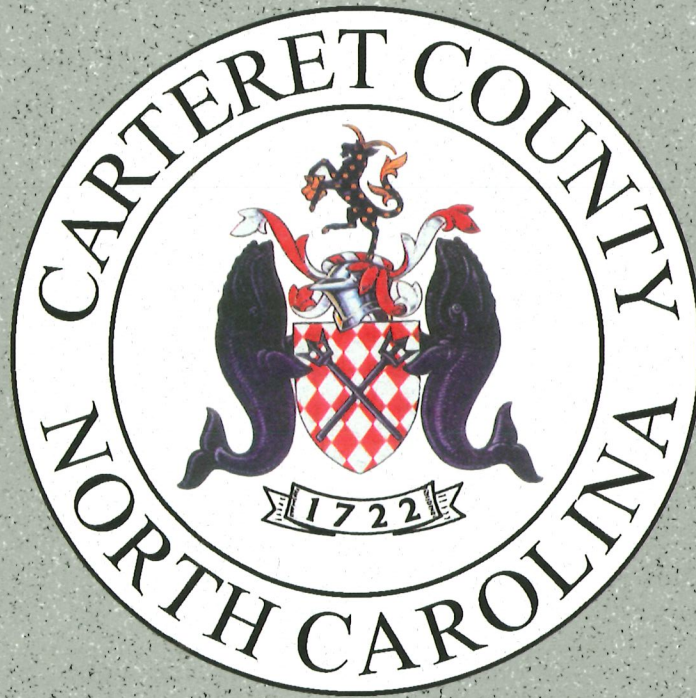
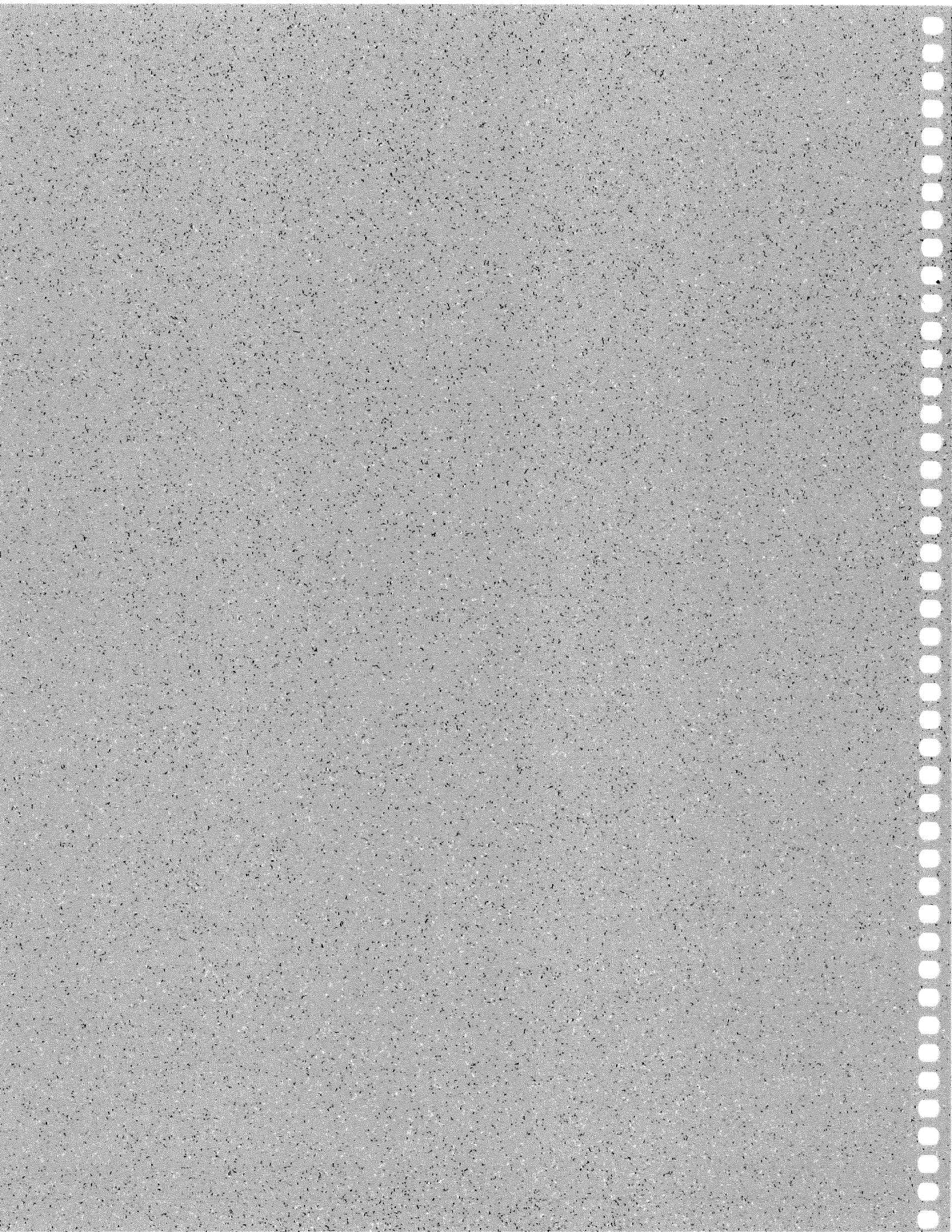


CARTERET COUNTY  
NORTH CAROLINA

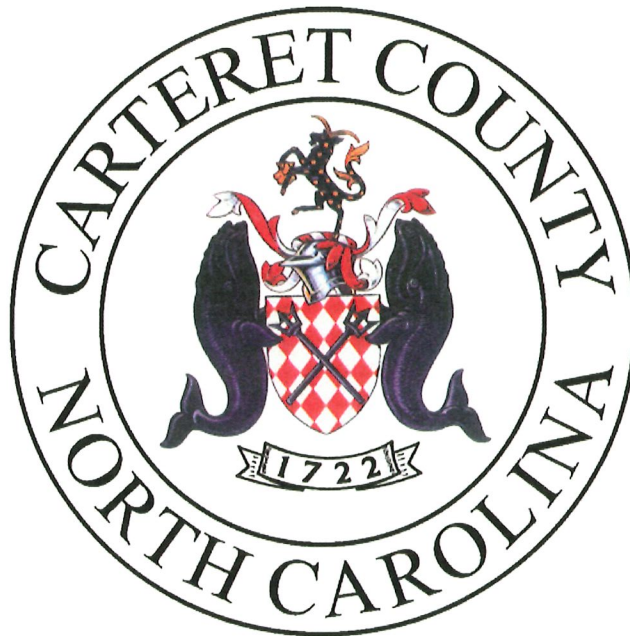


Adopted Budget  
Fiscal Year 2013



**Adopted Budget  
Fiscal Year 2012 – 2013**

**Carteret County, North Carolina**



**Board of Commissioners**

**Robin Comer, Chairman**  
Cape Carteret, NC

**Holt Faircloth**  
Morehead City, NC

**Patrick Joyce, Vice Chair**  
Beaufort, NC

**Jonathan Robinson**  
Atlantic, NC

**Douglas Harris**  
Atlantic Beach, NC

**Gregory Lewis**  
Morehead City, NC

**Bill Smith**  
Newport, NC



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Carteret County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Dawson Jeffrey R. Egan*

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.

### VISION

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

## Members of Carteret County Board of Commissioners

Robin Comer\*  
Chairman  
Cape Carteret, NC

Holt Faircloth \*  
Morehead City, NC

Douglas Harris\*  
Atlantic Beach, NC

Patrick Joyce\*  
Vice-Chair  
Beaufort, NC

Gregory Lewis\*  
Morehead City, NC

Jonathan Robinson\*  
Atlantic, NC

Bill Smith\*  
Newport, NC

### *County Officials*

Russell Overman  
County Manager

Dee Meshaw  
Assistant Co. Manager,  
Finance & Administration

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

Nha Nou Yang  
Information Technology  
Director

David Atkinson  
Social Services Director

Carl Tilghman  
Tax Administrator  
Services Director

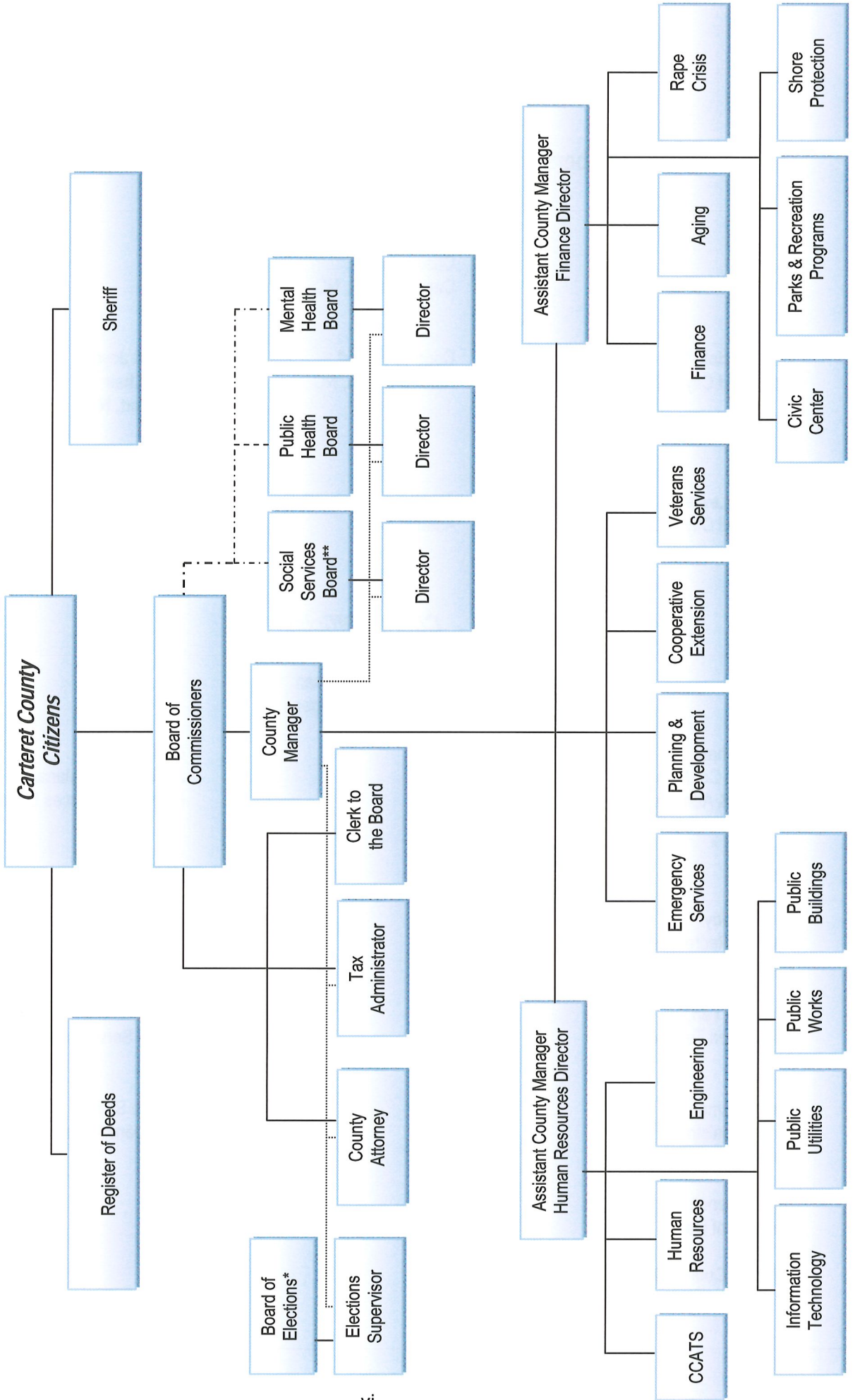
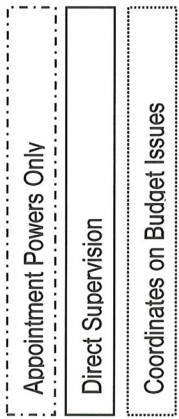
Jo Ann Smith  
Emergency Management

Joy Lawrence \*  
Register of Deeds Director

\*Elected County Officials

\*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 2012 – 2013**

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 2013 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 2013 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:

- E-911
- 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 13-17. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The *Appendix* contains information on a variety of topics, including the *budget ordinance*, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

## **Carteret County Profile**

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

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

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

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

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

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

### **Carteret County Today**

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

## Carteret County Coat of Arms

### Description

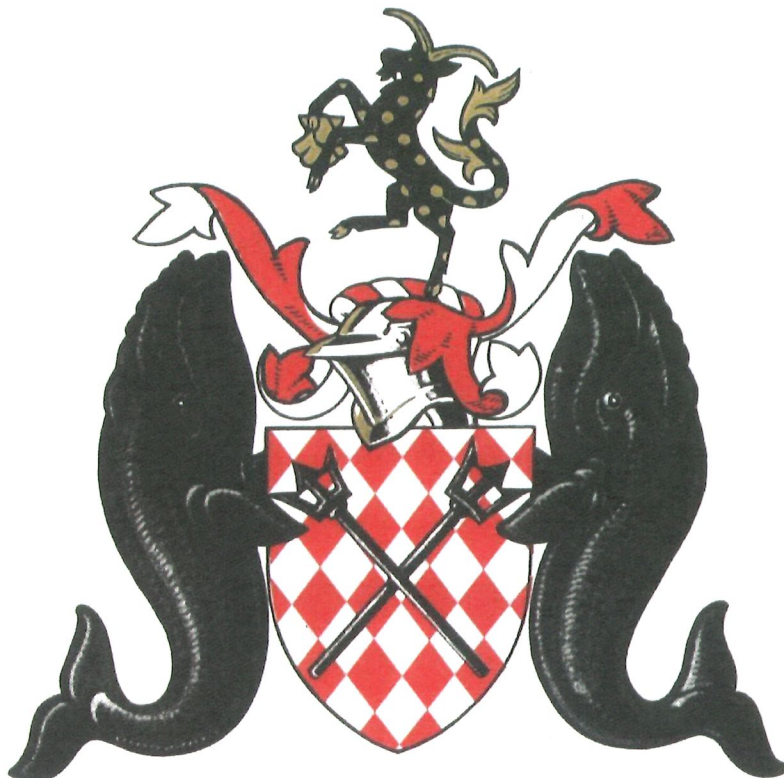
The silver –*Argent* – “diamonds or *Lozengy* – on the shield are representative of the Carteret Family, as the original Carteret Coat of Arms consisted of four silver lozenges on a red – *Gules* – field. The Tridents – *Sable* (black) *Saltire* (across the shield) are three pronged spears representative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

### History

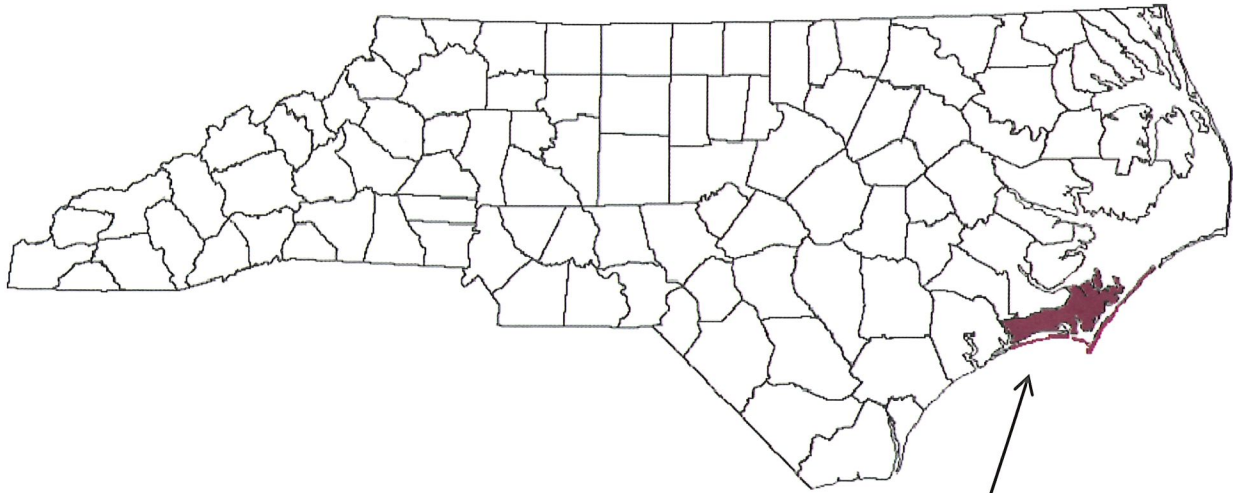
In 1976, Miss Emily Loftin and Mrs. Thelma Simpson prevailed upon the Carteret County Commissioners to initiate a request that the College of Arms, London, England, “derive such Armorial Ensigns as may be deemed suitable”. The request was officially made by John Kenneth Newsome, Chairman of the Carteret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

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

Data compiled by Charles O. Pitts, Jr.

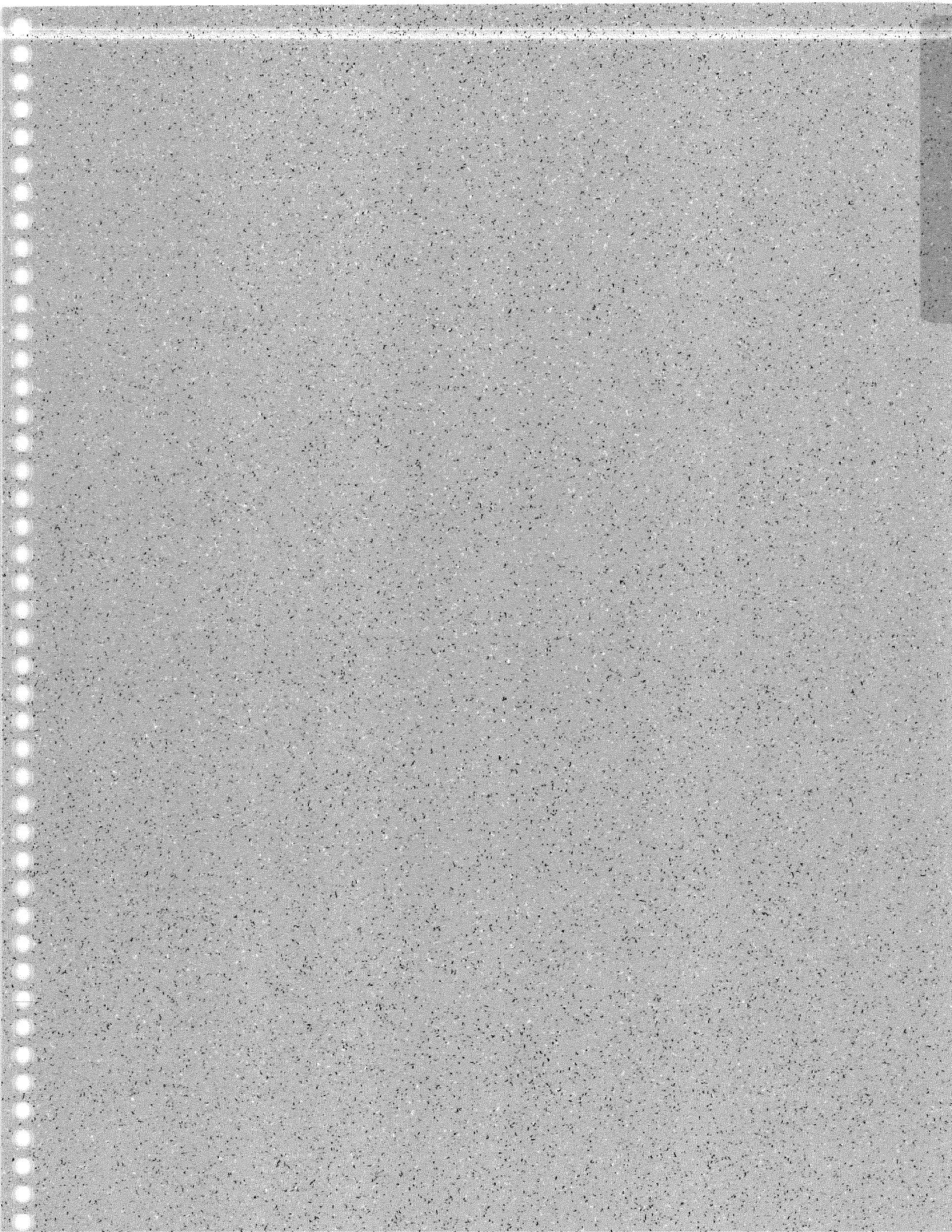


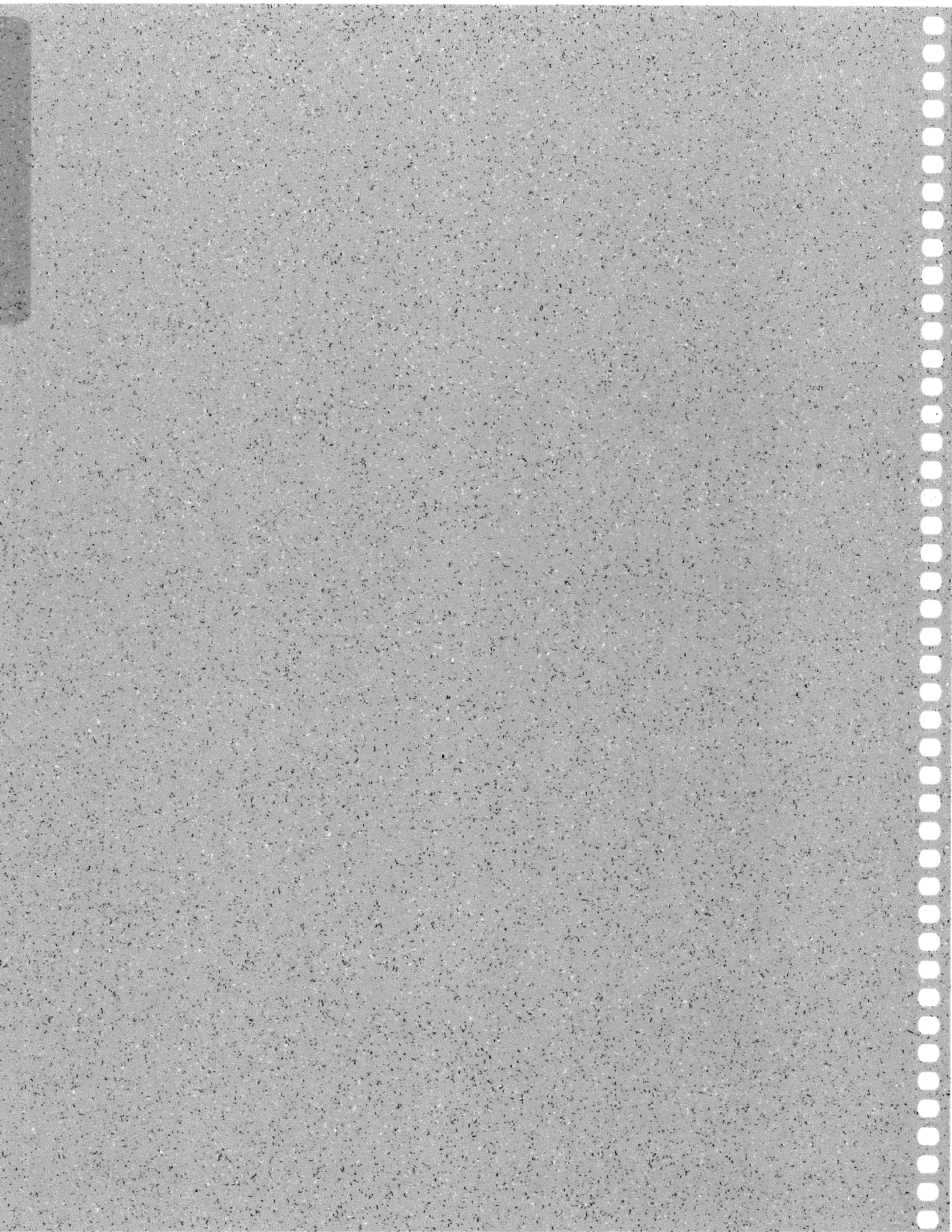
# North Carolina



## Carteret County

Population	67,696
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort





*Board of Commissioners*

Robin V. Comer, Chair  
Patrick "Pat" Joyce, Vice-Chair  
William Holt Fairecloth  
Douglas W. Harris  
John Gregory Lewis  
Jonathan Robinson  
Bill Smith



*County Manager*

W. Russell Overman  
Office: (252) 728-8450  
Fax: (252) 728-2092  
russello@carteretcountygov.org  
www.carteretcountygov.org

*Clerk to the Board*  
Jeanette S. Deese, NCCCC

May 7, 2012

Dear Board of Commissioners and Citizens of Carteret County:

It is my pleasure to present this my first proposed Carteret County budget for fiscal year 2012 – 2013. 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 4, 2012. In addition, the Commission is required to adopt a fund budget representing the Board's priorities, within fiscal limitations, no later than June 30, 2012.

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 funding
- Funds capital improvement projects for education and County.
- Develop a County facilities master plan.

#### **BUDGET IN BRIEF**

The recommended budget for all funds is \$91,108,360, a 12.72% decrease from the 2012 fiscal year amended budget as of March 31, 2012. The primary decrease is due to \$10 million debt refunding in FY 2012, approximately \$1 million of expenses due to Hurricane Irene, decrease in debt service, and human services. The county's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2012 as of 3/31/12	RECOMMENDED BUDGET FY 2013
GENERAL FUND	\$ 89,373,710	\$ 76,280,000
SPECIAL REVENUE FUNDS	12,390,629	12,165,400
CAPITAL PROJECT FUNDS	1,860,676	1,846,695
ENTERPRISE FUND	765,000	816,265
<b>TOTAL BUDGET</b>	<b>\$ 104,390,015</b>	<b>\$ 91,108,360</b>
Percent Change		-12.72%

A variety of issues continue to make the budget preparation more challenging. While the recession officially ended in late summer 2009, state economic growth continues to lag behind national economic growth. Dr. John Connaughton, UNCC's Babson Capital Professor of Financial Economics, states that North Carolina's state GDP growth was 1.1% versus the national 1.7% growth in 2011. With more jobs in manufacturing and housing, North Carolina suffered more severely in the economic downturn losing 334,300 jobs, and adding only 33,000 jobs last year. Dr. Connaughton does project an improving job outlook in 2012, with a 2 percent increase in state GDP. Carteret County's average unemployment rate for the first eight months of the fiscal year is 9.03%, slightly higher than the national average unemployment rate of 8.70%, and lower than the state average unemployment rate of 10.17%. Wells Fargo cautions that "three hard realities" will continue to stymie national economic growth- housing, federal deficits, and job skills mismatch. 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 is again facing a budget shortfall. As of February 2012, General Fund revenues were \$145 million (1.3%) above an \$11.1 billion revenue target. However, one of the greatest concerns is the growing Medicaid deficit that is expected to be \$159 million over budget. On a positive note, income tax withholdings have improved and baseline sales tax collections through February 2012 are up 7.1 percent. There is the concern that rising gas prices could dampen consumer spending. The General Assembly will convene in May for a "short" session designed primarily to tweak the second year of the state's biennial budget.

Furthermore, the County is faced with an uncertain 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 2012 recommended budget provides resources to maintain County services at the same level.

#### MAJOR BUDGET INITIATIVES

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

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 13 General Fund budget is \$76.28 million, 14.65% decrease from the \$89.37 million FY 12 amended budget. If the FY 12 amended budget is adjusted for the \$10 million debt refundings, the FY13 budget is a 3.8% decrease from the FY 12 adjusted amended budget, and provides a better comparison. Below is a summary of the General Fund budget.

### **Revenues**

**Ad Valorem Taxes-** The total assessed value for the recommended budget is \$15.16 billion with a general fund recommended tax rate of 30 cents per \$100 assessed valuation. This reflects a \$68 million (.45%) increase in assessed values from FY12 assessed values. Based on the current assessed value of \$15.16 billion, this will generate approximately \$45.02 million revenue. Property tax revenue is approximately 59.02% of general fund budget.

**Sales Tax** – Sales tax is projected to be \$11.00 million for FY 13. This is a 5.2% increase from FY 12. The increase is due to growth in the economy. Sales tax is 14.42% of the General Fund budget, the County's third largest revenue source.

**Intergovernmental Revenue** – Intergovernmental revenue is budgeted at \$11.90 million, approximately a \$2.18 million decrease from FY 12 amended budget. The decrease is a combination of FEMA and state revenue for Hurricane Irene, federal funds returned from a previous beach nourishment project that passed through to the state and the Town of Pine Knoll Shores, Homeland Security grants and CCATs capital grants that are not budgeted in the FY 13 recommended budget. Intergovernmental revenue is 15.60% of the General Fund budget.

**Investment earnings** are budgeted \$400,000 for the general fund, a \$50,000 increase from FY 2011. Interest rates and investment returns continue to be projected low; however, FY 2012 investment earnings will exceed the budgeted amount.

### **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 #3**

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 and in some areas decreased for the fiscal year. 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. Throughout the County departments, positions remain vacant and unfunded for FY13. As listed later in the budget, some new positions are recommended. In addition, the recommended budget provides no funding for staff COLA increases or performance based merit salary adjustments. In the future, as the economy improves, it will be critical that we reward county employees, our most valuable assets, for their diligence during the recent difficult economic time.

### **Public Safety- Initiatives #1 and #3**

The FY 12 budget completes the first full fiscal year of operating expenses for the county wide consolidated 911 communication center. During this year, the need for 3 additional communicators has been determined, and is requested in the FY 13 budget. As you recall, the deputy EMS director position has been frozen and unfunded for 4 fiscal years. The recommended budget funds this position. In addition, the Sheriff's Department has presented the need for 3 additional deputies, one is grant funded, and 2 of those positions are in the recommended budget.

### **Transportation – Initiatives #3, #4 and #7**

The FY 13 budget funds the Carteret County Area Transportation Program (CCATS) as an in-house operated program. Through fiscal year 2012, the County has contracted the operations, and the program has a projected \$350,000 deficit for the year ending 06/30/12. By operating the program in house, the County projects the program to at least break even, operate more efficiently, and provide better service to the riders.

### **Human Services – Department of Social Services – Initiative #4**

The human services area is the second largest expenditure function of the general fund, 21.37%. Of the \$16.30 million funding, \$11.26 million is Social Services funding and \$3.67 million is public health funding. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$8.16 million for these programs. In FY 12, Social Services purchased a document management system. This system enables eligibility and service program documentation to be processed electronically, shared with divisions, such as the Medicaid division can share the information with the food assistance division greatly improving efficiency, and reducing the expense of office supplies. In FY 13, the Social Services Department will have a full year of the implemented system. In FY 13, Social Services requests an attorney with the primary duties for child support. The department foresees greater efficiency by having a staff attorney. This position is recommended and federal funds will provide most of the funding for the position.

### **Education - Initiative #2**

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$23.47 million, 30.77% of the County's total budget. In addition, School System and Community College debt service total \$8.46 million. The School System ranked fourteenth in the state in local funding per ADM during 2011 fiscal year. In FY13, the School System will receive a reduction in federal funding. There is the possibility of providing additional education funding because this budget maintains the current tax rate, has slight revenue growth, and has no budgeted fund balance appropriation.

**Fund Balance - Initiative #2** The budget, as presented, does not appropriate any general fund balance to balance revenues and expenditures. The fund balance is projected to be 30% of general fund expenditures on June 30, 2012. 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 does not provide funding for merit or cost of living adjustments for employees. The budget recommends funding 8 new positions and funding one frozen position as listed below.

- Information Technology: Technology Technician
- CCATS: transportation operations manager
- Sheriff's Department: 2 detectives with one of the detectives funded with grant revenue
- Communications Department: 3 telecommunicators
- Emergency Management: deputy EMS director that is an authorized position but has been frozen for 4 years.
- Department of Social Services: attorney position for child support.
- Health Department: preparedness coordinator that converts a part time position to full time

## Other Funds

**County Capital Improvements Fund – Initiative #4** In FY 12, the County completed its partnership with the Town of Morehead City for its water access project. In addition, the county completed its improvements to Western Park in FY 12. The County continues its commitment of maintaining and improving technology by continuing to fund pictometry mapping for the Tax Department. Also included is the expansion and improvement of the solid waste convenience site on Highway 58 and replacing the roof on the county administration and annex building. It is important to note that the County will develop a facilities master plan in FY13. This does not have any current budgetary impact; however, the outcome of the plan will impact the County's five year capital improvement 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 \$247,305 with \$231,565 transferring to the water fund. The recommended district tax rate is 4.5 cents per \$100 assessed property value, a one cent decrease from the 5.5 cents levied in FY12.

**Water Fund** –The recommended water fund budget is \$816,265, 6.70% more than the FY12 amended budget. The water fund has approximately 1,065 customers. For the County to be compliant with the USDA revenue bond for the water capital improvements, the budget proposes a 15% rate increase to water users, approximately \$70,000 annually. Even with the rate increase, \$231,565 in transfers from the special revenue water taxing district fund is necessary to balance the water fund budget. The transfer from the special taxing district provides the funding that was transferred from the general fund in previous fiscal years. The recommended budget funds the first year of USDA revenue bond debt service payments in the amount of approximately \$60,000. The County anticipates closing on the USDA debt in September 2012.

As we look to the future, as directed by the Board of Commissioners, the County staff will begin work on the priority of issues. Efforts are beginning on the following:

- Develop a master facilities plan.
- Maintain a balance of the lowest responsible tax rate, funding the services requested by the taxpayers, funding education for the schools and community college, and addressing the capital needs of the schools, community college, and the county.
- Pursue consolidated EMS supply facility
- Develop a plan for consolidated EMS billing for the County
- Continue the waterways access group meetings to seek methods of maintaining waterways.

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

Respectfully submitted,

A handwritten signature in black ink that reads "W. Russell Overman". The signature is written in a cursive, flowing style.

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 2012 - 2013 Recommended Budget Revenues** **\$ 91,108,360**

**Revenue Summary Changes**

**General Fund Revenue Changes**

Ad Valorem Taxes (Decreased property tax rate 1¢)	\$ (1,465,000)	
Permits and Fees	(20,000)	
Intergovernmental	205,685	
Sales & Services	(9,500)	
Operating transfers in	50,000	
Appropriated Fund Balance - Beach Nourishment	11,305	
Appropriated Fund Balance - General Fund	1,441,215	
<b>Total General Fund Changes</b>	<b>213,705</b>	<b>213,705</b>

**Other Funds Revenue Changes**

**E-911 Fund**

The Board of Commissioners adjusted funding as a result of funding changes by the State of North Carolina. (67,905)

**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 \$110,980 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$130,500. 19,520

**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 \$49,095 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$94,000. 44,905

**Water Tax District Fund**

The Board of Commissioners increased \$46,065 ad valorem special district tax revenue.  
The Board of Commissioners levied 5.5 cent special district tax. 46,065

**Salter Path District Fund**

The Board of Commissioners decreased \$41,625 ad valorem special district tax revenue.  
Tax rate levied is 5 cent. These taxes will be held in reserve for future beach nourishment needs. (41,625)

**County Capital Improvements**

Decreased Fund Balance Appropriation \$519,640. (519,640)

**School Special Projects Fund**

Increased transfer from General Fund by \$500,000. 500,000

**FY 2012 - 2013 Adopted Budget Revenues** **\$ 91,303,385**

Expenditure Summary Changes

General Fund Expenditure Changes

Countywide		
The Board of Commissioners decreased funding countywide for hospitalization insurance. The funding was decreased \$289,000.		(289,000)
Governing Body		
The Board of Commissioners decreased operating funding \$500 in advertising.		(500)
Administration		
The Board of Commissioners decreased Administration by \$88,575. The decrease was due to an organization change that moved the Assistant County Manager to Human Resources in a dual role as Assistant County Manager/HR Director.		(88,575)
Human Resources		
The Board of Commissioners increased Human Resources by \$61,405. The increase was due to an organization change that moved the Assistant County Manager to Human Resources in a dual role as Assistant County Manager/HR Director and the addition of a Human Resources Assistant position. (Resulted in \$27,170 net savings)		61,405
Tax and Revaluation		
The Board of Commissioners decreased funding \$1,500 in motor fuel.		(1,500)
Public Buildings		
The Board of Commissioners voted to contract janitorial services, resulting in a \$53,295 net decrease and decreased operations funding \$4,000.		(57,295)
Sheriff Criminal		
The Board of Commissioners decreased funding for contracted services \$12,000.		(12,000)
Animal Control		
The Board of Commissioners increased funding \$16,860 for Pet Smart grant expense.		16,860
Public Works		
The Board of Commissioners voted not fund an additional position and to increase funding for supplies to maintain the CCATS vans. The changes resulted in a \$18,745 net decrease.		(18,745)
Special Appropriations		
The Board of Commissioners decreased funding \$10,000 to remove funding for Military Growth Task Force.		(10,000)
Shore Protection		
The Board of Commissioners increased funding \$330,000 for the Bogue Banks Shore Protection Project Feasibility Study.		330,000
Health Center		
The Board of Commissioners decreased funding \$66,210; \$33,761 due to contracting janitorial services, \$18,849 in operations and \$13,600 due to a reduction in workers compensation.		(66,210)
Human Services		
The Board of Commissioners adjusted the budget for the following areas of the Health Department due to changes in workers compensation insurance.		
• Dental	\$	(1,320)
• Communicable Disease		(3,570)
• PH Preparedness & Response		(810)
• Family Planning		(2,810)
• Maternal Health		(5,435)
• Child Health		(1,315)
• Child Care Coordinator		(5,780)
• WIC Administration		(500)

• WIC Nutrition	(1,720)	
• WIC Client Services	(4,465)	
• WIC Breast Feeding	915	
Total Human Services		(26,810)
Environmental Health		
The Board of Commissioners decreased funding \$14,745; \$5,196 in operations, \$9,549 due to a decrease in workers compensation insurance.		(14,745)
Social Services		
The Board of Commissioners adjusted the budget for the following areas of Social Services:		
• Workers Compensation insurance - rate adjustment	\$ (20,910)	
• Operations	(14,600)	
• Maintenance & Repair building - moved to FY12	(75,000)	
• CSE Contract - reduced due to hiring an additional attorney	(50,000)	
		(160,510)
Veterans		
The Board of Commissioners decreased funding for contracted services. The funding was decreased \$400.		(400)
Aging		
The Board of Commissioners decreased funding \$63,245 to adjust grant funding and matches.		(63,245)
Board of Education		
The Board of Commissioners decreased operating funding \$1,100,000, moved to Education contingency.		(1,100,000)
Senior Center		
The Board of Commissioners increased funding \$19,570 for maintenance and repairs to the building.		19,570
Parks and Recreation		
The Board of Commissioners decreased Parks and Recreation \$40,520. The decrease was due to an organization change that makes the Director position a dual role between Parks and Recreation and Civic Center.		(40,520)
Civic Center		
The Board of Commissioners decreased Civic Center \$16,485. The decrease was due to an organization change that makes the Director position a dual role between Parks and Recreation and Civic Center.		(16,485)
Transfers		
School Special Projects \$500,000. See details below in Other Funds Changes.		500,000
Contingency		
• Appropriation – decreased \$370,045	\$ (370,045)	
• Education – increased \$1,500,000	1,500,000	
• Merit - increased \$143,000	143,000	
• Fringes - increased \$28,000	28,000	
• Vehicle - decreased \$17,850	(17,850)	
• Workers Compensation – increased \$75,000	75,000	
• Occupancy Tax - decreased \$153,695	(153,695)	
• State Merit - increased \$40,000	40,000	
• State Fringes - increased \$8,000	8,000	
Total Contingency changes		1,252,410
Total General Fund Expenditure Changes		213,705

**Other Funds Expenditure Changes**

**E-911 Fund**

The Board of Commissioners decreased funding \$67,905 as a result of funding changes by the State of North Carolina. (67,905)

**Rescue Districts Fund**

The Board of Commissioners decreased \$18,920 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$38,440. 19,520

**Fire Districts Fund**

The Board of Commissioners decreased \$6,455 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$51,360. 44,905

**Water Tax District Fund**

The Board of Commissioners voted to transfer funds to General Fund for administrative cost. 46,065

**Salter Path Special Tax District Fund**

The Board of Commissioners voted to reduce the special district tax rate by not levying tax on a proposed 2nd district. (41,625)

**County Capital Improvements**

The Board of Commissioners decreased funding \$519,640. (519,640)

**School Special Projects**

Increased funding \$500,000 for capital. 500,000

**FY 2011 - 2012 Adopted Budget Expenditures**

\$ 91,303,385

# 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.

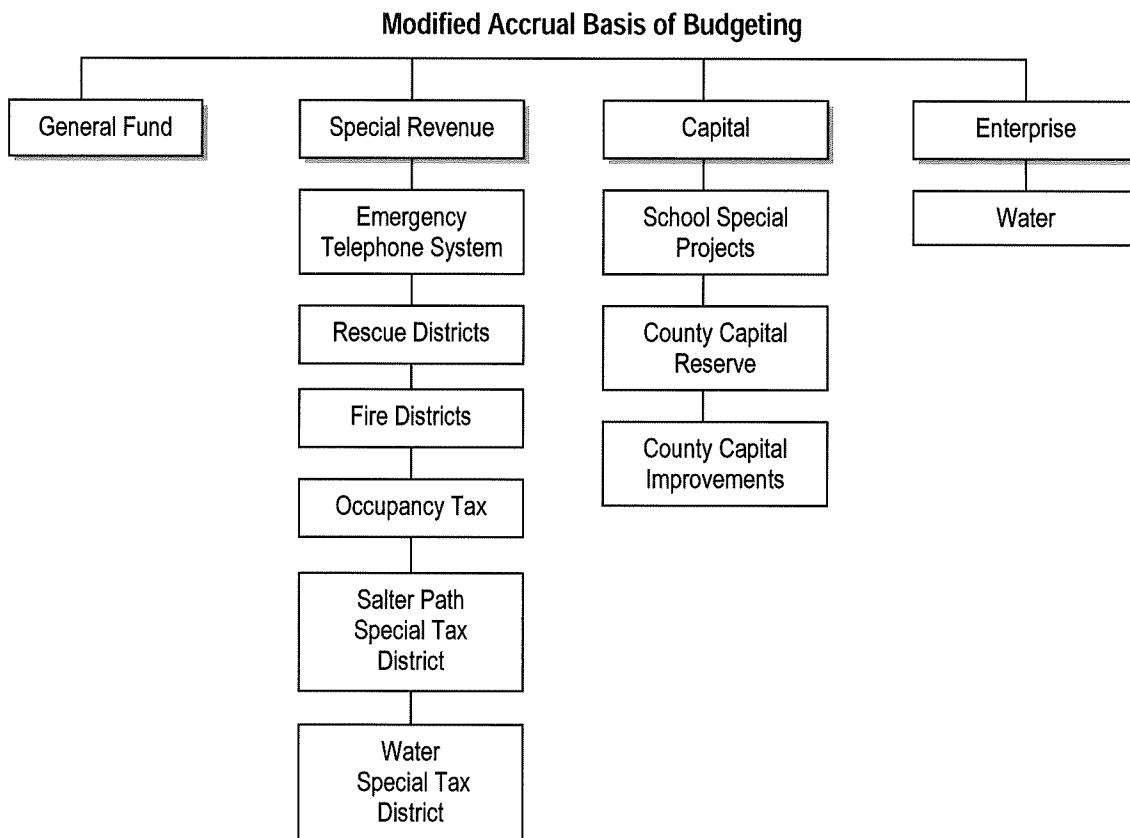
The County has one major fund, the general fund. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Any fund that is less than 10% is considered a nonmajor fund. Below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



## **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 7, 2012 to the County Commission. Budget workshops with the Commission will be held. A formal public hearing for the fiscal year budget will be conducted on June 4, 2012. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2012. 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.

February 20, 2012	Board of Commissioners adopt budget calendar
January 18	Staff Meeting to distribute budget materials to department head
February 7	Board of Commissioners Planning Workshop
January 19– February 24	Departments prepare budget request
February 24	Department budgets due to Finance Department
February 27 – March 21	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 01 – April 13	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 21	Community College and County Schools budget due to County Manager and Finance Department
May 7	Recommended budget presented to the Board of Commissioners.
To be Established	Board of Commissioners to review recommended budget and conduct budget workshops.
May 20	Advertise public hearing for annual budget.
June 4	Public hearing held by Board of Commissioners
To be adopted any time after June 4, but before June 30	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 2013 fiscal year. This is based on Federal Reserve indications.

**Consolidated Funds Summary**  
**Fiscal Year 2013**

The following chart presents a consolidated summary for Fiscal Year 2013 of all funds, including revenue sources and expenditures.

	Governmental Funds		Enterprise Funds		Total	Budget
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund		
<b>Financial Sources</b>						
Ad Valorem	43,818,000	5,518,100			49,336,100	
Other Taxes	11,150,000	5,917,500			17,067,500	
Permits & Fees	2,631,920				2,631,920	
Intergovernmental	12,108,786	491,160	-		12,599,946	
Sales & Services	2,731,200				2,731,200	
Interest Earnings	400,000	15,100	10,000		425,100	
Water Revenue				584,700	584,700	
Miscellaneous	73,384				73,384	
<b>Total Estimated Financial Sources</b>	<b>72,913,290</b>	<b>11,941,860</b>	<b>10,000</b>	<b>584,700</b>	<b>85,449,850</b>	
<b>Expenditures</b>						
General Government	5,952,360		69,055		6,021,415	
Public Safety	9,742,525	7,349,615			17,092,140	
Transportation	1,110,890				1,110,890	
Environmental Protection	3,235,770		100,000		3,335,770	
Economic & Physical Development	3,493,115	2,684,375			6,177,490	
Human Services	15,856,295		-		15,856,295	
Education	21,268,000		1,658,000		22,926,000	
Cultural & Recreation	2,889,250		-		2,889,250	
Non Departmental	2,324,000	-			2,324,000	
Water Operations				493,080	493,080	
Capital Outlay				26,000	26,000	
Principal Retirement	6,288,000			197,185	6,485,185	
Interest and Fiscal Charges	2,580,500			100,000	2,680,500	
<b>Total Expenditures</b>	<b>74,740,705</b>	<b>10,033,990</b>	<b>1,827,055</b>	<b>816,265</b>	<b>87,418,015</b>	
Excess (deficiency) of revenues over(under) expenditures	(1,827,415)	1,907,870	(1,817,055)	(231,565)	(1,968,165)	
<b>Other Financing Sources and Uses</b>						
Sale of Property	10,000		-		10,000	
Bonded Sale/Debt Security Issuance					-	
Appropriated reserve fund balance	240,200				240,200	
Other Transfers	(1,753,000)	(2,132,370)	-		(3,885,370)	
Transfers	1,889,000		1,753,000	231,565	3,873,565	
<b>Total Other Sources (Uses)</b>	<b>386,200</b>	<b>(2,132,370)</b>	<b>1,753,000</b>	<b>231,565</b>	<b>238,395</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,441,215)</b>	<b>(224,500)</b>	<b>(64,055)</b>	<b>-</b>	<b>(1,729,770)</b>	
Fund Balance July 1	44,471,061	3,498,098	2,087,163	869,128	50,925,451	
Fund Balance June 30	43,029,846	3,273,598	2,023,108	869,128	49,195,681	

## Combined Revenue and Expenditures All Funds Combined

	Actual FY 11	Amended FY 12	Adopted FY 13	Percentage Change FY 12 to FY 13	Percent of Fund Type Total
<b>Governmental Funds</b>					
<b>Revenues</b>					
Ad Valorem	\$ 50,519,817	\$ 50,588,779	\$ 49,336,100	-2.48%	54.52%
Other Taxes	16,647,122	16,446,100	17,069,600	3.79%	18.86%
Permits & Fees	2,407,908	2,428,929	2,631,920	8.36%	2.91%
Intergovernmental	13,341,879	14,640,372	12,599,946	-13.94%	13.92%
Sales & Services	2,710,406	2,762,418	2,731,200	-1.13%	3.02%
Interest Earnings	395,223	355,500	423,000	18.99%	0.47%
Miscellaneous	164,968	232,104	83,384	-64.07%	0.09%
Other Financing Sources	3,293,994	16,170,813	5,611,970	-65.30%	6.20%
<b>Total</b>	<b>\$ 89,481,317</b>	<b>\$ 103,625,015</b>	<b>\$ 90,487,120</b>	<b>-12.68%</b>	<b>100.00%</b>
<b>Expenditures</b>					
General Government	\$ 5,970,023	\$ 6,084,776	\$ 6,021,415	-1.04%	7.39%
Public Safety	18,604,183	17,689,000	17,092,140	-3.37%	19.06%
Transportation	1,228,700	1,365,956	1,110,890	-18.67%	1.23%
Environmental Protection	3,137,204	4,218,080	3,335,770	-20.92%	3.72%
Economic & Physical Development	6,640,491	8,866,916	8,309,860	-6.28%	8.85%
Human Services	15,378,541	16,505,326	15,856,295	-3.93%	18.05%
Education	23,192,198	23,758,009	22,926,000	-3.50%	26.06%
Cultural & Recreation	3,944,349	3,134,058	2,889,250	-7.81%	3.25%
Debt Service	9,408,628	19,716,540	8,868,500	-55.02%	9.82%
Non Departmental	3,083,346	2,286,354	4,077,000	1.67%	2.57%
<b>Total</b>	<b>\$ 90,587,663</b>	<b>\$ 103,625,015</b>	<b>\$ 90,487,120</b>	<b>-12.87%</b>	<b>100.00%</b>
<b>Enterprise Fund</b>					
<b>Revenues</b>					
Water Operating Revenues	\$ 457,667	\$ 505,700	\$ 579,700	14.63%	71.02%
Water Non Operating	353,662	259,300	236,565	-8.77%	28.98%
<b>Total</b>	<b>\$ 811,329</b>	<b>\$ 765,000</b>	<b>\$ 816,265</b>	<b>6.70%</b>	<b>100.00%</b>
<b>Expenditures</b>					
Water Operating	\$ 777,535	\$ 466,015	\$ 493,080	5.81%	60.41%
Water Nonoperating	71,788	298,985	323,185	8.09%	39.59%
<b>Total</b>	<b>\$ 849,323</b>	<b>\$ 765,000</b>	<b>\$ 816,265</b>	<b>6.70%</b>	<b>100.00%</b>
<b>Entity Totals</b>					
Total Entity Revenues	<b>\$ 90,292,646</b>	<b>\$ 104,390,015</b>	<b>\$ 91,303,385</b>	<b>-12.72%</b>	<b>100.00%</b>
Total Entity Expenditures	<b>\$ 91,436,985</b>	<b>\$ 104,390,015</b>	<b>\$ 91,303,385</b>	<b>-12.72%</b>	<b>100.00%</b>

## Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 22

	Actual FY 11	Amended FY 12	Adopted FY 13	Percentage Change FY 12 to FY 13	Percent of Fund Total
<b>General Fund</b>					
<b>Revenues</b>					
Ad Valorem	\$44,217,015	\$ 44,882,000	\$ 43,818,000	-2.37%	57.28%
Other Taxes	10,754,049	10,590,000	11,150,000	5.29%	14.58%
Permits & Fees	2,407,908	2,428,929	2,631,920	8.36%	3.44%
Intergovernmental	12,588,120	14,081,305	12,108,786	-14.01%	15.83%
Sales & Services	2,710,406	2,762,418	2,731,200	-1.13%	3.57%
Interest Earnings	310,381	350,000	400,000	14.29%	0.52%
Miscellaneous	164,968	232,104	83,384	-64.07%	0.11%
Other Financing Sources	1,994,764	14,046,954	3,570,415	-74.58%	4.67%
<b>Total</b>	<b>\$75,147,611</b>	<b>\$ 89,373,710</b>	<b>\$ 76,493,705</b>	<b>-14.41%</b>	<b>100.00%</b>
<b>Expenditures</b>					
General Government	\$ 5,897,426	\$ 5,927,536	\$ 5,952,360	0.42%	7.78%
Public Safety	9,555,818	10,098,634	9,742,525	-3.53%	12.74%
Transportation	1,228,700	1,365,956	1,110,890	-18.67%	1.45%
Environmental Protection	3,137,204	4,188,080	3,235,770	-22.74%	4.23%
Economic & Physical Dev.	2,214,080	4,066,653	3,493,115	-14.10%	4.57%
Human Services	15,336,220	16,505,326	15,856,295	-3.93%	20.73%
Education	21,609,621	22,384,826	21,268,000	-4.99%	27.80%
Cultural & Recreation	2,638,191	2,833,805	2,889,250	1.96%	3.78%
Debt Service	9,408,628	19,716,540	8,868,500	-55.02%	11.59%
Non Departmental	3,023,346	2,286,354	4,077,000	78.32%	5.33%
<b>Total</b>	<b>\$74,049,234</b>	<b>\$ 89,373,710</b>	<b>\$ 76,493,705</b>	<b>-14.41%</b>	<b>100.00%</b>
<b>Emergency Telephone System Fund</b>					
Intergovernmental	559,066	559,067	491,160	-12.15%	
Interest	11,073	1,500	-	-100.00%	
Other Financing Sources	-	151,258	-	-100.00%	
<b>Total</b>	<b>\$ 570,139</b>	<b>\$ 711,825</b>	<b>\$ 491,160</b>	<b>-31.00%</b>	<b>100.00%</b>
<b>Expenditures Public Safety</b>	<b>\$ 1,712,566</b>	<b>\$ 711,825</b>	<b>\$ 491,160</b>	<b>-31.00%</b>	<b>100.00%</b>
<b>Rescue Districts</b>					
Ad Valorem Taxes	\$ 2,419,457	\$ 1,954,538	\$ 1,843,560	-5.68%	
Other Taxes	571,603	552,000	545,000	-1.27%	
Interest	12,162	-	-	0.00%	
Other Financing Sources	-	49,301	130,500	164.70%	
<b>Total</b>	<b>\$ 3,003,222</b>	<b>\$ 2,555,839</b>	<b>\$ 2,519,060</b>	<b>-1.44%</b>	<b>100.00%</b>
<b>Expenditures Public Safety</b>	<b>\$ 2,744,120</b>	<b>\$ 2,555,839</b>	<b>\$ 2,519,060</b>	<b>-1.44%</b>	<b>100.00%</b>

	Actual FY 11	Amended FY 12	Adopted FY 13	Percentage Change FY 12 to FY 13	Percent of Fund Total
<b>Fire Districts</b>					
Ad Valorem Taxes	\$ 3,883,345	\$ 3,463,978	\$ 3,414,895	-1.42%	
Other Taxes	878,582	792,600	830,500	4.78%	
Interest	21,039	-	-	0.00%	
Other Financing Sources	-	66,124	94,000	42.16%	
<b>Total</b>	<b>\$ 4,782,966</b>	<b>\$ 4,322,702</b>	<b>\$ 4,339,395</b>	<b>0.39%</b>	<b>100.00%</b>
<b>Expenditures Public Safety</b>	<b>\$ 4,591,678</b>	<b>\$ 4,322,702</b>	<b>\$ 4,339,395</b>	<b>0.39%</b>	<b>100.00%</b>
<b>Occupancy Tax</b>					
Occupancy Tax	\$ 4,442,888	\$ 4,511,500	\$ 4,502,000	-0.21%	
Interest	41	500	13,000	2500.00%	
<b>Total</b>	<b>\$ 4,442,929</b>	<b>\$ 4,512,000</b>	<b>\$ 4,515,000</b>	<b>0.07%</b>	<b>100.00%</b>
<b>Expenditures Economic Development</b>	<b>\$ 4,426,411</b>	<b>\$ 4,512,000</b>	<b>\$ 4,515,000</b>	<b>0.07%</b>	<b>100.00%</b>
<b>Salter Path District</b>					
Ad Valorem Taxes	\$ -	\$ 18,263	\$ 6,275	-65.64%	
Sales Tax	-	-	2,100	100.00%	
<b>Total</b>	<b>\$ -</b>	<b>\$ 18,263</b>	<b>\$ 8,375</b>	<b>-54.14%</b>	<b>100.00%</b>
<b>Expenditures Economic Development</b>	<b>\$ -</b>	<b>\$ 18,263</b>	<b>\$ 8,375</b>	<b>-54.14%</b>	<b>100.00%</b>
<b>Water Tax District</b>					
Ad Valorem Taxes	\$ -	\$ 270,000	\$ 253,370	-6.16%	
Sales Tax	-	-	40,000	100.00%	
<b>Total</b>	<b>\$ -</b>	<b>\$ 270,000</b>	<b>\$ 293,370</b>	<b>8.66%</b>	<b>100.00%</b>
<b>Expenditures</b>	<b>\$ -</b>	<b>\$ 270,000</b>	<b>\$ 293,370</b>	<b>8.66%</b>	<b>100.00%</b>

	Actual FY 11	Amended FY 12	Adopted FY 13	Percentage Change FY 12 to FY 13	Percent of Fund Total
<b>School Capital Projects</b>					
Interest	\$ 7,439	\$ 1,000	5,000	400.00%	
Other Financing Sources	1,199,230	1,372,183	1,653,000	20.46%	
<b>Total</b>	<b>\$ 1,206,669</b>	<b>\$ 1,373,183</b>	<b>\$ 1,658,000</b>	<b>20.74%</b>	<b>100.00%</b>
<b>Capital Outlay</b>	<b>\$ 1,582,577</b>	<b>\$ 1,373,183</b>	<b>\$ 1,658,000</b>	<b>20.74%</b>	<b>100.00%</b>
<b>Capital Reserve Fund</b>					
Interest	\$ 9,720	\$ -	\$ -	0.00%	
<b>Total</b>	<b>\$ 9,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Capital Improvements Fund</b>					
Intergovernmental	\$ 194,693	\$ -	\$ -	0.00%	
Interest	23,368	2,500	5,000	100.00%	
Other Financing Sources	100,000	484,993	164,055	-66.17%	
<b>Total</b>	<b>\$ 318,061</b>	<b>\$ 487,493</b>	<b>\$ 169,055</b>	<b>-65.32%</b>	<b>100.00%</b>
<b>Expenditures Capital Outlay</b>	<b>\$ 1,481,076</b>	<b>\$ 487,493</b>	<b>\$ 169,055</b>	<b>41.27%</b>	<b>100.00%</b>
<b>Water Fund</b>					
Operating Revenues	\$ 457,667	\$ 505,700	\$ 579,700	14.63%	
Non Operating Revenues	88,662	1,000	5,000	400.00%	
Other Financing Sources	265,000	258,300	231,565	-10.35%	
<b>Total</b>	<b>\$ 811,329</b>	<b>\$ 765,000</b>	<b>\$ 816,265</b>	<b>6.70%</b>	<b>100.00%</b>
Operating Expenditures	\$ 777,535	\$ 466,015	\$ 493,080	5.81%	
Nonoperating Expenditures	71,788	298,985	323,185	8.09%	
<b>Total Water Expenditures</b>	<b>\$ 849,323</b>	<b>\$ 765,000</b>	<b>\$ 816,265</b>	<b>6.70%</b>	<b>100.00%</b>

REVENUE AND EXPENDITURE STATEMENTS  
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEARS 2009 THRU BUDGETED 2013

	Actual FY 09	Actual FY 10	Actual FY 11	Projected 2012	Adopted 2013
<b>GENERAL FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 43,811,805	\$ 44,092,628	\$ 44,217,015	\$ 44,884,000	\$ 43,818,000
Other taxes and licenses	12,783,510	10,987,582	10,754,049	11,100,000	11,150,000
Permits and fees	2,484,066	2,355,405	2,407,908	2,451,239	2,631,920
Intergovernmental	11,555,554	10,951,989	12,588,120	15,043,696	12,108,786
Sales and services	2,605,889	2,681,926	2,710,406	2,803,350	2,731,200
Interest	1,112,318	606,440	310,381	400,000	400,000
Miscellaneous	149,586	156,290	164,968	144,000	83,384
<b>Total Revenue</b>	<b>74,502,728</b>	<b>71,832,260</b>	<b>73,152,847</b>	<b>76,826,285</b>	<b>72,923,290</b>
<b>EXPENDITURES</b>					
Current					
General Government	5,821,968	5,852,801	5,897,426	5,636,379	5,952,360
Public Safety	9,390,531	9,016,925	9,555,818	9,921,979	9,742,525
Transportation	941,321	781,852	1,228,700	1,359,646	1,110,890
Environmental Protection	3,006,186	3,053,300	3,137,204	4,081,108	3,235,770
Economic & Phys. Dev.	2,245,963	1,961,966	2,214,080	4,057,570	3,493,115
Human Services	15,774,335	14,618,042	15,336,220	15,483,184	15,856,295
Education	22,851,145	21,888,541	21,609,621	2,751,897	21,268,000
Cultural & Recreation	2,685,231	2,632,473	2,638,191	22,353,000	2,889,250
Nondepartmental	-	-	-	-	2,324,000
Debt Services					
Principal	5,911,331	6,217,427	6,217,427	6,726,852	6,288,000
Interest and fees	3,634,756	3,188,650	3,188,650	2,898,103	2,580,500
<b>Total Expenditures</b>	<b>72,262,767</b>	<b>69,211,977</b>	<b>71,023,337</b>	<b>75,269,718</b>	<b>74,740,705</b>
<b>Revenues over (under) expenditures</b>	<b>2,239,961</b>	<b>2,620,283</b>	<b>2,129,510</b>	<b>1,556,567</b>	<b>(1,817,415)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	2,237,822	2,269,798	1,994,764	1,837,860	1,889,000
Appropriated reserved fund balance	-	-	-	(2,351,810)	240,200
Operating transfers out	(2,673,000)	(2,066,510)	(3,023,346)	-	(1,753,000)
Debt proceeds	7,874,570	-	-	10,029,942	-
Advanced refunding	(7,331,747)	-	-	(10,029,985)	-
Discount on advance refunding	(442,823)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(335,178)</b>	<b>203,288</b>	<b>(1,028,582)</b>	<b>(513,993)</b>	<b>376,200</b>
<b>Revenue &amp; other financing sources over expenditures and other financing uses</b>	<b>1,904,783</b>	<b>2,823,571</b>	<b>1,100,928</b>	<b>1,042,574</b>	<b>(1,441,215)</b>
<b>FUND BALANCE, BEGINNING</b>	<b>37,599,205</b>	<b>39,503,988</b>	<b>42,327,559</b>	<b>43,428,487</b>	<b>44,471,061</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 39,503,988</b>	<b>\$ 42,327,559</b>	<b>\$ 43,428,487</b>	<b>\$ 44,471,061</b>	<b>\$ 43,029,846</b>

	Actual FY 09	Actual FY 10	Actual FY 11	Projected 2012	Adopted 2013
<b>EMERGENCY TELEPHONE SYSTEM FUND</b>					
<b>REVENUE</b>					
Other taxes & Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	645,196	559,066	559,066	559,066	491,160
Interest	31,681	35,422	11,073	4,500	-
Other Financing Sources	-	-	-	-	-
<b>Total Revenue</b>	<b>676,877</b>	<b>594,488</b>	<b>570,139</b>	<b>563,566</b>	<b>491,160</b>
<b>EXPENDITURES - Public Safety</b>	<b>276,656</b>	<b>280,900</b>	<b>1,712,566</b>	<b>531,260</b>	<b>491,160</b>
<b>Revenues over (under) expenditures</b>	<b>400,221</b>	<b>313,588</b>	<b>(1,142,427)</b>	<b>32,306</b>	<b>-</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>400,221</b>	<b>313,588</b>	<b>(1,142,427)</b>	<b>32,306</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,353,596</b>	<b>\$ 1,667,184</b>	<b>\$ 524,757</b>	<b>\$ 557,063</b>	<b>\$ 557,063</b>
<b>RESCUE DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 2,329,939	\$ 2,410,979	\$ 2,419,457	\$ 1,955,000	\$ 1,843,560
Other taxes	579,812	570,527	\$ 571,603	552,000	545,000
Interest	13,890	16,950	\$ 12,162	9,000	-
<b>Total Revenue</b>	<b>2,923,641</b>	<b>2,998,456</b>	<b>3,003,222</b>	<b>2,516,000</b>	<b>2,388,560</b>
<b>EXPENDITURES - Public Safety</b>	<b>2,701,054</b>	<b>2,850,833</b>	<b>2,744,120</b>	<b>2,555,839</b>	<b>2,519,060</b>
<b>Revenues over (under) expenditures</b>	<b>222,587</b>	<b>147,623</b>	<b>259,102</b>	<b>(39,839)</b>	<b>(130,500)</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>222,587</b>	<b>147,623</b>	<b>259,102</b>	<b>(39,839)</b>	<b>(130,500)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 755,567</b>	<b>\$ 903,190</b>	<b>\$ 1,162,292</b>	<b>\$ 1,122,453</b>	<b>\$ 991,953</b>
<b>FIRE DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 3,517,684	\$ 3,696,745	\$ 3,883,345	\$ 3,465,000	\$ 3,414,895
Other taxes	1,006,536	871,008	878,582	800,000	830,500
Interest	16,321	24,265	21,039	12,000	-
<b>Total Revenue</b>	<b>4,540,541</b>	<b>4,592,018</b>	<b>4,782,966</b>	<b>4,277,000</b>	<b>4,245,395</b>
<b>EXPENDITURES - Public Safety</b>	<b>4,055,981</b>	<b>4,143,028</b>	<b>4,591,678</b>	<b>4,322,700</b>	<b>4,339,395</b>
<b>Revenues over (under) expenditures</b>	<b>484,560</b>	<b>448,990</b>	<b>191,288</b>	<b>(45,700)</b>	<b>(94,000)</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>484,560</b>	<b>448,990</b>	<b>191,288</b>	<b>(45,700)</b>	<b>(94,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,121,076</b>	<b>\$ 1,570,066</b>	<b>\$ 1,761,354</b>	<b>\$ 1,715,654</b>	<b>\$ 1,621,654</b>

	Actual FY 09	Actual FY 10	Actual FY 11	Projected 2012	Adopted 2013
<b>SALTER PATH DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ 18,500	\$ 6,275
Other Taxes	26	-	-	-	-
Interest	-	-	-	-	2,100
<b>Total Revenue</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>18,500</b>	<b>8,375</b>
<b>EXPENDITURES - Economic &amp; Phys. &amp; Dev.</b>	<b>20,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,375</b>
Revenues over (under) expenditures	(20,499)	-	-	18,500	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to General Fund	(2,379)	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	(22,878)	-	-	18,500	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>
<b>WATER TAX DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ 255,500	\$ 253,370
Other Taxes	-	-	-	-	40,000
Interest	-	-	-	700	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>256,200</b>	<b>293,370</b>
<b>EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues over (under) expenditures	-	-	-	256,200	293,370
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to General Fund	-	-	-	-	(50,000)
Transfer to Water Fund	-	-	-	(256,200)	(231,565)
Contingency	-	-	-	-	(11,805)
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OCCUPANCY TAX FUND</b>					
<b>Revenue</b>					
Other taxes	\$ 4,402,898	\$ 4,247,017	\$ 4,442,888	\$ 4,492,000	\$ 4,502,000
Interest	1,316	375	41	13,000	13,000
<b>Total Revenue</b>	<b>4,404,214</b>	<b>4,247,392</b>	<b>4,442,929</b>	<b>4,505,000</b>	<b>4,515,000</b>
<b>EXPENDITURES - Economic &amp; Phy. Development</b>	<b>2,174,914</b>	<b>2,087,970</b>	<b>2,622,606</b>	<b>2,662,000</b>	<b>2,676,000</b>
Revenues over (under) expenditures	2,229,300	2,159,422	1,820,323	1,843,000	1,839,000
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(2,228,943)	(2,140,253)	(1,803,805)	(1,830,000)	(1,839,000)
Revenue & other financing sources over expenditures and other financing uses	357	19,169	16,518	13,000	-
<b>ENDING FUND BALANCE</b>	<b>\$ 35,742</b>	<b>\$ 54,911</b>	<b>\$ 71,429</b>	<b>\$ 84,429</b>	<b>\$ 84,429</b>

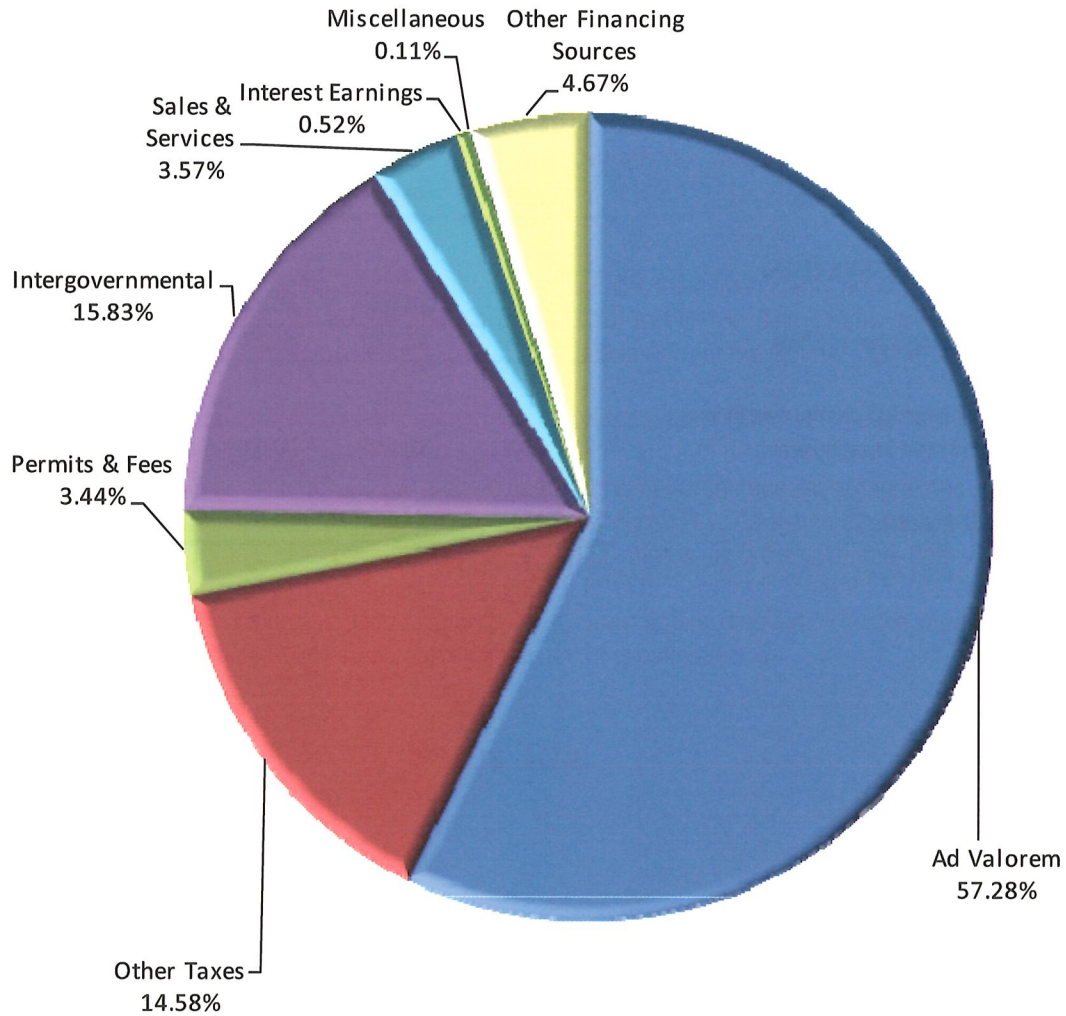
	Actual FY 09	Actual FY 10	Actual FY 11	Projected 2012	Adopted 2013
<b>CAPITAL RESERVE FUND</b>					
<b>REVENUE</b>					
Interest	\$ 16,119	\$ 15,972	\$ 9,720	\$ 5,000	\$ -
Proceeds from sale of fixed assets	-	80,750	-	-	-
<b>Total Revenue</b>	<b>16,119</b>	<b>96,722</b>	<b>9,720</b>	<b>5,000</b>	
<b>EXPENDITURES - Capital Outlay</b>					
	-	-	-	-	-
<b>Revenues over (under) expenditures</b>	<b>16,119</b>	<b>96,722</b>	<b>9,720</b>	<b>5,000</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 615,315</b>	<b>\$ 712,037</b>	<b>\$ 721,757</b>	<b>\$ 726,757</b>	<b>\$ 726,757</b>

<b>CAPITAL IMPROVEMENTS FUND</b>					
<b>REVENUE</b>					
Intergovernmental	\$ 1,141,485	\$ 236,993	\$ 194,693	\$ -	\$ -
Interest	92,284	64,407	23,368	12,000	5,000
<b>Total Revenue</b>	<b>1,233,769</b>	<b>301,400</b>	<b>218,061</b>	<b>12,000</b>	<b>5,000</b>
<b>EXPENDITURES - Capital Outlay</b>					
	2,066,573	1,850,148	1,481,076	457,493	169,055
<b>Revenues over (under) expenditures</b>	<b>(832,804)</b>	<b>(1,548,748)</b>	<b>(1,263,015)</b>	<b>(445,493)</b>	<b>(164,055)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	200,000	847,000	100,000	-	150,000
<b>Total Other Financing Sources (Uses)</b>	<b>200,000</b>	<b>847,000</b>	<b>100,000</b>	<b>-</b>	<b>150,000</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>(632,804)</b>	<b>(701,748)</b>	<b>(1,163,015)</b>	<b>(445,493)</b>	<b>(14,055)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,539,864</b>	<b>\$ 2,838,116</b>	<b>\$ 1,675,101</b>	<b>\$ 1,229,608</b>	<b>\$ 1,215,553</b>

<b>SCHOOL CAPITAL FUND</b>					
<b>REVENUE</b>					
Intergovernmental	\$ 95,885	\$ 699	\$ -	\$ -	\$ -
Interest	47,880	15,039	7,439	5,000	5,000
<b>Total Revenue</b>	<b>143,765</b>	<b>15,738</b>	<b>7,439</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES - Capital Outlay</b>					
	3,146,546	1,563,042	1,582,577	1,373,183	1,658,000
<b>Revenues over (under) expenditures</b>	<b>(3,002,781)</b>	<b>(1,547,304)</b>	<b>(1,575,138)</b>	<b>(1,368,183)</b>	<b>(1,653,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan Proceeds	-	-	-	-	-
Transfers in	2,215,000	990,800	1,199,230	1,103,000	1,603,000
<b>Total Other Financing Sources</b>	<b>2,215,000</b>	<b>990,800</b>	<b>1,199,230</b>	<b>1,103,000</b>	<b>1,603,000</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>(787,781)</b>	<b>(556,504)</b>	<b>(375,908)</b>	<b>(265,183)</b>	<b>(50,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,328,393</b>	<b>\$ 771,889</b>	<b>\$ 395,981</b>	<b>\$ 130,798</b>	<b>\$ 80,798</b>

	Actual FY 09	Actual FY 10	Actual FY 11	Projected 2012	Adopted 2013
<b>WATER FUND</b>					
<b>REVENUE</b>					
Operating Revenues	\$ 573,359	\$ 564,172	\$ 457,667	\$ 493,650	\$ 579,700
Non Operating Revenues	184,597	220,722	273,662	5,000	5,000
<b>Total Revenue</b>	<b>757,956</b>	<b>784,894</b>	<b>731,329</b>	<b>498,650</b>	<b>584,700</b>
<b>EXPENDITURES</b>					
Operating	545,554	417,032	777,535	427,353	493,080
Capital Expenditures	210,037	17,798	-	-	26,000
Debt Service	253,363	248,492	71,788	238,835	297,185
<b>Total Expenditures</b>	<b>1,008,954</b>	<b>683,322</b>	<b>849,323</b>	<b>666,188</b>	<b>816,265</b>
<b>Revenues over (under) expenditures</b>	<b>(250,998)</b>	<b>101,572</b>	<b>(117,994)</b>	<b>(167,538)</b>	<b>(231,565)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	258,000	205,000	265,000	255,000	231,565
<b>Total Other Financing Sources (Uses)</b>	<b>258,000</b>	<b>205,000</b>	<b>265,000</b>	<b>255,000</b>	<b>231,565</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>7,002</b>	<b>306,572</b>	<b>147,006</b>	<b>87,462</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 328,088</b>	<b>\$ 634,660</b>	<b>\$ 781,666</b>	<b>\$ 869,128</b>	<b>\$ 869,128</b>

# Fiscal Year 2013 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.

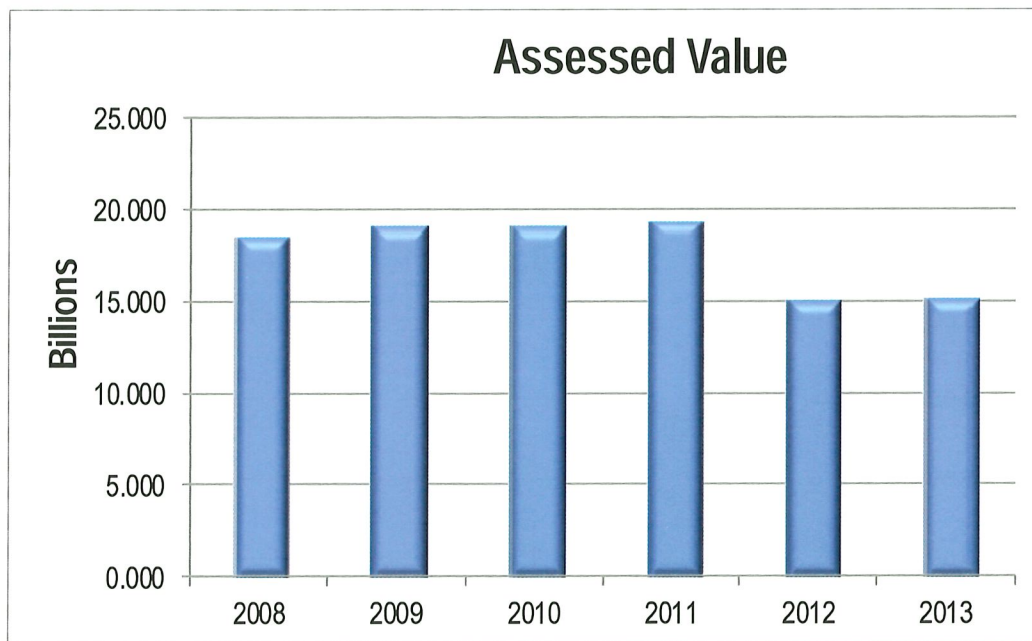
## Budget Summary

- 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 \$42,625,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,469,655. In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, beach nourishment, and water districts. These taxes are accounted for in special revenue funds. See page 230 for a listing of each district's tax rate levied. The County's assessed value has increased approximately .45% to \$15.15 billion. Below is a graph of the County's assessed values over a six-year period. The fiscal year 2013 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 years 2008 and 2012 reflect revaluation years.

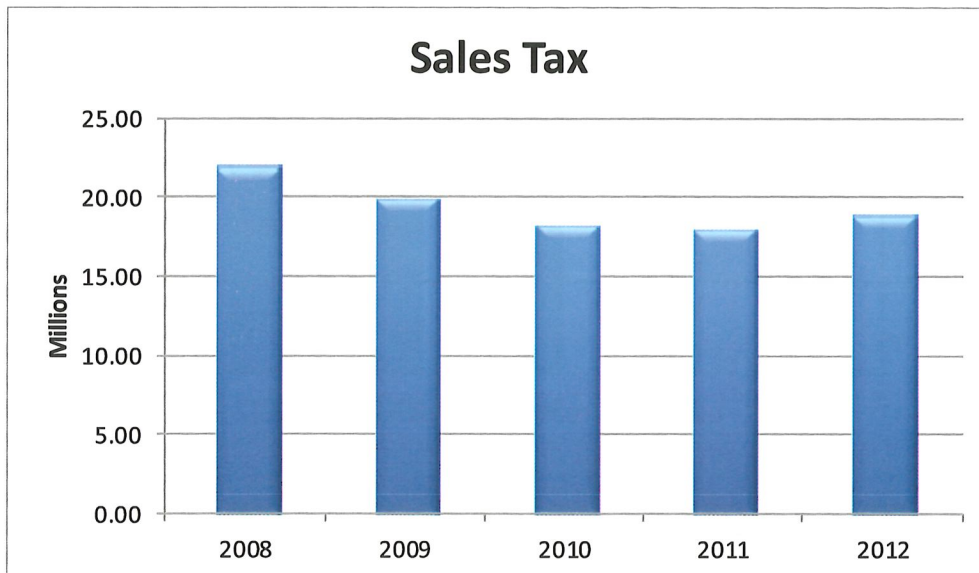
## Other Taxes

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 5% (\$550,000) increase in sales tax distribution from FY 12 to FY 13. The County forecasts that sales tax distributions will represent approximately 14.38% (\$11.00 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 2012 will be used by the state to distribute fiscal year 2013 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 87.5% of that stated 72%. As stated above, FY 2013, the general fund retained sales tax revenues are budgeted \$11.00 million, a 5.0% increase from FY 12 estimated revenue. This total area of the general fund budget is 14.58% of total general fund revenues. Below is a graph demonstrating sales tax distributions to the County before distribution to the municipalities. Fiscal years 2008, 2009, 2010, 2011 are actual revenues, 2012 is estimated.



## Intergovernmental

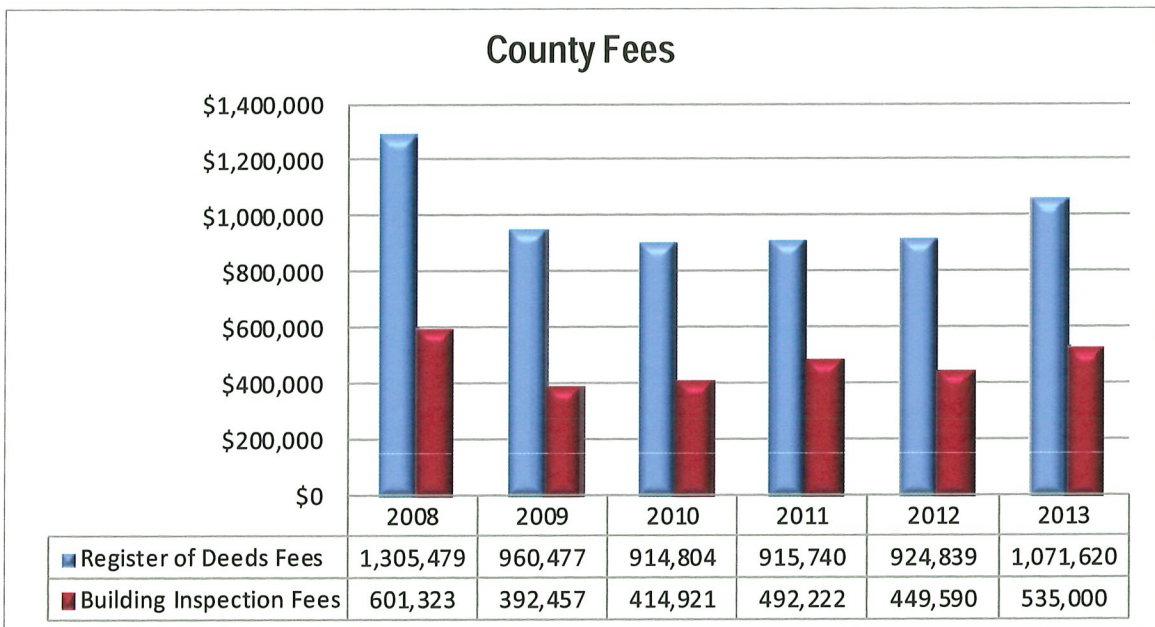
This category represents \$12,108,786 or 15.83% of general fund revenues and consists primarily of state and federal grants for human services activities. The fiscal year 2013 budget represents a 14.01% decrease or \$1,972,519 decrease over the amended 2012 fiscal year budget. The largest single revenue 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 22.92% decrease from amended 2012 fiscal year budget, a \$55,000 reduction in funding. Also, driving the 13.94% decrease in intergovernmental revenues is the decrease in several federal and state grants including Homeland Security Grants. The decrease is also due to amended 2012 figures include \$1.09 million of FEMA funding that is not in the 2012 adopted budget.

## Permits and Fees

Accounting for 3.44% or \$2,631,920 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 8.36% in permits and fees from amended FY 12. The County is encouraged to have seen some growth in register of deed revenues and has budgeted a 5% increase due to the prior year trend. There is also a 20%, \$85,410; increase based on prior year revenue analysis and an internal accounting change in the handling of cell phone tower inspection fees.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2008, 2009, 2010, 2011 are actual revenues, 2012 is projected and 2013 is adopted.



## **Sales and Services**

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The recommended fee is \$162.00 for residents without residential pickup. A \$10.00 availability fee is charged for all county and municipal improved property owners. These fees are charged annually. The total amount of revenues for this area is \$2,731,200 a 1.13% decrease from amended 2012 fiscal year budget.

## **Investment Earning**

Budgeted investment earnings are \$400,000 for the general fund or .52% of general fund revenues. The County has projected an increase of 14.29% in investment earnings from the previous year. The increase is based on current market interest rates.

## **Other Financing Sources**

This category accounts for \$3,570,415 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. The general fund has fund balance appropriation of \$1,441,215. On June 30, 2011, the County's general fund balance was \$43,426,021. Of that amount, \$21,762,773 was unassigned and was 28.53% of general fund expenditures.

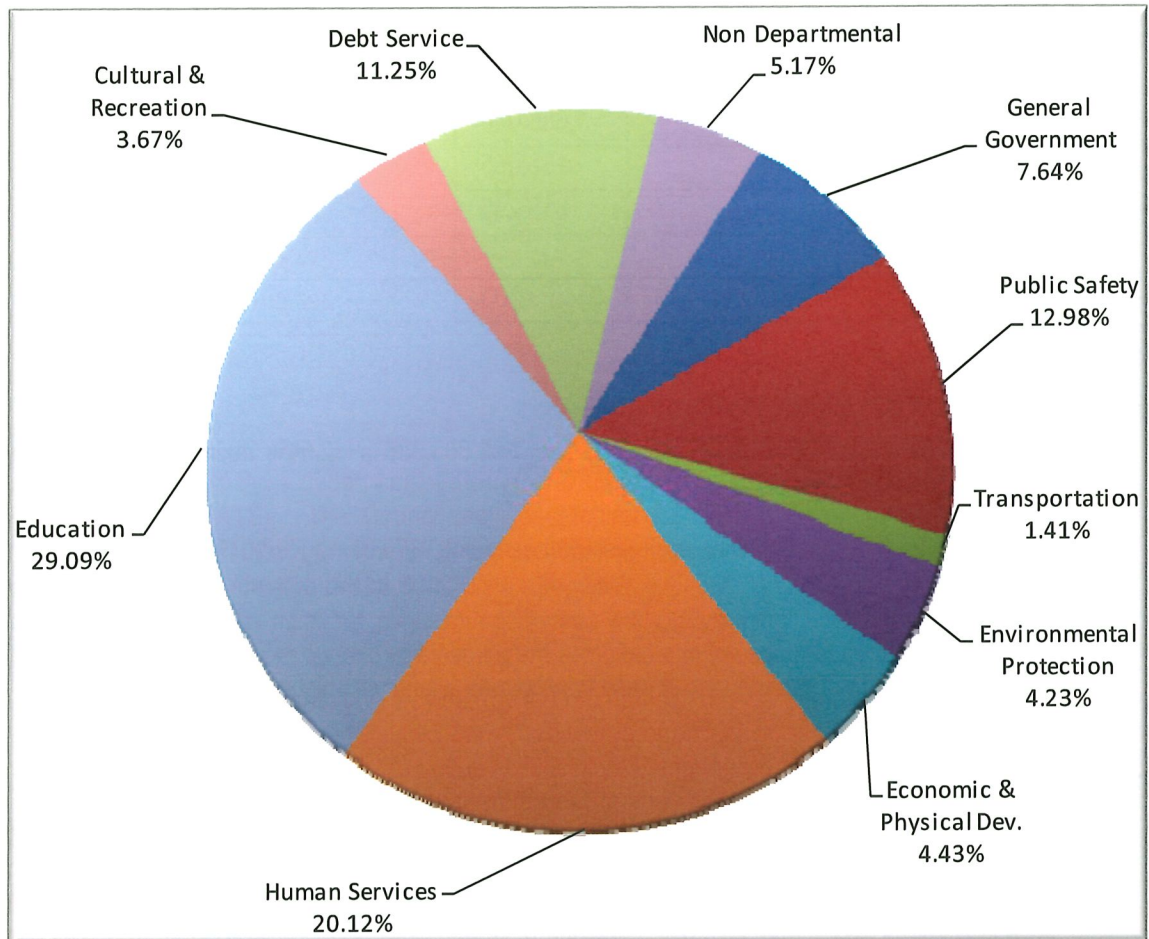
Below is a comparison of fiscal year 2013 adopted revenues to the amended fiscal year 2012 budget and fiscal year 2011 actual revenues for all funds.

**REVENUES BY FUND**

	Actual FY 11	Amended FY 12	Adopted FY 13	Percentage Change FY 12 to FY 13	Percent of Total
<b>General Fund</b>					
Ad Valorem	44,217,015	44,882,000	43,818,000	-2.37%	
Other Taxes	10,754,049	10,590,000	11,150,000	5.29%	
Permits & Fees	2,407,908	2,428,929	2,631,920	8.36%	
Intergovernmental	12,588,120	14,081,305	12,108,786	-14.01%	
Sales & Services	2,710,406	2,762,418	2,731,200	-1.13%	
Interest Earnings	310,381	350,000	400,000	14.29%	
Miscellaneous	164,968	232,104	83,384	-64.07%	
Other Financing Sources	1,994,764	14,046,954	3,570,415	-74.58%	
<b>Total</b>	<b>75,147,611</b>	<b>89,373,710</b>	<b>76,493,705</b>	<b>-14.41%</b>	<b>83.78%</b>
<b>Emergency Telephone System Fund</b>					
Intergovernmental	559,066	559,067	491,160	-12.15%	
Interest	11,073	1,500	-	-100.00%	
Other Financing Sources	-	151,258	-	-100.00%	
<b>Total</b>	<b>570,139</b>	<b>711,825</b>	<b>491,160</b>	<b>-31.00%</b>	<b>0.54%</b>
<b>Rescue Districts</b>					
Ad Valorem Taxes	2,419,457	1,954,538	1,843,560	-5.68%	
Other Taxes	571,603	552,000	545,000	-1.27%	
Interest	12,162	-	-	0.00%	
Other Financing Sources	-	49,301	130,500	164.70%	
<b>Total</b>	<b>3,003,222</b>	<b>2,555,839</b>	<b>2,519,060</b>	<b>-1.44%</b>	<b>2.76%</b>
<b>Fire Districts</b>					
Ad Valorem Taxes	3,883,345	3,463,978	3,414,895	-1.42%	
Other Taxes	878,582	792,600	830,500	4.78%	
Interest	21,039	-	-	0.00%	
Other Financing Sources	-	66,124	94,000	42.16%	
<b>Total</b>	<b>4,782,966</b>	<b>4,322,702</b>	<b>4,339,395</b>	<b>0.39%</b>	<b>4.75%</b>
<b>Occupancy Tax</b>					
Occupancy Tax	4,442,888	4,511,500	4,502,000	-0.21%	
Interest	41	500	13,000	2500.00%	
<b>Total</b>	<b>4,442,929</b>	<b>4,512,000</b>	<b>4,515,000</b>	<b>0.07%</b>	<b>4.95%</b>

	Actual FY 11	Amended FY 12	Adopted FY 13	Percentage Change FY 12 to FY 13	Percent of Total
<b>Salter Path District</b>					
Ad Valorem Taxes	-	18,263	6,275	-65.64%	
Sales Tax	-	-	2,100	100.00%	
Transfer from General Fund	-	-	-	100.00%	
<b>Total</b>	<b>-</b>	<b>18,263</b>	<b>8,375</b>	<b>-54.14%</b>	<b>0.01%</b>
<b>Water Tax District</b>					
Ad Valorem Taxes	-	270,000	253,370	-6.16%	
Sales Tax	-	-	40,000	100.00%	
<b>Total</b>	<b>-</b>	<b>270,000</b>	<b>293,370</b>	<b>8.66%</b>	<b>0.32%</b>
<b>School Capital Projects</b>					
Intergovernmental	-	-	-	0.00%	
Interest	7,439	1,000	5,000	400.00%	
Other Financing Sources	1,199,230	1,372,183	1,653,000	20.46%	
<b>Total</b>	<b>1,206,669</b>	<b>1,373,183</b>	<b>1,658,000</b>	<b>20.74%</b>	<b>1.82%</b>
<b>Capital Reserve Fund</b>					
Interest	9,720	-	-	0.00%	
Sale of Fixed Assets	-	-	-	0.00%	
<b>Total</b>	<b>9,720</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Capital Improvements Fund</b>					
Intergovernmental	194,693	-	-	0.00%	
Interest	23,368	2,500	5,000	100.00%	
Other Financing Sources	100,000	484,993	164,055	-66.17%	
<b>Total</b>	<b>318,061</b>	<b>487,493</b>	<b>169,055</b>	<b>-65.32%</b>	<b>0.19%</b>
<b>Water Fund</b>					
Operating Revenues	457,667	505,700	579,700	14.63%	
Non Operating Revenues	88,662	1,000	5,000	400.00%	
Other Financing Sources	265,000	258,300	231,565	-10.35%	
<b>Total</b>	<b>811,329</b>	<b>765,000</b>	<b>816,265</b>	<b>6.70%</b>	<b>0.89%</b>
<b>Total All Funds</b>	<b>\$ 90,292,646</b>	<b>\$ 104,390,015</b>	<b>\$ 91,303,385</b>	<b>-12.54%</b>	<b>100.00%</b>

## FY 2013 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	76,493,705
Emergency Telephone System Fund	491,160
Rescue Districts Fund	2,519,060
Fire Districts Fund	4,339,395
Occupancy Tax Fund	4,515,000
Salter Path Special Tax Fund	8,375
Water Tax Fund	293,370
School Special Projects Fund	1,658,000
Capital Improvements Fund	169,055
Water Fund	816,265
Total	91,303,385

## Expenditures Summary By Service Area, All Funds

Adopted expenditures for fiscal year 2013 total \$91,303,385 a 12.54% decrease from fiscal year 2012 amended budget on March 31, 2012.

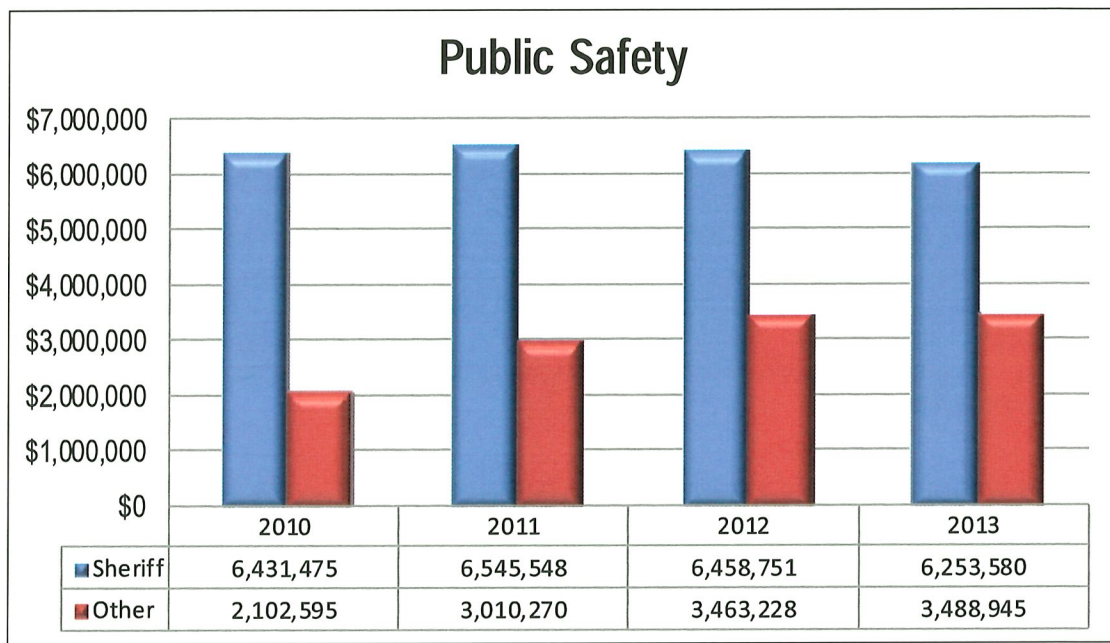
Individual department expenditure comparisons for the fiscal years 2011-2013 begin on page 67. Previous pages illustrate the County's financial statements from 2008 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2012 to FY 2013. Below are brief descriptions of each service area, along with highlights of expenditures.

### General Government

This service area, which accounts for \$5,952,360 or 6.52% 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 0.42% from FY 2012. Register of Deeds increase of 25.46% is due to capital expenditures for digitalization of records. Information Technology increase of 22.32% is due to additional staff, computers, and networking equipment.

### 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 10.67% of total expenditures or \$9,742,525. The funding level for this service area decrease is 3.53% from FY 2012. The Sheriff Department is the largest division accounting for 64.19% 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 2010 and 2011 are actual expenditures, fiscal year 2012 is estimated, and 2013 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 \$1,110,890, an 18.67% decrease from last fiscal year. The decrease is due to Airport and Harbor projects that were completed in fiscal year 2012.

### 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 \$3,235,770 or 3.54% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection decreased by 22.74% from fiscal year 2012. This decrease is due to expenditures for debris removal from Hurricane Irene in amended FY 12 figures.

### 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, engineering, and cooperative extension. Funding of this service area equals 3.83% of expenditures or \$3,493,115. The function's decrease of 14.10% from FY 2012 is due to Beach Nourishment. This decrease is due to expenditures for Vibracores acquisitions as part of Phase I of the Master Plan, thus the decrease of 23.70%.

### 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, \$15,856,295 or 17.37% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 69.46% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a 3.93% decrease in this area from the prior year.

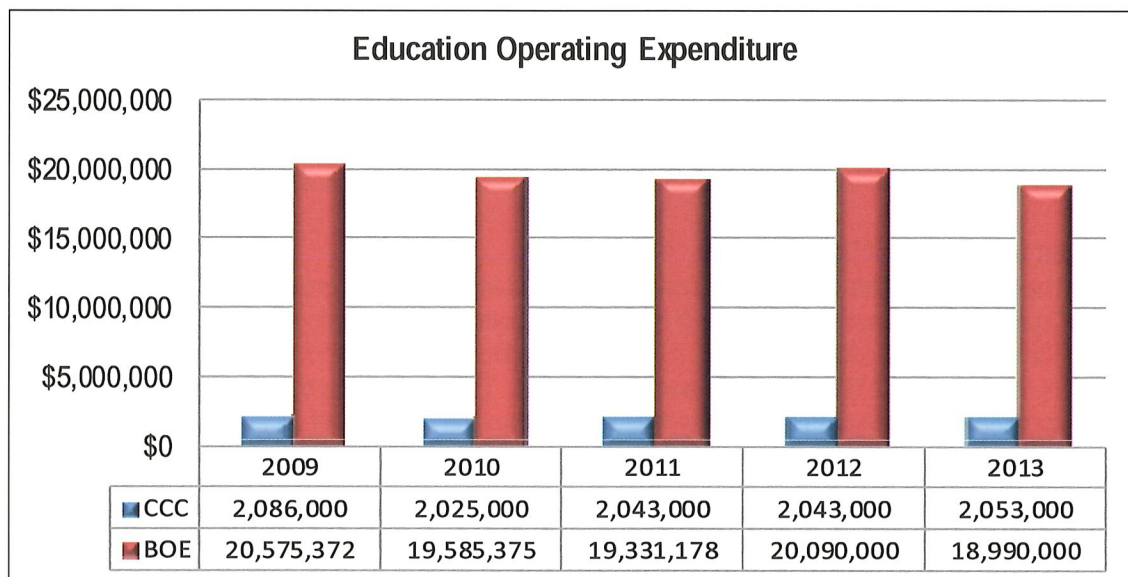
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will be using a portion of the escrows in FY 13 to reduce local spending.

## 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 \$21,268,000 or 23.29% of the County's total budget. The school's operating expenditures are \$18,990,000. Capital outlay is \$1,658,000, a \$500,755 increase from FY 12 adopted capital. Adopted FY 12 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 remain at the FY 12 funding level of \$2,053,000. 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.

The estimated daily membership for county schools in fiscal year 2013 is 8,365 students, as compared to 8,441 last year. The adopted budget funds current expense per student at \$2,270 compared to \$2,321 in FY 12. Debt service for the schools is reflected in the debt service department, which totals \$7,413,730. The Community College total debt is \$1,048,500. 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 2009, 2010 and 2011 are actual expenditures, fiscal year 2012 is estimated, and 2013 is adopted.



### **Cultural and Recreation**

This area consists of the county libraries, the parks and recreation programs and facilities, senior center, and the civic center. This area represents \$2,889,250 or 3.16% of the County's budget. The funding level for this service area increased 1.96%. Civic Center increase of 4.47% is due to maintenance repairs to the facility.

### **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 \$4,077,000 with \$2,324,000 for insurances, vehicles, contingencies, and contingent projects and \$1,753,000 for transfers to other funds.



## Other Funds

### Emergency Telephone System Fund

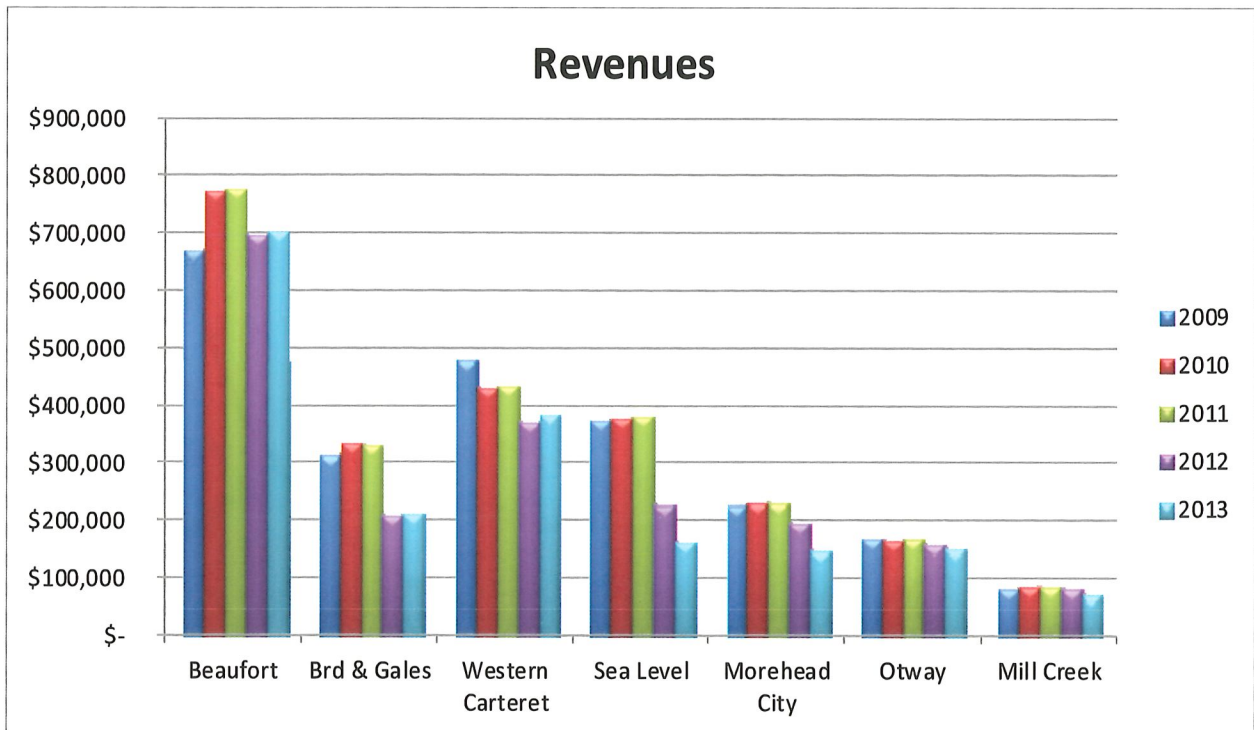
This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. The fund total is \$491,160. In FY 08 the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer 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 decreased 31.00% from FY 12 due to decreases in operating expenditures.

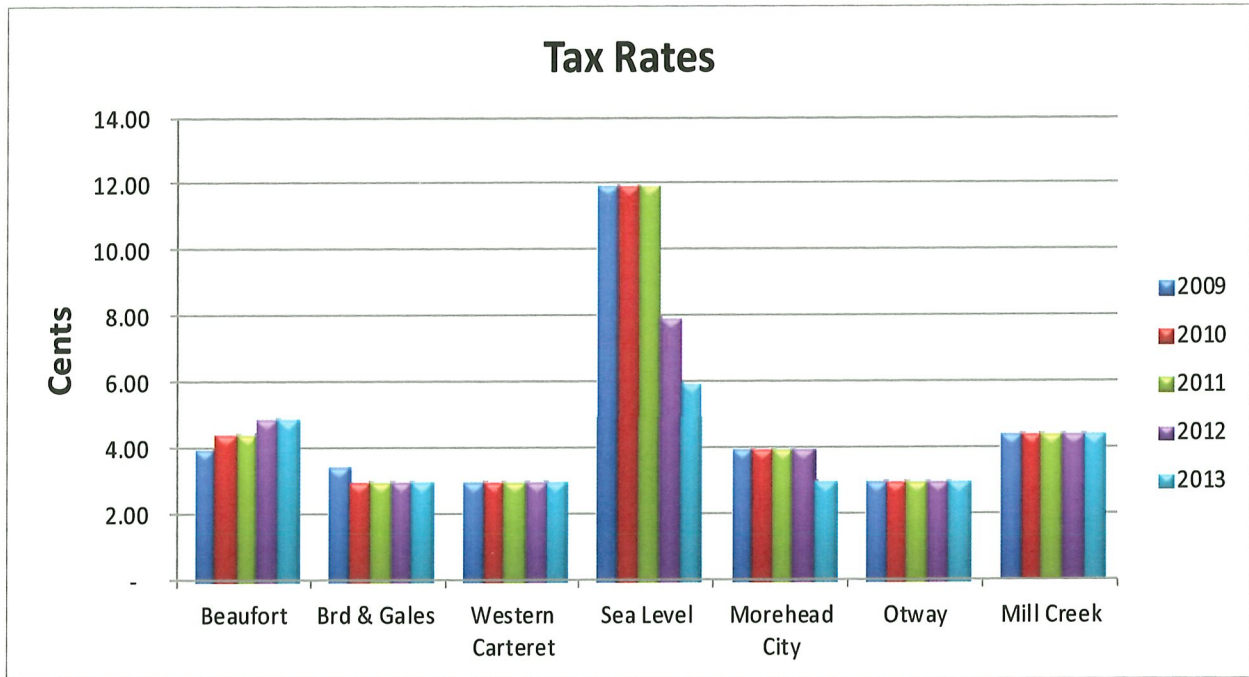
### Fire Tax Districts Fund

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 \$4,339,395.

### Rescue Tax Districts Fund

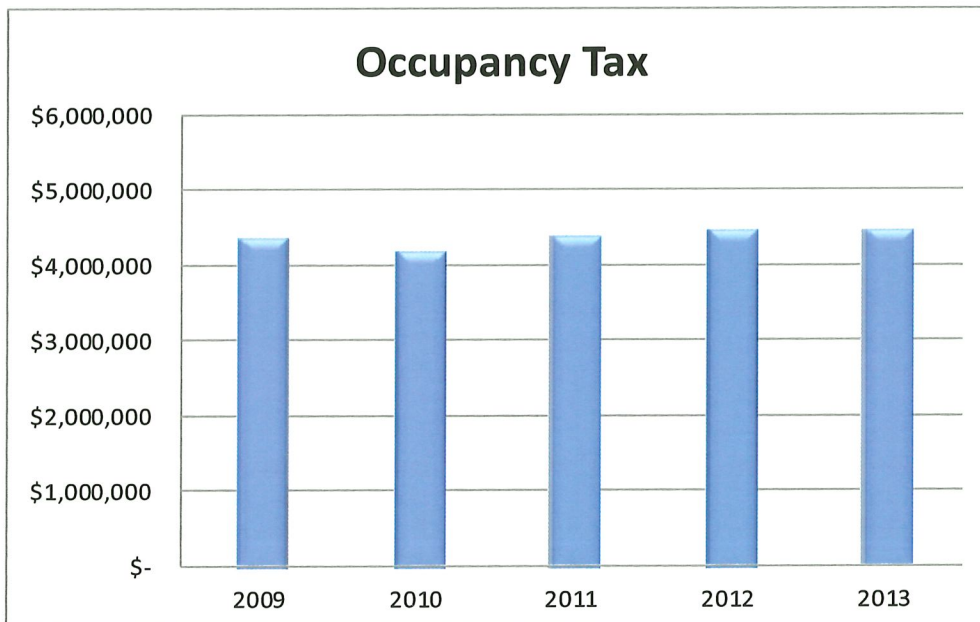
This special revenue fund accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts. The County does not have a standard of care throughout the county for the level of rescue service provided. Some districts and towns have employed paramedics, while other districts maintain volunteers that are not paramedic level. The funding for rescue districts is \$2,519,060. 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 2009 through 2011 are actual revenues and tax rates; 2012 is estimated revenue and adopted tax rates, and 2013 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 \$4,515,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2009, 2010, and 2011 are actual revenues, fiscal year 2012 is estimated, and 2013 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 \$8,375.

### **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 \$293,370. The recommended 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 \$1,658,000 of improvements, a 20.74% increase from FY 12.

### **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 recommended budget funds \$169,055 in projects. The adopted budget includes \$69,055 for pictometry mapping of the County, and \$100,000 to expand a Solid Waste site.

## **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 \$816,265, a \$51,265 increase from FY 12. This 6.70% increase is due to capital expenditures. The County has a customer base of approximately 1,065 customers. The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The adopted budget has a 15% rate increase.

Summary of Expenditures, By Service Areas  
All Funds

	Actual FY 11	Amended FY 12	Adopted FY 13	Percent Change FY 12 to FY 13	Percent of Total
<b>General Fund</b>					
<b>General Government</b>					
Governing Body	\$ 436,513	\$ 306,700	\$ 313,200	2.12%	
Administration	287,881	432,160	325,465	-24.69%	
Information Systems	712,966	707,446	865,340	22.32%	
Finance	584,213	596,770	593,080	-0.62%	
Human Resources	266,223	264,471	324,830	22.82%	
Tax	1,191,352	1,189,812	1,200,075	0.86%	
Tax Revaluation	291,614	240,908	230,480	-4.33%	
Legal	53,370	70,000	70,000	0.00%	
Court Facilities	55,903	65,765	65,765	0.00%	
Elections	320,506	471,993	374,810	-20.59%	
Register of Deeds	356,827	378,434	474,765	25.46%	
Maintenance	1,340,058	1,203,077	1,114,550	-7.36%	
<b>Total</b>	<b>5,897,426</b>	<b>5,927,536</b>	<b>5,952,360</b>	<b>0.42%</b>	<b>6.52%</b>
<b>Public Safety</b>					
Sheriff - Criminal Division	3,560,272	3,608,806	3,547,485	-1.70%	
Sheriff - Communications	268,700	-	-	0.00%	
Sheriff - Civil Division	215,860	221,429	221,685	0.12%	
Sheriff - Bailiff Division	179,541	192,684	181,650	-5.73%	
Sheriff - Jail Division	2,321,175	2,450,845	2,302,760	-6.04%	
Emergency Medical Service	-	-	-	0.00%	
Emergency Management	759,628	686,156	394,840	-42.46%	
Paramedic Services	702,830	749,773	801,050	6.84%	
Rape Crisis	168,143	218,490	206,350	-5.56%	
Domestic Violence	32,556	36,560	29,695	-18.78%	
Fire Marshal	90,818	82,061	105,190	28.19%	
Consolidated Communications	826,994	1,347,520	1,461,235	8.44%	
Medical Examiner	41,600	52,000	50,000	-3.85%	
Animal Control	387,701	452,310	440,585	-2.59%	
<b>Total</b>	<b>9,555,818</b>	<b>10,098,634</b>	<b>9,742,525</b>	<b>-3.53%</b>	<b>10.67%</b>
<b>Transportation</b>					
Airport	64,000	120,046	80,665	-32.80%	
Harbors	24,604	47,790	27,390	-42.69%	
CCATS	1,140,096	1,198,120	1,002,835	-16.30%	
<b>Total</b>	<b>1,228,700</b>	<b>1,365,956</b>	<b>1,110,890</b>	<b>-18.67%</b>	<b>1.22%</b>
<b>Environmental Protection</b>					
Forest Fire Control	90,749	121,000	120,000	-0.83%	
Waste Collections	2,338,129	3,303,735	2,409,500	-27.07%	
Public Works	708,326	763,345	706,270	-7.48%	
<b>Total</b>	<b>3,137,204</b>	<b>4,188,080</b>	<b>3,235,770</b>	<b>-22.74%</b>	<b>3.54%</b>

	Actual FY 11	Amended FY 12	Adopted FY 13	Percent Change FY 12 to FY 13	Percent of Total
<b>Economic &amp; Physical Development</b>					
Economic & Physical Development	200,000	210,000	200,000	-4.76%	
Beach Nourishment	878,132	2,667,606	2,035,305	-23.70%	
Planning and Development	736,309	746,062	816,435	9.43%	
Engineering	142,077	155,438	145,520	-6.38%	
Cooperative Extension	257,562	287,547	295,855	2.89%	
<b>Total</b>	<b>2,214,080</b>	<b>4,066,653</b>	<b>3,493,115</b>	<b>-14.10%</b>	<b>3.83%</b>
<b>Human Services</b>					
Health Services	2,627,773	2,531,738	2,498,095	-1.33%	
Environmental Health	1,112,312	1,068,530	1,054,185	-1.34%	
Aging Programs	414,994	430,985	408,685	-5.17%	
Social Services	10,224,790	11,502,418	11,014,175	-4.24%	
Other Health & Human Services	628,331	630,421	554,500	-12.04%	
Veterans	328,020	341,234	326,655	-4.27%	
<b>Total</b>	<b>15,336,220</b>	<b>16,505,326</b>	<b>15,856,295</b>	<b>-3.93%</b>	<b>17.37%</b>
<b>Education</b>					
Schools Current Expense	19,331,179	20,090,000	18,990,000	-5.48%	
Community College Current	2,043,000	2,043,000	2,053,000	0.49%	
Community College Capital	235,442	251,826	225,000	-10.65%	
<b>Total</b>	<b>21,609,621</b>	<b>22,384,826</b>	<b>21,268,000</b>	<b>-4.99%</b>	<b>23.29%</b>
<b>Cultural &amp; Recreational</b>					
Senior Center	158,884	197,629	212,155	7.35%	
Library	1,032,848	1,094,799	1,141,725	4.29%	
Parks & Recreation Programs	649,039	686,384	666,145	-2.95%	
Parks Maintenance	488,816	524,938	524,430	-0.10%	
Civic Center	308,604	330,055	344,795	4.47%	
<b>Total</b>	<b>2,638,191</b>	<b>2,833,805</b>	<b>2,889,250</b>	<b>1.96%</b>	<b>3.16%</b>
<b>Debt Service</b>					
Principal	6,465,073	16,103,450	6,288,000	-60.95%	
Interest	2,943,555	3,613,090	2,580,500	-28.58%	
<b>Total</b>	<b>9,408,628</b>	<b>19,716,540</b>	<b>8,868,500</b>	<b>-55.02%</b>	<b>9.71%</b>
<b>Non Departmental</b>					
Transfers to Other Funds	3,023,346	1,103,000	1,753,000	58.93%	
Non Departmental	-	1,183,354	2,324,000	96.39%	
<b>Total</b>	<b>3,023,346</b>	<b>2,286,354</b>	<b>4,077,000</b>	<b>78.32%</b>	<b>4.47%</b>
<b>Total General Fund</b>	<b>74,049,234</b>	<b>89,373,710</b>	<b>76,493,705</b>	<b>-14.65%</b>	<b>83.78%</b>

	Actual FY 11	Amended FY 12	Adopted FY 13	Percent Change FY 12 to FY 13	Percent of Total
<b>Other Funds</b>					
Emergency Telephone Sytem Fund	1,712,566	711,825	491,160	-31.00%	0.54%
Rescue Squads Tax Fund	2,744,120	2,555,839	2,519,060	-1.44%	2.76%
Fire Districts Tax Fund	4,591,678	4,322,702	4,339,395	0.39%	4.75%
Occupancy Tax Fund	4,426,411	4,512,000	4,515,000	0.07%	4.95%
Salter Path Tax District Fund	-	18,263	8,375	-54.14%	0.01%
Water Tax District Fund	-	270,000	293,370	8.66%	0.32%
Schools Special Projects Fund	1,582,577	1,373,183	1,658,000	20.74%	1.82%
Capital Improvements Fund	1,481,076	487,493	169,055	-65.32%	0.19%
Water Fund	849,323	765,000	816,265	6.70%	0.89%
<b>Total All Funds</b>	<b>\$ 91,436,985</b>	<b>\$104,390,015</b>	<b>\$ 91,303,385</b>	<b>-12.54%</b>	<b>100%</b>

## Fund Balance

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

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose. In the Fund Balance Reserve Policy, included in this report on page 212, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2011, general fund unassigned fund balance was 30.64% of general fund expenditures, a decrease of \$3.67 million from the prior year. The decrease was due to the following factors. During FY 11, the Board of Commissioners appropriated \$2.04 million of fund balance to pay for the 911 center construction and property purchases. The second factor in decreased unassigned fund balance was the county upfronted expenses in school construction and the water system improvements projects. Fiscal year 2012 estimated undesignated general fund balance is 30.29%. The adopted FY 13 budget appropriates \$1,441,215 of fund balance.

Future expenditures effecting fund balance:

In FY 13, 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 31.33%. 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: \$14,055 in the County Capital Improvement Fund and \$50,000 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 06/30/12	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/13	Projected Changes in Fund Balance
General	44,417,145	73,163,490	1,889,000	1,753,000	74,740,705	42,975,930	(1,441,215)
Emergency Telephone System	557,063	491,160	-	-	491,160	557,063	-
Fire District	1,715,654	4,245,395	-	-	4,339,395	1,621,654	(94,000)
Rescue Districts	1,122,453	2,388,560	-	-	2,519,060	991,953	(130,500)
Occupancy Tax	84,429	4,515,000	-	1,839,000	2,676,000	84,429	-
Water Tax District	-	293,370	-	281,565	11,805	-	-
Salter Path District	18,500	8,375	-	-	8,375	18,500	-
School Special Projects	130,798	5,000	1,603,000	-	1,658,000	80,798	(50,000)
Capital Reserve	726,757	-	-	-	-	726,757	-
County Capital Improvement	1,229,608	5,000	150,000	-	169,055	1,215,553	(14,055)

## 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	1,839,000	-	-	-
Water Tax District	50,000	-	-	231,565
<b>Total</b>	<b>1,889,000</b>	<b>1,603,000</b>	<b>150,000</b>	<b>231,565</b>

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 91,303,385
Less Interfund Transfers	<u>(3,873,565)</u>
Net Budget	<u><u>\$ 87,429,820</u></u>

## Debt Service

The County issues debt for major capital projects. The County utilizes general obligation debt, certificates of participation, and installment financing arrangements. General obligation bonds require voter approval whereas; certificates of participation and installment financing do not. General obligation debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The County has excellent bond ratings, and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA, and Standard & Poor's AA. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These polices are found on pages 210-223.

On July 1, 2012, the County's governmental debt obligations are \$65,859,052. The County continues to make debt payments on prior year projects such as public school buildings and the community college buildings. As illustrated in the table below, the County's priority has been to improve our education facilities, and 95.42% of our debt service budget is for education. In addition to education, the County continues to make debt service payments for the health center, County office space improvements, and the Beaufort Library expansion. Debt service is 11.63% 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 addition, the County has issued \$5.65 million combined Quality Zone Academy Bonds (QZAB) and Quality School Construction Bonds (QSCB). Because of the availability of the \$5.65 million in QZAB and QSCB funding, along with investment earnings on the \$40.29 million issued bonds of the \$50 million authorized, the County will not issue the \$9.7 million authorized but unissued bonds. In additions, after November 5, 2012, this \$9.71 million will not be available to issue due to N.C.G.S. that allows seven years for voter authorized debt to be issued. The County believes that school capital needs can be met with pay as you go funding.

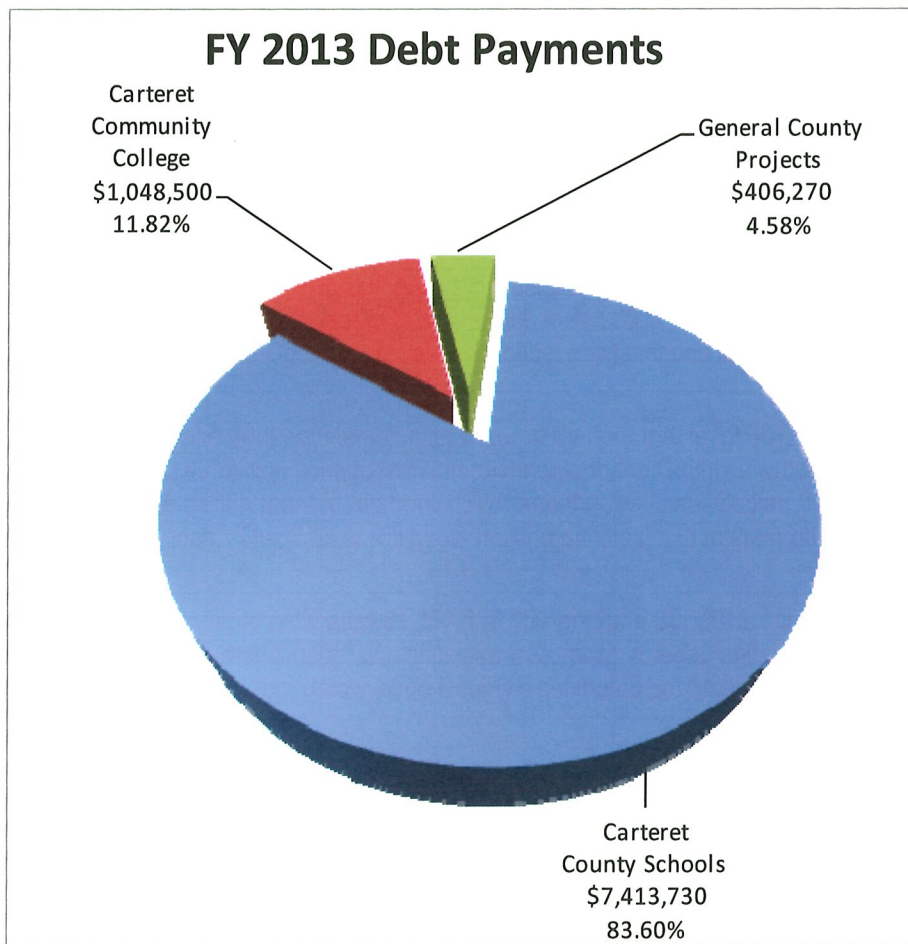
The County continues to make debt payments on its water utility debt that is \$2,301,352 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project is a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County will begin making principal and interest payments on the USDA loan FY 13.

The County's legal debt margin is estimated \$1,157,956,050 on June 30, 2012. 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, 2012.

Assessed Value	\$15,159,575,629
Debt Limit (8%)	1,212,766,050
Amount of General Obligation & Bonded Debt	45,100,000
General Obligation Bonds Authorized but Unissued	<u>9,710,000</u>
Legal Debt Margin	<u>\$ 1,157,956,050</u>

The 2013 budget for general fund debt service payments total \$8,868,500.

Agency	Amount
Carteret County Schools	\$ 7,413,730
Carteret Community College	1,048,500
General County Projects	<u>406,270</u>
<b>Total FY 2013 Debt Service</b>	<b>\$ 8,868,500</b>



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 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P	\$ 625,000	\$ 620,000	\$ 610,000	\$ 600,000	\$ 595,000	\$ 790,000
				I	158,150	139,400	120,800	102,500	84,500	60,700
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P	1,820,000	1,390,000	1,360,000	1,440,000	1,410,000	
				I	269,648	205,948	155,560	101,160	50,760	
2006 School GO Bonds	4/4/06	2016	4.34	P	650,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
				I	836,562	807,312	739,812	672,312	604,812	537,130
2007 School GO Bonds	4/27/07	2017	4.11	P	700,000	700,000	700,000	700,000	700,000	1,200,000
				I	618,525	590,525	562,525	534,525	506,525	481,150
<b>Certificates of Participation</b>										
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	620,000	480,000	470,000	460,000	455,000	445,000
				I	132,550	120,150	110,550	101,150	91,950	78,300
<b>Total GO Debt &amp; COPS</b>				P	<b>4,415,000</b>	<b>4,540,000</b>	<b>4,490,000</b>	<b>4,550,000</b>	<b>4,510,000</b>	<b>3,785,000</b>
				I	<b>2,015,435</b>	<b>1,863,335</b>	<b>1,689,247</b>	<b>1,511,647</b>	<b>1,338,547</b>	<b>1,157,280</b>
<b>Installment Financing</b>										
Community College	6/29/05	N/A	4.26	P	242,857	242,857				
				I	20,691	10,346				
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	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	115,000	120,000	120,000	120,000
2000 COPS Refunding / Beaufrot Square Project	5/21/09	N/A	3.59	P	950,000	940,000	930,000	915,000	900,000	885,000
				I	255,070	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	307,692
				I	192,739	176,677	160,615	144,654	128,492	112,431
Qualified School Construction	9/8/10	N/A	4.81	P	137,822	137,822	137,822	137,822	137,822	137,822
				I	72,921	66,292	59,663	53,034	46,405	39,775
<b>Total Installment Financing</b>				P	<b>1,864,705</b>	<b>1,854,705</b>	<b>1,601,848</b>	<b>1,591,848</b>	<b>1,576,848</b>	<b>1,561,848</b>
				I	<b>541,421</b>	<b>474,280</b>	<b>407,497</b>	<b>351,419</b>	<b>295,880</b>	<b>240,878</b>
<b>Total Governmental Debt Service</b>				P	<b>6,279,705</b>	<b>6,394,705</b>	<b>6,091,848</b>	<b>6,141,848</b>	<b>6,086,848</b>	<b>5,346,848</b>
				I	<b>2,556,856</b>	<b>2,337,615</b>	<b>2,096,744</b>	<b>1,863,066</b>	<b>1,634,427</b>	<b>1,398,158</b>
<b>Utility Fund Debt</b>										
NC Clean Water Fund	5/1/2004	N/A	5.75	P	31,032	31,032	31,032	31,032	31,032	31,032
				I	19,628	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	140,000
				I	43,218	40,131	37,044	33,957	30,870	27,783
<b>Total Utility Debt</b>				P	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>
				I	<b>62,846</b>	<b>57,974</b>	<b>53,103</b>	<b>48,232</b>	<b>43,360</b>	<b>38,489</b>

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	Total All Years
\$ 775,000	\$ 165,000								\$ 4,780,000
37,750	8,250								712,050
									7,420,000
									783,075
1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,250,000		18,100,000
469,812	402,312	344,938	287,562	230,188	172,812	113,750	54,688		6,274,001
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	14,800,000
421,150	361,150	313,150	265,150	217,150	169,150	121,150	71,650	21,250	5,254,725
440,000	435,000	430,000	425,000						4,660,000
64,950	47,350	29,950	12,750						789,650
3,765,000	3,150,000	2,980,000	2,975,000	2,550,000	2,550,000	2,550,000	2,450,000	500,000	49,760,000
993,662	819,062	688,038	565,462	447,338	341,962	234,900	126,338	21,250	13,813,501
									485,714
									31,037
111,334	111,334	111,334	111,324	-	-	-	-	-	1,113,330
120,000	120,000	120,000	125,000	125,000	121,354	-	-	-	1,436,354
875,000	710,000								7,105,000
56,901	25,489								1,109,130
307,692	307,692	307,692	307,692	307,692	307,696				3,692,308
96,369	80,308	64,246	48,185	32,123	16,062				1,252,801
137,822	137,822	137,822	137,822	137,818					1,516,038
33,146	26,517	19,888	13,258	6,629					437,528
1,551,848	1,386,848	676,848	681,838	570,510	429,050	-	-	-	15,348,744
186,416	132,314	84,134	61,443	38,752	16,062	-	-	-	2,830,496
5,316,848	4,536,848	3,656,848	3,656,838	3,120,510	2,979,050	2,550,000	2,450,000	500,000	65,108,744
1,180,078	951,376	772,172	626,905	486,090	358,024	234,900	126,338	21,250	16,643,997
31,032	31,032	31,032	31,032						310,320
8,922	7,138	5,353	3,569						115,983
140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000		1,960,000
24,696	21,609	18,522	15,435	12,348	9,261	6,174	3,087		324,135
171,032	171,032	171,032	171,032	140,000	140,000	140,000	140,000	-	2,270,320
33,618	28,747	23,875	19,004	12,348	9,261	6,174	3,087	-	440,118

## Human Resources

Below is a summary of employee positions for fiscal years 2009 through 2013.  
An explanation of changes is in the respective program summaries.

Department	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
<b>General Fund</b>					
<b>General Government</b>					
Administration	3.00	4.00	4.00	4.00	4.00
Information Systems	5.00	3.00	3.00	3.00	3.00
Finance	7.85	7.85	9.60	9.60	8.60
Human Resources	4.00	3.00	3.00	2.80	2.40
Tax	18.00	18.00	20.00	20.00	20.00
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	5.00	6.00	6.00	6.00	7.00
Public Buildings	8.00	14.00	14.00	14.00	14.00
<b>General Government Total</b>	<b>57.85</b>	<b>62.85</b>	<b>66.60</b>	<b>66.40</b>	<b>66.00</b>
<b>Public Safety</b>					
Sheriff/Jail	84.00	82.00	83.00	81.00	84.00
Communications	-	-	10.00	10.00	10.00
Consolidated Communications	29.00	26.00	26.00	1.00	1.00
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	4.00	4.00	4.00	4.30	4.25
<b>Public Safety Total</b>	<b>135.00</b>	<b>130.00</b>	<b>141.00</b>	<b>114.30</b>	<b>116.25</b>
<b>Transportation</b>					
CCATS Transportation	3.00	2.00	2.00	2.00	2.00
<b>Transportation Total</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Environmental Protection</b>					
Public Works	7.00	7.00	7.00	7.00	7.00
<b>Environmental Protection Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Economic &amp; Physical Development</b>					
Beach Nourishment	1.00	1.00	1.00	1.00	1.00
Planning and Development	10.50	14.00	14.00	14.00	15.00
Engineering	1.50	1.00	1.00	1.00	1.40
Cooperative Extension	1.00	1.00	1.00	1.00	1.00
<b>Economic &amp; Physical Development Total</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.40</b>

<b>Human Services</b>					
Health Center	35.40	35.40	35.40	37.80	38.80
Environmental Health	18.00	19.00	20.00	19.70	19.75
Smart Start Grants	-	-	-	1.00	1.00
Social Services	106.00	105.00	105.00	101.00	101.00
Juvenile Restitution	-	-	-	1.00	1.00
Veterans	6.00	6.00	6.00	6.00	6.00
Aging	3.93	3.93	3.51	3.08	4.00
<b>Human Services Totals</b>	<b>169.33</b>	<b>169.33</b>	<b>169.91</b>	<b>169.58</b>	<b>171.55</b>
<b>Culture and Recreation</b>					
Senior Center	2.07	2.07	2.49	1.92	2.00
Parks and Recreation	13.50	14.00	15.00	15.00	15.00
Civic Center	3.50	4.00	4.00	4.00	4.00
<b>Culture and Recreation Total</b>	<b>19.07</b>	<b>20.07</b>	<b>21.49</b>	<b>20.92</b>	<b>21.00</b>
<b>General Fund Total</b>	<b>405.25</b>	<b>408.25</b>	<b>425.00</b>	<b>397.20</b>	<b>402.20</b>
<b>Emergency Telephone System Fund</b>	-	-	-	-	1.00
<b>Water Fund</b>	<b>4.15</b>	<b>4.15</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>
<b>Total All Funds</b>	<b>409.40</b>	<b>412.40</b>	<b>429.40</b>	<b>401.60</b>	<b>407.60</b>

## Employee Positions

Below is a detail of approved positions by department for fiscal year 2013

<u>Position Title</u>	<u>Position Count</u>
<b>Administration:</b>	
County Manager	1
Clerk to the Board	1
Administrative Assistant	<u>1</u>
<b>Total</b>	<b>3</b>
<b>Information Systems:</b>	
Director	1
Technology Assistant/Helpdesk Technician	1
Technology Technician	2
Network Administrator	<u>1</u>
<b>Total</b>	<b>5</b>
<b>Finance:</b>	
Director of Finance	1
Assistant Finance Director	0.85
Accounting Services Sup.	2
Budget & Cost Accountant	1
Accounting Assistant	0.5
Finance Technician - Accounts Payable	1
Senior Finance Technician - Payroll	1
Administrative Assistant	<u>0.5</u>
<b>Total</b>	<b>7.85</b>
<b>Human Resources:</b>	
Assistant County Manager/Human Resources Director	1
Human Resources Assistant	2
Safety Coordinator/Loss Control Specialist	<u>1</u>
<b>Total</b>	<b>4</b>
<b>Tax:</b>	
Tax Administrator / Collector	1
Assistant Tax Administrator	1
Billing & Collections Managing Director	1
Tax Collections Supervisor	1
Tax Customer Service Supervisor	1

<u>Position Title</u>	<u>Position Count</u>
Senior Appraiser	1
Appraiser	1
Business Property Appraiser	1
GIS Administrator	1
GIS Technician	1
Deed Transfer Clerk	1
Tax Customer Service Rep.	6
Senior GIS Technician	<u>1</u>
<b>Total</b>	<b>18</b>
<b>Tax Revaluation:</b>	
Revaluation Appraiser	2
Senior Property Appraiser	1
Tax Customer Service Representative	<u>1</u>
<b>Total</b>	<b>4</b>
<b>Elections:</b>	
Elections Director	1
Elections Specialist II	1
Deputy Elections Director	<u>1</u>
<b>Total</b>	<b>3</b>
<b>Register of Deeds:</b>	
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	<u>1</u>
<b>Total</b>	<b>5</b>
<b>Public Buildings:</b>	
Public Building Director	1
Mail Clerk	1
Maintenance Technician	5
Maintenance Assistant	<u>1</u>
<b>Total</b>	<b>8</b>

<u>Position Title</u>	<u>Position Count</u>
<b>Sheriff Department:</b>	
Sheriff	1
Chief Deputy Sheriff	2
Chief Detective	1
Deputy Sheriff - 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	8
Concealed Weapons/Sex Offender Registry Officer	1
Deputy Sheriff	16
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. Administrator	1
Detention Shift Supervisor	4
Senior Detention Officer	4
Detention Officer	<u>21</u>
<b>Total</b>	<b>84</b>
<b>Paramedic:</b>	
EMS Coordinator	1
Paramedics Shift Leader	3
Paramedics	<u>6</u>
<b>Total</b>	<b>10</b>
<b>Emergency Management:</b>	
Emergency Management Director	1
Deputy Emergency Management Director	1
Emergency Telephone System Address Administrator	1
Administrative Assistant	<u>1</u>
<b>Total</b>	<b>4</b>

<u>Position Title</u>	<u>Position Count</u>
<b>Consolidated Communications:</b>	
911 Communications Manager	1
Training & Quality Assurance Supervisor	1
911 Telecommunicator Shift Supervisor	4
911 Telecommunicator Lead Communicator	4
911 Telecommunicator	<u>19</u>
<b>Total</b>	<b>29</b>
<b>Fire Marshal:</b>	
Fire Marshal	<u>1</u>
<b>Total</b>	<b>1</b>
<b>Rape Crisis:</b>	
Program Director	1
Sexual Assault Counselor/Direct Services Coordinator	1
Rape Prevention/Outreach Coordinator	<u>1</u>
<b>Total</b>	<b>3</b>
<b>Animal Control:</b>	
Animal Control Lead Officer	1
Animal Control Officer II	2
Office Assistant V	<u>1</u>
<b>Total</b>	<b>4</b>
<b>CCATS-Transportation:</b>	
Transportation Coordinator	1
Operations Manager	1
Administrative Support Specialist	<u>1</u>
<b>Total</b>	<b>3</b>
<b>Public Works:</b>	
Public Works Director	1
Field Supervisor	1
Heavy Equipment Operator	2
Equipment Mechanic I	1
Equipment Mechanic II	1
Senior Administrative Support Specialist	<u>1</u>
<b>Total</b>	<b>7</b>

<u>Position Title</u>	<u>Position Count</u>
<b>Beach Nourishment:</b>	
Shore Protection Officer	1
<b>Total</b>	<u>1</u>
<b>Planning and Development:</b>	
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	<u>1.5</u>
<b>Total</b>	<b>10.5</b>
<b>Engineer:</b>	
Engineer	1
Senior Administrative Support Specialist	<u>0.5</u>
<b>Total</b>	<b>1.5</b>
<b>Cooperative Extension:</b>	
District Conservation Technician	<u>1</u>
<b>Total</b>	<b>1</b>
<b>Health Department:</b>	
Public Health Director	1
Local Public Health Administrator	1
PHN Director I	1
Nurse Practitioner	1.8
LPN II	1
Med. Lab Tech. II	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
Foreign Language Interpreter	1

<u>Position Title</u>	<u>Position Count</u>
Accounting Tech. III	1
Personnel Officer I	1
Administrative Asst. II	1
Administrative Asst. I	1
Public Information IV	1
Patient Relations Rep. IV	3
Office Assistant IV	1
Processing Assistant III	3
Office Work Supervisor	1
Dental Assistant	0.8
Bioterrorism Coordinator	<u>1</u>
<b>Total</b>	<b>35.4</b>
<b>Environmental Health:</b>	
Environmental Health Director I	1
Environmental Health Program Specialist	4
Environmental Health Specialist	10
Administrative Asst. I	1
Office Assistant IV	<u>2</u>
<b>Total</b>	<b>18</b>
<b>Social Service Administration:</b>	
Social Services Director	1
Accounting Technician II	4
Attorney I	1
Attorney II	1
Paralegal	1
Data Entry Operator II	1
Administrative Assistant	1
Income Maintenance Caseworker I	1
Income Maintenance Caseworker II	33
Income Maintenance Caseworker III	3
Income Maintenance Investigator II	1
Income Maintenance Supervisor II	3
Office Assistant III	1
Processing Assistant III	1
Public Information Assistant IV	4
Accounting Clerk IV	1
Deputy Social Services Director	1
Social Worker I A&T	13
Social Worker II	11
Social Worker III	14
Social Work Supervisor II	2

<u>Position Title</u>	<u>Position Count</u>
Social Work Supervisor III	4
OWJ Supervisor V	1
Community Social Service Tech.	1
Computer Systems Administrator II	<u>1</u>
<b>Total</b>	<b>106</b>
<b>Veterans:</b>	
Office Assistant	3
Senior Administrative Assistant	1
Veterans Service Officer	1
Administrative Support Specialist	<u>1</u>
<b>Total</b>	<b>6</b>
<b>Aging Services:</b>	
Health and Wellness Coordinator	0.83
Customer Relations Coordinator	0.55
Senior Admin. Support Specialist	1
Senior Services Program Manager	1
Office Assistant	<u>0.55</u>
<b>Total</b>	<b>3.93</b>
<b>Senior Center:</b>	
Customer Relations Coordinator	0.45
Health and Wellness Coordinator	0.17
Office Assistant	0.45
Senior Services Director	<u>1</u>
<b>Total</b>	<b>2.07</b>
<b>Parks and Recreation:</b>	
Parks & Recreation Director	0.5
Assistant Parks & Recreation Director	1
Recreation Programs Supervisor	1
Athletic Programs Supervisor	1
Parks & Recreation Facilities Manager	1
Senior Administrative Support Specialist	1
Western Park Community Center Supervisor	<u>1</u>
<b>Total</b>	<b>6.5</b>

<u>Position Title</u>	<u>Position Count</u>
<b>Parks and Recreation - Maintenance:</b>	
Parks Maintenance Foreman	1
Park Maintenance Technician	<u>6</u>
<b>Total</b>	<b>7</b>
<b>Civic Center:</b>	
Civic Center Director	0.5
Senior Administrative Support Specialist	1
Civic Center Operation Technician	1
Civic Center Operation Assistant	<u>1</u>
<b>Total</b>	<b>3.5</b>
<b>TOTAL GENERAL FUND</b>	<b>405.25</b>
<b>Water Fund:</b>	
Lead Water Plant Supervisor	1
Lead Water Plant Operator	1
Utilities Technician	1
Water Billing Supervisor	0.15
Water Billing Technician	0.5
Customer Service Rep.	<u>0.5</u>
<b>Total</b>	<b>4.15</b>
<b>GRAND TOTAL</b>	<b><u>409.4</u></b>

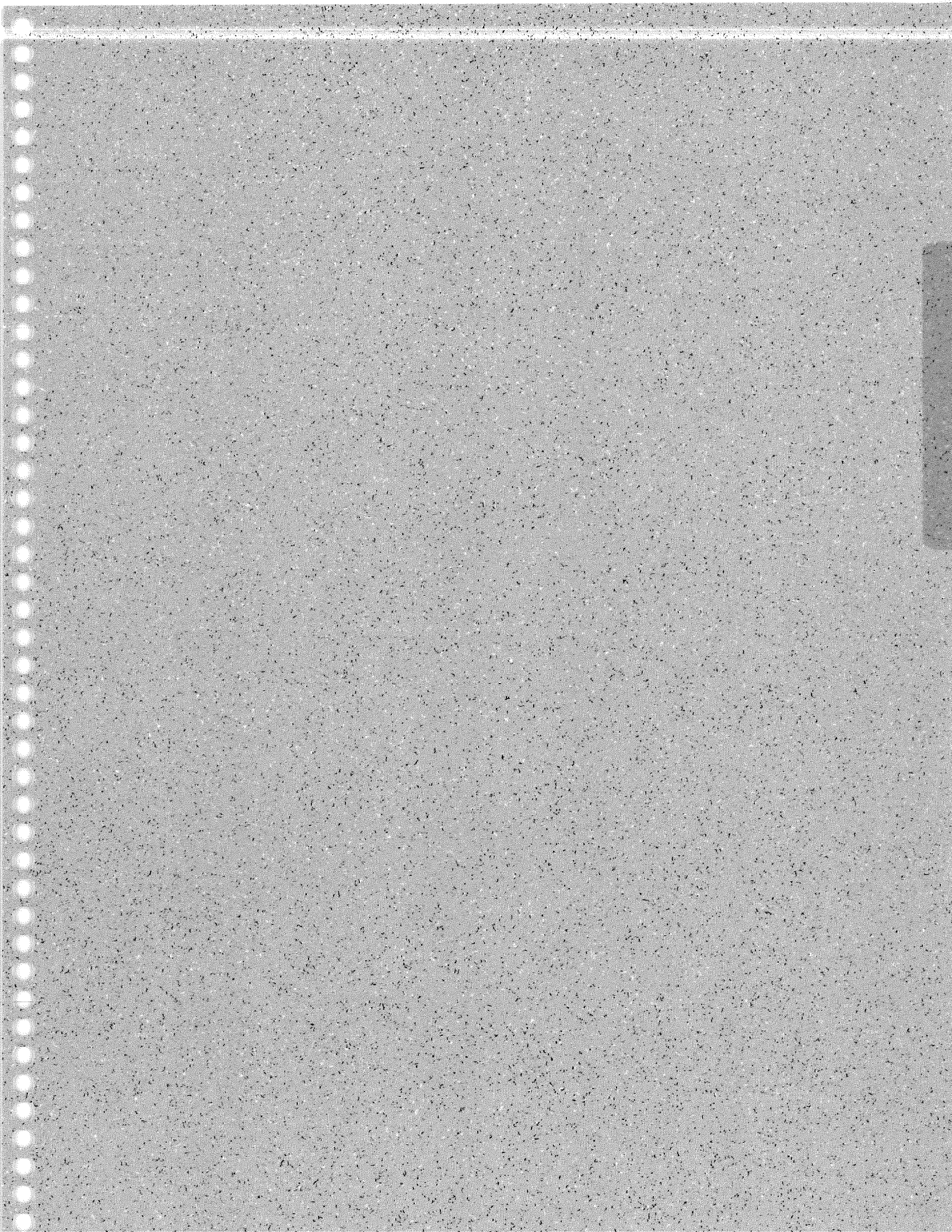
### Capital Equipment & Capital Improvements

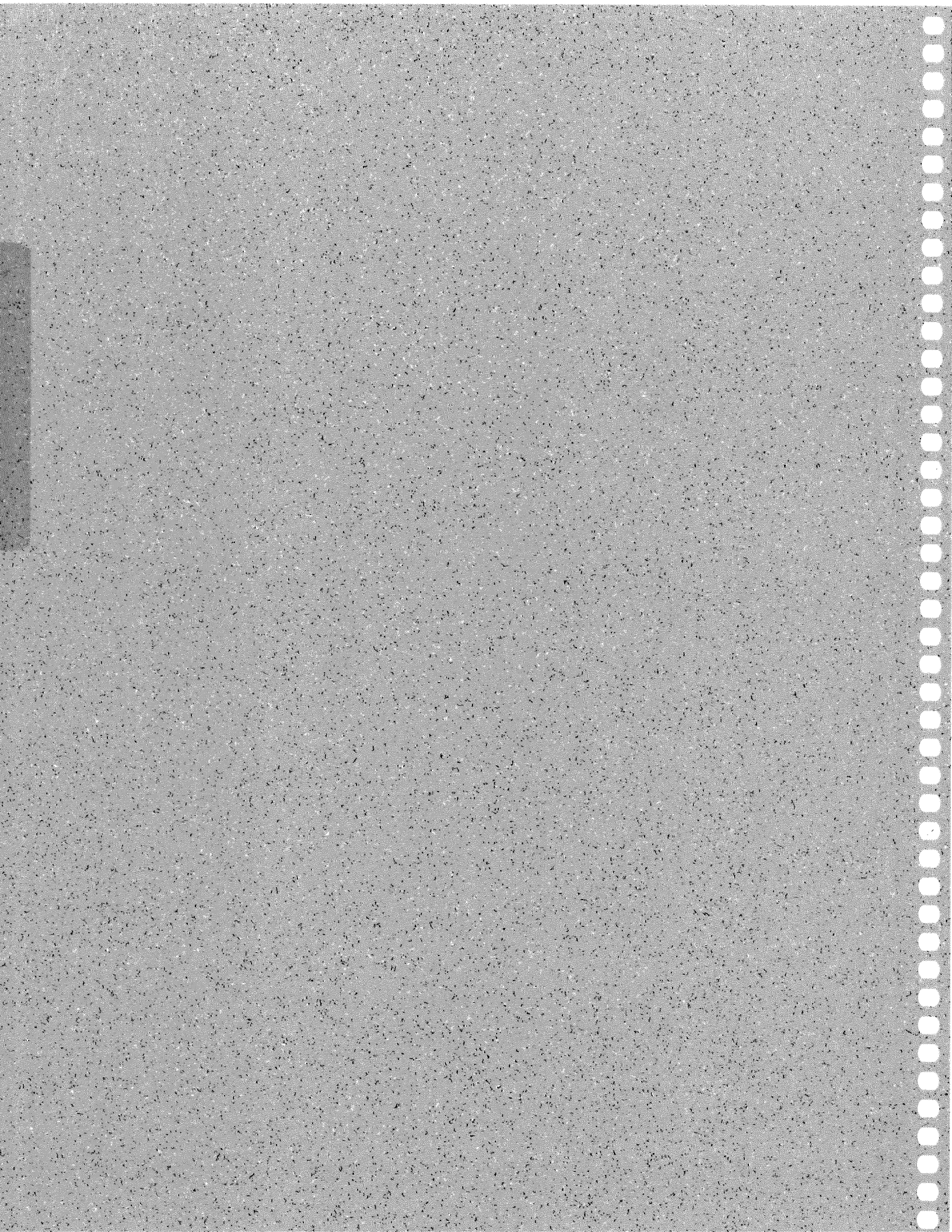
Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment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

General Government	Items	Department Total
<b>General Fund</b>		
Information Technology	Server & Network Upgrades	\$ 20,000
Register of Deeds	Technology Enhancements	119,136
Sheriff Department	8 Vehicles	196,000
Emergency Management	Plotter	6,000
Paramedics	Defibrillator	30,000
Fire Marshal	Training Equipment	10,000
Airport	Capital Contribution	16,665
Public Works	Mower	7,400
Planning	CSI Magnet Software	27,000
Social Services	Vehicle	18,000
Veterans	Scanner	8,990
Parks and Recreation	Bleachers	14,996
	Mower	10,146
Community College	Capital Contribution	<u>225,000</u>
<b>Total General Fund</b>		<b>\$ 689,333</b>

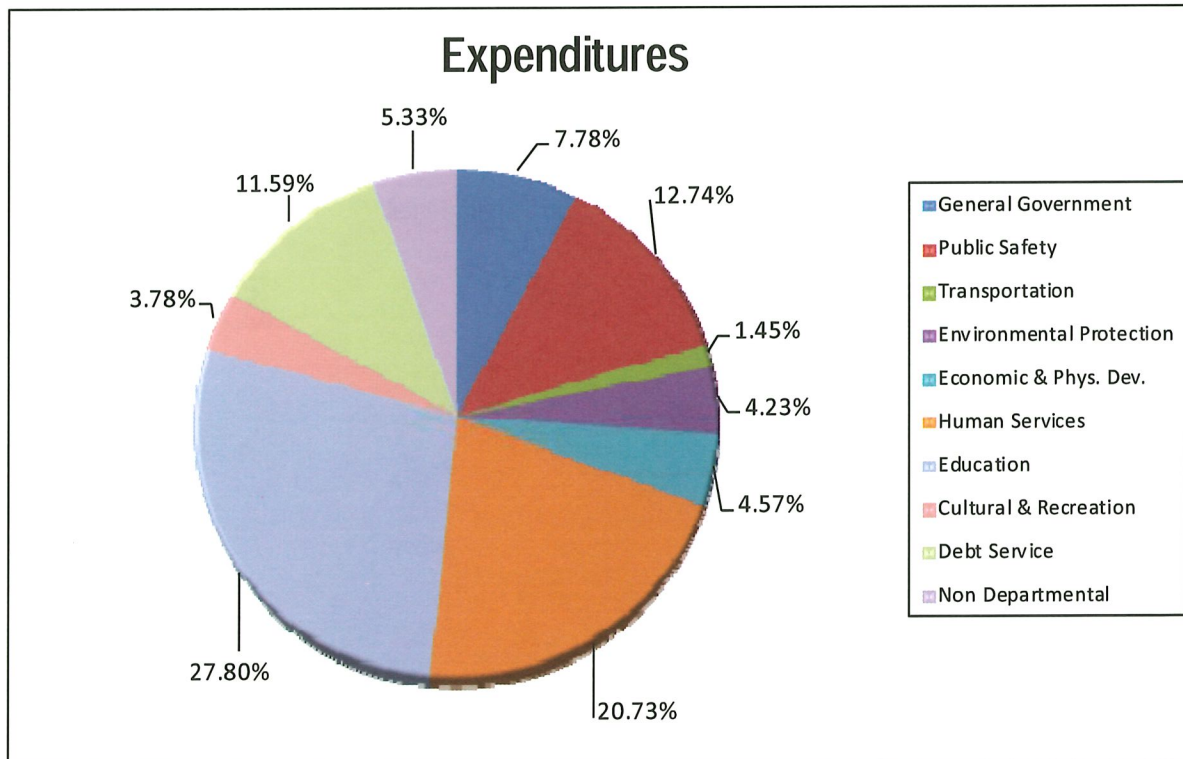
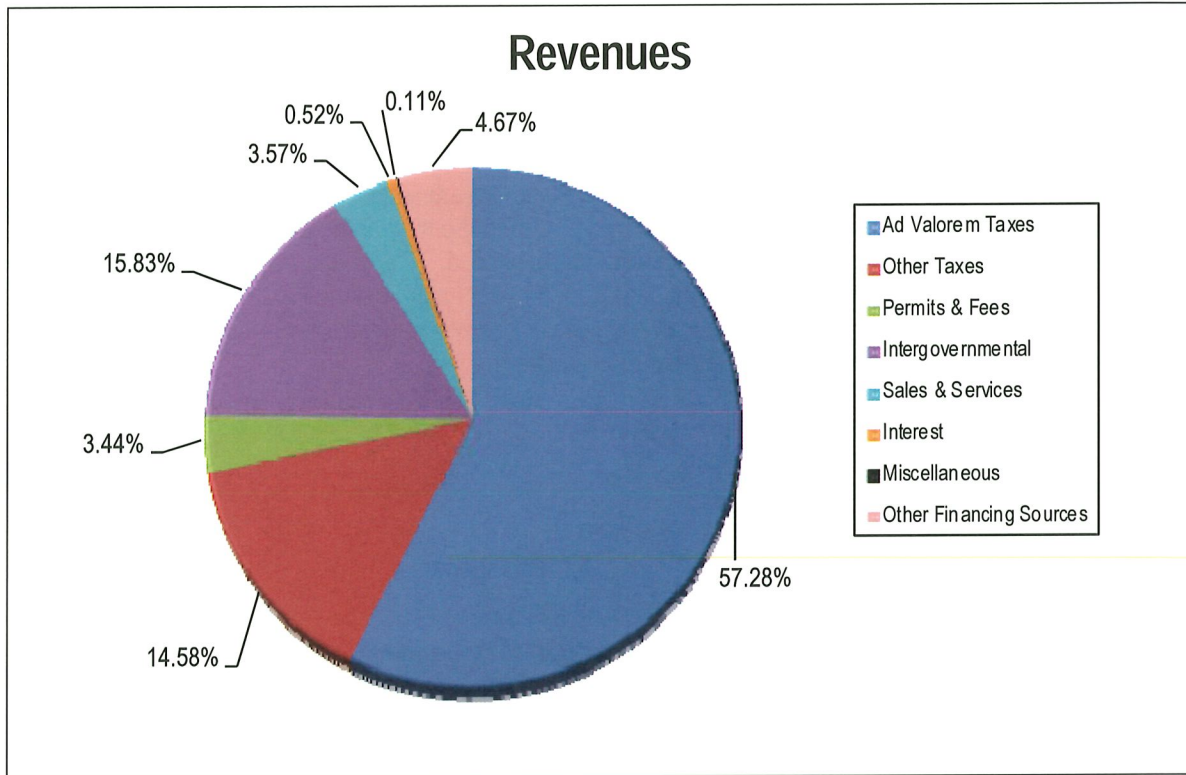
<b>Other Governmental Funds</b>		
<b>Emergency Telephone System Fund</b>	Communications Equipment - Public Safety	\$ 15,000
<b>Capital Improvements Fund</b>		
Tax	Pictometry Maps	\$ 69,055
Solid Waste	Site Expansion	<u>100,000</u>
<b>Total Capital Improvements Fund</b>		<b>\$ 169,055</b>
<b>School Special Projects Fund</b>	Capital Contribution	<b>\$ 1,658,000</b>
<b>Total Governmental Funds</b>		<b>\$ 2,531,388</b>
<b>Enterprise Fund: Water Fund</b>	Generator & Switches	<b>\$ 26,000</b>
<b>Total Enterprise Fund</b>		<b>\$ 26,000</b>
<b>ENTITY TOTAL</b>		<b>\$ 2,557,388</b>







# General Fund



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

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

The following pages contain budgetary information of each of these departments. Each department is described in a narrative statement, followed by prior year accomplishments and current year objectives. Functional areas are separated by a divider page that lists the departments within that function. The financial information is shown for the following periods: June 30, 2011 actual, fiscal year 2012 amended budget as of March 31, 2012, fiscal year 2012 actual as of March 31, 2012, requested, and adopted fiscal year 2013. The percentage change column is the percentage change from fiscal year 2012 amended to the fiscal year 2013 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2013.

<b>Revenues</b>		<b>Expenditures</b>	
Ad Valorem Taxes	\$ 43,818,000	General Government	\$ 5,952,360
Other Taxes	11,150,000	Public Safety	9,742,525
Permits & Fees	2,631,920	Transportation	1,110,890
Intergovernmental	12,108,786	Environmental Protection	3,235,770
Sales & Services	2,731,200	Economic & Phys. Dev.	3,493,115
Interest	400,000	Human Services	15,856,295
Miscellaneous	83,384	Education	21,268,000
Other Financing Sources	3,570,415	Cultural & Recreation	2,889,250
		Debt Service	8,868,500
		Non Departmental	4,077,000
<b>Total</b>	<b>\$ 76,493,705</b>	<b>Total</b>	<b>\$ 76,493,705</b>

**GENERAL FUND REVENUE COMPARISON**

REVENUE	FY 11 Actual	FY 12 Amended	Adopted FY 12-13
<b>Ad Valorem Taxes</b>			
Current year	\$ 43,043,486	\$ 43,670,000	\$ 42,625,000
Prior years	903,243	930,000	930,000
Interest & penalties	270,286	282,000	263,000
	<u>44,217,015</u>	<u>44,882,000</u>	<u>43,818,000</u>
<b>Other taxes &amp; licenses</b>			
White goods & solid waste disposal tax	42,074	40,000	40,000
ABC bottle tax	34,071	30,000	30,000
Local option sales tax	10,601,334	10,450,000	11,000,000
Scrap tire disposal tax	76,570	70,000	80,000
Other	-	-	-
	<u>10,754,049</u>	<u>10,590,000</u>	<u>11,150,000</u>
<b>Permits &amp; fees</b>			
Sheriff fees	131,023	150,000	125,000
Register of deeds	961,946	924,839	1,071,620
Privilege licenses	14,068	14,000	14,000
Franchise fees	467,853	525,000	515,000
Building permits & inspections fees	492,222	449,590	535,000
Environmental health fees	232,611	225,000	250,000
Other fees	108,185	140,500	121,300
	<u>2,407,908</u>	<u>2,428,929</u>	<u>2,631,920</u>
<b>Intergovernmental</b>			
Restricted			
Federal & state grants	10,837,615	12,631,305	10,648,786
Lottery proceeds	800,000	700,000	700,000
Court facilities fees	214,293	240,000	185,000
Unrestricted			
Beer and wine tax	160,685	160,000	160,000
Payments in lieu of taxes	167,101	-	-
ABC profits	349,243	270,000	350,000
Croatan National Forest	59,183	80,000	65,000
	<u>12,588,120</u>	<u>14,081,305</u>	<u>12,108,786</u>
<b>Sales &amp; services</b>			
Solid waste	2,214,924	2,240,000	2,220,000
Civic center fees	196,565	173,800	177,230
Other	298,917	348,618	333,970
	<u>2,710,406</u>	<u>2,762,418</u>	<u>2,731,200</u>
<b>Interest</b>	310,381	350,000	400,000

REVENUE	FY 11 Actual	FY 12 Amended	Adopted FY 12-13
<b>Miscellaneous</b>			
Proceeds from sale of fixed assets	3,407	25,000	10,000
Other	161,561	207,104	73,384
	<u>164,968</u>	<u>232,104</u>	<u>83,384</u>
<b>Other Financing Sources</b>			
Operating transfers in	1,994,764	1,837,860	1,889,000
Long-term debt proceeds	-	10,029,990	-
Appropriated fund balance	-	1,230,214	1,441,215
Appropriated beach nourishment reserve F.B.	-	760,000	11,305
Appropriated health reserve F.B.	-	188,890	228,895
	<u>1,994,764</u>	<u>14,046,954</u>	<u>3,570,415</u>
<b>Total Revenue</b>	<u>\$ 75,147,611</u>	<u>\$ 89,373,710</u>	<u>\$ 76,493,705</u>

***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**

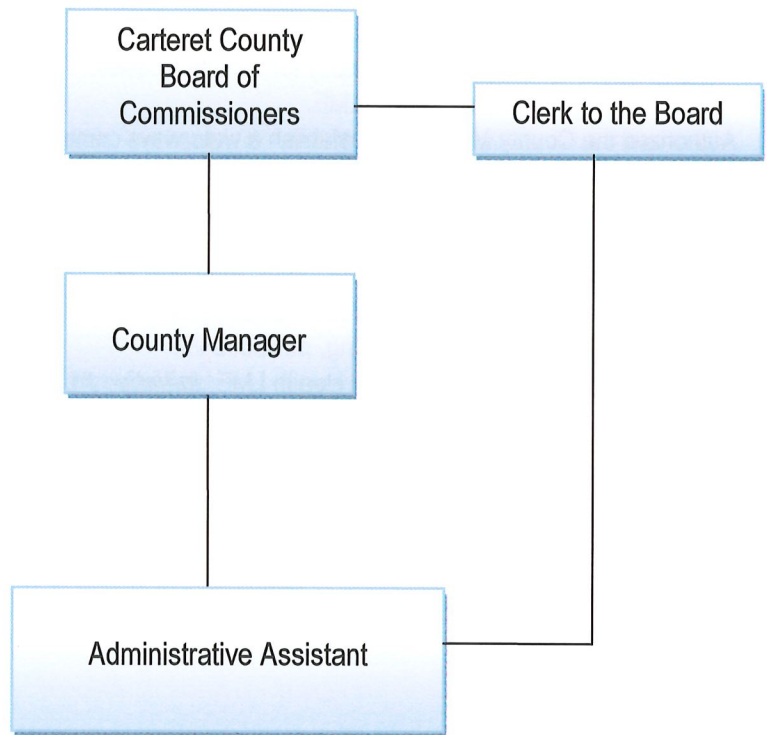
- Set the fourth lowest ad valorem tax rate in the state.
- Completed a 30 year space needs study for County facilities.
- Approved merger of Mental Health LME.
- Authorized the County Manager to establish a waterways committee.

**Key Objectives**

- Implement and develop facilities master plan. *Initiative #5.*
- Address county and school capital needs. *Initiative #2.*
- Maintain the County's high bond rating. *Initiative #3.*
- Implement smooth merger of Mental Health LME. *Initiative #4.*

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Personnel	62,019	57,900	59,500	59,500	59,500	
Operations	292,759	187,800	192,200	192,200	191,700	
Contracted Services	81,735	61,000	62,000	62,000	62,000	
<b>Total</b>	<b>436,513</b>	<b>306,700</b>	<b>313,700</b>	<b>313,700</b>	<b>313,200</b>	<b>2.12%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing Numbers of Positions</b>	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**

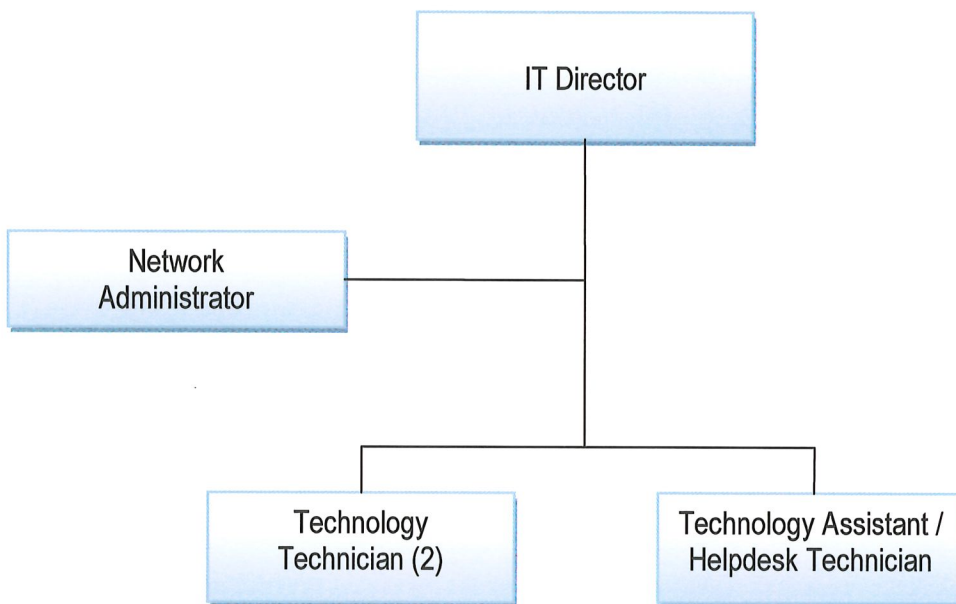
- Completed a 30 year space needs study for County facilities.
- Approved merger of Mental Health LME.
- Developed along with School System staff a new School System quarterly financial report for revenues and expenditures that is utilized by both entities' governing body.

**Key Objectives**

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

Expenditure Category	2010-2011	Amended	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
	Actual	2011-2012 Budget 3/31/12				
Personnel	226,778	386,460	384,140	384,140	286,665	
Operations	61,103	45,700	39,800	39,800	38,800	
<b>Total</b>	<b>287,881</b>	<b>432,160</b>	<b>423,940</b>	<b>423,940</b>	<b>325,465</b>	<b>-24.69%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time	2.00	4.00	4.00	4.00	3.00	
<b>Numbers of Positions</b>	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>-25.00%</b>

# Information Technology Organizational Chart



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

**Major Accomplishments**

- Deployed 26 Mobile Data Terminals (MDT) to the Sheriff's department.
- Replaced 50 aging computers across County departments.
- Decreased average response time to 6 hours.
- Improved working relationship with other departments and agencies.

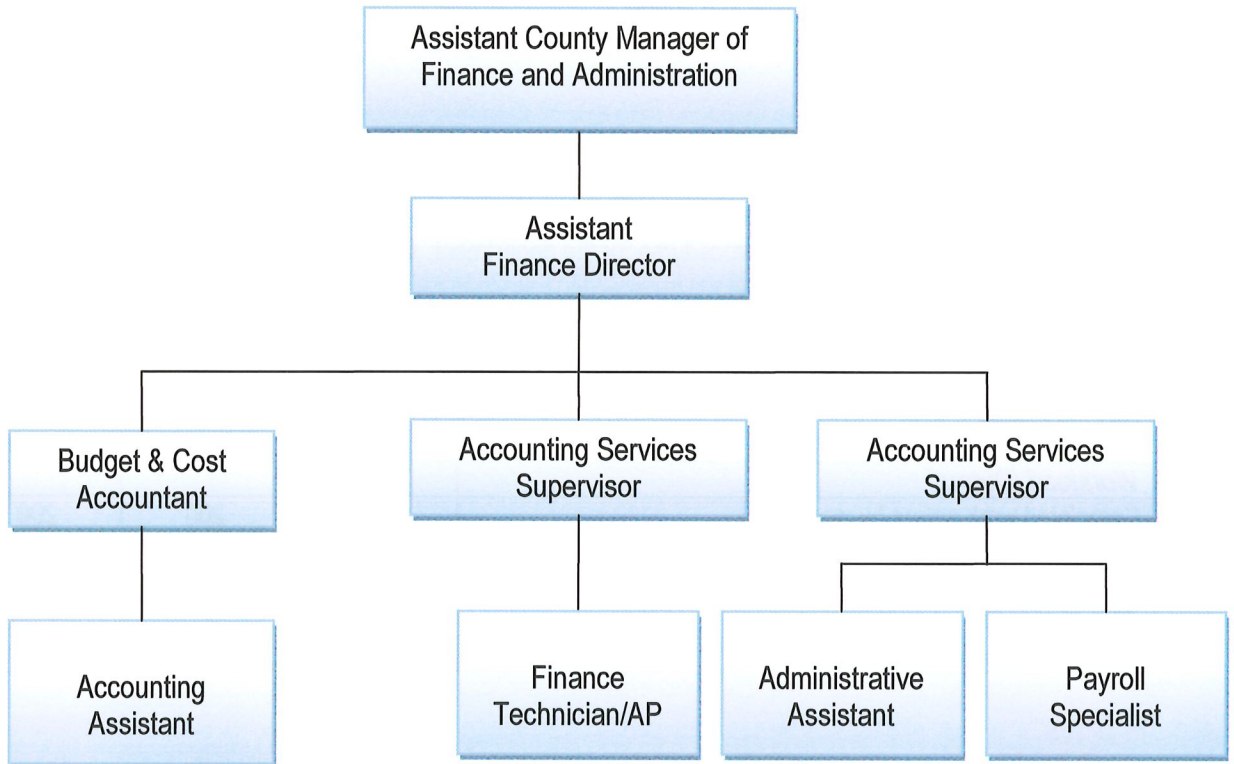
**Key Objectives**

- Develop and implement a computer replacement cycle for the County. *Initiative #4.*
- Expand the current wireless network infrastructure throughout the County. *Initiative #4.*
- Develop standard processes and procedures for the department. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Completed work orders by month	169	200	200	200
<i>Efficiency</i>				
Time-to-Fix ratio	2-3 days	2 days	1 days	12 hrs
<i>Effectiveness</i>				
Average response time to tech on-site	18 hours	6 hours	6 hours	6 hours

Expenditure Category	2010-2011	Amended	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
	Actual	2011-2012 Budget 3/31/12				
Personnel	210,507	252,679	271,113	271,110	266,960	
Operations	502,459	454,767	791,880	592,830	598,380	
<b>Total</b>	<b>712,966</b>	<b>707,446</b>	<b>1,062,993</b>	<b>863,940</b>	<b>865,340</b>	<b>22.32%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	3.00	4.00	5.00	5.00	5.00	
FTE - Part Time Positions	0.05	0.00	0.00	0.00	0.00	
<b>Numbers of Positions</b>	<b>3.05</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>25.00%</b>

# Finance Organizational Chart



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

**Major Accomplishments**

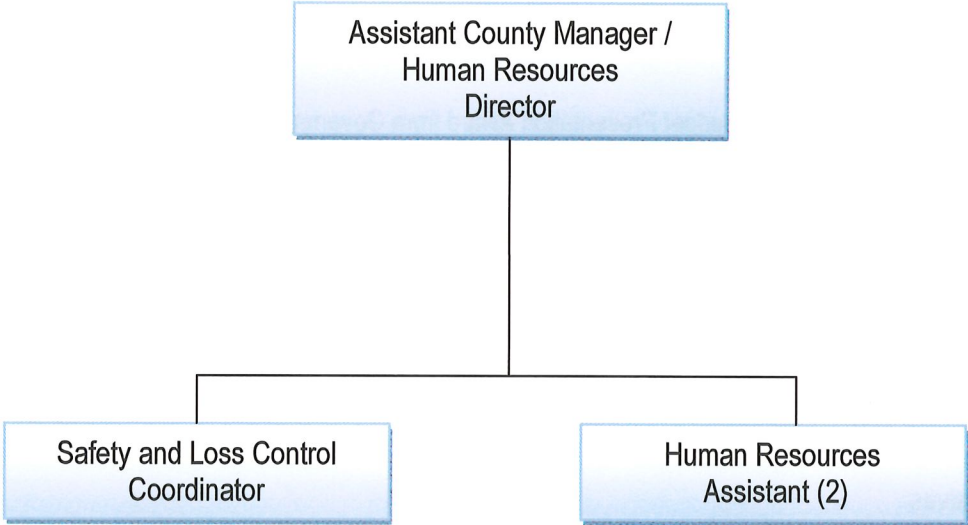
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2012 budget document; the County's 15<sup>th</sup> consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2011, the County's 15<sup>th</sup> consecutive year.
- Compiled Fire & EMS non-profits FY 2011 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 2002 General Obligation Bonds and 2002 Limited Obligation Bonds, saving the County \$593,699 in interest expense over the remaining life of the bonds.

**Key Objectives**

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

Expenditure Category	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Personnel	540,844	546,520	551,030	551,030	543,030	
Operations	43,369	50,250	50,050	50,050	50,050	
<b>Total</b>	<b>584,213</b>	<b>596,770</b>	<b>601,080</b>	<b>601,080</b>	<b>593,080</b>	<b>-0.62%</b>
<b>Revenue Sources</b>						
Other Taxes	54,264	55,100	55,000	55,000	55,000	-0.18%
<b>Staffing</b>						
Full Time Positions	7.85	7.85	7.85	7.85	7.85	
FTE - Part Time Positions	0.00	0.00	0.00	0.00	0.00	
<b>Numbers of Positions</b>	<b>7.85</b>	<b>7.85</b>	<b>7.85</b>	<b>7.85</b>	<b>7.85</b>	<b>0.00%</b>

# Human Resources Organizational Chart



**Purpose:** Responsible for all facets of personnel, including policy development, documentation, and implementation, Occupational Safety and Health Administration (OSHA); Equal Employment Opportunity (EEO); American Disability Act (ADA); Fair Labor Standards Act (FLSA); Family Medical Leave Act (FMLA) compliance; benefits and compensation planning, administration and employee recruitment, relations and development in support of active employees and retirees.

**Major Accomplishments**

- Formulated an updated EEOC program which helps with the new regulations for grant funding for all departments.
- Setup a mandatory online material safety data sheet system for chemicals etc. which is accessible for all departments and eliminates the production of voluminous copies.
- Reviewed customer service providers for all of our benefit carriers so that Human Resources and our employees have a better contact source in the future, thereby improving morale.
- Established a program with DMV/DOT, at no cost to the County, to ensure that all employees driver's licenses are currently active on a daily basis.

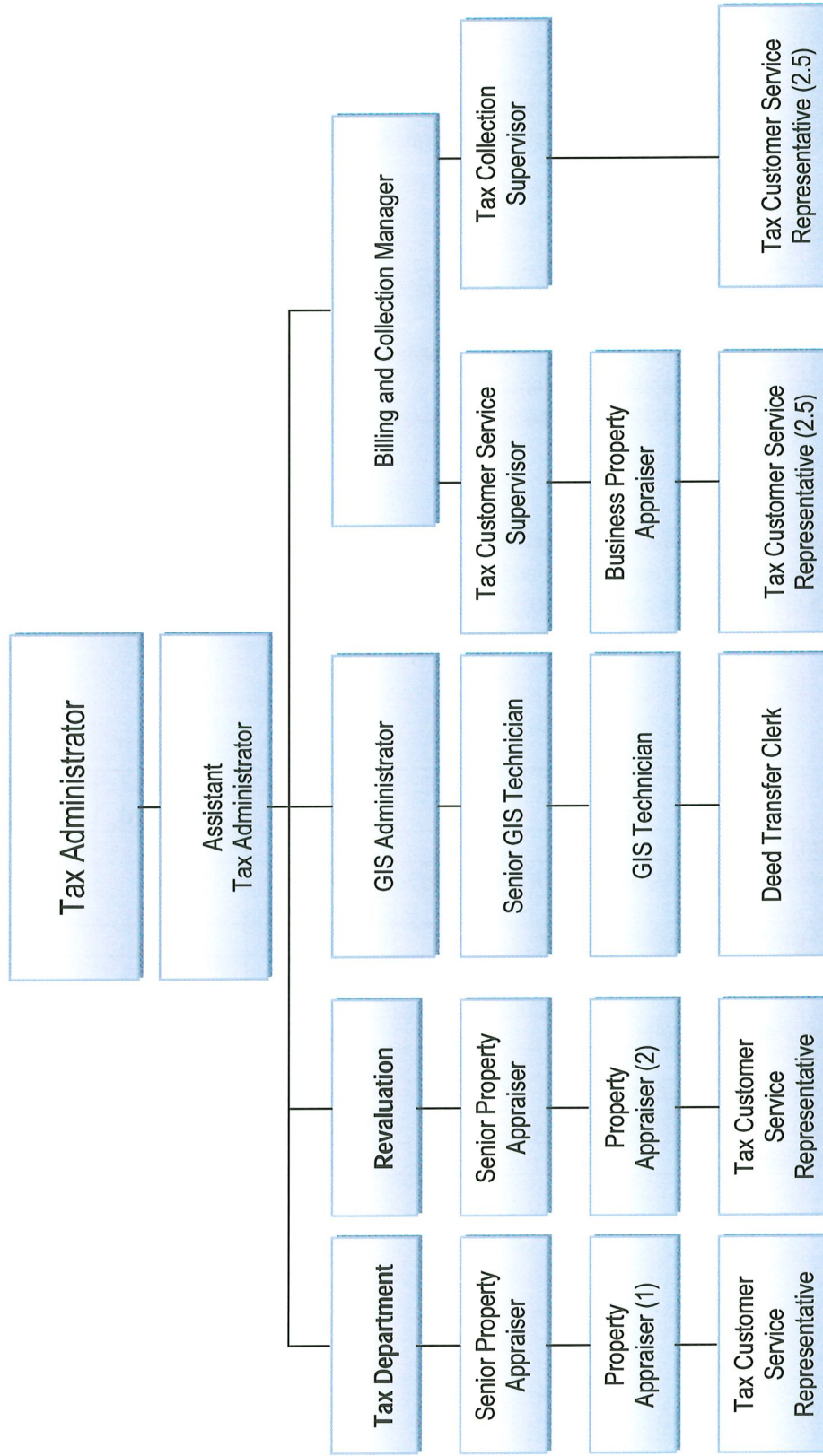
**Key Objectives**

- Promote risk management, safety and health principles throughout the County. *Initiative #4.*
- Develop and implement a return to work policy to encourage injured employees to return to work in a timely manner minimizing cost to the County. *Initiatives #3 & 4.*
- Review and revise approved safety and health policies and procedures to ensure employee safety measures are accurate. *Initiatives #1 & 3.*
- Continue to improve service delivery in recruitment, referral, position classification, compensation, and all other areas relating to Human Resources. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Employees participating in the Wellness Screening	116	197	280	400
Employees participating in both the screening & HRA	101	131	200	400
<b><i>Efficiency</i></b>				
Department Heads and employees understanding the importance of the Wellness Programs	80%	85%	90%	100%
<b><i>Effectiveness</i></b>				
Participation in the Wellness Program	29%	49%	70%	100%

Expenditure Category	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Personnel	216,442	211,371	218,592	206,125	264,530	
Operations	49,781	53,100	57,300	57,300	60,300	
<b>Total</b>	<b>266,223</b>	<b>264,471</b>	<b>275,892</b>	<b>263,425</b>	<b>324,830</b>	<b>22.82%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	4.00	
FTE - Part Time Positions	-	-	0.50	-	-	
<b>Numbers of Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.00</b>	<b>4.00</b>	<b>33.33%</b>

# Tax Department Organizational Chart



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

**Major Accomplishments**

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Developed credit card payment process and online website payment system.
- Updated GIS program using geodata base format.
- Automated electronic scan and deposit of checks received in collection.

**Key Objectives**

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes. *Initiative #4.*
- Develop and publish tax parcel cards online and update automatically. *Initiative #4.*
- Develop permanent mobile home listing process. *Initiative #4.*
- Continue business personal property audit and debt collection efforts with delinquent accounts. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Complete personal property listing process within 60 days of filing deadline.	80%	80%	85%	100%
Electronic scan of checks received in collection	0%	80%	100%	100%
Conversion of new vehicle tax system	0%	20%	100%	100%
<b><i>Efficiency</i></b>				
Electronic Storage of all documents	85%	95%	100%	100%
<b><i>Effectiveness</i></b>				
Business Personal Property Tax Audit	90%	95%	100%	100%
\$ Amount submitted to Debt Setoff for collection	\$1,785,624	\$1,800,000	\$2,000,000	\$2,000,000
% of Debt Setoff collected	7%	6%	8%	10%

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>TAX ADMINISTRATION</b>						
Personnel	991,909	944,312	965,006	965,005	947,575	
Operations	94,855	115,500	119,500	118,500	118,500	
Contracted Services	104,588	130,000	135,500	134,000	134,000	
<b>Total</b>	<b>1,191,352</b>	<b>1,189,812</b>	<b>1,220,006</b>	<b>1,217,505</b>	<b>1,200,075</b>	<b>0.86%</b>
<b>REVALUATION</b>						
Personnel	198,810	206,158	194,304	194,300	190,980	
Operations	92,804	34,750	84,764	41,000	39,500	
<b>Total</b>	<b>291,614</b>	<b>240,908</b>	<b>279,068</b>	<b>235,300</b>	<b>230,480</b>	<b>-4.33%</b>
<b>Grand Total</b>	<b>1,482,966</b>	<b>1,430,720</b>	<b>1,499,074</b>	<b>1,452,805</b>	<b>1,430,555</b>	<b>-0.01%</b>
<b>Revenue Sources: Fees</b>	<b>33,999</b>	<b>31,750</b>	<b>32,050</b>	<b>32,050</b>	<b>32,050</b>	<b>0.94%</b>
<b>Staffing</b>						
Full Time Positions	24.00	22.00	22.00	22.00	22.00	
Part Time as FTE	1.21	1.44	0.96	0.96	0.96	
<b>Number of Positions</b>	<b>25.21</b>	<b>23.44</b>	<b>22.96</b>	<b>22.96</b>	<b>22.96</b>	<b>-2.05%</b>

**Legal**

**General Government**

**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.

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Professional Services	53,370	70,000	70,000	70,000	70,000	
Legal Settlement	-	-	-	-	-	
<b>Total</b>	<b>53,370</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0.00%</b>
<b>Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Staffing</b>						
Full Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

**Purpose:** To provide all clerical and record-keeping functions for the Superior and District Court and act as a depository for all legal litigation in Carteret County. It must comply with the rules of record keeping provided by the State of North Carolina and the General Statutes. Furthermore, this office is responsible for preparing court calendars and ensuring courtroom space is available on a daily basis for the hearing in all matters, probate of wills, and a variety of matters called special proceedings. As Judge of Probate the Clerk is responsible for the administration and probate of all estates in the county. This office collects fines and fees in all legal matters as required. There are 23 employees and 8 magistrates who regularly work with people in the legal field as well as the general public.

**Major Accomplishments**

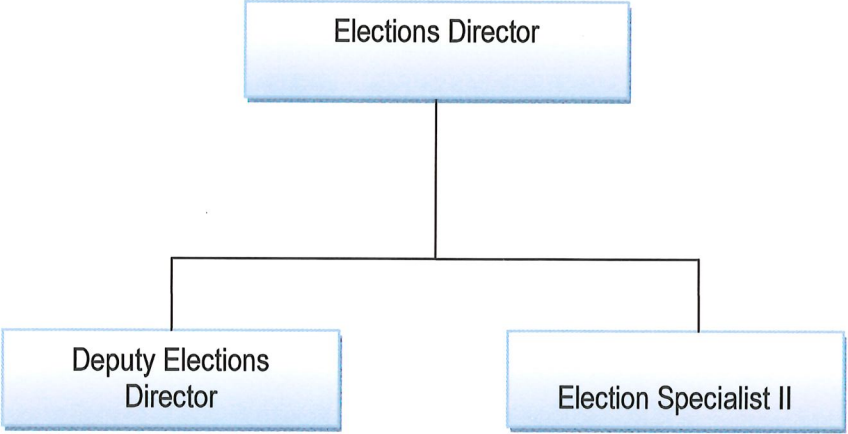
- Improved security of courthouse complex.
- Improved security of cash through internal controls.
- Began preservation and digitization of historical documents.
- Painted offices on District Court back hall.

**Key Objectives**

- Purchase bar scanners to start digitization of files. *Initiative #4.*
- Partner with maintenance to repair, paint, and maintain building and grounds. *Initiative #4.*
- Work with the Sheriff’s Department to increase security measures within the courthouse complex. *Initiative #1.*
- Improve storage capacity of building to carve out much needed space for operations. *Initiative #4.*

Expenditure Category	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Operations	55,903	65,765	65,765	65,765	65,765	
<b>Total</b>	<b>55,903</b>	<b>65,765</b>	<b>65,765</b>	<b>65,765</b>	<b>65,765</b>	<b>0.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	214,293	240,000	185,000	185,000	185,000	-22.92%
<b>Staffing</b>						
Full Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# Elections Organizational Chart



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

**Major Accomplishments**

- Completed 11 2011 municipal elections, and the 2012 primary election.
- Implemented redistricting County Commissioner Districts for the 2012 elections.
- 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.
- Continued implementing the laptop program in 27 precincts while continuing to partner with the local community college to include information technology students in the precincts.

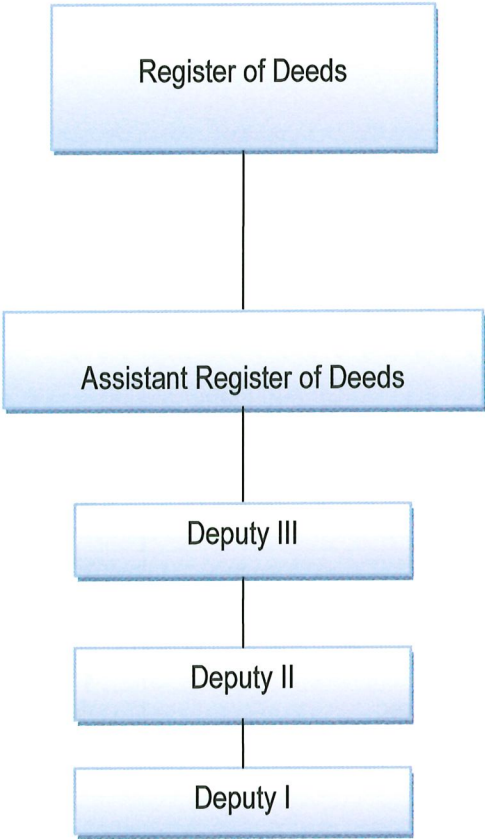
**Key Objectives**

- Continue accessing available grant resources to supplant or supplement local funding whenever possible. *Initiative #3.*
- Continue to implement laptop program in additional precincts. *Initiative #4.*
- Continue offering poll worker training and outreach services to maintain high level of poll worker retention. *Initiative #4.*
- Continue to offer same or increased level of services while implementing cost savings measures. *Initiatives #3 & 4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Elections Held	3	1	1	N/A
Number of Registered Voters	47,708	48,000	50,000	50,000
<b><i>Efficiency</i></b>				
Time Election results Available on Election Night	7:55 PM	8:30 PM	8:30 PM	100%
Time Voting Equipment is picked up at last precinct	9:25 PM	10:00 PM	10:00 PM	100%
<b><i>Effectiveness</i></b>				
Percentage of votes cast without voter complaints	100%	99%	99%	100%
Percentage of provisional ballots cast correctly in precincts	99.8%	99.5%	100%	100%

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	2011-2012 Budget 3/31/12				
Personnel	216,842	278,911	236,273	236,273	233,783	
Operations	103,664	193,082	141,027	141,027	141,027	
<b>Total</b>	<b>320,506</b>	<b>471,993</b>	<b>377,300</b>	<b>377,300</b>	<b>374,810</b>	<b>-20.59%</b>
<b>Revenue Sources</b>						
Intergovernmental	-	-	-	-	-	
Fees	8,676	35,400	-	-	-	
<b>Total</b>	<b>8,676</b>	<b>35,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.87	0.48	1.08	1.08	1.08	
<b>Numbers of Positions</b>	<b>3.87</b>	<b>3.48</b>	<b>4.08</b>	<b>4.08</b>	<b>4.08</b>	<b>17.24%</b>

# Register of Deeds Organizational Chart



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

**Major Accomplishments**

- Implemented the service of issuing statewide birth certificates.
- Scanned and indexed birth records back to 1939.

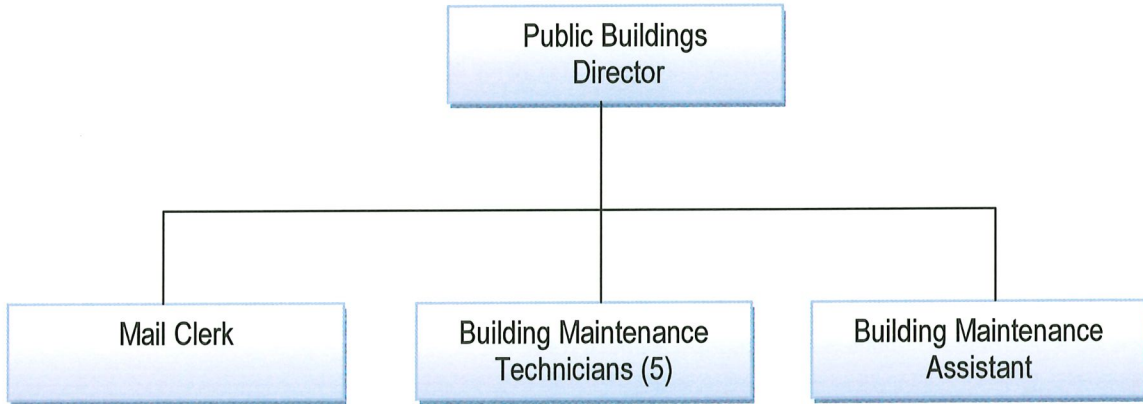
**Key Objectives**

- 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. *Initiative #3.*
- Implement statewide service for issuing birth certificates, which will generate more revenue for the County. *Initiative #3.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Documents recorded	17,202	17,500	18,000	18,000
Certified copies issued	8,115	8,200	8,500	8,500
<i>Efficiency</i>				
Database updated by 10:00 a.m.	99.8%	99.8%	100%	100%
Process all documents same day received	100%	100%	100%	100%
<i>Effectiveness</i>				
Instant recording when requested	100%	100%	100%	100%

Expenditure Category	2010-2011 Actual	Amended Budget 2011-2012 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Personnel	251,279	243,738	271,371	246,100	239,300	
Operations	105,548	121,557	116,332	116,329	116,329	
Capital Outlay	-	13,139	119,136	119,136	119,136	
<b>Total</b>	<b>356,827</b>	<b>378,434</b>	<b>506,839</b>	<b>481,565</b>	<b>474,765</b>	<b>25.46%</b>
<b>Revenue Sources</b>						
Fees	961,946	924,839	1,071,620	1,071,620	1,071,620	15.87%
<b>Staffing</b>						
Full Time Positions	5.00	6.00	6.00	5.00	5.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-16.67%</b>

# Public Buildings Organizational Chart



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

**Major Accomplishments**

- Upgraded lights in various County buildings to be more energy efficient.
- Cleaned HVAC duct system in the County jail to increase efficiency; completing in-house also saved contractor cost.
- Rebuilt jail hot water boiler to improve efficiency and dependability.
- Upgraded safety features in various county buildings; emergency lights, fire extinguishers, and alarms.

**Key Objectives**

- Upgrade plumbing fixtures in administration building restrooms. *Initiatives #3 & 4.*
- Improve efficiency in completing work orders. *Initiative #4.*
- Improve grounds appearance. *Initiative #4.*
- Develop a preventative maintenance program. *Initiative #6.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Average number of monthly work orders	23	20	15	0
<i>Efficiency</i>				
Average number of monthly work orders completed	97.8%	99%	100%	100%
<i>Effectiveness (number of work orders)</i>				
Building and Grounds	63	60	50	0
Electrical	42	35	30	0
Construction	14	10	10	5
Plumbing	36	25	20	0
HVAC	27	15	10	0

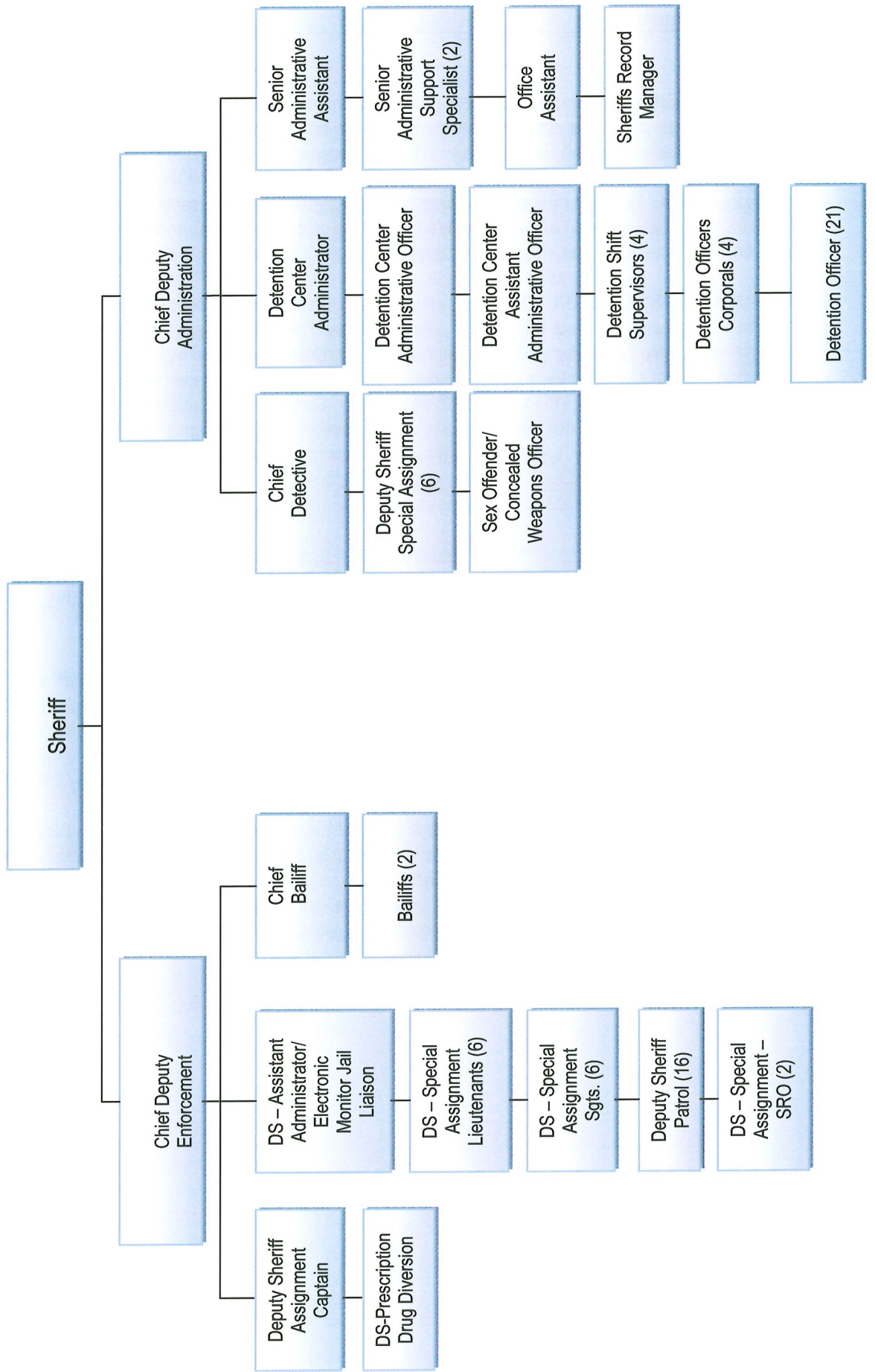
Expenditure Category	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Personnel	558,206	541,030	524,197	524,195	344,900	
Operations	595,320	662,047	670,950	647,650	769,650	
Capital Outlay	186,532	-	-	-	-	
<b>Total</b>	<b>1,340,058</b>	<b>1,203,077</b>	<b>1,195,147</b>	<b>1,171,845</b>	<b>1,114,550</b>	<b>-7.36%</b>
<b>Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing</b>						
Full Time Positions	14.00	13.00	13.00	13.00	8.00	
FTE - Part Time Positions	0.24	0.25	0.25	0.25	0	
<b>Numbers of Positions</b>	<b>14.24</b>	<b>13.25</b>	<b>13.25</b>	<b>13.25</b>	<b>8.00</b>	<b>-39.62%</b>

***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.

**COMMUNICATIONS DIVISION** – The communications division receives police, fire, and rescue calls from the public. This division properly interprets emergency calls and dispatches police, fire, and rescue units wherever necessary 24 hours per day every day of the year. Communications monitors all radio communications during the call and provides information and assistance to the responding units. The communicators answer and dispatch for the Sheriff's Office as well as Newport, Beaufort, Pine Knoll Shores, Cape Carteret, and Indian Beach Police Departments. The communicators also answer for, dispatch, provide information, and assistance to 35 fire and rescue departments in Carteret County. Additionally, each morning the communicators call an extensive list of senior citizens that participate in the Sheriff's Office "Are you Okay" senior program. All 911 emergency calls come to this center for the areas named above. This function was transferred to Consolidated Communications in January 2011.

**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

- Deployed mobile data terminal project allowing deputies 24 hour access to crucial law enforcement officer information in the field through the use of mobile terminals.
- Created a website which allows citizens to obtain information about the activities, programs, forms, and services of the Sheriff's department.
- Trained and certified deputies to use law enforcement software and programs that increased effectiveness and efficiency by allowing deputies to perform field based reporting.
- Utilized 2,842 hours of volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, special activities, and training.
- Collected over \$69,000 in arrears child support from electronic monitoring offenders.
- Supported community watch programs throughout the County.
- Conducted over 26,400 business security checks.
- Utilized project lifesaver equipment to locate an individual with cognitive disability within 20 minutes of report.

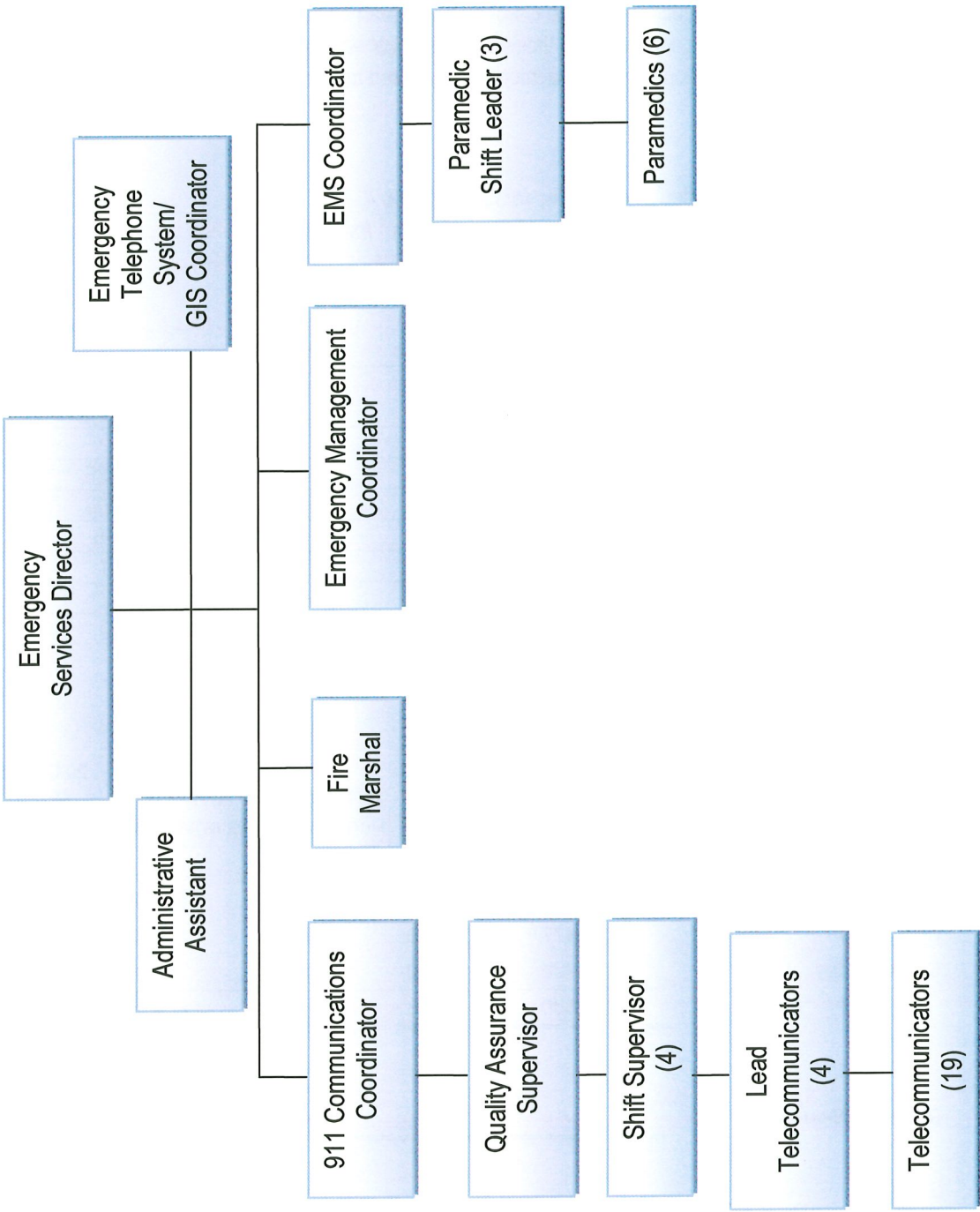
## Key Objectives

- Continue to provide for the safety, security, and well-being of our citizens. *Initiative #1.*
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. *Initiative #1.*
- Reduce medical cost with new inmate medical cost containment program. *Initiatives #3 & 4.*
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. *Initiatives #1, 3 & 4.*
- Update and add video surveillance equipment in the courthouse and administration building to ensure safety. *Initiative #1.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Average daily population	126	124	121	116 >
Detention Intake	3,116	3,200	3,000	N/A
Sheriff's Patrol unit calls for service	23,278	25,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	7,136	7,500	N/A	N/A
Civil papers for service received	5,596	6,000	N/A	N/A
Concealed handgun permits processed	563	625	600	N/A
Pistol Permits Processed	465	500	500	N/A
Sex offenders address verification site visits	93	95	95	100%
Electronic monitoring offender participants	54	60	65	100
<b><i>Efficiency</i></b>				
Civil processes served	87%	90%	95%	100%
Criminal processes served	82%	85%	90%	100%
<b><i>Effectiveness</i></b>				
Collections of money on Writs of Executions	\$48,634	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$103,295	\$160,000	\$160,000	N/A
Total weapons fees collected	\$56,219	\$60,000	\$60,000	N/A
Child support collected due to electronic monitoring	\$69,296	\$70,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	4,408	4,450	5,000	N/A
Savings to County due to electronic monitoring	\$198,360	\$228,150	\$248,400	\$400,000
Warrants Arrest Made	2,211	2,500	2,500	N/A
Drug suspects arrested	151	200	200	N/A
Drug Charges	444	500	600	N/A

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	2011-2012 Budget 3/31/12				
<b>CRIMINAL DIVISION</b>						
Personnel	2,607,630	2,742,185	2,764,147	2,764,144	2,722,234	
Operations	798,074	788,621	637,251	641,251	629,251	
Capital Outlay	154,568	78,000	196,000	196,000	196,000	
<b>Total</b>	<b>3,560,272</b>	<b>3,608,806</b>	<b>3,597,398</b>	<b>3,601,395</b>	<b>3,547,485</b>	<b>-1.70%</b>
<b>COMMUNICATIONS DIVISION</b>						
Personnel	245,853	-	-	-	-	
Operations	22,847	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>268,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>CIVIL DIVISION</b>						
Personnel	202,118	200,429	239,739	206,425	203,185	
Operations	13,742	21,000	18,500	18,500	18,500	
<b>Total</b>	<b>215,860</b>	<b>221,429</b>	<b>258,239</b>	<b>224,925</b>	<b>221,685</b>	<b>0.12%</b>
<b>BAILIFF DIVISION</b>						
Personnel	152,600	158,584	153,792	153,790	150,550	
Operations	26,941	34,100	31,100	31,100	31,100	
<b>Total</b>	<b>179,541</b>	<b>192,684</b>	<b>184,892</b>	<b>184,890</b>	<b>181,650</b>	<b>-5.73%</b>
<b>JAIL DIVISION</b>						
Personnel	1,423,456	1,410,054	1,356,650	1,356,650	1,330,530	
Operations	628,481	737,960	698,883	710,883	710,883	
Contracted Services	269,238	302,831	261,347	261,347	261,347	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>2,321,175</b>	<b>2,450,845</b>	<b>2,316,880</b>	<b>2,328,880</b>	<b>2,302,760</b>	<b>-6.04%</b>
<b>GRAND TOTAL</b>	<b>6,545,548</b>	<b>6,473,764</b>	<b>6,357,409</b>	<b>6,340,090</b>	<b>6,253,580</b>	<b>-3.40%</b>
<b>Revenue Sources</b>						
Intergovernmental	441,620	216,162	168,765	172,765	174,090	
Fees	131,023	150,000	125,000	125,000	125,000	
<b>Total</b>	<b>572,643</b>	<b>366,162</b>	<b>293,765</b>	<b>297,765</b>	<b>299,090</b>	<b>-18.32%</b>
<b>Staffing</b>						
Criminal	45.00	44.00	46.00	46.00	46.00	
Civil	3.00	3.00	4.00	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	
<b>Full Time Positions</b>	<b>83.00</b>	<b>82.00</b>	<b>85.00</b>	<b>84.00</b>	<b>84.00</b>	
FTE - Part-time	3.83	3.12	3.19	3.19	3.19	
<b>Number of Positions</b>	<b>86.83</b>	<b>85.12</b>	<b>88.19</b>	<b>87.19</b>	<b>87.19</b>	<b>2.43%</b>

# 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 care to areas of Carteret County where the local EMS agencies are not capable of providing paramedic level care. Carteret County operates three paramedic quick response vehicle (QRV) units. These units provide the primary paramedic coverage to ten local EMS districts.

**Major Accomplishments**

- Transported 15 heart attack patients to Carolina East Heart Center, based on new EMS patient care protocols.
- Deployed disaster response trailer 10 times to assist local emergency responders.
- Implemented a medication vending machine for increased control of medications used in emergency care.

**Key Objectives**

- Recruit and retain qualified paramedics. *Initiatives #1 & 4.*
- Continue to increase personal protection for employees. *Initiative #1.*
- Continue support to all EMS providers. *Initiatives #1 & 4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Medic 1 calls/year	1,531	1,585	1,610	N/A
Medic 2 calls/year	1,262	1,300	1,350	N/A
Medic 3 calls/year	292	345	400	N/A
Public Service Events	11	11	12	N/A
Disaster/Rehab Trailer	10	12	12	N/A
Rescue boat calls	8	10	10	N/A

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	Budget				
Personnel	537,528	608,173	647,553	647,550	639,450	
Operations	137,477	129,600	131,600	131,600	131,600	
Capital Outlay	27,825	12,000	100,000	30,000	30,000	
<b>Total</b>	<b>702,830</b>	<b>749,773</b>	<b>879,153</b>	<b>809,150</b>	<b>801,050</b>	<b>6.84%</b>

<b>Revenue Sources</b>	-	-	-	-	-	0.00%
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**Staffing**

Full Time Positions	10.00	10.00	10.00	10.00	10.00	
FTE - Part Time Positions	1.63	1.50	1.50	1.50	1.50	
<b>Numbers of Positions</b>	<b>11.63</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>0.00%</b>

**Purpose:** The Emergency Management Department is the lead agency in Carteret County's disaster preparedness efforts. The Emergency Management Department is tasked with developing the plans and coordinating the responses to large-scale emergencies. 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 during Hurricane Irene.
- Participated in numerous educational events for the public.

**Key Objectives**

- Continue to provide educational material concerning response and recovery from disasters. *Initiative #1.*
- Continue to communicate and provide updated preparedness and mitigation information to our citizens, partners, and stakeholders. *Initiative #1.*
- Continue to update and modify existing Emergency Operations Plan. *Initiative #1.*
- Pursue proposals for countywide EMS. *Initiatives #1 & 4.*
- Implement consolidated EMS billing. *Initiatives #3 & 4.*

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	Budget				
		3/31/12			Approved	FY 12/13
Personnel	213,778	229,394	171,303	260,300	257,300	
Operations	474,834	303,512	65,200	65,200	65,200	
Contracted Services	71,016	64,000	66,340	66,340	66,340	
Capital Outlay	-	89,250	6,000	6,000	6,000	
<b>Total</b>	<b>759,628</b>	<b>686,156</b>	<b>308,843</b>	<b>397,840</b>	<b>394,840</b>	<b>-42.46%</b>

**Revenue Sources**

Intergovernmental	459,854	311,050	39,000	39,000	39,000	-87.46%
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**Staffing**

Full Time Positions	3.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00%</b>

**Purpose:** To serve the citizens of Carteret County by providing life safety strategies through inspection, investigation, public education, and code management. The Fire Marshal serves as an advisor to the 21 local fire departments and as a liaison between the fire departments and county government.

**Major Accomplishments**

- Obtained North Carolina Certified Fire Investigator certification.
- Performed 250 business inspections, 34 school inspections, and 110 reinspections.
- Performed 32 fire investigations, leading to two arrests.
- Presented a plan to consolidate multiple fire districts in an effort to better utilize personnel and equipment and lower ISO ratings.

**Key Objectives**

- Assist at least one fire department per year with lowering its ISO rating. *Initiative #4.*
- Train all County employees on proper use of fire extinguishers. *Initiative #1.*
- Implement and maintain fire prevention program. *Initiative #1.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	267	225	275	100%
Investigations (Fire, Illegal Burn, & Hazardous Materials)	43	0	0	0
Plan Reviews	2	12	12	12
Public Relations Events	5	10	10	10

Expenditure Category	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	Change From FY 12/13
Personnel	76,650	66,491	80,104	80,100	79,290	
Operations	14,168	15,570	25,900	25,900	25,900	
<b>Total</b>	<b>90,818</b>	<b>82,061</b>	<b>106,004</b>	<b>106,000</b>	<b>105,190</b>	<b>28.19%</b>

<b>Revenue Sources</b>	-	-	-	-	-	0.00%
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Staffing	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.27	-	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>1.27</b>	<b>1.00</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>	<b>48.00%</b>

**Purpose:** The Carteret County Communications Department is a centralized communications system providing emergency and non-emergency service to the public and public safety agencies. This service is produced by utilizing telephone and radio equipment. This department is manned 24 hours a day, 7 days a week, 365 days a year.

**Major Accomplishments**

- Conducted on site, in-service training resulting in fully compliant staff with 2011 NC Sheriff's Training and Standards mandated in-service training.
- Dispatched resources to 75,698 calls for service, answered 60,917 phone calls (911 and administrative lines combined), and actively participated in approximately 311,176 radio transmissions.
- Successfully operated the Emergency Operations Center during Hurricane Irene.

**Key Objectives**

- Improve communications and cooperation with and among County public safety agencies. *Initiatives #1 & 4.*
- Continue working toward communications center accreditation. *Initiative #1.*
- Hire and train professional and competent 911 staff to serve Carteret County. *Initiative #1.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Prompt processing of emergency / assistance / incidents	75,698	175,000	175,000	100%
<b><i>Efficiency</i></b>				
Dispatch Protocol Proficiency	80%	90%	95%	100%
<b><i>Effectiveness</i></b>				
Answer 911 Calls < 15 sec 95% & <40 99%	100%	100%	100%	100%
Dispatch true emergencies <60 sec 95% and <90 sec 99%	90%	90%	95%	100%
Identify & troubleshoot system failures <60 min	100%	100%	100%	100%
Initiate EOC operations <60 min	100%	100%	100%	100%

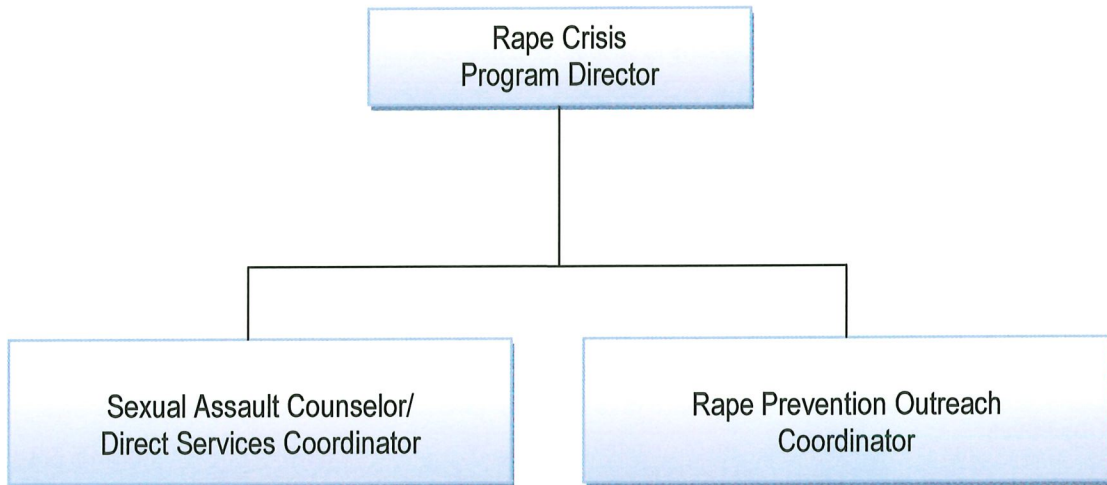
Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	2011-2012 Budget 3/31/12				
Personnel	669,975	1,142,320	1,146,033	1,264,740	1,241,760	
Operations	128,340	205,200	219,475	219,475	219,475	
Capital Outlay	28,679	-	-	-	-	
<b>Total</b>	<b>826,994</b>	<b>1,347,520</b>	<b>1,365,508</b>	<b>1,484,215</b>	<b>1,461,235</b>	<b>8.44%</b>

<b>Revenue Sources</b>	-	-	-	-	-	0.00%
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#### Staffing

Full Time Positions	26.00	26.00	26.00	29.00	29.00	
FTE - Part Time Positions	2.12	1.34	1.11	1.11	1.11	
<b>Numbers of Positions</b>	<b>28.12</b>	<b>27.34</b>	<b>27.11</b>	<b>30.11</b>	<b>30.11</b>	<b>10.13%</b>

# Rape Crisis Organizational Chart



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

**Major Accomplishments**

- Served 199 primary and secondary victims: over half of those were children 0-18.
- Provided 1,392 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Increased school counseling sessions in an effort to increase availability to middle and high school students.
- Developed 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.

**Key Objectives**

- Continue to provide services to underserved populations in the county, such as rural and minority groups.
- 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 #1.*
- 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 #1.*
- Increase efficiency and direct victim’s services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program.

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Counseling Hours provided to primary and secondary victim	1,392	1,400	1,450	1,400
Direct Services to victims/families	199	195	195	175
<i>Efficiency</i>				
Educational Programs Provided	67	65	65	60
Participants in Educational Program	984	1,500	1,500	1,500

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Personnel	137,564	189,675	178,789	178,789	176,559	
Operations	30,579	28,815	29,794	29,791	29,791	
<b>Total</b>	<b>168,143</b>	<b>218,490</b>	<b>208,583</b>	<b>208,580</b>	<b>206,350</b>	<b>-5.56%</b>
<b>Revenue Sources</b>						
Intergovernmental	85,470	50,000	126,895	126,895	126,895	
Miscellaneous	5,361	1,000	1,000	1,000	1,000	
<b>Total</b>	<b>90,831</b>	<b>51,000</b>	<b>127,895</b>	<b>127,895</b>	<b>127,895</b>	<b>150.77%</b>
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.10	-	-	-	-	
<b>Numbers of Positions</b>	<b>3.10</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00%</b>

**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 safe date program to include high school students.
- Approximately \$30,000 in clothing, furniture and food assistance was provided to clients.
- Provided safe shelter and supportive services to 251 women and children.
- Raised approximately \$42,000 through fund raising efforts of the Board of Directors and generated \$77,000 in revenue from sales at Caroline's Collectables, thrift store operated by Domestic Violence.

**Key Objectives**

- Provide key services to meet the varied needs of victims of abuse and their children. *Initiative #1.*
- Continue safe date education to local middle and high school students in an effort to break the cycle of violence for future generations. *Initiative #1.*
- Maintain a safe shelter for victims of abuse to seek safety during incidents of violence. *Initiative #1.*
- 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 #1.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Counseling hours provided	841	1,000	1,000	100%
Case management for all sheltered clients (families)	187	200	200	200
<i>Efficiency</i>				
% of new clients breaking cycle of violence in homes	54%	60%	60%	100%
<i>Effectiveness</i>				
Families establishing and maintaining non-violent households	41	54	65	100%

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	Budget				
		3/31/12			Approved	FY 12/13
Operations	32,556	36,560	29,697	29,695	29,695	
<b>Total</b>	<b>32,556</b>	<b>36,560</b>	<b>29,697</b>	<b>29,695</b>	<b>29,695</b>	<b>-18.78%</b>
<b>Revenue Sources</b>						
Intergovernmental	-	-	-	-	-	0.00%
<b>Staffing Positions</b>						
	-	-	-	-	-	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.

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Contracted Services	41,600	52,000	50,000	50,000	50,000	
<b>Total</b>	<b>41,600</b>	<b>52,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-3.85%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	0.00%

## Animal Control

## Public Safety

**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.
- One animal control officer was trained and licensed by the state to vaccinate animals at low or no cost to the Health Department.

### Key Objectives

- Extend education to the public on responsible pet ownership. *Initiative #1.*
- Seek and apply for grants that will aid our citizens in spaying and neutering of their pets. *Initiative #3.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b>Workload (Output)</b>				
Telephone Calls	14,816	16,000	17,000	20,000
Premises visited/patrolled Areas	6,970	8,000	9,000	9,000
Animals Impounded	1,589	2,200	2,300	80%
<b>Efficiency</b>				
Premises visited/Patrolled per Animal Control Officer	2,323	2,700	3,000	3,800
Animals Impounded per Animal Control Officer	530	700	667	500
<b>Effectiveness</b>				
Complaint per 1000 pop	2	0	0	0

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	Budget				
		3/31/12			Approved	FY 12/13
Personnel	183,190	198,845	187,821	187,821	184,681	
Operations	204,511	253,465	239,048	239,044	255,904	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>387,701</b>	<b>452,310</b>	<b>426,869</b>	<b>426,865</b>	<b>440,585</b>	<b>-2.59%</b>

Revenue Sources	-	-	-	-	-	0.00%
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### Staffing

Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.78	1.35	0.96	0.96	0.96	
<b>Numbers of Positions</b>	<b>4.78</b>	<b>5.35</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>-7.29%</b>

***Transportation***

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



**Airport****Transportation**

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

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Operating Contribution	64,000	103,381	67,290	64,000	64,000	
Capital Contribution	-	16,665	16,665	16,665	16,665	
<b>Total</b>	<b>64,000</b>	<b>120,046</b>	<b>83,955</b>	<b>80,665</b>	<b>80,665</b>	<b>-32.80%</b>
<b>Revenue Sources</b>						
Intergovernmental	-	39,381	-	-	-	-100.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

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

**Major Accomplishments**

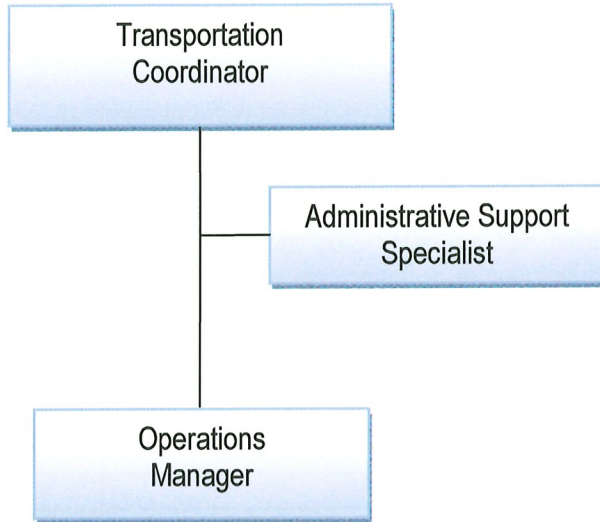
- Rewired all electrical boxes at Atlantic and Harkers Island Harbors.
- Repaired decking at Atlantic Harbor that was damaged during Hurricane Irene.
- Replaced stringers to strengthen the docks at Harkers Island Harbor.

**Key Objectives**

- Partner with Army Corps of Engineers to establish a breakwater at White Point. *Initiative #4.*
- Continue partnering with the North Carolina Division of Marine Fisheries to manage the Cedar Island Harbor. *Initiative #4.*

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Operations	24,604	47,790	27,390	27,390	27,390	
<b>Total</b>	<b>24,604</b>	<b>47,790</b>	<b>27,390</b>	<b>27,390</b>	<b>27,390</b>	<b>-42.69%</b>
<b>Revenue Sources</b>						
Fees	24,982	26,000	26,000	26,000	26,000	
<b>Total</b>	<b>24,982</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>0.00%</b>
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

# CCATS Organizational Chart



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

**Major Accomplishments**

- Developed and presented a plan to provide operations in-house.
- Implemented a program to sell mobile advertising to area businesses.

**Key Objectives**

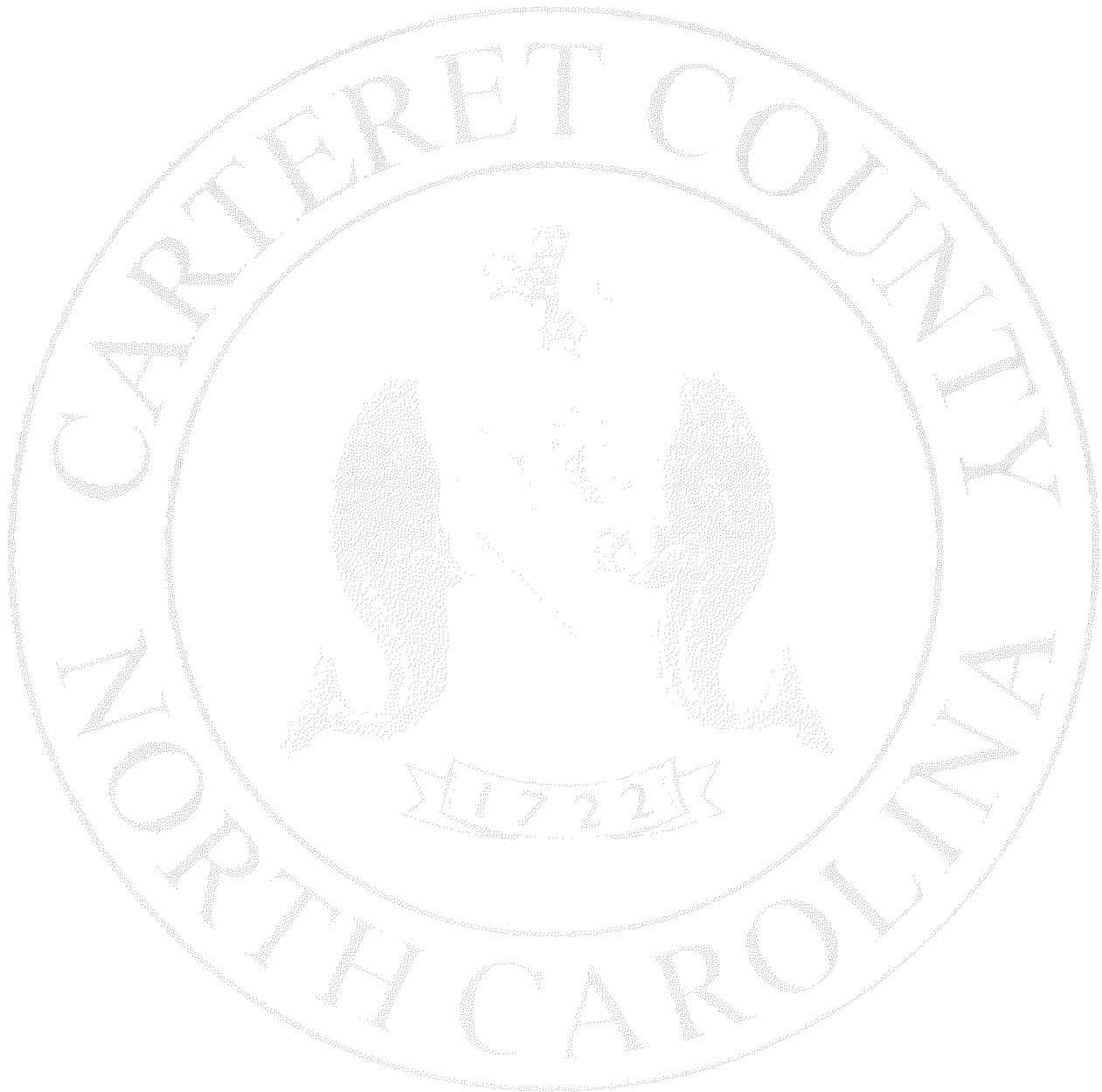
- Increase ridership and miles in overall transportation. *Initiative #7.*
- Pilot a seasonal fixed route bus service to the public access beaches and other tourist areas. *Initiative #7.*
- Pilot a park-n-ride program for citizens in the Down East area. *Initiative #7.*
- Expand advertising and marketing program to a multi-media approach including television, radio, and internet. *Initiative #7.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Total Trips	65,350	73,000	75,000	77,000
Total Miles	600,000	625,000	630,000	640,000
Total Hours of Service	29,850	31,000	31,000	33,000
<i>Efficiency</i>				
Passengers per Mile per vehicle	0.11	0.12	0.12	0.12
<i>Effectiveness</i>				
Passengers per service Hour per vehicle	2.20	2.20	2.20	2.20

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Personnel	92,906	101,895	594,916	594,914	592,684	
Operations	770,700	860,175	365,851	410,151	410,151	
Capital Outlay	276,490	236,050	-	-	-	
<b>Total</b>	<b>1,140,096</b>	<b>1,198,120</b>	<b>960,767</b>	<b>1,005,065</b>	<b>1,002,835</b>	<b>-16.30%</b>

<b>Revenue Sources</b>						
Intergovernmental	615,224	775,371	918,883	918,883	918,883	
Fees	98,106	154,000	154,000	154,000	154,000	
Other	2,953	-	-	-	-	
<b>Total</b>	<b>716,283</b>	<b>929,371</b>	<b>1,072,883</b>	<b>1,072,883</b>	<b>1,072,883</b>	<b>15.44%</b>

<b>Staffing</b>						
Full Time Positions	2.00	2.00	3.00	3.00	3.00	
FTE - Part Time Positions	-	-	17.50	17.50	17.50	
<b>Numbers of Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>20.50</b>	<b>20.50</b>	<b>20.50</b>	<b>925.00%</b>



***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 \$309,742 of which the County funds 40% while the State funds 60%.

**Major Accomplishments**

- 15 forest management plans written for Carteret County landowners involving 688 acres.
- 262 acres of forest regeneration (all planted).
- 3 inspections of forestry operations (Forest Best Management Practices) affecting 178 acres.
- Responded to 11 fires with a total of 113 acres burned; 19 homes protected with a value of \$4,515,000.

**Key Objectives**

- Write 25 forest management plans in Carteret County. *Initiative #4.*
- Conduct 400 acres of forest regeneration in Carteret County. *Initiative #4.*
- Inspect 15 tracts for Forest Water Quality. *Initiative #1.*
- 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, 3 & 4.*

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Forest Fire Contribution	90,749	121,000	123,897	120,000	120,000	
Total	90,749	121,000	123,897	120,000	120,000	-0.83%
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	0.00%

## Waste Collection

## Environmental Protection

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

### Major Accomplishments

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

### Key Objectives

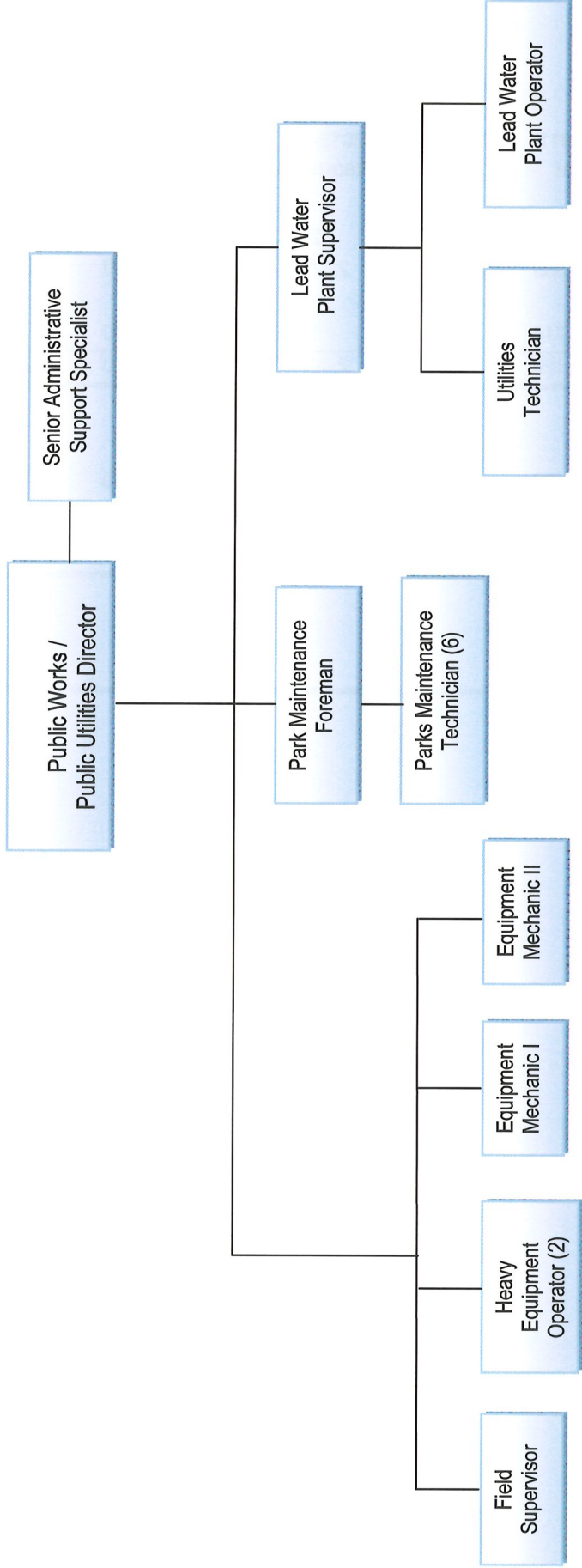
- Upgrade the site at Highway 58 / West Fire Tower Road for safe operations. *Initiative #4.*
- Manage solid waste contract tracking all costs and ensuring efficiency of operations. *Initiatives #3 & 4.*

Fiscal Year	Tipping Fee
2002-2003	\$46.50
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

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b>Workload (Output)</b>				
Solid Waste Program Cost	\$ 2,338,129	\$ 2,384,500	\$ 2,409,500	\$2,400,000
Tonnage Handled Each Year	17,136	18,000	18,000	18,000
<b>Efficiency</b>				
Cost per ton handled	\$136.44	\$132.47	\$133.86	\$133.33
Yard Waste & Recyclables kept out of Landfill	12%	12%	12%	15%
<b>Effectiveness</b>				
Actual vs. Desired Recycle Rate	80%	80%	80%	100%

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Operations	20,077	28,735	24,500	24,500	24,500	
Solid Waste Collections	2,302,338	3,260,000	2,370,000	2,370,000	2,370,000	
Capital Outlay	-	-	-	-	-	
Landfill Closure	15,714	15,000	15,000	15,000	15,000	
<b>Total</b>	<b>2,338,129</b>	<b>3,303,735</b>	<b>2,409,500</b>	<b>2,409,500</b>	<b>2,409,500</b>	<b>-27.07%</b>
<b>Revenue Sources</b>						
Intergovernmental	134,186	1,242,031	130,000	130,000	130,000	
Fees	2,214,924	2,240,000	2,220,000	2,220,000	2,220,000	
<b>Total</b>	<b>2,349,110</b>	<b>3,482,031</b>	<b>2,350,000</b>	<b>2,350,000</b>	<b>2,350,000</b>	<b>-32.51%</b>
<b>Staffing</b>						
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.
- Worked closely with County Engineer on debris cleanup from Hurricane Irene.

**Key Objectives**

- Improve on maintenance techniques to save time and money for the County. *Initiatives #3 & 4.*
- Implement new procedures and record keeping for mosquito control program based on the NCDWQ National Pesticides Discharge Elimination System. *Initiative #3.*
- Increase synergy with other departments to improve efficiency and create savings on contracted services. *Initiatives #3 & 4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Mosquito Control (Spraying and equipment maintenance)	5,400	5,000	4,500	4,000
<i>Efficiency</i>				
Chilton Labor Hours (2011 Chilton Labor Rate = \$95)	3,200	3,000	2,800	2,500
<i>Effectiveness</i>				
Savings realized by using in-house mechanic labor for vehicle maintenance	\$ 223,000	\$ 200,000	\$ 190,000	\$190,000

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Personnel	395,097	436,205	431,105	431,105	402,360	
Operations	313,229	294,240	286,510	286,510	296,510	
Capital Outlay	-	32,900	7,400	7,400	7,400	
<b>Total</b>	<b>708,326</b>	<b>763,345</b>	<b>725,015</b>	<b>725,015</b>	<b>706,270</b>	<b>-7.48%</b>

**Revenue Sources**

-	-	-	-	-
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**Staffing**

Full Time Positions	7.00	7.00	8.00	7.00	7.00	
FTE - Part Time Positions	3.73	4.71	3.99	3.99	4.71	
Numbers of Positions	10.73	11.71	11.99	10.99	11.71	0.00%

***Economic & Physical Development***

***Special Appropriations  
Planning And Development  
Engineering  
Shore Protection  
Cooperative Extension***

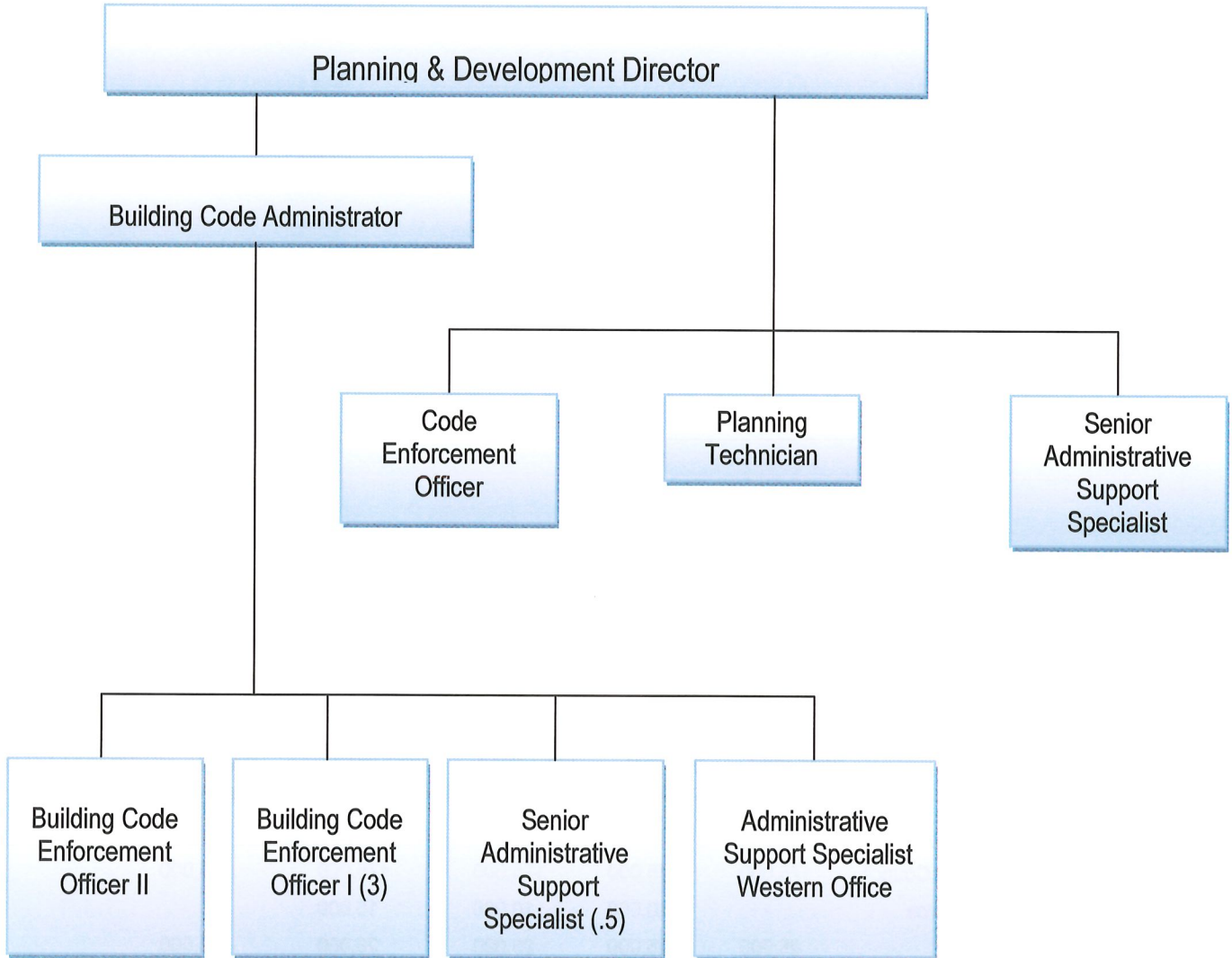


**Special Appropriations****Economic and Physical Development**

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

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Economic Development Council	175,000	175,000	175,000	175,000	175,000	
Military Growth Task force	-	10,000	10,000	10,000	-	
Business Development	25,000	25,000	25,000	25,000	25,000	
<b>Total</b>	<b>200,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>200,000</b>	<b>-4.76%</b>
<b>Revenue Sources</b>						
Intergovernmental	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Staffing</b>						
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.
- Initiated the code required triennial inspections of manufactured home and RV parks.
- Continued refinement of the MagNet software system for permits, planning and development cases, and code enforcement. The software is used to generate and process permits, track, archive, and create reports on building permits and development cases.
- Began performing building inspections for the Town of Swansboro; generating additional revenue.
- Developed redistricting maps using GIS and 2010 Census Bureau data.
- Began 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.

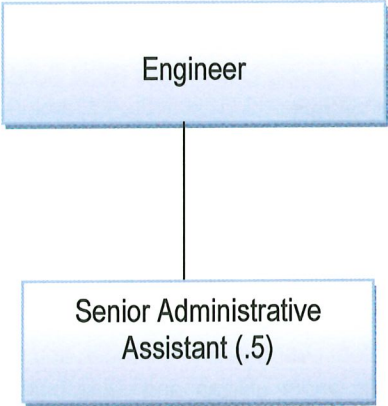
**Key Objectives**

- Create a public portal on the website that allows the public and contractors to apply, pay, create documents, and schedule inspections on-line. *Initiatives #3 & 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. *Initiative #4.*
- Develop a commercial site plan review process for the Technical Review Committee and Planning Commission.
- 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.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Number of Inspections	8,211	9,000	9,800	10,000
Number of Permits Issued	2,602	2,650	2,700	3,000
<b><i>Efficiency</i></b>				
Average miles/inspection	9.1	8.3	8.3	8.3
<b><i>Effectiveness</i></b>				
% of violations that have met compliance	53%	65%	75%	100%

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Personnel	614,301	596,168	620,438	588,783	580,978	
Operations	122,008	149,894	193,457	208,457	208,457	
Capital Outlay	-	-	44,850	27,000	27,000	
<b>Total</b>	<b>736,309</b>	<b>746,062</b>	<b>858,745</b>	<b>824,240</b>	<b>816,435</b>	<b>9.43%</b>
<b>Revenue Sources</b>						
Fees	511,505	469,090	559,500	559,500	554,500	
<b>Total</b>	<b>511,505</b>	<b>469,090</b>	<b>559,500</b>	<b>559,500</b>	<b>554,500</b>	<b>18.21%</b>
<b>Staffing</b>						
Full Time Positions	11.00	14.00	14.50	13.50	10.50	
FTE - Part Time Positions	0.42	0.96	-	0.48	0.48	
<b>Numbers of Positions</b>	<b>11.42</b>	<b>14.96</b>	<b>14.50</b>	<b>13.98</b>	<b>10.98</b>	<b>-26.60%</b>

# Engineering Organizational Chart



## Engineering

## Economic and Physical Development

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

### Major Accomplishments

- Managed \$900,000 debris cleanup from Hurricane Irene.
- Established electronics collection and recycle at the Hibbs Road Solid Waste Site.
- Implemented 10-year Solid Waste Contract.
- Coordinated a space needs and infrastructure study for all County facilities.

### Key Objectives

- Develop a 30-year Facilities Management Plan. *Initiative #5.*
- Manage repairs to the window panels in the social services building. *Initiative #4.*
- Manage replacement of the roof system over the Administration and Court Annex buildings. *Initiative #4.*
- Provide technical assistance to public works, utilities, and public buildings departments as needed. *Initiatives #3 & 4.*
- Work with County departments to develop a preventative maintenance program. *Initiative #6.*

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Personnel	113,961	114,592	133,936	133,935	132,720	
Operations	28,116	40,846	12,800	12,800	12,800	
<b>Total</b>	<b>142,077</b>	<b>155,438</b>	<b>146,736</b>	<b>146,735</b>	<b>145,520</b>	<b>-6.38%</b>
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	1.00	1.00	1.50	1.50	1.50	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>50.00%</b>

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

**Major Accomplishments**

- Secured \$150,000 of federal funding for the Bogue Banks Shore Protection feasibility study (50-year) project through normal appropriation deliberations (i.e., Energy & Water Development Appropriation Bill). These funds were matched by the County and State in a 50/50 cost share arrangement.
- Secured approximately \$5,800,000 for maintenance of the Morehead City Harbor (Ocean Bar). This will constitute the second of a three year Interim Operation Plan coordinated by the U.S. Army Corps of Engineers.

**Key Objectives**

- Secure additional federal and state funding to complete the feasibility study and possibly initiate the Preconstruction, Engineering, and Design (PED) Phase of the Bogue Banks Shore Protection Project; a U.S. Army Corps of Engineers 50-year beach nourishment plan for the island. The level of funding anticipated in FY 2011-12 is \$150,000 Federal, \$75,000 State, and \$75,000 Local match. *Initiatives #3 & 4.*
- Assist County to secure funding for deep draft and shallow draft waterway dredging particularly funding at the Morehead City Harbor. *Initiative #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. *Initiative #8.*
- To secure a \$4,189,657 appropriation from the state in FY 12-13 to construct the proposed Irene Replenishment Project, which would be matched by \$2,094,829 contributions from the Town of Pine Knoll Shores and the County (occupancy tax reserve). *Initiatives #4 & 8.*

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	Budget				
		3/31/12			Approved	FY 12/13
Personnel	104,948	105,790	110,300	110,300	110,300	
Operations	13,736	888,816	177,305	177,305	507,305	
Contracted Services	759,448	1,673,000	1,417,700	1,417,700	1,417,700	
<b>Total</b>	<b>878,132</b>	<b>2,667,606</b>	<b>1,705,305</b>	<b>1,705,305</b>	<b>2,035,305</b>	<b>-23.70%</b>

**Revenue Sources**

Other Taxes	728,132	1,071,935	1,630,305	1,630,305	1,795,305	
Intergovernmental	150,000	835,671	75,000	75,000	240,000	
Reserved Fund Balance	-	760,000	-	-	-	
<b>Total</b>	<b>878,132</b>	<b>2,667,606</b>	<b>1,705,305</b>	<b>1,705,305</b>	<b>2,035,305</b>	<b>-23.70%</b>

**Staffing**

Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE Part Time Position	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>

**Purpose:** The Department is a leader in outreach education and provides reliable information and lifelong opportunities. The mission is to help individuals, families, and communities put research based knowledge to work to improve their lives. The department disseminates local research and findings in water quality, environmental issues, agricultural issues, alternate crop opportunities, horticultural issues, family and consumer science issues, youth development, and seafood lab research, as it relates to County citizens. The County contracts with NC State University and funds half the salaries of seven positions. The department includes a Soil and Water Conservation component, which provides a program to properly develop, use, manage, and improve the natural resources in Carteret County.

**Major Accomplishments**

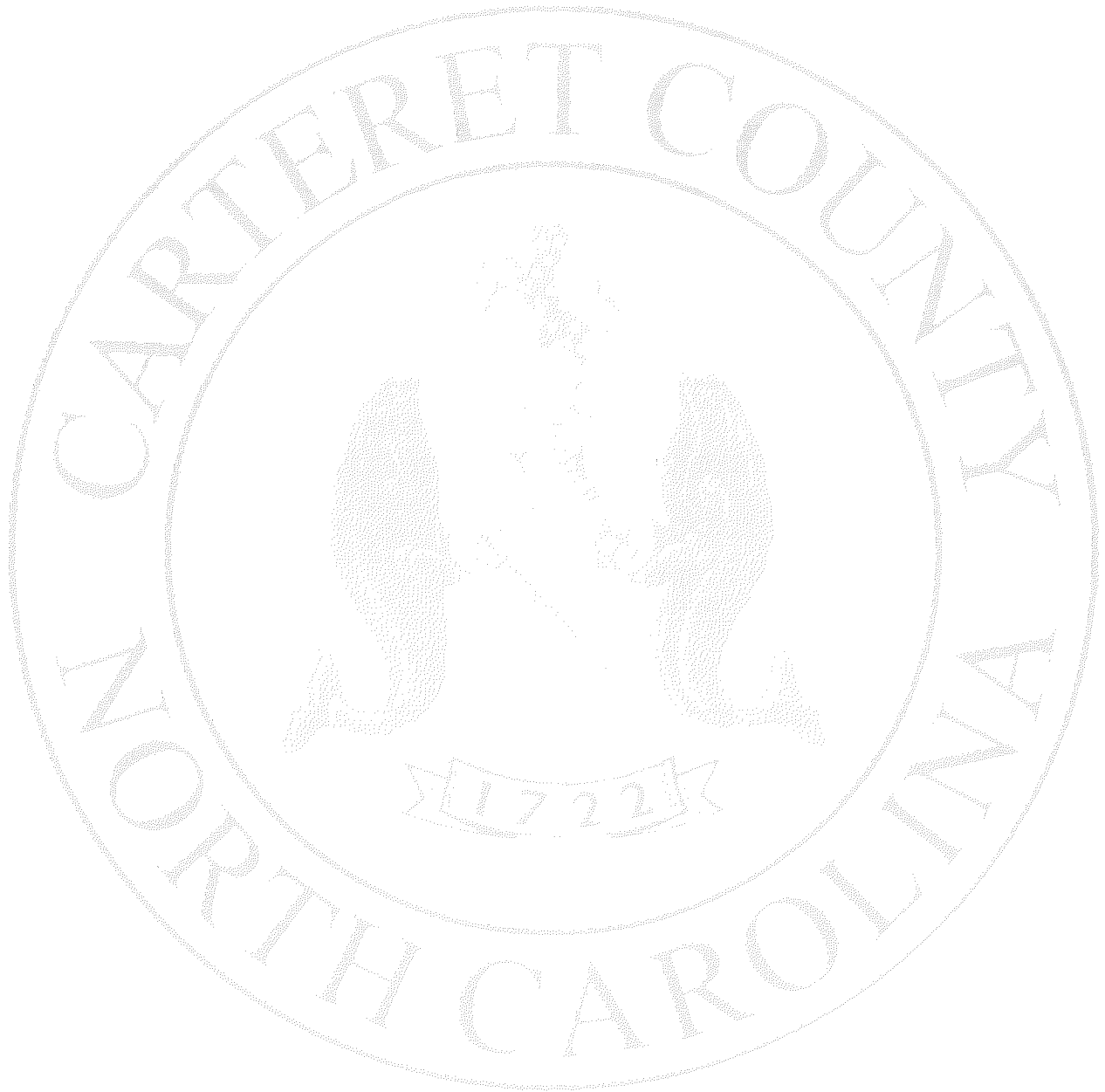
- 241 volunteers worked 837 hours at 29 locations, cleaning 57 miles of shoreline as a part of the Big Sweep campaign. 213 bags of garbage were collected, weighing 2,747 pounds.
- Offered a pesticide disposal day where citizens could dispose of any pesticide simply by turning them over for proper handling; 153 containers with a total weight of 906 pounds were collected for disposal.
- 294 third grade students participated in the Steps to Health, an 8 week nutrition and physical activity program.
- 334 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.

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

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	2,504	2,500	2,500	
<b><i>Efficiency</i></b>				
Students indicating they have made positive behavior change related to nutrition and eating habits	47%	50%	50%	100%
<b><i>Effectiveness</i></b>				
3 <sup>rd</sup> Grade students who participated in SNAP-ED program improved their overall knowledge of nutrition	74%	74%	74%	100%

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Personnel	53,743	54,612	55,775	55,775	54,965	
Operations	203,819	232,935	240,891	240,890	240,890	
<b>Total</b>	<b>257,562</b>	<b>287,547</b>	<b>296,666</b>	<b>296,665</b>	<b>295,855</b>	<b>2.89%</b>
<b>Revenue Sources</b>						
Intergovernmental	25,779	26,164	22,000	22,000	22,000	
<b>Total</b>	<b>25,779</b>	<b>26,164</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>-15.91%</b>
<b>Staffing</b>						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>

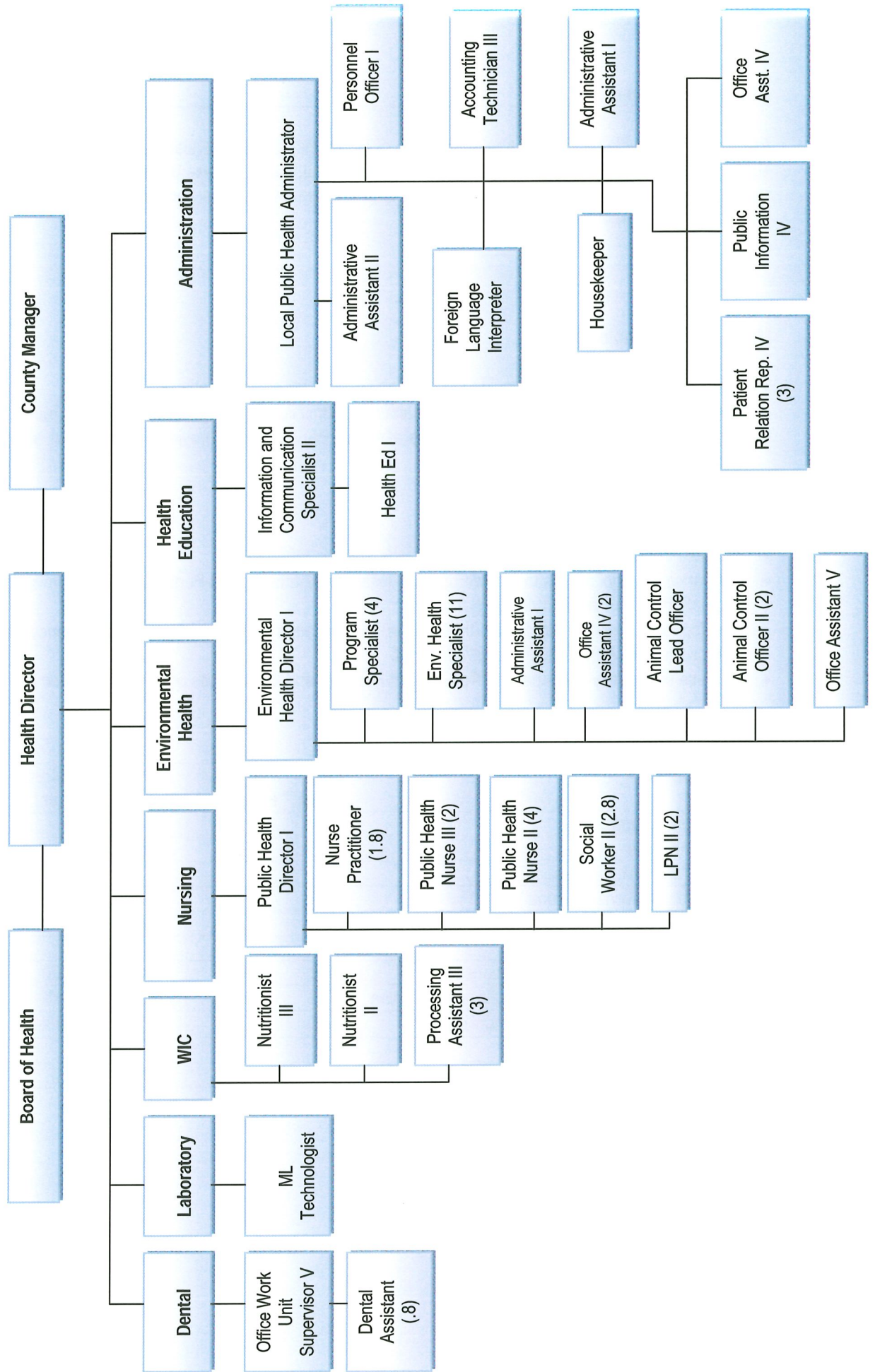


***Human Services***

***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**

- Contracted with Lab Corp to provide low cost lab services for indigent patients.
- Participated in Carteret General Hospital Health Fair; administering flu and pneumonia vaccines.
- Promoted protection against flu and tetanus after Hurricane Irene by providing vaccines for area residents at South River Fire Department.

**Key Objectives**

- Increase the rate of immunization for 2-year olds to 81%. *Initiative #4.*
- Partner with school nurses to provide outlying Tetanus, Diphtheria, and Pertussis (TDAP) clinics for rising 6<sup>th</sup> graders, to meet the TDAP requirement. *Initiative #4.*
- Develop contingency plan for North Carolina Immunization Registry (NCIR) when agency has internal internet disruptions and/or NCIR outages. *Initiative #4.*
- Increase community awareness of Adult Health Program and the services provided. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Adult health visits	795	800	800	800
Flu clinics conducted (Seasonal)	3	2	3	3
Immunizations given (Seasonal)	2,654	2,656	2,658	2,660
Influenza vaccines given	920	922	926	926
<i>Efficiency</i>				
Adult health visits per Nurse Practitioner	398	400	400	400
% of 2 year olds receiving appropriate immunization	93%	93%	94%	94%
% of County children receiving immunizations	74%	75%	79%	81%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Personnel	968,433	981,312	1,050,239	1,050,239	1,002,878	
Operations	213,459	209,173	220,646	220,646	201,797	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>1,181,892</b>	<b>1,190,485</b>	<b>1,270,885</b>	<b>1,270,885</b>	<b>1,204,675</b>	<b>1.19%</b>
<b>Revenue Sources</b>						
Intergovernmental	260,146	252,269	236,725	236,725	236,725	
Fees	18,484	40,000	40,000	40,000	20,000	
Reserved Fund Balance	-	-	-	-	-	
<b>Total</b>	<b>278,630</b>	<b>292,269</b>	<b>276,725</b>	<b>276,725</b>	<b>256,725</b>	<b>-12.16%</b>
<b>Staffing</b>						
Full Time Positions	14.90	15.90	16.60	16.60	15.60	
FTE - Part Time Positions	1.49	2.08	0.38	0.38	0.38	
<b>Numbers of Positions</b>	<b>16.39</b>	<b>17.98</b>	<b>16.98</b>	<b>16.98</b>	<b>15.98</b>	<b>-11.12%</b>

**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** – 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

- Completed mandatory Title X training for child abuse reporting, human trafficking, and Title X guidelines.
- Participated in Centers for Disease Control (CDC) Get Yourself Tested Program. Ordered educational materials and placed them in areas with the highest number of Chlamydia cases.
- 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.
- Partnered with Broad Street Clinic to obtain new breathing machine equipment for a Tuberculosis patient.
- Worked closely with Carteret OBGYN to provide maternal services to clients of Carteret County Health Department.
- Worked closely with East Carolina University High Risk Prenatal Clinic to provide care to our high risk patients.

### Key Objectives

- Provide community education through health fairs and clinics. *Initiative #4.*
- Work closely with health care providers in the County to ensure basic services are available. *Initiative #4.*
- Educate women who are pregnant on the Family Planning waiver available after delivery.
- Provide cultural diversity and disparity training for staff, to increase awareness and understanding of varied cultures. *Initiative #4.*
- 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. *Initiative #1.*
- Reduce the incidence of mortality from breast and cervical cancer.
- Communicate with private providers to assure good pregnancy outcome.

<b>Key Measures</b>	<b>FY11 Actual</b>	<b>FY 12 Estimated</b>	<b>FY 13 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Adult Health Patients	795	800	800	800
Breast and Cervical clients seen	63	95	125	125
STD clients screened	686	690	692	692
Tuberculosis skin test given	646	650	652	653
Family planning clinic visits	1,026	1,050	1,075	1,075
Family planning clients served	730	750	760	765
Eligible family planning waiver Medicaid clients seen	56	57	60	60
Prenatal visits	280	284	298	298
Post-partum home visits	18	20	22	24
Communicable disease follow-up	58	60	62	62
<b><i>Efficiency</i></b>				
Breast and cervical visits by nurse practitioner	63	95	125	125
Family planning visits per nurse practitioner (3)	600/350/76	610/360/80	630/370/75	630/370/75
Family planning clients per nurse practitioner (3)	375/300/55	400/300/50	400/300/75	400/300/75
Prenatal visits per nurse practitioner	273	311	327	327
Post-partum, visits performed per RN	18	18	18	18
Average caseload per care manager	74	148	155	155
<b><i>Effectiveness</i></b>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>HEALTH PROMOTION</b>						
Personnel	90,441	67,730	-	-	-	
Operations	110	400	-	-	-	
<b>Total</b>	<b>90,551</b>	<b>68,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>BREAST &amp; CERVICAL CANCER</b>						
Personnel	13,463	254	-	-	-	
Operations	17,406	21,841	24,135	24,135	24,135	
<b>Total</b>	<b>30,869</b>	<b>22,095</b>	<b>24,135</b>	<b>24,135</b>	<b>24,135</b>	<b>9.23%</b>
<b>COMMUNICABLE DISEASE</b>						
Personnel	133,536	123,010	125,664	125,660	122,090	
Operations	1,046	1,200	1,150	1,150	1,150	
<b>Total</b>	<b>134,582</b>	<b>124,210</b>	<b>126,814</b>	<b>126,810</b>	<b>123,240</b>	<b>-0.78%</b>
<b>FAMILY PLANNING</b>						
Personnel	104,425	109,435	147,684	147,684	144,874	
Operations	46,327	44,455	41,375	41,371	41,371	
<b>Total</b>	<b>150,752</b>	<b>153,890</b>	<b>189,059</b>	<b>189,055</b>	<b>186,245</b>	<b>21.02%</b>
<b>MATERNAL HEALTH</b>						
Personnel	186,729	191,160	216,903	216,900	211,465	
Operations	1,815	2,000	2,000	2,000	2,000	
<b>Total</b>	<b>188,544</b>	<b>193,160</b>	<b>218,903</b>	<b>218,900</b>	<b>213,465</b>	<b>10.51%</b>
<b>TOTAL PROGRAM EXPENSES</b>						
Personnel	528,594	491,589	490,251	490,244	478,429	
Operations	66,704	69,896	68,660	68,656	68,656	
<b>Total</b>	<b>595,298</b>	<b>561,485</b>	<b>558,911</b>	<b>558,900</b>	<b>547,085</b>	<b>-2.56%</b>
<b>Revenue Sources</b>						
Intergovernmental	387,913	320,138	314,768	314,768	314,768	
Reserved Fund Balance	-	78,859	132,896	132,890	132,890	
Fees	74,364	70,000	70,800	70,800	70,800	
<b>Total</b>	<b>462,277</b>	<b>468,997</b>	<b>518,464</b>	<b>518,458</b>	<b>518,458</b>	<b>10.55%</b>
<b>Staffing</b>						
Full Time Positions	7.90	7.90	7.00	7.00	7.00	
FTE - Part Time Positions	0.82	0.96	0.96	0.96	0.96	
<b>Number of Positions</b>	<b>8.72</b>	<b>8.86</b>	<b>7.96</b>	<b>7.96</b>	<b>7.96</b>	<b>-10.16%</b>

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

### Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Delivered clinical outreach services for Head Start preschool centers and schools that have small enrollment using portable dental equipment.

### Key Objectives

- Provide education to improve knowledge, attitude, self-responsibility and personal practice in maintaining optimal oral and dental health. *Initiative #4.*
- Provide dental and oral health education to parents and community. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b>Workload (Output)</b>				
Clients	497	515	650	700
Procedures	3,035	4,200	4,700	4,800
Educational groups served	16	15	22	24
Health fairs	0	2	3	4
<b>Efficiency</b>				
Schools visited	9	11	13	13
Schools served	14	14	15	17
Head Start preschool centers	4	4	9	10
<b>Effectiveness</b>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2010-2011	Amended	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
	Actual	2011-2012 Budget 3/31/12				
Personnel	151,339	145,733	142,483	142,481	141,161	
Operations	18,869	25,222	24,594	24,594	24,594	
<b>Total</b>	<b>170,208</b>	<b>170,955</b>	<b>167,077</b>	<b>167,075</b>	<b>165,755</b>	<b>-3.04%</b>

Revenue Sources	2010-2011	Amended	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
	Actual	2011-2012 Budget 3/31/12				
Intergovernmental	156,275	165,405	61,986	71,986	71,986	
Reserved Fund Balance	13,933	19,442	105,089	96,005	96,005	
<b>Total</b>	<b>170,208</b>	<b>184,847</b>	<b>167,075</b>	<b>167,991</b>	<b>167,991</b>	<b>-9.12%</b>

Staffing	2010-2011	Amended	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
	Actual	2011-2012 Budget 3/31/12				
Full Time Positions	1.80	1.80	1.80	1.80	1.80	
FTE - Part Time Positions	0.50	0.48	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>2.30</b>	<b>2.28</b>	<b>2.28</b>	<b>2.28</b>	<b>2.28</b>	<b>0.00%</b>

**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**

- Collaborated with the NC National Guard Armory to secure Armory facilities as the Health Department’s continuity facility after a disaster or emergency.
- Provided FEMA reimbursement forms training to Health Department leadership and staff.
- Provided Incident Action Plan (IAP) training to Health Department leadership and staff.
- Established all Fire/EMS agencies as closed points of dispensing (PODs) within in the County.

**Key Objectives**

- Partner with local businesses, community organizations, churches, schools, etc. to increase overall preparedness capabilities. *Initiative #1.*
- Collaborate with community organizations to establish closed points of dispensing (PODs) within the County. *Initiative #1.*
- Implement a Public Health Preparedness training and education program for Health department staff, volunteers, first responders, and community organizations. *Initiative #1.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Planned Call-Down drills for staff listed within SNS plan	4	4	4	4
Number of sections of SNS plan exercised	8	5	6	4
<b><i>Efficiency</i></b>				
Participants in planned Call-Down drills (as required by CDC)	92	92	92	92
Participants in SNS plan exercises	40	30	30	30
<b><i>Effectiveness</i></b>				
Section credit received from SNS plan exercises	8	5	6	4
(Health department must exercise all 12 sections of SNS plan within 3-years department can choose how many sections to exercise each year to meet the 3-year requirement)				

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Personnel	61,510	51,703	59,731	59,730	58,920	
Operations	43,563	2,677	1,875	1,875	1,875	
Capital Outlay	28,868	-	-	-	-	
<b>Total</b>	<b>133,941</b>	<b>54,380</b>	<b>61,606</b>	<b>61,605</b>	<b>60,795</b>	<b>11.80%</b>
<b>Revenue Sources</b>						
Intergovernmental	125,646	49,948	37,148	37,148	37,148	-25.63%
<b>Staffing</b>						
Full Time Positions	0.50	0.50	1.00	1.00	1.00	
FTE- Part Time Positions	0.55	0.48	0.00	0.00	0.00	
<b>Numbers of Positions</b>	<b>1.05</b>	<b>0.98</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.04%</b>

**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**

- Developed Bright Futures Documentation Program for Child Health.
- Attended transitional trainings and using Case Management Information System to document all care management services to high risk population.
- 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.
- Provided hearing, vision, and developmental screening for kindergarten children.

**Key Objectives**

- Continue memorandum of agreement with local pediatric offices to provide child assessments.
- Provide audiometer hearing screening training by State Audiologist for staff.
- Collaborate and communicate with Children’s Developmental Services Agency to assure potentially eligible children receive services.
- Reduce the rate of hospital admissions for children birth to 5 years of age.
- Increase education for children and families with special health care needs.
- Encourage families to utilize medical homes to decrease the cost of emergency room utilization.

<b>Key Measures</b>	<b>FY11 Actual</b>	<b>FY 12 Estimated</b>	<b>FY 13 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Newborn home visits	20	28	32	34
Children followed and tracked	196	392	412	412
<b><i>Efficiency</i></b>				
Physicals performed by Public Health Nurse Extender	21	3	10	0
Average caseload per CC4C Care Manager	62	98	103	103
<b><i>Effectiveness</i></b>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Child Health</b>						
Personnel	73,986	71,696	60,049	60,045	58,730	
Operations	66	1,019	1,000	1,000	1,000	
<b>Total</b>	<b>74,052</b>	<b>72,715</b>	<b>61,049</b>	<b>61,045</b>	<b>59,730</b>	<b>-17.86%</b>
<b>Child Services Coordination</b>						
Personnel	177,808	195,191	198,137	198,135	192,355	
Operations	1,099	1,304	2,100	2,100	2,100	
<b>Total</b>	<b>178,907</b>	<b>196,495</b>	<b>200,237</b>	<b>200,235</b>	<b>194,455</b>	<b>-1.04%</b>
<b>Total Programs</b>	<b>252,959</b>	<b>269,210</b>	<b>261,286</b>	<b>261,280</b>	<b>254,185</b>	<b>-5.58%</b>
<b>Revenue Sources</b>						
Intergovernmental	271,525	146,349	146,849	146,849	146,849	
Fees	376	500	500	500	500	
Reserved Fund Balance	-	90,589	-	-	-	
<b>Total</b>	<b>271,901</b>	<b>237,438</b>	<b>147,349</b>	<b>147,349</b>	<b>147,349</b>	<b>-37.94%</b>
<b>Staffing</b>						
Full Time Postions	4.80	4.80	5.00	5.00	5.00	
FTE - Part Time Positions	0.63	0.72	0.35	0.35	0.35	
<b>Numbers of Positions</b>	<b>5.43</b>	<b>5.52</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>-3.08%</b>

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

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

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

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

### **Major Accomplishments**

- Established new local pharmacy vendor less than one mile from Health Department.
- Received \$12,173 from State Nutrition Services to implement a WIC breastfeeding peer counselor program. A bilingual peer counselor was hired and the program was implemented in September.
- Promoted balanced diet, variety, choice, and cultural appropriateness with WIC package.
- Streamlined WIC voucher pick up appointments by using computer summary sheets rather than pulling actual charts.
- Addressed public health nutrition related concerns, obesity, and low breastfeeding rates meeting 2005 Dietary Guidelines for Americans and meeting the American Academy of Pediatrics recommendations on infant feeding.

### **Key Objectives**

- Increase the percentage of women participating in WIC who initiate breastfeeding.
- Increase folic acid need awareness for all WIC clients.
- Provide early preventive recommendations for parents/caretakers to deter incidence of childhood obesity in Carteret County.
- Collaborate with Head Start program for lead screenings.
- Monitor immunization status of children and infants that participate in WIC.

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>ADMINISTRATION</b>						
Personnel	17,170	20,800	20,943	20,940	20,440	
Operations	-	100	100	100	100	
<b>Total</b>	<b>17,170</b>	<b>20,900</b>	<b>21,043</b>	<b>21,040</b>	<b>20,540</b>	<b>-1.72%</b>
<b>NUTRITION</b>						
Personnel	57,806	54,370	55,182	55,180	53,460	
Operations	72	500	500	500	500	
<b>Total</b>	<b>57,878</b>	<b>54,870</b>	<b>55,682</b>	<b>55,680</b>	<b>53,960</b>	<b>-1.66%</b>
<b>CLIENT SERVICES</b>						
Personnel	191,211	174,085	156,251	156,250	151,785	
Operations	2,466	4,100	4,100	4,100	4,100	
<b>Total</b>	<b>193,677</b>	<b>178,185</b>	<b>160,351</b>	<b>160,350</b>	<b>155,885</b>	<b>-12.52%</b>
<b>BREASTFEEDING</b>						
Personnel	14,725	31,268	34,303	34,300	35,215	
Operations	10,025	-	-	-	-	
<b>Total</b>	<b>24,750</b>	<b>31,268</b>	<b>34,303</b>	<b>34,300</b>	<b>35,215</b>	<b>12.62%</b>
<b>GRAND TOTAL</b>	<b>293,475</b>	<b>285,223</b>	<b>271,379</b>	<b>271,370</b>	<b>265,600</b>	<b>-6.88%</b>
<b>Revenue Sources</b>						
Intergovernmental	255,066	256,613	256,613	256,613	256,613	0.00%
<b>Staffing</b>						
Full-Time Positions	5.50	5.50	5.00	5.00	5.00	
FTE - Part time Positions	0.51	0.48	0.48	0.48	0.48	
<b>Total Positions</b>	<b>6.01</b>	<b>5.98</b>	<b>5.48</b>	<b>5.48</b>	<b>5.48</b>	<b>-8.36%</b>

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

**Major Accomplishments**

- Completed the replacement of three aged and structurally deteriorated wastewater treatment plants using current technology and improved treatment standards.
- Two staff members became certified as bacteriological water lab operators.
- Participated in the Best Environmental Technology Systems (BETS) complaint database pilot project as a test County for the new food service complaint database and for Geographical Information System (GIS) enhancement of BETS.
- Improved awareness of responsibilities among wastewater system owners and management entities to reduce risk of failures and improve levels of performance by completion of mandated inspections.

**Key Objectives**

- Provide education meetings for food service establishments on the proposed rule change to the FDA food code. *Initiative #4.*
- Provide on-site training for continuing education requirements of wastewater installers and operators. *Initiative #4.*
- Survey all mobile home parks for properly functioning wastewater systems, adequate maintenance and protection of wastewater systems and trash and debris accumulation. *Initiative #4.*
- Begin mandated inspection of type III wastewater systems. *Initiative #4.*

<b>Key Measures: On Site Wastewater Program</b>	<b>FY11 Actual</b>	<b>FY 12 Estimated</b>	<b>FY 13 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
On-site Wastewater Inspections/Visits	2,797	3,000	3,100	3,100
Private Wells Inspections/Visits	342	375	375	375
Complaints Investigated	130	120	100	50
Management Inspections Projected	460	500	500	500
Management Inspections Performed/Visits	460/985	500/1,000	500/1,100	500/1,000
<b><i>Efficiency</i></b>				
Inspections per Specialist	540	603	616	608
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist	328	366	366	333
Management Inspection Coverage	100%	100%	100%	100%
<b><i>Effectiveness</i></b>				
Complaints per 1,000 pop	0	0	0	0

Key Measures: Food, Lodging & Institutional Sanitation Program	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Inspections/Visits	1,319	1,786	1,786	1,786
Complaints Investigated	66	60	60	60
Quality Assurance visits	0	6	16	16
<i>Efficiency</i>				
Inspections per Specialist	528	714	571	571
Inspection Coverage	53%	60%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Key Measures: Public Swimming Pools Program	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Inspections/Visits	703	560	560	560
Complaints Investigated	4	5	5	5
<i>Efficiency</i>				
Inspections/Visits per Specialist	100	80	80	80
Inspections Coverage	100%	100%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	2011-2012 Budget 3/31/12				
Personnel	1,022,584	1,013,148	1,003,334	1,003,330	978,991	
Operations	89,728	55,382	80,390	80,390	75,194	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>1,112,312</b>	<b>1,068,530</b>	<b>1,083,724</b>	<b>1,083,720</b>	<b>1,054,185</b>	<b>-1.34%</b>
<b>Revenue Sources</b>						
Intergovernmental	15,089	4,750	4,750	4,750	4,750	
Fees	232,611	225,000	250,000	250,000	250,000	
<b>Total</b>	<b>247,700</b>	<b>229,750</b>	<b>254,750</b>	<b>254,750</b>	<b>254,750</b>	<b>10.88%</b>
<b>Staffing</b>						
Full Time Positions	19.00	19.00	19.00	19.00	18.00	
FTE - Part Time Positions	0.47	0.24	-	-	-	
<b>Numbers of Positions</b>	<b>19.47</b>	<b>19.24</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>	<b>-6.44%</b>

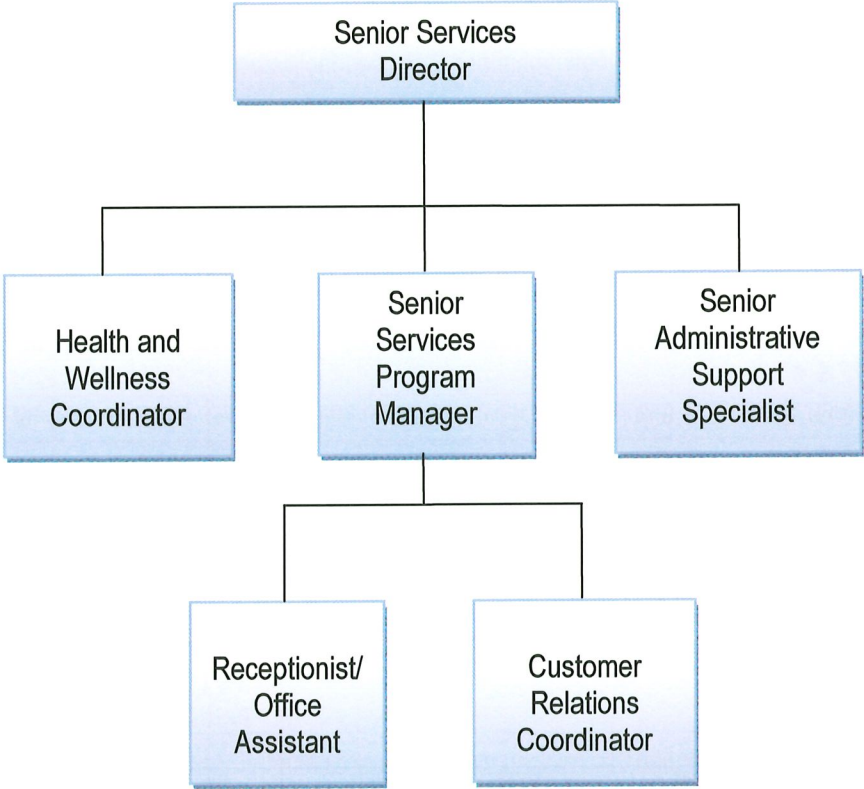
**Other Health/Human Services**

**Human Services**

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

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health*	29,496	30,000	30,000	30,000	30,000	
Newport Developmental	75,000	75,000	-	-	-	
Coastal Community Action*	55,168	21,080	25,000	25,000	25,000	
JCPC Task Force*	1,505	3,000	3,000	3,000	3,000	
Juvenile Restitution*	47,415	60,000	60,000	60,000	60,000	
ARRA Gang Assess & Prevention*	6,461	4,841	-	-	-	
Teen Court*	48,287	50,000	50,000	50,000	50,000	
Criminal Justice Partnership*	81,108	80,000	80,000	80,000	80,000	
Broad Street Clinic	10,000	10,000	10,000	10,000	10,000	
School Nurse Funding*	-	50,000	50,000	50,000	50,000	
Boys and Girls Club*	45,661	48,500	48,500	48,500	48,500	
Snug Harbor Rural Grant*	30,230	-	-	-	-	
<b>Total</b>	<b>628,331</b>	<b>630,421</b>	<b>554,500</b>	<b>554,500</b>	<b>554,500</b>	<b>-12.04%</b>
<b>Revenue Sources</b>						
Intergovernmental	309,890	337,341	331,500	331,500	331,200	
Other Taxes	34,071	30,000	30,000	30,000	30,000	
<b>Total</b>	<b>343,961</b>	<b>367,341</b>	<b>361,500</b>	<b>361,500</b>	<b>361,200</b>	<b>-1.67%</b>
Staffing	-	-	-	-	-	
*Pass-through Funds						

# Senior Center Organizational Chart



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

**Major Accomplishments**

- Successfully attracted and trained new volunteer drivers to facilitate two new home delivered meal program routes and expanded service to Newport.
- Increased home delivered meal clients by 60%, serving elderly shut-ins in previously underserved areas.
- Increased staff certification in chronic disease management as part of the federally funded living healthy program.

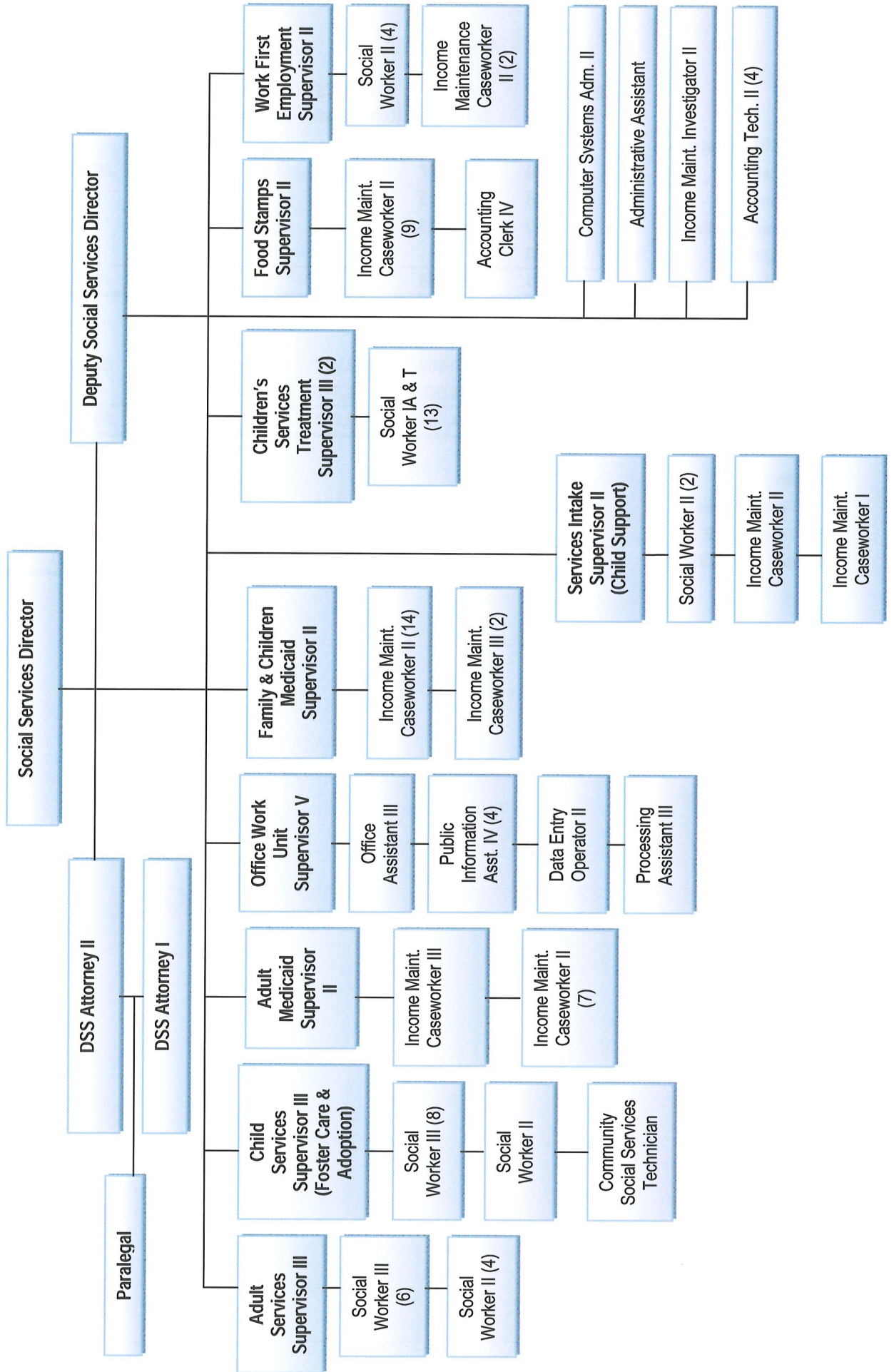
**Key Objectives**

- Expand home delivered meal program and volunteers to begin new service route on Bogue Banks. *Initiatives #3 & 4.*
- Address growing statistics of grandparents acting as guardians of grandchildren by creating resource specific support group.
- Expand afternoon fitness activity and even offerings, targeting younger seniors aged 50 – 65. *Initiative #4.*

<b>Key Measures</b>	<b>FY11 Actual</b>	<b>FY 12 Estimated</b>	<b>FY 13 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Improvements due to chronic disease management (# of seniors)	24	30	30	30
Health & safety seminars with professional speakers	17	19	21	25
<b><i>Efficiency</i></b>				
Seniors to be trained for chronic disease management	24	30	30	30
Average attendance at each seminar	12	15	15	15
<b><i>Effectiveness</i></b>				
Improvement of health habits (Percent of completed surveys)	27%	28%	30%	40%

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	2011-2012 Budget 3/31/12	Requested	Recommended	Board Approved	
Personnel	203,876	212,807	216,801	216,801	209,791	
Operations	57,698	82,715	67,947	67,943	43,168	
Contracted Services	147,350	135,463	187,186	187,186	155,726	
Capital Outlay	6,070	-	-	-	-	
<b>Total</b>	<b>414,994</b>	<b>430,985</b>	<b>471,934</b>	<b>471,930</b>	<b>408,685</b>	<b>-5.17%</b>
<b>Revenue Sources</b>						
Intergovernmental	381,188	360,988	343,077	343,077	355,077	
Fees	5,013	4,000	6,190	6,190	6,190	
<b>Total</b>	<b>386,201</b>	<b>364,988</b>	<b>349,267</b>	<b>349,267</b>	<b>361,267</b>	<b>-1.02%</b>
<b>Staffing</b>						
Full Time Positions	3.51	3.93	3.93	3.93	3.93	
Part Time as FTE	1.54	1.70	1.87	1.87	1.87	
<b>Number of Positions</b>	<b>5.05</b>	<b>5.63</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>	<b>3.02%</b>

# Department of Social Services Organizational Chart



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

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

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

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

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

### **Major Accomplishments**

- Utilized two temporary/time-limited positions to scan Food and Nutrition Services (FNS) and Medicaid files. We were able to destroy 1.6 million pages of closed files as a result of this scanning effort.
- Served an average of 1,332 individual clients monthly with; multiple trips to the doctor or other medical transportation needs allowable under Medicaid.
- Conducted two MAPP (Model Approach to Partnerships in Parenting) classes – mandated training for licensing of prospective foster families, including adding Saturday sessions for working families.
- Licensed an additional 3 adoptive families and 1 foster family, for a total of 16 each.
- Conducted two sessions of CPR and first aid for foster and adoptive parents.
- LINKS (Independent Living) coordinator has worked with 31 foster children ages 16-21 on achieving goals to promote independence.
- 10 children cleared for adoption, and another 8 have had their adoptions finalized.
- Assisted an average of 630 clients per month with emergency energy and food related problems.
- Partnered with Regional Resource Family recruitment program out of Jordan Institute at the UNC-CH School of Social Work to recruit foster families over a multi-county area.
- Assisted an average of 115 children per month with adoption assistance funding.
- Served an average of 99 CAP clients per month.
- Evaluated 220 elderly or disabled adults for the need for adult protective services.

- Served a monthly average of the following in 2011:

	2011	2010	2009
Special Assistance (Rest Homes)	154	139	137
Long Term Care (Nursing Homes)	255	269	244
Adult Medicaid	1,983	1,943	1,789
Family & Children's Medicaid	4,846	4,909	4,907
SSI Medicaid Cases	1,232	1,218	1,150
Child Day Care	433	422	413
Food Nutrition Services cases/people	4,481/8,937	3,768/7,856	3,215/6,838

### Key Objectives

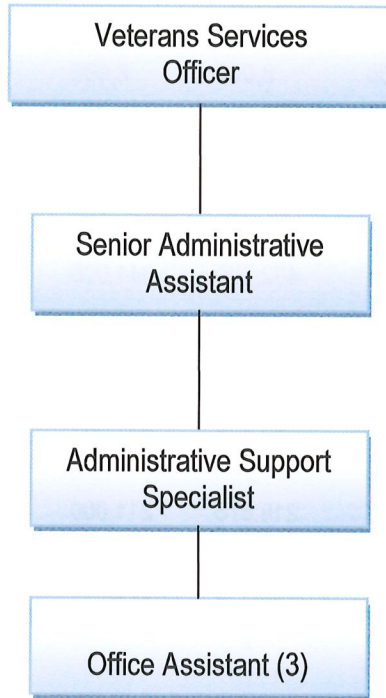
- Maintain low staff turnover. *Initiatives #3 & 4.*
- Ensure that all staff has completed mandated trainings. *Initiatives #3 & 4.*
- Continue assessing services and procedures to improve efficiency and customer service.
- Increase benefit diversions cases for FY 2012 - 2013. The number of benefit diversion cases for January 2011-December 2011 was 65. *Initiative #4.*
- Increase the number of families receiving retention services. An average number of 35 families received the service each month during January 2011 – December 2011. *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.*

Key Measures	FY 10-11 Actual	FY 10-11 Estimated	FY 11-12 Target	Desired Level
<b>Effectiveness</b>				
Adults Entering Employment	52	63	63	Over 45
Remaining off work for Employment	46.00%	60%	60%	90%+
All Family Participation Rate	37.41%	50%	50%	50%
Two-Parent Participation Rate	42.85%	90%	90%	90%

- Maintain the number of children at 20 who transition 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	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>ADMINISTRATION</b>						
Personnel	5,328,187	5,454,521	5,612,494	5,572,494	5,461,664	
Operations	967,644	1,438,635	1,275,742	1,350,741	1,211,141	
Contracted Services	1,000	8,000	8,000	8,000	8,000	
Capital Outlay	79,384	266,063	318,000	18,000	18,000	
<b>Total</b>	<b>6,376,215</b>	<b>7,167,219</b>	<b>7,214,236</b>	<b>6,949,235</b>	<b>6,698,805</b>	<b>-6.54%</b>
<b>GENERAL ASSISTANCE</b>	260,831	402,500	344,000	344,000	344,000	-14.53%
<b>SPECIAL ASSISTANCE</b>	2,938,860	2,931,505	3,179,368	3,179,365	3,179,365	8.46%
<b>SPECIAL PROJECTS</b>	501,407	782,518	581,007	581,005	581,005	-25.75%
<b>TANF</b>	147,477	218,676	211,000	211,000	211,000	-3.51%
<b>GRAND TOTAL</b>	<b>10,224,790</b>	<b>11,502,418</b>	<b>11,529,611</b>	<b>11,264,605</b>	<b>11,014,175</b>	<b>-4.24%</b>
<b>Revenue Sources</b>						
Intergovernmental	6,925,615	6,990,205	7,053,482	7,053,482	7,003,482	
Miscellaneous	74,232	152,000	40,937	40,944	40,944	
<b>Total</b>	<b>6,999,847</b>	<b>7,142,205</b>	<b>7,094,419</b>	<b>7,094,426</b>	<b>7,044,426</b>	<b>-1.37%</b>
<b>Staffing</b>						
Full Time Positions	105.00	105.00	106.00	106.00	106.00	
FTE - Part Time Positions	1.71	1.34	1.65	1.65	1.65	
<b>Numbers of Positions</b>	<b>106.71</b>	<b>106.34</b>	<b>107.65</b>	<b>107.65</b>	<b>107.65</b>	<b>1.23%</b>

# Veterans Organizational Chart



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

**Major Accomplishments**

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2011 totaled \$39,724,000 in the area of compensation & pension, readjustment & vocational rehabilitation, and insurance & indemnities. In addition, the VA Health Care provided medical care to veterans in 2011 amounted to \$12,317,000 indirectly. Total direct and indirect expenditures in Carteret County equal \$56,524,000 which equated to an 17.02% increase over FY 2011 VA in-county expenditures.  
*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.
- Expanded services to now include two vans for transportation of veterans to the V A Medical Center in Durham.
- Fulfilled a pivotal role in the 18<sup>th</sup> Annual Carteret County Veterans Day parade and had over 2,683 participants in 2011.
- Participate on the Aging Council, the Military Affairs Committee (MAC) of the Chamber of Commerce, Carteret County Veterans Council, and the County Safety Committee.

**Key Objectives**

- Maintain efficiency and effectiveness as services and workloads increase without the need for additional staff.  
*Initiatives #3 & 4.*
- Institute formalized office training for all team members so they can achieve their potential. Crossing-training is an integral part of this comprehensive training. *Initiative #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.  
*Initiatives #3 & 4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<b>Workload (Output)</b>				
Number of veterans and/or dependents seen in office.	9,501	10,000	10,500	10,000
Number of all claims generated in the office.	2,126	2,200	2,300	2,500
Number of telephone calls received/made.	14,510	15,000	15,500	15,500
Number of piece of correspondence generated per day.	46	60	75	75
<b>Efficiency</b>				
Increase in veterans seen office	.42%	5.25%	10.5%	10.5%
Increase in claims generated in the office	8.69%	3.48%	5.83%	5.83%

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Personnel	208,962	245,697	264,443	264,443	259,983	
Operations	51,775	54,327	65,826	65,822	65,822	
Contracted Services	67,283	41,210	1,250	1,250	850	
<b>Total</b>	<b>328,020</b>	<b>341,234</b>	<b>331,519</b>	<b>331,515</b>	<b>326,655</b>	<b>-4.27%</b>
<b>Revenue Sources</b>						
Intergovernmental	2,000	-	-	-	-	0.00%
<b>Staffing</b>						
Full-Time Positions	3.43	6.00	6.00	6.00	6.00	
FTE- Part Time Positions	0.72	-	-	-	-	
<b>Numbers of Positions</b>	<b>4.15</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00%</b>

***Education***

***Carteret County Schools  
Carteret Community College***



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

### **2012-2013 Local Operating Budget Request**

Preparing a Local Operating Budget request to submit to our Carteret County Board of Commissioners represents one of the most important efforts undertaken by the Carteret County Board of Education each year. Meeting the needs of every student in every classroom and complying with ever-mounting list of state and federal regulations that apply to education presents a challenge in and of itself.

Meeting those obligations to the community with the resources available in previous years is no longer possible. Although recognizing the continuing economic challenges of the governments at all levels, the citizens of Carteret County have stated without hesitation their support for continuing the development of first-rate schools for their students. Many citizens have expressed their belief that the quality of education provided by our schools is one of the most important factors in choosing Carteret County as their home.

As in years past, this Local Operating Budget Request represents the very heart of what makes Carteret County Schools special -- our staff. This budget was built from the expressed priority to maintain our current personnel levels. After significant reductions in personnel over the preceding years, we have reached a point where any additional staff reductions will not only degrade the quality of education provided to our children, but also cause essential tasks to go uncompleted. We must now make certain that we hold on to the most important resource we have available in our schools.

Although every attempt was made to minimize impact of staff reductions on the classrooms, parents are reporting their observations that the staff reductions appear to be having a negative impact in their students' classrooms. To re-balance class sizes across the county and to meet the growing need for an effective alternative educational program, the total 2012-13 operating budget will add eight essential teaching positions. These additional classroom teachers will be a vital part of our efforts to improve student achievement in the new curriculum and help to increase the graduation rate.

The Local Operating Budget request for 2012-2013 again must address the changes in education funding from the state and federal governments. As the federal and state funds for education decline, the obligations that must be met do not. For example, the state's biennial budget calls for an increase for 2012-13 in the discretionary reversion from our state allotment. At the same time, a state-mandated increase in the retirement funding rate and the hospitalization insurance contribution means that costs for all personnel will take a larger portion of the diminished resources.

Our 2012-13 Local Operating Budget request of \$23,377,931 includes only \$430,000 charter school pass-through funding based on the projected closure of the Cape Lookout Marine Charter High School. The remainder for the normal pass-through amount is included in funding for the county schools to meet the needs of the additional students returning to our classrooms.

The \$2,373,961 additional funding requested over the previous year's budget will be critical to meeting the requirements for an alternative education program to support the students currently enrolled at Cape Lookout, provide the necessary TA/bus drivers to meet increasing ridership, and provide adequate staff training to implement the state's mandated change in curriculum in all subject areas.

The Carteret County Board of Education recognizes the importance of local funding has played in assisting this county to earn its reputation for excellence in education. Our future as a community depends on making the commitment that Carteret County cannot afford to allow a decline in our educational standards. The request presented in the following pages focuses on maintaining current staff while meeting the routine obligations incumbent on a system of our size.

Even in the face of the current economic challenges, Carteret County citizens have been vocal in expressing their desire to prevent the undoing of all the gains that been made in the last 5 years. The future of our school system depends on your support for this request.

Sincerely,

Al Hill  
Board Chairman

Dr. Daniel A. 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 #2.*

**Note:** The Board of Commissioners approved \$18.4M education operating expenses with \$1.5M funding in contingency. The 6/18/12 approved minutes state; the Board's intent is the combined local and state funding equal FY12 plus an additional \$400,000. The contingency funding will first be used to accomplish this intent, and any remaining balance of the \$1.M will be transferred to school capital.

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Current Expense	18,750,000	19,500,000	21,444,000	19,500,000	18,400,000	
Charter Schools	581,179	590,000	430,000	590,000	590,000	
<b>Total</b>	<b>19,331,179</b>	<b>20,090,000</b>	<b>21,874,000</b>	<b>20,090,000</b>	<b>18,990,000</b>	<b>-5.48%</b>
<b>Revenue Sources</b>						
Intergovernmental	59,183	80,000	65,000	65,000	65,000	-18.75%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

Purpose: This department includes funds for community college operational and capital outlay costs. *Initiative #2.*

Expenditure Category	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Current Expense	2,043,000	2,043,000	2,053,000	2,053,000	2,053,000	
Capital Outlay	235,442	251,826	225,000	225,000	225,000	
<b>Total</b>	<b>2,278,442</b>	<b>2,294,826</b>	<b>2,278,000</b>	<b>2,278,000</b>	<b>2,278,000</b>	<b>-0.73%</b>
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

***Culture and Recreation***

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



**Senior Center Department**

**Culture and Recreation**

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

**Major Accomplishments**

- Received 102 sanitation grade from Health Department for six straight quarters.
- Maximized facility space utilization by creating a new activity room from previously unused office/storage space.
- Elevated status reported by Eastern Carolina Council-Area Agency on Aging from moderate risk in FY11 to low risk in FY12 with no audit exceptions.

**Key Objectives**

- Create program specific Veterans Club for members who have expressed desire for more interaction. *Initiative #4.*
- Fully develop partnership with Carteret Community College Continuing Education and student co-op programs. *Initiative #4.*
- Address aging facility issues to include painting, gutter repair, and drainage/tree removal concerns. *Initiative #3.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Seniors registered and utilizing computer sign-in	1,561	1,700	1,850	2,000
<i>Efficiency</i>				
Percentage of seniors accurately recording event participation through the computer system.	85%	87%	90%	98%

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	2011-2012 Budget 3/31/12				
Personnel	100,853	110,055	109,261	109,261	108,168	
Operations	44,469	66,109	93,415	65,414	84,987	
Contracted Services	13,562	21,465	19,000	19,000	19,000	
<b>Total</b>	<b>158,884</b>	<b>197,629</b>	<b>221,676</b>	<b>193,675</b>	<b>212,155</b>	<b>7.35%</b>

**Revenue Sources**

Fees	10,473	14,300	14,000	14,000	14,000	-2.10%
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**Staffing**

Full Time Positions	2.49	2.07	2.07	2.07	2.07	
Part time as FTE	0.26	0.55	0.31	0.31	0.31	
<b>Number of Positions</b>	<b>2.75</b>	<b>2.62</b>	<b>2.38</b>	<b>2.38</b>	<b>2.38</b>	<b>-9.16%</b>

## Tri-County Library System

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

### Major Accomplishments

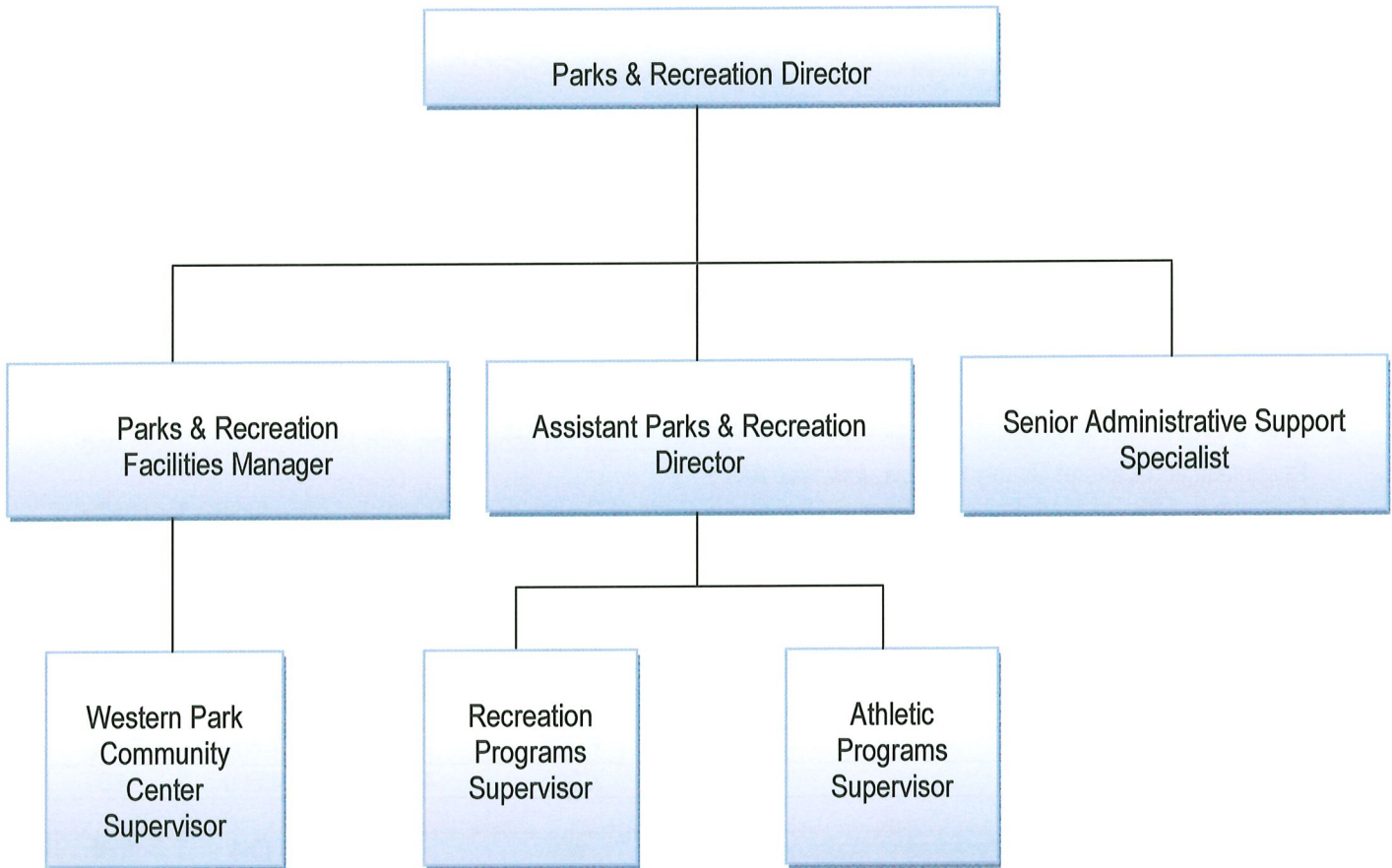
- Down East Library became a branch of the Carteret County Public Library and member of the Craven Pamlico Carteret Regional Library (CPCRL) system.
- Two outdoor media returns were purchased by Friends of the Library groups to provide convenient drop-offs for patrons who borrow audiovisual materials.
- Several libraries now proctor exams for college students; a charge for this service generates revenue for the libraries.

### Key Objectives

- Complete integration of Down East Library into the CPCRL to improve library services in this area of the county. *Initiatives #3 & 4.*
- Pool resources with other regional libraries to improve access to e-books and e-audiobooks. *Initiatives #3 & 4.*
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). *Initiative #3.*
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county. *Initiatives #3 & 4.*

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent
	Actual	2011-2012 Budget 3/31/12				
Office Rent	65,348	88,649	88,650	88,650	88,650	
Tri-County Library System	900,000	953,075	1,023,542	1,000,000	1,000,000	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Down East Library	14,425	-	-	-	-	
<b>Total</b>	<b>1,032,848</b>	<b>1,094,799</b>	<b>1,165,267</b>	<b>1,141,725</b>	<b>1,141,725</b>	<b>4.29%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	0.00%

# Parks & Recreation Organization Chart



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

**Major Accomplishments**

- Assisted Morehead City Parks and Recreation with the Seafood Festival “Twin Bridges” race.
- Coordinated the 1<sup>st</sup> annual fall run series which took place on Front Street in Beaufort.
- Co-sponsored “Resolution Run” with Atlantic Beach, Beaufort, and Morehead City.
- Rebuilt several fields to provide better drainage; therefore, limiting the amount of time fields are unusable after a rain event.
- Replaced roof on Freedom Park concession stand.
- Implemented percentage pay plan for independent contractors/instructors for increased revenue.

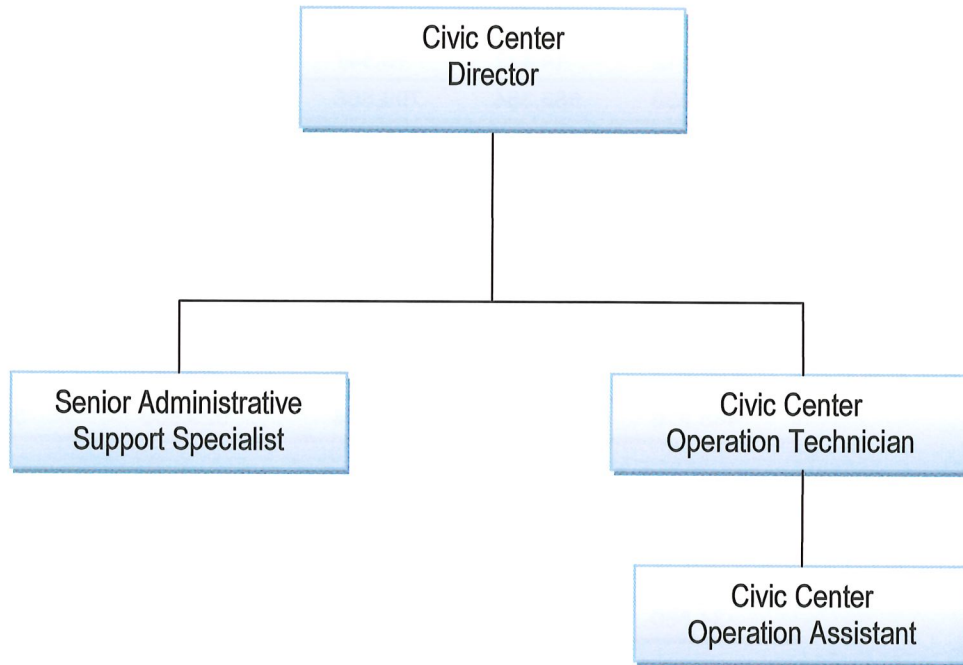
**Key Objectives**

- Expand usage of Fort Benjamin Park and Recreation Center through increased advertising. *Initiative #4.*
- Increase health and fitness activities for all ages. *Initiative #4.*
- Work with Senior Games committee and ambassadors to improve and increase the number of participants and quality of events offered. *Initiative #4.*
- Offer a new volleyball program to youth throughout Carteret County, in conjunction with Morehead City Parks and Recreation and Carteret County Schools. *Initiative #4.*
- Continue to serve as lead agency for Special Olympics in Carteret County and offer athletes opportunities for quality experiences. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Athletics Planning Hours	6,330	7,254	7,400	7,400
Programs Planning Hours	4,695	4,388	4,600	4,600
<i>Efficiency</i>				
Athletics: Number of activities sponsored/co-sponsored	9/3	9/4	10/4	10/4
Programs: Number of volunteer/hours	150/807	165/950	175/1,000	175/1,000
Programs: Co-sponsored Programs	19	23	25	25
Programs: Shared Facility	18	15	15	15
<i>Effectiveness</i>				
Athletics: Percent of participants satisfied according to survey	98	95	98	96
Programs: Percent of participants satisfied according to survey	95	95	100	100

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
<b>Parks &amp; Recreation Programs</b>						
Personnel	462,708	475,387	472,878	472,878	445,358	
Operations	175,819	196,575	217,243	217,240	204,240	
Contracted Services	10,512	14,422	16,547	16,547	16,547	
<b>Total</b>	<b>649,039</b>	<b>686,384</b>	<b>706,668</b>	<b>706,665</b>	<b>666,145</b>	<b>-2.95%</b>
<b>Parks &amp; Recreation Maintenance</b>						
Personnel	321,392	340,775	332,795	332,795	327,425	
Operations	139,889	151,263	153,363	153,359	153,359	
Contracted Services	27,535	32,900	33,500	33,500	33,500	
Contracted Services	-	-	10,146	10,146	10,146	
<b>Total</b>	<b>488,816</b>	<b>524,938</b>	<b>529,804</b>	<b>529,800</b>	<b>524,430</b>	<b>-0.10%</b>
<b>Revenue Sources</b>						
Fees	34,580	37,668	52,920	52,920	52,920	
<b>Total</b>	<b>34,580</b>	<b>37,668</b>	<b>52,920</b>	<b>52,920</b>	<b>52,920</b>	<b>40.49%</b>
<b>Staffing</b>						
Full time positions	14.00	14.00	14.00	14.00	13.50	
Part time as FTE	7.77	9.10	9.91	9.91	9.91	
<b>Number of Positions</b>	<b>21.77</b>	<b>23.10</b>	<b>23.91</b>	<b>23.91</b>	<b>23.41</b>	<b>1.34%</b>

# Civic Center Organizational Chart



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

**Major Accomplishments**

- Increased mid-week association meetings and conferences.
- Increased wedding bookings 20% through participation in bridal fairs and advertising in bridal publications.
- Implemented a Senior Expo, as a part of the Senior Games in an effort to increase participation in the opening ceremony.

**Key Objectives**

- Increase attendance for Home & Garden and Mistletoe Magic Holiday Shows. *Initiative #4.*
- Maintain mid-week association bookings. *Initiative #4.*
- Be an active part of community activities. *Initiative #4.*

Key Measures	FY11 Actual	FY 12 Estimated	FY 13 Target	Desired Level
<i>Workload (Output)</i>				
Commercial/Private Events	62	62	70	75
Days utilized by commercial/private events	70	79	84	90
Non-profit events	61	52	55	75
Days utilized by non-profits	109	104	109	110
<i>Efficiency</i>				
Annual attendance at events	47,765	48,360	49,500	50,000
<i>Effectiveness</i>				
Economic Impact	\$1,856,590	\$1,857,185	\$1,900,000	\$2.00 M

<b>Expenditure Category</b>	<b>2010-2011 Actual</b>	<b>Amended 2011-2012 Budget 3/31/12</b>	<b>2012-2013 Requested</b>	<b>2012-2013 Recommended</b>	<b>2012-2013 Board Approved</b>	<b>Percent Change From FY 12/13</b>
Personnel	192,550	195,343	202,570	202,568	186,085	
Operations	111,065	128,512	146,152	151,712	151,710	
Contracted Services	4,989	6,200	7,000	7,000	7,000	
<b>Total</b>	<b>308,604</b>	<b>330,055</b>	<b>355,722</b>	<b>361,280</b>	<b>344,795</b>	<b>4.47%</b>
<b>Revenue Sources</b>						
Fees	196,565	173,800	177,230	177,230	177,230	1.97%
<b>Staffing</b>						
Full Time Positions	4.00	4.00	4.00	4.00	3.50	
FTE-Part Time Positions	0.20	0.16	0.16	0.16	0.16	
<b>Numbers of Positions</b>	<b>4.20</b>	<b>4.16</b>	<b>4.16</b>	<b>4.16</b>	<b>3.66</b>	<b>-12.02%</b>

***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.

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Bond Service Charges	6,182	25,000	25,000	25,000	25,000	
2004 GO Refunding Principal	1,835,000	1,875,000	1,820,000	1,820,000	1,820,000	
2004 GO Refunding Interest	455,148	364,000	270,000	270,000	270,000	
CCC GO Bond Principal	400,000	400,000	-	-	-	
CCC GO Bond Interest	251,000	140,650	-	-	-	
2006 GO Series School Principal	650,000	650,000	650,000	650,000	650,000	
2006 GO Series School Interest	888,563	863,000	837,000	837,000	837,000	
2007 GO Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 GO Series School Interest	674,525	647,000	620,000	620,000	620,000	
2011 GO: 2002 CCC Refund Principal	-	-	625,000	625,000	625,000	
2011 GO: 2002 CCC Refund Interest	-	84,350	158,500	158,500	158,500	
2011 COPS: 2002 Refund Principal	-	20,000	620,000	620,000	620,000	
2011 COPS: 2002 Refund Interest	-	86,477	133,000	133,000	133,000	
2002 COPS Principal	580,000	580,000	-	-	-	
2002 COPS Interest	244,821	117,523	-	-	-	
Health Center Renovations Principal	300,000	300,000	-	-	-	
Health Center Renovations Interest	20,100	10,100	-	-	-	
Schools Technology Principal	477,615	322,830	-	-	-	
Schools Technology Interest	35,362	15,170	-	-	-	
Community College Principal	374,458	247,620	250,000	250,000	250,000	
Community College Interest	41,386	26,480	15,000	15,000	15,000	
Installment EMS Technology Prin.	63,000	-	-	-	-	
Installment EMS Technology Int	2,111	-	-	-	-	
2009 Installment 2000 COPS Prin.	970,000	960,000	950,000	950,000	950,000	
2009 Installment 2000 COPS Int.	324,357	290,000	256,000	256,000	256,000	
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	-	308,000	308,000	308,000	308,000	
QZAB Schools Interest: ECHS	-	208,800	193,000	193,000	193,000	
QSCB Schools Principal: ECHS	-	138,000	138,000	138,000	138,000	
QSCB Schools Interest: ECHS	-	79,550	73,000	73,000	73,000	
Debt Payoff Principal	-	9,375,000	-	-	-	
Debt Payoff Discount	-	295,780	-	-	-	
Debt Payoff Issuance Cost	-	359,210	-	-	-	
<b>Total Principal</b>	<b>6,465,073</b>	<b>16,103,450</b>	<b>6,288,000</b>	<b>6,288,000</b>	<b>6,288,000</b>	
<b>Total Interest &amp; Fees</b>	<b>2,943,555</b>	<b>3,613,090</b>	<b>2,580,500</b>	<b>2,580,500</b>	<b>2,580,500</b>	
<b>Total Debt Service</b>	<b><u>9,408,628</u></b>	<b><u>19,716,540</u></b>	<b><u>8,868,500</u></b>	<b><u>8,868,500</u></b>	<b><u>8,868,500</u></b>	<b>-55.02%</b>

## Non-Departmental

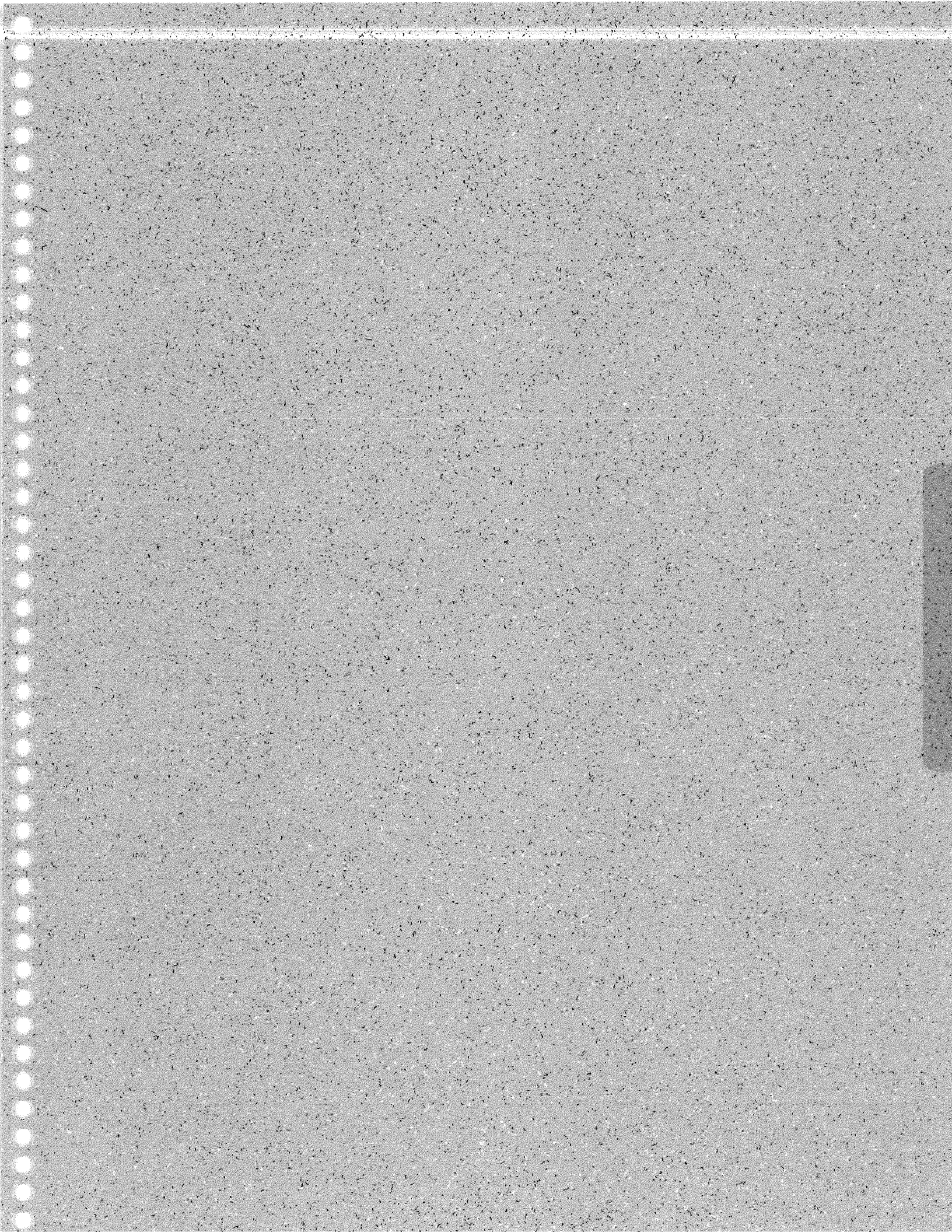
### Purpose:

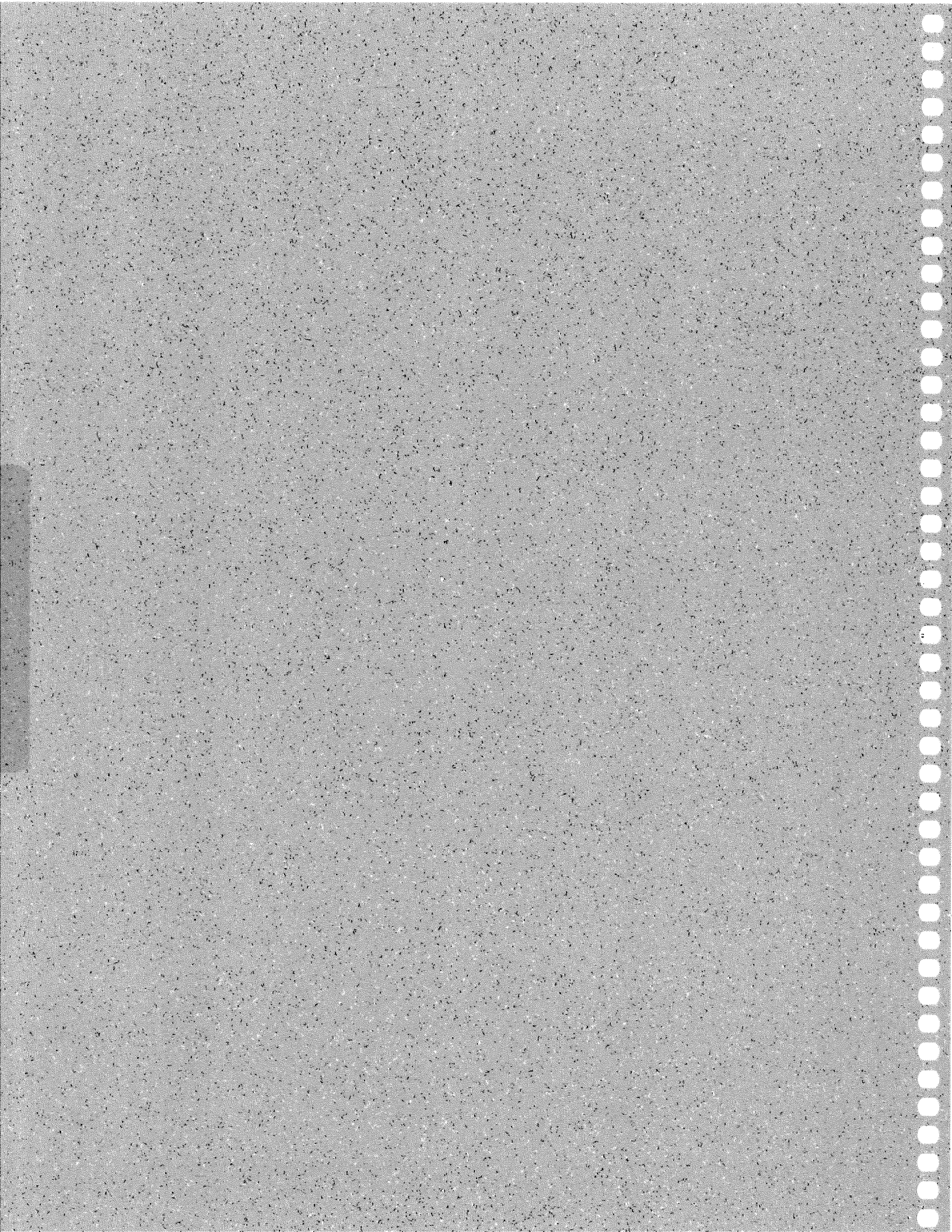
**Transfer to Other Funds** – Funds are transferred from the General Fund to special revenue funds or capital project funds to offset operating expenditures of a particular project.

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

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
<i>Transfer To:</i>						
School Capital Projects Fund	1,199,230	1,103,000	1,103,000	1,103,000	1,603,000	
Capital Improvements Fund	100,000	-	150,000	150,000	150,000	
Water Fund	205,000	-	-	-	-	
Water Project Fund	40,000					
EOC Project Fund	1,479,116	-	-	-	-	
<i>Contingency:</i>						
County Contingency	-	365,180	370,045	370,045	-	
Education Contingency	-	-	-	-	1,500,000	
Charter School Contingency	-	10,000	-	-	-	
COLA Local Salaries	-	-	-	-	143,000	
COLA Local Fringes	-	-	-	-	28,000	
COLA State Salaries	-	-	-	-	40,000	
COLA State Fringes	-	-	-	-	8,000	
Workers Compensation and Insurance	-	-	275,000	275,000	350,000	
Unemployment	-	124	85,000	85,000	85,000	
Fuel	-	100,000	100,000	100,000	100,000	
Vehicle	-	-	-	87,850	70,000	
Occupancy Tax	-	708,050	153,695	153,695	-	
Total Transfers	3,023,346	1,103,000	1,253,000	1,253,000	1,753,000	
Total Contingency	-	1,183,354	983,740	1,071,590	2,324,000	
<b>Total Non Departmental</b>	<u>3,023,346</u>	<u>2,286,354</u>	<u>2,236,740</u>	<u>2,324,590</u>	<u>4,077,000</u>	78.32%

<b>Revenue Sources</b>						
Other Taxes	-	708,050	153,695	153,695	153,695	
Intergovernmental	-	-	-	-	-	
<b>Total Revenue</b>	<u>-</u>	<u>708,050</u>	<u>153,695</u>	<u>153,695</u>	<u>153,695</u>	-78.29%





## ***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***



**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**

- Significant improvements in the Computer Aided Dispatch (CAD) databases.
- Trained competent staff to professionally serve Carteret County first responders and citizens.
- Implemented new countywide 911 center in an effective and efficient manner.

**Key Objectives**

- Continue to improve turnaround time for data correction. *Initiative #4.*
- Continue mapping and data improvements, focusing on standardization. *Initiatives #1 & 4.*
- Provide technology and troubleshooting support for Communications Center. *Initiatives #1 & 4.*

Expenditure Category	2010-2011	Amended 2011-2012	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Operations	456,945	563,825	445,440	445,440	419,060	
Contracted Services	53,409	100,000	50,000	50,000	47,100	
Capital Outlay	1,202,212	48,000	15,000	15,000	15,000	
Contingency	-	-	48,625	48,625	10,000	
<b>Total</b>	<b>1,712,566</b>	<b>711,825</b>	<b>559,065</b>	<b>559,065</b>	<b>491,160</b>	<b>-31.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	559,066	559,067	559,065	559,065	491,160	
Interest	11,073	1,500	-	-	-	
Appropriated Fund Balance	-	151,258	-	-	-	
<b>Total</b>	<b>570,139</b>	<b>711,825</b>	<b>559,065</b>	<b>559,065</b>	<b>491,160</b>	<b>-31.00%</b>
<b>Staffing</b>						
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	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
Beach Nourishment	-	18,263	50,000	50,000	8,375	
<b>Total</b>	-	18,263	50,000	50,000	8,375	-54.14%
<b>Revenue Sources</b>						
Ad Valorem Taxes	-	18,263	47,900	47,900	6,275	
Sales Tax	-	-	2,100	2,100	2,100	
Transfer from General Fund	-	-	-	-	-	
<b>Total</b>	-	18,263	50,000	50,000	8,375	-54.14%

**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 #3.*

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Transfer to General Fund	-	-	-	-	50,000	
Transfer to Water Fund	-	258,300	237,555	231,565	231,565	
Contingency	-	11,700	9,750	15,740	11,805	
<b>Total</b>	-	<b>270,000</b>	<b>247,305</b>	<b>247,305</b>	<b>293,370</b>	<b>8.66%</b>
<b>Revenue Sources</b>						
Ad Valorem Taxes	-	270,000	207,305	207,305	253,370	
Sales Tax	-	-	40,000	40,000	40,000	
Interest	-	-	-	-	-	
<b>Total</b>	-	<b>270,000</b>	<b>247,305</b>	<b>247,305</b>	<b>293,370</b>	<b>8.66%</b>

**Rescue Squad Districts Fund**

**Special Revenue Fund**

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

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Beaufort	750,625	700,050	700,050	700,050	707,000	
Broad and Gales Creek	320,430	212,400	212,400	212,400	213,510	
Mill Creek	77,185	82,598	82,600	82,600	71,935	
Morehead City	211,376	177,780	177,780	177,780	147,795	
Otway	124,400	159,900	159,900	159,900	152,940	
Sea Level	275,820	156,338	156,340	156,340	162,180	
Western Carteret - ILA	420,810	373,410	373,410	373,410	388,200	
District Reserves	53,871	141,363	92,060	92,060	130,500	
Local Option Sales Tax	509,603	552,000	545,000	545,000	545,000	
<b>Total</b>	<u>2,744,120</u>	<u>2,555,839</u>	<u>2,499,540</u>	<u>2,499,540</u>	<u>2,519,060</u>	-1.44%

**Revenue Sources**

Ad Valorem Taxes	2,419,457	1,954,538	1,954,540	1,954,540	1,843,560	
Local Option Sales Tax	571,603	552,000	545,000	545,000	545,000	
Interest	12,162	-	-	-	-	
Appropriated Fund Balance	-	49,301	-	-	130,500	
<b>Total</b>	<u>3,003,222</u>	<u>2,555,839</u>	<u>2,499,540</u>	<u>2,499,540</u>	<u>2,519,060</u>	-1.44%

**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 #1.*

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Atlantic	78,813	76,055	76,055	76,055	74,235	
Beaufort	265,762	326,123	326,125	326,125	322,385	
Broad and Gales Creek	344,030	212,835	212,835	212,835	214,305	
Cedar Island	50,670	46,850	46,850	46,850	46,100	
Davis	74,931	63,878	63,880	63,880	63,370	
Harkers Island	317,789	275,400	275,400	275,400	274,240	
Harlowe	72,018	76,425	76,425	76,425	76,165	
Marshallberg	212,188	200,565	200,565	200,565	198,180	
Mill Creek	30,905	26,910	26,910	26,910	27,090	
Morehead City	323,674	331,573	331,575	331,575	321,620	
Newport	311,010	303,415	303,415	303,415	301,105	
North River	63,474	56,115	56,115	56,115	55,890	
Otway	139,693	144,843	144,845	144,845	143,690	
Salter Path/Indian Beach	38,025	47,775	47,775	47,775	57,210	
Sea Level	56,000	47,288	47,405	47,405	46,885	
South River	129,356	108,570	108,570	108,570	110,430	
Stacy	23,287	21,463	21,465	21,465	21,165	
Stella	80,902	81,000	81,000	81,000	83,420	
Western Carteret - ILA	480,000	428,140	428,140	428,140	433,960	
Wildwood	470,404	545,998	546,000	546,000	543,450	
District Reserves	266,757	108,881	42,640	42,640	94,000	
Local Option Sales Tax	761,990	792,600	830,500	830,500	830,500	
<b>Total</b>	<u>4,591,678</u>	<u>4,322,702</u>	<u>4,294,490</u>	<u>4,294,490</u>	<u>4,339,395</u>	0.39%

<b>Revenue Sources</b>						
Ad Valorem Taxes	3,883,345	3,463,978	3,463,990	3,463,990	3,414,895	
Local Option Sales Tax	878,582	792,600	830,500	830,500	830,500	
Interest	21,039	-	-	-	-	
Reserved Fund Balance	-	66,124	-	-	94,000	
<b>Total</b>	<u>4,782,966</u>	<u>4,322,702</u>	<u>4,294,490</u>	<u>4,294,490</u>	<u>4,339,395</u>	0.39%

**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.

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Tourism Development Authority	2,622,606	2,674,140	2,676,000	2,676,000	2,676,000	
Transfer to General Fund	<u>1,803,805</u>	<u>1,837,860</u>	<u>1,839,000</u>	<u>1,839,000</u>	<u>1,839,000</u>	
<b>Total</b>	<u>4,426,411</u>	<u>4,512,000</u>	<u>4,515,000</u>	<u>4,515,000</u>	<u>4,515,000</u>	0.07%

<b>Revenue Sources</b>						
Occupancy Tax	4,441,300	4,510,000	4,500,000	4,500,000	4,500,000	
Occupancy Tax Penalties and Interest	1,588	1,500	2,000	2,000	2,000	
Interest	<u>41</u>	<u>500</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	
<b>Total</b>	<u>4,442,929</u>	<u>4,512,000</u>	<u>4,515,000</u>	<u>4,515,000</u>	<u>4,515,000</u>	0.07%

**County Capital Improvements**

**Capital Fund**

**Purpose:** This fund accounts for large annual capital projects for general county government. *Initiatives #3 & 4.*

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Pictometry Mapping	72,597	67,240	63,695	63,695	69,055	
Technology	-	90,000	-	-	-	
Administration Building Roof	-	-	525,000	525,000	-	
DSS Library Renovation	42,321	-	-	-	-	
Bogue Inlet Dredging	-	30,000	-	-	-	
Solid Waste Site Expansion	-	-	100,000	100,000	100,000	
Water Access Projects						
Morehead City Project	100,000	100,000	-	-	-	
Emerald Isle Partnership	158,125	-	-	-	-	
Newport Park Development	960,410	-	-	-	-	
Western Park Bathrooms & Parking	87,623	200,253	-	-	-	
Transfer to Water Fund	60,000	-	-	-	-	
<b>Total</b>	<u>1,481,076</u>	<u>487,493</u>	<u>688,695</u>	<u>688,695</u>	<u>169,055</u>	-65.32%

<b>Revenue Sources</b>						
Transfer from General Fund	100,000	-	150,000	150,000	150,000	
Intergovernmental	194,693	-	-	-	-	
Interest	23,368	2,500	5,000	5,000	5,000	
Fund Balance	-	484,993	533,695	533,695	14,055	
<b>Total</b>	<u>318,061</u>	<u>487,493</u>	<u>688,695</u>	<u>688,695</u>	<u>169,055</u>	-65.32%

**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.

Expenditure Category	2010-2011	Amended	2012-2013	2012-2013	2012-2013	Percent Change From FY 12/13
	Actual	Budget 3/31/12	Requested	Recommended	Board Approved	
Total	-	-	-	-	-	0.00%
<b>Revenue Sources</b>						
Sale of Land	-	-	-	-	-	
Interest	9,720	-	-	-	-	
Total	9,720	-	-	-	-	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.  
**Initiative #2.**

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Capital Improvements						
Category I	651,814	-	-	528,000	602,500	
Category I Safety and Accessibility	-	66,220	373,000	-	-	
Category I Campus Security	-	67,000	227,800	-	-	
Category I Planned Repairs & Maintenance	-	123,539	1,142,803	-	-	
Category I HVAC Improvements	-	-	966,550	-	-	
Category I Painting	49,500	267,020	639,956	-	400,000	
Category II	182,257	250,000	-	250,000	-	
Category II Schools	-	-	353,363	-	-	
Category II Band	-	-	91,499	-	-	
Category II Departments	-	-	63,777	-	-	
Technology	364,456	383,466	380,000	380,000	578,000	
Category III	82,992	-	77,500	-	77,500	
Prior Year Category I	-	75,527	-	-	-	
Prior Year Category II	108,664	100,955	-	-	-	
Prior Year Category III	-	-	-	-	-	
Prior Year Safety & Accessibility	50,788	-	-	-	-	
Prior Year Technology	14,489	39,456	-	-	-	
Transfer to General Fund	77,617	-	-	-	-	
<b>Total</b>	<u>1,582,577</u>	<u>1,373,183</u>	<u>4,316,248</u>	<u>1,158,000</u>	<u>1,658,000</u>	20.74%

<b>Revenue Sources</b>						
Sales Tax Refund	-	-	-	-	-	
Transfer from General Fund	1,199,230	1,103,000	4,316,248	1,103,000	1,603,000	
Interest	7,439	1,000	-	5,000	5,000	
Fund Balance	-	269,183	-	50,000	50,000	
<b>Total</b>	<u>1,206,669</u>	<u>1,373,183</u>	<u>4,316,248</u>	<u>1,158,000</u>	<u>1,658,000</u>	20.74%

**Water Fund**

**Water Fund**

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

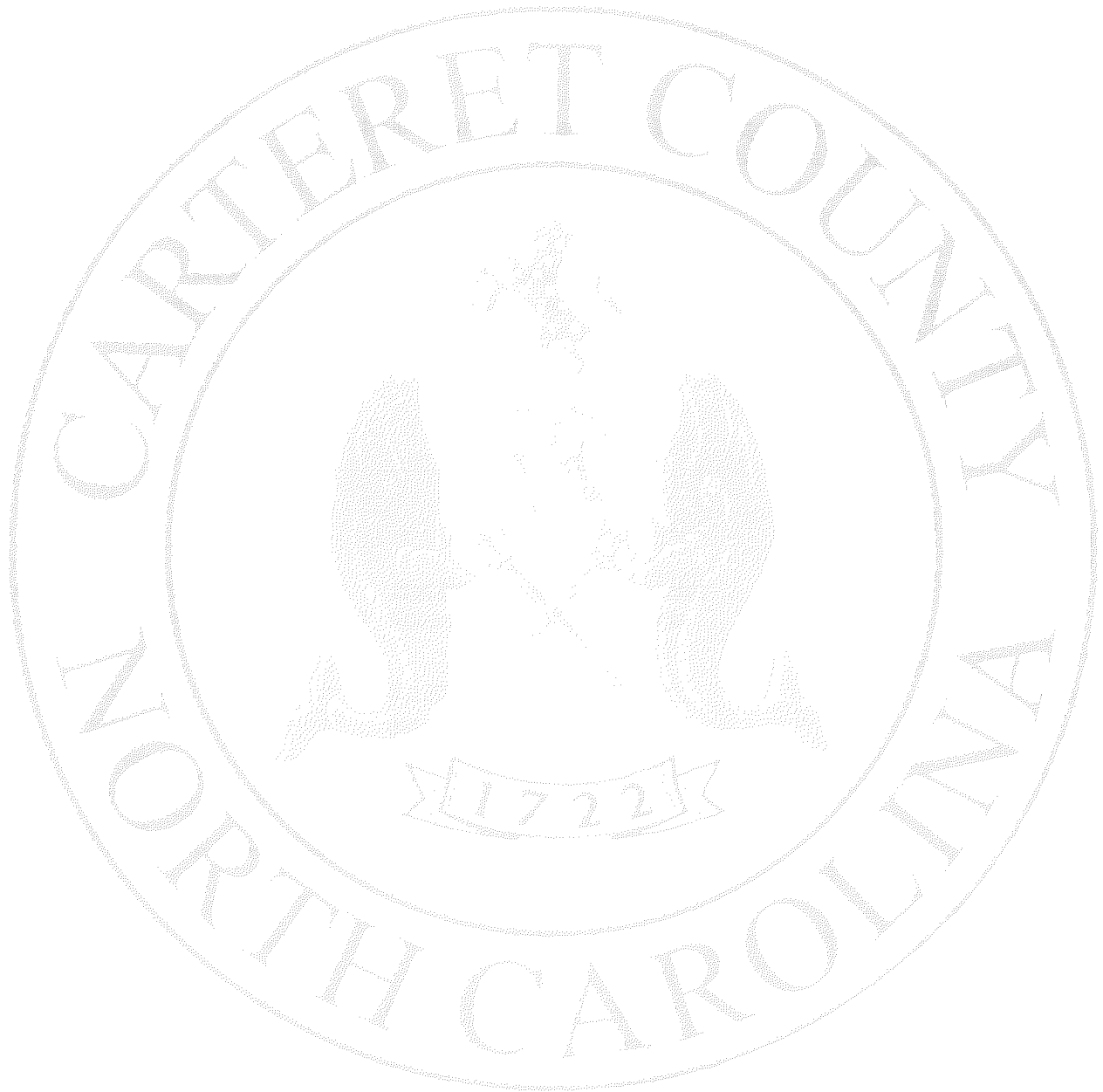
**Major Accomplishments**

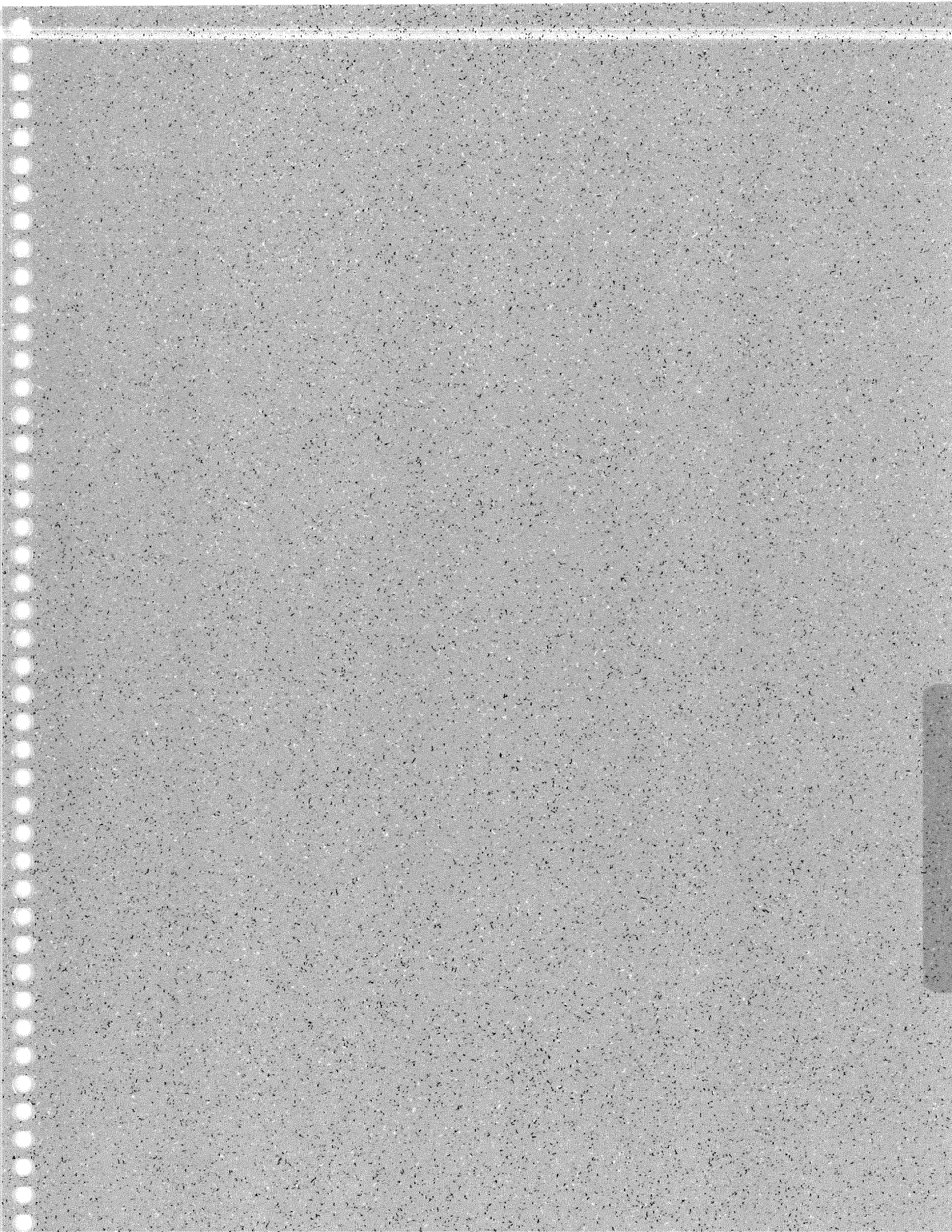
- Completed construction on one of the two new water tanks, completed construction of booster pump station #2 and installed 65 additional fire hydrants.
- Installed 10 new taps.
- One employee received Plumbing I inspection license to perform in-house cross connection inspections making the process more efficient.

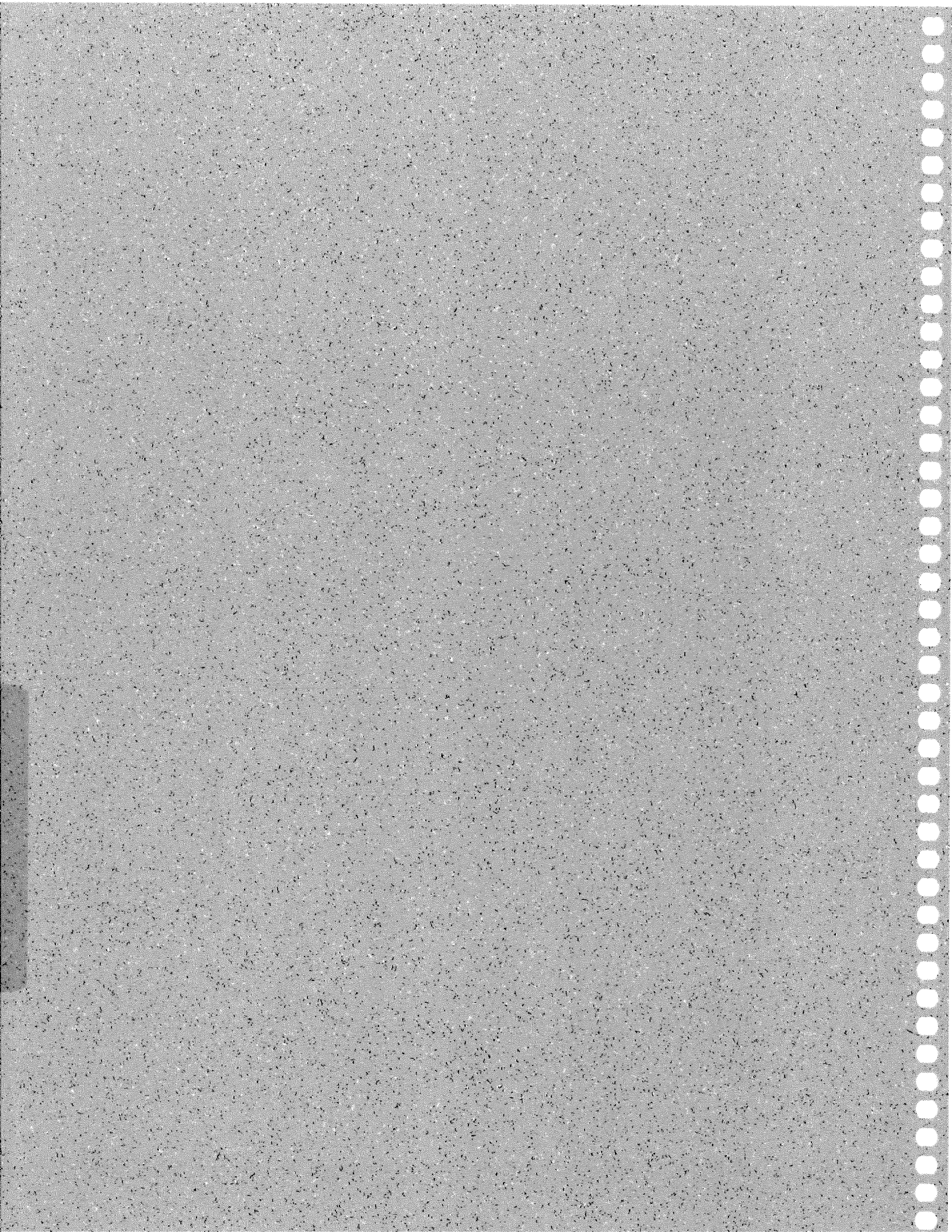
**Key Objectives**

- Begin using the second of two new water tanks, two new booster pump stations. *Initiative #4.*
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road. *Initiatives #3 & 4.*
- Implement electronic procedures for payment of utilities through credit card payments and on-line payments. *Initiatives #3 & 4.*

	2010-2011 Actual	Amended 2011-2012 Budget 3/31/12	2012-2013 Requested	2012-2013 Recommended	2012-2013 Board Approved	Percent Change From FY 12/13
<b>Expenditure Category</b>						
Personnel	218,939	222,515	225,080	225,080	225,080	
Operations	558,596	243,500	273,990	268,000	268,000	
Debt Service	71,788	298,985	297,185	297,185	297,185	
Capital Outlay	-	-	26,000	26,000	26,000	
<b>Total</b>	<b>849,323</b>	<b>765,000</b>	<b>822,255</b>	<b>816,265</b>	<b>816,265</b>	<b>6.70%</b>
<b>Revenue Sources</b>						
Water Operating Revenue	457,667	505,700	579,700	579,700	579,700	
Intergovernmental	80,000	-	-	-	-	
Interest	8,662	1,000	5,000	5,000	5,000	
Transfer from Other Funds	265,000	258,300	237,555	231,565	231,565	
<b>Total</b>	<b>811,329</b>	<b>765,000</b>	<b>822,255</b>	<b>816,265</b>	<b>816,265</b>	<b>6.70%</b>
<b>Staffing</b>						
Numbers of Positions	4.30	4.15	4.15	4.15	4.15	0.00%







## ***Capital Improvements Program***

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

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

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

Future years' capital improvements should be financed through normal growth in revenues and other financing sources for large projects, such as school construction. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do 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). Due to these additional funding sources and investment earnings, the County will not issue the \$9.71 million authorized but unissued bonds and will meet the school's capital needs with pay as you go funding. The Board of Education anticipates that all bond funded improvements and projects will be completed in FY 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 is to be completed August 2012.

- **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 County is also evaluating alternatives for County facilities and will deliver the findings to the Board of Commissioners late 2012. The subsequent step will be to develop a plan to implement the selected alternatives. 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.

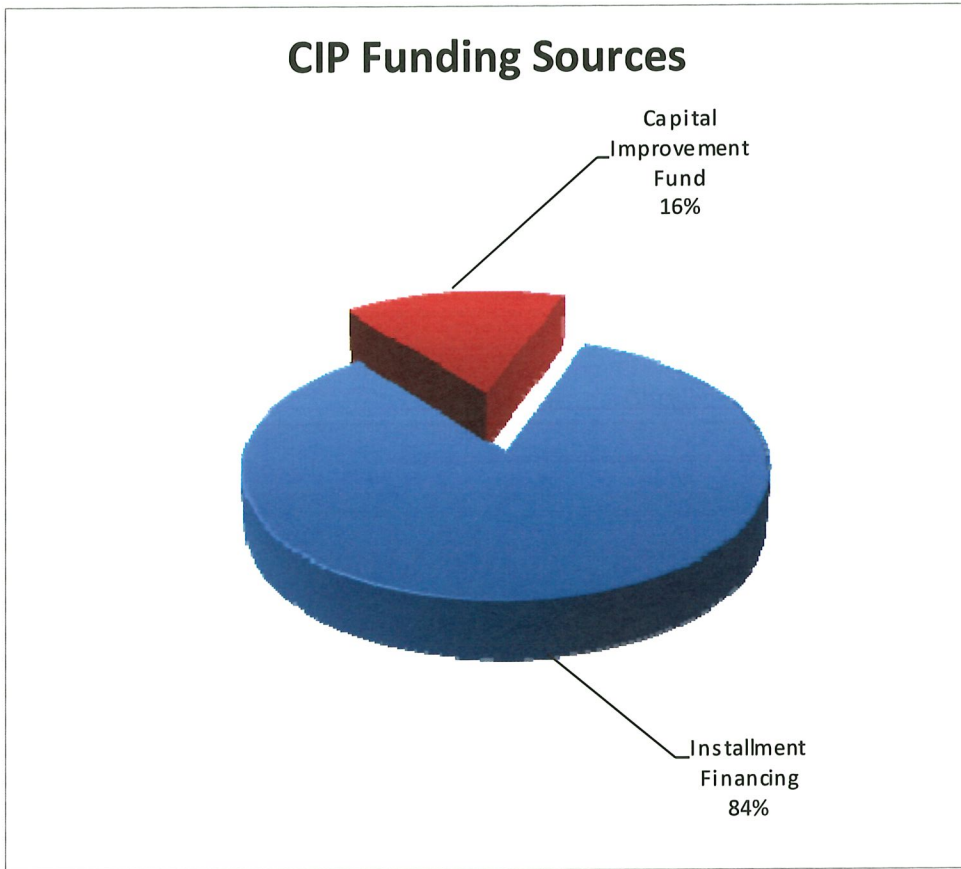
SUMMARY OF CAPITAL PROJECT EXPENDITURES

	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>TOTAL</u>
<b>General Government</b>						
Pictometry Maps	69,055	63,695	-	-	-	132,750
Finance & Tax System	-	-	-	-	2,000,000	2,000,000
Roof Replacement Admin / Court Annex	-	525,000	-	-	-	525,000
<b>Total General Government</b>	<b>69,055</b>	<b>588,695</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>2,657,750</b>
<b>Public Safety</b>						
Jail Expansion	-	250,000	6,000,000	-	-	6,250,000
<b>Total Public Safety</b>	<b>-</b>	<b>250,000</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>6,250,000</b>
<b>Transportation</b>						
Marshallberg Docks	-	-	100,000	650,000	-	750,000
<b>Total Transportation</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>650,000</b>	<b>-</b>	<b>750,000</b>
<b>Environmental Protection</b>						
Hwy 58 / Firetower Rd. Solid Waste Site Expansion	100,000	-	-	-	-	100,000
<b>Total Environmental Protection</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Culture and Recreation</b>						
Park Ballfield Lighting Improvements	-	-	-	170,000	-	170,000
	-	-	-	-	-	-
<b>Total Culture and Recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>
<b>Grand Total</b>	<b>169,055</b>	<b>838,695</b>	<b>6,100,000</b>	<b>820,000</b>	<b>2,000,000</b>	<b>9,927,750</b>

\*Installment Financing

**SUMMARY OF CAPITAL PROJECT FUNDING SOURCES**

	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>TOTAL</u>
<b>County Government Projects</b>						
Installment Financing	-	250,000	6,100,000	-	2,000,000	8,350,000
Capital Improvement Fund	169,055	588,695	-	820,000	-	1,577,750
<b>TOTAL - County Government</b>	<b>169,055</b>	<b>838,695</b>	<b>6,100,000</b>	<b>820,000</b>	<b>2,000,000</b>	<b>9,927,750</b>



**Project Title:**  
Pictometry Maps

**Requesting Department / Organization:**  
Tax Department

**Project Description:**

The project will include the purchase of pictometry maps that will be used by the Tax Department in the 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.

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment	69,055	63,695	-	-	-	132,750
<b>Total Project Expenditures</b>	<b>69,055</b>	<b>63,695</b>	-	-	-	<b>132,750</b>
<b>Funding Sources</b>						
Capital Improvements Fund	69,055	63,695	-	-	-	132,750
<b>Total Funding Sources</b>	<b>69,055</b>	<b>63,695</b>	-	-	-	<b>132,750</b>

**Estimated Impact on Annual Operating Budget**      None

**Project Title:**

Hwy 58 / Firetower Rd. Solid Waste Site Expansion

**Requesting Department / Organization:**

Engineering

**Project Description:**

The project would include expanding the site to double the current size.

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Construction	100,000	-	-	-	-	100,000
<b>Total Project Expenditures</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	100,000	-	-	-	-	100,000
<b>Total Funding Sources</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Operating Expense	-	-	-	-	-	-
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**The following projects are tentatively scheduled to be funded in fiscal years 2014-2017.**

**Project Title:**  
Finance-Tax System

**Requesting Department / Organization:**  
Finance

**Project Description:**  
  
This project will include the purchase of a new finance-tax system.

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment					2,000,000	2,000,000
<b>Total Project Expenditures</b>	-	-	-	-	2,000,000	2,000,000
<b>Funding Sources</b>						
Installment Financing					2,000,000	2,000,000
<b>Total Funding Sources</b>	-	-	-	-	2,000,000	2,000,000
<b>Estimated Impact on Annual Operating Budget</b>						
Operating Expense	-	-	-	-	100,000	100,000
<b>Total Estimated Impact On Operating Budget</b>	-	-	-	-	100,000	100,000

**Project Title:**

Roof Replacemnt of Adminstration-Court Annex

**Requesting Department / Organization:**

Engineering

**Project Description:**

The roof on the County Adminstration and County Annex Building is over 25 years old and will need to be replaced in the next 4 years.

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Construction	-	525,000	-	-	-	525,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>
<b>Funding Sources</b>						
Capital Improvement Funds	-	525,000	-	-	-	525,000
<b>Total Funding Sources</b>	<b>-</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>
<b>Estimated Impact on Annual Operating Budget</b>	None					

**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.

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design	-	30,000	-	-	-	30,000
Construction	-	195,000	6,000,000	-	-	6,195,000
Equipment	-	25,000	-	-	-	25,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>250,000</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>6,250,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	-	-	-	-	-	-
Installment Financing	-	250,000	6,000,000	-	-	6,250,000
<b>Total Funding Sources</b>	<b>-</b>	<b>250,000</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>6,250,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Personnel		151,000	151,000	151,000	151,000	151,000
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>

**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.

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design			100,000			100,000
Construction				650,000		650,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>650,000</b>	<b>-</b>	<b>750,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund			100,000	650,000		750,000
<b>Total Funding Sources</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>650,000</b>	<b>-</b>	<b>750,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Operating Expense	-			1,500	2,000	3,500
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>2,000</b>	<b>3,500</b>

**Project Title:**

Park Ballfield Lighting Improvements

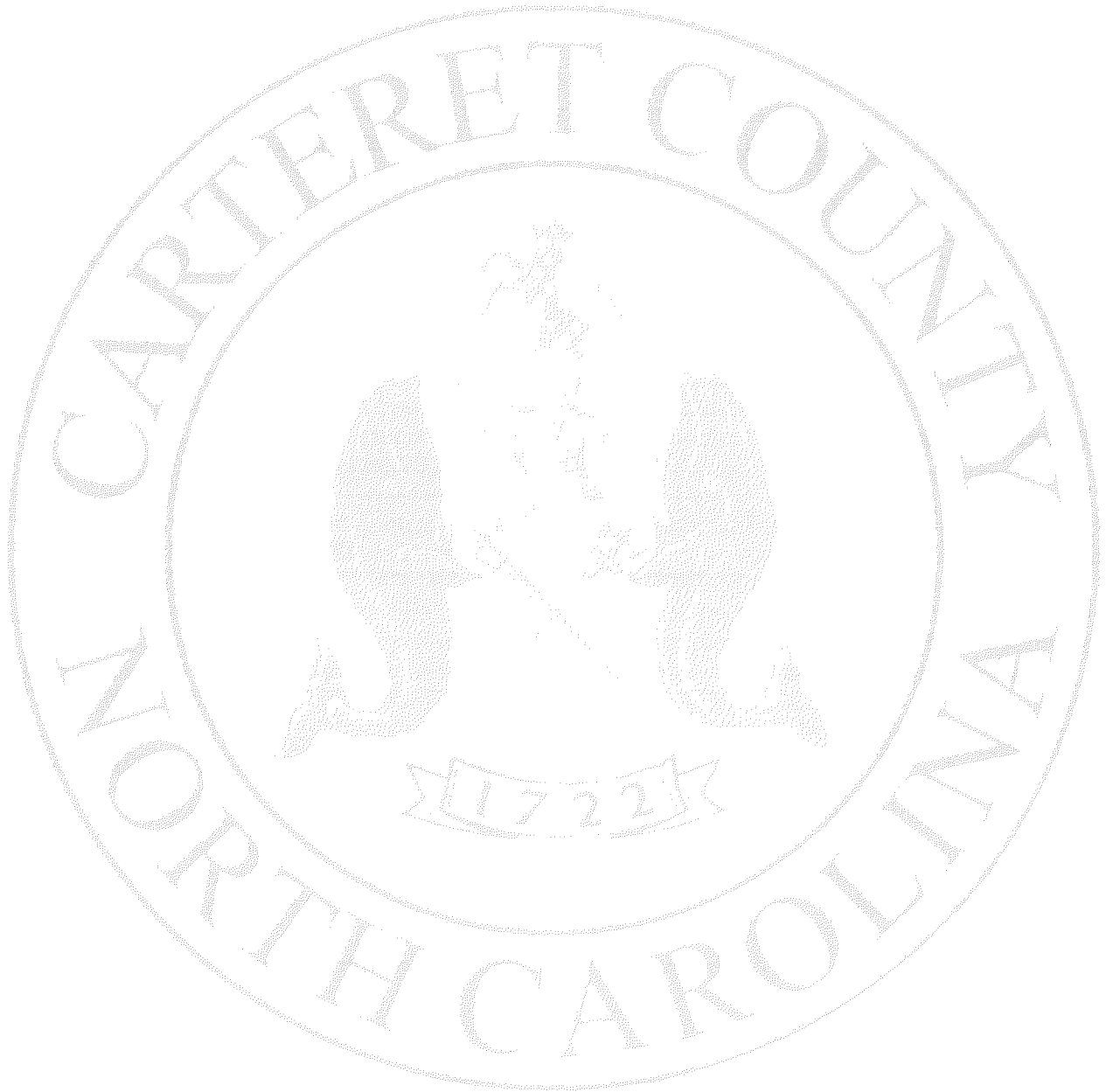
**Requesting Department / Organization:**

Parks and Recreation

**Project Description:**

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

	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment	-	-	-	170,000	-	170,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	-	-	-	170,000	-	170,000
<b>Total Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Operating Expense	-	-	-	2,000	2,000	4,000
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>



***Capital Improvement Plan***

***Carteret County Schools  
Carteret Community College***



## **Support Letter from the Chairman of the Board of Education and Superintendent 2011-2012 Capital Budget Request**

Each year, the Carteret County Board of Education's Capital Budget Request represents our county citizens' giving voice to their long-term commitment to providing the quality facilities and equipment essential for student learning. The request presented this year is built upon the foundation of a full recognition of the economic challenges faced by our nation, our state, and our county.

The Carteret County Board of Education has been, and remains, dedicated to being good stewards of the resources provided to the schools and making certain that every dollar available is wisely used. 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 those requests that are demonstrably critical to providing a safe, comfortable, and efficient atmosphere for the education of our children are allowed to make it into the final budget request.

This budget request specifically prioritizes needs into two categories. Those items identified in the PRIORITY 1 Immediate Needs category are considered "mission critical" for 2011-12. The other needs in the REMAINING category are those which must be dealt with in the short-term but the immediacy of the need has not yet reached a mission critical status -- although it may on any day. Regardless of the category, let there be no misunderstanding that all of the items requested are needed within the 2011-12 budget year.

The importance of quality air control in our HVAC and dehumidification remains a top priority to prevent health problems with students and staff. Linked to the equipment and services needed for quality air control is the benefit of decreased energy costs in the short and long term. Although many of the HVAC and dehumidification needs were completed in the bond referendum work, some problems remain and must be addressed. To prevent the degradation of the county's schools, 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 been left 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 2011-2012 Capital Budget Request of \$3,104,535. 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,

Catherine H. Neagle  
Board Chairman

Dr. Daniel A. Novey  
Superintendent

**Carteret County Board of Education  
Capital Improvement Plan  
FY 2013 - 2017**

	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>
<b>SAFETY AND ACCESSIBILITY</b>					
Atlantic Elementary School	124,250	104,600	86,200	134,000	72,000
Beaufort Elementary School	56,800	75,900	-	17,500	-
Beaufort Middle School	28,600	92,100	216,665	32,500	10,000
Bogue Sound Elementary School	96,600	47,700	92,700	57,500	-
Broad Creek Middle School	234,500	319,600	278,700	15,200	-
Bridges Alternative School	41,300	11,600	-	-	-
Croatan High School	65,700	82,500	16,500	14,300	-
East Carteret High School	130,200	241,700	69,250	63,000	-
Harkers Island Elementary School	148,250	129,500	78,200	83,500	8,000
Morehead Elementary School	136,650	89,900	210,400	64,400	109,400
Morehead Middle School	51,100	2,400	72,500	58,000	7,200
Morehead Primary School	144,800	62,010	-	79,500	9,500
Newport Elementary School	336,100	141,500	427,900	344,500	49,500
Newport Middle School	55,100	231,000	80,000	40,000	-
Smyrna Elementary School	134,500	40,250	82,300	22,500	58,000
West Carteret High School	246,750	173,500	285,300	49,750	1,342,000
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	356,400	25,500	35,480	17,500	7,000
Central Services	36,000	42,000	-	-	-
Facility Support Operations	29,500	138,000	110,000	16,000	-
Transportation	15,000	-	-	-	-
All Physical Plants	242,053	229,253	229,523	216,500	212,000
<b>TOTAL</b>	<b>2,710,153</b>	<b>2,280,513</b>	<b>2,371,618</b>	<b>1,326,150</b>	<b>1,884,600</b>

**PAINTING**

Atlantic Elementary School	-	63,233	-	-	-
Bogue Sound Elementary School	-	-	141,827	-	-
Beaufort Elementary School	136,653	-	-	-	-
Beaufort Middle School	-	-	114,853	-	-
Broad Creek Middle School	156,347	-	-	-	-
Bridges Alternative School	-	25,099	-	-	-
Croatan High School	-	253,980	-	-	-
East Carteret High School	-	-	-	332,135	-
Harkers Island Elementary School	-	45,584	-	-	-
Morehead Elementary School	-	74,483	-	-	-
Morehead Middle School	-	147,090	-	-	-

	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>
Morehead Primary School	-	-	-	-	218,790
Newport Elementary School	-	-	-	185,797	-
Newport Middle School	-	-	193,760	-	-
Smyrna Elementary School	-	-	-	-	118,594
West Carteret High School	346,956	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	123,858	-
Central Services	-	-	-	33,963	-
Transportation	-	-	83,729	-	-
<b>TOTAL</b>	<b>639,956</b>	<b>609,469</b>	<b>534,169</b>	<b>675,753</b>	<b>337,384</b>

#### TECHNOLOGY

All Schools/Departments	380,000	380,000	380,000	380,000	380,000
<b>TOTAL</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>

#### EQUIPMENT/BUILDINGS AND GROUNDS (1)

Atlantic Elementary School	10,535	11,495			
Bogue Sound Elementary School	18,638	20,067			
Beaufort Elementary School	19,488	21,469			
Beaufort Middle School	16,399	17,822			
Broad Creek Middle School	25,381	28,575			
East Carteret High School	23,907	26,768			
Croatan High School	32,124	36,149			
Harkers Island Elementary School	11,555	12,462			
Morehead Elementary School	16,598	17,355			
Morehead Middle School	22,462	25,178			
Morehead Primary School	24,389	27,017			
Newport Elementary School	29,319	31,973			
Newport Middle School	21,470	23,370			
Smyrna Elementary School	14,585	15,423			
West Carteret High School	39,150	43,848			
White Oak Elementary School	27,364	30,196			
<b>TOTAL</b>	<b>353,364</b>	<b>389,167</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### BANDS (1)

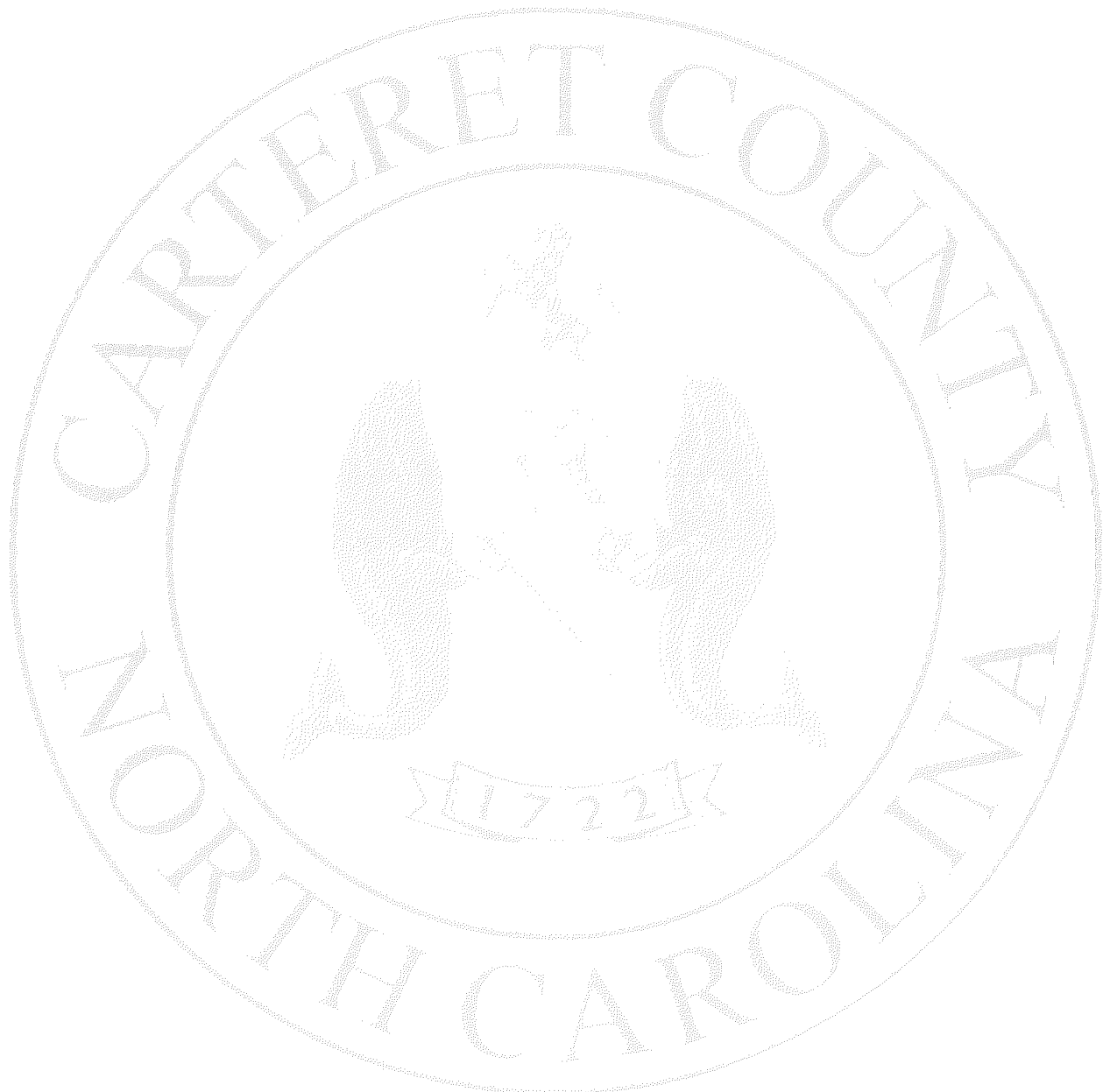
Beaufort Middle School	4,862	5,509			
Broad Creek Middle School	6,630	7,513			
East Carteret High School	19,450	22,037			
Croatan High School	15,914	18,031			
Morehead Middle School	6,630	7,513			
Newport Middle School	6,630	7,513			
Down East	4,862	5,509			

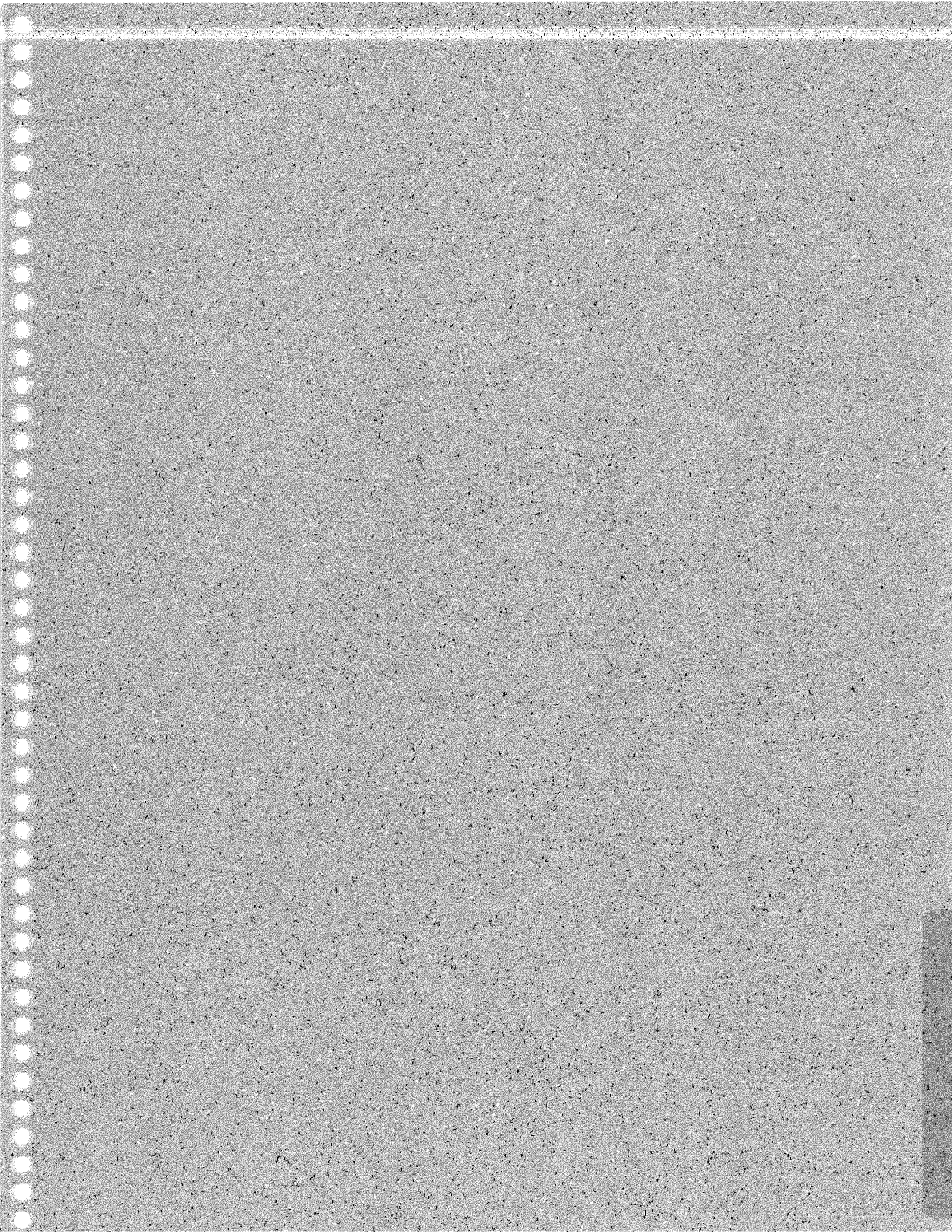
	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>
West Carteret High School	26,521	30,051			
<b>TOTAL</b>	<b>91,499</b>	<b>103,676</b>	-	-	-
<b>DEPARTMENTS (1)</b>					
Maintenance	30,950	35,069			
Warehouse	5,158	5,845			
Transportation	17,351	19,661			
Central	10,317	11,690			
<b>TOTAL</b>	<b>63,776</b>	<b>72,265</b>	-	-	-
<b>VEHICLE REPLACEMENT (1)</b>					
Vehicles/Buses	-	72,000			
School Buses	-	-			
Maintenance/Warehouse	55,500	-			
Transportation/Pickup-Service	22,000	-			
Activity Bus Replacement	-	-			
<b>TOTAL</b>	<b>77,500</b>	<b>72,000</b>	-	-	-
<b>TOTAL</b>	<b>4,316,248</b>	<b>3,907,090</b>	<b>3,285,787</b>	<b>2,381,903</b>	<b>2,601,984</b>

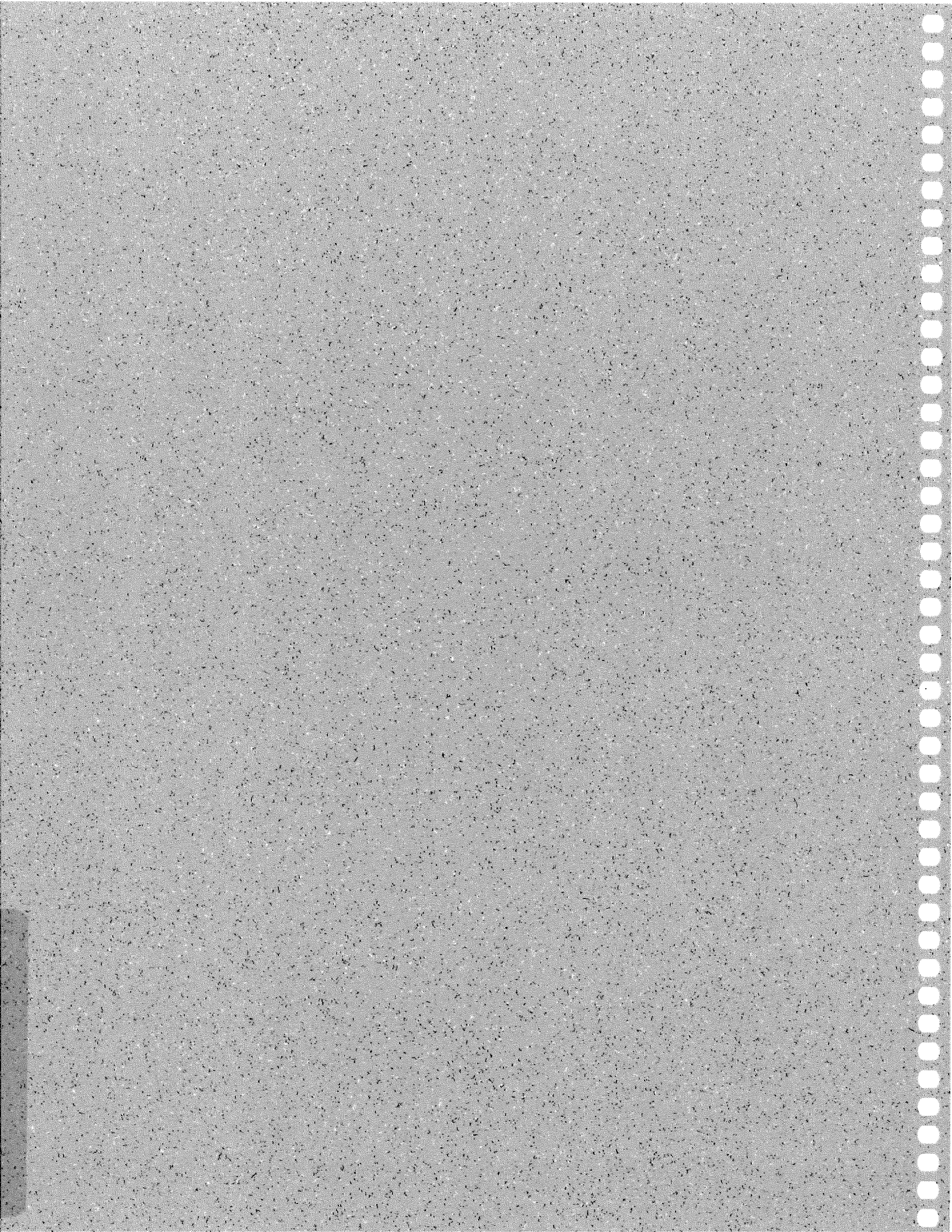
(1) The school system only provided figures thru fiscal year 14/15

## Carteret Community College Capital Improvement Plan

Carteret Community College Projects are to be updated.







## ***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, 2012 and ending June 30, 2013.

Ad Valorem Taxes	43,818,000
Other Taxes	11,150,000
Permits and Fees	2,631,920
Intergovernmental	12,108,786
Sales and Services	2,731,200
Interest	400,000
Other Financing Sources	1,889,000
Appropriated Fund Balance	1,441,215
Appropriated Fund Balance - Beach Nourishment	11,305
Appropriated Fund Balance - Health	228,895
Miscellaneous	83,384
	<hr/>
	76,493,705
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Governing Body	313,200
Administration	325,465
Information Systems	865,340
Finance	593,080
Human Resources	324,830
Tax and Revaluation	1,430,555
Legal	70,000
Court Facilities	65,765
Elections	374,810
Register of Deeds	474,765
Public Buildings	1,114,550
Sheriff – Criminal Division	3,547,485
Sheriff – Civil Division	221,685
Sheriff – Bailiff Division	181,650
Sheriff – Jail Division	2,302,760

Paramedic Operations	801,050
Emergency Management	394,840
Rape Crisis	206,350
Domestic Violence	29,695
Fire Marshal	105,190
Consolidated Communications	1,461,235
Medical Examiner	50,000
Animal Control	440,585
Airport	80,665
Harbors	27,390
CCATS – Transportation	1,002,835
Forest Fire Control	120,000
Waste Collections	2,409,500
Public Works	706,270
Economic & Physical Development	200,000
Beach Nourishment	2,035,305
Planning and Development	816,435
Engineering	145,520
Cooperative Extension	295,855
Health Center	1,204,675
Breast & Cervical Cancer	24,135
Communicable Disease	123,240
Ph Preparedness – Bioterrorism	60,795
Dental	165,755
Maternal Health & Family Planning	399,710
Child Health & Care Coordinator	254,185
WIC Programs	265,600
Environmental Health	1,054,185
Other Health & Human Services	554,500
Social Services Administration	6,698,805
Social Services Programs	4,315,370
Veterans	326,655
Senior Center Aging Programs	408,685
Debt Service	8,868,500
Education	21,268,000
Senior Center	212,155
Public Library	1,141,725
Parks & Recreation Programs	666,145
Park Maintenance	524,430

Civic Center	344,795
Other Sources & Uses	1,753,000
Contingency	<u>2,324,000</u>
	<u><u>76,493,705</u></u>

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

**Section II: Emergency Telephone System Fund**

- A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Emergency Telephone System Assessments	<u>491,160</u>
	<u><u>491,160</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Emergency Telephone System Services	<u>491,160</u>
	<u><u>491,160</u></u>

**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, 2012. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Ad Valorem Taxes	6,275
Sales Tax	<u>2,100</u>
	<u><u>8,375</u></u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Beach Nourishment	8,375
	<hr/>
	<u>8,375</u>

**Section IV: Rescue Districts**

- A. It is estimated that the following revenues will be available in the Rescue District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Ad Valorem Taxes	1,843,560
Local Option Sales Tax	545,000
Appropriated Fund Balance	130,500
	<hr/>
	<u>2,519,060</u>

- 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	707,000
Broad & Gales Creek	213,510
Mill Creek	71,935
Mitchell Village	147,795
Otway	152,940
Sea Level	162,180
Western Carteret	388,200
Sales Tax	545,000
District Reserves	130,500
	<hr/>
	<u>2,519,060</u>

**Section V: Fire Districts**

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Ad Valorem Taxes	3,414,895
Local Option Sales Tax	830,500
Appropriated Fund Balance	94,000
	<hr/>
	<u>4,339,395</u>

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	74,235
Beaufort	322,385
Broad & Gales Creek	214,305
Cedar Island	46,100
Davis	63,370
Harkers Island	274,240
Harlowe	76,165
Marshallberg	198,180
Mill Creek	27,090
Morehead City	321,620
Newport	301,105
North River	55,890
Otway	143,690
Salter Path	57,210
Sea Level	46,885
South River	110,430
Stacy	21,165
Stella	83,420
Western Carteret	433,960
Wildwood	543,450
Sales Tax	830,500
District Reserves	94,000
	<hr/>
	4,339,395
	<hr/> <hr/>

**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, 2012 and ending June 30, 2013.

Occupancy Tax	4,502,000
Interest	13,000
	<hr/>
	4,515,000
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Tourism Development Authority	2,676,000
Transfer to General Fund	1,839,000
	<hr/>
	4,515,000
	<hr/> <hr/>

**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, 2012. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Ad Valorem Taxes	253,370
Sales Tax	40,000
	<hr/>
	293,370
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Transfer to General Fund	50,000
Transfer to Water Fund	231,565
Contingency	11,805
	<hr/>
	293,370
	<hr/> <hr/>

**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, 2012 and ending June 30, 2013.

Appropriated Fund Balance	14,055
Transfer from General Fund	150,000
Interest	5,000
	<hr/>
	169,055
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Pictometry Mapping	69,055
Solid Waste Site Expansion	100,000
	<hr/>
	169,055
	<hr/> <hr/>

**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, 2012 and ending June 30, 2013.

Transfer from General Fund	1,603,000
Interest	5,000
Appropriated Fund Balance	50,000
	<hr/>
	1,658,000
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Category I	102,500
Painting	400,000
Technology	578,000
Category III	77,500
Other Category I & II	500,000
	<hr/>
	1,658,000
	<hr/> <hr/>

**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, 2012 and ending June 30, 2013.

Operating Revenues	579,700
Interest	5,000
Contribution from other Funds	231,565
	<hr/>
	816,265
	<hr/> <hr/>

- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Operations	519,080
Debt Service	297,185
	<hr/>
	816,265
	<hr/> <hr/>

**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, 2012, 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 \$15,159,575,629 and an estimated collection rate of 97.31%. This collection rate is based on the collection rate stated in the June 30, 2011 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$527,600,522 and has an estimated collection rate of 86.84%.
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$162.00 for households without residential pickup. A solid waste availability fee will be charged in the amount of \$10.00 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 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, 2012 and ending June 30, 2013.

**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.

<i>Function</i>	<i>Amount</i>
Education	18,400,000
Charter Schools	590,000
Total	18,990,000

The Board of Commissioners is committed to funding the Board of Education's Current Expense at an increased level of funding, \$19,900,000 for the 2012-2013 fiscal year. Due to uncertainty surrounding state funding levels for the 2012-2013 fiscal year the commissioners are going to reduce funding to \$18,400,000. The commissioners will establish a contingency line item in the amount of \$1,500,000 to be distributed to the Board of Education for Current Expense if the State of North Carolina does not appropriate funds in the amount of \$1,500,000. If the State of North Carolina appropriates additional funds in the amount of \$1,500,000 the Carteret County Board of Commissioners will transfer the \$1,500,000 contingency funds to the Capital Outlay expense line item for the Carteret County Board of Education.

**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	2,053,000
Other Capital Outlay	<u>225,000</u>
Total CCC	<u><u>2,278,000</u></u>

**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, 2012, for each related district.

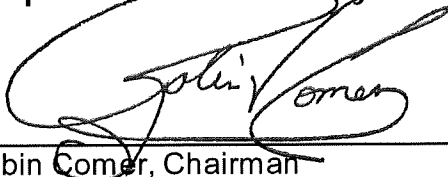
	Tax Rate
Beaufort Rescue	0.0500
Broad & Gales Creek Rescue	0.0300
Mill Creek Rescue	0.0450
Morehead City Rescue	0.0300
Otway Rescue	0.0300
Sea Level Rescue	0.0600
Western Carteret Rescue	0.0300

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	0.0800
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0900
Mill Creek Fire District	0.0450
Morehead City Fire	0.0650
Newport Township and West Wildwood Fire District (excluding Town of Newport)	0.0700
North River Fire District	0.0900
Otway Fire District	0.0550
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~~ 18th Day of June 2012.**




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Robin Comer, Chairman  
Carteret County Board of Commissioners

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

### **I. Objectives**

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

## II. Operating Budget

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

#### D. Expenditure Policy

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

#### E. Reserve Policy

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

### III. Asset-Liability Management

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

### IV. Capital Improvements Policy

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

C. Fixed Assets

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

V. Debt Policy

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

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

- K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.
- L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.
- M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.
- N. For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.
- O. The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

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

## **VI. Accounting, Auditing and Financial Reporting**

- A. The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principals (GAAP).
  - 1. The basis of accounting within governmental funds will be modified accrual.
  - 2. The basis for accounting within all Enterprise and Internal Service Funds will be the accrual basis.
- B. Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with complete sets of monthly reports provided to the Board, the County Manager, the Finance Director and the Assistant Finance Director. Monthly expenditure/expense reports will be provided to each director and department head for their functional area and online, real time, view only, access to the financial system will be made available to department heads and other staff as much as practical and its use encouraged.
- C. The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.
- D. An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act.
- E. The Finance Department will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.
- F. The County will prepare a CAFR. The CAFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.
- G. Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.
- H. The County will use the CAFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

## VII. Cash Management Policy

### A. Receipts

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

### B. Cash Disbursements

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

## VIII. Investment Policy

### A. Policy

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

### B. Scope

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

### C. Prudence

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

### D. Authorized Staff

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

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

E. Objectives

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

F. Ethics and Conflicts of Interest

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

G. Authorized Financial Dealers and Financial Institutions

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

- c. The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance.
- H. Internal Control
  - 1. The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires the use of estimates and judgments by management.
- I. Collateralization
  - 1. Collateralization is required for certificates of deposit. North Carolina General Statutes allow the State Treasurer and the Local Government Commission to prescribe rules to regulate the collateralization of public deposits in North Carolina banks. These rules are codified in the North Carolina Administrative Code – Title 20, Chapter 7 (20 NCAC 7). The Pooling Method of collateralization under 20 NCAC 7 allows depositories to use an escrow account established with the State Treasurer to secure the deposits of all units of local government. This method transfers the responsibility for monitoring each bank’s collateralization and financial condition from the County to the State Treasurer. The County will only maintain deposits with institutions using the Pooling Method of collateralization.
- J. Delivery and Custody
  - 1. All investment security transactions entered into by the County shall be conducted on a delivery versus payment basis. Securities will be held by a third party custodian designated by the Finance Director and each transaction will be evidenced by safekeeping receipts and tickets.
- K. Authorized Investments
  - 1. The County is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following investment types, the list of which is more restrictive than G.S. 159-30(c):
    - a. Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
    - b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
    - c. Obligations of the State of North Carolina.
    - d. Bonds and notes of any North Carolina local government or public authority that is rated “AA” or better by at least two of the nationally recognized ratings services or that carries any “AAA insured” rating.
    - e. Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization (section VIII.I).
    - f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
    - g. Banker’s acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.

- h. Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
    - i. Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
    - j. Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.
  - 2. Prohibited Forms of Authorized Investments
    - a. The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited.
    - b. The use of collateralized mortgage obligations is prohibited.
    - c. The use of any type of securities lending practices is prohibited.
- L. Diversification
  - 1. Investments will be diversified by security type and by institution.
  - 2. With the exception of United States treasury securities and the North Carolina Capital Management Trust, no more than 30% of the County's total investment portfolio will be invested in a single security type or with a single financial institution.
  - 3. The total investment in certificates of deposit shall not exceed 25% of the County's total investment portfolio and the investment in certificates of deposit with a single financial institution shall not exceed \$3,000,000.
  - 4. The total investment in commercial paper shall not exceed 25% of the County's total investment portfolio and the investment in commercial paper of a single issuer shall not exceed \$3,000,000.
  - 5. The total investment in bankers' acceptances shall not exceed 5% of the County's total investment portfolio and the investment in bankers' acceptances of a single issuer shall not exceed \$2,000,000.
  - 6. The Finance Director is responsible for monitoring compliance with the above restrictions. If a violation occurs, the Finance Director shall report such to the County Manager and to the Board along with a plan to address the violation.
- M. Maximum Maturities
  - 1. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
  - 2. The following maturity limits are set for the County's investment portfolio:
    - a. At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.
    - b. At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.
    - c. At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
    - d. No investments maturing more than 12 years from the date of purchase may be purchased.
    - e. For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.

- f. If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund (section II.E.2), then sections VIII.M.2.a-e of this policy must be concurrently revised.
- N. Selection of Securities
  - 1. The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.
- O. Responses to Changes in Short Term Interest Rates
  - 1. The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
  - 2. The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.
- P. Performance Standards
  - 1. The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
  - 2. The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.
- Q. Active Trading of Securities
  - 1. It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.
- R. Pooled Cash and Allocation of Interest Income
  - 1. All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.
- S. Marking to Market
  - 1. A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

## IX. Swap Policy

### A. Definitions

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

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

#### 1. Purposes

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

#### 2. Legality

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

#### 3. Speculation

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

#### 4. Financial Advisor

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

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

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

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

**D. Counterparty Selection Criteria**

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

**E. Methods By Which A Swap Agreement Is To Be Procured**

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

**F. Long-Term Implications**

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

**G. Swap Agreements To Be Reflected In The County's Financial Statements**

1. The County shall disclose and reflect the use of Swap Agreements in its financial statements in accordance with generally accepted accounting principles.

**H. Management Review of Swaps**

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

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

I. Termination Payments

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

X. Review and Revision

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

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

Fiscal Year Ended June 30	Total Tax Levy (1)(2)	Collections of Current Levy	Percent of Current Taxes Collected	Collections of Prior Levy	Total Property Taxes Collected	Ratio of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
2002	\$ 31,719,329	\$ 30,443,658	95.98%	\$ 960,370	\$ 31,404,028	99.01%	\$ 2,766,862	8.73%
2003	30,970,996	29,898,714	96.54%	1,223,876	31,122,590	100.49%	2,235,082	7.22%
2004	32,140,548	31,217,821	97.13%	1,044,755	32,262,576	100.38%	2,097,864	6.53%
2005	33,055,435	32,055,875	97.03%	943,884	32,999,759	99.84%	2,136,144	6.46%
2006	34,397,167	33,517,698	97.44%	976,114	34,493,812	100.26%	2,042,240	5.94%
2007	37,884,578	36,909,457	97.43%	795,452	37,704,909	99.53%	1,956,681	5.16%
2008	43,256,103	42,240,730	97.65%	814,778	43,055,508	99.54%	2,003,494	4.63%
2009	43,766,299	42,486,645	97.08%	1,031,129	43,517,774	99.43%	2,292,622	5.24%
2010	44,055,185	42,758,524	97.06%	1,016,357	43,774,881	99.36%	2,455,783	5.57%
2011	44,361,630	43,043,486	97.03%	903,243	43,946,729	99.06%	2,850,425	6.43%

Notes:

(1) Includes General Fund

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

Carteret County, North Carolina

Ten Largest Taxpayers  
Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2012			Fiscal Year 2003		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Carteret Craven Electric	Utility	\$ 109,909,233	1	0.570%	\$ 32,765,694	1	0.435%
Progress Energy	Utility	78,380,078	2	0.406%			
Open Grounds Farm, Inc.	Farm	67,314,369	3	0.349%	30,847,936	3	0.409%
Carolina Telephone	Utility	46,676,112	4	0.242%	30,921,897	2	0.410%
Goose Creek Landing HOA	Real Estate	33,372,126	5	0.173%	-	-	-
Atlantic Veneer Corp	Manufacturing	23,819,512	6	0.123%	12,272,184	7	0.163%
Indian Beach Acquisition LLC	Real Estate	23,413,000	7	0.121%	-	-	-
ITAC 192 LLC	Real Estate	21,272,864	8	0.110%	-	-	-
Time Warner Entertainment	Utility	17,387,551	9	0.090%	-	-	-
Shearin Family Investment LLC	Real Estate	3,049,463	10	0.016%	-	-	-
Carolina Power & Light Co.	Utility	-	-	-	26,716,257	4	0.354%
Atlantic Beach Hotel Limited	Hotel	-	-	-	21,652,723	5	0.287%
RPM Partners, Paxon Holz	Real Estate	-	-	-	13,244,334	6	0.176%
Wal-Mart Stores East Inc	Retail	-	-	-	11,635,999	8	0.154%
Weyerhaeuser Company	Real Estate	-	-	-	10,991,625	9	0.146%
Glimcher Properties LTD	Real Estate	-	-	-	10,807,944	10	0.143%
		<u>\$ 424,594,308</u>		<u>1.225%</u>	<u>\$ 201,856,593</u>		<u>2.677%</u>

Source: Carteret County Tax Department

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

<u>Fiscal Year Ended June 30</u>	<u>Reserved for State Statute</u>	<u>Reserve for Prepaid Expenses</u>	<u>Reserved for Sheriff Fund</u>	<u>Reserved for Debt Service</u>	<u>Reserved for Recreation Districts</u>	<u>Reserved for Health Programs</u>
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

<u>Reserved for Register of Deeds</u>	<u>Reserved for Beach Nourishment</u>	<u>Designated for Subsequent Years' Expenditures</u>	<u>Undesignated</u>	<u>Total Fund Balance</u>	<u>General Fund Expenditures</u>	<u>Undesignated Fund Balance Percentage of General Fund Expenditures</u>
\$ 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
Restricted:		
Stabilization by state statute	\$ 8,696,639	\$ 8,700,000
Seriff's fund	264,217	290,000
Recreation districts	94,790	102,000
Health programs	931,719	850,000
Register of deeds	311,834	315,000
Beach nourishment	10,455,564	10,700,000
<b>Total restricted</b>	<u>20,754,763</u>	<u>20,957,000</u>
Assigned:		
Subsequent year's expenditures	908,485	1,441,215
Unassigned:	21,762,773	23,509,000
<b>Total General Fund</b>	<u>\$ 43,426,021</u>	<u>\$ 45,907,215</u>
General Fund Expenditures	71,025,804	77,621,530
Undesignated Fund Balance		
Percentage of General Fund Expenditures	30.64%	30.29%

\*Note: FY 2012 is projected



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>Municipalities</i>										
Carteret County	0.4200	0.4200	0.4200	0.4400	0.2300	0.2300	0.2300	0.2300	0.3000	0.2900
Atlantic Beach	0.2300	0.2300	0.2300	0.2600	0.1500	0.1250	0.1250	0.1250	0.1700	0.1700
Beaufort	0.3600	0.3800	0.3800	0.3800	0.1900	0.2200	0.2200	0.2200	0.2600	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	0.2300	0.1550	0.1550	0.1400	0.1400	0.1625	0.1525
Cedar Point	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0625	0.0625
Emerald Isle	0.1750	0.1650	0.1550	0.1550	0.0670	0.0700	0.0700	0.0800	0.1150	0.1150
Indian Beach	0.1600	0.0900	0.1000	0.1000	0.0600	0.1100	0.1400	0.1500	0.2150	0.2150
Morehead City	0.3800	0.3800	0.3800	0.3800	0.2200	0.2200	0.2200	0.2200	0.2850	0.2850
Newport	0.4300	0.4300	0.4300	0.4000	0.2700	0.2900	0.3100	0.3300	0.3570	0.3570
Pellicer	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1800	0.1800	0.1800	0.1800	0.0800	0.1150	0.1150	0.1150	0.1560	0.1560
<i>Fire Districts</i>										
Atlantic	0.0650	0.0650	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
Beaufort	0.0600	0.0600	0.0700	0.0550	0.0300	0.0350	0.0500	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0400	0.0400	0.0400	0.0550	0.0450	0.0450	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	0.1000	0.0850	0.0900	0.0900	0.0850	0.0850	0.0850
Harkers Island	0.0600	0.0600	0.0600	0.0600	0.0400	0.0400	0.0650	0.0700	0.0800	0.0800
Harlowe	0.0550	0.0550	0.0550	0.0550	0.0450	0.0450	0.0550	0.0600	0.0750	0.0750
Marshallberg	0.0700	0.0700	0.0700	0.0700	0.0850	0.0850	0.0800	0.0900	0.0900	0.0900
Mill Creek	0.0550	0.0550	0.0550	0.0550	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Morehead	0.0800	0.0800	0.0800	0.0800	0.0900	0.0750	0.0750	0.0750	0.0750	0.0650
Newport	0.0800	0.0800	0.0800	0.0800	0.0400	0.0700	0.0700	0.0700	0.0700	0.0700
North River	0.0750	0.0750	0.0750	0.0750	0.0450	0.0450	0.0900	0.0900	0.0900	0.0900
Otway	0.0400	0.0400	0.0400	0.0400	0.0250	0.0500	0.0500	0.0500	0.0550	0.0550
Salter Path	0.0500	0.0500	0.0600	0.0700	0.0300	0.0300	0.0300	0.0300	0.0500	0.0600
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0950	0.0950
South River/ Merrimon	0.0700	0.0700	0.0700	0.0700	0.0550	0.0350	0.0600	0.0600	0.0600	0.0600
Stacy	0.0800	0.0800	0.0800	0.0800	0.0600	0.0700	0.0700	0.0850	0.0850	0.0850
Stella	0.0500	0.0500	0.0500	0.0500	0.0250	0.0200	0.0250	0.0400	0.0400	0.0400
Western Carteret	0.0700	0.0700	0.0700	0.0700	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0800	0.0950	0.0950	0.0950	0.0450	0.0600	0.0600	0.0650	0.0850	0.0850
<i>Rescue Districts</i>										
Beaufort	0.0550	0.0550	0.0550	0.0600	0.0250	0.0400	0.0450	0.0450	0.0500	0.0500
Broad & Gales Creek	0.0450	0.0550	0.0750	0.0750	0.0350	0.0350	0.0300	0.0300	0.0300	0.0300
Mill Creek	0.0200	0.0200	0.0200	0.0200	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Morehead City	0.0400	0.0400	0.0400	0.0400	0.0250	0.0400	0.0400	0.0400	0.0400	0.0300
Otway	0.0550	0.0550	0.0550	0.0550	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sea Level	0.1675	0.1675	16.7500	0.1675	0.1200	0.1200	0.1200	0.1200	0.0800	0.0600
Western Carleret	0.0500	0.0500	0.0500	0.0500	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	0.4300	0.4300	0.4300	0.4300	-	-	-	-	0.1500	0.0500
Indian Beach Non Ocean Front	0.0500	0.0200	0.0200	0.1200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0325
Indian Beach Ocean Front	0.4800	0.2200	0.2200	0.3200	0.2200	0.0100	0.0100	0.0100	0.0350	0.0850
Emerald Isle Non Ocean Front	0.0300	0.0300	0.0300	0.1850	0.0110	0.0110	0.0110	0.0110	0.0150	0.0150
Emerald Isle Ocean Front	0.4800	0.4800	0.4800	0.6350	0.1620	0.1620	0.1620	0.1620	0.0450	0.0450
Pine Knoll Shores Non Ocean Fro	0.0600	0.0600	0.0600	0.2400	0.0264	0.0160	0.0160	0.0160	0.0140	0.0140
Pine Knoll Shores Ocean Front	0.4200	0.4200	0.4200	0.6000	0.1727	0.1050	0.1050	0.1050	0.0520	0.0520
<i>Water Districts</i>										
Water Special Tax <sup>1</sup>	-	-	-	-	-	-	-	-	0.0550	0.0550

Notes:

2008 & 2012 are revaluation years

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

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

Fiscal Year	Governmental Activities			Business Activity		Bond Anticipation Notes	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans					
2003	31,050,000	24,285,000	3,073,143	467,612	-	58,875,755	970	3.49%	
2004	29,695,000	22,240,000	2,516,572	589,608	-	55,041,180	909	3.05%	
2005	27,650,000	20,545,000	2,100,000	2,980,303	-	53,275,303	872	2.74%	
2006	47,605,000	18,715,000	1,800,000	3,328,720	-	71,448,720	1,138	3.52%	
2007	63,220,000	16,915,000	3,500,000	3,156,512	-	86,791,512	1,371	4.01%	
2008	59,550,000	15,605,000	6,367,364	2,985,480	-	84,507,844	1,330	3.52%	
2009	55,920,000	7,045,000	16,453,210	2,814,448	-	82,232,658	1,283	3.32%	
2010	52,330,000	5,735,000	15,135,783	2,643,416	-	75,844,199	1,183	2.94%	
2011	48,745,000	5,155,000	18,489,570	2,472,384	1,046,000	75,907,954	1,184	*	
2012	45,100,000	46,600,000	16,099,052	2,301,352	1,046,000	111,146,404		*	

\* 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.

Carteret County, North Carolina

Principal Employers  
Current Year and Nine Years Ago

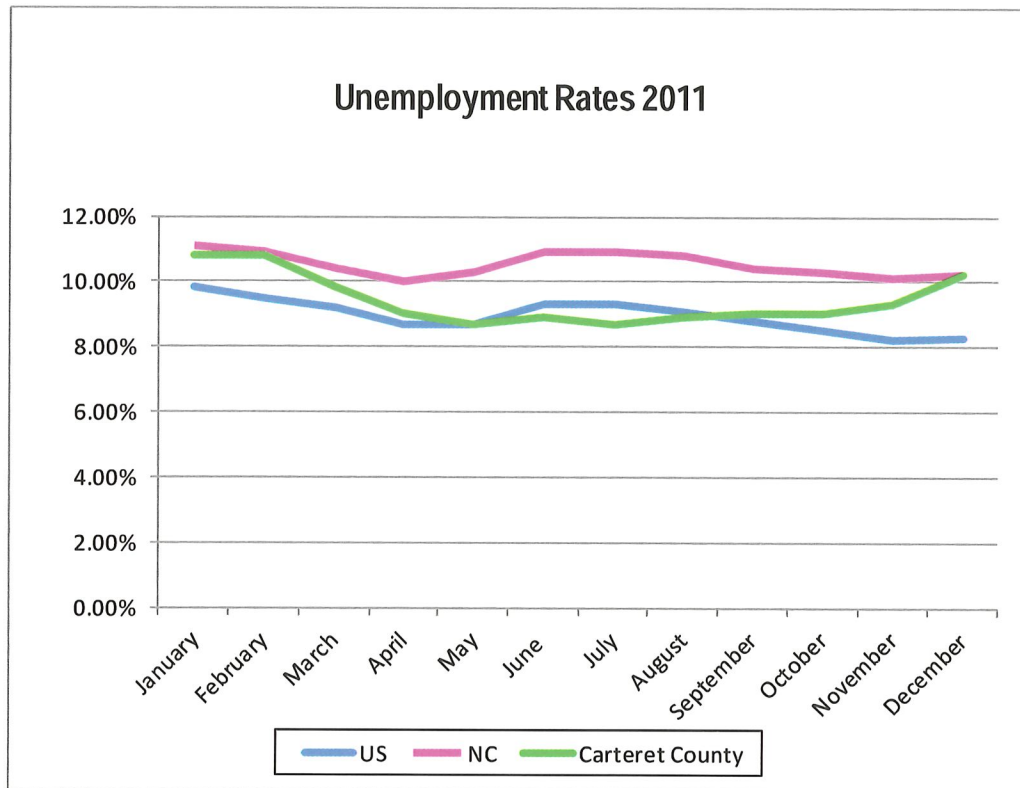
Employer	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,140	1	3.29%	1,234	1	3.84%
Carteret General Hospital	1,030	2	2.98%	795	2	2.48%
Carteret County	571	3		359	6	1.12%
NC Dept. Transportation	550	4	1.59%	-	-	-
Wal-Mart	425	5	1.23%	570	3	1.78%
Carteret Community College	365	6		250	9	0.78%
NC Natural Resources & Community Development	278	7	0.80%	-	-	-
US Coast Guard	273	8	0.79%	322	7	1.00%
Lowes Homes Improvements	250	9	0.72%	-	-	-
Lowes Foods	190	10	0.55%	-	-	-
Food Lion	-	-	-	405	4	1.26%
Atlantic Veneer	-	-	-	365	5	1.14%
Henry's Tackle & Sporting Goods	-	-	-	320	8	1.00%
Sheraton Resort at Atlantic Beach	-	-	-	225	10	0.70%

Source: Carteret County Economic Development Council

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

	2008			2009			2010			2011		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	4.90%	5.00%	5.70%	7.70%	9.20%	9.30%	9.70%	11.40%	11.50%	9.80%	11.10%	10.80%
February	4.80%	5.20%	5.50%	8.20%	9.80%	9.60%	9.70%	11.40%	11.10%	9.50%	10.90%	10.80%
March	5.10%	5.40%	5.00%	8.60%	10.30%	9.00%	9.70%	11.30%	10.30%	9.20%	10.40%	9.80%
April	5.00%	5.70%	4.30%	8.90%	10.70%	7.80%	9.80%	11.10%	9.00%	8.70%	10.00%	9.00%
May	5.50%	5.90%	4.60%	9.40%	10.90%	7.80%	9.60%	10.80%	8.30%	8.70%	10.30%	8.70%
June	5.60%	6.10%	4.60%	9.50%	11.00%	7.70%	9.50%	10.50%	8.10%	9.30%	10.90%	8.90%
July	5.80%	6.30%	5.00%	9.40%	11.00%	7.40%	9.50%	10.30%	7.70%	9.30%	10.90%	8.70%
August	6.20%	6.60%	4.90%	9.70%	10.90%	7.30%	9.60%	10.10%	7.60%	9.10%	10.80%	8.90%
September	6.20%	6.80%	5.00%	9.80%	10.90%	7.40%	9.60%	10.00%	7.40%	8.80%	10.40%	9.00%
October	6.60%	7.00%	5.30%	10.10%	10.90%	7.80%	9.70%	9.90%	7.60%	8.50%	10.30%	9.00%
November	6.80%	7.50%	6.70%	10.00%	10.90%	8.40%	9.80%	9.80%	8.50%	8.20%	10.10%	9.30%
December	7.20%	8.10%	7.80%	10.00%	10.90%	9.10%	9.40%	9.80%	8.90%	8.30%	10.20%	10.20%
Annual Average	5.81%	6.30%	5.37%	9.28%	10.62%	8.22%	9.63%	10.53%	8.83%	8.95%	10.53%	9.43%

\*Source: NC Employment Security Commission



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

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Person Income (in thousands) (2)</u>	<u>Unemployment Rate (3)</u>	<u>Public School Enrollment (4)</u>
2003	60,712	27,619	1,685,144	5.30%	8,163
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	<b>65,050</b>	*	*	<b>8.35%</b>	<b>8,491</b>
2012	<b>67,696</b>	*	*	<b>9.36%</b>	<b>8,298</b>

Data Sources:

- (1) North Carolina Office of State Planning
- (2) Bureau of Economic Analysis, U.S. Department of Commerce. Figures are for the prior calendar year
- (3) North Carolina Employment Security Commission
- (4) Carteret County Board of Education

\* Information Unavailable

**Carteret County, North Carolina**  
**Miscellaneous Statistics**  
**June 30, 2012**

<b>Date of Establishment</b>	1722
<b>Form of Government</b>	Commission-Manager
<b>Area</b>	526 Square Miles
<b>Carteret County Facilities and Services:</b>	
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)	3,584
Cultural and Recreational:	
Number of parks	7 with 167 total acres
Number of public beach accesses/ boat ramps.	9
<b>Facilities and Services not included in primary government</b>	
Hospitals (2)	
Number of hospitals	1
Number of patients beds	117
<b>Facilities and Services not included in the reporting entity:</b>	
Education (3)	
Number of Schools	16
Number of teachers	623
Number of students	8,298
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	85,820

**Sources:**

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

## **GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SHIP: (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.

