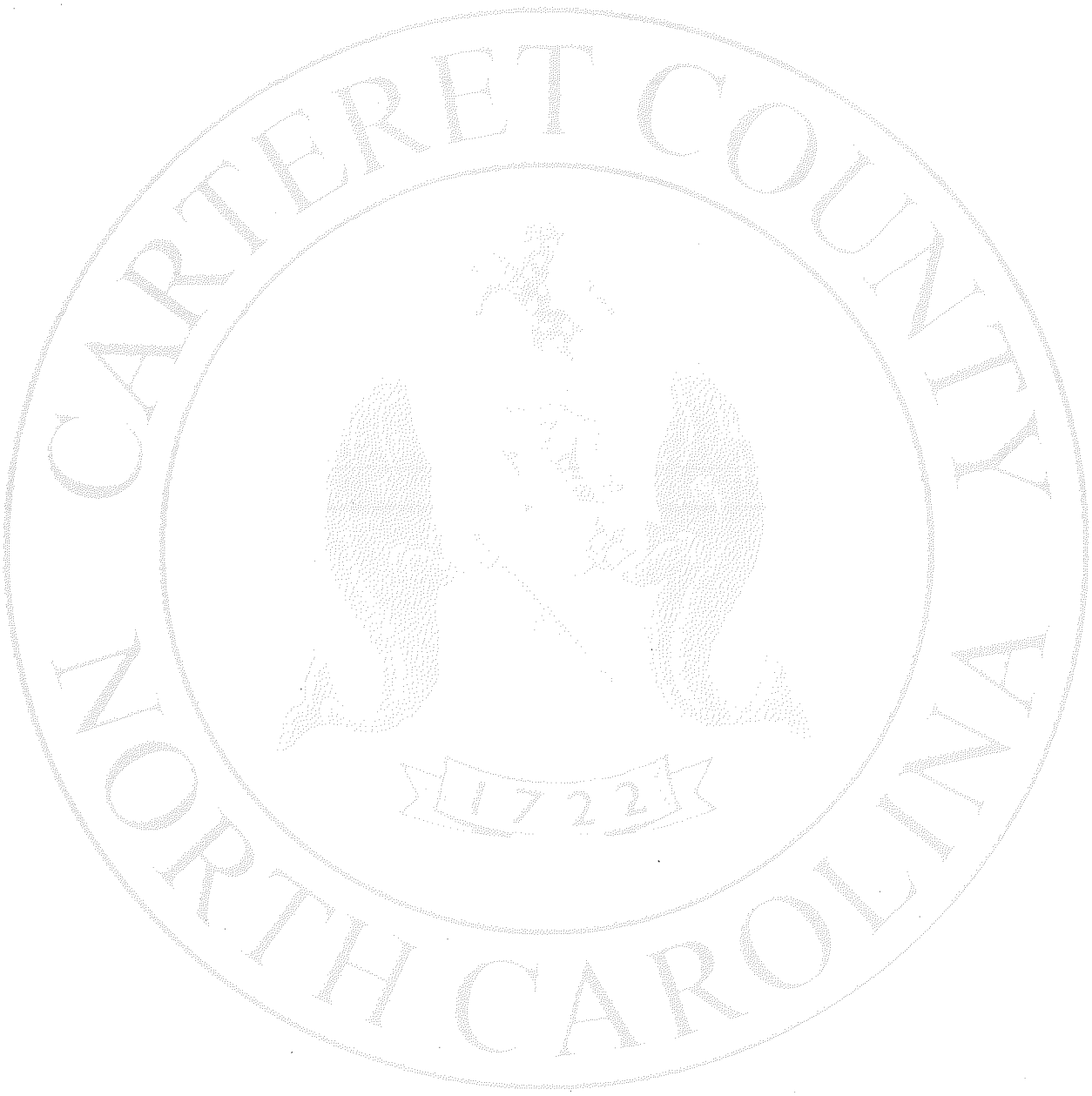
Goals & Objectives

- Increase ridership and miles in overall transportation. ***Initiatives #1, 4 & 7.***
- Pilot a park-n-ride program for citizens in the Down East area. ***Initiative #7.***
- Reduce costs by sharing trips with adjacent transit services. ***Initiatives #1, 4 & 7.***
- Expand marketing program to all festivals, fairs and events in Carteret County. ***Initiatives #1, 4 & 7.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Total Trips	73,000	75,000	77,000	79,000
Total Miles	625,000	630,000	640,000	640,000
Total Hours of Service	30,668	26,000	33,000	33,000
Efficiency				
Passengers per Mile per vehicle	0.12	0.12	0.12	0.12
Effectiveness				
Passengers per service Hour per vehicle	2.20	2.20	2.20	2.20

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	106,863	613,308	493,782	504,580	504,580	
Operations	911,366	410,151	408,400	384,400	384,400	
Capital Outlay	-	422,050	-	-	-	
Total	1,018,229	1,445,509	902,182	888,980	888,980	-38.50%
Revenue Sources						
Intergovernmental	442,611	1,298,728	772,286	837,286	837,286	
Fees	113,735	154,000	154,000	154,000	154,000	
Other	-	-	-	-	-	
Total	556,346	1,452,728	926,286	991,286	991,286	-31.76%
Staffing						
Full Time Positions	2.00	3.00	5.00	3.00	3.00	
FTE - Part Time Positions	0.05	17.50	14.20	14.20	14.20	
Numbers of Positions	2.05	20.50	19.20	17.20	17.20	-16.10%


CARTERET COUNTY
NORTH CAROLINA
1722

Environmental Protection

Forest Fire Control
Waste Collections
Public Works

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 $305,429 of which the County funds 40% while the State funds 60%.

Major Accomplishments

- 6 forest management plans written for Carteret County landowners involving 244 acres.
- 540 acres of forest regeneration (all planted).
- 9 inspections of forestry operations (Forest Best Management Practices) affecting 481 acres.
- 4 Community Wildland Protection Program plans written to help Volunteer Fire Departments in Carteret County receive federal wildland fire grants.

Goals & Objectives

- Write 20 forest management plans in Carteret County. ***Initiative #4.***
- Conduct 600 acres of forest regeneration in Carteret County. ***Initiative #4.***
- Inspect 20 tracts for Forest Water Quality.
- Pursue construction of a new, entirely state funded Carteret County Forestry Headquarters. ***Initiatives #1 & 4.***
- Write 10 CWPP (Community Wildland Protection Program) plans to help the volunteer fire departments in Carteret County receive federal wildland fire grants. ***Initiatives #1 & 2.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Forest Fire Contribution	105,496	120,000	122,172	122,170	122,170	
Total	105,496	120,000	122,172	122,170	122,170	1.81%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

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

Major Accomplishments

- Maintained the12 convenience sites.
- Provided recycle service to all citizens.
- Provided yard waste collection at central sites.
- Provided electronic waste collection at the Hibbs Road site.
- Upgraded the site at West Fire Tower Road in Peletier.

Goals & Objectives

- Maintain the 12 convenience sites. ***Initiatives #1 & 4.***
- Manage solid waste contract tracking all costs and ensuring efficiency of operations. ***Initiatives #1 & 4.***

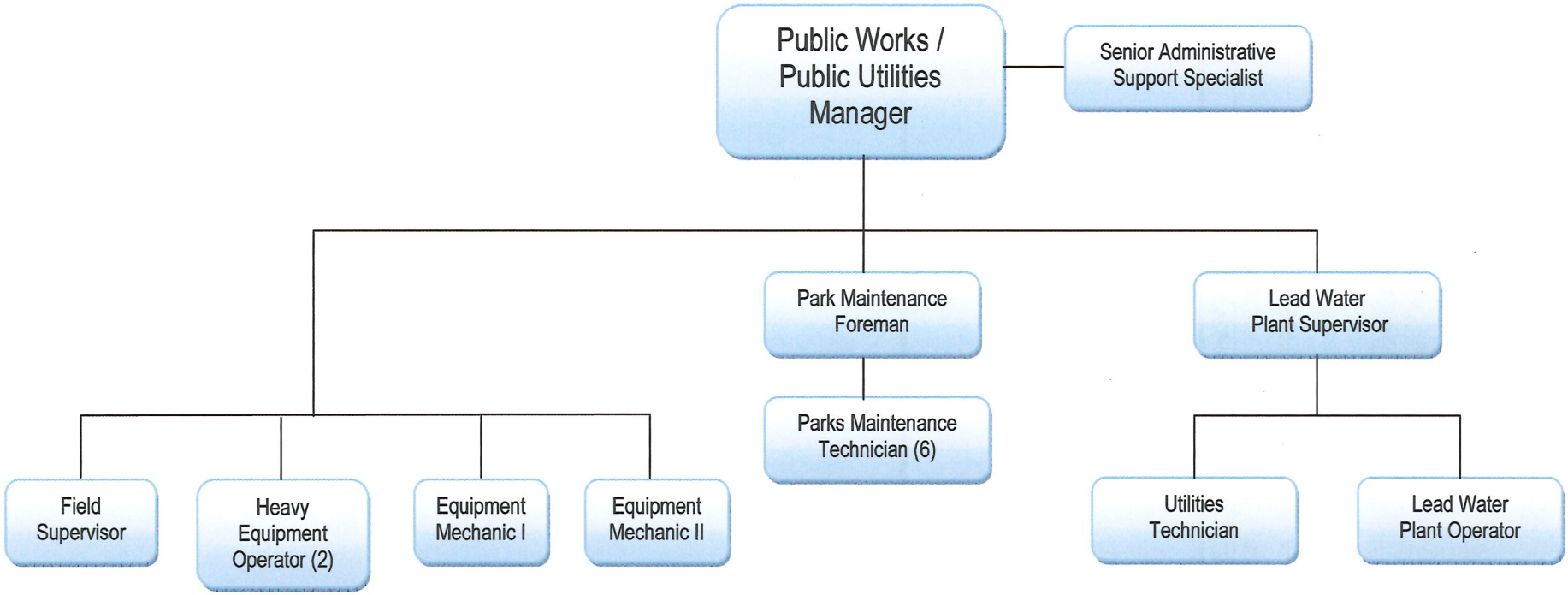
Fiscal Year	Tipping Fee
2003-2004	$46.50
2005-2006	$46.50
2006-2007	$46.50
2007-2008	$46.50
2008-2009	$46.50
2009-2010	$48.50
2010-2011	$50.50
2011-2012	$50.50
2012-2013	$50.50
2013-2014	$52.50

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Solid Waste Program Cost	$ 2,327,355	$ 2,402,500	$ 2,624,500	$2,624,500
Tonnage Handled Each Year	19,093	19,500	20,475	20,475
Efficiency				
Cost per ton handled	$121.90	$123.21	$128.18	$128.18
Yard Waste & Recyclables kept out of Landfill	13%	13%	13%	15%
Effectiveness				
Actual vs. Desired Recycle Rate	86%	86%	86%	100%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Operations	27,042	24,500	24,500	24,500	24,500	
Solid Waste Collections	3,176,812	2,370,000	2,585,000	2,567,125	2,567,125	
Landfill Closure	9,839	9,800	15,000	15,000	15,000	
Total	3,213,693	2,404,300	2,624,500	2,606,625	2,606,625	8.42%
Revenue Sources						
Intergovernmental	993,703	130,000	135,000	135,000	135,000	
Fees	2,189,986	2,220,000	2,200,000	2,200,000	2,477,880	
Total	3,183,689	2,350,000	2,335,000	2,335,000	2,612,880	11.19%
Staffing						
Numbers of Positions	-	-	-	-	-	

Public Works/Public Utilities
Organizational Chart



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

Major Accomplishments

- Improved efficiency and record keeping in mosquito control program.
- Through training and better awareness of workplace dangers, we had a year with no reportable injuries.
- Established a stronger working relationship with Public Buildings Department to improve efficiency.

Goals & Objectives

- Improve on maintenance techniques to save time and money for the County. ***Initiatives #1 & 4.***
- Implement new equipment for the maintenance of County vehicles creating more cost efficient service. ***Initiatives #1 & 4.***
- Increase synergy with other departments to improve efficiency and create savings on contracted services. ***Initiatives #1 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Mosquito Control (Spraying and equipment maintenance)	5,000	4,800	4,500	4,000
Efficiency				
Chilton Labor Hours (2011 Chilton Labor Rate = $95)	3,100	3,000	2,800	2,500
Effectiveness				
Savings realized by using in-house mechanic labor for vehicle maintenance	$ 208,980	$ 199,480	$ 180,480	$190,000

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	399,553	416,376	411,207	376,270	376,270	
Operations	258,319	298,060	323,565	317,565	317,565	
Capital Outlay	37,725	12,550	8,450	8,450	8,450	
Total	695,597	726,986	743,222	702,285	702,285	-3.40%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	7.00	7.00	6.50	6.50	6.50	
FTE - Part Time Positions	3.82	4.71	4.62	4.62	4.62	
Numbers of Positions	10.82	11.71	11.12	11.12	11.12	-5.04%

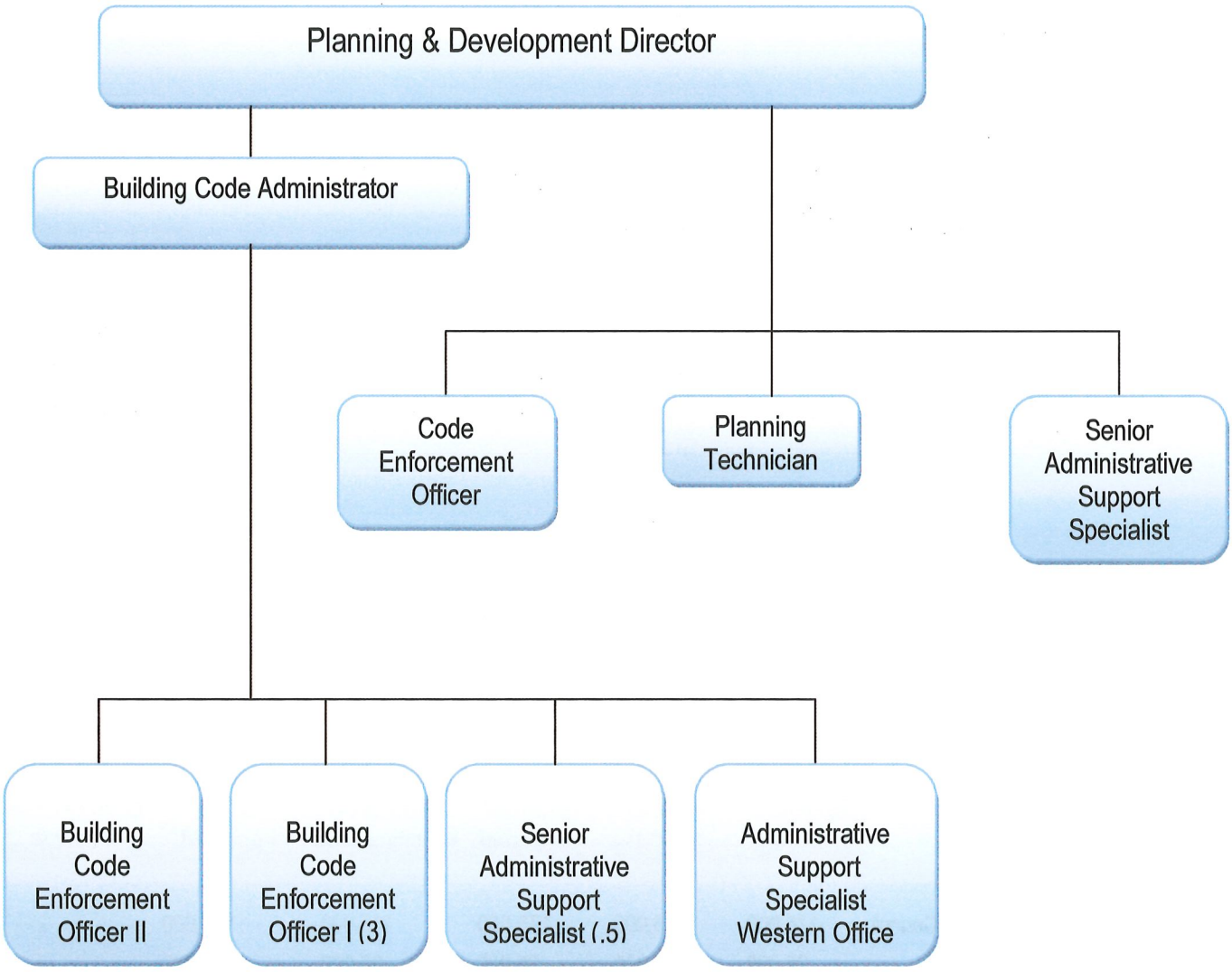
Economic & Physical Development

Special Appropriations
Planning And Development
General Services
Shore Protection
Cooperative Extension

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Economic Development Council	175,000	175,000	175,000	175,000	175,000	
Business Development	25,000	25,000	25,000	25,000	25,000	
Total	200,000	200,000	200,000	200,000	200,000	0.00%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Total	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Department of Planning & Development
Organization Chart



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

Major Accomplishments

- Created a public portal on the website allowing the public and contractors to research zoning, flood, and other planning related information.
- Developed a public portal on the website that allows the public and contractors to apply, pay, create documents, and schedule inspections on-line.
- Continued County initiated rezoning for split-zoned properties as part of ongoing program to reduce or eliminate the existence of split zonings.
- Held training meetings with the Board of Realtors on how to find zoning and flood information on the County GIS and FEMA websites and explain their Bogue Field AICUZ Disclosure Form responsibilities.
- Continued scanning building permits, plans, development cases, and related materials to better protect and retrieve the data.
- Mailed FEMA Flood Tip brochures to 7,500 residents that live in special flood hazard areas, as part of the Community Rating System.

Goals & Objectives

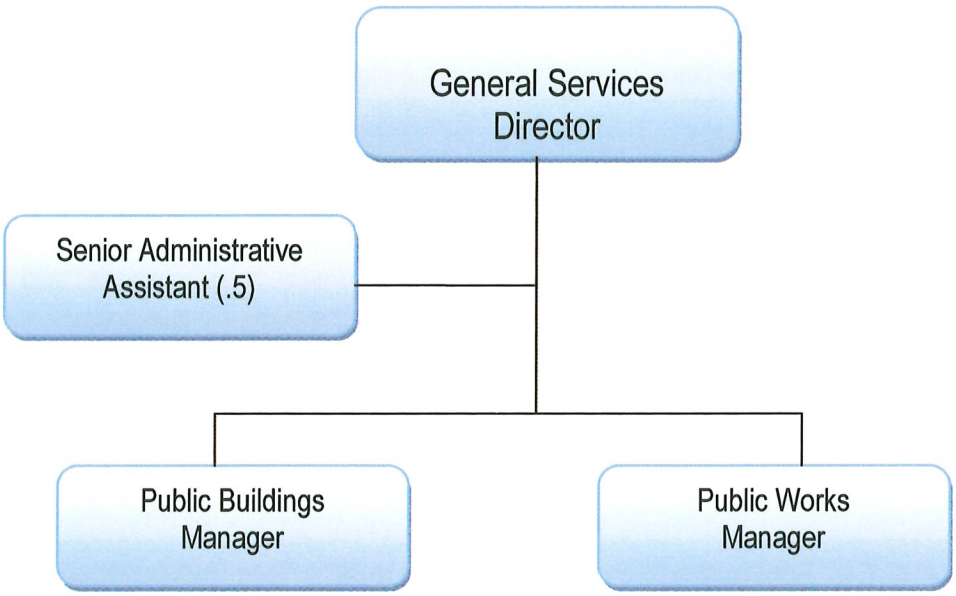
- Create a unified Development Ordinance to consolidate all land development ordinances into one. ***Initiatives #1 & 4.***
- Participate in the Joint Land Use Study Task Force effort to support the military missions at Cherry Point, Bogue Field, Atlantic Field, and the bombing ranges by working to reduce encroachments.
- Develop a commercial site plan review process for the Technical Review Committee and Planning Commission. ***Initiatives #1 & 4.***
- Convert the official zoning maps to digital format. ***Initiative #4.***
- Explore opportunities to expand the use of Geographic Information System (GIS) and Global Positioning Systems (GPS) in departmental activities. ***Initiative #4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Number of Inspections	9,479	9,000	9,800	10,000
Number of Permits Issued	3,584	2,650	2,700	4,000
Efficiency				
Average miles/inspection	8.7	8.8	8.6	8.3
Effectiveness				
% of violations that have met compliance	55%	60%	55%	85%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	595,177	592,765	591,105	591,102	591,102	
Operations	99,267	113,187	430,433	430,433	402,933	
Contract Services	36,860	95,270	96,120	96,120	96,120	
Capital Outlay	27,600	27,000	16,740	-	-	
Total	758,904	828,222	1,134,398	1,117,655	1,090,155	31.63%
Revenue Sources						
Intergovernmental	-	-	275,000	275,000	275,000	
Fees	578,153	554,500	569,500	569,500	569,500	
Total	578,153	554,500	844,500	844,500	844,500	52.30%
Staffing						
Full Time Positions	11.00	10.50	10.50	10.50	10.50	
FTE - Part Time Positions	0.47	0.48	0.67	0.67	0.67	
Numbers of Positions	11.47	10.98	11.17	11.17	11.17	1.73%

General Services
Organizational Chart



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

- Managed completion of Water System upgrades.
- Managed expansion of Highway 58 Solid Waste Collection site in Peletier.
- Managed the renovation of DSS facilities; converted file storage room to interview offices.
- Contracted for construction of new parking lot at Western Park.
- Implemented three year Janitorial Services Contract for County buildings.

Goals & Objectives

- Manage the contract for installation of a Sprinkler System at Taylor Extended Care. ***Initiatives #1 & 4.***
- Manage Architectural Contract for design of County Jail expansion. ***Initiatives #1 & 4.***
- Coordinate selection of and Architectural and Engineering Firm for County facility renovation and construction. ***Initiatives #1 & 4.***
- Provide technical assistance to public works, utilities, and public buildings departments as needed. ***Initiatives #1 & 4.***
- Work with County departments to develop a preventative maintenance program. ***Initiative #6.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	114,036	134,925	135,075	120,025	120,025	
Operations	37,132	11,300	24,000	24,000	24,000	
Total	151,168	146,225	159,075	144,025	144,025	-1.50%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	1.00	1.50	1.37	1.37	1.37	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.50	1.37	1.37	1.37	-8.67%

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

- Secured $445,000 of federal funding for the Bogue Banks Shore Protection feasibility study (50-year) project through the FY13 President's budget/Congressional continuing resolution. These funds were matched by the County in a cost share arrangement with the State.
- Secured approximately $5,900,000 for maintenance of the Morehead City Harbor (Ocean Bar). This will constitute the third of a three year Interim Operation Plan coordinated by the U.S. Army Corps of Engineers.

Goals & Objectives

- Secure $165,000 of State funding to complete the 50/50 cost share traditionally attributed to U.S. Army Corps of Engineers 50-year beach nourishment Feasibility Studies. ***Initiatives #1 & 8.***
- Assist County to secure funding for deep draft and shallow draft waterway dredging particularly funding at the Morehead City Harbor. ***Initiatives #1 & 8.***
- To secure state funding for the Master Beach Nourishment Plan. This effort will result in a 50 year nourishment plan for the island of Bogue Banks, including requisite permitting for the entire project timeframe. ***Initiatives #1 & 8.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	105,183	111,190	116,592	116,590	116,590	
Operations	110,957	507,305	24,305	26,885	26,885	
Contracted Services	2,199,214	1,417,700	1,042,700	1,042,700	1,042,700	
Total	2,415,354	2,036,195	1,183,597	1,186,175	1,186,175	-41.75%
Revenue Sources						
Other Taxes	1,554,683	(4,418,373)	1,183,597	1,186,175	1,186,175	
Intergovernmental	860,671	240,000	-	-	-	
Reserved Fund Balance	-	6,214,568	-	-	-	
Total	2,415,354	2,036,195	1,183,597	1,186,175	1,186,175	-41.75%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE Part Time Position	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

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

- 207 volunteers worked 281 hours, cleaning 149 miles of waterfront, collecting 1,693 pounds of litter as a part of the Big Sweep campaign.
- Offered an introductory beekeeping class for existing beekeepers who wished to increase their knowledge and skills. 31 beekeepers completed the class and 28 of those took the State introductory certified beekeeping exam. 26 of those passed both the written and practical portions of that exam, reflecting significant practical knowledge obtained.
- 554 pre-k to third grade students participated in 4-H Embryology program which spanned a three month period with three sessions of staff and volunteer teaching. 100% of the teachers who participated in the program indicated that it was extremely beneficial as an enrichment toll for the national and state science curricula.
- 306 clients were assisted in the evaluation of their Medicare options through the Seniors Health Insurance Information Program (SHIIP), at an average savings of $3,196 per client.

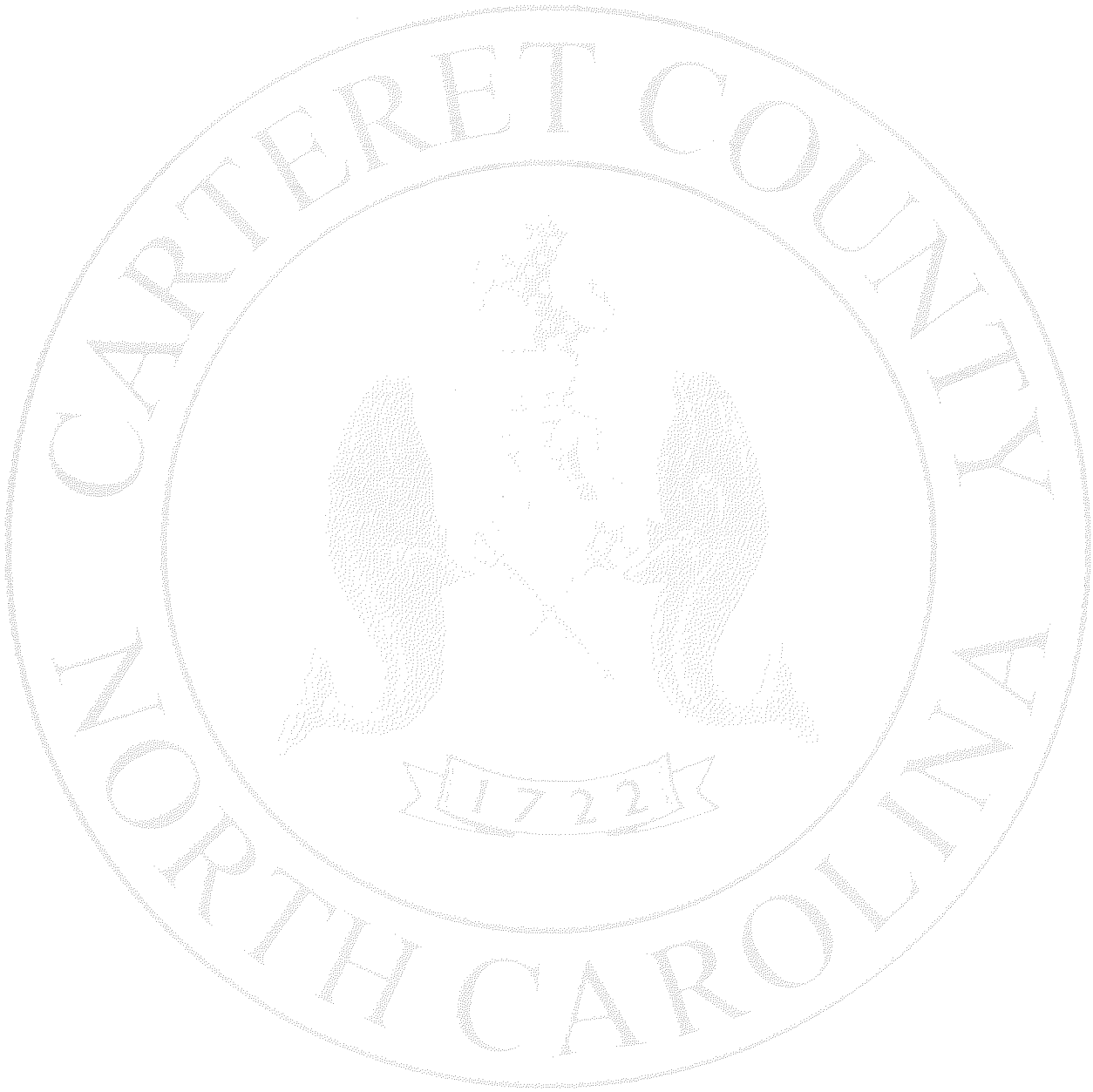
Goals & Objectives

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

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	2,188	1,800	1,800	
Efficiency				
Students indicating they have made positive behavior change related to nutrition and eating habits	52%	50%	50%	100%
Effectiveness				
3rd Grade students who participated in SNAP-ED program improved their overall knowledge of nutrition	83%	80%	80%	100%

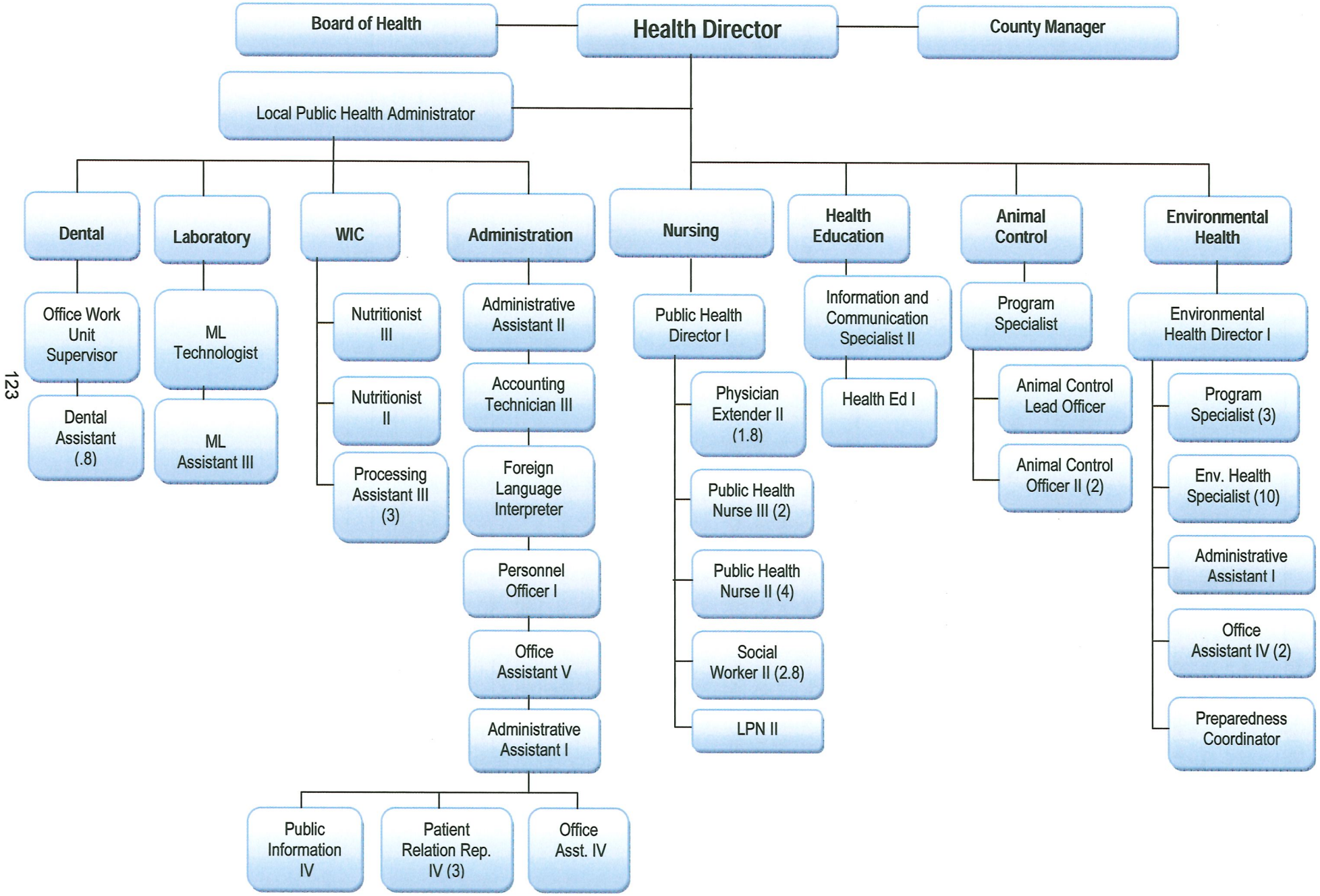
	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	54,306	57,337	58,306	58,306	58,306	
Operations	212,712	245,052	245,104	249,429	248,779	
Total	267,018	302,389	303,410	307,735	307,085	1.55%
Revenue Sources						
Intergovernmental	28,153	26,164	24,000	24,000	24,000	
Total	28,153	26,164	24,000	24,000	24,000	-8.27%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	0.06	-	-	-	
Numbers of Positions	1.00	1.06	1.00	1.00	1.00	-5.66%


CARTERET COUNTY
NORTH CAROLINA
1722

Human Services

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

Health Department
Organizational Chart



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

Major Accomplishments

- Completed re-accreditation process and was awarded the status of Accredited Health Department.
- Partnered with Carteret County Parks and Recreation and Croatan High School, to establish Tobacco Free Parks policy in Carteret County.
- Established partnership with other county health departments in Region X to develop goals and objectives related to Tobacco Free Environments, Healthy Eating, Active Living, and Quality Care for the Community Transformation Grant.
- Developed contingency plan for North Carolina Immunization Registry (NCIR) disruptions and outages.

Goals & Objectives

- Seek additional grant funding for new programs, positions, and services within the scope of public health and health education and promotion. ***Initiative #1.***
- Partner with school nurses to provide outlying Tetanus, Diphtheria, and Pertussis (TDAP) clinics for rising 6th graders, to meet the TDAP requirement. ***Initiative #1.***
- Continue work with Child Fatality Prevention Team and promote child safety and injury prevention. ***Initiative #9.***
- Increase community awareness of Adult Health Program and the services provided. ***Initiatives #1 & 9.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Adult health visits	896	915	915	915
Immunizations given (Seasonal)	1,119	1,125	1,125	1,125
Influenza vaccines given	388	400	400	400
Efficiency				
Adult health visits per Nurse Practitioner (2)	696/200	715/200	715/200	715/200
% of 2 year olds receiving appropriate immunization	100%	100%	100%	100%
% of County children receiving immunizations	82%	92%	92%	92%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	978,009	1,015,560	1,023,079	1,023,079	1,023,079	
Operations	191,622	234,542	307,696	255,941	255,941	
Capital Outaly	-	-	-	-	-	
Total	1,169,631	1,250,102	1,330,775	1,279,020	1,279,020	2.31%
Revenue Sources						
Intergovernmental	236,276	255,236	255,235	255,235	255,235	
Fees	13,401	20,000	20,000	20,000	20,000	
Reserved Fund Balance	-	-	-	-	-	
Total	249,677	275,236	275,235	275,235	275,235	0.00%
Staffing						
Full Time Positions	15.60	15.60	15.60	15.60	15.60	
FTE - Part Time Positions	0.41	0.38	0.61	0.61	0.61	
Numbers of Positions	16.01	15.98	16.21	16.21	16.21	1.44%

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 cancer 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.

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.

Major Accomplishments

- Received the Best Practice Award for Surveillance and Investigation at the annual NC Communicable Disease Conference.
- Improved collaboration with the Pregnancy Medical Home. The OB care managers now have a daily presence in the Health Department.
- Provided breast and cervical cancer screening to women who would not be able to obtain screening through private providers.
- Expanded services to provide care to Medicaid patients in Carteret County who cannot obtain services through private physician offices.
- Collaborated with Raab Outpatient Clinic to provide free breast screenings to women at the Breast Screening Clinic held at the Health Department.
- Successfully collaborated with local and state government, as well as local health providers, and the CDC to ensure proper care and treatment for a positive Tuberculosis patient entering NC through the State Port on a ship.
- Continued Title X training for child abuse reporting and human trafficking.
- Worked closely with East Carolina University High Risk Prenatal Clinic to provide care to our high risk patients.

Goals & Objectives

- Improve pregnancy outcomes for mothers and babies in Carteret County. ***Initiative #9.***
- Conduct a clinic flow analysis, with assistance from our state consultant, to establish a more efficient clinical operational schedule which should result in increased number of patients being seen. ***Initiative #1.***
- Increase community education and awareness of available programs through health fairs, clinics, and mailings to the faith based community organizations in our county. ***Initiative #9.***
- Continue to work with are physicians, clinics and hospitals to provide adequate surveillance of communicable disease so that all reportable disease can be followed in NCEDD.
- Reduce the incidence of mortality from breast and cervical cancer. ***Initiative #9.***
- Communicate with private providers to assure good pregnancy outcome. ***Initiative #9.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Adult Health Patients	896	915	915	915
Breast and Cervical clients seen	81	120	125	125
STD clients screened	616	626	626	626
Tuberculosis skin test given	660	665	667	667
Family planning clinic visits	1,076	1,079	1,079	1,079
Family planning clients served	1,029	1,032	1,032	1,032
Eligible family planning waiver Medicaid clients seen	70	72	72	72
Prenatal visits	238	242	250	250
Pregnant women followed (PCM)	381	425	450	450
Communicable disease follow-up	65	70	72	72
Efficiency				
Breast and cervical visits by nurse practitioner	81	120	125	125
Family planning visits per nurse practitioner (3)	685/380/11	688/382/12	688/382/12	688/382/12
Family planning clients per nurse practitioner (3)	520/500/9	522/502/11	522/502/11	522/502/11
Prenatal visits per nurse practitioner	230	250	288	288
Post-partum, visits performed per RN	34	38	38	38
Average caseload per care manager	65	70	72	72
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
HEALTH PROMOTION						
Personnel	66,472	-	-	-	-	
Operations	25	-	-	-	-	
Total	66,497	-	-	-	-	0.00%
BREAST & CERVICAL CANCER						
Personnel	251	-	-	-	-	
Operations	18,806	29,636	25,335	25,335	25,335	
Total	19,057	29,636	25,335	25,335	25,335	-14.51%
COMMUNICABLE DISEASE						
Personnel	122,690	123,788	124,794	124,790	124,740	
Operations	491	1,150	1,900	1,900	1,900	
Total	123,181	124,938	126,694	126,690	126,640	1.36%
FAMILY PLANNING						
Personnel	103,751	146,366	153,406	153,405	153,405	
Operations	41,945	42,759	41,575	41,575	59,575	
Total	145,696	189,125	194,981	194,980	212,980	12.61%
MATERNAL HEALTH						
Personnel	188,297	214,248	227,529	227,525	227,425	
Operations	3,169	2,500	2,350	2,350	2,350	
Total	191,466	216,748	229,879	229,875	229,775	6.01%
TOTAL PROGRAM EXPENSES						
Personnel	481,461	484,402	505,729	505,720	505,570	
Operations	64,436	76,045	71,160	71,160	89,160	
Total	545,897	560,447	576,889	576,880	594,730	6.12%
Revenue Sources						
Intergovernmental	427,656	314,768	341,589	341,589	341,589	
Reserved Fund Balance	-	132,890	91,000	91,000	109,000	
Fees	70,824	70,800	70,800	70,800	70,800	
Total	498,480	518,458	503,389	503,389	521,389	0.57%
Staffing						
Full Time Positions	7.00	7.00	6.50	6.50	6.50	
FTE - Part Time Positions	0.68	0.96	1.30	1.30	1.30	
Number of Positions	7.68	7.96	7.80	7.80	7.80	-2.01%

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

Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Worked with schools and parents to increase return patients.
- Completed more in-depth procedures, resulting in fewer children being referred to private practices.
- Delivered clinical outreach services for Head Start preschool centers and schools that have small enrollment using portable dental equipment.

Goals & Objectives

- Provide education to improve knowledge, attitude, self-responsibility and personal practice in maintaining optimal oral and dental health. ***Initiative #9.***
- Provide dental and oral health education to parents and community. ***Initiative #9.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Clients	397	515	650	700
Procedures	3,033	4,200	4,700	4,800
Educational groups served	12	15	22	24
Health fairs	3	2	3	4
Efficiency				
Schools visited	9	11	13	13
Schools served	15	15	16	17
Head Start preschool centers	5	5	9	10
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	136,389	142,185	141,571	141,571	141,046	
Operations	18,575	24,594	17,104	17,104	17,104	
Total	154,964	166,779	158,675	158,675	158,150	-5.17%
Revenue Sources						
Intergovernmental	103,861	71,986	70,000	70,000	70,000	
Reserved Fund Balance	-	96,005	88,675	88,675	88,675	
Total	103,861	167,991	158,675	158,675	158,675	-5.55%
Staffing						
Full Time Positions	1.80	1.80	1.80	1.80	1.80	
FTE - Part Time Positions	0.41	0.48	0.48	0.48	0.48	
Numbers of Positions	2.21	2.28	2.28	2.28	2.28	0.00%

Public Health Preparedness & Response Program — Human Services

Purpose: 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.

Major Accomplishments

- Worked with the U.S. Coast Guard regarding mass dispensing Memorandum of Understanding (MOU) and response planning.
- Revised Health Department Continuity of Operations plan (COOP), Strategic National Stockpile (SNS)/Mass Dispensing plan, Communications plan, and other preparedness plans.
- Hosted an Isolation and Quarantine workshop for first responder agencies in the County.

Goals & Objectives

- Host workshops and work groups to assist in addressing the (15) Public Health capabilities as required by the Centers for Disease Control and Prevention. ***Initiative #9.***
- Begin planning a full-scale dispensing exercise (required by 2016) with the U.S. Coast Guard. ***Initiative #2.***
- Implement a Public Health Preparedness training and education program for Health department staff, volunteers, first responders, and community organizations. ***Initiative #2.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Planned Call-Down drills for staff listed within SNS plan	6	6	6	6
Public Health capabilities addressed (15 total required by CDC)*	N/A	2	2	2
Efficiency				
Participants in planned Call-Down drills (as required by CDC)	92	92	92	92
Trainings/Outreaches provided to Health Dept. staff, community partners, and the general public	10	10	12	12
Effectiveness				
Program activity entries into Progress Check (State database for reporting program activities)*	N/A	100	100	100

*New requirement

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	50,509	59,980	59,163	59,160	59,110	
Operations	361	1,875	1,500	1,500	1,500	
Capital Outlay	-	-	-	-	-	
Total	50,870	61,855	60,663	60,660	60,610	-2.01%
Revenue Sources						
Intergovernmental	42,417	37,148	37,148	37,148	37,148	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE- Part Time Positions	0.78	-	-	-	-	
Numbers of Positions	1.78	1.00	1.00	1.00	1.00	0.00%

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

- Improved Emergency Department utilization rates among children served.
- Improved the Neonatal Intensive Care Unit rates of those newborns getting into their medical homes within one week of discharge.
- Collaborated with pediatricians in the county to provide care management services to high risk population.
- Collaborated with WIC and public health nursing staff to identify and refer potential high risk infants and children.

Goals & Objectives

- Continue memorandum of agreement with local pediatric offices to provide child assessments. ***Initiative #1.***
- Continue to improve communication with the medical homes. ***Initiative #9.***
- Collaborate and communicate with Children's Developmental Services Agency to assure potentially eligible children receive services. ***Initiative #1.***
- Participate in community outreach programs to promote the services offered by the program. ***Initiative #9.***
- Increase education for parents and guardians regarding immunizations. ***Initiative #9.***
- Encourage families to utilize medical homes to decrease the cost of emergency room utilization. ***Initiatives #1 & 9.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Newborn home visits	32	39	39	39
Children followed and tracked	281	325	360	360
Efficiency				
Newborn visits performed by RN	32	39	39	39
Average caseload per CC4C Care Manager	42	60	64	64
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Child Health						
Personnel	73,016	59,650	60,012	60,010	60,010	
Operations	230	1,000	1,000	1,000	1,000	
Total	73,246	60,650	61,012	61,010	61,010	0.59%
Child Services Coordination						
Personnel	188,246	194,749	200,146	200,145	200,145	
Operations	777	2,100	1,100	1,100	1,100	
Total	189,023	196,849	201,246	201,245	201,245	2.23%
Total Programs	262,269	257,499	262,258	262,255	262,255	1.85%
Revenue Sources						
Intergovernmental	291,750	146,849	146,505	146,505	146,505	
Fees	286	500	500	500	500	
Reserved Fund Balance	-	-	-	-	-	
Total	292,036	147,349	147,005	147,005	147,005	-0.23%
Staffing						
Full Time Postions	5.00	5.00	5.50	5.50	5.50	
FTE - Part Time Positions	0.49	0.35	0.48	0.48	0.48	
Numbers of Positions	5.49	5.35	5.98	5.98	5.98	11.78%

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.

Major Accomplishments

- Expanded the WIC clinic area; WIC clients now check-in directly in WIC clinic area which improves efficiency of clients movement through the clinic.
- Established two new pharmacy vendors.
- Trained 20 vendor representatives at the mandatory WIC vendor training.
- Increased enrollment of WIC clients in Breastfeeding Peer Counselor Program.
- Addressed public health nutrition related concerns, obesity, and low breastfeeding rates meeting 2010 Dietary Guidelines for Americans and meeting the American Academy of Pediatrics recommendations on infant feeding.

Goals & Objectives

- Increase the percentage of women participating in WIC who initiate breastfeeding. ***Initiative #9.***
- Transition from HSIS to WIC Crossroads computer program. ***Initiative #4.***
- Provide early preventive recommendations for parents/caretakers to deter incidence of childhood obesity in Carteret County. ***Initiative #9.***
- Collaborate with Head Start program for lead screenings. ***Initiative #9.***
- Monitor immunization status of children and infants that participate in WIC. ***Initiatives #1 & 9.***

Expenditure Category	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
ADMINISTRATION						
Personnel	20,489	20,440	20,815	20,815	20,815	
Operations	-	100	100	100	100	
Total	20,489	20,540	20,915	20,915	20,915	1.83%
NUTRITION						
Personnel	53,344	54,368	54,619	54,615	54,615	
Operations	-	500	500	500	500	
Total	53,344	54,868	55,119	55,115	55,115	0.45%
CLIENT SERVICES						
Personnel	171,226	153,880	154,771	154,770	154,770	
Operations	2,807	4,100	4,100	4,100	4,100	
Total	174,033	157,980	158,871	158,870	158,870	0.56%
BREASTFEEDING						
Personnel	31,549	36,986	31,052	31,050	31,050	
Operations	9	-	-	-	-	
Total	31,558	36,986	31,052	31,050	31,050	-16.05%
GRAND TOTAL	**279,424**	**270,374**	**265,957**	**265,950**	**265,950**	-1.64%
Revenue Sources						
Intergovernmental	**264,023**	**256,613**	**256,613**	**256,613**	**256,613**	0.00%
Staffing						
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time Positions	0.42	0.48	0.48	0.48	0.48	
Total Positions	5.42	5.48	5.48	5.48	5.48	0.00%

Environmental Health — Human Services

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

Major Accomplishments

- Implemented newly adopted NC Food Code rules for food service inspections.
- Held two public forums for food service operators and other interested parties on the new NC Food Code rules.
- Provided six hours of continuing education for certified subsurface system operators and registered Environmental Health Specialist.
- Completed sanitary surveys on seven mobile home parks and resolved 21 violations for failing wastewater systems.

Goals & Objectives

- Increase the number of mandated food service inspections by allocating additional staff to the Food, Lodging and Institutions program. ***Initiatives #2 & 4.***
- Provide on-site training for continuing education requirements of wastewater installers and operators. ***Initiative #4.***
- Implement a web-based digital data service for the Food, Lodging and Institutions program, Public Swimming Pool program, and the Tattoo program. ***Initiative #4.***
- Complete the FDA Standards self-assessment program. ***Initiative #4.***

Performance Summary

On Site Wastewater Program	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
On-site Wastewater Inspections/Visits	2,746	2,800	3,000	3,000
Private Wells Inspections/Visits	272	300	350	375
Complaints Investigated	138	130	120	50
Management Inspections Projected	500	465	555	465
Management Inspections Performed/Visits	351/831	465/1,000	555/1,200	465/1,000
Efficiency				
Inspections per Specialist	537	540	599	608
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist	277	333	300	333
Management Inspection Coverage	70%	100%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

Food, Lodging & Institutional Sanitation Program	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Inspections/Visits	1,173	1,370	1,786	1,786
Complaints Investigated	74	70	70	70
Quality Assurance visits	2	8	8	8
Efficiency				
Inspections per Specialist	426	457	605	605
Inspection Coverage	53%	75%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

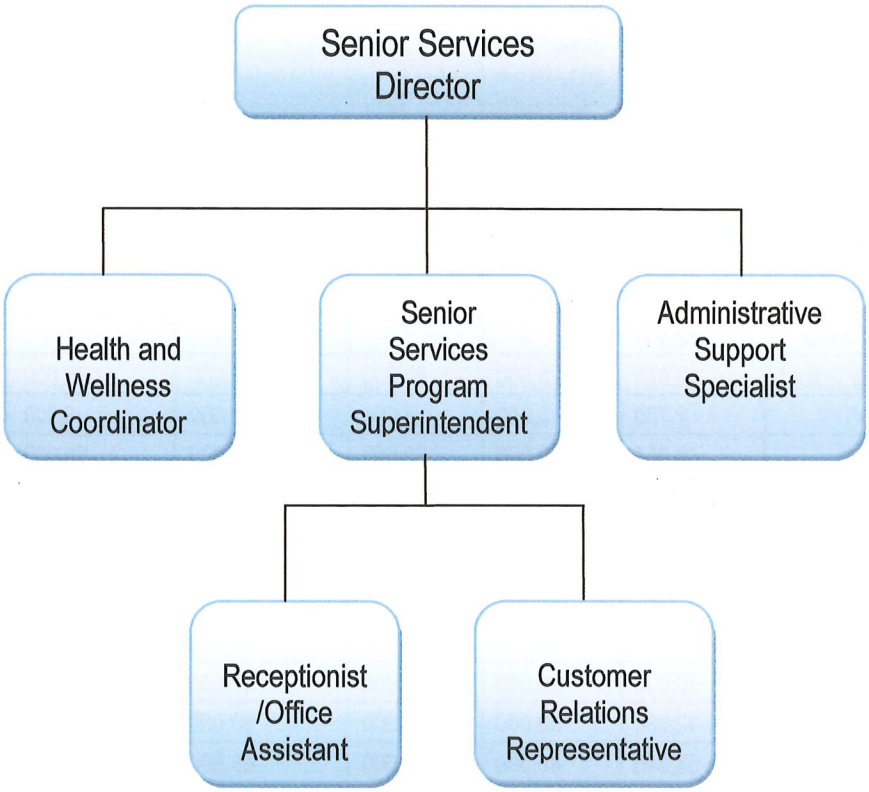
Public Swimming Pools Program	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Inspections/Visits	538	538	550	538
Complaints Investigated	1	3	3	2
Efficiency				
Inspections/Visits per Specialist	108	108	92	108
Inspections Coverage	97%	100%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	976,086	991,878	1,046,805	999,389	998,969	
Operations	71,037	79,134	80,061	80,061	80,061	
Capital Outlay	-	-	33,260	15,500	15,500	
Total	1,047,123	1,071,012	1,160,126	1,094,950	1,094,530	2.20%
Revenue Sources						
Intergovernmental	16,041	4,750	4,750	4,750	4,750	
Fees	261,616	250,000	250,000	250,000	250,000	
Total	277,657	254,750	254,750	254,750	254,750	0.00%
Staffing						
Full Time Positions	18.00	18.00	19.00	18.00	18.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	18.00	18.00	19.00	18.00	18.00	0.00%

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.

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
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	
Newport Developmental	62,500	-	-	-	-	
Coastal Community Action*	42,976	25,000	85,000	35,000	35,000	
JCPC Task Force*	2,720	3,000	3,000	3,000	3,000	
Juvenile Restitution*	48,554	60,000	60,000	60,000	60,000	
ARRA Gang Assess & Prevention*	24,167	-	-	-	-	
Teen Court*	50,000	53,956	50,000	50,000	50,000	
Criminal Justice Partnership*	76,450	80,000	80,000	80,000	80,000	
Broad Street Clinic	10,000	10,000	15,000	10,000	10,000	
School Nurse Funding*	42,088	50,000	50,000	50,000	50,000	
Boys and Girls Club*	58,845	48,500	48,500	48,500	48,500	
Total	646,300	558,456	619,500	564,500	564,500	1.08%
Revenue Sources						
Intergovernmental	411,480	380,965	701,500	701,500	826,500	
Other Taxes	32,244	30,000	30,000	30,000	30,000	
Total	443,724	410,965	731,500	731,500	856,500	108.41%
Staffing	-	-	-	-	-	
*Pass-through Funds						

Senior Center
Organizational Chart



Aging Department — Human Services

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

- Began pilot program Senior Center Without Walls (WOW). This innovative program has received recognition of the regional ECC-AAA for outreach to homebound.
- Initiated Care Connections, a call system designed to maintain contact with and assist otherwise active members who have become ill or absent from routine attendance.
- Cross trained staff and maintained perfect quarterly sanitation scores.
- Achieved nationally recognized certification for staff to instruct federally funded evidence based Tai Chi for Arthritis.
- Improved client data collection procedures for Title IIID programs to maximize outcome measurements and successes.

Goals & Objectives

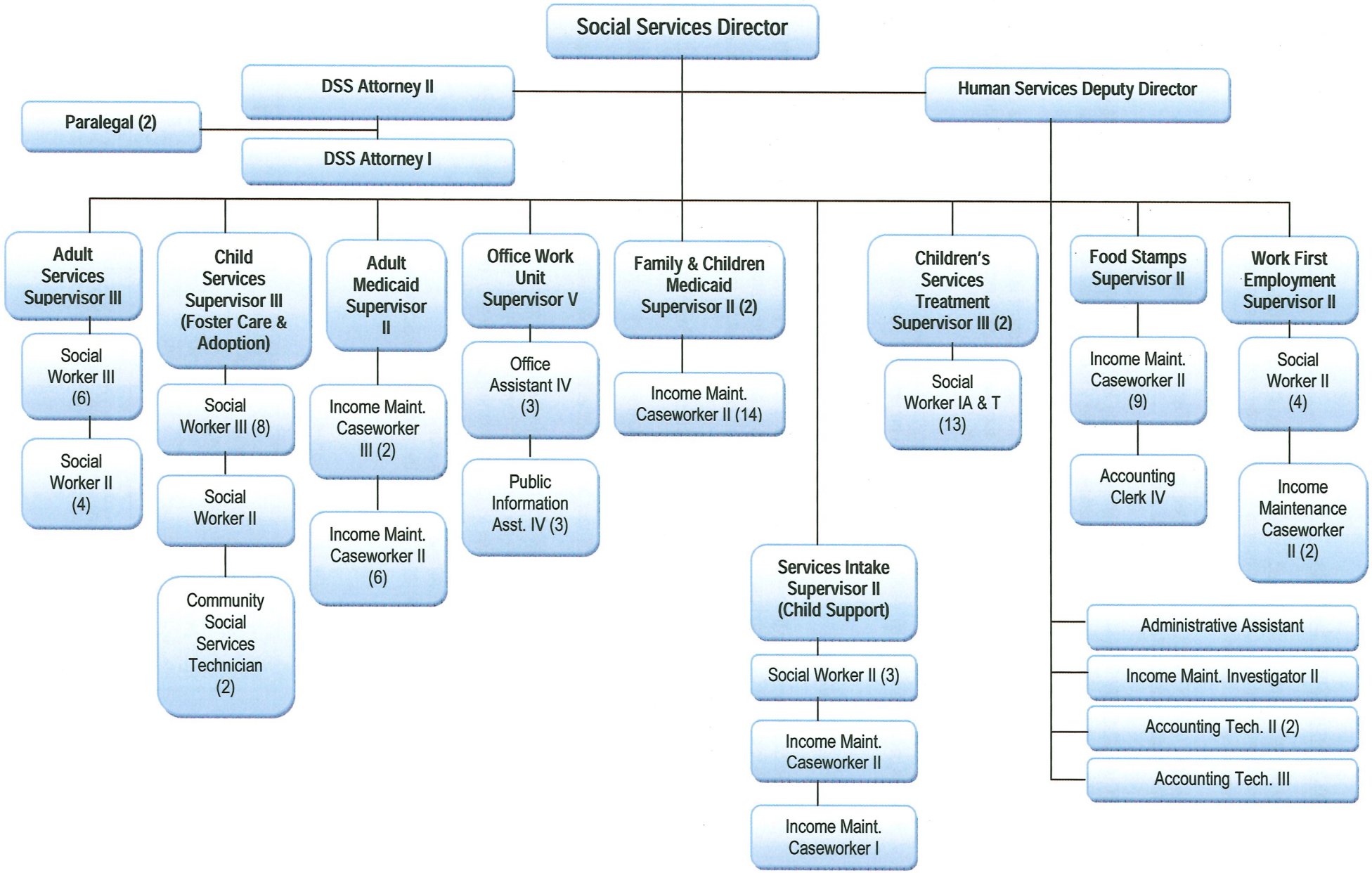
- Refine and expand WOW program in collaboration with AAA, local hospital, DSS and other agencies to tackle isolation issues, reduce hospital readmissions, and assist in monitoring homebound seniors. ***Initiatives #1 & 9.***
- Initiate Group Respite program to provide secure environment for low-care frail elderly, enabling working caregivers to maintain regular employment. ***Initiatives #4 & 9.***
- Obtain staff certification in additional federally funded evidence based programs, to expand offerings that provide opportunities for measured individual success. ***Initiatives #1 & 4.***
- Complete three year certification process for NC Department of Aging Ann Johnson Institute for Senior Center Directors. ***Initiative #4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Improvements due to evidence based health promotion (# of seniors)	14	31	35	45
Health & safety seminars with professional speakers	24	25	28	30
Efficiency				
Seniors to be trained in evidence based health promotion	14	31	35	45
Average attendance at each seminar	18	20	25	25
Effectiveness				
Improvement of health habits (Percent of completed surveys)	30%	75%	80%	90%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	199,820	220,882	225,503	216,493	216,493	
Operations	82,940	54,771	49,496	51,496	51,496	
Contracted Services	132,918	155,726	158,501	158,501	158,501	
Capital Outlay	-	-	-	-	-	
Total	415,678	431,379	433,500	426,490	426,490	-1.13%
Revenue Sources						
Intergovernmental	506,803	376,830	374,308	374,308	374,308	
Fees	6,512	6,190	7,000	7,000	7,000	
Total	513,315	383,020	381,308	381,308	381,308	-0.45%
Staffing						
Full Time Positions	3.93	3.93	3.93	3.93	3.93	
Part Time as FTE	1.73	1.87	1.87	1.87	1.87	
Number of Positions	5.66	5.80	5.80	5.80	5.80	0.00%

Department of Social Services
Organizational Chart



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

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

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

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

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

Major Accomplishments

- Utilized two temporary/time-limited positions to scan Food and Nutrition Services (FNS) and Medicaid files. We were able to destroy 3.2 million pages of closed files as a result of this scanning effort.
- Served an average of 1,850 individual clients monthly with; multiple trips to the doctor or other medical transportation needs allowable under Medicaid.
- Conducted three MAPP (Model Approach to Partnerships in Parenting) classes – mandated training for licensing of prospective foster families.
- Licensed an additional 8 adoptive families and 3 foster families, for a total of 16 adoptive and 15 foster families.
- Conducted two sessions of CPR and first aid for foster and adoptive parents.
- LINKS (Independent Living) coordinator has worked with 27 foster children ages 16-21 on achieving goals to promote independence.
- 7 children cleared for adoption, and another 9 have had their adoptions finalized.
- Assisted an average of 642 clients per month with emergency energy and food related problems.
- Partnered with neighboring counties for joint recruitment and retention of foster family resources.
- Assisted an average of 118 children per month with adoption assistance funding.
- Served an average of 179 CAP clients per month.
- Evaluated 192 elderly or disabled adults for the need for adult protective services.

- Served a monthly average of the following in 2012:

	2012	2011	2010
Special Assistance (Rest Homes)	160	154	139
Long Term Care (Nursing Homes)	259	255	269
Adult Medicaid	2,043	1,983	1,943
Family & Children's Medicaid	4,894	4,846	4,909
SSI Medicaid Cases	1,205	1,232	1,218
Child Day Care	435	433	422
Food Nutrition Services cases/people	4,665/10,513	4,481/8,937	3,768/7,856

Goals & Objectives

- Maintain low staff turnover. ***Initiatives #1 & 4.***
- Ensure that all staff has completed mandated trainings. ***Initiatives #1 & 4.***
- Continue assessing services and procedures to improve efficiency and customer service.
- Increase benefit diversions cases for FY 2013 - 2014. The number of benefit diversion cases for January 2012-December 2012 was 52. ***Initiative #4.***
- Increase the number of families receiving retention services. An average number of 36 families received the service each month during January 2012 – December 2012. ***Initiative #4.***
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments). ***Initiative #4.***

Performance Summary

	FY12 Actual	FY13 Estimated	FY14 Target	Current Goal
Effectiveness				
Adults Entering Employment	52	60	60	Over 45
Remaining off work for Employment	50%	55%	55%	90%+
All Family Participation Rate	41%	50%	50%	50%
Two-Parent Participation Rate	38%	90%	90%	90%

- To transition at least 25 children from agency custody to a permanent custodian, including guardianship and/or adoption, within a maximum of 12-15 months. ***Initiative #4.***
- Increase the number of licensed foster homes by 4, and to maintain a minimum of 17 licensed Carteret County foster homes and 15 licensed foster-to-adopt homes. ***Initiative #4.***
- Increase the number of licensed relative foster homes by 2 and to maintain those homes until a permanent goal is achieved for their relative children. ***Initiative #4.***
- Increase the number of children by 5 who are cleared through the court and have a permanent goal of adoption. ***Initiative #4.***

Expenditure Category	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
ADMINISTRATION						
Personnel	5,414,026	5,612,482	5,652,408	5,579,866	5,576,866	
Operations	1,326,505	1,119,910	1,062,716	1,061,100	1,061,100	
Contracted Services	-	107,050	169,673	139,449	139,449	
Capital Outlay	260,341	18,000	18,000	18,000	18,000	
Total	7,000,872	6,857,442	6,902,797	6,798,415	6,795,415	-0.90%
GENERAL ASSISTANCE	248,680	353,000	367,000	361,000	361,000	2.27%
SPECIAL ASSISTANCE	2,832,694	3,179,365	3,165,282	3,134,280	3,134,280	-1.42%
SPECIAL PROJECTS	528,077	638,437	563,651	593,650	593,650	-7.02%
TANF	117,350	211,000	191,000	201,000	201,000	-4.74%
GRAND TOTAL	**10,727,673**	**11,239,244**	**11,189,730**	**11,088,345**	**11,085,345**	-1.37%
Revenue Sources						
Intergovernmental	6,820,192	7,069,914	7,177,589	7,177,589	7,177,589	
Miscellaneous	55,894	40,944	39,000	39,000	39,000	
Total	6,876,086	7,110,858	7,216,589	7,216,589	7,216,589	1.49%
Staffing						
Full Time Positions	105.00	106.00	106.00	105.00	105.00	
FTE - Part Time Positions	1.72	1.65	5.30	5.30	5.30	
Numbers of Positions	106.72	107.65	111.30	110.30	110.30	2.46%

Veterans
Organizational Chart



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

Major Accomplishments

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2012 totaled $47,118,000 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 $30,698,000; educational & vocational rehabilitation, paid to veterans and their dependents $2,472,000; insurance & indemnities paid to beneficiaries $1,064,000; VA healthcare provided to veterans in 2012 amounted to $12,884,000.
  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 19th Annual Carteret County Veterans Day parade.
- Participate on the Aging Council, the Military Affairs Committee (MAC) of the Chamber of Commerce, Carteret County Veterans Council, and the County Safety Committee.

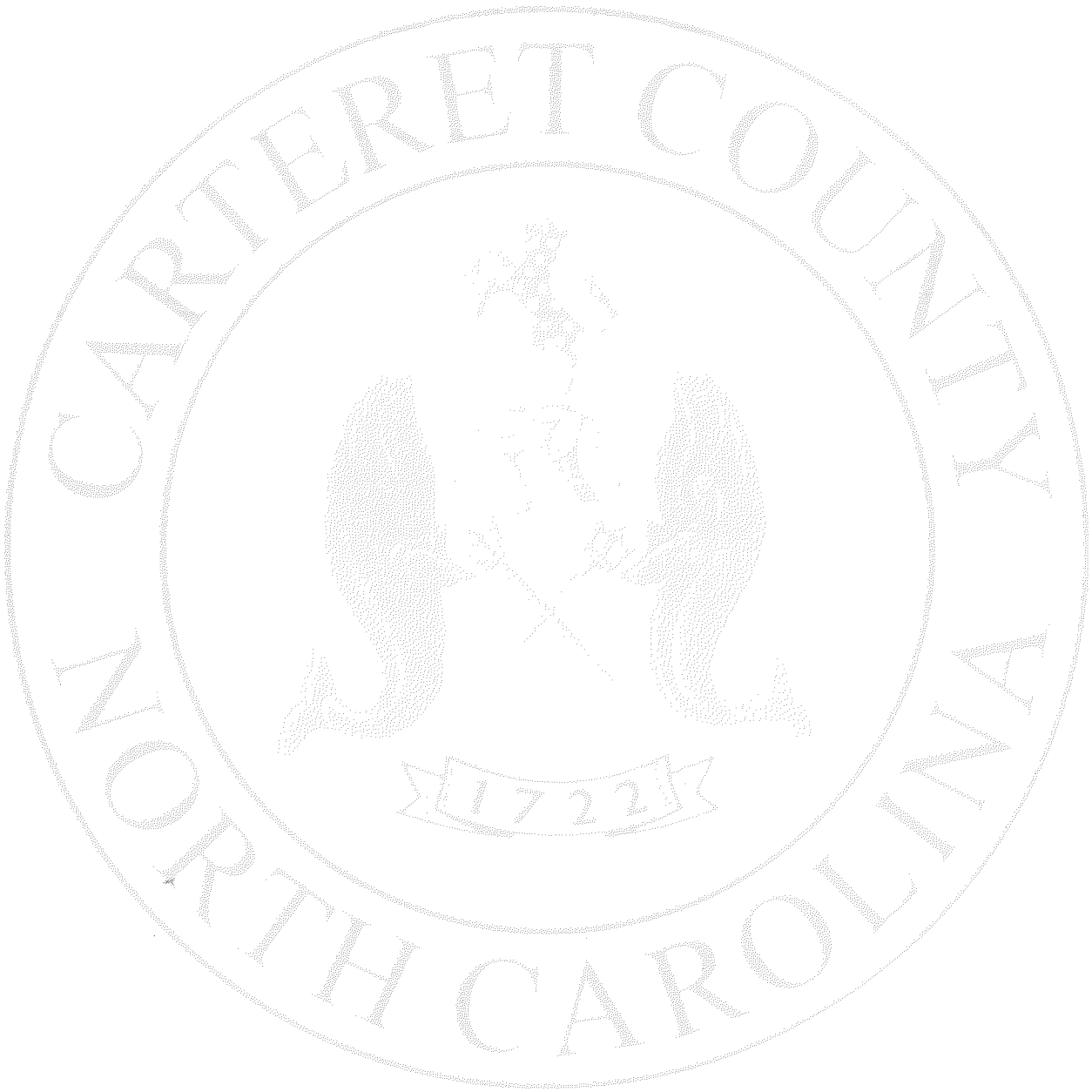
Goals & Objectives

- Maintain efficiency and effectiveness as services and workloads increase. ***Initiative #4.***
- Institute formalized office training for all team members so they can achieve their potential. ***Initiatives #1 & 4.***
- Streamline our internal office claims processing methodology and the tracking of VA claims through the VA system. We plan to maximize use of existing computer hardware/software and include VA available software. ***Initiative #4.***
- Institute laser fiche software for use in everyday procedures, which will eliminate the need for paper files. ***Initiative #4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Number of veterans and/or dependents seen in office.	9,650	10,100	10,500	10,000
Number of all claims generated in the office.	2,229	2,500	3,000	2,300
Number of telephone calls received/made.	16,140	17,000	18,000	16,500
Number of piece of correspondence generated per day.	69	75	80	70
Efficiency				
Increase in veterans seen office	1.5%	5.25%	10.5%	10.5%
Increase in claims generated in the office	4.8%	3.48%	5.83%	5.83%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	202,828	279,651	421,481	266,581	266,581	
Operations	51,308	65,822	58,186	65,194	65,194	
Contracted Services	44,226	850	38,240	2,700	2,700	
Total	298,362	346,323	517,907	334,475	334,475	-3.42%
Revenue Sources						
Intergovernmental	1,452	-	-	-	-	0.00%
Staffing						
Full-Time Positions	6.00	6.00	10.00	6.00	6.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6.00	6.00	10.00	6.00	6.00	0.00%


CARTERET COUNTY
NORTH CAROLINA
1722

Education

Carteret County Schools
Carteret Community College

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

2013-2014 Local Operating Budget Request

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

Carteret County Public School System's total funding for the 2011-12 school year ranked 64th among the state's 115 public school system in per pupil expenditure. This reflects a drop from 2010-11 when it ranked 63rd but an even larger drop from 2009-10 when it was 55th. Our total per pupil expenditure decreased by $105.85. The rankings by funding sources are: state 82nd, federal 94th and local 20th. Despite the slip in rankings, Carteret County Public Schools continue to score among the best in the state in achievement. The Carteret County Public Schools System is ranked third out of 115 in the state based on student end-of-course and end-of-grade proficiency scores. In 2011-2012, 100% of the schools in Carteret County Public School System were named Schools of Excellence (90-100% proficient) or Schools of Distinction (80-89% proficient) compared to only 29.5% of the other schools in the state. Carteret County Public School System's 2012 high school seniors earned an average score of 1,538 on the Scholastic Assessment Test (SAT). The state's average was 1,469 and the national average was 1,498. We are able to achieve these astonishing accomplishments through the funding we receive from the county.

In order to continue the excellence in academics for Carteret County Public School students, the 2013-2014 budget request includes an addition of four (4) classroom teachers to continue the reduce class size and address overcrowding in some schools, funding for professional development related to course of study change, an increase of the local supplement by .75%. It also includes a contingency line to address the reduction in federal programs due to Sequestration.

The 2013-2014 Operating Budget Request of $20,405,750, excluding charter school pass through, is a $2,005,750 increase (10.9%) from the 2012-13 county appropriation of $18,400,000. We realize the increase is significant and the local economy has been essentially stagnant in recent years, but it is a fact that local funding has been key in our schools attaining many of the academic gains listed above. We cannot continue to see the funding for our children's education slide further behind our counterparts, and still expect these continued exceptional accolades. We believe this request will help us continue to achieve these goals and prepare our students for the best possible opportunities.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Current Expense	19,500,000	18,400,000	20,405,750	18,400,000	18,400,000	
Charter Schools	601,544	590,000	590,000	590,000	560,000	
Total	20,101,544	18,990,000	20,995,750	18,990,000	18,960,000	-0.16%
Revenue Sources						
Intergovernmental	53,241	65,000	55,000	55,000	65,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Current Expense	2,043,000	2,053,000	2,130,956	2,130,955	2,130,955	
Capital Outlay	161,634	315,192	225,000	225,000	225,000	
Total	2,204,634	2,368,192	2,355,956	2,355,955	2,355,955	-0.52%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	


CARTERET COUNTY
NORTH CAROLINA
1722

Culture and Recreation

Senior Center
Library
Parks & Recreation
Civic Center

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

- Completed major repairs to the facility; including ground drainage system.
- Enhanced security by initiating registered member identification program, additional security cameras, and new monitoring system.
- Organized first Senior Life Expo in cooperation with area agencies and businesses to educate the elderly and improve access to services available to enhance quality of life.

Goals & Objectives

- Expand limited broadband and Wi-Fi capabilities to meet growing technology needs of clients and staff. ***Initiatives #1 & 4.***
- Collaborate with Risk Management to develop Wellness Program activities for county employees, utilizing existing commercial quality fitness center and equipment.
- Increase revenue through improved marketing, website, and amenities for available rental venue. ***Initiatives #1 & 4.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Seniors registered and utilizing computer sign-in	1,528	1,700	1,850	2,000
Efficiency				
Percentage of seniors accurately recording event participation through the computer system.	90%	93%	95%	98%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	109,555	109,778	117,693	110,086	110,086	
Operations	51,529	85,487	140,854	103,994	103,994	
Contracted Services	19,655	19,000	19,790	19,790	19,790	
Capital Outlay	-	-	-	-	-	
Total	180,739	214,265	278,337	233,870	233,870	9.15%
Revenue Sources						
Fees	10,012	14,000	14,000	14,000	14,000	0.00%
Staffing						
Full Time Positions	2.07	2.07	2.07	2.07	2.07	
Part time as FTE	0.26	0.31	0.31	0.31	0.31	
Number of Positions	2.33	2.38	2.38	2.38	2.38	0.00%

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.cpclib.org).

Major Accomplishments

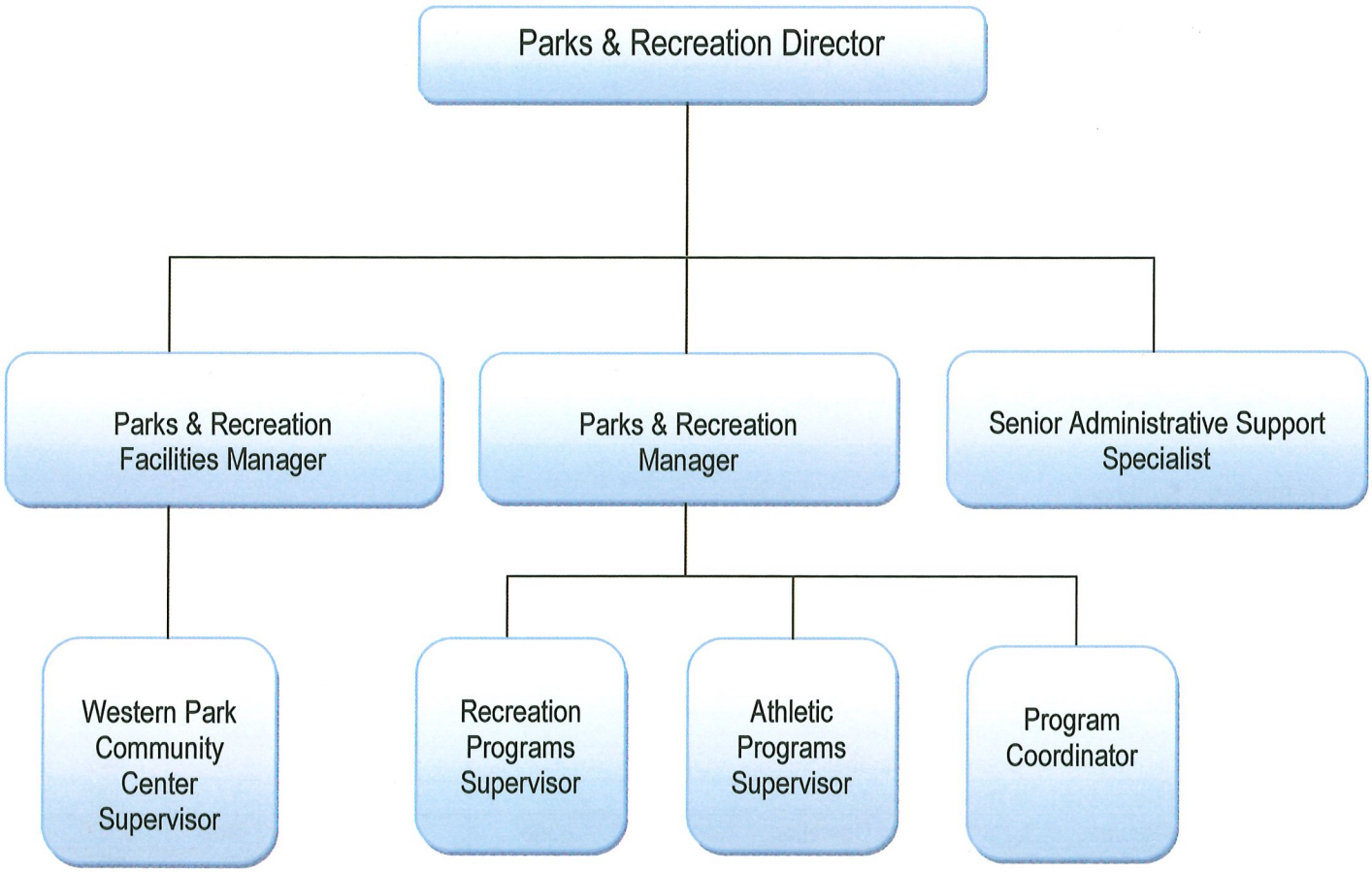
- Craven Pamlico Carteret Regional Library (CPCRL) Agreement was renewed by all three counties.
- Celebrated 12 years of "Let's Talk About It!" book discussion programs for adults at the Carteret County Public Library.
- Opened the Program Room for Kids & Teens at Western Carteret Public Library.
- Received grant from Beaufort Old Towne Rotary to purchase audiovisual equipment for the children's department at Carteret County Public Library.

Goals & Objectives

- Improve safety at the Newport Public Library with installation of a burglar and panic alarm system. ***Initiative #2.***
- Pool resources with other regional libraries to develop and expand public access to popular e-book titles. ***Initiatives #1 & 4.***
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). ***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 & 4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Office Rent	88,648	88,650	88,650	88,650	88,650	
Tri-County Library System	953,075	1,000,000	1,116,620	1,116,620	1,116,620	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Total	1,094,798	1,141,725	1,258,345	1,258,345	1,258,345	10.21%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Parks & Recreation Organization Chart



Parks and Recreation Programs — Culture and Recreation

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

Major Accomplishments

- Increased usage of Fort Benjamin Park and Recreation Center by expanding hours of operation and implementing organized recreation programs.
- Created a youth volleyball league and completed a successful first season.
- Co-sponsored many successful community events that benefited local non-profit agencies.
- Implemented new recreation and fitness programs such as Zumba, Yoga, and Table Top Art classes.
- Increased participation in Special Olympics Youth Athlete program by 20%, added a new awards celebration for the athletes.
- Successfully completed the 25th year of Carteret County Senior Games supporting 109 athletes in 6 sporting events.

Goals & Objectives

- Expand programs to offer a wider variety of recreation opportunities to more segments of the population. ***Initiative #4.***
- Reestablish Adult Beach Volleyball league.
- Add Pickleball and Kayaking to Carteret County Senior Games.
- Increase participation in Youth Volleyball league.

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Athletic Programs Offered (sponsored & co-sponsored)	14	15	16	16
Recreation Programs Offered	15	16	27	27
Number of Reservations for County Athletic Fields	5,864	6,333	6,840	7,386
Number of Reservations for County Picnic Shelter	352	380	410	443
Fort Benjamin Recreation Center Reservations	197	207	217	228
Fort Benjamin Recreation Center Hours of Operation	2,540	3,400	3,600	3,700
Western Park Community Center Reservations	793	840	850	850
Western Park Community Center Hours of Operation	2,956	3,200	3,400	3,600
Efficiency				
Citizens served by Athletic Programs	16,093	17,000	17,500	17,500
Citizens served by Recreation Programs	6,503	8,350	8,500	8,500
Citizens using Athletic Fields	293,516	316,997	342,357	369,746
Citizens utilizing Picnic Shelter Reservations	14,245	15,385	16,524	17,663
Citizens served at Fort Benjamin Park and Recreation Center	17,387	18,604	19,935	21,365
Citizens served at Western Park Community Center	17,702	18,000	18,200	18,200
Effectiveness				
Growth in the percent of people utilizing programs and facilities	4%	8%	8%	8%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	469,022	449,092	491,507	491,507	491,507	
Operations	172,400	215,590	200,931	200,931	200,931	
Contracted Services	12,936	15,697	22,412	22,412	22,412	
Scenic By Way	-	-	13,250	13,250	13,250	
Total	654,358	680,379	728,100	728,100	728,100	7.01%
Revenue Sources						
Fees	50,523	52,920	54,205	54,205	54,205	
Total	50,523	52,920	54,205	54,205	54,205	2.43%
Staffing						
Full time positions	7.00	6.50	7.50	7.50	7.50	
Part time as FTE	4.81	5.59	5.64	5.64	5.64	
Number of Positions	11.81	12.09	13.14	13.14	13.14	8.68%

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

- Replaced bleachers at various parks.
- Rebuilt several fields to provide better drainage; therefore, limiting the amount of time fields are unusable after a rain event.
- No reportable injuries during the year.

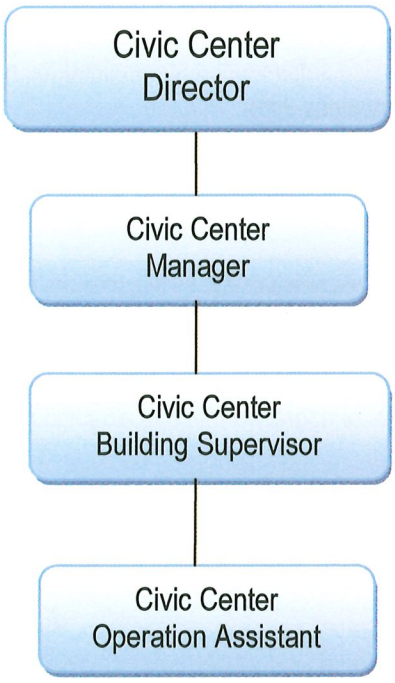
Goals & Objectives

- Establish closer working relationship with Parks and Recreation Programs to better serve the patrons of park facilities. ***Initiative #4.***
- Establish better communication with athletic leagues that use park facilities to better serve their needs in regards to fields and services. ***Initiative #4.***

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Structure and Equipment hours	6,500	6,000	6,000	5,800
Field maintenance hours	4,000	3,800	3,800	3,500
Efficiency				
Number of locations maintained and prepared	90	90	90	90
Number of bleachers delivered and returned	80	80	50	0
Effectiveness				
Acres maintained	202	202	202	202

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	329,457	351,875	372,032	339,642	339,642	
Operations	152,120	160,859	197,063	197,063	197,063	
Contracted Services	37,838	26,000	29,200	29,200	29,200	
Capital Outlay	-	8,879	-	-	-	
Total	519,415	547,613	598,295	565,905	565,905	3.34%
Staffing						
Full time positions	7.00	7.00	8.00	7.00	7.00	
Part time as FTE	3.79	4.32	4.42	4.42	4.42	
Number of Positions	10.79	11.32	12.42	11.42	11.42	0.88%

Civic Center
Organizational Chart



Crystal Coast Civic Center — Cultural and Recreation

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

Major Accomplishments

- Implemented sales tracking and booking software that streamlined the reservation process.
- Increased catering commission revenues by 26%.
- Executed successful public events; Mistletoe Magic Holiday Gift Show and Coastal Home & Garden Show.

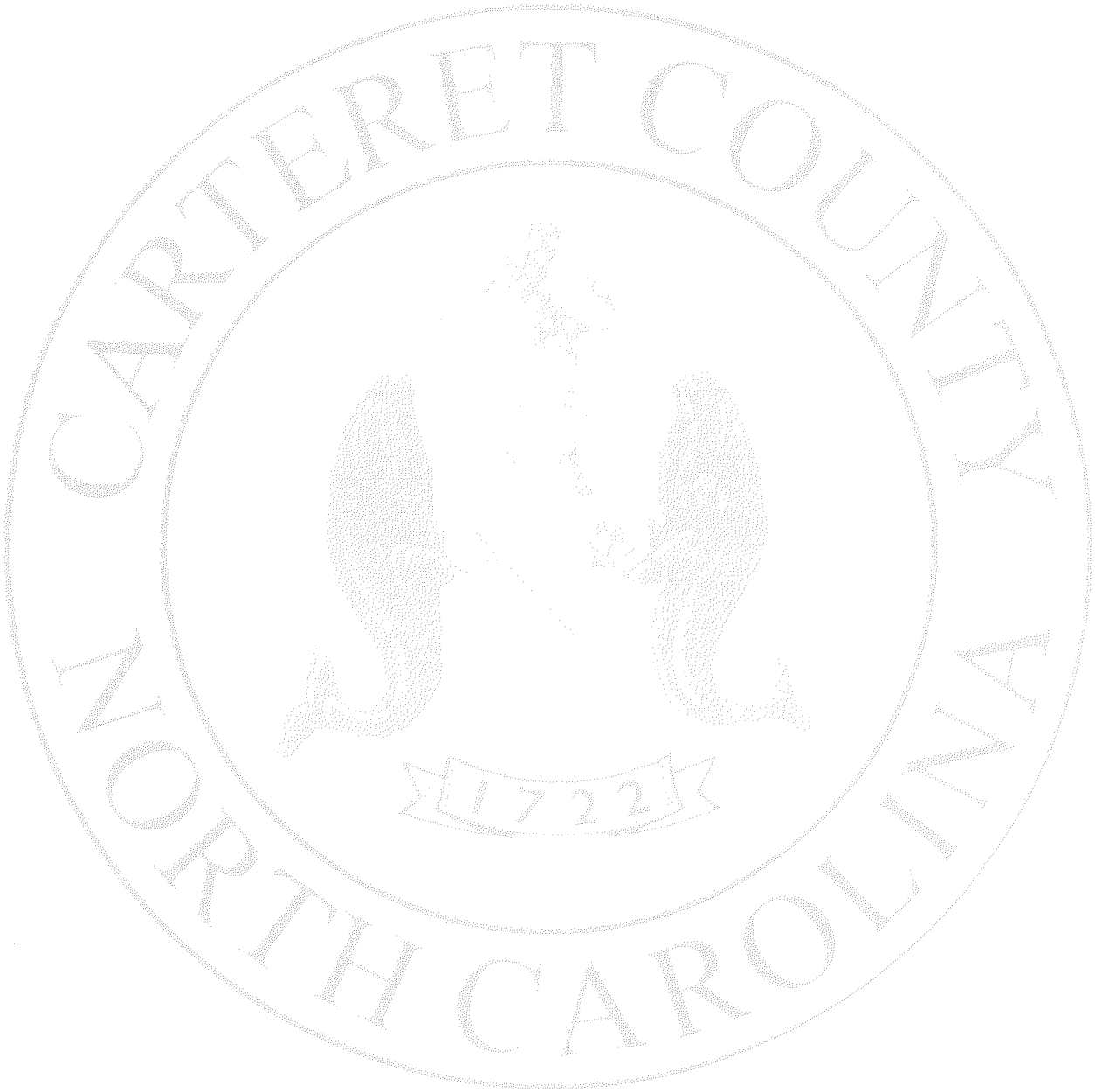
Goals & Objectives

- Expand sales and marketing efforts to proactively solicit new business that brings overnight guests to Carteret County. ***Initiatives #1 & 4.***
- Maintain mid-week association bookings as well as weddings and social events. ***Initiatives #1 & 4.***
- Complete facility and equipment improvements that will increase safety and security; improve aesthetics inside the center; increase profits through rental of upgraded meeting aids and modern audio visual equipment. ***Initiative #6.***

Performance Summary

	FY12 Actual	FY 13 Estimated	FY 14 Target	Current Goal
Workload (Output)				
Commercial/Private Events	62	103	120	130
Days utilized by commercial/private events	80	103	125	150
Non-profit events	52	60	70	75
Days utilized by non-profits	104	110	117	123
Efficiency				
Annual attendance at events	34,200	48,900	57,000	61,500
Effectiveness				
Growth percentage in total number of events	8%	43%	14%	14%

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	204,291	193,692	232,380	213,552	191,407	
Operations	108,990	146,710	233,963	236,437	236,437	
Contracted Services	4,245	7,000	13,736	13,736	13,736	
Capital Outlay	7,188	-	-	-	-	
Total	324,714	347,402	480,079	463,725	441,580	27.11%
Revenue Sources						
Fees	217,644	177,230	198,424	198,424	198,424	11.96%
Staffing						
Full Time Positions	4.00	3.50	4.50	4.50	3.50	
FTE-Part Time Positions	0.21	0.36	0.18	0.18	0.18	
Numbers of Positions	4.21	3.86	4.68	4.68	3.68	-4.66%


CARTERET COUNTY
NORTH CAROLINA
1722

Non Departmental

Debt Services
Transfers to Other Funds
Contingency

Debt Service

Purpose: This department is used to account for all principal and interest payments on the outstanding debt of the County. This department includes all the payments on general obligation bonds, and certificates of participation. Per NC General Statute, a certain percentage of sales tax must be used for Schools capital improvements or retirement of capital debt. The County elects to use the proceeds as *retirement* of capital debt. On November 8, 2005, the voters approved a $50 million school referendum.

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Bond Service Charges	40	25,000	25,000	25,000	25,000	
2004 GO Refunding Principal	1,875,000	1,820,000	1,390,000	1,390,000	1,390,000	
2004 GO Refunding Interest	363,397	270,000	206,500	206,500	206,500	
CCC GO Bond Principal	400,000	-	-	-	-	
CCC GO Bond Interest	118,200	-	-	-	-	
2006 GO Series School Principal	650,000	650,000	1,350,000	1,350,000	1,350,000	
2006 GO Series School Interest	862,563	837,000	202,500	202,500	202,500	
2007 GO Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 GO Series School Interest	646,525	620,000	591,000	591,000	591,000	
2011 GO: 2002 CCC Refund Principal	-	625,000	620,000	620,000	620,000	
2011 GO: 2002 CCC Refund Interest	84,347	158,500	140,000	140,000	140,000	
2011 COPS: 2002 Refund Principal	20,000	620,000	430,000	430,000	480,000	
2011COPS: 2002 Refund Interest	86,787	133,000	120,500	120,500	120,500	
2002 COPs Principal	580,000	-	-	-	-	
2002 COPs Interest	91,905	-	-	-	-	
Health Center Renovations Principal	300,000	-	-	-	-	
Health Center Renovations Interest	10,050	-	-	-	-	
Schools Technology Principal	322,385	-	-	-	-	
Schools Technology Interest	15,168	-	-	-	-	
Community College Principal	247,619	250,000	101,000	101,000	101,000	
Community College Interest	26,272	15,000	4,500	4,500	4,500	
2013 GO: 2006 Refund Principal	-	-	-	-	-	
2013 GO: 2006 Refund Interest	-	-	545,440	545,440	545,440	
2009 Installment 2000 COPS Prin.	960,000	950,000	940,000	940,000	940,000	
2009 Installment 2000 COPS Int.	289,533	256,000	221,000	221,000	221,000	
QZAB Schools Principal: NES	115,000	115,000	115,000	115,000	115,000	
QZAB Schools Principal: MES	-	112,000	112,000	112,000	112,000	
QZAB Schools Principal: ECHS	307,692	308,000	308,000	308,000	308,000	
QZAB Schools Interest: ECHS	208,800	193,000	177,000	177,000	177,000	
QSCB Schools Principal: ECHS	137,822	138,000	138,000	138,000	138,000	
QSCB Schools Interest: ECHS	79,551	73,000	66,500	66,500	66,500	
Debt Payoff Principal	9,375,000	-	-	-	-	
Debt Payoff Discount	295,775	-	-	-	-	
Debt Payoff Issuance Cost	341,284	-	-	-	-	
Total Principal	15,990,518	6,288,000	6,204,000	6,204,000	6,254,000	
Total Interest & Fees	3,520,197	2,580,500	2,299,940	2,299,940	2,299,940	
Total Debt Service	19,510,715	8,868,500	8,503,940	8,503,940	8,553,940	-4.11%

Non-Departmental

Purpose:

Transfer to Other Funds – Funds are transferred from the General Fund to special revenue funds or capital project funds to offset operating expenditures of a particular project.
Contingency – These funds are intended for anticipated expenditures, since it is impossible to anticipate in June all the needs of the County during the fiscal year. A contingency appropriation is limited by law to 5 percent of the total appropriation in a particular field.

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Transfer To:						
School Capital Projects Fund	1,103,000	3,103,000	3,229,281	1,603,000	1,603,000	
Capital Improvements Fund	-	6,353,263	150,000	150,000	150,000	
Hwy 101 Water Project Fund	-	236,000	-	-	-	
Emergency Telephone System Fund	3,426	-	-	-		
EOC Project Fund	1,245,810	-	-	-	-	
Contingency:						
County Contingency	-	-	745,000	745,000	1,103,605	
Education Contingency	-	-	-	-	500,000	
Contracted Services Contingency	-	-	50,000	50,000	50,000	
COLA Local Salaries	-	17,896	307,000	307,000	-	
COLA Local Fringes	-	3,981	58,500	58,500	-	
COLA State Salaries	-	-	85,000	85,000	-	
COLA State Fringes	-	-	17,000	17,000	-	
Workers Compensation and Insurance	-	22,685	240,000	240,000	209,000	
Unemployment	-	2,234	150,000	150,000	150,000	
Fuel	-	100,000	100,000	100,000	100,000	
Vehicle	-	-	120,460	120,460	90,460	
Occupancy Tax	-	-	635,000	635,000	635,000	
Total Transfers	2,352,236	9,692,263	3,379,281	1,753,000	1,753,000	
Total Contingency	-	146,796	2,507,960	2,507,960	2,838,065	
Total Non Departmental	2,352,236	9,839,059	5,887,241	4,260,960	4,591,065	-53.34%

Revenue Sources						
Other Taxes	-	-	635,000	635,000	635,000	
Intergovernmental	-	-	102,000	102,000	-	
Total Revenue	-	-	737,000	737,000	635,000	100.00%

Other Funds

Special Revenue Funds

- *Emergency Telephone System Fund*
- *Salter Path Special Tax District*
- *Water Special Tax District*
- *Rescue Special Tax District*
- *Fire Special Tax District*
- *Occupancy Tax*

Capital Funds

- *County Capital Improvements*
- *County Capital Reserve*
- *School Capital Projects*

Enterprise Fund

- *Water Fund*

Emergency Telephone System Fund — Public Safety

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

Major Accomplishments

- Established annual maintenance contracts for all essential equipment within the communications center.
- Trained and certified staff using the National Academy of Emergency Dispatch protocol classes.
- Communications center manager attended the National Emergency Number Association's, Communications Management Certification Program.

Goals & Objectives

- Enhance the capabilities of Computer Aided Dispatch. ***Initiative #2.***
- Continue mapping and data improvements, focusing on standardization. ***Initiatives #2 & 4.***
- Provide technology and troubleshooting support for Communications Center. ***Initiatives #2 & 4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Operations	443,488	416,160	337,200	337,200	337,200	
Contracted Services	28,941	50,000	135,000	135,000	135,000	
Capital Outlay	26,169	15,000	45,000	45,000	45,000	
Contingency	-	10,000	4,700	4,700	4,700	
Total	498,598	491,160	521,900	521,900	521,900	6.26%
Revenue Sources						
Intergovernmental	559,066	491,160	521,900	521,900	521,900	
Interest	5,599	-	-	-	-	
Transfer from General Fund	3,426	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total	568,091	491,160	521,900	521,900	521,900	6.26%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Salter Path Special Tax — Special Revenue Fund

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 cents. ***Initiative #8.***

Expenditure Category	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Beach Nourishment	-	8,375	9,300	9,300	9,300	
Total	-	8,375	9,300	9,300	9,300	11.04%
Revenue Sources						
Ad Valorem Taxes	18,498	6,275	6,300	6,300	6,300	
Sales Tax	-	2,100	3,000	3,000	3,000	
Interest	101	-	-	-	-	
Total	18,599	8,375	9,300	9,300	9,300	11.04%

Water Special Tax — Special Revenue Fund

Purpose: This fund is used to account for the special district tax assessed on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling $3,467,000. This special district was established by the Board of Commissioners in June 2010, and a tax rate of 5.5 cents is adopted for this year. ***Initiative #1.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Transfer to General Fund	-	50,000	-	-	-	
Transfer to Water Fund	245,000	231,565	300,000	300,000	300,000	
Contingency	-	11,805	15,000	15,000	15,000	
Total	245,000	293,370	315,000	315,000	315,000	7.37%
Revenue Sources						
Ad Valorem Taxes	254,454	253,370	260,000	260,000	260,000	
Sales Tax	-	40,000	55,000	55,000	55,000	
Interest	390	-	-	-	-	
Total	254,844	293,370	315,000	315,000	315,000	7.37%

Rescue Squad Districts Fund — Special Revenue Fund

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Beaufort	700,050	707,000	707,000	707,000	705,200	
Broad and Gales Creek	212,400	213,510	213,510	213,510	216,810	
Mill Creek	82,598	71,935	71,935	71,935	72,700	
Morehead City	177,780	147,795	147,795	147,795	99,240	
Otway	159,900	152,940	152,940	152,940	152,835	
Sea Level	156,338	162,180	162,180	162,180	162,180	
Western Carteret - ILA	373,410	388,200	388,200	388,200	397,050	
District Reserves	-	146,750	146,750	146,750	237,040	
Local Option Sales Tax	552,000	545,000	497,500	497,500	497,500	
Total	2,414,476	2,535,310	2,487,810	2,487,810	2,540,555	0.21%

Revenue Sources

Ad Valorem Taxes	2,013,841	1,843,560	1,843,560	1,843,560	1,806,015	
Local Option Sales Tax	624,475	545,000	497,500	497,500	497,500	
Interest	8,259	-	-	-	-	
Appropriated Fund Balance	-	146,750	146,750	146,750	237,040	
Total	2,646,575	2,535,310	2,487,810	2,487,810	2,540,555	0.21%

Fire Districts Fund — Special Revenue Fund

Purpose: This fund is used to account for and distribute the special fire tax assessed in the County. ***Initiative #2.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Atlantic	76,055	74,235	74,235	74,235	74,690	
Beaufort	326,123	322,385	322,385	322,385	318,975	
Broad and Gales Creek	212,835	214,305	214,305	214,305	216,810	
Cedar Island	46,850	46,100	46,100	46,100	46,350	
Davis	63,878	63,370	63,370	63,370	63,240	
Harkers Island	275,400	274,240	274,240	274,240	240,450	
Harlowe	76,425	76,165	76,165	76,165	76,950	
Marshallberg	200,565	198,180	198,180	198,180	197,460	
Mill Creek	26,888	27,090	27,090	27,090	27,385	
Morehead City	331,573	321,620	321,620	321,620	250,760	
Newport	303,415	301,105	301,105	301,105	306,600	
North River	56,115	55,890	55,890	55,890	49,840	
Otway	144,843	143,690	143,690	143,690	183,225	
Salter Path/Indian Beach	45,818	57,210	57,210	57,210	56,310	
Sea Level	47,288	46,885	46,885	46,885	47,360	
South River	108,570	110,430	110,430	110,430	111,660	
Stacy	21,463	21,165	21,165	21,165	21,295	
Stella	81,000	83,420	83,420	83,420	86,000	
Western Carteret - ILA	428,140	433,960	433,960	433,960	443,120	
Wildwood	545,998	543,450	543,450	543,450	548,040	
District Reserves	80,500	110,250	110,250	110,250	323,360	
Local Option Sales Tax	802,263	830,500	854,500	854,500	854,500	
Total	4,302,005	4,355,645	4,379,645	4,379,645	4,544,380	4.33%

Revenue Sources						
Ad Valorem Taxes	3,549,197	3,414,895	3,414,895	3,414,895	3,389,880	
Local Option Sales Tax	1,003,487	830,500	854,500	854,500	854,500	
Interest	19,875	-	-	-	-	
Reserved Fund Balance	-	110,250	110,250	110,250	300,000	
Total	4,572,559	4,355,645	4,379,645	4,379,645	4,544,380	0.55%

Occupancy Tax — Special Revenue Fund

Purpose: This fund is used to account for the five 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, Tourism Development Authority distributions are 60% of net collections and the general fund transfer for beach nourishment is 40% of net collections beginning July 1, 2010. ***Initiative #8.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Tourism Development Authority	2,715,486	2,676,000	2,728,200	2,728,200	2,728,200	
Transfer to General Fund	1,866,140	1,839,000	1,874,800	1,874,800	1,874,800	
Total	4,581,626	4,515,000	4,603,000	4,603,000	4,603,000	1.95%

Revenue Sources						
Occupancy Tax	4,578,026	4,500,000	4,600,000	4,600,000	4,600,000	
Occupancy Tax Penalties and Interest	3,600	2,000	2,000	2,000	2,000	
Interest	10,863	13,000	1,000	1,000	1,000	
Total	4,592,489	4,515,000	4,603,000	4,603,000	4,603,000	1.95%

County Capital Improvements — Capital Fund

Purpose: This fund accounts for large annual capital projects for general county government. ***Initiatives #1 & 5.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Strategic Plans	-	-	90,000	90,000	90,000	
Pictometry Mapping	67,237	69,055	63,695	63,695	63,695	
Technology	44,375					
Bogue Inlet Dredging	30,000	-	-	-	-	
Solid Waste Site Expansion	-	100,000	-	-	-	
Beach Replenishment	-	6,203,263	-	-	-	
Water Access Projects						
Morehead City Project	100,000	-	-	-	-	
Freedom Park Lights	-	-	215,000	215,000	215,000	
Western Library Addition	34,380	15,390	-	-	-	
Western Park Bathrooms & Parking	215,301	-	-	-	-	
Scenic Byway	135,646	-	-	-	-	
Transfer to Water Fund	-	-	-	-	-	
Total	626,939	6,387,708	368,695	368,695	368,695	-94.23%

Revenue Sources						
Transfer from General Fund	-	6,353,263	150,000	150,000	150,000	
Intergovernmental	111,784	-	-	-	-	
Interest	15,258	5,000	1,695	1,695	1,695	
Sale of Fixed Assets	124,554	-	-	-	-	
Miscellaneous	22,616	-	-	-	-	
Fund Balance	-	29,445	217,000	217,000	217,000	
Total	274,212	6,387,708	368,695	368,695	368,695	-94.23%

County Capital Reserve — Capital Fund

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	-	-	-	-	-	
Interest	7,238	-	-	-	-	
Total	7,238	-	-	-	-	0.00%

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

2012-2013 Capital Budget Request

Over the past year, the citizens of Carteret County have voiced their continuing commitment to providing the quality facilities and equipment essential for student learning. Additionally, they have repeatedly expressed their concerns that the community's investment in the physical plant and equipment of the school system must be adequately maintained and upgraded. The 2012-13 Capital Budget Request recognizes the continuing economic issues facing our county, but also looks closely at those things that must be done to protect the taxpayers' investment for the years to come.

The Carteret County Board of Education has been, and remains, dedicated to being good stewards of all the resources provided to the schools. Every single request for resources, equipment, repairs, and maintenance made by the community, school principals, and the directors of technology services, maintenance, and transportation receives very careful scrutiny to make certain that the need is valid. Only requests essential to providing a safe, comfortable, and efficient atmosphere for the education of our children make it through the review process and into the final budget request.

In this request, those items identified as Priority 1 (Immediate Needs) are what we believe to be "mission critical" for 2012-13. Those remaining items not designated as Priority 1 are essential in the short-term, but the urgency of the need has not yet reached a mission critical status -- although it may on any day. Regardless of the category, all of the items requested are needed within the 2012-13 budget year.

The importance of interior air quality in our HVAC and dehumidification remains a top priority to prevent health problems with students and staff. Reducing energy costs is a significant collateral benefit of those efforts. Although many HVAC and dehumidification needs were completed in the bond referendum work, some problems remain to be resolved and other equipment has continued to age and fail. These request items must be addressed to prevent the types of problems experienced in the past.

To prevent the degradation of the county's schools and to maintain a positive atmosphere for learning, a strict schedule of planned painting and maintenance is essential. Delayed maintenance simply means a larger capital request in the future to fix what has gone unfunded. The county has been generous in working with the school system in recognizing these needs and in finding ways to fund them.

The following section presents the school system's 2012-2013 Capital Budget Request of $4,316,248. Subsequent sections provide the details of those needs, which have been jointly developed, screened, and reviewed through school leadership teams, maintenance, central office administrators, and the Board of Education members.

Your support to fund this budget in its entirety is greatly appreciated.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel A. Novey
Superintendent

School Capital Projects — Capital Projects

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

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Capital Improvements						
Category I	-	2,102,500	841,780	900,000	900,000	
Category I Safety and Accessiblility	54,088	-	486,883	-	-	
Category I Campus Security	-	-	259,335	-	-	
Category I Planned Repairs & Maintenance	122,576	-	-	-	-	
Category I HVAC Improvements	-	-	200,400	-	-	
Category I Painting	266,610	400,000	389,952	-	-	
Category II	206,420	-	-	250,000	250,000	
Category II Schools	-	-	396,990	-	-	
Category II Band	-	-	103,676	-	-	
Category II Departments	-	-	72,265	-	-	
Technology	325,520	578,000	450,000	450,000	450,000	
Category III	-	77,500	28,000	28,000	28,000	
Prior Year Category I	34,207	121,825	-	-	-	
Prior Year Safety & Accessibility	-	-	-	-		
Prior Year Technology	-	97,400	-	-	-	
Total	1,045,235	3,485,945	3,229,281	1,628,000	1,628,000	-53.30%

Revenue Sources						
Sales Tax Refund	-	-	-	-	-	
Transfer from General Fund	1,103,000	3,103,000	3,229,281	1,603,000	1,603,000	
Interest	5,462	5,000	-	-	-	
Fund Balance	-	377,945	-	25,000	25,000	
Total	1,108,462	3,485,945	3,229,281	1,628,000	1,628,000	-53.30%

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.

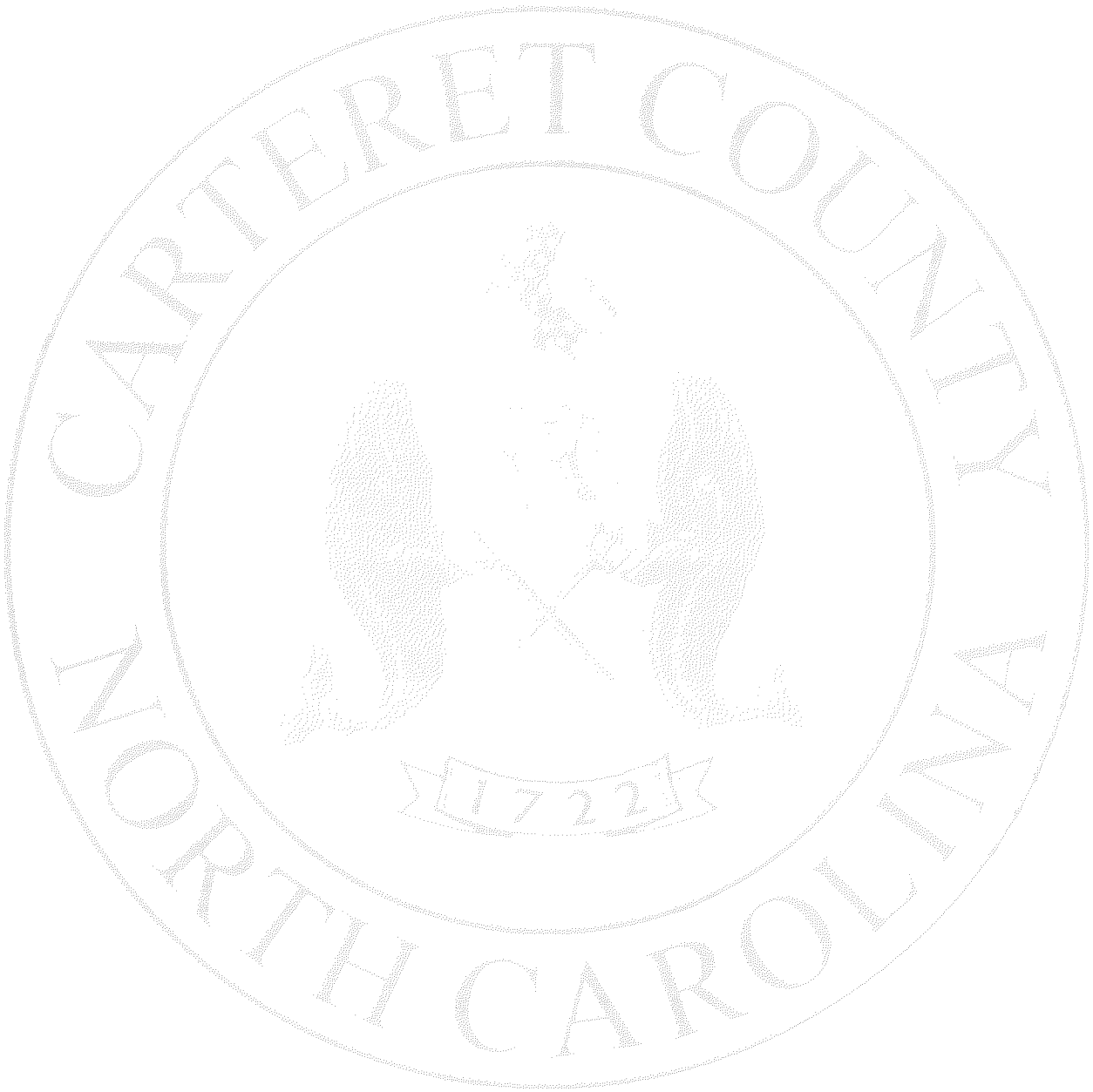
Major Accomplishments

- Relocated the water main on Hwy. 70; NCDOT project for construction of new high rise bridge.
- Installed 10 new taps.
- Completed upgrade to the water system to provide fire protection with the second new 200,000 gallon water tank on Taylor Farm Road; providing 600,000 gallon water storage capacity.
- Completed a connection with Town of Beaufort water system for emergency use to receive water from their system and/or deliver water to their system as needed.

Goals & Objectives

- Begin work on a backflow control ordinance. ***Initiative #4.***
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road. ***Initiatives #1 & 4.***

	2011-2012 Actual	Amended 2012-2013 Budget 3/31/13	2013-2014 Requested	2013-2014 Recommended	2013-2014 Board Approved	Percent Change From FY 13/14
Expenditure Category						
Personnel	223,615	225,080	283,920	283,920	283,920	
Operations	524,766	254,000	272,500	272,500	272,500	
Debt Service	66,916	297,185	313,015	313,015	313,015	
Capital Outlay	-	40,000	30,000	30,000	30,000	
Total	815,297	816,265	899,435	899,435	899,435	10.19%
Revenue Sources						
Water Operating Revenue	526,067	579,700	583,260	583,260	583,260	
Interest	7,304	5,000	1,015	1,015	1,015	
Appropriated Fund Balance	-	-	15,160	15,160	15,160	
Transfer from Other Funds	245,000	231,565	300,000	300,000	300,000	
Total	778,371	816,265	899,435	899,435	899,435	10.19%
Staffing						
Numbers of Positions	4.15	4.15	4.83	4.83	4.83	14.08%


CARTERET COUNTY
NORTH CAROLINA
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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 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. Of the $50 million, $9.71 is authorized and unissued. The County has obtained additional funding for these projects through Quality Zone Academy Bonds (QZAB) and Quality School Construction Bonds (QSCB). The Board of Education anticipates that all bond funded improvements will be completed 06/30/13.

- **Water System Upgrade**

  In fiscal year 2010, the County approved a $3.5 million water system upgrade project. The project began spring of 2010 and consisted of construction of an elevated water storage tank, a booster pump station, and water plant upgrades. Phase II of the project consisted of a second elevated water storage tank, construction of two additional booster pump stations, and installation of fire hydrants to offer fire protection improvements throughout the system. Phase II of the project was completed in FY13.

- **Facilities Master Plan**

  The County worked with an outside agency and developed a space needs study. The second phase is to develop a facilities master plan. The plan will provide a guideline for determining the highest and best use of existing land and building resources and provide a basis for the orderly development of new facilities that are required now and in the future. Currently the County is working on defining the basis for expanding county facilities, establishing 30 year goals for the facilities and evaluating existing facilities including parking. The facilities master plan will be a working document to help guide the County in the development of new and renovated facilities.

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

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

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

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

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

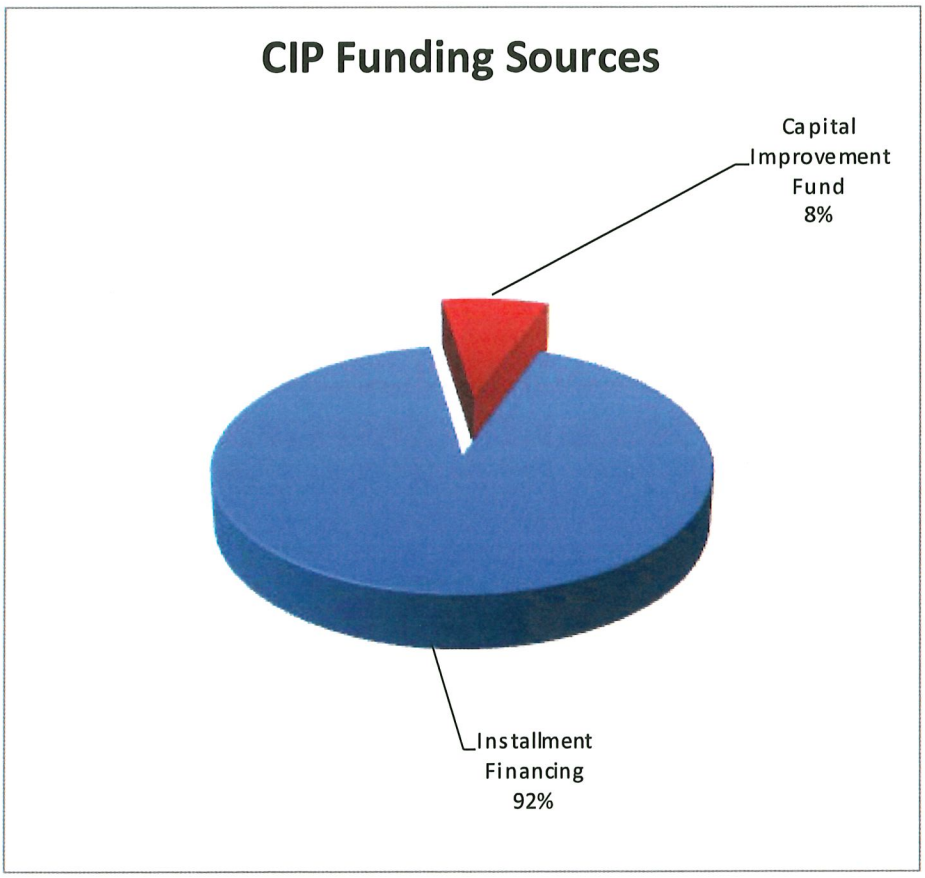
SUMMARY OF CAPITAL PROJECT EXPENDITURES

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
General Government						
Pictometry Maps	63,695	-	-	-	-	63,695
Finance & Tax System	-	-	-	-	2,000,000	2,000,000
Total General Government	63,695	-	-	-	2,000,000	2,063,695
Public Safety						
Jail Expansion	-	750,000	3,150,000	3,000,000	-	6,900,000
Total Public Safety	-	750,000	3,150,000	3,000,000	-	6,900,000
Transportation						
Marshallberg Docks	-	-	100,000	650,000	-	750,000
Total Transportation	-	-	100,000	650,000	-	750,000
Environmental Protection						
New County Facility	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Renovation to DSS, Administration, Courthouse and Annex	-	-	250,000	3,250,000	3,000,000	6,500,000
Total Environmental Protection	-	3,300,000	2,850,000	5,750,000	3,000,000	14,900,000
Culture and Recreation						
Park Ballfield Lighting Improvements	215,000	170,000	255,000	250,000	-	890,000
Total Culture and Recreation	215,000	170,000	255,000	250,000	-	890,000
Grand Total	278,695	4,220,000	6,355,000	9,650,000	5,000,000	25,503,695

*Installment Financing

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	TOTAL
County Government Projects						
Installment Financing	-	4,220,000	5,750,000	8,500,000	5,000,000	23,470,000
Capital Improvement Fund	278,695	-	605,000	1,150,000	-	2,033,695
TOTAL - County Government	278,695	4,220,000	6,355,000	9,650,000	5,000,000	25,503,695



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 2011 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 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Equipment	63,695	-	-	-	-	63,695
Total Project Expenditures	**63,695**	-	-	-	-	**63,695**
Funding Sources						
Capital Improvements Fund	63,695	-	-	-	-	63,695
Total Funding Sources	**63,695**	-	-	-	-	**63,695**

Estimated Impact on Annual Operating Budget None

Project Title:

Park Ballfield Lighting Improvements

Requesting Department / Organization:

Parks and Recreation

Project Description:

The project includes the replacing of existing wooden light poles with metal computerized lights at various parks.

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Equipment	215,000	170,000	255,000	250,000	-	890,000
Total Project Expenditures	**215,000**	**170,000**	**255,000**	**250,000**	**-**	**890,000**
Funding Sources						
Capital Improvements Fund	215,000	170,000	255,000	250,000	-	890,000
Total Funding Sources	**215,000**	**170,000**	**255,000**	**250,000**	**-**	**890,000**
Estimated Impact on Annual Operating Budget						
Operating Expense	2,000	2,000	2,000	2,000	2,000	10,000
Total Estimated Impact On Operating Budget	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**10,000**

The following projects are tentatively scheduled to be funded in fiscal years 2015-2018.

Project Title:

Finance-Tax System

Requesting Department / Organization:

Finance and Tax

Project Description:

This project will include the purchase of a new finance-tax system.

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Equipment	-	-	-	-	2,000,000	2,000,000
Total Project Expenditures	-	-	-	-	**2,000,000**	**2,000,000**
Funding Sources						
Installment Financing	-	-	-	-	2,000,000	2,000,000
Total Funding Sources	-	-	-	-	**2,000,000**	**2,000,000**
Estimated Impact on Annual Operating Budget						
Operating Expense	-	-	-	-	100,000	100,000
Total Estimated Impact On Operating Budget	-	-	-	-	**100,000**	**100,000**

Project Title:

Jail Expansion

Requesting Department / Organization:

Sheriff

Project Description:

Due to inmate population growth, the County will need to expand the jail in the next several years. The County has engaged feasibility services.

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Purchase land	-	500,000	-	-	-	500,000
Planning and Design	-	250,000	150,000	-	-	400,000
Construction	-	-	3,000,000	3,000,000	-	6,000,000
Equipment	-	-	-	-	-	-
Total Project Expenditures	**-**	**750,000**	**3,150,000**	**3,000,000**	**-**	**6,900,000**
Funding Sources						
Capital Improvements Fund	-	-	-	-	-	-
Installment Financing	-	750,000	3,150,000	3,000,000	-	6,900,000
Total Funding Sources	**-**	**750,000**	**3,150,000**	**3,000,000**	**-**	**6,900,000**
Estimated Impact on Annual Operating Budget						
Personnel	-	151,000	151,000	151,000	151,000	151,000
Total Estimated Impact On Operating Budget	**-**	**151,000**	**151,000**	**151,000**	**151,000**	**151,000**

Project Title:

Marshallberg Harbor Docks

Requesting Department / Organization:

Harbors

Project Description:

The project will include the construction of public docks and a parking lot at the Marshallberg Harbor.

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Planning and Design	-	-	100,000	-	-	100,000
Construction	-	-	-	650,000	-	650,000
Total Project Expenditures	**-**	**-**	**100,000**	**650,000**	**-**	**750,000**
Funding Sources						
Capital Improvements Fund	-	-	100,000	650,000	-	750,000
Total Funding Sources	**-**	**-**	**100,000**	**650,000**	**-**	**750,000**
Estimated Impact on Annual Operating Budget						
Operating Expense	-	-	-	1,500	2,000	3,500
Total Estimated Impact On Operating Budget	**-**	**-**	**-**	**1,500**	**2,000**	**3,500**

Project Title:

New County Facility

Requesting Department / Organization:

General Services

Project Description:

It is anticipated that in the next five years the court system will outgrow its current space and displace the county administrative space.

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Purchase Land	-	3,000,000	-	-	-	3,000,000
Planning/Design	-	300,000	100,000	-	-	400,000
Construction	-	-	2,500,000	2,500,000	-	5,000,000
Total Project Expenditures	**-**	**3,300,000**	**2,600,000**	**2,500,000**	**-**	**8,400,000**
Funding Sources						
Installment Financing	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Total Funding Sources	**-**	**3,300,000**	**2,600,000**	**2,500,000**	**-**	**8,400,000**
Estimated Impact on Annual Operating Budget						
Operating Expense	20,000	20,000	20,000	20,000	20,000	100,000
Total Estimated Impact On Operating Budget	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**100,000**

Project Title:

Renovation to DSS, Administration, Courthouse and Annex

Requesting Department / Organization:

General Services

Project Description:

The project will include the renovation of current countty buildings to better fit the needs of the County. Once space is vacated by county administration, it will have to be renovated for use by the courts.

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Project Expenditures						
Planning and Design	-	-	250,000	250,000	-	500,000
Construction	-	-	-	3,000,000	3,000,000	6,000,000
Total Project Expenditures	**-**	**-**	**250,000**	**3,250,000**	**3,000,000**	**6,500,000**
Funding Sources						
Capital Improvement Funds	-	-	250,000	250,000	-	500,000
Installment Financing	-	-	-	3,000,000	3,000,000	6,000,000
Total Funding Sources	**-**	**-**	**250,000**	**3,250,000**	**3,000,000**	**6,500,000**

Estimated Impact on Annual Operating Budget None


CARTERET COUNTY
NORTH CAROLINA
1722

Capital Improvement Plan

Carteret County Schools
Carteret Community College

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

2013-2014 Capital Budget Request

Each year an investment is made in our students, our staff, and our community through the funding of the Carteret County Board of Education's budget requests. These investments have one purpose in mind – providing quality resources, a safe environment, and opportunities for student learning.

Ensuring our schools are safe for students, staff members, parents, and community members is vital. When tragic events take place in other areas, we stop and revisit existing emergency plans and security measures. This year's horrific tragedy in Connecticut resulted in schools across the country teaming again with local law enforcement to review plans and survey sites. Locally, law enforcement officers met with school principals to survey each school and that resulted in the development of a list of safety and security items that need to be addressed. All of the identified items are listed by school with the understanding that only the most urgent can be addressed in this request. The remaining items are very important, and will be addressed in future requests.

The following sections present the school system's 2013-2014 Capital budget request of $3,229,281 which is an increase of $1,571,281 (94.76%) over last year's initial funding from the county. With the additional $1,500,000 funded by the county on March 18, 2013, the 2013-14 request is an increase of only $71,281 (2.26%) over the 2012-2013 year's funding. Subsequent sections include documentation of these needs which have been jointly developed through school leadership teams, maintenance, and central service administrators. The budget continues to emphasize safety, accessibility, and preventive maintenance.

Maintaining a rotating schedule of planned painting and maintenance projects prevents the accumulating delayed maintenance costs that amount to large capital requests in the future. The capital budget request also includes the continuation of the technology plan. This request is to support a one-to-one computer initiative beginning in the 2013-2014 school year. During the 2013-2014 budget year, Race to the Top funds will be used to assist the funding of this initiative. We believe this initiative will help us continue our success in excellent academics and student achievement.

Your support to fund this budget in its entirety is greatly appreciated.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

Carteret County Board of Education
Capital Improvement Plan
FY 2014 - 2018

	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	19,380	225,218	122,000	72,000	72,000
Beaufort Elementary School	47,380	68,514	17,500	-	-
Beaufort Middle School	17,480	367,103	32,500	10,000	10,000
Bogue Sound Elementary School	101,620	151,220	161,500	-	-
Broad Creek Middle School	176,773	222,900	60,200	-	-
Bridges Alternative School	27,380	40,229	-	-	-
Carteret Pre-School Center	7,050	4,570	48,000	-	-
Chatham Learning Center	3,950	20,000	-	-	-
Croatan High School	41,510	196,360	-	-	-
East Carteret High School	188,670	303,221	63,000	-	-
Harkers Island Elementary School	157,980	142,988	65,500	8,000	8,000
Morehead Elementary School	141,365	318,455	109,400	64,400	64,400
Morehead Middle School	30,120	78,300	65,200	7,200	-
Morehead Primary School	32,690	180,790	49,060	8,250	-
Newport Elementary School	147,440	570,800	354,000	109,500	49,500
Newport Middle School	17,215	238,204	20,500	-	-
Smyrna Elementary School	136,645	242,133	109,150	230,000	-
West Carteret High School	190,820	1,017,840	163,750	1,341,000	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	93,520	203,235	81,000	7,000	-
Central Services	3,420	42,000	-	-	-
Facility Support Operations	76,890	271,465	81,000	7,500	-
Transportation	105,500	8,000	-	-	-
All Physical Plants	23,600	250,153	232,253	232,253	219,500
TOTAL	**1,788,398**	**5,163,698**	**1,835,513**	**2,097,103**	**423,400**
PAINTING					
Atlantic Elementary School	63,233	-	-	-	-
Bogue Sound Elementary School	-	-	-	-	156,415
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	108,946	-	-	-	-
Broad Creek Middle School	-	-	-	186,222	-
Bridges Alternative School	25,099	-	-	-	-
Croatan High School	-	267,750	-	-	-
East Carteret High School	-	-	-	-	354,155
Harkers Island Elementary School	45,584	-	-	-	-
Morehead Elementary School	-	78,521	-	-	-
Morehead Middle School	147,090	-	-	-	-

	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
Morehead Primary School	-	-	-	-	-
Newport Elementary School	-	-	185,797	-	-
Newport Middle School	-	-	200,403	-	-
Smyrna Elementary School	-	-	-	-	-
West Carteret High School	-	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	127,964	-
Central Services	-	-	33,963	-	-
Faciltiy Support Operations	-	-	-	89,470	-
Transportation	-	-	-	-	-
TOTAL	**389,952**	**346,271**	**420,163**	**403,656**	**510,570**
TECHNOLOGY					
All Schools/Departments	450,000	802,000	802,000	380,000	380,000
TOTAL	**450,000**	**802,000**	**802,000**	**380,000**	**380,000**
EQUIPMENT/BUILDINGS AND GROUNDS (1)					
Atlantic Elementary School	11,402	-	-	-	-
Bogue Sound Elementary School	21,376	-	-	-	-
Beaufort Elementary School	21,407	-	-	-	-
Beaufort Middle School	17,293	-	-	-	-
Broad Creek Middle School	29,199	-	-	-	-
East Carteret High School	25,022	-	-	-	-
Croatan High School	36,305	-	-	-	-
Harkers Island Elementary School	12,150	-	-	-	-
Morehead Elementary School	17,261	-	-	-	-
Morehead Middle School	24,866	-	-	-	-
Morehead Primary School	29,386	-	-	-	-
Newport Elementary School	32,658	-	-	-	-
Newport Middle School	23,526	-	-	-	-
Smyrna Elementary School	17,386	-	-	-	-
West Carteret High School	46,092	-	-	-	-
White Oak Elementary School	31,661	-	-	-	-
TOTAL	**396,990**	**-**	**-**	**-**	**-**
BANDS (1)					
Beaufort Middle School	5,509	-	-	-	-
Broad Creek Middle School	7,513	-	-	-	-
East Carteret High Schol	22,037	-	-	-	-
Croatan High School	18,031	-	-	-	-
Morehead Middle School	7,513	-	-	-	-
Newport Middle School	7,513	-	-	-	-
Down East	5,509	-	-	-	-

	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18
West Carteret High School	30,051	-	-	-	-
TOTAL	**103,676**	-	-	-	-
DEPARTMENTS (1)					
Maintenance	35,069	-	-	-	-
Warehouse	5,845	-	-	-	-
Transportation	19,661	-	-	-	-
Central	11,690	-	-	-	-
TOTAL	**72,265**	-	-	-	-
VEHICLE REPLACEMENT (1)					
Vehicles/Buses	-	-	-	-	-
School Buses	-	-	-	-	-
Maintenance/Warehouse	28,000	-	-	-	-
Transportation/Pickup-Service	-	-	-	-	-
Activity Bus Replacement	-	-	-	-	-
TOTAL	**28,000**	-	-	-	-
TOTAL	**3,229,281**	**6,311,969**	**3,057,676**	**2,880,759**	**1,313,970**

(1) The school system only provided figures thru fiscal year 13/14

Carteret Community College
FY 2013-2014 Capital Request

County Capital Detail	
Requested Items	Budget
Facilities Maintenance	
Construct partitions for academic learning center in McGee	$ 1,000
Replace north wall in classroom in the Basic Law Enforcement Training Center	$ 5,000
Renovation of rooms 3209, 3212, and 3215 in Donald Bryant Student Center	$ 23,500
Installation of sound system and repairs to Historical Camp Glen building	$ 6,500
Repair exterior of Culinary building	$ 2,500
Repairs to Corporate and Community Education building, exterior and interior	$ 22,500
Install, wire and purchase retractable extension cords for Howard Building	$ 3,000
Minor Repairs in Michael J. Smith Building	$ 1,000
Installation, wiring and purchase of 3 additional theatre lights in Joslyn Hall	$ 6,000
McGee Welding & Shear Shop exhaust components, etc., painted and cleaned	$ 45,810
Insulate duct work and repair and replace cold and hot water valves in McGee	$ 8,500
Replace VCT floors in lobby and rooms 250,252,254 in McGee	$ 14,700
Installation of sink in shop area of Martec building	$ 1,500
Paint basic skills suit and repurpose rooms 129A and 129B in Wayne West	$ 8,600
Contingency	$ 8,500
Total Facilities Maintenance	$ 158,610
Equipment	
Replace Grounds John Deer Gator	$ 7,540
Replace Learning Resource Center north side condensing unit	$ 7,000
Replace R15 passenger van	$ 26,000
Replace three heat pumps in Donald Bryant Student Center	$ 25,850
Total Equipment	$ 66,390
Total Capital Request	$ 225,000


CARTERET COUNTY
NORTH CAROLINA
1722

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, 2013 and ending June 30, 2014.

Ad Valorem Taxes	44,496,000
Other Taxes	11,685,000
Permits and Fees	2,646,300
Intergovernmental	12,359,447
Sales and Services	3,460,283
Interest	300,000
Other Financing Sources	1,877,600
Appropriated Fund Balance	1,000,000
Appropriated Fund Balance - Health	302,480
Miscellaneous	80,975
	78,208,085

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, 2013 and ending June 30, 2014.

Governing Body	282,360
Administration	332,300
Information Systems	1,320,020
Finance	601,300
Human Resources	340,325
Tax and Revaluation	1,500,260
Legal	70,000
Court Facilities	68,965
Elections	506,790
Register of Deeds	493,540
Public Buildings	1,255,235
Sheriff – Criminal Division	3,825,760
Sheriff – Civil Division	227,475
Sheriff – Bailiff Division	195,710
Sheriff – Jail Division	2,350,095

Paramedic Operations	833,800
Emergency Management	368,615
Rape Crisis	229,930
Domestic Violence	30,155
Fire Marshal	176,175
Consolidated Communications	1,491,245
Medical Examiner	52,000
Animal Control	482,370
Airport	83,955
Harbors	27,390
CCATS – Transportation	888,980
Forest Fire Control	122,170
Waste Collections	2,606,625
Public Works	702,285
Economic & Physical Development	200,000
Beach Nourishment	1,186,175
Planning and Development	1,090,155
Engineering	144,025
Cooperative Extension	307,085
Health Center	1,279,020
Breast & Cervical Cancer	25,335
Communicable Disease	126,640
Ph Preparedness – Bioterrorism	60,610
Dental	158,150
Maternal Health & Family Planning	442,755
Child Health & Care Coordinator	262,255
WIC Programs	265,950
Environmental Health	1,094,530
Other Health & Human Services	564,500
Social Services Administration	6,795,415
Social Services Programs	4,289,930
Veterans	334,475
Senior Center Aging Programs	426,490
Debt Service	8,553,940
Education	21,315,955
Senior Center	233,870
Public Library	1,258,345
Parks & Recreation Programs	728,100
Park Maintenance	565,905

Civic Center	441,580
Other Sources & Uses	1,753,000
Contingency	2,838,065
	78,208,085

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

Section II: Emergency Telephone System Fund

A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Emergency Telephone System Assessments	521,900
	521,900

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Emergency Telephone System Services	521,900
	521,900

Section III: Salter Path District

A. There is hereby levied a tax at the rate of five cents ($.05) per one hundred ($100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2013. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Ad Valorem Taxes	6,300
Sales Tax	3,000
	9,300

B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Beach Nourishment	9,300
	9,300

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, 2013 and ending June 30, 2014.

Ad Valorem Taxes	1,806,015
Local Option Sales Tax	497,500
Appropriated Fund Balance	237,040
	2,540,555

B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Beaufort	705,200
Broad & Gales Creek	216,810
Mill Creek	72,700
Mitchell Village	99,240
Otway	152,835
Sea Level	162,180
Western Carteret	397,050
Sales Tax	497,500
District Reserves	237,040
	2,540,555

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, 2013 and ending June 30, 2014.

Ad Valorem Taxes	3,389,880
Local Option Sales Tax	854,500
Appropriated Fund Balance	300,000
	4,544,380

B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Atlantic	74,690
Beaufort	318,975
Broad & Gales Creek	216,810
Cedar Island	46,350
Davis	63,240
Harkers Island	240,450
Harlowe	76,950
Marshallberg	197,460
Mill Creek	27,385
Mitchell Village	250,760
Newport	306,600
North River	49,840
Otway	183,225
Salter Path	56,310
Sea Level	47,360
South River	111,660
Stacy	21,295
Stella	86,000
Western Carteret	443,120
Wildwood	548,040
Sales Tax	854,500
District Reserves	323,360
	4,544,380

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, 2013 and ending June 30, 2014.

Occupancy Tax	4,600,000
Interest	3,000
	4,603,000

B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Tourism Development Authority	2,728,200
Transfer to General Fund	1,874,800
	4,603,000

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, 2013. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Ad Valorem Taxes	259,200
Sales Tax	55,000
Interest	800
	315,000

B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Transfer to Water Fund	300,000
Contingency	15,000
	315,000

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, 2013 and ending June 30, 2014.

Appropriated Fund Balance	217,000
Transfer from General Fund	150,000
Interest	1,695
	368,695

B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Pictometry Mapping	63,695
Strategic Plans	90,000
Park Ballfield Lights	215,000
	368,695

Section IX: 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, 2013 and ending June 30, 2014.

Transfer from General Fund	1,603,000
Appropriated Fund Balance	25,000
	1,628,000

B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Category II	250,000
Technology	450,000
Category III	28,000
Other Category I & II	900,000
	1,628,000

Section X: 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, 2013 and ending June 30, 2014.

Operating Revenues	583,260
Interest	1,015
Contribution from other Funds	300,000
Appropriated Fund Balance	15,160
	899,435

B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Operations	586,420
Debt Service	313,015
	899,435

Section XI:

A. There is hereby levied a tax at the rate of twenty nine cents ($.29) per one hundred ($100) valuation of property listed for taxes as of January 1, 2013, 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 $14,697,159,816 and an estimated collection rate of 97.44%. This collection rate is based on the collection rate stated in the June 30, 2012 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of $558,038,218 and has an estimated collection rate of 86.09%.

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 XII:

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

a. He may transfer amounts not to exceed $20,000 per ocurence 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 the 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 that line item.

e. He may enter into contracts on behalf of the County in an amount not to exceed $10,000 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 XIII:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Section XIV:

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 will be distributed to the Board of Education in twelve (12) equal monthly 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 twelve (12) monthly installments.

Function	*Amount*
Education	18,400,000
Charter Schools	560,000
Total	18,960,000

The Board of Commissioners is committed to funding the Board of Education's Current Expense at $18,400,000 for the 2013-2014 fiscal year. The commissioners will establish a contingency line item in the amount of $500,000 for capital and/or operating to be distributed to the Board of Education at a time to be determined and authorized by the Commission.

Section XV:

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 twelve (12) equal monthly 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	2,130,955
Other Capital Outlay	225,000
Total CCC	2,355,955

Section XVI:

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, Rescue Districts / Rescue Service Districts 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, 2013, for each related district.

	Tax Rate
Beaufort Rescue	0.0500
Broad & Gales Creek Rescue	0.0300
Mill Creek Rescue	0.0450
Mitchell Village Rescue	0.0200
Otway Rescue	0.0300

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

Section XVII:

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 17th Day of June 2013.

John Gregory Lewis

Gregory Lewis, Chairman

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 drawndown below the target percentage for emergencies. Fund balance percentages in excess of 19% may be drawndown for nonrecurring expenditures, or major capital projects.
    c. Reserve Replenishment: If the fund balance falls below the target percentage for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following fiscal year. In that instance, the County will annually appropriate 25% of the difference between the target percentage level and the actual balance until the target level is met. In the event appropriating 25% is not feasible, the County will appropriate a lesser amount and shall reaffirm its commitment to fully replenish the fund balance over a longer period of time.
3. If the County enters into a swap agreement and incurs the risk of a potential swap termination payment, or if the County issues some form variable rate debt, the County will create a termination/hedge reserve within the General Fund, or for termination payment risk, the County may instead obtain a non-reimbursable insurance policy for swap termination payments from a 'AAA' or 'AA' rated monoline bond insurer.
    a. Possible sources of funds for a termination/hedge reserve are:
        - A temporary drawdown of the unreserved and undesignated General Fund balance; or
        - The amount that budgeted debt service exceeds actual debt service expenditures per Section II.E.3.

III. Asset-Liability Management

A. The County will seek to incorporate coordinated investment and debt structuring decisions with the goal of such coordination being to use each side of the balance sheet to mitigate, or hedge, cash flow risks posed by the other side of the balance sheet.

B. The County considers short-term investments to be effective hedges to variable rate debt because movements in interest rates should have offsetting impacts upon both.
   1. Given the prevalent patterns of business, economic and interest rate cycles, the County's policy will be to strive to match temporary increases in interest income to temporary increases in interest expense through the use of variable rate debt or synthetic variable rate debt.
   2. This policy recognizes that variable rate debt generally offers lower interest costs and that the use of higher interest income to offset higher interest expense is preferable to creating a budget imbalance due to reliance upon temporarily increased interest income.

C. The General Fund balance reserved for said purpose and/or the General Fund unreserved and undesignated fund balance shall be the source of funds for any potential swap termination payments. Adequate liquidity shall be maintained in the pooled investment portfolio to provide liquidity for any potential swap termination payments.

D. The Finance Director is designated to monitor and report on financial market conditions and their impact on performance of debt, investments, and any interest rate hedging products implemented or under consideration.

E. The Finance Director is designated as the individual responsible for negotiating financial products and coordinating investment decisions for debt structure. The Finance Director is designated as the individual responsible for recommending debt structure to the Board.

F. The County shall incorporate the use of variable rate debt or synthetic variable rate debt, as allowed by the Debt Management Section of the LGC, into its debt structure. Unhedged variable or synthetic variable rate debt shall not exceed 20% of the County's total, non-Utility debt outstanding.

IV. Capital Improvements Policy

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

B. Five Year School Capital Improvements Plan
   1. The County requires an annual update from the Carteret County Board of Education of its five year capital improvements plan. The County fully expects to see all new capital projects first appear in the fifth year of the school plan unless dictated otherwise by State or federal mandates or new sources of funds, such a State bond issue for local construction.

C. Fixed Assets

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

V. Debt Policy

A. Debt will only be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina law.

B. The County will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate payer equity, and the structure that will provide the lowest interest cost in the circumstances.

C. Debt financing will be considered in conjunction with the approval by the Board of the County's CIP. Debt financing will also be considered in the Board's review of the Five Year School Capital Plan.

D. Capital projects financed through the issuance of bonds, installment financings or lease financings will be financed for a period not to exceed the expected useful life of the project.

1. Non-Utility debt will normally have a term of 25 years or less.
2. Utility (Water) debt will normally have a term of 25 years or less. In no instance will the term of Utility debt exceed 30 years.

E. The County will strive to maintain a high level of pay-as-you-go financing for its capital improvements.

F. Debt Affordability

1. The net debt of the County, as defined in G.S. 159-55, is statutorily limited to eight percent of the assessed valuation of the taxable property within the County. The County will utilize a self-imposed ceiling of 4%.
2. The County will strive to achieve amortization of 60% or more of its non-Utility debt principal within ten years.

G. The County will seek to structure debt in the best and most appropriate manner to be consistent with section III of this policy regarding Asset – Liability Management.

H. Whereas the minimum coverage ratio for County's outstanding revenue bonds is 1.20 times, upon the calculation of a coverage ratio for any Utilities System Revenue Bonds which is below 1.5 times (Net Revenues as defined by the General Indenture, but excluding cash receipts from special assessments, over Debt Service as defined by the General Indenture), the Finance Director will notify the Board of such. Within three months of such notification, the Finance Director will again report to the Board and will have performed the necessary internal study to advise the Board on the actions necessary to restore the coverage ratio to above 1.5 times. This policy is intended to ensure that all reasonable steps necessary are taken to begin the process of reviewing water revenues and rates well before the coverage ratio for outstanding revenue bonds could reach the minimum level of 1.20 times.

I. The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment. That strategy may include, but does not have to be limited to, the issuance of variable rate debt (an historically lower interest cost), the use of a forward starting variable to fixed swap, and the use of forward delivery fixed rate debt.

J. The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in

the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.

K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.

L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.

M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.

N. For all years that the County has greater than $50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.

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

The County recognizes the significance of the debt portfolio and the need for the ability to properly manage and maintain that portfolio. The Finance Director will maintain a current database of all debt.

VI. Accounting, Auditing and Financial Reporting

A. The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principals (GAAP).
    1. The basis of accounting within governmental funds will be modified accrual.
    2. The basis for accounting within all Enterprise and Internal Service Funds will be the accrual basis.

B. Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with complete sets of monthly reports provided to the Board, the County Manager, the Finance Director and the Assistant Finance Director. Monthly expenditure/expense reports will be provided to each director and department head for their functional area and online, real time, view only, access to the financial system will be made available to department heads and other staff as much as practical and its use encouraged.

C. The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.

D. An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act.

E. The Finance Department will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.

F. The County will prepare a CAFR. The CAFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.

G. Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.

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

VII. Cash Management Policy

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

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

VIII. Investment Policy

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

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

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

D. Authorized Staff
   1. G.S. 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program which are consistent with this policy. Such procedures will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates.

2. In the absence of the Finance Director and those to which he or she has delegated investment authority, the County Manager is authorized to execute investment activities.

E. Objectives

1. The County's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.
   a. Safety
      - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.

   b. Liquidity
      - The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money market and mutual fund accounts.

   c. Yield
      - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

F. Ethics and Conflicts of Interest

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

G. Authorized Financial Dealers and Financial Institutions

1. The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under SEC Rule 15C3-1 (uniform net capital rule).
   a. Any financial institutions and broker dealers that desire to become qualified to conduct investment transactions with the County must supply the Finance Director with the following:
      - Audited financial statements;
      - Proof of National Association of Securities Dealers certification;
      - Proof of State registration; and
      - Certification of having read the County's investment policy.
   b. Any previously qualified financial institution that fails to comply or is unable to comply with the above items upon request will be removed from the list of qualified financial institutions.

c. The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance.

H. Internal Control

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

I. Collateralization

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

J. Delivery and Custody

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

K. Authorized Investments

1. The County is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following investment types, the list of which is more restrictive than G.S. 159-30(c):
   a. Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
   b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
   c. Obligations of the State of North Carolina.
   d. Bonds and notes of any North Carolina local government or public authority that is rated "AA" or better by at least two of the nationally recognized ratings services or that carries any "AAA insured" rating.
   e. Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization (section VIII.I).
   f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
   g. Banker's acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.

h. Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
i. Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
j. Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.

2. Prohibited Forms of Authorized Investments
   a. The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited.
   b. The use of collateralized mortgage obligations is prohibited.
   c. The use of any type of securities lending practices is prohibited.

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

M. Maximum Maturities
1. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
2. The following maturity limits are set for the County's investment portfolio:
   a. At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.
   b. At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.
   c. At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
   d. No investments maturing more than 12 years from the date of purchase may be purchased.
   e. For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.

f. If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund (section II.E.2), then sections VIII.M.2.a-.e of this policy must be concurrently revised.

N. Selection of Securities
   1. The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.

O. Responses to Changes in Short Term Interest Rates
   1. The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
   2. The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.

P. Performance Standards
   1. The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
   2. The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.

Q. Active Trading of Securities
   1. It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.

R. Pooled Cash and Allocation of Interest Income
   1. All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.

S. Marking to Market
   1. A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

IX. Swap Policy

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

B. The Conditions Under Which Swap Agreements May Be Entered Into
   1. Purposes
      a. The County may use a Swap Agreement for the following purposes only:
         - To achieve significant savings as compared to a product available in the traditional cash market.
         - To enhance investment returns within prudent risk guidelines.
         - To prudently hedge risk in the context of a particular financing or the overall asset/liability management of the County.
         - To incur variable rate exposure, such as selling interest rate caps or entering into a swap in which the County's payment obligation is floating rate.
         - To achieve more flexibility in meeting the County's overall financial objectives than can be achieved in conventional markets.
   2. Legality
      a. The Board must receive an opinion acceptable to the market from a nationally recognized bond counsel law firm acceptable to the County Manager and to the Finance Director that the Swap Agreement is a legal, valid and binding obligation of the County and entering into the transaction complies with applicable law.
      b. The County will inform the Debt Management Section of the LGC of any potential Swap Agreement. The County will review the proposed Swap Agreement with the staff of the LGC and will obtain LGC staff approval, or if determined to be required by the LGC staff, obtain approval of the LGC prior to the execution of any Swap Agreement.
      c. The failure of the County to comply with any provision of this policy will not invalidate or impair any Swap Agreement.
   3. Speculation
      a. The County may not use a Swap Agreement for speculative purposes. Associated risks will be prudent risks that are appropriate for the County to assume.
   4. Financial Advisor
      a. The County shall contract for the services of a Financial Advisor for every swap transaction contemplated.

C. Aspects of Risk Exposure Associated with Such Contracts
   1. Before entering into a Swap Agreement, the County shall evaluate all the risks inherent in the transaction. The evaluation shall be in written form and shall be presented to the governing Board. The risks to be evaluated should include counterparty risk, termination risk, collateral posting risk, rollover risk, basis risk, tax event risk and amortization risk.
   2. The County shall endeavor to diversify its exposure to counterparties. To that end, before entering into a transaction, it should determine its exposure to the relevant counterparty or

counterparties and determine how the proposed transaction would affect the exposure. The exposure should not be measured solely in terms of notional amount, but rather how changes in interest rates would affect the County's exposure.

D. Counterparty Selection Criteria
   1. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in at least the double A category from Fitch, Moody's, or S&P and the counterparty has demonstrated experience in successfully executing Swap Agreements. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in the single A category or better from Fitch, Moody's, or S&P only if the counterparty has demonstrated experience in successfully executing Swap Agreements and if (a) the counterparty either provides a guarantor or assigns the agreement to a party meeting the rating criteria in the preceding sentence, or (b) the counterparty collateralizes the Swap Agreement in accordance with the criteria set forth in this Policy and the transaction documents.
   2. If the ratings of the counterparty, or if secured, the entity unconditionally guaranteeing its payment obligations, do not satisfy the requirements of the Counterparty Selection Criteria ('AA') at execution of the swap or at any time subsequent to the execution of the swap, then the obligations of the counterparty must be fully and continuously collateralized by direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America and such collateral must be deposited with a financial institution serving as a custodial agent for the County.

E. Methods By Which A Swap Agreement Is To Be Procured
   1. *Negotiated Method.* The County may procure a Swap Agreement by a negotiated method under the following conditions:
      a. The Finance Director makes a determination that, due to the size and complexity of a particular swap, a negotiated transaction would result in the most favorable pricing and terms; or
      b. The Finance Director makes a determination that a proposed derivative embedded within a refunding debt issue meets the County's saving's target; and
      c. The County receives a certification from a financial institution or financial advisor that the terms and conditions of the Swap Agreement provide the County a fair market value as of the date of its execution in lights of the facts and circumstances.
   2. *Competitive Method*
      a. The County may also procure a Swap Agreement by competitive bidding. The competitive bid may limit the number of firms solicited to no fewer than three. The County may determine which parties it will allow to participate in a competitive transaction. In situations in which the County would like to achieve diversification of counterparty exposure, the County may allow a firm or firms not submitting the bid that produces the lowest cost to match the lowest bid. The parameters for the bid must be disclosed in writing to all potential bidders.

F. Long-Term Implications
   1. In evaluating a particular transaction involving the use of a Swap Agreement, the County shall review long-term implications associated with entering into the Swap Agreements, including costs of borrowing, historical interest rate trends, variable rate capacity, credit enhancement capacity, opportunities to refund related debt obligations and other similar considerations.

G. Swap Agreements To Be Reflected In The County's Financial Statements
   1. The County shall disclose and reflect the use of Swap Agreements in its financial statements in accordance with generally accepted accounting principles.

H. Management Review of Swaps
   1. A written annual management review of swap agreements shall be prepared by the Finance Director and submitted to the County Manager.

2. Valuation of swap agreements shall be conducted semi-annually by the Finance Director and submitted to the County Manager.

I. Termination Payments

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

X. Review and Revision

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

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

Fiscal Year Ended June 30	Total Tax Levy (1)(2)	Collections of Current Levy	Percent of Current Taxes Collected	Collections of Prior Levy	Total Property Taxes Collected
2003	$ 30,949,469	$ 29,898,714	96.54%	$ 1,041,952	$ 30,940,666
2004	32,141,365	31,217,821	97.13%	897,481	32,115,302
2005	33,037,665	32,055,875	97.03%	960,575	33,016,450
2006	34,398,397	33,517,698	97.44%	799,366	34,317,064
2007	37,902,489	36,909,457	97.43%	876,201	37,785,658
2008	43,265,659	42,240,730	97.65%	814,837	43,055,567
2009	43,774,593	42,486,645	97.08%	967,731	43,454,376
2010	44,036,499	42,758,524	97.06%	888,360	43,646,884
2011	44,368,554	43,043,486	97.03%	726,411	43,769,897
2012	45,080,841	43,758,543	97.07%	1,145,146	44,903,689

Notes:
(1) Includes General Fund
(2) Does not include reimbursement in-lieu-of taxes and Senior Citizens Exemptions

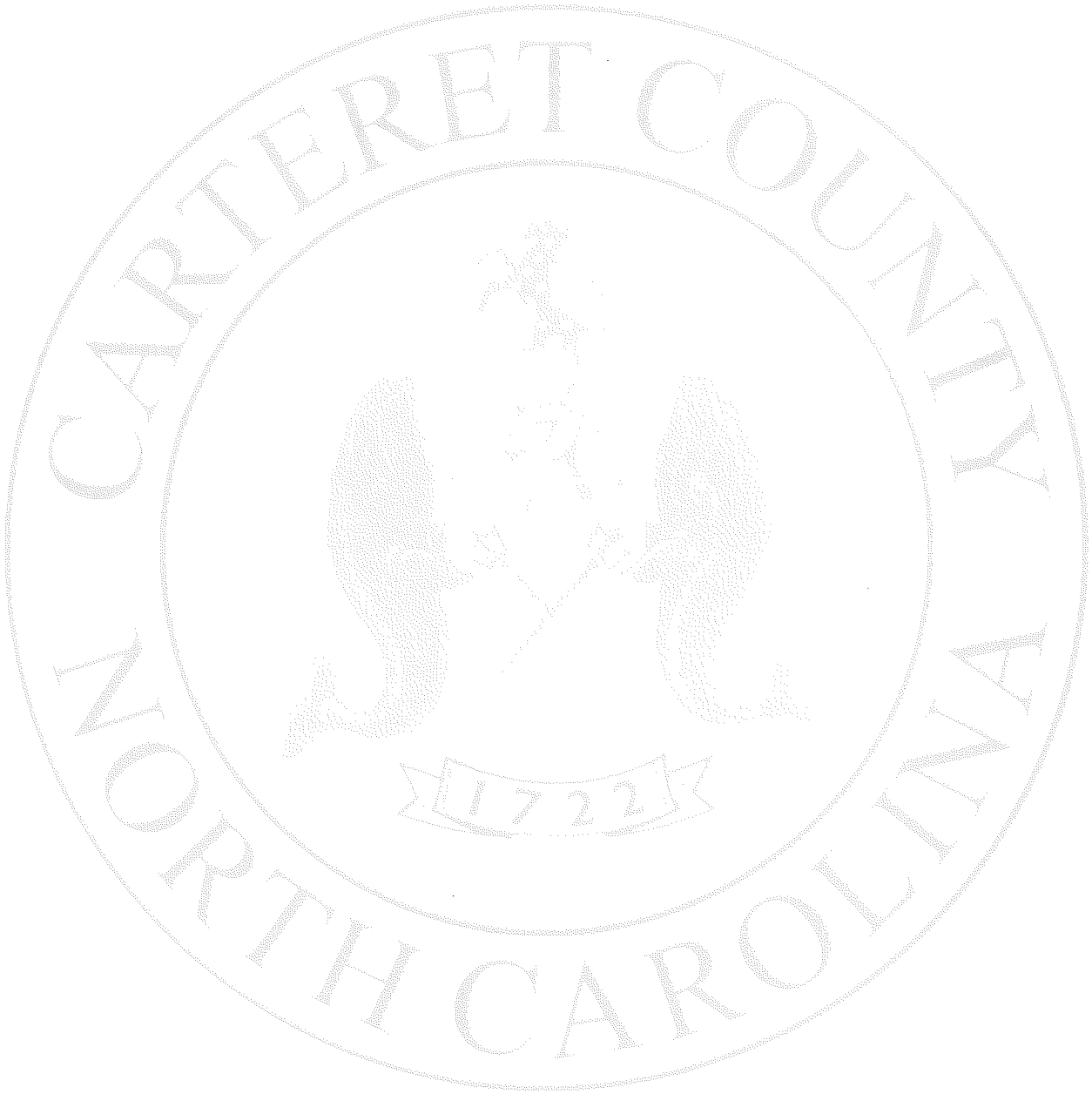
Ratio of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
99.97%	$ 2,235,082	7.22%
99.92%	2,097,864	6.53%
99.94%	2,136,144	6.46%
99.76%	2,042,240	5.94%
99.69%	1,956,681	5.16%
99.51%	2,003,494	4.63%
99.27%	2,292,622	5.24%
99.12%	2,455,783	5.57%
98.65%	2,850,425	6.42%
99.61%	3,008,423	6.67%

Carteret County, North Carolina

Ten Largest Taxpayers
Current Year and Nine Years Ago

		Fiscal Year 2013			Fiscal Year 2004		
Name of Taxpayer	Type of Enterprise	Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Carteret Craven Electric	Utility	**$ 111,421,837**	**1**	**0.739%**	$ 32,533,299	1	0.431%
Progress Energy	Utility	**77,264,016**	**2**	**0.513%**	29,590,874	2	0.392%
Open Grounds Farm, Inc.	Farm	**67,285,969**	**3**	**0.446%**	29,265,711	4	0.388%
Carolina Telephone	Utility	**43,902,554**	**4**	**0.291%**	29,324,753	3	0.389%
ITAC 192 LLC	Real Estate	**43,031,818**	**5**	**0.286%**	-	-	-
Goose Creek Landing HOA	Real Estate	**33,372,126**	**6**	**0.221%**	-	-	0.000%
RBC Real Estate Finance I	Real Estate	**21,233,696**	**7**	**0.141%**	-	-	-
Atlantic Veneer Corp	Manufacturing	**20,679,330**	**8**	**0.137%**	15,267,451	6	0.202%
Time Warner Entertainment	Utility	**18,973,186**	**9**	**0.126%**	-	-	-
Indian Beach Acquisition	Real Estate	**6,860,000**	**10**	**0.046%**	-	-	-
USPG Protfolia One LLC	Retail	-	-	-	12,554,696	7	0.167%
Atlantic Beach Hotel Limited	Hotel	-	-	-	15,953,035	5	0.212%
RPM Partners, Paxon Holz	Real Estate	-	-	-	12,183,402	8	0.162%
Wal-Mart Stores East Inc	Retail	-	-	-	11,815,034	10	0.157%
Weyerhaeuser Company	Real Estate	-	-	-	12,042,031	9	0.160%
		$ 444,024,532		**1.694%**	$ 200,530,286		2.660%

Source: Carteret County Tax Department


CARTERET COUNTY
NORTH CAROLINA
1722

Carteret County, North Carolina
General Fund Balance Position at June 30
Last Ten Fiscal Years

Fiscal Year Ended June 30	Reserved for State Statute	Reserve for Prepaid Expenses	Reserved for Sheriff Fund	Reserved for Debt Service	Reserved for Recreation Districts	Reserved for Health Programs
2003	$ 3,597,460	$ -	$ 37,620	$ 107,643	$ 58,047	$ 572,992
2004	4,559,818	-	35,085	-	61,462	863,342
2005	5,407,652	-	49,755	-	62,739	934,948
2006	5,245,544	-	24,161	-	55,053	1,081,508
2007	5,441,376	-	39,116	-	88,593	1,177,309
2008	6,058,268	92,056	61,376	-	88,665	1,135,530
2009	6,537,961	-	120,361	-	89,129	973,892
2010	5,668,864	-	84,052	-	89,129	907,160

Reserved for Register of Deeds	Reserved for Beach Nourishment	Designated for Subsequent Years' Expenditures	Undesignated	Total Fund Balance	General Fund Expenditures	Undesignated Fund Balance Percentage of General Fund Expenditures
$ 132,889	$ 502,684	$ 659,590	$ 9,809,415	$ 15,478,340	$ 57,478,340	16.93%
167,528	890,063	694,536	12,054,667	19,326,501	55,198,597	21.84%
113,479	1,340,869	1,230,000	14,115,874	23,255,316	57,432,472	24.58%
190,045	2,040,923	825,000	18,814,243	28,276,477	60,411,356	31.14%
251,440	4,023,290	155,000	21,917,920	33,094,044	65,214,889	33.61%
293,368	5,996,952	720,000	23,152,988	37,599,205	71,253,900	32.49%
325,898	7,665,277	-	23,791,470	39,503,988	80,037,337	29.73%
274,802	9,550,285	307,505	25,445,763	42,327,560	70,431,486	36.13%

Carteret County, North Carolina

General Fund Balance Position at June 30
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	Fiscal Year		
	2011	2012	2013
Restricted:			
Stabilization by state statute	$ 8,696,639	$ 7,544,942	$ 8,000,000
Sheriff's fund	264,217	277,168	300,000
Recreation districts	94,790	102,739	105,000
Health programs	931,719	919,286	875,000
Register of deeds	311,834	341,557	350,000
Beach nourishment	10,455,564	11,102,845	4,887,845
Total restricted	20,754,763	20,288,537	14,517,845
Assigned:			
Subsequent year's expenditures	908,485	1,441,215	1,000,000
Unassigned:	21,762,773	25,101,604	25,769,134
Total General Fund	$ 43,426,021	$ 46,831,356	$ 41,286,979
General Fund Expenditures	71,025,804	74,195,092	77,935,585
Undesignated Fund Balance Percentage of General Fund Expenditures	30.64%	33.83%	33.06%

*Note: FY 2013 is projected


CARTERET COUNTY
NORTH CAROLINA
1722

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Municipalities										
Carteret County	0.4200	0.4200	0.4400	0.2300	0.2300	0.2300	0.2300	0.3000	0.2900	0.2900
Atlantic Beach	0.2300	0.2300	0.2600	0.1500	0.1250	0.1250	0.1250	0.1700	0.1700	0.1650
Beaufort	0.3800	0.3800	0.3800	0.1900	0.2200	0.2200	0.2200	0.2600	0.3000	0.3000
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.2300	0.2300	0.2300	0.1550	0.1550	0.1400	0.1400	0.1625	0.1525	0.1525
Cedar Point	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0625	0.0625	0.0625
Emerald Isle	0.1650	0.1550	0.1550	0.0670	0.0700	0.0700	0.0800	0.1150	0.1150	0.1250
Indian Beach	0.0900	0.1000	0.1000	0.0600	0.1100	0.1400	0.1500	0.2150	0.2150	0.1650
Morehead City	0.3800	0.3800	0.3800	0.2200	0.2200	0.2200	0.2200	0.2850	0.2850	0.3150
Newport	0.4300	0.4300	0.4000	0.2700	0.2900	0.3100	0.3300	0.3570	0.3570	0.3570
Pelitier	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1800	0.1800	0.1800	0.0800	0.1150	0.1150	0.1150	0.1560	0.1560	0.1560
Fire Districts										
Atlantic	0.0650	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
Beaufort	0.0600	0.0700	0.0550	0.0300	0.0350	0.0500	0.0550	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0400	0.0400	0.0550	0.0450	0.0450	0.0300	0.0300	0.0300	0.0300	0.0300
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.1000	0.1000	0.1000	0.0850	0.0900	0.0900	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0600	0.0600	0.0600	0.0400	0.0400	0.0650	0.0700	0.0800	0.0800	0.0700
Harlowe	0.0550	0.0550	0.0550	0.0450	0.0450	0.0550	0.0600	0.0750	0.0750	0.0750
Marshallberg	0.0700	0.0700	0.0700	0.0850	0.0850	0.0800	0.0900	0.0900	0.0900	0.0900
Mill Creek	0.0550	0.0550	0.0550	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0800	0.0800	0.0800	0.0900	0.0750	0.0750	0.0750	0.0750	0.0650	0.0550
Newport	0.0800	0.0800	0.0800	0.0400	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
North River	0.0750	0.0750	0.0750	0.0450	0.0450	0.0900	0.0900	0.0900	0.0900	0.0900
Otway	0.0400	0.0400	0.0400	0.0250	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700
Salter Path	0.0500	0.0600	0.0700	0.0300	0.0300	0.0300	0.0300	0.0500	0.0600	0.0600
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0950	0.0950	0.0950
South River/ Merrimon	0.0700	0.0700	0.0700	0.0550	0.0350	0.0600	0.0600	0.0600	0.0600	0.0600
Stacy	0.0800	0.0800	0.0800	0.0600	0.0700	0.0700	0.0850	0.0850	0.0850	0.0850
Stella	0.0500	0.0500	0.0500	0.0250	0.0200	0.0250	0.0400	0.0400	0.0400	0.0400
Western Carteret	0.0700	0.0700	0.0700	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0950	0.0950	0.0950	0.0450	0.0600	0.0600	0.0650	0.0850	0.0850	0.0850
Rescue Districts										
Beaufort	0.0550	0.0550	0.0600	0.0250	0.0400	0.0450	0.0450	0.0500	0.0500	0.0500
Broad & Gales Creek	0.0550	0.0750	0.0750	0.0350	0.0350	0.0300	0.0300	0.0300	0.0300	0.0300
Mill Creek	0.0200	0.0200	0.0200	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0400	0.0400	0.0400	0.0250	0.0400	0.0400	0.0400	0.0400	0.0300	0.0200
Otway	0.0550	0.0550	0.0550	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sea Level	0.1675	0.1675	0.1675	0.1200	0.1200	0.1200	0.1200	0.0800	0.0600	0.0600
Western Carteret	0.0500	0.0500	0.0500	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Beach Nourishment Districts										
Salter Path Ocean Front	0.4300	0.4300	0.4300	-	-	-	-	0.1500	0.0500	0.0500
Indian Beach Non Ocean Front	0.0200	0.0200	0.1200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0325	0.0325
Indian Beach Ocean Front	0.2200	0.2200	0.3200	0.2200	0.0100	0.0100	0.0100	0.0350	0.0850	0.0850
Emerald Isle Non Ocean Front	0.0300	0.0300	0.1850	0.0110	0.0110	0.0110	0.0110	0.0150	0.0150	0.0150
Emerald Isle Ocean Front	0.4800	0.4800	0.6350	0.1620	0.1620	0.1620	0.1620	0.0450	0.0450	0.0450
Pine Knoll Shores Non Ocean Fro	0.0600	0.0600	0.2400	0.0264	0.0160	0.0160	0.0160	0.0140	0.0140	0.0140
Pine Knoll Shores Ocean Front	0.4200	0.4200	0.6000	0.1727	0.1050	0.1050	0.1050	0.0520	0.0520	0.0520
Water Districts										
Water Special Tax[1]	-	-	-	-	-	-	-	0.0550	0.0550	0.0550

Notes:
2008 & 2012 are revaulation years
[1]First Year Tax District 2012

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

	Governmental Activities			Business Activity
Fiscal Year	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans
2004	29,695,000	22,240,000	2,516,572	589,608
2005	27,650,000	20,545,000	2,100,000	2,980,303
2006	47,605,000	18,715,000	1,800,000	3,328,720
2007	63,220,000	16,915,000	3,500,000	3,156,512
2008	59,550,000	15,605,000	6,367,364	2,985,480
2009	55,920,000	7,045,000	16,453,210	2,814,448
2010	52,330,000	5,735,000	15,135,783	2,643,416
2011	48,745,000	5,155,000	18,489,570	2,472,384
2012	45,100,000	4,660,000	16,099,052	2,301,352
2013	40,605,000	4,040,000	14,339,872	2,130,320

* 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 2011 and 2012.

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
-	-	55,041,180	909	3.05%
-	-	53,275,303	872	2.74%
-	-	71,448,720	1,138	3.52%
-	-	86,791,512	1,371	4.01%
-	-	84,507,844	1,330	3.52%
-	-	82,232,658	1,283	3.32%
-	-	75,844,199	1,183	2.94%
1,046,000	-	75,907,954	1,184	2.88%
1,046,000	-	69,206,404	1,064	*
-	1,046,000	62,161,192	906	*

Carteret County, North Carolina

Principal Employers
Current Year and Nine Years Ago

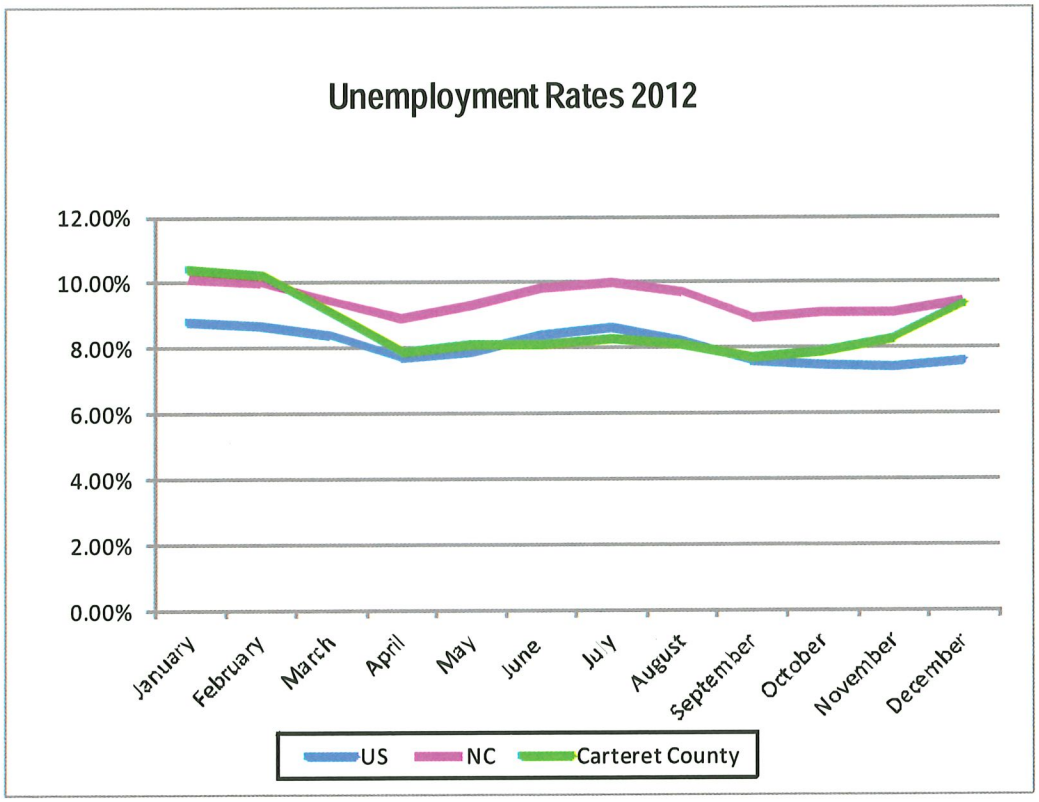
	2013			2004		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,076	1	3.30%	1,234	1	3.84%
Carteret General Hospital	1,000	2	3.06%	830	2	2.58%
NC Department of Transportation	553	3	1.69%			
Carteret County	571	4	1.75%	410	5	1.28%
Wal-Mart	424	5	1.30%	500	3	1.56%
Carteret Community College	381	6		220	9	0.69%
US Coast Guard	275	7	0.84%	322	7	1.00%
Lowes Homes Improvements	274	8	0.84%	-	-	-
Lowes Foods	237	9	0.73%	-	-	-
Food Lion	200	10	0.61%	435	4	1.35%
Atlantic Veneer	-	-	-	345	6	1.07%
Henry's Tackle & Sporting Goods	-	-	-	304	8	0.95%
Bally Refrigerated Boxes	-	-	-	200	10	0.62%

Source: Carteret County Economic Development Council

Carteret County
Unemployment Rates Comparisons
Last Four Calendar Years

	2009			2010			2011			2012		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	7.70%	9.20%	9.30%	9.70%	11.40%	11.50%	9.80%	11.10%	10.80%	8.80%	10.10%	10.40%
February	8.20%	9.80%	9.60%	9.70%	11.40%	11.10%	9.50%	10.90%	10.80%	8.70%	10.00%	10.20%
March	8.60%	10.30%	9.00%	9.70%	11.30%	10.30%	9.20%	10.40%	9.80%	8.40%	9.40%	9.10%
April	8.90%	10.70%	7.80%	9.80%	11.10%	9.00%	8.70%	10.00%	9.00%	7.70%	8.90%	7.90%
May	9.40%	10.90%	7.80%	9.60%	10.80%	8.30%	8.70%	10.30%	8.70%	7.90%	9.30%	8.10%
June	9.50%	11.00%	7.70%	9.50%	10.50%	8.10%	9.30%	10.90%	8.90%	8.40%	9.80%	8.10%
July	9.40%	11.00%	7.40%	9.50%	10.30%	7.70%	9.30%	10.90%	8.70%	8.60%	10.00%	8.30%
August	9.70%	10.90%	7.30%	9.60%	10.10%	7.60%	9.10%	10.80%	8.90%	8.20%	9.70%	8.10%
September	9.80%	10.90%	7.40%	9.60%	10.00%	7.40%	8.80%	10.40%	9.00%	7.60%	8.90%	7.70%
October	10.10%	10.90%	7.80%	9.70%	9.90%	7.60%	8.50%	10.30%	9.00%	7.50%	9.10%	7.90%
November	10.00%	10.90%	8.40%	9.80%	9.80%	8.50%	8.20%	10.10%	9.30%	7.40%	9.10%	8.30%
December	10.00%	10.90%	9.10%	9.40%	9.80%	8.90%	8.30%	10.20%	10.20%	7.60%	9.40%	9.30%
Annual Average	9.28%	10.62%	8.22%	9.63%	10.53%	8.83%	8.95%	10.53%	9.43%	8.07%	9.48%	8.62%

*Source: NC Department of Commerce Division of Employment Security



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)
2004	60,574	29,317	1,820,000	4.68%	8,259
2005	62,405	30,693	1,915,375	4.59%	8,237
2006	63,202	32,259	2,038,860	4.22%	8,425
2007	63,154	34,241	2,162,444	4.02%	8,297
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**	*	*	**9.36%**	**8,298**
2013	**68,645**	*	*	**8.60%**	**8,312**

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

Carteret County, North Carolina
Miscellaneous Statistics
June 30, 2013

Date of Establistment	1722
Form of Government	Commission-Manager
Area	526 Square Miles
Carteret County Facilities and Services:	
Fire Protection:	
Number of stations	23
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)	2,884
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	633
Number of students	8,312
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	146,849

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 whey 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 balance budget ordinance.

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

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

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

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

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

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

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

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

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

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

CAD: (Computer Aided Dispatch) - method of dispatching emergency services assisted by computer. It can be used to send messages to the 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.

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.

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.

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.

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.

PARTF: (Parks and Recreation Trust Fund) - provides dollar-for-dollar matching grants to local governments for parks and recreational projects to serve the public.

PCD: (Planned Conservation Development) - combines new residential construction and land protection and generates revenues while accomplishing conservation goals.

PED: (Preconstruction, Engineering, and Design) - objective is to provide focal point and working group to develop guidelines for effective preconstruction engineering management based on systematic approaches of managing preconstruction engineering activities and resources including time, funds, and personnel.

PSAP: (Public Safety Answering Point) - is a call center responsible for answering calls to an emergency telephone number for police, firefighting, and ambulance services.

Prior Year - the year immediately preceding the current year.

Property Tax - a tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

Proposed Budget - the recommended County budget submitted by the County Manager to the County Commission for adoption.

Proprietary Funds - are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income. The County has two proprietary fund types: internal service fund and enterprise fund.

QRV: (Quick Response Vehicle) - helps emergency medical organizations use their resources more efficiently, sending this smaller vehicle to the scene of an emergency call, where they can assess an incident's severity and call in additional help if required.

Reserve - an account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revaluation - assignment of value to properties used for all business and residential purposes by the Carteret County Tax Department. Under State law, all property must be revalued at least every eight (8) years. Carteret County performs revaluation in house every four (4) years.

SADD: (Students Against Destructive Decisions) - an organization that was original founded as: Students Against Driving Drunk. The mission of SADD is to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions.

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.

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.