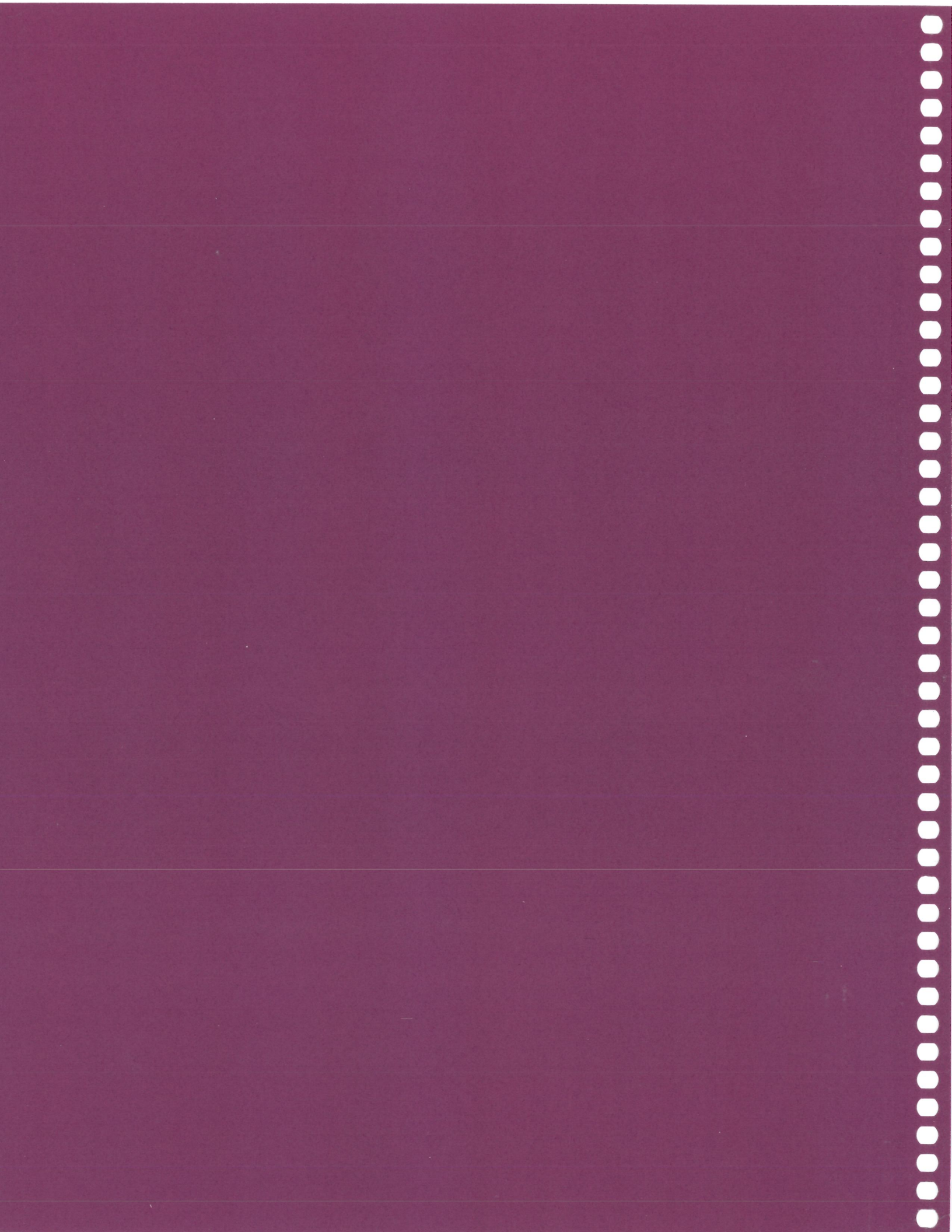


**CARTERET COUNTY
NORTH CAROLINA**



**Adopted Budget
Fiscal Year 2012**



**Adopted Budget
Fiscal Year 2011 – 2012**

Carteret County, North Carolina



Board of Commissioners

Douglas Harris, Chairman
Atlantic Beach, NC

Robin Comer
Cape Carteret, NC

Patrick Joyce
Beaufort, NC

Jonathan Robinson
Atlantic, NC

Holt Faircloth
Morehead City, NC

Gregory Lewis, Vice Chair
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, 2010

President

Executive Director

TABLE OF CONTENTS

Mission Statement	iv
County Officials	v
Organizational Chart	vi
Priorities	vii
Guide to Using the Budget	viii
County Profile	ix
Coat of Arms	xi
Map of Carteret County	xii

Overview

Budget Message	1
Budget Summary	10
Fund Structure	10
Budget Process	11
Consolidated Funds Summary	14
Revenue and Expenditure Statement	19
Revenue Summary	24
Expenditure Summary	31
Other Funds Summary	36
Summary of Expenditure by Service Area	39
Fund Balance Summary	42
Fund Transfer	43
Debt Management	44
Positions Summary	48
Capital Equipment & Capital Improvements	58

General Fund

General Fund Introductions	59
General Fund Revenue	61
General Government	
Governing Body	63
Administration	64
Information System	66
Finance	68
Human Resources	70
Tax	72
Legal	75
Court Facilities	76
Elections	77

Register of Deeds	80
Public Buildings	82
Public Safety	
Sheriff Division	85
Emergency Medical Services	89
Paramedic Operation	91
Emergency Management	92
Fire Marshal	93
Consolidated Communications	94
Rape Crisis	96
Domestic Violence	99
Medical Examiner	100
Animal Control	101
Transportation	
Airport	103
Harbor Authority	104
CCATS Transportation	105
Environmental Protection	
Forest Fire Control	109
Waste Collections	110
Public Works	112
Economic & Physical Development	
Special Appropriations	115
Planning & Development	116
Engineering	119
Soil Conservation	120
Cooperative Extension	122
Shore Protection	124
Human Services	
Health Services	125
Environmental Health	138
Smart Start	140
Other Health & Human Services	141
Aging	142
Department of Social Services	145
Veterans Services	149
Education	
Carteret County Board of Education	153
Carteret Community College	156
Culture & Recreation	
Senior Center	157
Library	158
Parks & Recreation	159
Civic Center	162
Debt Service	165
Non-Departmental	166

Other Funds

Emergency 911	167
Salter Path Special Tax District	168
Water Special Tax District	169
Rescue Squad Districts	170
Fire Districts	171
Occupancy Tax	172
County Capital Improvements	173
County Capital Reserve	174
School Special Projects	175
Water Fund	177

Capital Improvements Plan

Introduction	179
Summary of County Capital Project Expenditures	181
Summary of Board of Education Capital Projects Expenditures	197
Summary of Board of Community College Capital Improvement Plan	201

Appendix

Budget Ordinance	203
Financial & Budgetary Policies	214
Property Tax Levies & Collections	228
Schedule of Ten Largest Taxpayers	229
Schedule of General Fund Balances	230
Property Tax Rates	232
Ratios of Outstanding Debt by Type	234
Principle Employers	235
Unemployment Rates Comparisons	236
Demographic Statistics	237
Miscellaneous Statistics	238
Glossary	239

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

Douglas Harris*
Chairman
Atlantic Beach, NC

Robin Comer*
Cape Carteret, NC

Holt Faircloth*
Morehead City, NC

Patrick Joyce*
Beaufort, NC

Gregory Lewis*
Vice-Chair
Morehead City, NC

Jonathan Robinson*
Atlantic, NC

Bill Smith*
Newport, NC

County Officials

Russell Overman
County Manager

Dee Meshaw
Assistant Co. Manager,
Finance & Administration

Vacant
Assistant Co. Manager,
Facilities

Asa Buck *
Sheriff

J.T. Garrett
Health Director

Betty Fentress
Parks & Recreation
Director

Jim Jennings
Planning and
Development Director

Myles McLoughlin
Human Resources
Director

Nha Nou Yang
Information Technology
Director

David Atkinson
Social Services Director

Carl Tilghman
Tax Administrator

Jo Ann Smith
Emergency Management Services Director

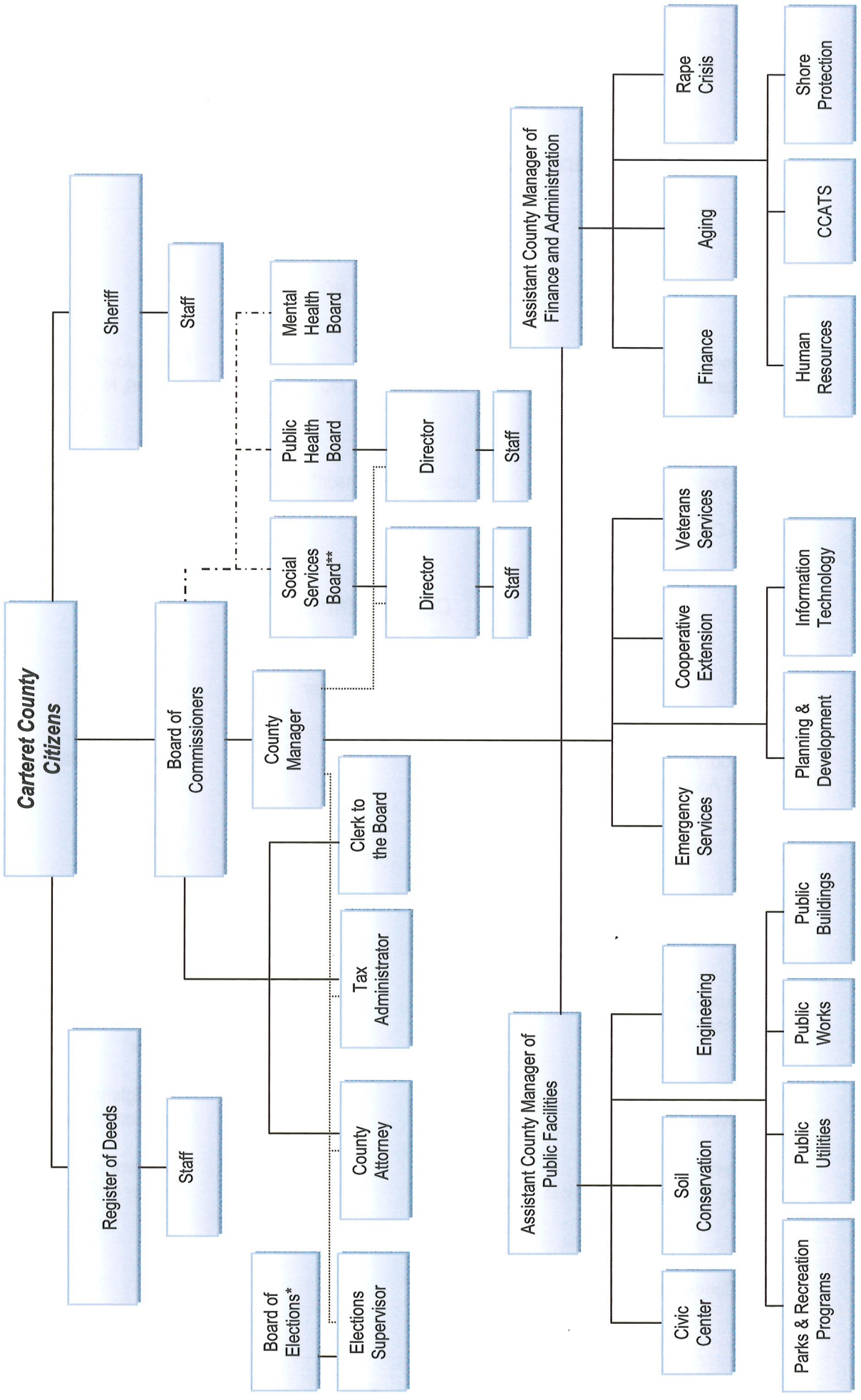
Joy Lawrence *
Register of Deeds Director

*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

--- Appointment Powers Only
 Direct Supervision
 --- Coordinates on Budget Issues



▪ **Carteret County Priorities
Fiscal Year 2011 – 2012**

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 2012 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 2012 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 12-16. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The **Appendix** contains information on a variety of topics, including the **budget ordinance**, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

Carteret County Profile

A Brief History of Early Carteret County

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

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

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

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

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

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 southern most 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

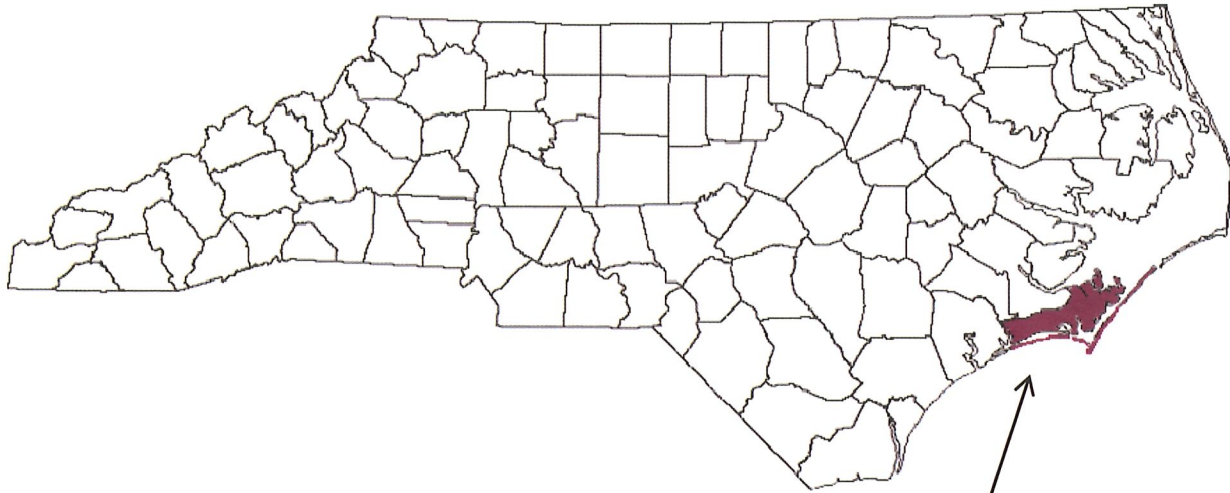
In 1976, Miss Emily Loffin and Mrs. Thelma Simpson prevailed upon the Carteret County Commissioners to initiate a request that the College of Arms, London, England, “derive such Armorial Ensigns as may be deemed suitable”. The request was officially made by John Kenneth Newsome, Chairman of the Carteret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

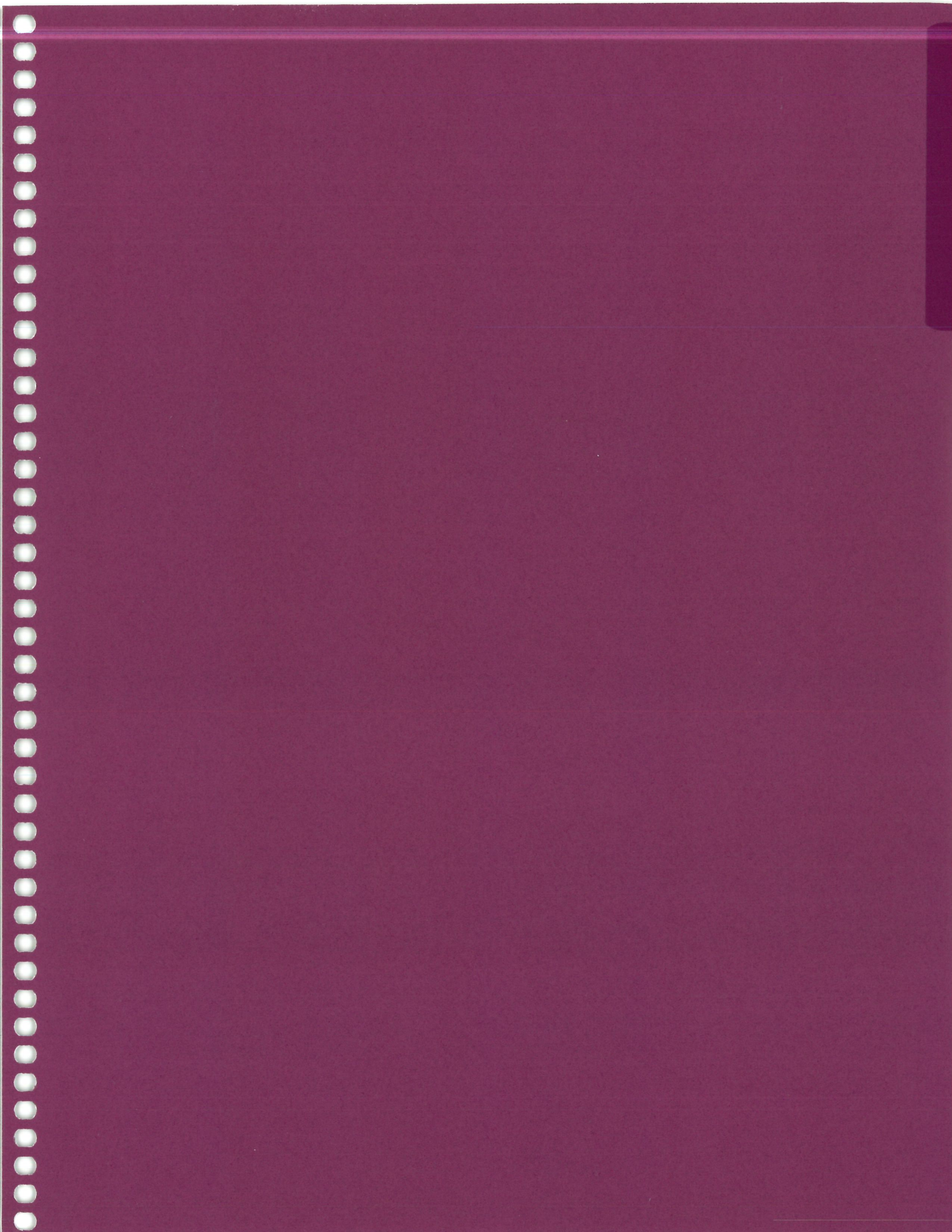
Data compiled by Charles O. Pitts, Jr.

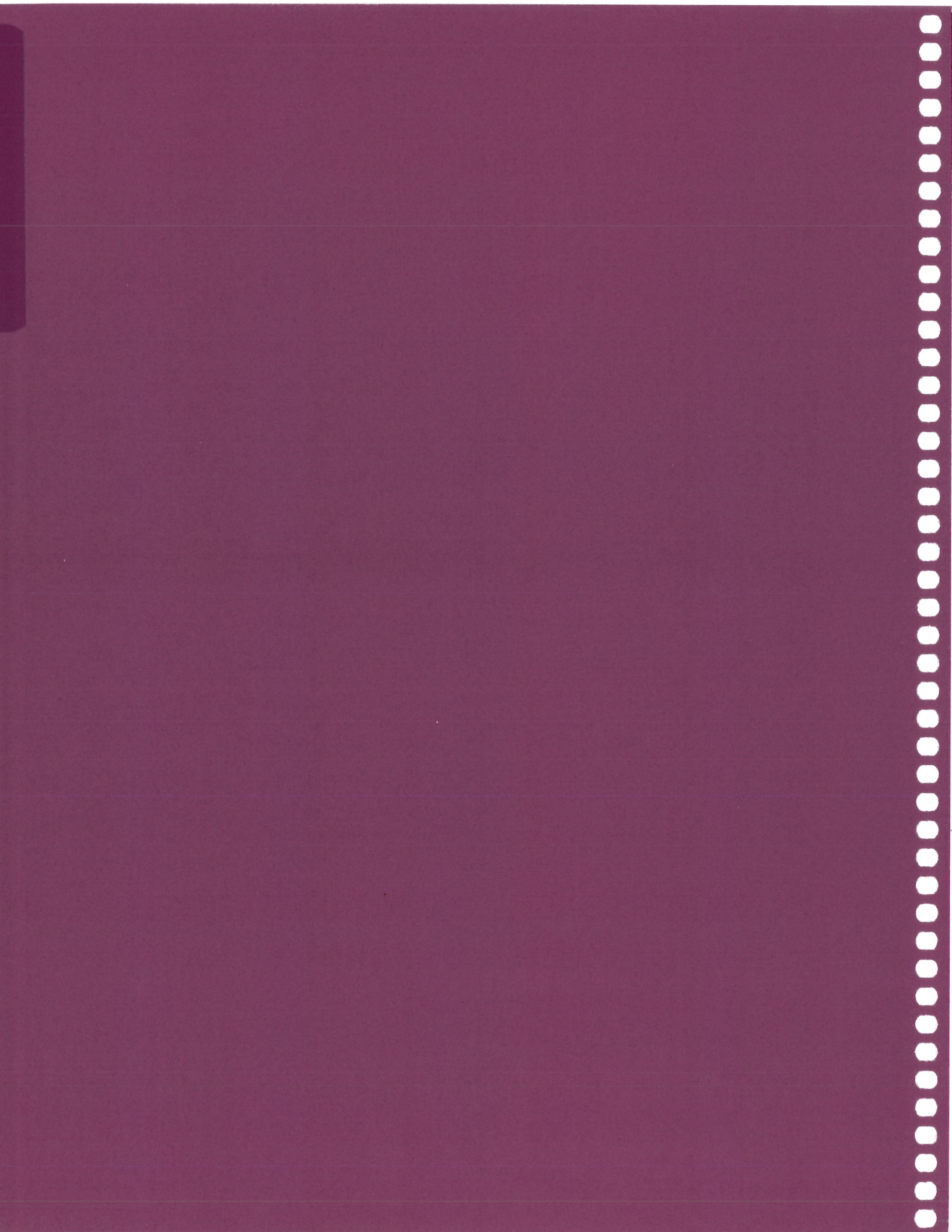


North Carolina



<u>Carteret County</u>	
Population	66,469
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort





Carteret County Finance

Denise H. Meshaw, CPA



Tel: (252) 728-8410

Fax: (252) 728-8424

May 16, 2011

Dear Board of Commissioners:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2011 – 2012. This document provides the financial framework for the programs and services which Carteret County government will be undertaking of 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 6, 2011. In addition, the Commission is required to adopt a fund budget representing the Board's priorities, within fiscal limitations, no later than June 30, 2011. The Board of Commissioners is authorized by the Local Government Budget and Fiscal Control Act to adopt an interim budget if an annual budget cannot be adopted by June 30.

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 Neutral Tax Rate
- Funds 12 months consolidated 911 operations
- Maintains education operating funding
- Funds capital improvement projects for education and County.
- Assess County facilities and space need requirements.

BUDGET IN BRIEF

The recommended budget for all funds is \$89,869,932, a 7.15% decrease from the 2011 fiscal year amended budget as of March 31, 2011. The primary decrease is due to the decrease in capital projects; specifically, the Fort Benjamin Park capital project and the General Fund \$1.85 million transfer to fund the 911 center equipment and construction in the FY 2011 amended budget. The county's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2011 as of 3/31/11	RECOMMENDED BUDGET FY 2012
GENERAL FUND	\$ 77,666,717	\$ 74,725,890
SPECIAL REVENUE FUNDS	13,624,273	12,867,557
CAPITAL PROJECT FUNDS	4,629,089	1,511,485
ENTERPRISE FUND	869,600	765,000
TOTAL BUDGET	\$ 96,789,679	\$ 89,869,932
Percent Change		-7.15%

A variety of issues continued to make the preparation of the budget more challenging. While the recession officially ended in late summer 2009, state economic growth continues to lag behind national economic growth. According to Dr. John Connaughton, UNCC's Babson Capital Professor of Financial Economics, states that North Carolina's state GDP growth was 1.3% versus the national 2.8% growth in 2010. Carteret County's unemployment rate is the same as the national rate for March 2011, 8.8%, with the State's unemployment rate higher, 9.7%. With the uncertainty of 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 serious budget shortfall, and the projections for the upcoming fiscal year are uncertain. Unfortunately, in order to address the budget shortfall, the state continues to push mandates down to local governments without providing the financial resources to provide the additional mandated services. Furthermore, the County is faced with an uncertain economy as stated above, sluggish revenues 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 funding
3. Operate within a fiscally responsible framework.
4. Improve parks and recreational facilities
5. Improve efficiency in County programs
6. Assess County facilities space need requirements

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 11 General Fund budget is \$74.73 million, 3.79% decrease from the \$77.67 million FY 11 amended budget. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes- The result of the County's 2011 real property revaluation is \$4.78 billion (24.00%) decrease in property values from the previous year. The total assessed value for the recommended budget is \$15.14 billion with a general fund revenue neutral and recommended tax rate of 30 cents per \$100 assessed valuation. These figures may change during the budget deliberations depending upon the outcome of appeals to the Board of Equalization and Review. Based on the current assessed value of \$15.14 billion, this will generate approximately \$43.77 million revenue. Property tax revenue is approximately 59.96% of general fund revenue.

Sales Tax – Sales tax is projected \$10.49 million for FY 12. This is a 4.90% increase from FY 11. The increase is due to slight growth in the economy, but mostly to a statutory change in the state distribution method of sales tax to counties. Article 42 sales tax distribution is now based on point of sale which resulted in increased sales tax revenue to the County. Sales tax is 14.11% of the General Fund budget, the County's third largest revenue source.

Intergovernmental Revenue – Intergovernmental revenue is budgeted \$11.36 million, approximately \$688,000 decrease from FY 11 amended budget. The decrease is a combination of Homeland Security grants and ARRA funding that is not budgeted in the FY 12 recommended budget. Intergovernmental revenue is 15.29% of the General Fund budget.

Investment earnings are budgeted \$350,000 for the general fund. Due to projected low investment earnings, the staff has projected a \$350,000 decrease from FY 2011.

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. There are no new positions in the recommended budget. County administration continues to review staffing needs as positions become vacant, and throughout the County departments, many positions remain vacant and unfunded for FY12. In addition, the recommended budget provides no funding for staff COLA increases or performance based merit salary adjustments.

Emergency Communications - Initiatives #1 and #3 Public Safety

The budget funds a complete fiscal year of operating expenses for the county wide consolidated 911 communication center. FY 11 funded seven months of operating expenses, and therefore, the approximate \$490,000 increase in expenses. The expanded emergency communication services began January 2011. The budget also funds mobile data terminals in each of the Sheriff's Department patrol cars. This equipment will provide the division increased access to vital law enforcement information that will provide immediate access to crucial information such as but not limited to drivers' licenses, vehicle information, stolen vehicles, wanted persons, missing persons, stolen property, domestic violence information and concealed weapons files. This project is funded in the General Fund as well as the 911 Fund and utilizes restricted revenue sources.

Human Services – Department of Social Services – Initiative #5

The human services area is the second largest expenditure function of the general fund, 21.43%. Of the \$16.01 million funding, \$11.05 million is Social Services funding. The Social Services budget includes a document management system. This system will enable 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 improve efficiency, and reduce the expense of office supplies.

Education - Initiative #2

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$22.86 million, 30.59% of the County's total budget. In addition, School System and Community College debt service total \$8.99 million. The School System ranked fifteenth in the state in local funding during 2010 fiscal year.

Parks and recreation – Initiative #4 The budget includes funding to operate and maintain Fort Benjamin Park. The park opened April 2011.

Fund Balance - Initiative #2 The budget, as presented, reflects the use of \$150,000 of general fund balance to balance revenues and expenditures. The fund balance is projected to be 33% of general fund expenditures on June 30, 2011. Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintain the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities.

Other Funds

County Capital Improvements Fund – Initiative #4 The budget continues to fulfill the County's partnership with the Town of Morehead City. FY12 is the final matching contribution to Morehead City for its water access project. In fiscal year 2011, the County's matching contribution to the Town of Emerald Isle's water access improvements was completed, and the County completed the development of Fort Benjamin Park in Newport. The County continues its commitment of technology funding with pictometry mapping for the Tax Department, and funding a new server for the Tax and Finance Departments' software system.

Water Taxing District Special Revenue Fund – FY12 is the first year an ad valorem district tax is levied. 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 \$270,000 with \$258,000 transferring to the water fund. The recommended district tax rate is 5.5 cents per \$100 assessed property value.

Water Fund –The recommended water fund budget is \$765,000, 12.03% less than the FY12 amended budget. The water fund has approximately 1,090 customers. For the County to be compliant with the USDA loan for the water fund capital improvements, the budget proposes a 15% rate increase to water users, approximately \$45,000 annually. Even with the rate increase, \$258,000 of transfers from the special revenue water taxing district fund established in 2010, 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 loan debt service payments in the amount of approximately \$60,000.

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:

- Complete revaluation project of real property.
- 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.
- Conduct a space needs assessment for County programs and building needs.

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,



Dee Meshaw

Assistant County Manager, Finance & Administration

Note: This budget message is as presented prior to final approval by the Board. The final adopted budget for all funds totaled \$90.0 million with the General Fund totaling \$75.5 million. The following pages contain a reconciliation between the recommended and adopted budget.

After approving a thirty day interim budget, the Board of Commissioners adopted its fiscal year 2011-12 annual budget July 26, 2011. The Board of Commissioners delayed the budget adoption due to the uncertainty of school funding to the Board of Education provided by the State of North Carolina. The Board desired to know the total amount of state funding as well as the amount per category for public school education in order to determine the amount of local education funding to provide. As a result, the Board increased education funding, and made other funding changes in the County's recommended budget.

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 2011 - 2012 Recommended Budget Revenues \$ 89,869,932

Revenue Summary Changes

General Fund Revenue Changes

Ad Valorem Taxes	\$ (100,000)	
Permits and Fees	60,000	
Intergovernmental	21,595	
Sales & Services	84,000	
Appropriated Fund Balance - Sheriff	(55,235)	
Appropriated Fund Balance - Health	13,890	
Appropriated Fund Balance - General Fund	<u>758,485</u>	
Total General Fund Changes		782,735

Other Funds Revenue Changes

E-911 Fund

The Board of Commissioners increased funding to purchase Mobile Data Terminals for the Sheriff's department. 143,805

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 \$218,170 ad valorem property tax revenue and reduced the amount of funding that would increase districts' reserves by \$108,006. (326,176)

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 \$61,710 ad valorem property tax revenue and reduced the amount of funding that would increase districts' reserves by \$290,610. (352,320)

Salter Path District Fund	
Levied 15 cent special district tax generating \$18,263. These taxes will be held in reserve for future beach nourishment needs.	18,263
School Special Projects Fund	
Decreased HVAC \$97,000.	(97,000)
	<hr/>
FY 2011 - 2012 Adopted Budget Revenues	\$ 90,039,239
	<hr/>
FY 2011 - 2012 Recommended Budget Expenditures	\$ 89,869,932

Expenditure Summary Changes

General Fund Expenditure Changes

Administration

The Board of Commissioners decreased Administration by \$7,000. The decrease was due to hiring a County Manager at a lower salary. (7,000)

Tax

The Board of Commissioners increased Tax Department by \$7,000. The increase was to fund part-time wages. 7,000

Public Buildings

The Board of Commissioners voted to reduce contract maintenance. The funding was decreased \$8,600. (8,600)

Sheriff Criminal

The Board of Commissioners moved expenditures from Sheriff Criminal to E-911 to maximize use of funding and increased funding for Meth Lab clean ups. The changes resulted in a \$43,235 net decrease. (43,235)

Sheriff Jail

The Board of Commissioners increased the budget \$91,000 due to the increased number of female inmates. 91,000

CCATS

The Board of Commissioners increased the budget \$226,275 due to increased cost of operating the 226,275

Special Appropriations

The Board of Commissioners increased the budget \$10,000 to fund Military Growth Task Force. 10,000

Planning & Development

The Board of Commissioners decreased capital outlay funding \$22,200 because the department purchased the items in FY 10-11. (22,200)

Human Services

The Board of Commissioners adjusted the budget for the following areas of the Health Department as a result of funding changes by the State of North Carolina.

• Health Center	\$ (15,150)	
• Health Promotion	(21,030)	
• Breast and Cervical	(13,760)	
• PH Preparedness & Response	(5,850)	
• Child Care Coordinator	13,890	
Total Human Services		(41,900)

Other Health/Human Services

The Board of Commissioners decreased funding \$50,000 to Coastal Community Action. (50,000)

Board of Education

The Board of Commissioners increased operating funding \$250,000. 250,000

Senior Center

The Board of Commissioners decreased funding \$14,755 in contracted services. (14,755)

Library System

The Board of Commissioners increased the budget \$38,650 to fund Down East Library at a level that would allow entry into the Tri-County Library System. 38,650

Parks and Recreation

The Board of Commissioners decreased operating funding \$500 in athletic contracted services. (500)

Transfers

School Special Projects \$97,000. See details below in Other Funds Changes. (97,000)

Contingency

• Appropriation – decreased \$100,000 to offset property tax revenue	\$ (100,000)	
• Education – increased \$500,000	500,000	
• Workers Compensation – increased \$35,000	35,000	
• Charter School – increased \$10,000	10,000	
Total Contingency changes		445,000

Total General Fund Expenditure Changes 782,735

Other Funds Expenditure Changes

E-911 Fund

The Board of Commissioners increased funding \$143,805 to purchase Mobile Data Terminals for the Sheriff's department. 143,805

Rescue Districts Fund

The Board of Commissioners decreased \$218,170 ad valorem property tax revenue and reduced the amount of funding that would increase districts' reserves by \$108,006. (326,176)

Fire Districts Fund

The Board of Commissioners decreased \$61,710 ad valorem property tax revenue and reduced the amount of funding that would increase districts' reserves by \$290,610.

(352,320)

Salter Path Special Tax District Fund

Levied 15 cent special district tax generating \$18,263. These taxes will be held in reserve for future beach nourishment needs.

18,263

School Special Projects

Decreased HVAC \$97,000.

(97,000)

FY 2011 - 2012 Adopted Budget Expenditures

\$ 90,039,239

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.
 - *E-911 Fund* – Accounts for assessments that are used for E-911 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 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.

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 16, 2011 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 6, 2011. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2011. 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 21, 2011	Board of Commissioners adopt budget calendar
January 19	Staff Meeting to distribute budget materials to department head
February 25	Board of Commissioners Planning Workshop
January 19– February 25	Departments prepare budget request
February 25	Department budgets due to Finance Department
February 28 – March 21	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 01 – April 20	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 16	Recommended budget presented to the Board of Commissioners.
June and July	Board of Commissioners conducted budget workshops during June and July.
May 22	Advertise public hearing for annual budget.
June 6	Public hearing held by Board of Commissioners
July 26	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 economic recession.

- Little 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 2012 fiscal year. This is based on Federal Reserve indications.

Consolidated Funds Summary
Fiscal Year 2012

The following chart presents a consolidated summary for Fiscal Year 2012 of all funds, including revenue sources and expenditures.

	Governmental Funds			Enterprise Funds	
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund	Total Budget
Financial Sources					
Ad Valorem	44,882,000	5,706,779			50,588,779
Other Taxes	10,590,000	5,856,100			16,446,100
Permits & Fees	2,399,339				2,399,339
Intergovernmental	11,384,874	559,067	-		11,943,941
Sales & Services	2,757,918				2,757,918
Interest Earnings	350,000	2,000	3,500		355,500
Water Revenue				506,700	506,700
Miscellaneous	184,259				184,259
Total Estimated Financial Sources	72,548,390	12,123,946	3,500	506,700	85,182,536
Expenditures					
General Government	5,906,030		157,240		6,063,270
Public Safety	9,200,125	7,550,866			16,750,991
Transportation	1,306,175				1,306,175
Environmental Protection	3,278,130				3,278,130
Economic & Physical Development	2,421,305	2,692,403			5,113,708
Human Services	15,919,320		-		15,919,320
Education	21,858,000		1,157,245		23,015,245
Cultural & Recreation	2,806,940		100,000		2,906,940
Non Departmental	2,013,050	11,700			2,024,750
Water Operations				466,015	466,015
Capital Outlay				-	-
Principal Retirement	6,708,000			197,185	6,905,185
Interest and Fiscal Charges	2,988,550			101,800	3,090,350
Total Expenditures	74,405,625	10,254,969	1,414,485	765,000	86,840,079
Excess (deficiency) of revenues over(under) expenditures	(1,857,235)	1,868,977	(1,410,985)	(258,300)	(1,657,543)
Other Financing Sources and Uses					
Sale of Property	25,000		-		25,000
Bonded Sale/Debt Security Issuance					-
Appropriated reserve fund balance	188,890				188,890
Other Transfers	(1,103,000)	(2,096,160)	-		(3,199,160)
Transfers	1,837,860		1,103,000	258,300	3,199,160
Total Other Sources (Uses)	948,750	(2,096,160)	1,103,000	258,300	213,890
Net Increase (Decrease) in Fund Balance	(908,485)	(227,183)	(307,985)	- -	(1,443,653)
Fund Balance July 1	41,865,758	3,069,351	2,045,686	719,970	47,700,764
Fund Balance June 30	40,957,273	2,842,168	1,737,701	719,970 -	46,257,111

Combined Revenue and Expenditures All Funds Combined

	Actual FY 10	Amended FY 11	Adopted FY 12	Percentage Change FY 11 to FY 12	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$ 50,200,352	\$ 50,752,700	\$ 50,588,779	-0.32%	56.67%
Other Taxes	16,676,134	15,796,600	16,446,100	4.11%	18.42%
Permits & Fees	2,355,405	2,523,740	2,399,339	-4.93%	2.69%
Intergovernmental	11,748,747	12,839,278	11,943,941	-6.97%	13.38%
Sales & Services	2,681,926	2,636,940	2,757,918	4.59%	3.09%
Interest Earnings	778,870	733,004	355,500	-51.50%	0.40%
Miscellaneous	156,290	231,355	209,259	-9.55%	0.23%
Other Financing Sources	4,107,598	10,406,462	4,573,403	-56.05%	5.12%
Total	\$ 88,705,322	\$ 95,920,079	\$ 89,274,239	-6.93%	100.00%
Expenditures					
General Government	\$ 5,923,574	\$ 6,451,666	\$ 6,063,270	-6.02%	6.79%
Public Safety	16,291,686	19,094,392	16,750,991	-12.27%	18.76%
Transportation	781,852	1,198,206	1,306,175	9.01%	1.46%
Environmental Protection	3,053,300	3,231,348	3,278,130	1.45%	3.67%
Economic & Physical Development	6,190,189	7,028,932	7,221,568	2.74%	8.09%
Human Services	14,618,042	16,731,993	15,919,320	-4.86%	17.83%
Education	23,451,583	23,406,504	23,015,245	-1.67%	25.78%
Cultural & Recreation	3,878,100	4,864,370	2,906,940	-40.24%	3.26%
Debt Service	9,406,077	9,718,860	9,696,550	-0.23%	10.86%
Non Departmental	2,066,510	4,193,808	3,116,050	-25.70%	3.49%
Total	\$ 85,660,912	\$ 95,920,079	\$ 89,274,239	-7.11%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$ 564,172	\$ 514,000	\$ 505,700	-1.61%	66.10%
Water Non Operating	15,722	355,600	259,300	-27.08%	33.90%
Total	\$ 579,894	\$ 869,600	\$ 765,000	-12.03%	100.00%
Expenditures					
Water Operating	\$ 417,032	\$ 425,065	\$ 466,015	9.63%	60.92%
Water Nonoperating	266,290	444,535	298,985	-32.74%	39.08%
Total	\$ 683,322	\$ 869,600	\$ 765,000	-12.03%	100.00%
Entity Totals					
Total Entity Revenues	\$ 89,285,216	\$ 96,789,679	\$ 90,039,239	-6.97%	100.00%
Total Entity Expenditures	\$ 86,344,234	\$ 96,789,679	\$ 90,039,239	-6.97%	100.00%

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 25

	Actual FY 10	Amended FY 11	Adopted FY 12	Percentage Change FY 11 to FY 12	Percent of Fund Total
General Fund					
Revenues					
Ad Valorem	\$ 44,092,628	\$ 44,666,000	\$ 44,882,000	0.48%	59.44%
Other Taxes	10,987,582	10,132,500	10,590,000	4.52%	14.02%
Permits & Fees	2,355,405	2,523,740	2,399,339	-4.93%	3.18%
Intergovernmental	10,951,989	12,051,778	11,384,874	-5.53%	15.08%
Sales & Services	2,681,926	2,636,940	2,757,918	4.59%	3.65%
Interest Earnings	606,440	700,000	350,000	-50.00%	0.46%
Miscellaneous	156,290	231,355	209,259	-9.55%	0.28%
Other Financing Sources	2,269,798	4,724,404	2,935,235	-37.87%	3.89%
Total	\$ 74,102,058	\$ 77,666,717	\$ 75,508,625	-2.78%	100.00%
Expenditures					
General Government	\$ 5,852,801	\$ 6,379,066	\$ 5,906,030	-7.42%	7.82%
Public Safety	9,016,925	9,828,119	9,200,125	-6.39%	12.18%
Transportation	781,852	1,198,206	1,306,175	9.01%	1.73%
Environmental Protection	3,053,300	3,231,348	3,278,130	1.45%	4.34%
Economic & Physical Dev.	1,961,966	2,670,932	2,421,305	-9.35%	3.21%
Human Services	14,618,042	16,081,993	15,919,320	-1.01%	21.08%
Education	21,888,541	21,608,000	21,858,000	1.16%	28.95%
Cultural & Recreation	2,632,473	2,816,385	2,806,940	-0.34%	3.72%
Debt Service	9,406,077	9,718,860	9,696,550	-0.23%	12.84%
Non Departmental	2,066,510	4,133,808	3,116,050	-24.62%	4.13%
Total	\$ 71,278,486	\$ 77,666,717	\$ 75,508,625	-2.78%	100.00%
E-911 Fund					
Intergovernmental	559,066	560,000	559,067	-0.17%	
Interest	35,422	5,000	1,500	-70.00%	
Other Financing Sources	-	1,191,236	123,258	-89.65%	
Total	\$ 594,488	\$ 1,756,236	\$ 683,825	-61.06%	100.00%
Expenditures Public Safety	\$ 280,900	\$ 1,756,236	\$ 683,825	-61.06%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 2,410,979	\$ 2,330,015	\$ 1,954,538	-16.11%	
Other Taxes	570,527	522,000	552,000	5.75%	
Interest	16,950	-	-	0.00%	
Other Financing Sources	-	-	49,301	0.00%	
Total	\$ 2,998,456	\$ 2,852,015	\$ 2,555,839	-10.38%	100.00%
Expenditures Public Safety	\$ 2,850,833	\$ 2,852,015	\$ 2,555,839	-10.38%	100.00%

	Actual FY 10	Amended FY 11	Adopted FY 12	Percentage Change FY 11 to FY 12	Percent of Fund Total
Fire Districts					
Ad Valorem Taxes	\$ 3,696,745	\$ 3,756,685	\$ 3,463,978	-7.79%	
Other Taxes	871,008	787,100	792,600	0.70%	
Interest	24,265	-	-	0.00%	
Other Financing Sources	-	114,237	54,624	-52.18%	
Total	\$ 4,592,018	\$ 4,658,022	\$ 4,311,202	-7.45%	100.00%
Expenditures Public Safety	\$ 4,143,028	\$ 4,658,022	\$ 4,311,202	-7.45%	100.00%
Occupancy Tax					
Occupancy Tax	\$ 4,247,017	\$ 4,355,000	\$ 4,511,500	3.59%	
Interest	375	3,000	500	-83.33%	
Total	\$ 4,247,392	\$ 4,358,000	\$ 4,512,000	3.53%	100.00%
Expenditures Economic Development	\$ 4,228,223	\$ 4,358,000	\$ 4,512,000	3.53%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ -	\$ -	\$ 18,263	100.00%	
Total	\$ -	\$ -	\$ 18,263	100.00%	100.00%
Expenditures Economic Development	\$ -	\$ -	\$ 18,263	100.00%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ -	\$ -	\$ 270,000	100.00%	
Total	\$ -	\$ -	\$ 270,000	100.00%	100.00%
Expenditures	\$ -	\$ -	\$ 270,000	100.00%	100.00%

	Actual FY 10	Amended FY 11	Adopted FY 12	Percentage Change FY 11 to FY 12	Percent of Fund Total
School Capital Projects					
Sales Tax Refund	\$ 699	\$ -	\$ -	0.00%	
Interest	15,039	15,004	1,000	-93.34%	
Other Financing Sources	990,800	1,783,500	1,156,245	-35.17%	
Total	\$ 1,006,538	\$ 1,798,504	\$ 1,157,245	-35.66%	100.00%
Capital Outlay	\$ 1,563,042	\$ 1,798,504	\$ 1,157,245	-35.66%	100.00%
Capital Reserve Fund					
Interest	\$ 15,972	\$ -	\$ -	0.00%	
Other Financing Sources	80,750	-	-	0.00%	
Total	\$ 96,722	\$ -	\$ -	0.00%	0.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	0.00%
Capital Improvements Fund					
Intergovernmental	\$ 236,993	\$ 227,500	\$ -	-100.00%	
Interest	64,407	10,000	2,500	-75.00%	
Other Financing Sources	847,000	2,593,085	254,740	-90.18%	
Total	\$ 1,148,400	\$ 2,830,585	\$ 257,240	-90.91%	100.00%
Expenditures Capital Outlay	\$ 1,850,148	\$ 2,830,585	\$ 257,240	-90.91%	100.00%
Water Fund					
Operating Revenues	\$ 564,172	\$ 514,000	\$ 505,700	-1.61%	
Non Operating Revenues	15,722	90,600	1,000	-98.90%	
Other Financing Sources	205,000	265,000	258,300	-2.53%	
Total	\$ 784,894	\$ 869,600	\$ 765,000	-12.03%	100.00%
Operating Expenditures	\$ 417,032	\$ 425,065	\$ 466,015	9.63%	
Nonoperating Expenditures	266,290	444,535	298,985	-32.74%	
Total Water Expenditures	\$ 683,322	\$ 869,600	\$ 765,000	-12.03%	100.00%

REVENUE AND EXPENDITURE STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2008 THRU BUDGETED 2012

	Actual FY 08	Actual FY 09	Actual FY 10	Projected 2011	Adopted 2012
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 43,303,819	\$ 43,811,805	\$ 44,092,628	\$ 44,378,000	\$ 44,882,000
Other taxes and licenses	15,833,937	12,783,510	10,987,582	10,638,000	10,590,000
Permits and fees	3,079,055	2,484,066	2,355,405	2,214,940	2,399,339
Intergovernmental	11,677,153	11,555,554	10,951,989	11,347,453	11,384,874
Sales and services	2,650,004	2,605,889	2,681,926	2,625,129	2,757,918
Interest	1,519,179	1,112,318	606,440	300,000	350,000
Miscellaneous	267,994	149,586	156,290	243,475	209,259
Total Revenue	78,331,141	74,502,728	71,832,260	71,746,997	72,573,390
EXPENDITURES					
Current					
General Government	5,745,169	5,821,968	5,852,801	5,859,910	5,906,030
Public Safety	8,939,445	9,390,531	9,016,925	9,090,593	9,200,125
Transportation	858,646	941,321	781,852	1,290,044	1,306,175
Environmental Protection	2,830,240	3,006,186	3,053,300	3,152,936	3,278,130
Economic & Phys. Dev.	2,428,215	2,245,963	1,961,966	2,553,603	2,421,305
Human Services	16,391,072	15,774,335	14,618,042	14,882,351	15,919,320
Education	21,556,439	22,851,145	21,888,541	21,608,000	21,858,000
Cultural & Recreation	3,013,274	2,685,231	2,632,473	2,664,090	2,806,940
Nondepartmental	-	-	-	-	2,013,050
Debt Services					
Principal	5,922,857	5,911,331	6,217,427	6,568,051	6,708,000
Interest	3,568,542	3,634,756	3,188,650	2,955,728	2,988,550
Total Expenditures	71,253,899	72,262,767	69,211,975	70,625,306	74,405,625
Revenues over (under) expenditures	7,077,242	2,239,961	2,620,285	1,121,691	(1,832,235)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	2,692,687	2,237,822	2,269,798	1,774,500	1,837,860
Appropriated reserved fund balance	-	-	-	-	188,890
Operating transfers out	(5,374,989)	(2,673,000)	(2,066,510)	(3,357,994)	(1,103,000)
Debt issuance	110,221	7,874,570	-	-	-
Advanced refunding	-	(7,331,747)	-	-	-
Discount on advance refunding	-	(442,823)	-	-	-
Total other financing sources (uses)	(2,572,081)	(335,178)	203,288	(1,583,494)	923,750
Revenue & other financing sources over expenditures and other financing uses	4,505,161	1,904,783	2,823,573	(461,803)	(908,485)
FUND BALANCE, BEGINNING	33,094,044	37,599,205	39,503,988	42,327,561	41,865,758
FUND BALANCE ENDING	\$ 37,599,205	\$ 39,503,988	\$ 42,327,561	\$ 41,865,758	\$ 40,957,273

	Actual FY 08	Actual FY 09	Actual FY 10	Projected 2011	Adopted 2012
EMERGENCY 911 FUND					
REVENUE					
Other taxes & Licenses	\$ 489,918	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	645,196	559,066	559,000	559,067
Interest	41,050	31,681	35,422	2,000	1,500
Other Financing Sources	-	-	-	-	-
Total Revenue	530,968	676,877	594,488	561,000	560,567
EXPENDITURES - Public Safety	405,437	276,656	280,900	1,445,000	683,825
Revenues over (under) expenditures	125,531	400,221	313,588	(884,000)	(123,258)
Revenue & other financing sources over (under) expenditures and other financing uses	125,531	400,221	313,588	(884,000)	(123,258)
ENDING FUND BALANCE	\$ 953,375	\$ 1,353,596	\$ 1,667,184	\$ 783,184	\$ 659,926
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 1,980,814	\$ 2,329,939	\$ 2,410,979	\$ 2,340,000	\$ 1,954,538
Other taxes	756,539	579,812	\$ 570,527	526,000	552,000
Interest	13,540	13,890	\$ 16,950	1,000	-
Total Revenue	2,750,893	2,923,641	2,998,456	2,867,000	2,506,538
EXPENDITURES - Public Safety	2,504,490	2,701,054	2,850,833	2,852,000	2,555,839
Revenues over (under) expenditures	246,403	222,587	147,623	15,000	(49,301)
Revenue & other financing sources over (under) expenditures and other financing uses	246,403	222,587	147,623	15,000	(49,301)
ENDING FUND BALANCE	\$ 532,980	\$ 755,567	\$ 903,190	\$ 918,190	\$ 868,889
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,414,561	\$ 3,517,684	\$ 3,696,745	\$ 3,600,000	\$ 3,463,978
Other taxes	1,106,482	1,006,536	871,008	800,000	792,600
Interest	17,847	16,321	24,265	3,000	-
Total Revenue	4,538,890	4,540,541	4,592,018	4,403,000	4,256,578
EXPENDITURES - Public Safety	4,283,186	4,055,981	4,143,028	4,660,000	4,311,202
Revenues over (under) expenditures	255,704	484,560	448,990	(257,000)	(54,624)
Revenue & other financing sources over (under) expenditures and other financing uses	255,704	484,560	448,990	(257,000)	(54,624)
ENDING FUND BALANCE	\$ 636,516	\$ 1,121,076	\$ 1,570,066	\$ 1,313,066	\$ 1,258,442

	Actual FY 08	Actual FY 09	Actual FY 10	Projected 2011	Adopted 2012
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 131	\$ -	\$ -	\$ -	\$ 18,263
Other Taxes	8,038	26	-	-	-
Interest	1,131	-	-	-	-
Total Revenue	9,300	26	-	-	18,263
EXPENDITURES - Economic & Phys. & Dev.	20,525	20,525	-	-	18,263
Revenues over (under) expenditures	(11,225)	(20,499)	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	(2,379)	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	(11,225)	(22,878)	-	-	-
ENDING FUND BALANCE	\$ 22,878	\$ -	\$ -	\$ -	\$ -
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Total Revenue	-	-	-	-	270,000
EXPENDITURES					
Revenues over (under) expenditures	-	-	-	-	270,000
OTHER FINANCING SOURCES (USES)					
Transfer to Water Fund	-	-	-	-	(258,300)
Contingency	-	-	-	-	(11,700)
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
OCCUPANCY TAX FUND					
Revenue					
Other taxes	\$ 4,774,241	\$ 4,402,898	\$ 4,247,017	\$ 4,404,000	\$ 4,511,500
Interest	26,922	1,316	375	500	500
Total Revenue	4,801,163	4,404,214	4,247,392	4,404,500	4,512,000
EXPENDITURES - Economic & Phy. Development	2,358,249	2,174,914	2,087,970	2,610,300	2,674,140
Revenues over (under) expenditures	2,442,914	2,229,300	2,159,422	1,794,200	1,837,860
OTHER FINANCING SOURCES (USES)					
Transfers out	(2,415,992)	(2,228,943)	(2,140,253)	(1,794,200)	(1,837,860)
Revenue & other financing sources over expenditures and other financing uses	26,922	357	19,169	-	-
ENDING FUND BALANCE	\$ 35,385	\$ 35,742	\$ 54,911	\$ 54,911	\$ 54,911

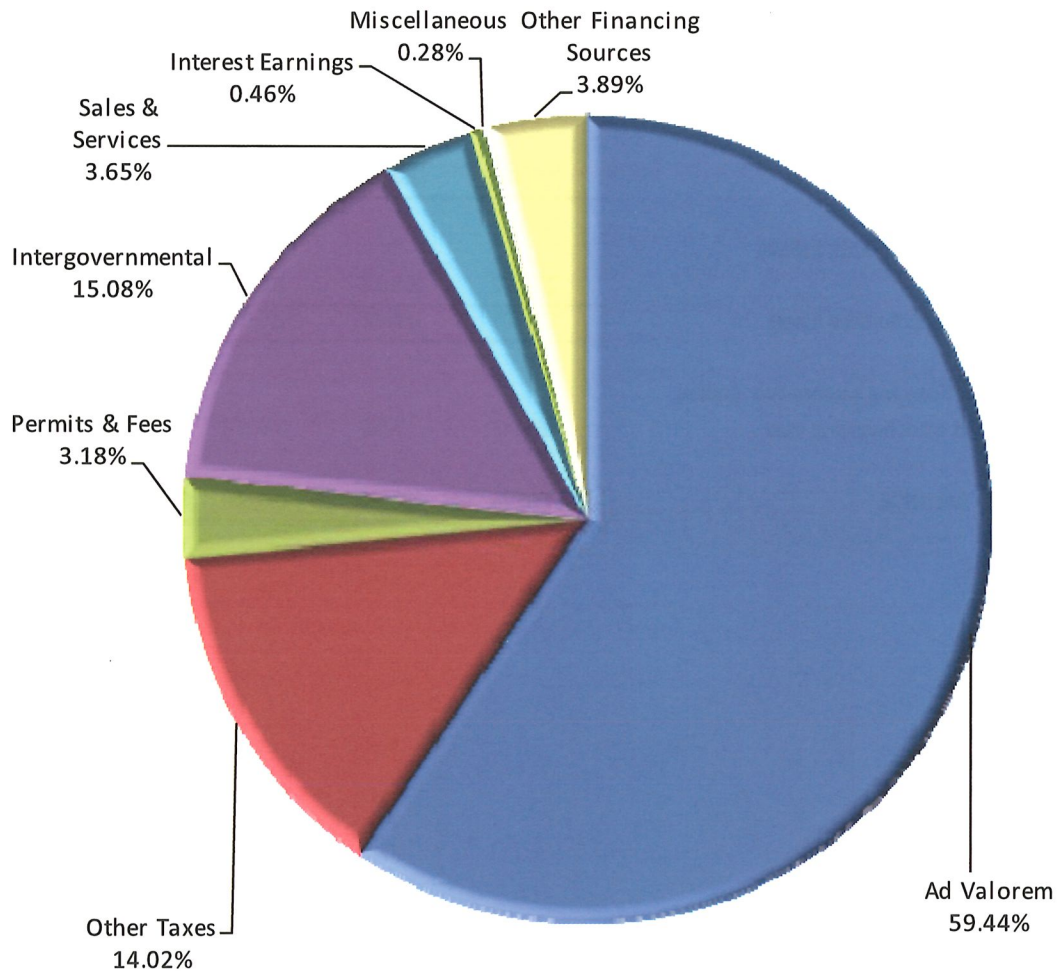
	Actual FY 08	Actual FY 09	Actual FY 10	Projected 2011	Adopted 2012
CAPITAL RESERVE FUND					
REVENUE					
Interest	\$ 28,361	\$ 16,119	\$ 15,972	\$ 700	\$ -
Proceeds from sale of fixed assets	-	-	80,750	-	-
Total Revenue	28,361	16,119	96,722	700	
EXPENDITURES - Capital Outlay					
	-	-	-	-	-
Revenues over (under) expenditures	28,361	16,119	96,722	700	-
ENDING FUND BALANCE					
	\$ 599,196	\$ 615,315	\$ 712,037	\$ 712,737	\$ 712,737

CAPITAL IMPROVEMENTS FUND					
REVENUE					
Intergovernmental	\$ -	\$ 1,141,485	\$ 236,993	\$ 194,694	\$ -
Interest	138,049	92,284	64,407	2,500	2,500
Total Revenue	138,049	1,233,769	301,400	197,194	2,500
EXPENDITURES - Capital Outlay					
	419,679	2,066,573	1,850,148	1,975,980	257,240
Revenues over (under) expenditures	(281,630)	(832,804)	(1,548,748)	(1,778,786)	(254,740)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,598,989	200,000	847,000	100,000	-
Total Other Financing Sources (Uses)	2,598,989	200,000	847,000	100,000	-
Revenue & other financing sources over (under) expenditures and other financing uses	2,317,359	(632,804)	(701,748)	(1,678,786)	(254,740)
ENDING FUND BALANCE					
	\$ 4,172,668	\$ 3,539,864	\$ 2,838,116	\$ 1,159,330	\$ 904,590

SCHOOL CAPITAL FUND					
REVENUE					
Intergovernmental	\$ -	\$ 95,885	\$ 699	\$ -	\$ -
Interest	183,738	47,880	15,039	1,000	1,000
Total Revenue	183,738	143,765	15,738	1,000	1,000
EXPENDITURES - Capital Outlay					
	3,995,444	3,146,546	1,563,042	1,798,500	1,157,245
Revenues over (under) expenditures	(3,811,706)	(3,002,781)	(1,547,304)	(1,797,500)	(1,156,245)
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	2,000,000	-	-	-	-
Transfers in	2,508,000	2,215,000	990,800	1,199,230	1,103,000
Total Other Financing Sources	4,508,000	2,215,000	990,800	1,199,230	1,103,000
Revenue & other financing sources over (under) expenditures and other financing uses	696,294	(787,781)	(556,504)	(598,270)	(53,245)
ENDING FUND BALANCE					
	\$ 2,116,174	\$ 1,328,393	\$ 771,889	\$ 173,619	\$ 120,374

	Actual FY 08	Actual FY 09	Actual FY 10	Projected 2011	Adopted 2012
WATER FUND					
REVENUE					
Operating Revenues	\$ 550,256	\$ 573,359	\$ 564,172	\$ 510,000	\$ 505,700
Non Operating Revenues	33,908	184,597	220,722	10,000	1,000
Total Revenue	584,164	757,956	784,894	520,000	506,700
EXPENDITURES					
Operating	427,682	545,554	417,032	391,195	466,015
Capital Expenditures	15,704	210,037	17,798	-	-
Debt Service	258,235	253,363	248,492	248,495	298,985
Total Expenditures	701,621	1,008,954	683,322	639,690	765,000
Revenues over (under) expenditures	(117,457)	(250,998)	101,572	(119,690)	(258,300)
OTHER FINANCING SOURCES (USES)					
Transfers in	278,000	258,000	205,000	205,000	258,300
Total Other Financing Sources (Uses)	278,000	258,000	205,000	205,000	258,300
Revenue & other financing sources over (under) expenditures and other financing uses	160,543	7,002	306,572	85,310	-
ENDING FUND BALANCE	\$ 160,543	\$ 328,088	\$ 634,660	\$ 719,970	\$ 719,970

Fiscal Year 2011 Governmental Revenues By Category



Notes:

- The graph depicts all County funds except E-911, Rescue Districts, Fire Districts, Occupancy Tax, Salter Path Special Tax, Water Special Tax and Enterprise Fund.

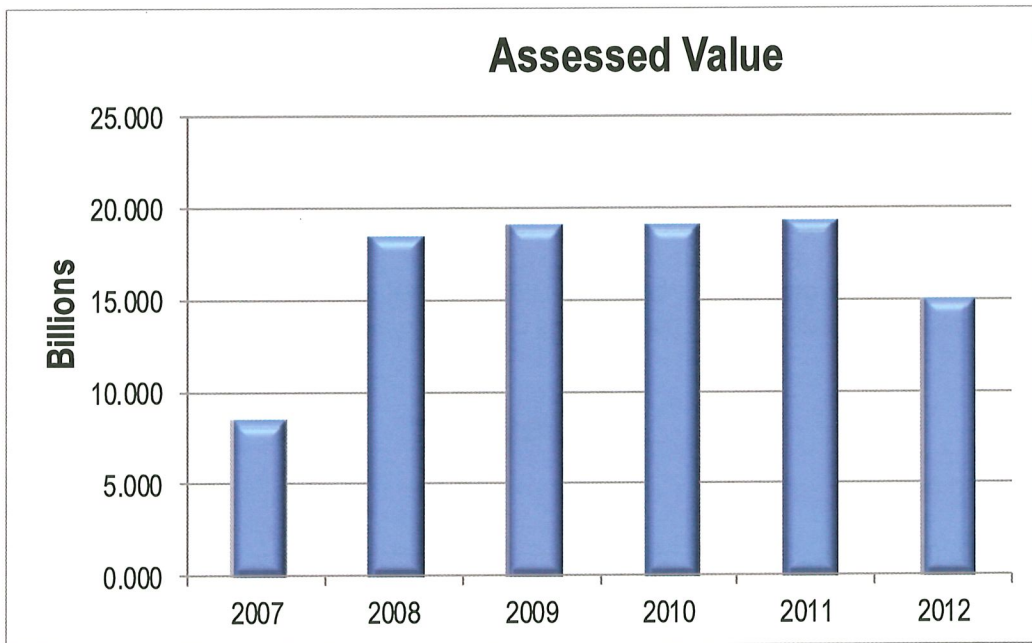
Budget Summary

- **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 a recommended tax rate of $\$.3000$ per $\$100$ of assessed valuation. This equals $\$43,670,000$ in general fund revenues. In the general fund, one cent on the tax rate generates approximately $\$1,464,000$. In addition to the general fund, the County levies special ad valorem taxes for fire and rescue districts. These taxes are accounted for in special revenue funds. See page 232 for a listing of each districts tax rate levied. The County's assessed value has decreased approximately 24.0% to $\$15.09$ billion. Below is a graph of the County's assessed values over a six-year period. The fiscal year 2012 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.

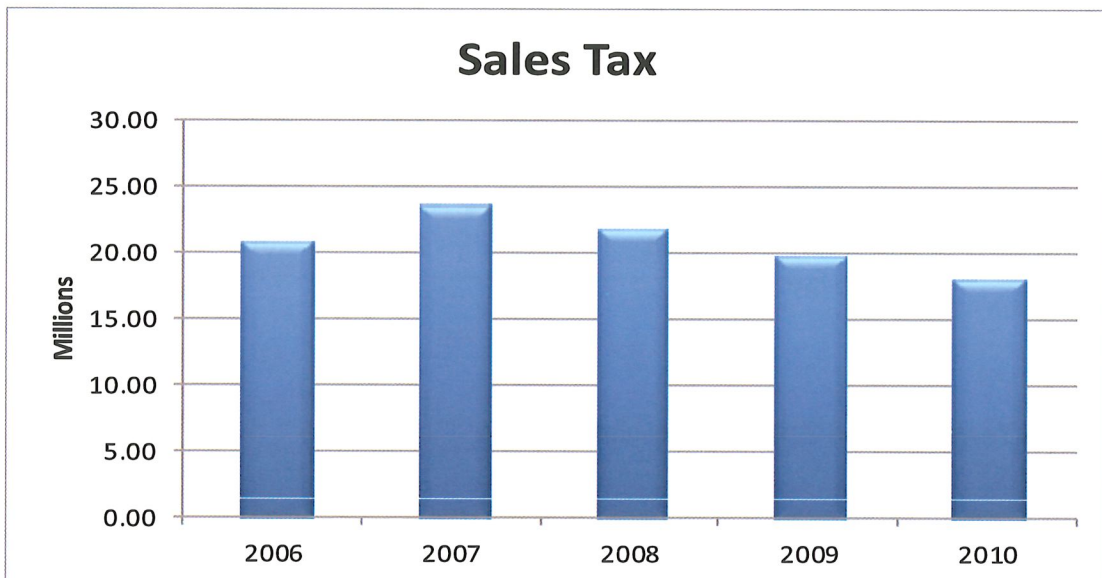
Other Taxes

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 their 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 44 – Due to the Medicaid swap, the County no longer receives funding from Article 44. FY 2010, the County received three months of Article 44. FY 11 was the first complete fiscal year of receiving no receipts.
- 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% (\$458,000) increase in sales tax distribution from FY 11 to FY 12. The County forecasts that sales tax distributions will represent approximately 14.02% (\$10.59 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 2011 will be used by the state to distribute fiscal year 2012 sales tax. It is estimated the County will receive 71% of the sales tax, then after the rescue and fire district distribution, the general fund will receive approximately 87.8% of that stated 71%. As stated above, FY 2012, the general fund retained sales tax revenues are budgeted \$10.59 million, a 5.0% increase from FY 11 actual revenue. This total area of the general fund budget is 14.02% of total general fund revenues. Below is a graph demonstrating actual sales tax distributions to the County before distribution to the municipalities.



Intergovernmental

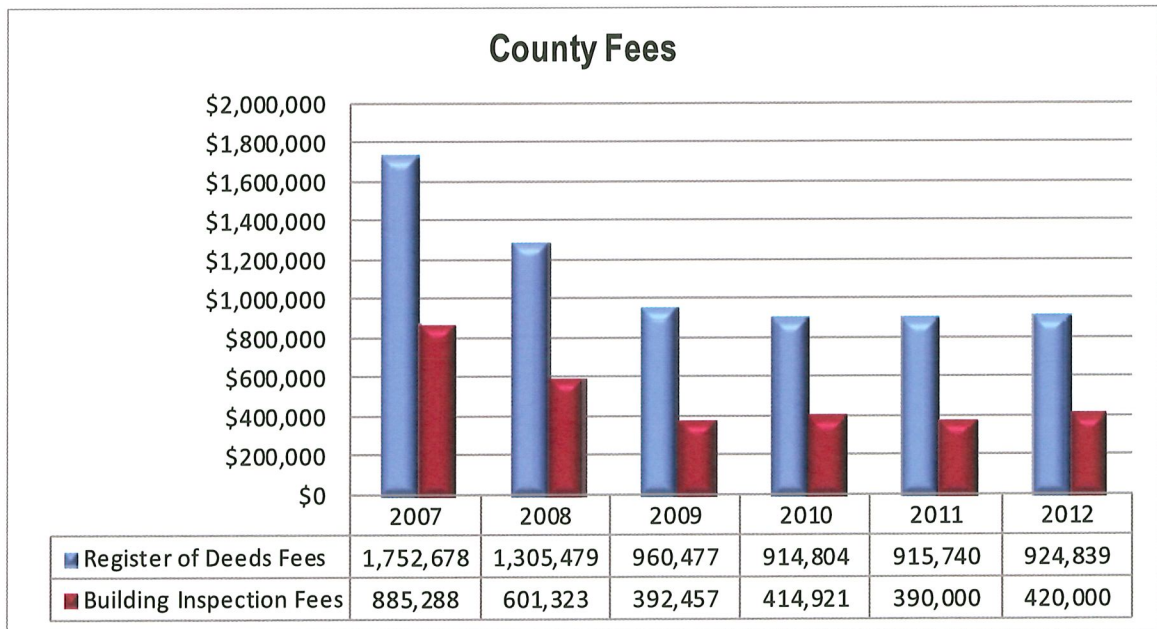
This category represents \$11,384,874 or 15.08% of general fund revenues and consists primarily of state and federal grants for human services activities. The fiscal year 2012 budget represents a 5.53% decrease or \$666,904 decrease over the amended 2011 fiscal year budget. The largest single revenue 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 4.0% decrease from amended 2011 fiscal year budget, a \$10,000 reduction in funding. Also, driving the 5.53% decrease in intergovernmental revenues is the decrease in ARRA funding.

Permits and Fees

Accounting for 3.18% or \$2,399,339 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 a decrease of 4.93% in permits and fees from amended FY 11. The economy and downturn in the housing market has had a significant impact on fees for the register of deeds and building permit fees over the past few years. However, the County is encouraged to have seen some marginal growth in register of deed revenues and has budgeted inspection fees flat.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2007, 2008, 2009, 2010 are actual revenues, 2011 is projected and 2012 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 \$2,757,918 a 4.59% increase from amended 2011 fiscal year budget.

Investment Earning

Budgeted investment earnings are \$350,000 for the general fund or .46% of general fund revenues. The County has projected a decrease of 50.00% in investment earnings from the previous year. The decrease is based on current market interest rates and that rates are not projected to increase until June 2012 or later.

Other Financing Sources

This category accounts for \$2,935,235 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. The general fund has fund balance appropriation of \$908,485. On June 30, 2010, the County's general fund balance was \$42,327,560. Of that amount, \$25,445,763 was undesignated and was 36.76% of general fund expenditures.

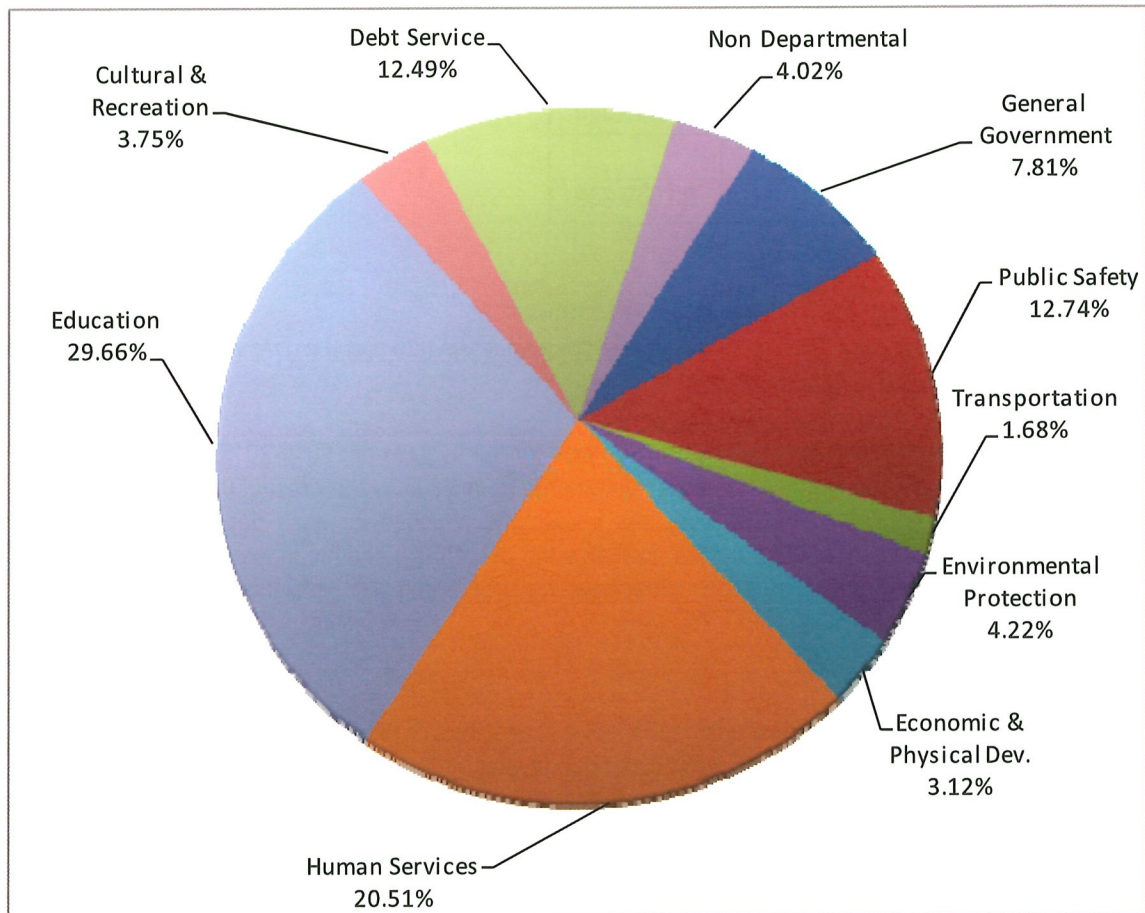
Below is a comparison of fiscal year 2012 adopted revenues to the amended fiscal year 2011 budget and fiscal year 2010 actual revenues for all funds.

REVENUES BY FUND

	Actual FY 10	Amended FY 11	Adopted FY 12	Percentage Change FY 11 to FY 12	Percent of Total
General Fund					
Ad Valorem	44,092,628	44,666,000	44,882,000	0.48%	
Other Taxes	10,987,582	10,132,500	10,590,000	4.52%	
Permits & Fees	2,355,405	2,523,740	2,399,339	-4.93%	
Intergovernmental	10,951,989	12,051,778	11,384,874	-5.53%	
Sales & Services	2,681,926	2,636,940	2,757,918	4.59%	
Interest Earnings	606,440	700,000	350,000	-50.00%	
Miscellaneous	156,290	231,355	209,259	-9.55%	
Other Financing Sources	2,269,798	4,724,404	2,935,235	-37.87%	
Total	74,102,058	77,666,717	75,508,625	-2.78%	83.86%
E-911 Fund					
Intergovernmental	559,066	560,000	559,067	-0.17%	
Interest	35,422	5,000	1,500	-70.00%	
Other Financing Sources	-	1,191,236	123,258	-89.65%	
Total	594,488	1,756,236	683,825	-61.06%	0.76%
Rescue Districts					
Ad Valorem Taxes	2,410,979	2,330,015	1,954,538	-16.11%	
Other Taxes	570,527	522,000	552,000	5.75%	
Interest	16,950	-	-	0.00%	
Other Financing Sources	-	-	49,301	100.00%	
Total	2,998,456	2,852,015	2,555,839	-10.38%	2.84%
Fire Districts					
Ad Valorem Taxes	3,696,745	3,756,685	3,463,978	-7.79%	
Other Taxes	871,008	787,100	792,600	0.70%	
Interest	24,265	-	-	0.00%	
Other Financing Sources	-	114,237	54,624	-52.18%	
Total	4,592,018	4,658,022	4,311,202	-7.45%	4.79%
Occupancy Tax					
Occupancy Tax	4,247,017	4,355,000	4,511,500	3.59%	
Interest	375	3,000	500	-83.33%	
Total	4,247,392	4,358,000	4,512,000	3.53%	5.01%

	Actual FY 10	Amended FY 11	Adopted FY 12	Percentage Change FY 11 to FY 12	Percent of Total
Salter Path District					
Ad Valorem Taxes	-	-	18,263	100.00%	
Total	-	-	18,263	100.00%	0.02%
Water Tax District					
Ad Valorem Taxes	-	-	270,000	100.00%	
Total	-	-	270,000	100.00%	0.30%
School Capital Projects					
Intergovernmental	699	-	-	0.00%	
Interest	15,039	15,004	1,000	-93.34%	
Other Financing Sources	990,800	1,783,500	1,156,245	-35.17%	
Total	1,006,538	1,798,504	1,157,245	-35.66%	1.29%
Capital Reserve Fund					
Interest	15,972	-	-	0.00%	
Sale of Fixed Assets	80,750	-	-	0.00%	
Total	15,972	0	0	0.00%	0.00%
Capital Improvements Fund					
Intergovernmental	236,993	227,500	-	-100.00%	
Interest	64,407	10,000	2,500	-75.00%	
Other Financing Sources	847,000	2,593,085	254,740	-90.18%	
Total	1,148,400	2,830,585	257,240	-90.91%	0.29%
Water Fund					
Operating Revenues	564,172	514,000	505,700	-1.61%	
Non Operating Revenues	15,722	90,600	1,000	-98.90%	
Other Financing Sources	205,000	265,000	258,300	-2.53%	
Total	784,894	869,600	765,000	-12.03%	0.85%
Total All Funds	\$ 89,490,216	\$ 96,789,679	\$ 90,039,239	-6.97%	100.00%

FY 2011 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 E-911 Fund.

Expenditure Summary By Fund

General Fund	75,508,625
E-911 Fund	683,825
Rescue Districts Fund	2,555,839
Fire Districts Fund	4,311,202
Occupancy Tax Fund	4,512,000
Salter Path Special Tax Fund	18,263
Water Tax Fund	270,000
School Special Projects Fund	1,157,245
Capital Improvements Fund	257,240
Water Fund	765,000
Total	90,039,239

Expenditures Summary By Service Area, All Funds

Recommended expenditures for fiscal year 2012 total \$90,039,239 a 6.97% decrease from fiscal year 2011 amended budget on March 31, 2011.

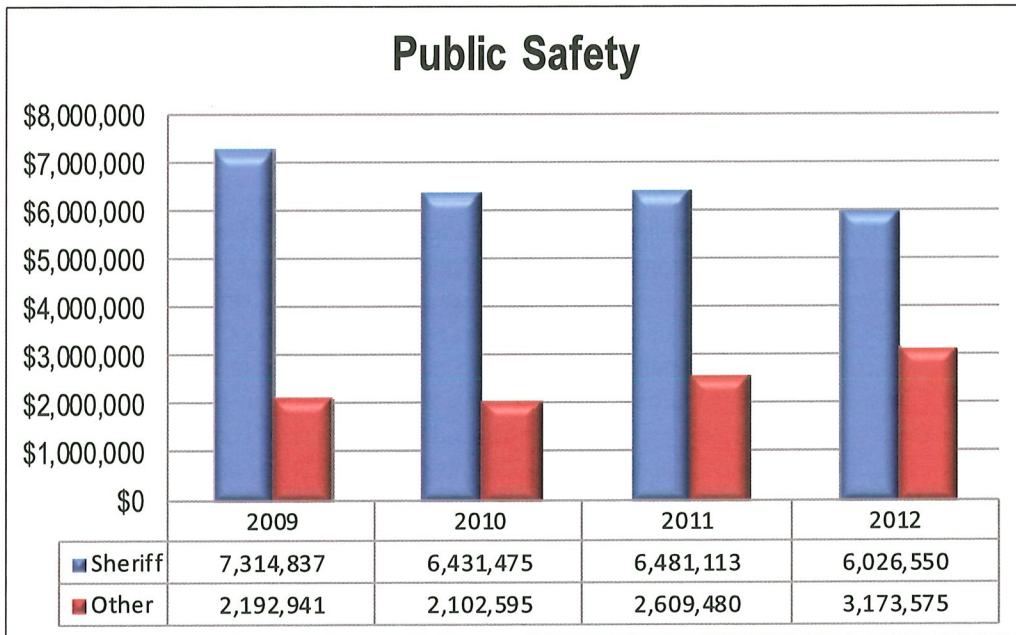
Individual department expenditure comparisons for the fiscal years 2010-2012 begin on page 63. Previous pages illustrate the County's financial statements from 2008 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2011 to FY 2012. Below are brief descriptions of each service area, along with highlights of expenditures.

General Government

This service area, which accounts for \$5,906,030 or 7.82% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area decrease is 7.42% from FY 2011. Tax Revaluation's decrease of 23.47% is due to FY 11 provided for additional part time personnel during the revaluation.

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 medical services, emergency management services, and rape crisis are in this area. Public safety accounts for 12.18% of total expenditures or \$9,200,125. The funding level for this service area decrease is 6.39% from FY 2011. The Sheriff Department is the largest division accounting for 65.32% 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 2009 and 2010 are actual expenditures, fiscal year 2011 is estimated, and 2012 is adopted. Fiscal year 2011 was the first year the county provides consolidated emergency communications.



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 \$1,306,175 a 9.01% increase from last fiscal year.

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 \$3,278,130 or 4.34% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection increased by 1.45% from fiscal year 2011.

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, cooperative extension, and soil conservation. Funding of this service area equals 3.21% of expenditures or \$2,421,305. The function's decrease of 9.35% from FY 2011 is due to Beach Nourishment. The funding for Feasibility Study has been reduced to better reflect the trend, thus the decrease of 11.60%.

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, \$15,919,320 or 21.08% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 69.39% 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 1.01% decrease in this area from the prior year.

This budget funds the State's unfunded mandate for counties to provide child support enforcement services. This service is estimated to be \$550,000.

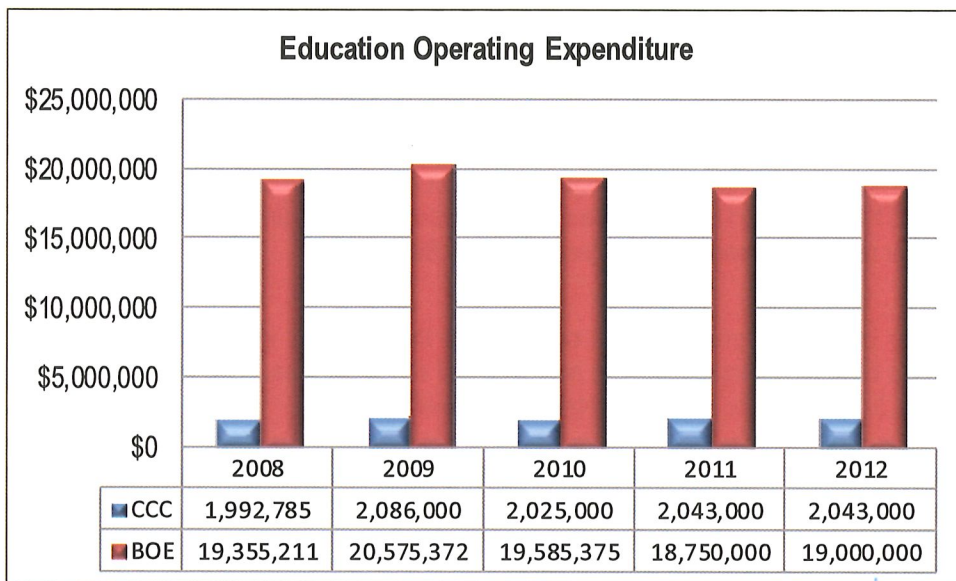
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will be using a portion of the escrows in FY 12 to reduce local spending.

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 \$21,858,000 or 28.95% of the County's total budget. The school's operating expenditures are increased to \$19,590,000. Capital outlay is \$1,157,245, a 35.66% decrease from FY 11 adopted capital. Adopted FY 11 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 11 funding level of \$2,043,000. 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 2012 is 8,441 students, as compared to 8,273 last year. The adopted budget funds current expense per student at \$2,321 compared to \$2,312 in FY 11. Debt service for the schools is reflected in the debt service department, which totals \$8,078,742. The Community College total debt is \$909,100. 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 2008, 2009 and 2010 are actual expenditures, fiscal year 2011 is estimated, and 2012 is adopted.



*include
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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 \$2,806,940 or 3.72% of the County's budget. The funding level for this service area decreased .34%. Senior Center increase of 6.35% is due to transportation costs no longer covered by grants.

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 \$3,116,050 with \$2,013,050 for insurances, vehicles, contingencies, and contingent projects and \$1,103,000 for transfers to other funds.



Other Funds

E-911 Fund

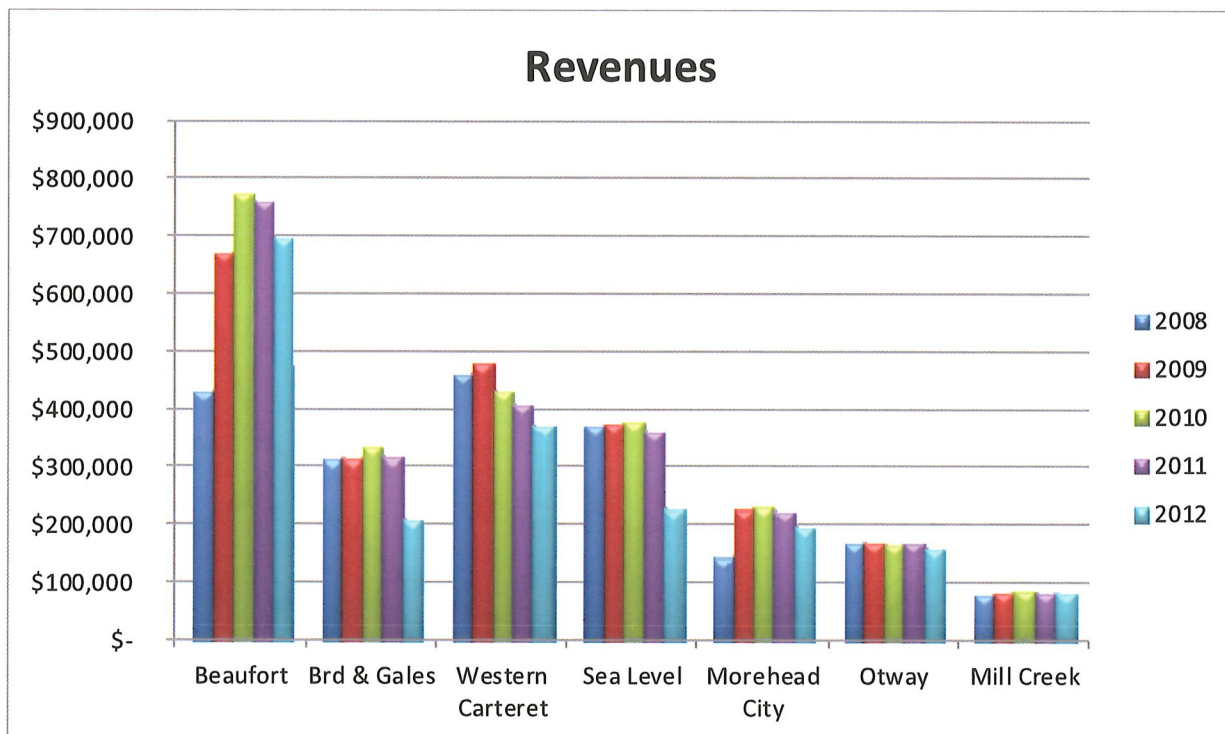
This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. The fund total is \$683,825. In FY 08 the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer 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 61.06% from FY 11 due to decreases in capital expenditures.

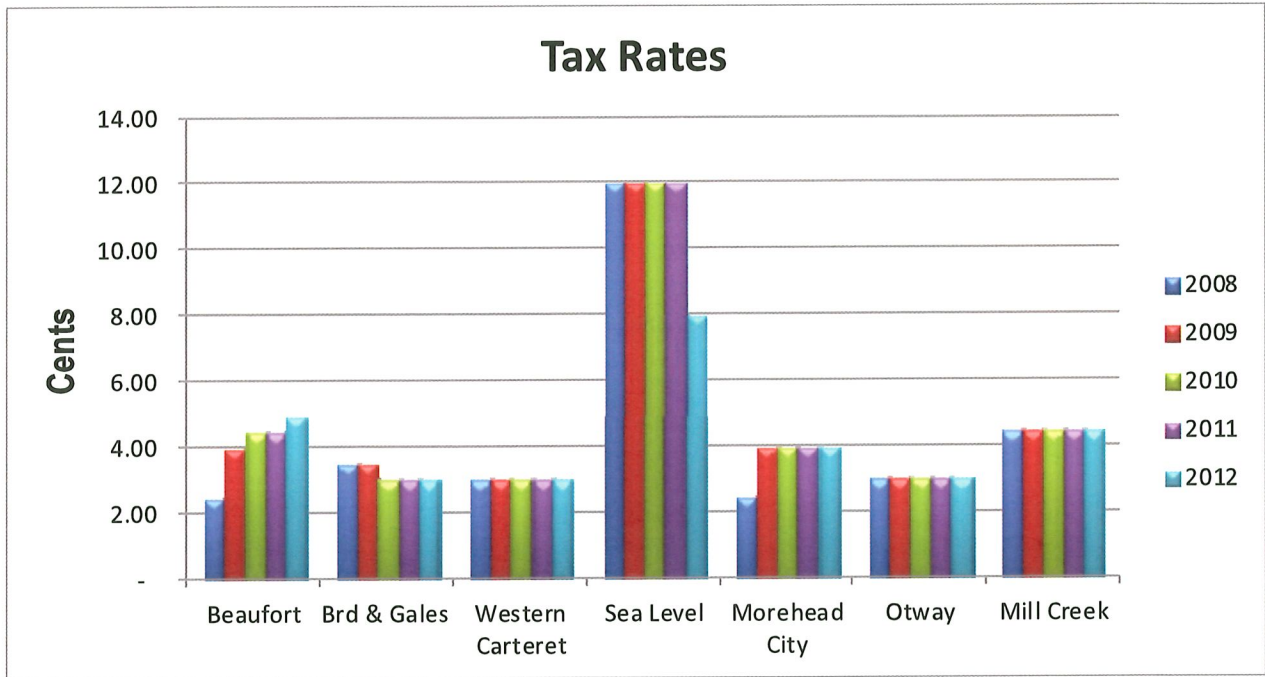
Fire Tax Districts Fund

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 \$4,311,202.

Rescue Tax Districts Fund

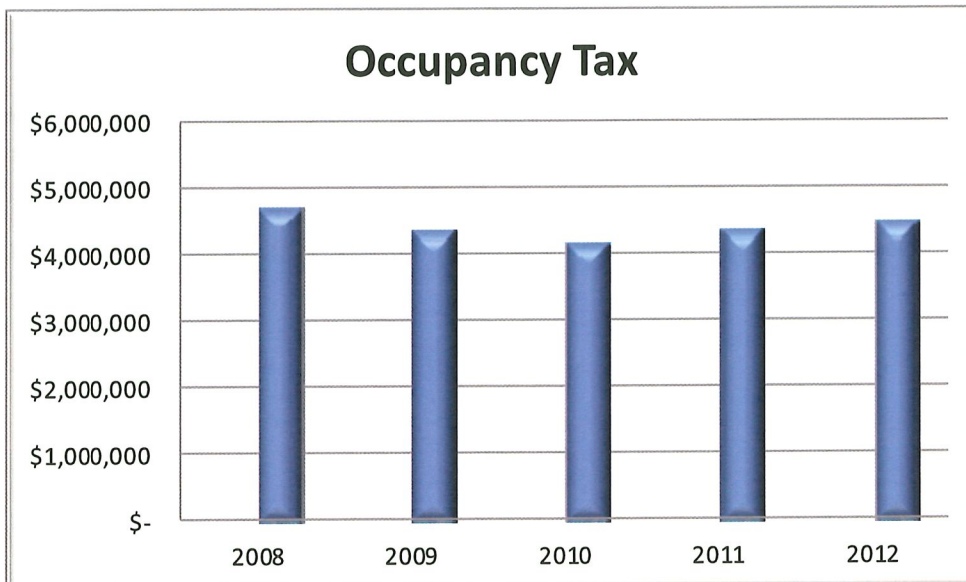
This special revenue fund accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts. The County does not have a standard of care throughout the county for the level of rescue service provided. Some districts and towns have employed paramedics, while other districts maintain volunteers that are not paramedic level. The funding for rescue districts is \$2,555,839. 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 2008 through 2010 are actual revenues and tax rates; 2011 is estimated revenue and adopted tax rates, and 2012 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 \$4,512,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2008 – 2010 are actual revenues, fiscal year 2011 is estimated, and 2012 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 \$18,263.

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 \$270,000.

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 \$1,157,245 of improvements, a 35.66% decrease from FY 11.

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 \$257,240 in projects. The County will continue its partnerships with other municipalities and fund \$100,000 for the Morehead City water access project. Other capital projects include improvements for pictometry mapping of the County, as well as replacing the AS400 server that houses the operating software for Tax and Finance Departments.

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 \$765,000, a \$104,600 decrease from FY 11. This 12.03% decrease is misleading due to water capital projects completed in FY 11 that are not in FY 12. The County has a customer base of approximately 1,090 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 10	Amended FY 11	Adopted FY 12	Percent Change FY 11 to FY 12	Percent of Total
General Fund					
General Government					
Governing Body	\$ 347,698	\$ 333,317	\$ 317,275	-4.81%	
Administration	366,803	399,808	432,160	8.09%	
Information Systems	622,323	715,359	701,480	-1.94%	
Finance	593,998	629,070	596,770	-5.13%	
Human Resources	268,996	282,977	263,280	-6.96%	
Tax	1,266,194	1,281,023	1,176,400	-8.17%	
Tax Revaluation	220,389	332,322	254,320	-23.47%	
Legal	74,746	65,000	70,000	7.69%	
Court Facilities	52,847	65,765	65,765	0.00%	
Elections	386,003	456,490	467,595	2.43%	
Register of Deeds	466,766	394,880	375,655	-4.87%	
Maintenance	1,186,038	1,423,055	1,185,330	-16.71%	
Total	5,852,801	6,379,066	5,906,030	-7.42%	6.56%
Public Safety					
Sheriff - Criminal Division	3,466,905	3,514,316	3,247,000	-7.61%	
Sheriff - Communications	482,374	289,433	-	-100.00%	
Sheriff - Civil Division	219,976	229,851	214,515	-6.67%	
Sheriff - Bailiff Division	182,369	196,795	188,270	-4.33%	
Sheriff - Jail Division	2,672,720	2,420,589	2,376,765	-1.81%	
Emergency Medical Service	167,429	167,778	149,085	-11.14%	
Emergency Management	212,415	635,247	193,415	-69.55%	
Paramedic Services	689,956	777,713	710,625	-8.63%	
Rape Crisis	191,983	194,920	218,490	12.09%	
Domestic Violence	34,043	31,055	36,560	17.73%	
Fire Marshal	79,969	88,447	79,980	-9.57%	
Consolidated Communications	136,481	824,506	1,315,610	59.56%	
Medical Examiner	52,600	50,000	52,000	4.00%	
Animal Control	427,705	407,469	417,810	2.54%	
Total	9,016,925	9,828,119	9,200,125	-6.39%	10.22%
Transportation					
Airport	83,957	80,665	80,665	0.00%	
Harbors	8,517	27,390	27,390	0.00%	
CCATS	689,378	1,090,151	1,198,120	9.90%	
Total	781,852	1,198,206	1,306,175	9.01%	1.45%
Environmental Protection					
Forest Fire Control	89,559	124,000	121,000	-2.42%	
Waste Collections	2,277,329	2,341,600	2,409,500	2.90%	
Public Works	686,412	765,748	747,630	-2.37%	
Total	3,053,300	3,231,348	3,278,130	1.45%	3.64%

	Actual FY 10	Amended FY 11	Adopted FY 12	Percent Change FY 11 to FY 12	Percent of Total
Economic & Physical Development					
Economic & Physical Development	190,000	200,000	210,000	5.00%	
Beach Nourishment	594,962	1,240,870	1,096,935	-11.60%	
Planning and Development	770,934	768,116	702,145	-8.59%	
Engineering	128,715	173,219	126,995	-26.69%	
Cooperative Extension	226,545	234,266	230,360	-1.67%	
Soil Conservation	50,810	54,461	54,870	0.75%	
Total	1,961,966	2,670,932	2,421,305	-9.35%	2.69%
Human Services					
Coop. Ext. Grants	47,371	-	-	0.00%	
Health Services	2,501,753	2,722,629	2,492,865	-8.44%	
Environmental Health	1,114,024	1,153,064	1,072,980	-6.95%	
Aging Programs	408,065	415,564	410,985	-1.10%	
Social Services	9,623,148	10,801,376	11,046,545	2.27%	
Other Health & Human Services	605,437	660,047	574,500	-12.96%	
Veterans	318,243	329,313	321,445	-2.39%	
Total	14,618,042	16,081,993	15,919,320	-1.01%	17.68%
Education					
Schools Current Expense	19,675,810	19,340,000	19,590,000	1.29%	
Community College Current	2,025,000	2,043,000	2,043,000	0.00%	
Community College Capital	187,731	225,000	225,000	0.00%	
Total	21,888,541	21,608,000	21,858,000	1.16%	24.28%
Cultural & Recreational					
Senior Center	154,090	185,078	196,835	6.35%	
Library	1,010,845	1,032,845	1,087,835	5.32%	
Parks & Recreation Programs	567,066	699,783	676,440	-3.34%	
Parks Maintenance	580,698	557,232	515,775	-7.44%	
Civic Center	319,774	341,447	330,055	-3.34%	
Total	2,632,473	2,816,385	2,806,940	-0.34%	3.12%
Debt Service					
Principal	6,217,426	6,569,560	6,708,000	2.11%	
Interest	3,188,651	3,149,300	2,988,550	-5.10%	
Total	9,406,077	9,718,860	9,696,550	-0.23%	10.77%
Non Departmental					
Transfers to Other Funds	2,066,510	3,357,994	1,103,000	-67.15%	
Non Departmental	-	775,814	2,013,050	159.48%	
Total	2,066,510	4,133,808	3,116,050	-24.62%	3.46%
Total General Fund	71,278,486	77,666,717	75,508,625	-2.78%	83.86%

	Actual FY 10	Amended FY 11	Adopted FY 12	Percent Change FY 11 to FY 12	Percent of Total
Other Funds					
E - 911 Emergency Fund	280,900	1,756,236	683,825	-61.06%	0.76%
Rescue Squads Tax Fund	2,850,833	2,852,015	2,555,839	-10.38%	2.84%
Fire Districts Tax Fund	4,143,028	4,658,022	4,311,202	-7.45%	4.79%
Occupancy Tax Fund	4,228,223	4,358,000	4,512,000	3.53%	5.01%
Salter Path Tax District Fund	-	-	18,263	100.00%	0.02%
Water Tax District Fund	-	-	270,000	100.00%	0.30%
Schools Special Projects Fund	1,563,042	1,798,504	1,157,245	-35.66%	1.29%
Capital Improvements Fund	1,850,148	2,830,585	257,240	-90.91%	0.29%
Water Fund	683,322	869,600	765,000	-12.03%	0.85%
Total All Funds	\$ 86,877,982	\$96,789,679	\$ 90,039,239	-6.97%	100%

Fund Balance

Fund balance is the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions. North Carolina 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 216, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2010, general fund undesignated fund balance was 36.76% of general fund expenditures, an increase of \$1.65 million from the prior year. During FY 11, the Board of Commissioners appropriated \$2.04 million of fund balance to pay for the 911 center construction and property purchases. Fiscal year 2011 estimated undesignated general fund balance is 33.0%. The adopted FY 12 budget appropriates \$908,485 of fund balance for capital needs.

Future expenditures effecting fund balance:

In FY 12, the County budget funds the first full year of county wide consolidated emergency 911 services. In addition to consolidated emergency 911 services, the County will begin annual debt service payments on the \$5.65 million school debt that was issued in 2010. It is projected that this expenditure growth will decrease undesignated general fund balance to 32.67%. 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: \$254,740 in the County Capital Improvement Fund and \$53,245 in the School Projects Capital Fund. These funds have accumulated over the years and are designated for specific projects in the applicable funds. The Emergency 911 fund appropriates \$123,258 for equipment needs.

Fund	Estimated Fund Balance 06/30/11	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/12	Projected Changes in Fund Balance
General	41,865,758	72,762,280	1,837,860	1,103,000	74,405,625	40,957,273	(908,485)
E-911	783,184	560,567	-	-	683,825	659,926	(123,258)
Fire District	1,313,066	4,256,578	-	-	4,311,202	1,258,442	(54,624)
Rescue Districts	918,190	2,506,538	-	-	2,555,839	868,889	(49,301)
Occupancy Tax	54,911	4,512,000	-	1,837,860	2,674,140	54,911	-
Water Tax District	-	270,000	-	258,300	11,700	-	-
School Special Projects	173,619	1,000	1,103,000	-	1,157,245	120,374	(53,245)
Capital Reserve	712,737	-	-	-	-	712,737	-
County Capital Improvement	1,159,330	2,500	-	-	257,240	904,590	(254,740)
Water Fund	719,970	506,700	258,300	-	765,000	719,970	-

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	Water
General	-	1,103,000	-
Occupancy	1,837,860	-	-
Water Tax District	-	-	258,300
Total	1,837,860	1,103,000	258,300

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 90,039,239
Less Interfund Transfers	<u>(3,199,160)</u>
Net Budget	<u><u>\$ 86,840,079</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 policies are found on pages 214 - 227.

On July 1, 2011, the County's governmental debt obligations are \$72,260,103. 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 92.69% 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 13.04% 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). The County projects issuing approximately \$4.06 million general obligation bonds, in 2012.

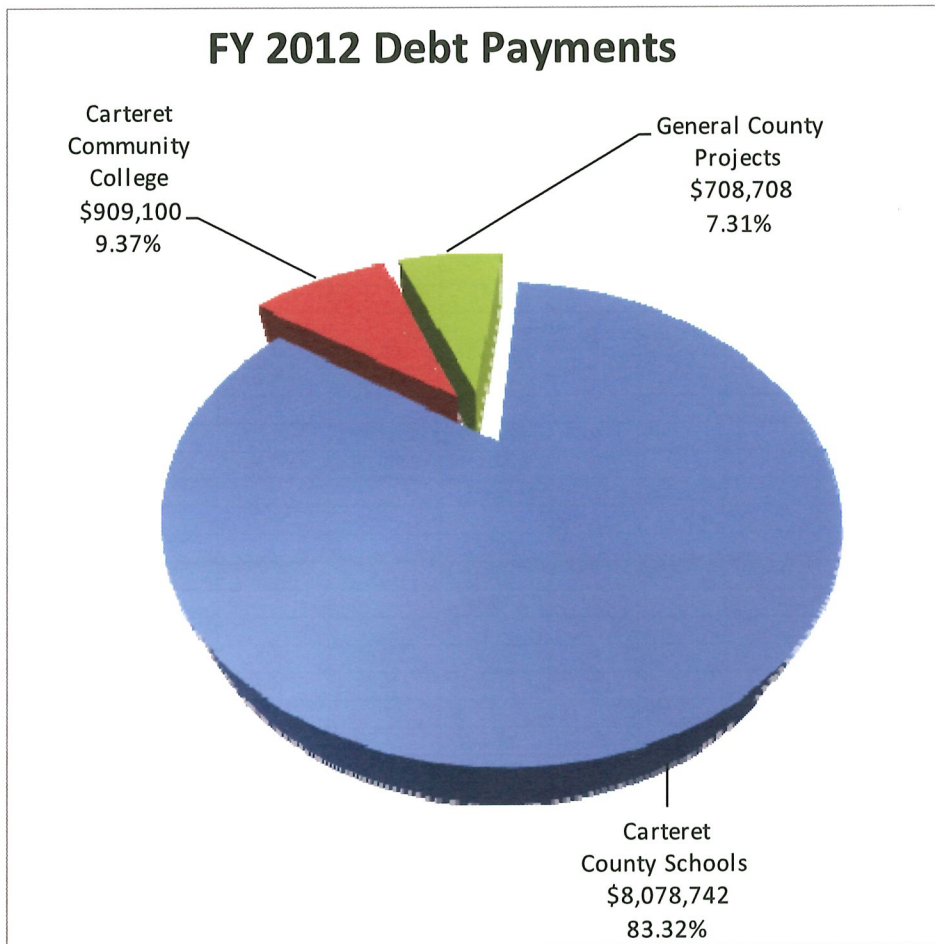
The County continues to make debt payments on its water utility debt that is \$2,472,384 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project is a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County will begin making principal and interest payments on the USDA loan FY 12.

The County's legal debt margin is estimated \$1,143,710,932 on June 30, 2011. 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, 2011.

Assessed Value	\$15,091,511,646
Debt Limit (8%)	1,207,320,932
Amount of General Obligation & Bonded Debt	53,900,000
General Obligation Bonds Authorized but Unissued	<u>9,710,000</u>
Legal Debt Margin	<u>\$ 1,143,710,932</u>

The 2012 budget for general fund debt service payments total \$9,696,550.

Agency	Amount
Carteret County Schools	\$ 8,078,742
Carteret Community College	909,100
General County Projects	<u>708,708</u>
Total FY 2012 Debt Service	<u>\$ 9,696,550</u>



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 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
2002 Community College	12/17/02	2012	4.40	P	\$ 400,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
				I	235,000	219,000	193,500	168,000	141,000	114,000
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P	1,875,000	1,820,000	1,390,000	1,360,000	1,440,000	1,410,000
				I	363,398	269,648	205,948	155,560	101,160	50,760
2006 School GO Bonds	4/4/06	2016	4.34	P	650,000	650,000	1,350,000	1,350,000	1,350,000	1,350,000
				I	862,562	836,562	807,312	739,812	672,312	604,812
2007 School GO Bonds	4/27/07	2017	4.11	P	700,000	700,000	700,000	700,000	700,000	700,000
				I	646,525	618,525	590,525	562,525	534,525	506,525
Certificates of Participation										
2002 COPS	8/8/02	2012	4.22	P	580,000	575,000	445,000	445,000	445,000	445,000
				I	223,796	202,046	179,765	161,520	142,830	123,918
Total GO Debt & COPS				P	4,205,000	4,345,000	4,485,000	4,455,000	4,535,000	4,505,000
				I	2,331,281	2,145,781	1,977,050	1,787,417	1,591,827	1,400,015
Installment Financing										
Health Center Renovations	9/21/01	N/A	3.35	P	300,000					
				I	10,050					
Community College	6/29/05	N/A	4.26	P	242,857	242,857	242,857			
				I	31,037	20,691	10,346			
Schools Technology	6/29/05	N/A	4.44	P	327,000					
				I	11,000					
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	115,000	120,000	120,000
2000 COPS Refunding / Beaufrot Square Project	5/21/09	N/A	3.59	P	960,000	950,000	940,000	930,000	915,000	900,000
				I	289,534	255,070	220,965	187,219	153,831	120,983
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	208,800	192,739	176,677	160,615	144,554	128,492
Qualified School Construction Bond	9/8/10	N/A	4.81	P	137,822	137,822	137,822	137,822	137,822	137,822
				I	79,551	72,921	66,292	59,663	53,034	46,405
Total Installment Financing				P	2,501,705	1,864,705	1,854,705	1,601,848	1,591,848	1,576,848
				I	629,972	541,421	474,280	407,497	351,419	295,880
Total Governmental Debt Service				P	6,706,705	6,209,705	6,339,705	6,056,848	6,126,848	6,081,848
				I	2,961,253	2,687,202	2,451,330	2,194,914	1,943,246	1,695,895
Utility Fund Debt										
NC Clean Water Fund	5/1/2004	N/A	5.75	P	31,032	31,032	31,032	31,032	31,032	31,032
				I	21,412	19,628	17,843	16,059	14,275	12,490
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	46,305	43,218	40,131	37,044	33,957	30,870
Total Utility Debt				P	171,032	171,032	171,032	171,032	171,032	171,032
				I	67,717	62,846	57,974	53,103	48,232	43,360

Human Resources

Below is a summary of employee positions for fiscal years 2008 through 2012.
An explanation of changes is in the respective program summaries.

Department	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
General Fund					
General Government					
Administration	4.00	4.00	4.00	4.00	5.00
Information Systems	3.00	3.00	3.00	3.00	3.00
Finance	7.85	9.60	9.60	8.60	7.60
Human Resources	3.00	3.00	2.80	2.40	2.40
Tax	18.00	20.00	20.00	20.00	19.00
Tax Revaluation	4.00	4.00	4.00	4.00	4.00
Elections	3.00	3.00	3.00	3.00	4.00
Register of Deeds	6.00	6.00	6.00	7.00	7.00
Public Buildings	14.00	14.00	14.00	14.00	14.00
General Government Total	62.85	66.60	66.40	66.00	66.00
Public Safety					
Sheriff/Jail	82.00	83.00	81.00	84.00	82.00
Communications	-	10.00	10.00	10.00	10.00
EMS	2.38	2.38	2.38	2.38	2.38
Consolidated Communications	26.00	26.00	1.00	1.00	-
Paramedic	9.00	9.00	9.00	9.00	9.00
Emergency Management	2.55	2.55	2.55	1.55	1.55
Fire Marshal	1.07	1.07	1.07	1.07	1.07
Rape Crisis	3.00	3.00	3.00	3.00	3.00
Animal Control	4.00	4.00	4.30	4.25	4.00
Public Safety Total	130.00	141.00	114.30	116.25	113.00
Transportation					
CCATS Transportation	2.00	2.00	2.00	2.00	2.00
Transportation Total	2.00	2.00	2.00	2.00	2.00
Environmental Protection					
Public Works	7.00	7.00	7.00	7.00	6.00
Environmental Protection Total	7.00	7.00	7.00	7.00	6.00
Economic & Physical Development					
Beach Nourishment	1.00	1.00	1.00	1.00	1.00
Planning and Development	14.00	14.00	14.00	15.00	15.00
Engineering	1.00	1.00	1.00	1.40	1.40
Soil Conservation	1.00	1.00	1.00	1.00	2.00
Economic & Physical Development Total	17.00	17.00	17.00	18.40	19.40

Department	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Human Services					
Health Center	35.40	35.40	37.80	38.80	38.80
Environmental Health	19.00	20.00	19.70	19.75	19.00
Smart Start Grants	-	-	1.00	1.00	1.00
Social Services	105.00	105.00	101.00	101.00	99.00
Juvenile Restitution	-	-	1.00	1.00	1.00
Veterans	6.00	6.00	6.00	6.00	5.00
Aging	3.93	3.51	3.08	4.00	4.00
Human Services Totals	169.33	169.91	169.58	171.55	167.80
Culture and Recreation					
Senior Center	2.07	2.49	1.92	2.00	2.00
Parks and Recreation	14.00	15.00	15.00	15.00	16.00
Civic Center	4.00	4.00	4.00	4.00	4.00
Culture and Recreation Total	20.07	21.49	20.92	21.00	22.00
General Fund Total	408.25	425.00	397.20	402.20	396.20
E-911 Fund	-	-	-	1.00	1.00
Water Fund	4.15	4.40	4.40	4.40	4.40
Total All Funds	412.40	429.40	401.60	407.60	401.60

Employee Positions

Below is a detail of employee positions by department for fiscal year 2012

<u>Position Title</u>	<u>Position Count</u>
Administration:	
County Manager	1
Assistant County Manager	1
Clerk to the Board	1
Deputy Clerk to the Board	<u>1</u>
Total	4
Information Systems:	
Director	1
Network Administrator	<u>2</u>
Total	3
Finance:	
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>
Total	7.85
Human Resources:	
Human Resources Director	1
Senior Administrative Assistant	1
Safety Coordinator/Loss Control Specialist	<u>1</u>
Total	3
Tax:	
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>
Total	18
Tax Revaluation:	
Revaluation Appraiser	2
Senior Property Appraiser	1
Tax Customer Service Representative	<u>1</u>
Total	4
Elections:	
Elections Director	1
Elections Specialist II	1
Deputy Elections Director	<u>1</u>
Total	3
Register of Deeds:	
Register of Deeds	1
Assistant Register of Deeds	1
Deputy Register of Deeds III	1
Deputy Register of Deeds II	1
Deputy Register of Deeds I	<u>2</u>
Total	6
Public Buildings:	
Public Building Director	1
Mail Clerk	1
Maintenance Technician	5
Senior Maintenance Assistant	2
Maintenance Assistant	<u>5</u>
Total	14

<u>Position Title</u>	<u>Position Count</u>
Sheriff Department:	
Sheriff	1
Chief Deputy Sheriff	1
Chief Detective	1
Deputy Sheriff - Division Administrator	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	7
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>
Total	82
Emergency Medical Services:	
EMS Coordinator	1
Administrative Assistant	<u>1</u>
Total	2
Paramedic:	
Paramedics Shift Leader	3
Paramedics	<u>6</u>
Total	9

<u>Position Title</u>	<u>Position Count</u>
Emergency Management:	
Emergency Management Director	1
Deputy Emergency Management Director	1
E911 Address Administrator	<u>1</u>
Total	3
Consolidated Communications:	
E911 Communications Manager	1
Training & Quality Assurance Supervisor	1
911 Telecommunicator Shift Supervisor	4
911 Telecommunicator Lead Communicator	4
911 Telecommunicator	<u>16</u>
Total	26
Fire Marshal:	
Fire Marshal	<u>1</u>
Total	1
Rape Crisis:	
Program Director	1
Sexual Assault Counselor/Direct Services Coordinator	1
Rape Prevention/Outreach Coordinator	<u>1</u>
Total	3
Animal Control:	
Animal Control Lead Officer	1
Animal Control Officer II	2
Office Assistant V	<u>1</u>
Total	4
CCATS-Transportation:	
Transportation Coordinator	1
Administrative Support Specialist	<u>1</u>
Total	2
Public Works:	
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>
Total	7

<u>Position Title</u>	<u>Position Count</u>
Beach Nourishment:	
Shore Protection Officer	1
Total	1
Planning and Development:	
Planning & Development Director	1
Assistant Planning Director	1
Planner	1
Administrative Support Specialist	1
Planning Code Enforcement Officer	1
Planning Technician	1
Building Code Administrator	1
Building Code Enforcement Officer III	1
Building Code Enforcement Officer II	1
Building Code Enforcement Officer I	3
Senior Administrative Support Specialist	2
Total	14
Engineer:	
Engineer	1
Total	1
Soil Conservation:	
District Conservation Technician	1
Total	1
Health Department:	
Public Health Director	1
Local Public Health Administrator	1
PHN Director I	1
Nurse Practitioner	1.8
LPN II	2
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	<u>0.8</u>
Total	35.4

Environmental Health:

Environmental Health Director I	1
Environmental Health Program Specialist	4
Environmental Health Specialist	11
Administrative Asst. I	1
Office Assistant IV	<u>2</u>
Total	19

Social Service Administration:

Social Services Director	1
Accounting Technician II	4
Attorney	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

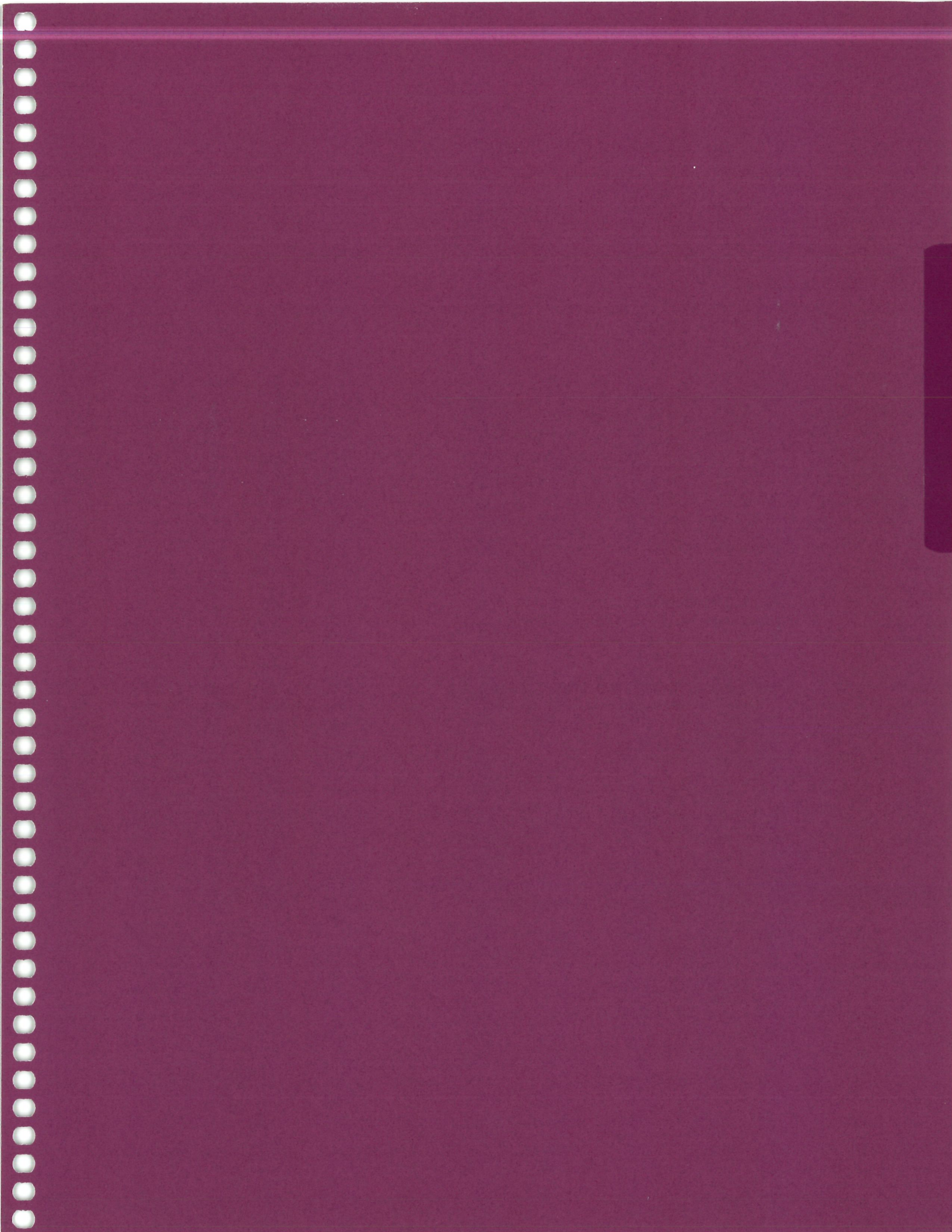
<u>Position Title</u>	<u>Position Count</u>
Social Work Supervisor III	4
OWU Supervisor V	1
Community Social Service Tech.	1
Computer Systems Administrator II	<u>1</u>
Total	105
Veterans:	
Office Assistant	3
Senior Administrative Assistant	1
Veterans Service Officer	1
Administrative Support Specialist	<u>1</u>
Total	6
Aging Services:	
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>
Total	3.93
Senior Center:	
Customer Relations Coordinator	0.45
Health and Wellness Coordinator	0.17
Office Assistant	0.45
Senior Services Director	<u>1</u>
Total	2.07
Parks and Recreation:	
Parks & Recreation Director	1
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>
Total	7

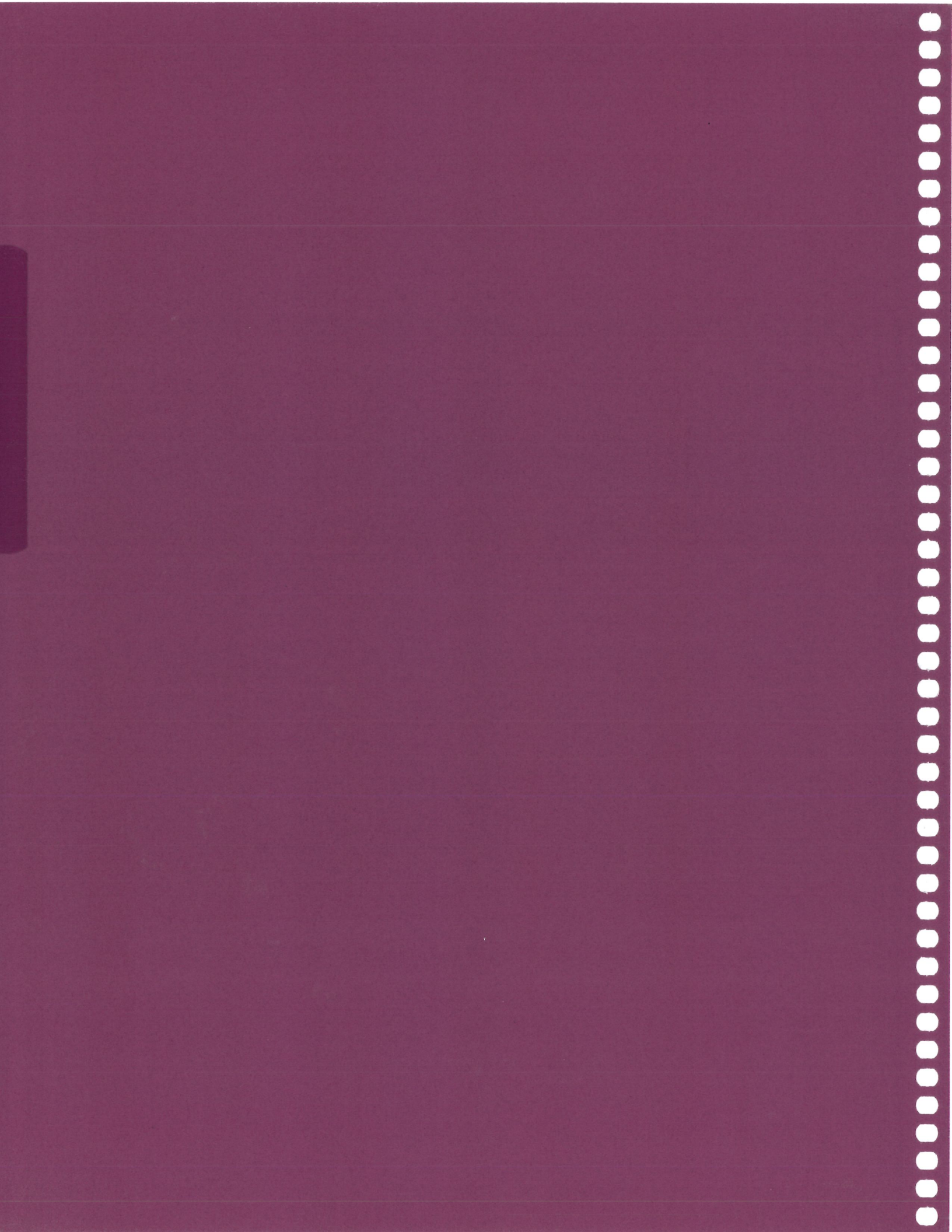
<u>Position Title</u>	<u>Position Count</u>
Parks and Recreation - Maintenance:	
Parks Maintenance Foreman	1
Park Maintenance Technician	<u>6</u>
Total	7
Civic Center:	
Civic Center Director	1
Senior Administrative Support Specialist	1
Civic Center Operation Technician	1
Civic Center Operation Assistant	<u>1</u>
Total	4
TOTAL GENERAL FUND	408.25
Water Fund:	
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>
Total	4.15
GRAND TOTAL	<u><u>412.4</u></u>

Capital Equipment & Capital Improvements

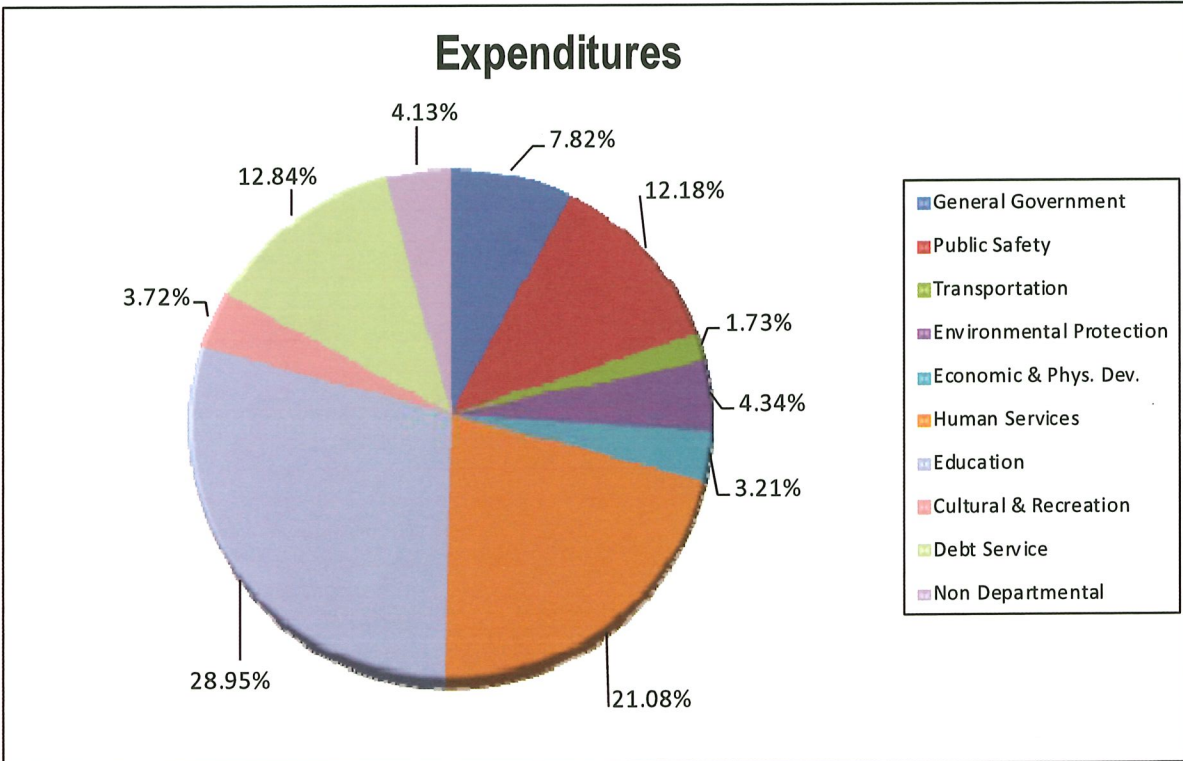
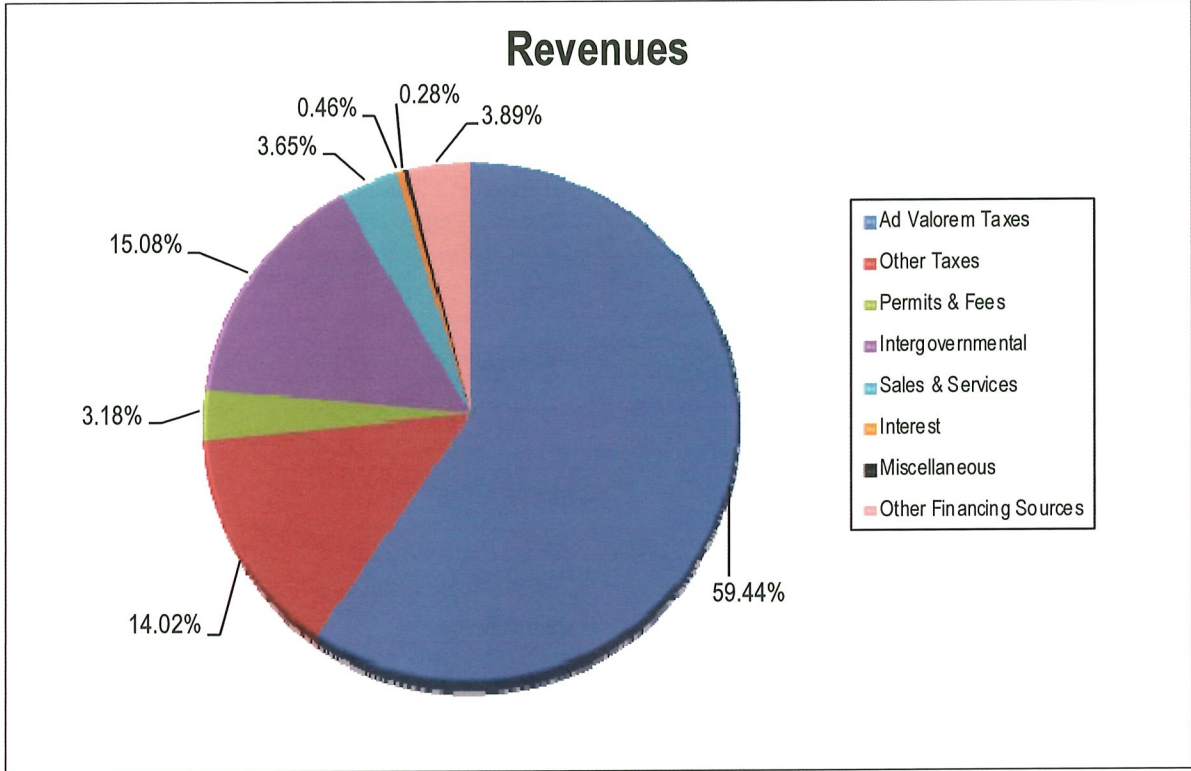
Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment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

General Government	Items	Department Total
General Fund		
Register of Deeds	Technology Enhancements	\$ 24,139
Sheriff Department	3 Vehicles	78,000
Paramedics	Medication Dispensing Equipment	12,000
Airport	Capital Contribution	16,665
CCATS	4 Lift Equipped Buses	236,050
Public Works	Vehicle Impound Lot	20,400
	Building for Mosquito Control	9,000
	Mosquito Spray Machine	8,500
Social Services	Document Management System	603,663
Community College	Capital Contribution	225,000
Total General Fund		\$ 1,233,417
Other Governmental Funds		
E-911 Fund	Communications Equipment - Public Safety	\$ 20,000
Capital Improvements Fund		
Tax	Pictometry Maps	\$ 67,240
IT	Technology	90,000
Parks and Recreation	MHC Water Access Match	100,000
Total Capital Improvements Fund		\$ 257,240
School Special Projects Fund	Capital Contribution	\$ 1,157,245
Total Governmental Funds		\$ 2,667,902
Enterprise Fund: Water Fund		\$ -
ENTITY TOTAL		\$ 2,667,902





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, 2010 actual, fiscal year 2011 amended budget as of March 31, 2011, requested, recommended and adopted fiscal year 2012. The percentage change column is the percentage change from fiscal year 2011 amended to the fiscal year 2012 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2012.

Revenues		Expenditures	
Ad Valorem Taxes	\$ 44,882,000	General Government	\$ 5,906,030
Other Taxes	10,590,000	Public Safety	9,200,125
Permits & Fees	2,399,339	Transportation	1,306,175
Intergovernmental	11,384,874	Environmental Protection	3,278,130
Sales & Services	2,757,918	Economic & Phys. Dev.	2,421,305
Interest	350,000	Human Services	15,919,320
Miscellaneous	209,259	Education	21,858,000
Other Financing Sources	2,935,235	Cultural & Recreation	2,806,940
		Debt Service	9,696,550
		Non Departmental	3,116,050
Total	\$ 75,508,625	Total	\$ 75,508,625

GENERAL FUND REVENUE COMPARISON

REVENUE	FY 10 Actual	FY 11 Amended	Adopted FY 11-12
Ad Valorem Taxes			
Current year	\$ 42,758,524	\$ 43,285,000	\$ 43,670,000
Prior years	1,016,357	1,100,000	930,000
Interest & penalties	317,747	281,000	282,000
	<hr/> 44,092,628	<hr/> 44,666,000	<hr/> 44,882,000
Other taxes & licenses			
White goods & solid waste disposal tax	50,451	40,000	40,000
ABC bottle tax	31,209	29,500	30,000
Local option sales tax	10,835,695	10,000,000	10,450,000
Scrap tire disposal tax	70,227	63,000	70,000
Other	-	-	-
	<hr/> 10,987,582	<hr/> 10,132,500	<hr/> 10,590,000
Permits & fees			
Sheriff fees	119,468	80,000	150,000
Register of deeds	914,804	935,740	924,839
Privilege licenses	14,385	14,000	14,000
Franchise fees	498,588	550,000	525,000
Building permits & inspections fees	414,921	440,000	420,000
Environmental health fees	242,834	300,000	225,000
Other fees	150,405	204,000	140,500
	<hr/> 2,355,405	<hr/> 2,523,740	<hr/> 2,399,339
Intergovernmental			
Restricted			
Federal & state grants	9,550,997	10,636,778	9,934,874
Lottery proceeds	700,000	800,000	700,000
Court facilities fees	238,133	250,000	240,000
Unrestricted			
Beer and wine tax	50,917	55,000	160,000
Payments in lieu of taxes	168,506	-	-
ABC profits	174,755	210,000	270,000
Croatan National Forest	68,681	100,000	80,000
	<hr/> 10,951,989	<hr/> 12,051,778	<hr/> 11,384,874
Sales & services			
Solid waste	2,243,091	2,230,000	2,240,000
Civic center fees	175,648	170,520	173,800
Other	263,187	236,420	344,118
	<hr/> 2,681,926	<hr/> 2,636,940	<hr/> 2,757,918
Interest	606,440	700,000	350,000

REVENUE	FY 10 Actual	FY 11 Amended	Adopted FY 11-12
Miscellaneous			
Proceeds from sale of fixed assets	17,071	25,000	25,000
Other	139,219	206,355	184,259
	<u>156,290</u>	<u>231,355</u>	<u>209,259</u>
Other Financing Sources			
Operating transfers in	2,269,798	1,776,950	1,837,860
Loan proceeds	-	-	-
Appropriated fund balance	-	2,650,454	908,485
Appropriated debt service reserve F.B.	-	131,500	-
Appropriated sheriff reserve F.B.	-	-	-
Appropriated health reserve F.B.	-	165,500	188,890
	<u>2,269,798</u>	<u>4,724,404</u>	<u>2,935,235</u>
Total Revenue	<u>\$ 74,102,058</u>	<u>\$ 77,666,717</u>	<u>\$ 75,508,625</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

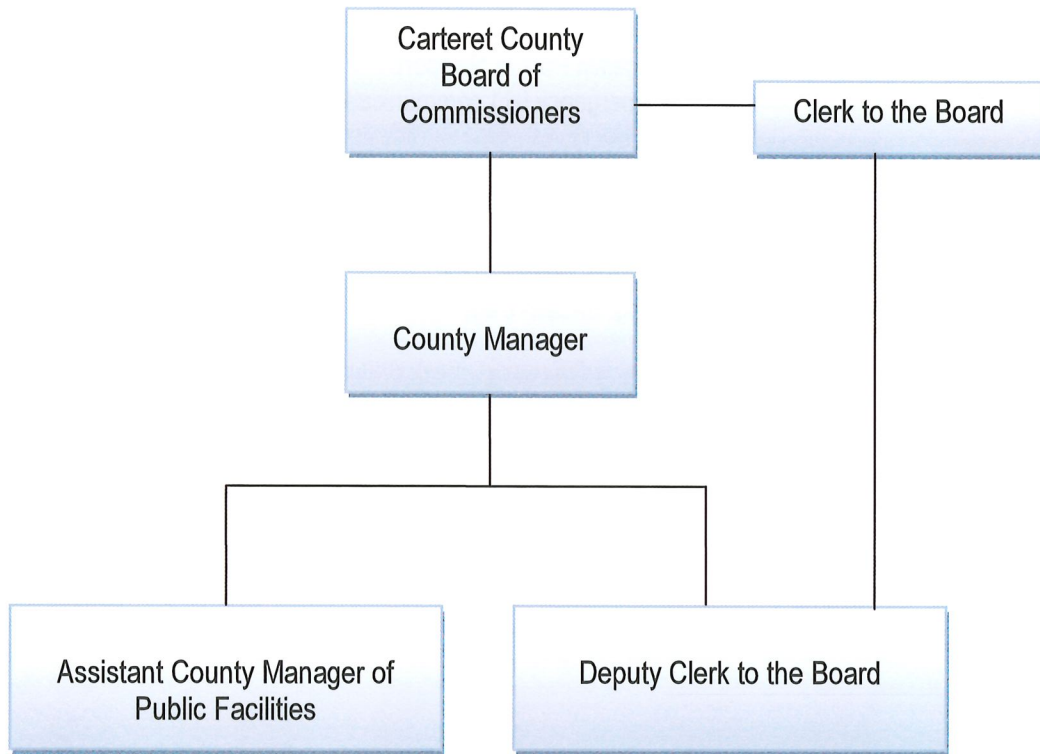
- Set the lowest ad valorem tax rate in the state.
- Developed and constructed Fort Benjamin Park in Newport.
- Implemented County consolidated emergency 911 communications..

Key Objectives

- Complete 2011 property revaluation project. **Initiative #5.**
- Address county and school capital needs. **Initiative #2.**
- Maintain the County's high bond rating. **Initiative #3.**

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Personnel	60,492	67,300	57,900	57,900	57,900	
Operations	188,641	205,517	198,375	198,375	198,375	
Contracted Services	98,565	60,500	61,000	61,000	61,000	
Total	347,698	333,317	317,275	317,275	317,275	-4.81%
Revenue Sources	-	-	-	-	-	
Staffing Numbers of Positions	7	7	7	7	7	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

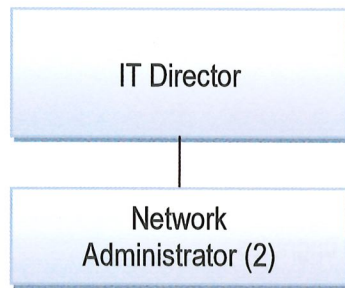
- Implemented consolidated emergency 911 communications, as well as established a partnership with Morehead City that renovated and located the emergency communications center.
- Addressed the need for public water access by partnering with Emerald Isle to provide water access; the largest water access in the County.
- Completed development of Fort Benjamin Park in Newport.

Key Objectives

- Complete a 30 year space needs study for County facilities. **Initiative #6.**
- Complete \$3.6 million water system upgrades.

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Personnel	324,502	342,658	407,625	404,860	397,860	
Operations	42,301	57,150	34,300	34,300	34,300	
Total	366,803	399,808	441,925	439,160	432,160	8.09%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	4.00	4.00	4.00	4.00	4.00	
Numbers of Positions	4.00	4.00	4.00	4.00	4.00	0.00%

Information Technology Organizational Chart



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

Major Accomplishments

- Upgraded and deployed 142 Voice Over IP (VOIP) telephones and replaced 33 network switches and routers.
- Planned and completed major system installations and upgrades for new E-911 center.
- Replaced analog radio circuits with MPLS circuits saving \$600 per month.
- Upgraded bandwidth at all external county offices.

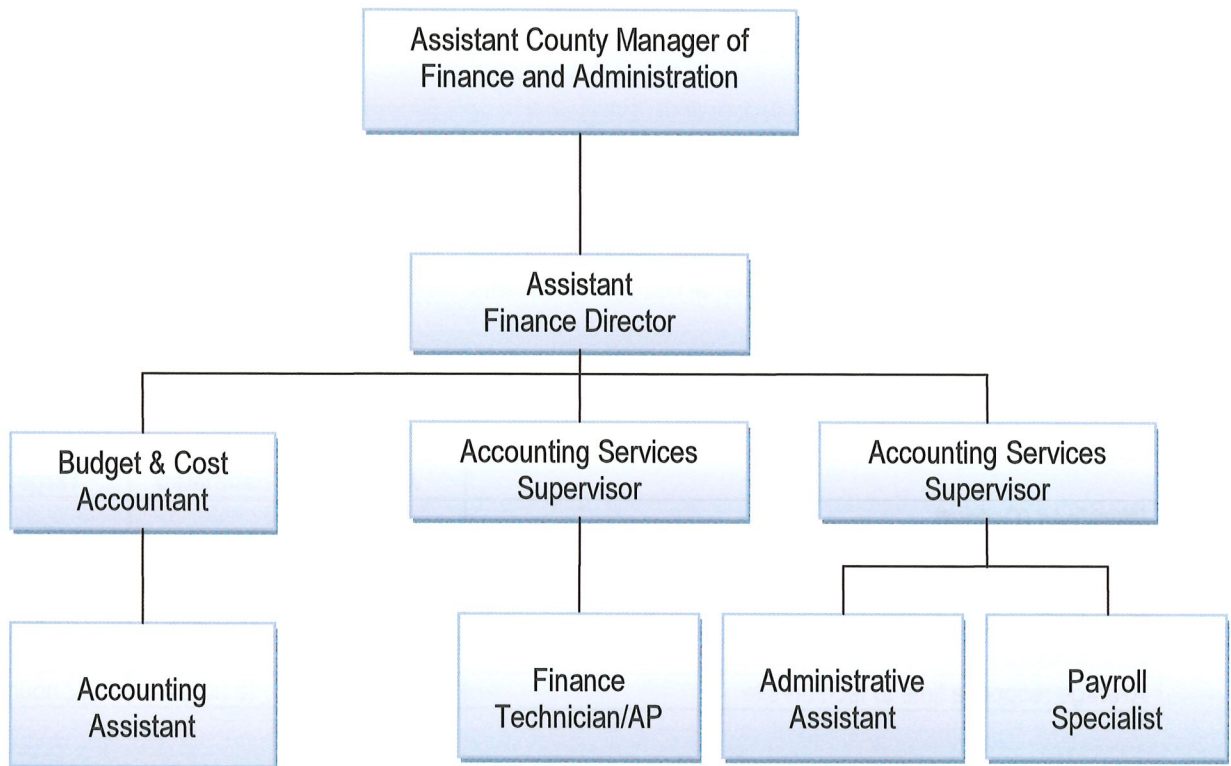
Key Objectives

- Develop and implement new countywide disaster recovery plan for telephone and other IT infrastructure. **Initiative #1.**
- Upgrade all county systems to Windows 7 Pro and Microsoft Office 2010; standardized desktop. **Initiative #5.**
- Eliminate redundant telephone circuits estimated cost savings - \$1,700.00 per month. **Initiatives #3 & 5.**
- Develop GIS plan to better serve internal county departments, municipalities and clients. **Initiative #5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Completed work orders by month	200	225	225	225
Efficiency				
Time-to-Fix ratio	2-4 days	2-3 days	2 days	2 days
Effectiveness				
Average response time to tech on-site	24 hours	18 hours	12 hours	12 hours

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Personnel	195,342	228,181	248,791	246,713	246,713	
Operations	426,981	487,178	454,768	454,767	454,767	
Total	622,323	715,359	703,559	701,480	701,480	-1.94%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.85	1.00	1.00	1.00	1.00	
Numbers of Positions	3.85	4.00	4.00	4.00	4.00	0.00%

Finance Organizational Chart



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

Major Accomplishments

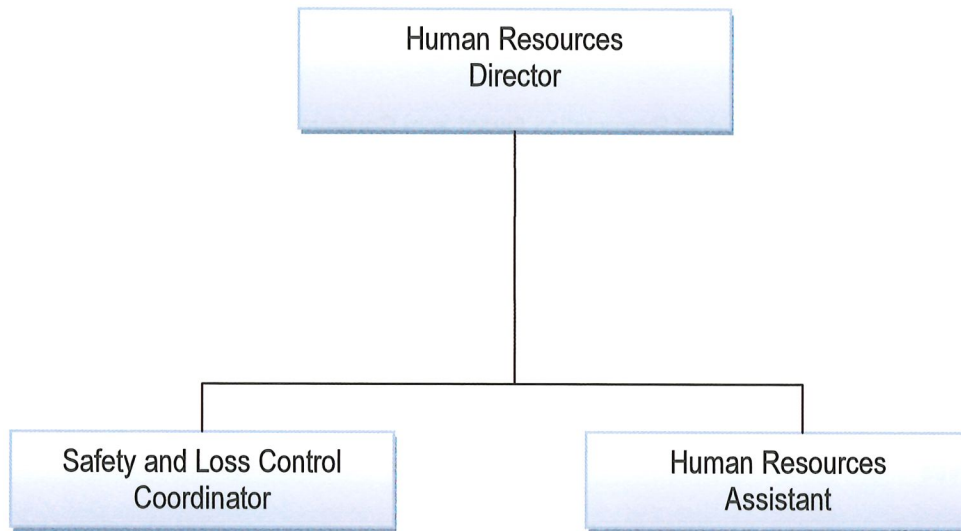
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2011 budget document; the County's 13th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2009, the County's 13th consecutive year.
- Compiled Fire & EMS non-profits FY 2010 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.
- Received bond rating upgrade of Aa1 by Moody's Rating Service.

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 #5.**
- 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 & 5.**

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	553,588	574,920	552,230	546,520	546,520	
Operations	40,410	54,150	50,250	50,250	50,250	
Total	593,998	629,070	602,480	596,770	596,770	-5.13%
Revenue Sources						
Other Taxes	52,282	53,500	55,100	55,100	55,100	2.99%
Staffing						
Full Time Positions	9.60	9.60	7.85	7.85	7.85	
FTE - Part Time Positions	0.10	0.00	0.00	0.00	0.00	
Numbers of Positions	9.70	9.60	7.85	7.85	7.85	-18.23%

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

- Performed annual facility safety inspection and focused on fire/evacuation procedures; increasing awareness of workplace safety.
- Offered first four day seminar on leadership skills for directors and supervisors.
- Submitted "Return to Work" policy/program for administration approval; policy/program developed to encourage injured employees to return to work in a timely manner minimizing cost to the county.
- Increased the number of wellness program/events aimed at assisting employees in obtaining a healthier lifestyle.

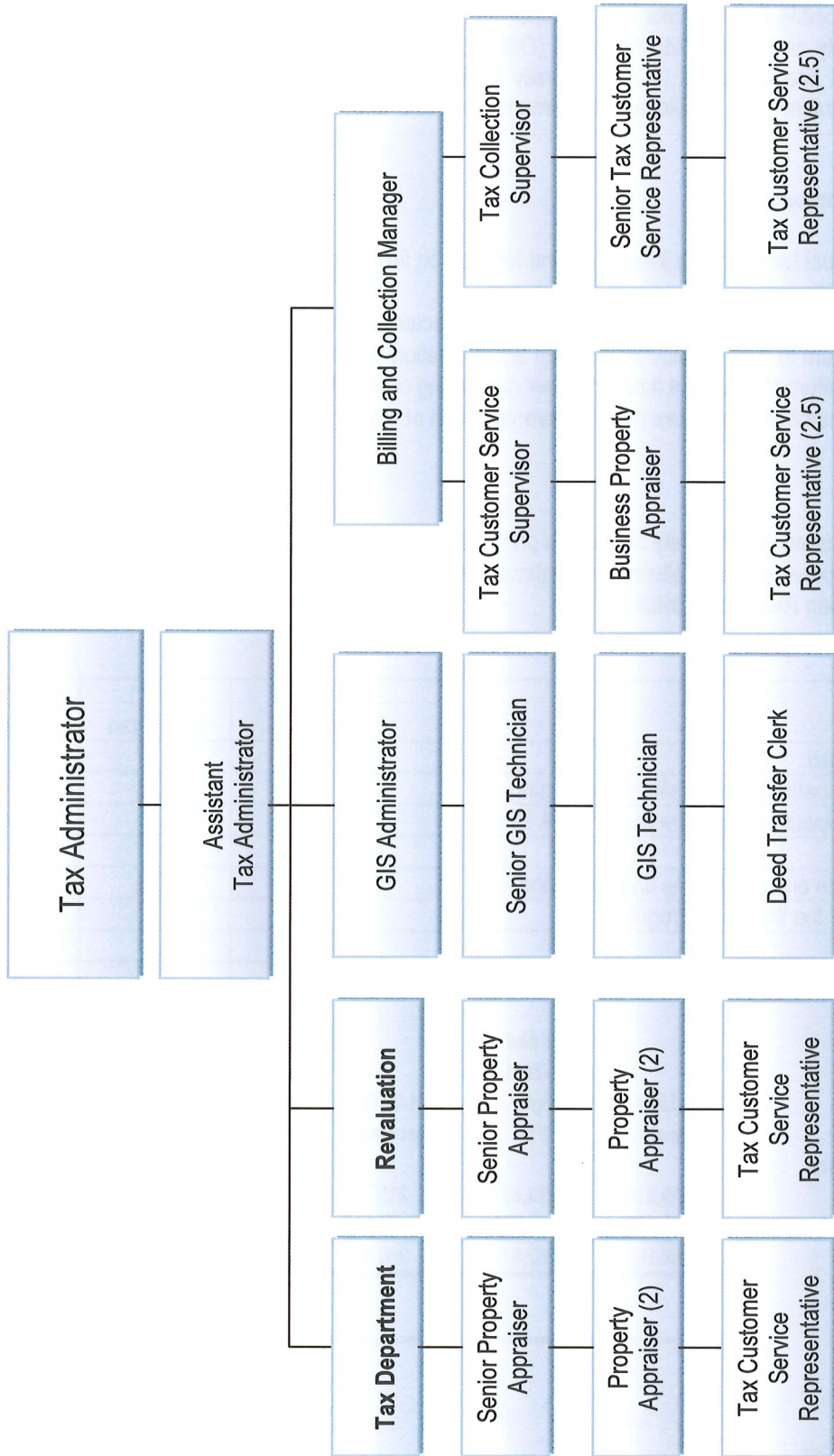
Key Objectives

- Promote risk management, safety and health principles throughout the County. **Initiative #1.**
- Continue to improve service delivery in recruitment, referral, position classification, compensation, and all other areas relating to Human Resources. **Initiative #5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Employees participating in the Wellness Screening	318	228	340	400
Employees participating in both the screening & HRA	126	111	160	400
Efficiency				
Department Heads and employees understanding the importance of the Wellness Programs	80%	80%	100%	100%
Effectiveness				
Participation in the Wellness Program	80%	57%	85%	100%

Expenditure Category	2009-2010	Amended 2010-2011	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
	Actual	Budget 3/31/11				
Personnel	219,810	213,677	215,735	210,180	210,180	
Operations	49,186	69,300	53,100	53,100	53,100	
Total	268,996	282,977	268,835	263,280	263,280	-6.96%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	2.8	3.0	3.0	3.0	3.0	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	2.8	3.0	3.0	3.0	3.0	0.00%

Tax Department Organizational Chart



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

Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audit.
- Completed initial 2011 revaluation project.
- Continued debt setoff program for collection of delinquent tax.
- Developed computer generated reports for collection, NC Department of Revenue TR-1 and 2 reports.

Key Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes. **Initiative #3.**
- Develop and improve electronic procedures for payment of property tax through credit card payments and on-line payments. **Initiatives #3 & 5.**
- Complete appeal phase of 2011 revaluation project. **Initiative #5.**
- Continue business personal property audit and debt collection efforts with delinquent accounts. **Initiative #3.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Complete personal property listing process within 60 days of filing deadline.	50%	75%	90%	100%
Electronic scan of checks received in collection	0	20%	100%	100%
Efficiency				
Electronic Storage of all documents	70%	85%	95%	100%
Effectiveness				
Business Personal Property Tax Audit	75%	90%	100%	100%
\$ Amount submitted to Debt Setoff for collection	\$2,024,714	\$2,000,000	\$2,000,000	\$2,000,000
% of Debt Setoff collected	6%	6%	8%	10%

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
TAX ADMINISTRATION						
Personnel	1,043,496	1,044,523	1,061,727	942,900	949,900	
Operations	213,836	236,500	226,500	226,500	226,500	
Capital Outlay	8,862	-	-	-	-	
Total	1,266,194	1,281,023	1,288,227	1,169,400	1,176,400	-8.17%
REVALUATION						
Personnel	210,924	214,197	223,492	204,570	204,570	
Operations	9,465	118,125	49,750	49,750	49,750	
Total	220,389	332,322	273,242	254,320	254,320	-23.47%
Grand Total	1,486,583	1,613,345	1,561,469	1,423,720	1,430,720	-11.3%
Revenue Sources: Fees	31,541	30,930	31,750	31,750	31,750	2.65%
Staffing						
Full Time Positions	24.00	24.00	24.00	22.00	22.00	
Part Time as FTE	1.24	1.54	1.44	1.44	1.44	
Number of Positions	25.24	25.54	25.44	23.44	23.44	-8.22%

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

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Professional Services	74,746	65,000	70,000	70,000	70,000	
Legal Settlement	-	-	-	-	-	
Total	74,746	65,000	70,000	70,000	70,000	7.69%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

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

Major Accomplishments

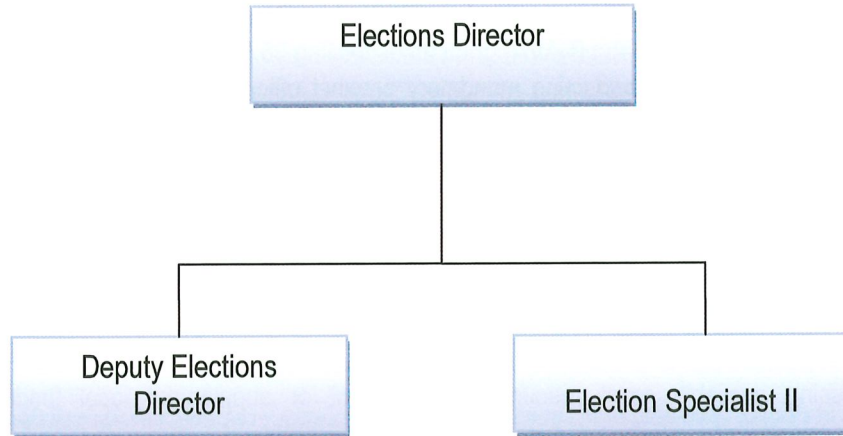
- Improved security of public records through internal system controls.
- Improved security of cash through internal controls.
- Clerk of Court website linked with County website.
- Painted courtroom #218 and main District court lobby entrance.

Key Objectives

- Create a presence on the internet for public access to information. *Initiative #5.*
- 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 #5.*

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Operations	52,847	65,765	65,765	65,765	65,765	
Total	52,847	65,765	65,765	65,765	65,765	0.00%
Revenue Sources						
Intergovernmental	238,133	250,000	240,000	240,000	240,000	-4.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Elections Organizational Chart



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

Major Accomplishments

- Successfully completed the 2010 general election including Instant Runoff Voting (IRV) mandates.
- Utilized Federal Help America Vote Act (HAVA) grant funds totaling \$8,500 to staff additional one-stop voting sites.
- Continued use of 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.
- Piloted the laptop program, On-Site Voter Registration Database (OVRD), in six of the County's thirty-four precincts while also partnering with the local community college to include Information Technology (IT) students in the precincts.

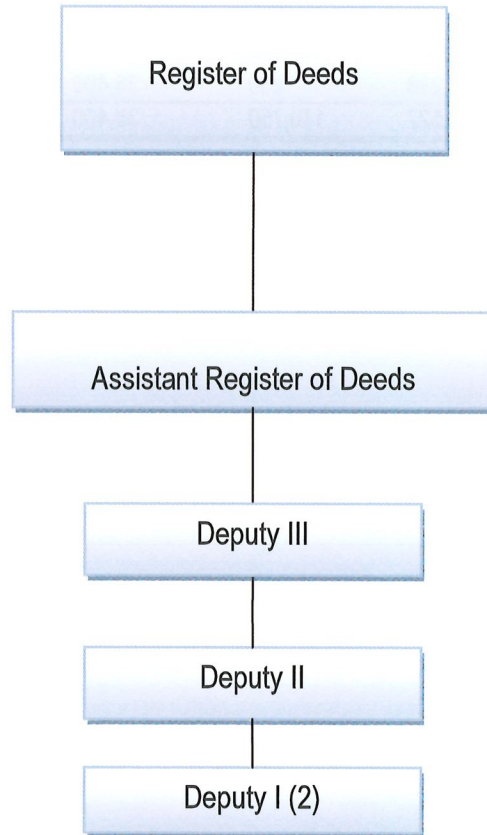
Key Objectives

- Continue accessing available grant resources to supplant or supplement local funding whenever possible. ***Initiative #3.***
- Implement laptop program in additional precincts. ***Initiative #5.***
- Continue offering poll worker training and outreach services to maintain high level of poll worker retention. ***Initiative #5.***
- Continue to offer same or increased level of services while implementing cost savings measures. ***Initiative #3.***

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Elections Held	3	1	4	N/A
Number of Registered Voters	47,993	46,500	48,000	48,000
<i>Efficiency</i>				
Time Election results Available on Election Night	8:30 PM	8:20 PM	8:30 PM	100%
Time Voting Equipment is picked up at last precinct	10:15 PM	10:00 PM	10:00 PM	100%
<i>Effectiveness</i>				
Percentage of votes cast without voter complaints	99.9%	99%	99%	100%
Percentage of provisional ballots cast correctly in precincts	99.25%	99.5%	100%	100%

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	240,894	223,656	281,896	277,720	277,720	
Operations	145,109	232,834	190,058	189,875	189,875	
Total	386,003	456,490	471,954	467,595	467,595	2.43%
Revenue Sources						
Intergovernmental	18,309	110,500	-	-	-	
Fees	38,218	250	35,400	35,400	35,400	
Total	56,527	110,750	35,400	35,400	35,400	-68.04%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.76	0.90	0.48	0.48	0.48	
Numbers of Positions	3.76	3.90	3.48	3.48	3.48	-10.77%

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

- Scanned images for survey plats back to 2006 for internet access.
- Vital records indexed and scanned for faster retrieval by employees.
- Obtained scanners for each employee allowing them to work on old records, which reduces the amount of work that must be contracted to outside agencies.

Key Objectives

- Continue to scan survey plats for internet access. **Initiative #5.**
- Continue indexing and scanning previous year's birth, death, and marriage records. **Initiative #5.**
- Implement state-wide service for issuing Birth certificates, which will generate more revenue for the County. **Initiative #5.**

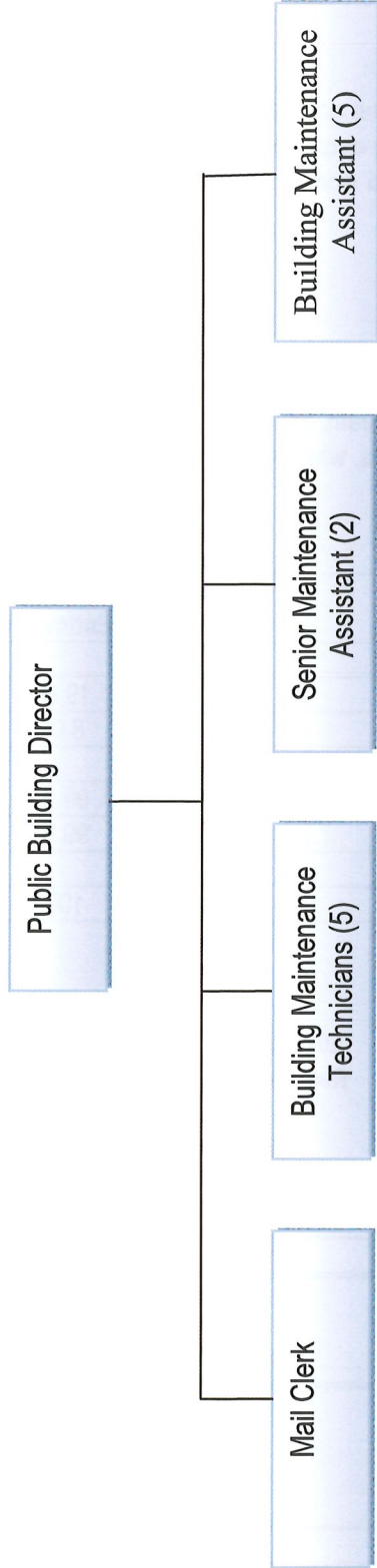
Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Documents recorded	19,539	19,800	19,800	20,000
Certified copies issued	7,800	8,000	8,200	8,200
Efficiency				
Database updated by 10:00 a.m.	99%	99.5%	100%	100%
Process all documents same day received	99%	99.5%	100%	100%
Effectiveness				
Instant recording when requested	100%	100%	100%	100%

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Personnel	250,637	253,625	253,403	249,959	249,959	
Operations	97,128	106,115	102,507	101,557	101,557	
Capital Outlay	119,001	35,140	24,136	24,139	24,139	
Total	466,766	394,880	380,046	375,655	375,655	-4.87%

Revenue Sources	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11	Requested	Recommended	Board Approved	Change From FY 11/12
Fees	914,804	935,740	924,839	924,839	924,839	-1.16%

Staffing	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11	Requested	Recommended	Board Approved	Change From FY 11/12
Full Time Positions	6	6	6	6	6	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	6	6	6	6	6	0.00%

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

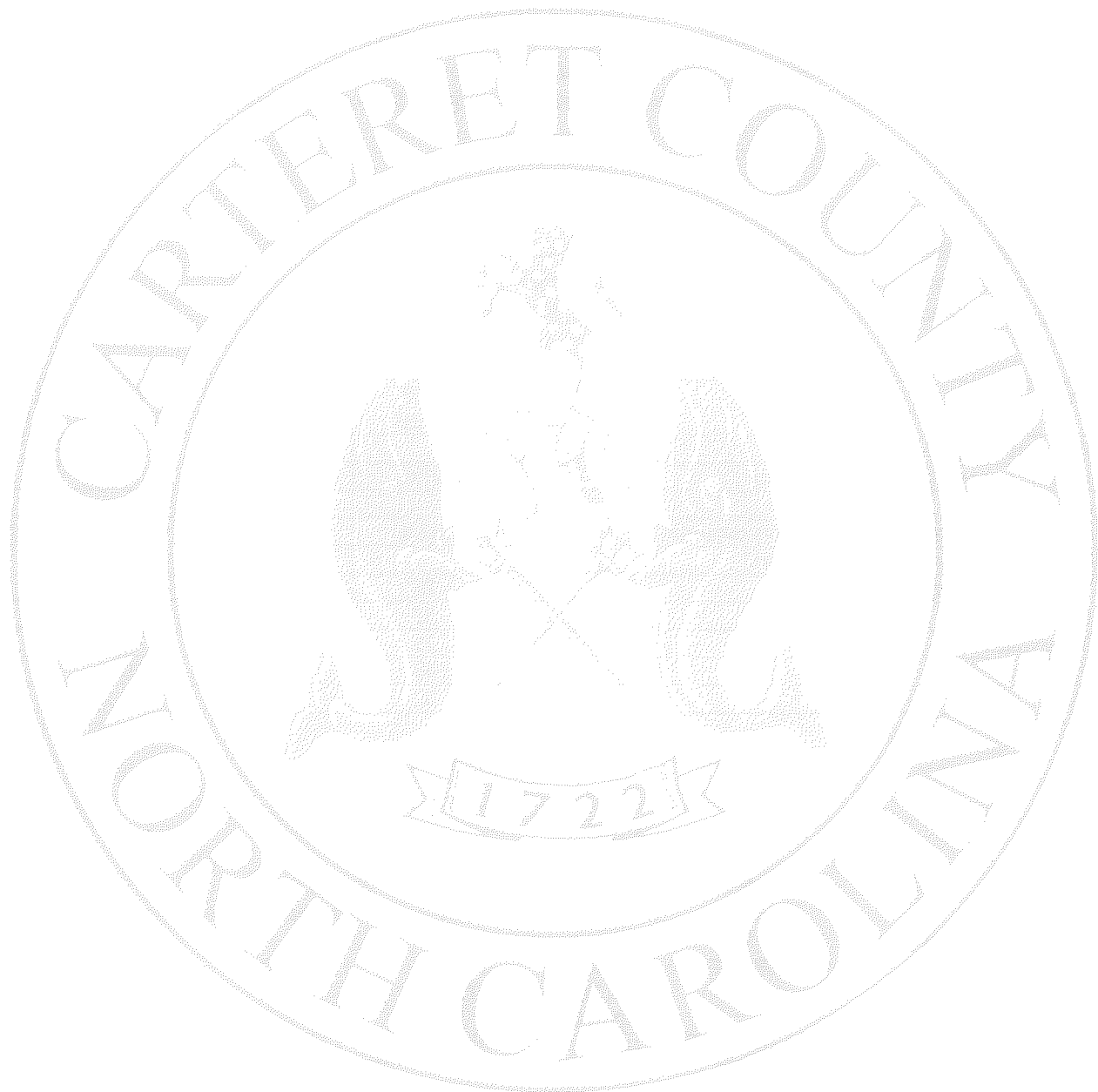
- Upgraded lights in the administration building to be more energy efficient.
- Upgraded HVAC system in the information technology server room to accommodate higher demand.
- Cleaned and treated all tile/terrazzo floors in administration/courthouse building.
- Upgraded safety features in various county buildings; emergency lights, fire extinguishers, and alarms.

Key Objectives

- Upgrade lighting in the remainder of county buildings. *Initiative #3.*
- Improve efficiency in completing work orders. *Initiatives #3 & 5.*
- Improve appearance of the grounds at the courthouse. *Initiative #5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Average number of monthly work orders	21.4	20	15	0
Efficiency				
Average number of monthly work orders completed	98.5%	99%	100%	100%
Effectiveness (number of work orders)				
Building and Grounds	75	65	50	0
Electrical	52	40	30	0
Construction	25	15	10	5
Plumbing	48	30	20	0
HVAC	32	20	10	0

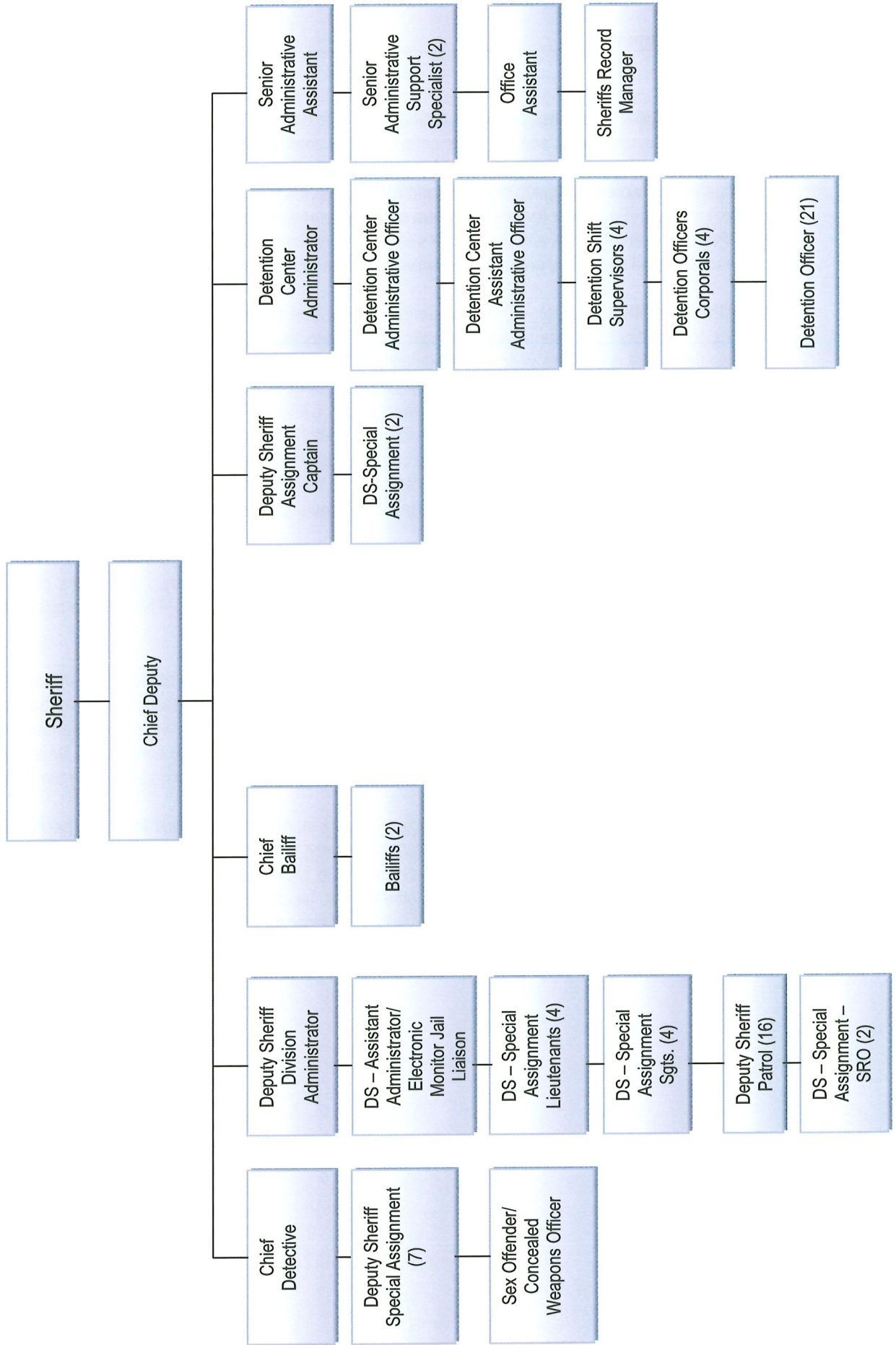
Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Personnel	551,457	572,319	562,988	553,380	553,380	
Operations	634,581	665,236	672,036	640,550	631,950	
Capital Outlay	-	185,500	-	-	-	
Total	1,186,038	1,423,055	1,235,024	1,193,930	1,185,330	-16.71%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	14.00	14.00	14.00	14.00	14.00	
FTE - Part Time Positions	0.24	0.25	0.72	0.25	0.25	
Numbers of Positions	14.24	14.25	14.72	14.25	14.25	0.00%



Public Safety

Sheriff Division
Emergency Medical Services
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

- Received the "Project Life Saver" grant, which allows deputies to locate individuals with cognitive disabilities who are prone to wander from their residence.
- Seized large amounts of cash, drugs, vehicles, and weapons.
- Provided courtroom security for District, Domestic, and Superior Courts without incident.
- Implemented volunteer reserve deputy program.
- Collected over \$55,000 for child support arrears from electronic monitoring offenders.
- Served over 85% of all civil and criminal processes issued.
- Provided a safe and secure environment for students attending middle and high schools in the county through the use of school resource officers.

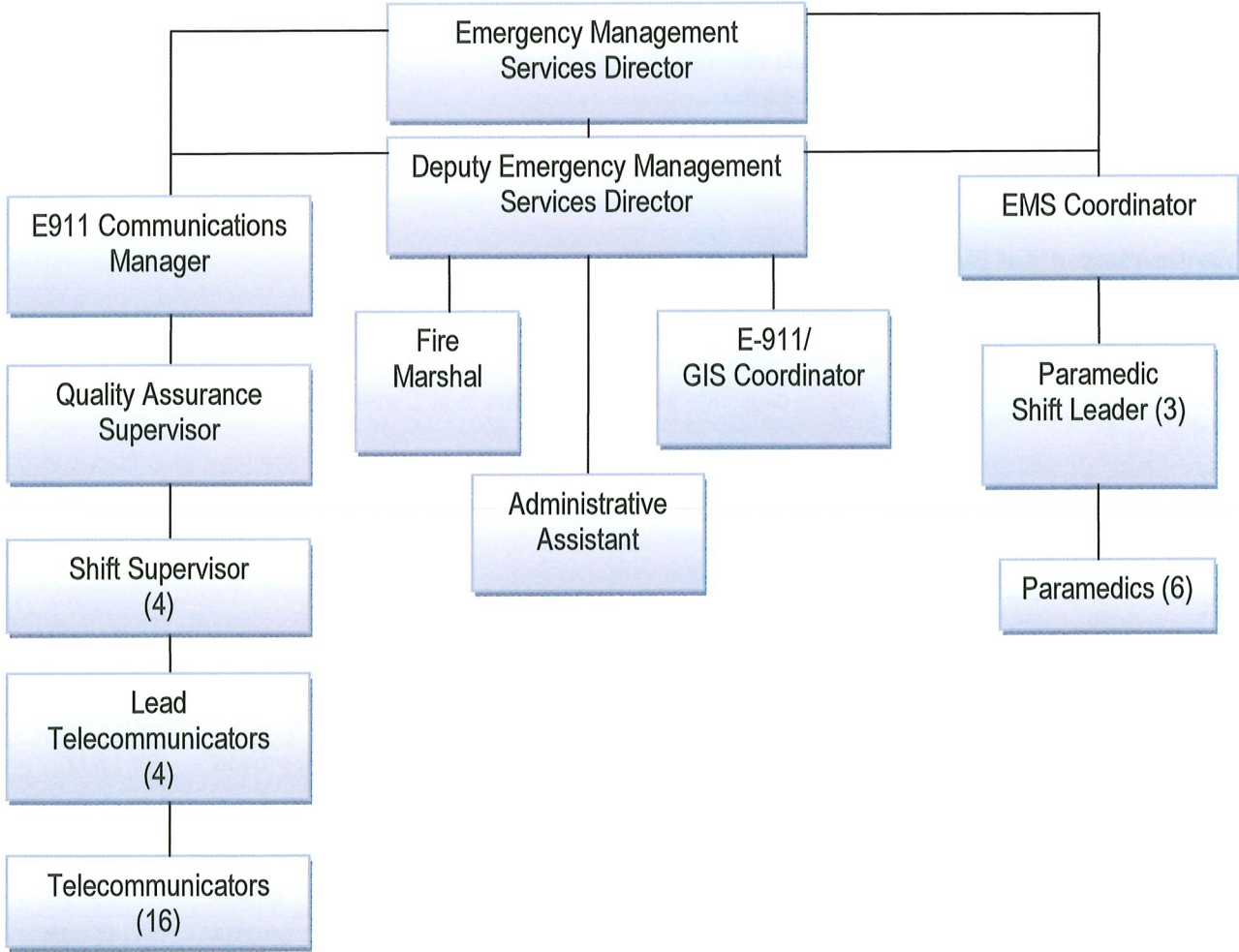
Key Objectives

- Continue to provide for the safety, security, and well-being of our citizens. **Initiative #1.**
- Continue to provide quality training and professional improvement opportunities for officers. **Initiative #1.**
- Continue to educate students and parents about the dangers of drugs and gang activity through the DARE program. **Initiative #1.**
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. **Initiatives #1 & 3.**
- Implement and deploy Mobile Data Terminal project which will allow deputies 24hour access to crucial information in the field through the use of mobile computers. **Initiatives #1 & 5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Average daily population	129	130	130	116 >
Detention Intake	3,087	3,000	3,000	N/A
Sheriff's Patrol unit calls for service	20,842	22,000	22,000	N/A
Warrants, Summons, Orders for Arrest Issued	6,174	6,200	6,200	N/A
Civil papers for service received	5,287	5,300	5,300	N/A
Concealed handgun permits processed	437	500	500	N/A
Pistol Permits Processed	489	500	500	N/A
Sex offenders address verification site visits	93	95	95	100%
Electronic monitoring offender participants	53	60	65	100
Efficiency				
Civil processes served	86%	90%	90%	100%
Criminal processes served	85%	90%	90%	100%
Effectiveness				
Collections of money on Writs of Executions	\$150,870	\$200,000	\$200,000	N/A
Service fees collected for civil processes	\$77,242	\$79,500	\$79,500	N/A
Total weapons fees collected	\$38,307	\$40,000	\$40,000	N/A
Child support collected due to electronic monitoring	\$55,626	\$60,626	\$60,626	N/A
Jail Days saved due to electronic monitoring	4,440	5,070	5,520	N/A
Savings to County due to electronic monitoring	\$199,800	\$228,150	\$248,400	\$400,000
Warrants Arrest Made	2,255	2,500	2,500	N/A
Drug suspects arrested	187	200	200	N/A
Drug Charges	569	600	600	N/A

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
CRIMINAL DIVISION						
Personnel	2,578,840	2,630,890	2,643,989	2,609,027	2,609,027	
Operations	729,482	748,826	603,905	603,208	559,973	
Capital Outlay	158,583	134,600	78,000	78,000	78,000	
Total	3,466,905	3,514,316	3,325,894	3,290,235	3,247,000	-7.61%
COMMUNICATIONS DIVISION						
Personnel	425,926	257,231	-	-	-	
Operations	56,448	32,202	-	-	-	
Capital Outlay	-	-	-	-	-	
Total	482,374	289,433	-	-	-	-100.00%
CIVIL DIVISION						
Personnel	200,807	207,851	205,599	196,015	196,015	
Operations	19,169	22,000	18,500	18,500	18,500	
Total	219,976	229,851	224,099	214,515	214,515	-6.67%
BAILIFF DIVISION						
Personnel	150,999	161,695	156,754	154,170	154,170	
Operations	31,370	35,100	34,100	34,100	34,100	
Total	182,369	196,795	190,854	188,270	188,270	-4.33%
JAIL DIVISION						
Personnel	1,399,956	1,453,769	1,380,602	1,358,178	1,358,178	
Operations	976,677	667,700	631,460	629,460	720,460	
Contracted Services	285,262	299,120	298,127	298,127	298,127	
Capital Outlay	10,825	-	-	-	-	
Total	2,672,720	2,420,589	2,310,189	2,285,765	2,376,765	-1.81%
GRAND TOTAL	7,024,344	6,650,984	6,051,036	5,978,785	6,026,550	-9.39%
Revenue Sources						
Intergovernmental	236,027	268,639	172,156	172,156	172,156	
Fees	147,059	110,000	120,000	120,000	120,000	
Total	383,086	378,639	292,156	292,156	292,156	-22.84%
Staffing						
Criminal	43.00	45.00	44.00	44.00	44.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	3.00	3.00	3.00	3.00	3.00	
Jail	32.00	32.00	32.00	32.00	32.00	
Full Time Positions	81.00	83.00	82.00	82.00	82.00	
FTE - Part-time	2.37	2.52	3.60	3.12	3.12	
Total FTE Criminal/Jail	83.37	85.52	85.60	85.12	85.12	-0.47%
Communications						
Full Time Positions	10.00	10.00	-	-	-	
FTE - Part-time	0.68	0.60	-	-	-	
Total FTE Communications	10.68	10.60	-	-	-	-100.00%
Total Positions	94.05	96.12	85.60	85.12	85.12	-11.44%

Emergency Management Services Organizational Chart



Purpose: The Emergency Medical Services (EMS) Office is a division of the Emergency Management Services Office. The primary duty of the EMS Office is to act as a liaison between EMS agencies and Carteret County government. Those agencies include 16 EMS providers, Carteret General Hospital, Carteret Community College, Fire & EMS Commission and the NC Office of EMS.

Major Accomplishments

- Provided support to all 16 EMS providers.
- Continue to update all EMS protocols to ensure quality patient care.
- Participated in exercises and real life events with multiple organizations.
- Continue to update EMS policies and procedures.

Key Objectives

- Continue support to all EMS providers. *Initiative #1.*
- Provide oversight to County EMS units. *Initiative #1.*
- Continue to train and exercise with all EMS units. *Initiative #1.*
- Continue to update County EMS plan and EMS protocols. *Initiative #1.*
- Continue to work with the County medical director to improve EMS care to all Carteret County residents and visitors. *Initiative #1.*

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget				
		3/31/11			Approved	FY 11/12
Personnel	121,887	124,833	113,254	112,185	112,185	
Operations	45,542	42,945	36,900	36,900	36,900	
Total	167,429	167,778	150,154	149,085	149,085	-11.14%

Revenue Sources	-	-	-	-	-	0.00%
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Staffing

Full Time Positions	2.38	2.38	2.38	2.38	2.38	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	2.38	2.38	2.38	2.38	2.38	0.00%

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 14 heart attack patients to Carolina East Heart Center, based on new EMS patient care protocols.
- Deployed disaster response trailer 12 times to assist local emergency responders.
- Built a small trailer for use as a Rehab unit to decrease wear on the larger Mass Casualty Incident (MCI) Trailer.

Key Objectives

- Recruit and retain qualified paramedics. *Initiative #1.*
- Increase medication control with a medication vending machine. *Initiatives #1 & 5.*
- Increase efficiency through the implementation of Emergency Medical Dispatch. *Initiatives #1 & 5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Medic 1 calls/year	1,070	1,000	1,100	N/A
Medic 2 calls/year	1,434	1,400	1,500	N/A
Medic 3 calls/year	336	300	350	N/A
Rescue boat calls	6	10	20	N/A

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Personnel	546,656	609,963	575,550	569,025	569,025	
Operations	143,300	137,750	131,600	129,600	129,600	
Capital Outlay	-	30,000	12,000	12,000	12,000	
Total	689,956	777,713	719,150	710,625	710,625	-8.63%

Revenue Sources	-	-	-	-	-	0.00%
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Staffing

Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	0.76	1.30	1.50	1.50	1.50	
Numbers of Positions	9.76	10.30	10.50	10.50	10.50	1.94%

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 the Hazard Mitigation Plan.
- Participated in several exercises with State Emergency Management.
- Participated in Annual Hurricane EXPO and Pet EXPO.
- 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. *Initiatives #1 & 5.*
- Update the Emergency Operations Plan. *Initiatives #1 & 5.*
- Continue efforts to protect the citizens of Carteret County to the best of our ability. *Initiative #1.*

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget				
		3/31/11			Approved	FY 11/12
Personnel	99,683	106,205	119,941	116,415	116,415	
Operations	112,732	529,042	79,000	77,000	77,000	
Capital Outlay	-	-	-	-	-	
Total	212,415	635,247	198,941	193,415	193,415	-69.55%
Revenue Sources						
Intergovernmental	58,801	465,042	20,000	20,000	20,000	-95.70%
Staffing						
Full Time Positions	2.55	2.55	2.55	2.55	2.55	
FTE - Part Time Positions	0.02	-	-	-	-	
Numbers of Positions	2.57	2.55	2.55	2.55	2.55	0.00%

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

Major Accomplishments

- Completed legislative mandated school inspections.
- Obtained Standard Level III Fire Inspector Certification.
- Implemented 6 mile fire districts in eastern part of county.
- Assisted in the lowering of Atlantic fire department's ISO fire rating from a 9 to a 6.

Key Objectives

- Assist at least one fire department per year with lowering their ISO rating. *Initiative #1.*
- Apply for fire prevention grants. *Initiatives #1 & 3.*
- Implement fire prevention program. *Initiative #1.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	199	225	225	100%
Investigations (Fire, Illegal Burn, & Hazardous Materials)	34	0	0	0
Plan Reviews	5	12	12	12
Public Relations Events	5	10	10	10

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget 3/31/11				
Personnel	67,952	66,327	69,076	64,410	64,410	
Operations	12,017	22,120	15,570	15,570	15,570	
Total	79,969	88,447	84,646	79,980	79,980	-9.57%

Revenue Sources	-	-	-	-	-	0.00%
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Staffing

Full Time Positions	1.07	1.07	1.07	1.07	1.07	
FTE - Part Time Positions	0.04	-	-	-	-	
Numbers of Positions	1.11	1.07	1.07	1.07	1.07	0.00%

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

- Completed 911/EOC facility construction.
- Completed public safety radio upgrades including narrowbanding/simulcast.
- Began operations as a consolidated 911 communications center in January 2011.

Key Objectives

- Improve communications and cooperation with and among County public safety agencies. *Initiatives #1 & 5.*
- Begin working toward Communications Center accreditation. *Initiative #1.*
- Hire and train professional and competent 911 staff to serve Carteret County. *Initiatives #1 & 5.*

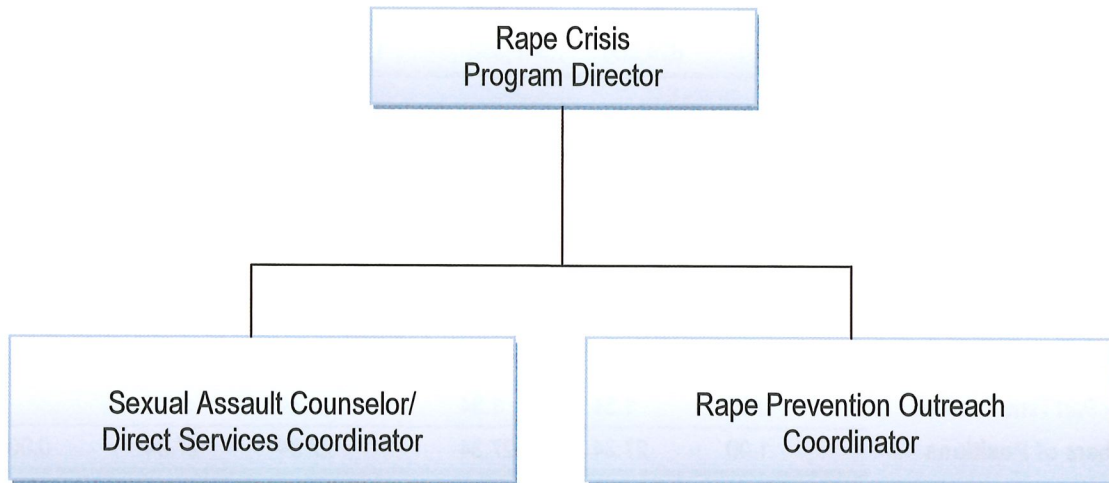
Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Prompt processing of emergency / assistance / incidents		42,000	250,000	100%
<i>Efficiency</i>				
Dispatch Protocol Proficiency			85%	90%
<i>Effectiveness</i>				
Answer 911 Calls < 15 sec 95% & <40 99%			95%	99%
Dispatch true emergencies <60 sec 95% and <90 sec 99%			85%	95%
Identify & troubleshoot system failures <60 min			95%	95%
Initiate EOC operations <60 min			90%	99%

Expenditure Category	2009-2010	Amended 2010-2011	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget 3/31/11	Requested	Recommended	Board Approved	Change From FY 11/12
Personnel	68,612	668,106	1,159,566	1,130,410	1,130,410	
Operations	67,869	156,400	187,800	185,200	185,200	
Total	136,481	824,506	1,347,366	1,315,610	1,315,610	59.56%

Revenue Sources	-	-	-	-	-	0.00%
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Staffing						
Full Time Positions	1.00	26.00	26.00	26.00	26.00	
FTE - Part Time Positions	0.00	1.34	1.34	1.34	1.34	
Numbers of Positions	1.00	27.34	27.34	27.34	27.34	0.00%

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 173 primary and secondary victims: over half of those were children 0-18.
- Provided over 1,300 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Received a \$50,000 two year grant from the Governor’s Crime Commission VAWA fund to hire a full-time sexual trauma therapist to provide specialized treatment for victims of sexual assault and abuse.
- Established a logo and website: www.carteretcountyrapecrisis.org

Key Objectives

- Continue to provide services to underserved populations in the county, such as rural and minority groups.
Initiative #1.
- 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. *Initiatives #1 & 5.*
- 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. *Initiatives #1 & 3.*
- Increase efficiency and direct victim’s services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program. *Initiatives #1 & 5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Counseling Hours provided to primary and secondary victim	1,350	1,350	1,400	1,400
Direct Services to victims/families	173	195	175	175
Efficiency				
Educational Programs Provided	55	65	65	60
Participants in Educational Program	1,500	1,500	1,500	1,500

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	164,224	164,496	193,936	189,675	189,675	
Operations	27,759	30,424	28,816	28,815	28,815	
Total	191,983	194,920	222,752	218,490	218,490	12.09%
Revenue Sources						
Intergovernmental	115,371	112,736	136,500	136,500	136,500	
Miscellaneous	6,400	10,000	1,000	1,000	1,000	
Total	121,771	122,736	137,500	137,500	137,500	12.03%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.19	-	-	-	-	
Numbers of Positions	3.19	3.00	3.00	3.00	3.00	0.00%

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

- Provided safe date education to more than 1,100 students.
- Approximately \$25,000 in clothing, furniture and food assistance was provided to clients.
- Provided safe shelter and supportive services to 240 women and children.
- Raised approximately \$40,000 through fund raising efforts of the Board of Directors.

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 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 aid victims in dealing with the trauma of abuse. *Initiative #1.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Counseling hours provided	727	750	750	100%
Case management for all sheltered clients (families)	159	175	175	175
Efficiency				
% of new clients breaking cycle of violence in homes	47%	50%	55%	100%
Effectiveness				
Families establishing and maintaining non-violent households	43	58	70	100%

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget				
		3/31/11			Approved	FY 11/12
Operations	34,043	31,055	36,560	36,560	36,560	
Total	34,043	31,055	36,560	36,560	36,560	17.73%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing Positions	-	-	-	-	-	0.00%

Purpose: The County must pay to have state performed autopsies on certain deaths that occur within our County. The medical examiner in Carteret County goes to the sites where death has occurred, checks the body and determines whether an autopsy is needed. If an autopsy is needed, the County must pay to have one performed.

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Contracted Services	52,600	50,000	52,000	52,000	52,000	
Total	52,600	50,000	52,000	52,000	52,000	4.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	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 acquired extensive training with the Large Animal Rescue Disaster Response Course.
- Continued trapping of feral cats in heavily populated areas; educate land owners on the dangers of rabies and unvaccinated animals.

Key Objectives

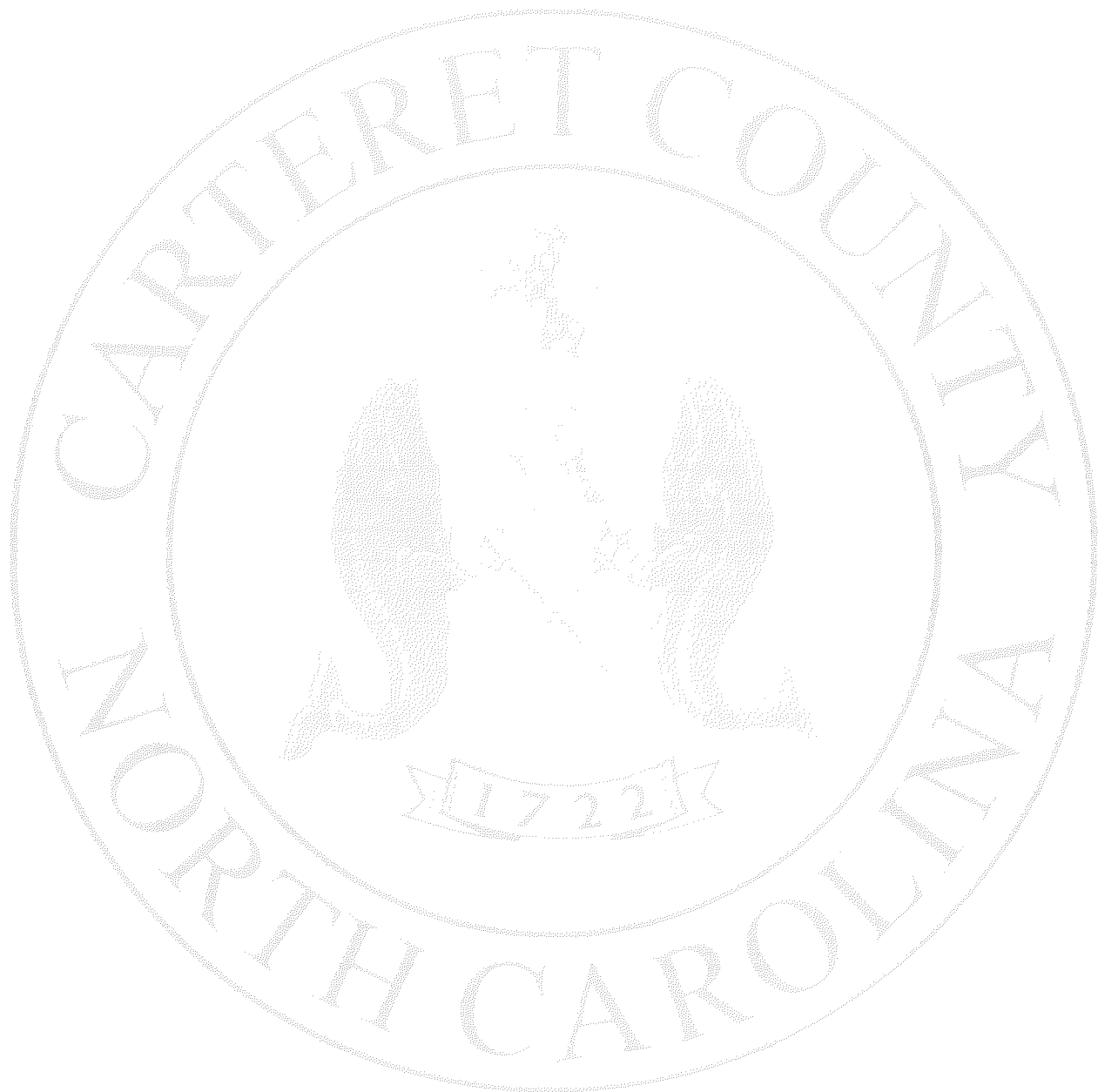
- Extend education to the public on responsible pet ownership. *Initiative #1.*
- Seek out and apply for grants that will aid our citizens in spaying and neutering of their pets. *Initiatives #1 & 3.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Telephone Calls	15,048	16,000	17,000	20,000
Premises visited/patrolled Areas	7,629	8,000	9,000	9,000
Animals Impounded	1,822	2,200	2,300	80%
Efficiency				
Premises visited/Patrolled per Animal Control Officer	2,543	2,700	2,800	3,800
Animals Impounded per Animal Control Officer	607	700	800	500
Effectiveness				
Complaint per 1000 pop	2	0	0	0

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget				
		3/31/11			Approved	FY 11/12
Personnel	201,761	194,734	202,801	199,345	199,345	
Operations	225,944	212,735	253,848	218,465	218,465	
Capital Outlay	-	-	-	-	-	
Total	427,705	407,469	456,649	417,810	417,810	2.54%

Revenue Sources	-	-	-	-	-	0.00%
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Staffing	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
		Budget	Requested	Recommended	Approved	Change From
		3/31/11			Board	FY 11/12
Full Time Positions	4.30	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	1.14	1.35	1.44	1.35	1.35	
Numbers of Positions	5.44	5.35	5.44	5.35	5.35	0.00%



Transportation

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

Airport**Transportation**

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

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Operating Contribution	67,290	64,000	67,290	64,000	64,000	
Capital Contribution	16,667	16,665	16,667	16,665	16,665	
Total	83,957	80,665	83,957	80,665	80,665	0.00%
Revenue Sources	-	-	-	-	-	
Staffing						
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

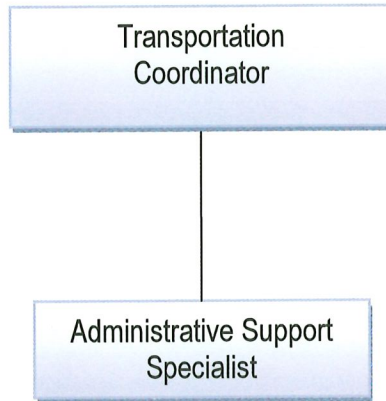
- Explored expansion of Harkers Island Harbor.
- Worked closely with the Army Corp of Engineers to support breakwater repairs and dredging project at Atlantic Harbor.

Key Objectives

- Develop a maintenance plan for Atlantic Harbor breakwater and entrance channel. **Initiative #5.**
- Continue partnering with the North Carolina Division of Marine Fisheries to manage the Cedar Island Harbor. **Initiative #5.**

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Operations	8,517	27,390	27,390	27,390	27,390	
Total	8,517	27,390	27,390	27,390	27,390	0.00%
Revenue Sources						
Fees	22,662	30,000	26,000	26,000	26,000	
Total	22,662	30,000	26,000	26,000	26,000	-13.33%
Staffing						
Numbers of Positions	-	-	-	-	-	

CCATS Organizational Chart



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

Major Accomplishments

- Replaced four (4) vans with lift-equipped, light transit vehicles using Federal Grant Funds.
- Shared rate per mile including fuel rate and capital surcharge.
- Expanded hours of service.

Key Objectives

- Increase ridership and miles in overall transportation. *Initiative #5.*
- Pilot a seasonal fixed route bus service to the public access beaches and other tourist areas. *Initiative #5.*
- Improve efficiencies in operations and costs with full use of scheduling software potentials. *Initiatives #3 & 5.*
- Expand advertising and marketing program to a multi-media approach including television, radio, and internet. *Initiatives #3 & 5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Total Trips	62,238	65,350	73,000	75,000
Total Miles	579,224	600,000	625,000	630,000
Total Hours of Service	29,270	29,850	31,000	33,000
Efficiency				
Passengers per Mile per vehicle	0.1	0.11	12	12
Effectiveness				
Passengers per service Hour per vehicle	2.13	2.20	12	12

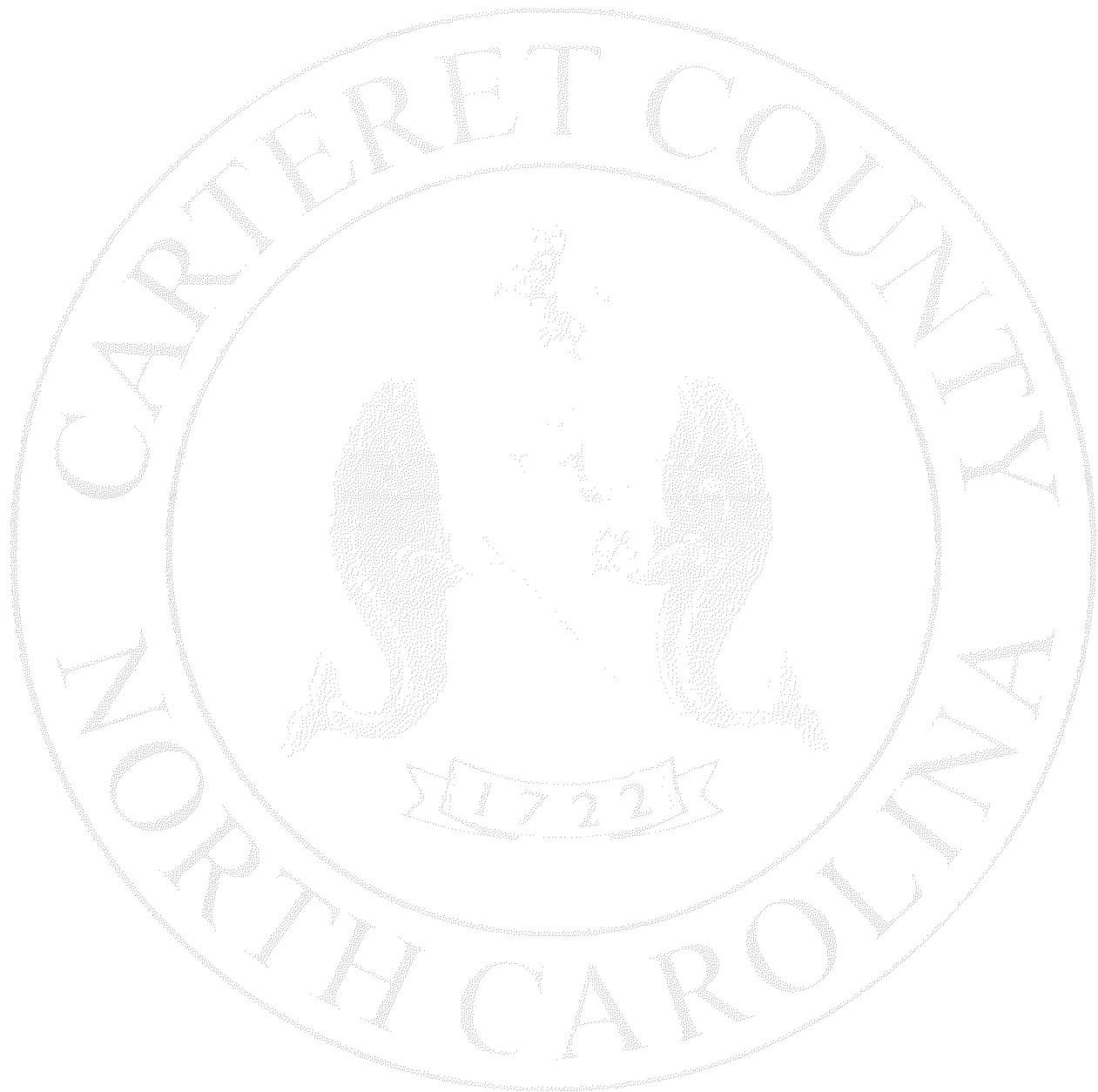
Expenditure Category	2009-2010	Amended 2010-2011	2011-2012	2011-2012	2011-2012	Percent Change From FY 11/12
	Actual	Budget 3/31/11	Requested	Recommended	Board Approved	
Personnel	91,797	93,809	102,913	101,895	101,895	
Operations	597,581	536,882	646,672	646,672	860,175	
Capital Outlay	-	459,460	223,278	223,278	236,050	
Total	689,378	1,090,151	972,863	971,845	1,198,120	9.90%

Revenue Sources

Intergovernmental	403,443	886,201	615,731	615,731	615,731	
Fees	84,103	103,440	174,295	174,295	261,640	
Other	18,596	-	-	-	-	
Total	506,141	989,641	790,026	790,026	877,371	-11.34%

Staffing

Full Time Positions	2	2	2	2	2	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	2	2	2	2	2	0.00%



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 \$309,999 of which the County funds 40% while the State funds 60%.

Major Accomplishments

- 17 Forest Management Plans written for Carteret County landowners involving 1,100 acres.
- 287 acres of forest regeneration (all planted).
- 18 inspections of forestry operations (Forest Best Management Practices) affecting 1,475 acres.

Key Objectives

- Write 45 Forest Management Plans in Carteret County. **Initiative #5.**
- Conduct 600 acres of forest regeneration in Carteret County. **Initiative #5.**
- Inspect 40 tracts for Forest Water Quality. **Initiative #5.**
- Pursue construction of a new, entirely state funded Carteret County Forestry Headquarters. **Initiatives #1 & 5.**
- Conduct Urban Interface exercise with volunteer fire departments, US Forest Service, and Carteret County Emergency Management. **Initiative #1.**

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Forest Fire Contribution	89,559	124,000	124,000	121,000	121,000	
Total	89,559	124,000	124,000	121,000	121,000	-2.42%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Waste Collection

Environmental Protection

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

Major Accomplishments

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

Key Objectives

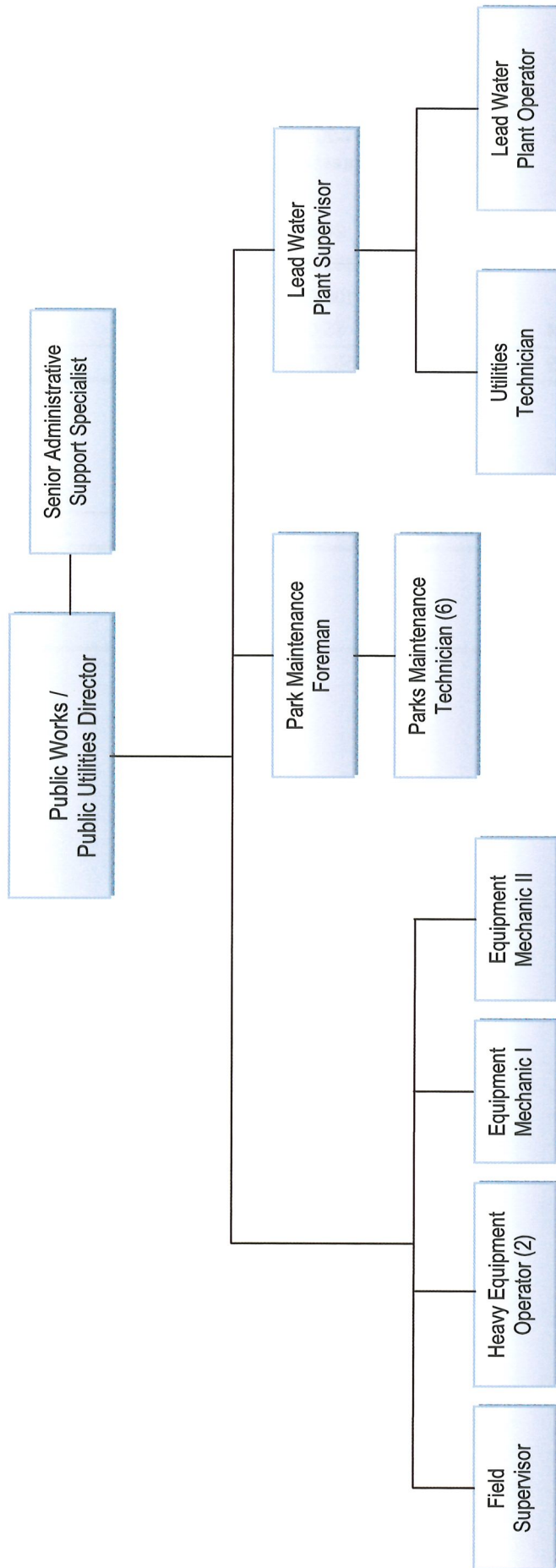
- Add the collection of electronic waste at the Hibbs Road site. **Initiative #5.**
- Upgrade the site at Highway 58 / W. Fire Tower Road for safe operations. **Initiative #1.**
- Manage solid waste contract tracking all costs and ensuring efficiency of operations. **Initiatives #3 & 5.**

Fiscal Year	Tipping Fee
2001-2002	\$46.50
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

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Solid Waste Program Cost	\$ 2,277,329	\$ 2,324,400	\$ 2,502,500	\$2,500,000
Tonnage Handled Each Year	19,013	19,000	20,000	20,000
Efficiency				
Cost per ton handled	\$119.78	\$122.34	\$125.13	\$125.00
Yard Waste & Recyclables kept out of Landfill	16%	16%	16%	18%
Effectiveness				
Actual vs. Desired Recycle Rate	88.8%	88.8%	88.8%	100%

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Operations	23,002	23,900	24,500	24,500	24,500	
Solid Waste Collections	2,235,163	2,301,000	2,363,000	2,370,000	2,370,000	
Capital Outlay	-	-	100,000	-	-	
Landfill Closure	19,164	16,700	15,000	15,000	15,000	
Total	2,277,329	2,341,600	2,502,500	2,409,500	2,409,500	2.90%
Revenue Sources						
Intergovernmental	120,678	113,000	150,000	150,000	150,000	
Fees	2,243,091	2,230,000	2,240,000	2,240,000	2,240,000	
Total	2,363,769	2,343,000	2,390,000	2,390,000	2,390,000	2.01%
Staffing						
Numbers of Positions	-	-	-	-	-	

Public Works/Public Utilities Organizational Chart



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

Major Accomplishments

- Combined the Parks Maintenance Department employees with the Public Works Department employees creating more efficiency in each area, by using shared equipment and personnel.
- Through training and better awareness of workplace dangers we had a year with no reportable injuries.
- All employees actively participated in safety and wellness programs.

Key Objectives

- To further improve on maintenance techniques to save time and money for the County. **Initiatives #3 & 5.**
- Maintain a high level of participation in the employee wellness program. **Initiative #5.**
- Increase synergy with other departments to improve efficiency and create savings on contracted services. **Initiatives #3 &5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Mosquito Control [Spraying and equipment maintenance]	6,600	5,000	4,500	4,000
Efficiency				
Chilton Labor Hours (2009 Chilton Labor Rate = \$90)	2,800	2,600	2,500	2,500
Effectiveness				
Savings realized by using in-house mechanic labor for vehicle maintenance	\$ 175,000	\$ 165,000	\$ 160,000	\$160,000

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	379,530	413,128	433,638	428,835	428,835	
Operations	256,935	352,620	286,575	280,895	280,895	
Capital Outlay	49,947	-	37,900	37,900	37,900	
Total	686,412	765,748	758,113	747,630	747,630	-2.37%

Revenue Sources	6,450	-	-	-	-	
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Staffing						
Full Time Positions	7.00	7.00	7.00	7.00	7.00	
FTE - Part Time Positions	2.66	4.71	4.71	4.71	4.71	
Numbers of Positions	9.66	11.71	11.71	11.71	11.71	0.00%

Economic & Physical Development

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

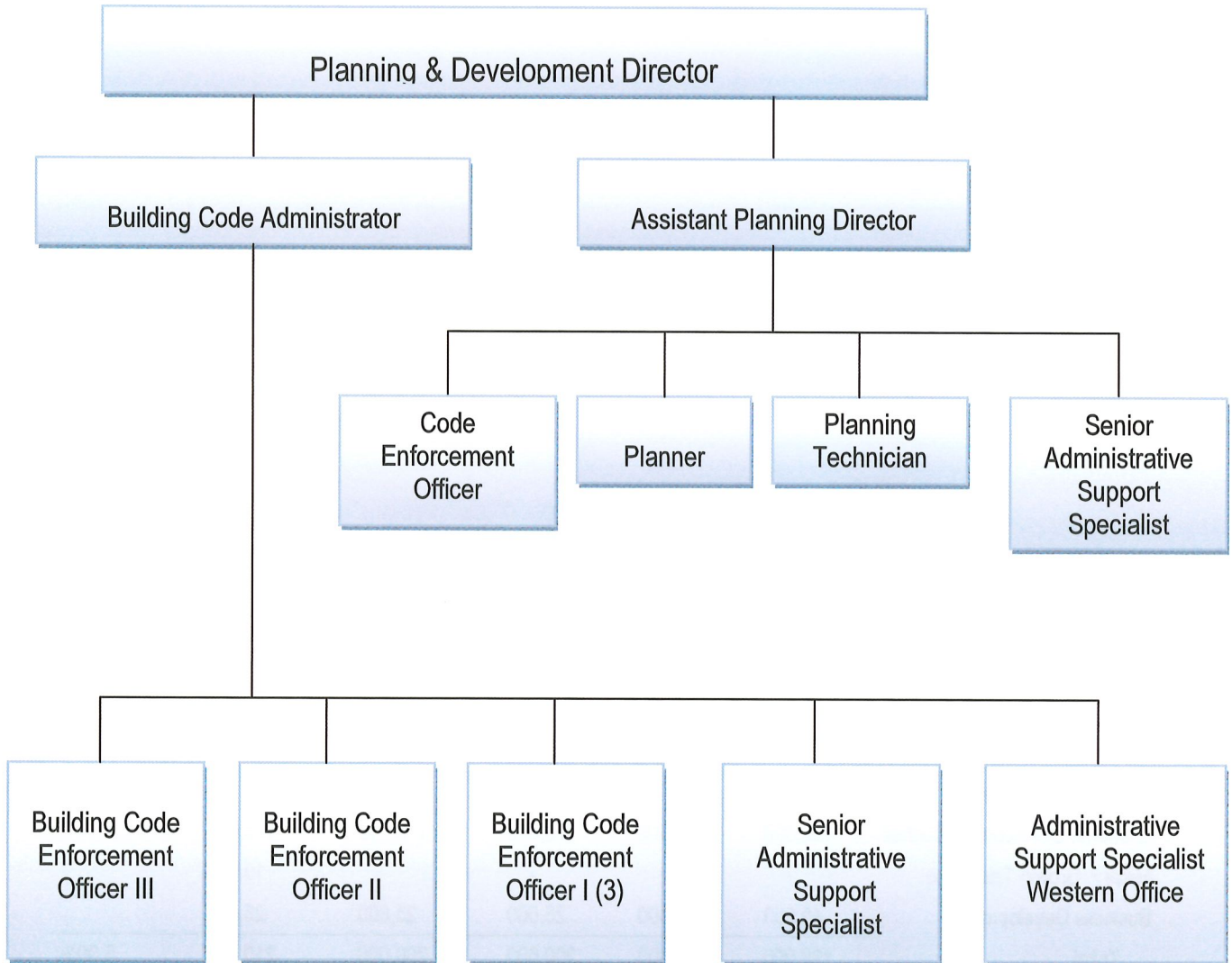
Special Appropriations

Economic and Physical Development

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

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Economic Development Council	150,000	175,000	175,000	175,000	175,000	
Military Growth Task force	-	-	-	-	10,000	
Business Development	40,000	25,000	25,000	25,000	25,000	
Total	190,000	200,000	200,000	200,000	210,000	5.00%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Total	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Department of Planning & Development Organization Chart



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

Major Accomplishments

- Received approval, from the Coastal Resources Commission, of the 2005 CAMA Land Use Plan.
- Earned commendation from Census Bureau for 2nd highest increase in NC for increase in mail-back rates in the 2010 US Census.
- 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.
- Created a timeline for the road addition process.
- Surveyed surrounding counties and developed an Electronic Gaming Operations Ordinance.
- Finalized a consolidated list of definitions for the County’s zoning, Subdivisions, Group Housing, MH/RV Park, Flood Damage, and Sign ordinances.
- 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 to allow the public and contractors to apply, pay, create documents, and schedule inspections on-line. **Initiative #5.**
- Create a Unified Development Ordinance to compile all land development ordinances in one. **Initiative #5.**
- Scan building permits, plans, development cases, and related materials to better protect and retrieve the data. **Initiative #5.**
- Develop a commercial site plan review process for the Technical Review Committee and Planning Commission. **Initiative #5.**
- Convert the official zoning maps to digital format. **Initiative #5.**
- Explore opportunities to expand the use of Geographic Information System (GIS) and Global Positioning Systems (GPS) in departmental activities. **Initiative #5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Number of Inspections	6,309	7,000	8,000	10,000
Number of Permits Issued	2,537	2,300	2,600	2,800
Efficiency				
Average miles/inspection	12.3	12.4	12.5	12.5
Effectiveness				
% of violations that have met compliance	79%	80%	82%	100%

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Personnel	653,481	617,446	592,500	590,610	590,610	
Operations	101,695	109,870	111,688	111,535	111,535	
Capital Outlay	15,758	40,800	22,200	22,200	-	
Total	770,934	768,116	726,388	724,345	702,145	-8.59%

Revenue Sources

Fees	435,466	459,500	439,500	439,500	439,500	
Total	435,466	459,500	439,500	439,500	439,500	-4.35%

Staffing

Full Time Positions	15.00	14.00	14.00	14.00	14.00	
FTE - Part Time Positions	0.38	0.48	0.96	0.96	0.96	
Numbers of Positions	15.38	14.48	14.96	14.96	14.96	3.31%

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

- Coordinated construction effort for \$1,100,000 Consolidated 911 Center.
- Completed construction of \$2,500,000 Ft. Benjamin Park in Newport.
- Solicited proposals for a 10 year solid waste contract.
- Evaluated lease vs. build options for court and social services offices.

Key Objectives

- Resolve issues and complete \$3.6 million water system upgrades.
- Complete an infrastructure survey.
- Complete a 30 year space needs study for County facilities. **Initiative #6.**
- Provide technical assistance to public works, utilities, and public buildings departments as needed. **Initiative #6.**

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Personnel	118,122	114,373	114,427	114,195	114,195	
Operations	10,593	58,846	12,800	12,800	12,800	
Total	128,715	173,219	127,227	126,995	126,995	-26.69%

Revenue Sources	-	-	-	-	-	
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Staffing	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
		2010-2011	Requested	Recommended	Board	Change From
Full Time Positions	1	1	1	1	1	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1	1	1	1	1	0.00%

Soil Conservation

Economic and Physical Development

Purpose: The Carteret Soil and Water Conservation District provides a program to properly develop, use, manage, and improve the natural resources in Carteret County. The purpose of the district is to develop an effective conservation program and provide quality technical assistance to communities and the public. The department works in conjunction with other county departments and local schools to increase awareness of soil and water issues.

Major Accomplishments

- Obligated \$25,000 of state cost share money on agricultural land to improve water quality.
- Provided technical assistance to landowners and other county departments with soils interpretations, drainage information, aerial photos and erosion control information.
- Assisted with 500 acre wetland restoration program in Smyrna.
- Implemented the Community Conservation Program in which state funds are used to promote voluntary conservation storm water best management practices.

Key Objectives

- Continue to provide technical assistance to landowners in regards to soils information, drainage assistance and implementing conservation practices.
- Continue to implement the NC Agricultural cost share program with funds received. **Initiative #3.**
- Provide information needed in the preparation of regulations and ordinances evaluating soil and water resources of proposed sites.
- Assist with aerial photos and soils information to landowners, consultants and developers on a daily basis. **Initiative #5.**
- Implement educational programs and educational partnerships with other county and state agencies. **Initiative #5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Give practical information in a timely manner within the timeline requested by the public, groups, teachers, etc.	625	650	650	650
Efficiency				
Providing books & information within five to seven days.	100	100	100	100
Effectiveness				
Soiled saved from run off by specific site evaluation (tons)	150	150	150	150

Expenditure Category	2009-2010	Amended 2010-2011	2011-2012	2011-2012	2011-2012	Percent Change From FY 11/12
	Actual	Budget 3/31/11	Requested	Recommended	Board Approved	
Personnel	45,115	46,540	46,769	46,077	46,077	
Operations	5,695	7,921	8,121	8,793	8,793	
Total	50,810	54,461	54,890	54,870	54,870	0.75%

Revenue Sources						
Intergovernmental	22,176	22,000	22,000	22,000	22,000	
Total	22,176	22,000	22,000	22,000	22,000	0.00%

Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

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.

Major Accomplishments

- Developed a relationship with the NC Aquarium at Pine Knoll Shores to create and maintain an educational rain garden for management of storm water runoff, and to serve as a site where county residents can learn about this method of storm water management.
- Offered a pesticide disposal day where citizens could dispose of any pesticide simply by turning them over for proper handling; 78 containers with a total weight of 644 pounds were collected for disposal.
- 202 third grade students participated in the Steps to Health, an 8 week nutrition and physical activity program.
- 4-H programs, one specialized Shooting Sport club, and two afterschool programs now reach a total of 52 youth in remote high-risk areas. Youth learn life skills through research-based curricula. According to one volunteer leader, youth look forward to the day they have 4-H meetings and according to parents and teachers are performing better in school.

Key Objectives

- To empower youth and families in Carteret County to lead healthier lives and become community leaders.
- To help strengthen families' and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest, and green industry systems.
- To provide educational programming to help citizens and businesses protect their environment and the valuable natural resources of Carteret County.

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
3 rd Grade students who participated in SNAP-ED program improved their overall knowledge of nutrition	60.1%	65%	65%	100%
<i>Efficiency</i>				
Students indicating they have made positive behavior change related to nutrition and eating habits	50.9%	55%	55%	100%
<i>Effectiveness</i>				
As a result of the SNAP-ED 3 rd grade program, parents report they have observed positive behavior change in regards to eating more fruits and vegetables.	71.4%	80%	85%	100%

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget				
		3/31/11			Approved	FY 11/12
Personnel	8,179	8,500	8,535	8,535	8,535	
Operations	218,366	225,766	225,200	221,825	221,825	
Total	226,545	234,266	233,735	230,360	230,360	-1.67%

Revenue Sources

Intergovernmental	2,718	3,290	-	-	-	
Total	2,718	3,290	-	-	-	-100.00%

Staffing

Full Time Positions	-	-	-	-	-	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

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 \$24,000 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 \$4,086,000 for the Atlantic Intracoastal Waterway (AIWW) that included maintenance for the Bogue Inlet AIWW crossing reach. Dredged material from this component of the AIWW will be placed on the beaches of Emerald Isle.

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 \$50,000 Federal, \$25,000 State, and \$25,000 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. **Initiatives #3 & 4.**
- To secure State funding for the Master Beach Nourishment Plan. This effort will result in a 30 to 50 year nourishment plan for the island of Bogue Banks, including requisite permitting for the entire project timeframe. **Initiatives #3 & 4.**
- To secure a \$2,500,000 appropriation from the State in FY 11-12 to construct the proposed Eastern Emerald Isle "Hot Spot" Nourishment Project, which would be matched by \$1,125,000 contributions from the Town of Emerald Isle and the County (occupancy tax reserve). **Initiatives #3 & 4.**

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	Budget				
		3/31/11			Approved	FY 11/12
Personnel	107,001	106,025	108,563	105,790	105,790	
Operations	263,118	28,145	28,145	28,145	28,145	
Contracted Services	224,843	1,106,700	963,000	963,000	963,000	
Total	594,962	1,240,870	1,099,708	1,096,935	1,096,935	-11.60%

Revenue Sources

Other Taxes	376,712	1,090,870	1,074,708	1,071,935	1,071,935	
Intergovernmental	218,250	150,000	25,000	25,000	25,000	
Total	594,962	1,240,870	1,099,708	1,096,935	1,096,935	-11.60%

Staffing

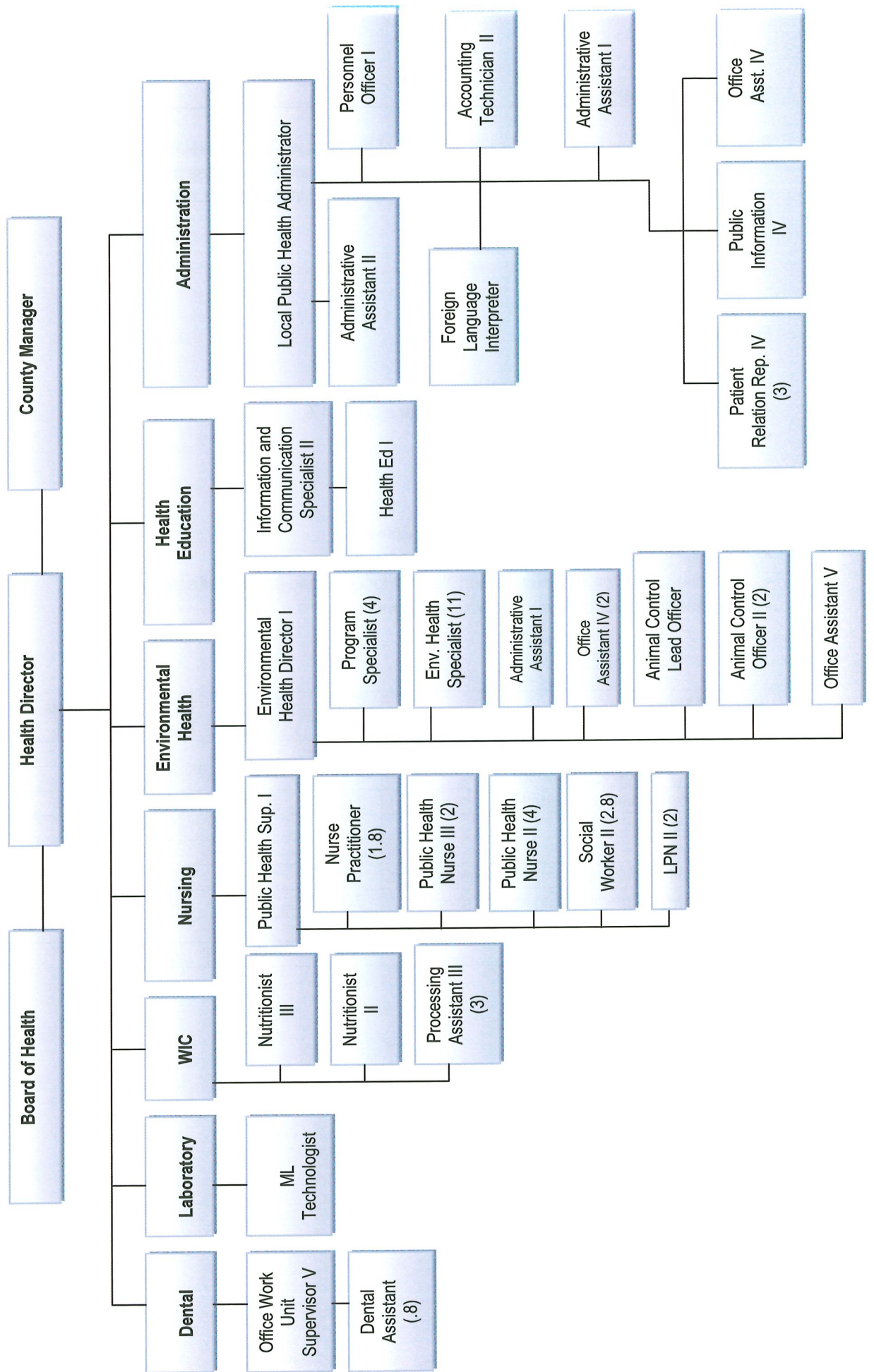
Full Time Positions	1	1	1	1	1	
FTE Part Time Position	-	-	-	-	-	
Numbers of Positions	1	1	1	1	1	0.00%



Human Services

Health Services
Environmental Health
Smart Start Grant
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

- Conducted 5 seasonal influenza clinics.
- Increased the rate of immunizations for 2-year olds to 74%.
- Continued a strong immunization program.

Key Objectives

- Promote Adolescent Immunization month in April 2011.
- Continue to partner with School Health Advisory Council.
- Continue to monitor State Health Alert Network for alerts and emerging diseases.
- Continue to provide outreach to private providers.

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Flu clinics conducted (Seasonal)	5	5	5	5
Immunizations given (Seasonal)	2,678	2,680	2,680	2,680
Influenza vaccines given	934	936	936	936
<i>Efficiency</i>				
% of 2 yr olds receiving appropriate immunization	93%	94%	94%	94%
% of County children receiving immunizations	74%	75%	75%	80%
<i>Effectiveness</i>				
Complaints per 1000 pop	0	0	0	0

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	861,989	1,005,494	1,000,387	979,378	964,228	
Operations	256,097	248,566	208,412	208,412	208,412	
Capital Outlay	7,047	-	-	-	-	
Total	1,125,133	1,254,060	1,208,799	1,187,790	1,172,640	-5.28%

Revenue Sources						
Intergovernmental	182,754	251,014	251,508	251,508	251,508	
Fees	46,409	70,000	40,000	40,000	40,000	
Reserved Fund Balance	-	2,000	-	-	-	
Total	229,163	321,014	291,508	291,508	291,508	-9.19%

Staffing						
Full Time Positions	13.66	14.90	14.90	14.90	14.90	
FTE - Part Time Positions	1.06	2.08	2.08	2.08	2.08	
Numbers of Positions	14.72	16.98	16.98	16.98	16.98	0.00%

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

- Established a partnership between Croatan and East Carteret High School SADD chapters to promote Tobacco Reality Unfiltered (TRU) campaign.
- Secured \$2,500 in obesity prevention grants for pilot program L.I.F.E. in local childcare center.
- Provided breast and cervical cancer screening to 98 eligible women who would not be able to obtain screening through private providers.
- Secured \$1,500 in incentives, materials, and other items for teen tobacco initiatives from TRU campaign.
- Contracted with Lab Corp to provide low cost labs for indigent patients.
- Collaborated with Raab Outpatient Clinic to provide free breast screenings to women at the Breast Screening Clinic held at the Health department.
- Tuberculosis (TB) program assisted a patient, who had been homeless for three years, to obtain permanent housing.
- Increased Sexually Transmitted Disease testing by 25%, which led to a 15% decrease in Chlamydia in the county.
- Worked closely with East Carolina University High Risk Prenatal Clinic to provide care to our high risk patients.

Key Objectives

- Continue participation on the School Health Advisory Council and develop bi-monthly newsletter.
- Conduct faithful families Eat Smart Move More training series in one church in Carteret County.
- Increase community awareness of health department's programs and services.
- Provide prenatal services to uninsured women in Carteret County who cannot obtain care with a private provider.
- Collaborate with hospital social worker, DSS and other providers to enhance community awareness directed at pregnancy prevention and healthy babies.
- Continue partnership with the Carteret County Partnership for Children to promote obesity prevention initiatives in childcare centers.
- Continue partnership with Croatan and East Carteret SADD to advocate for teen tobacco prevention and TRU.
- Communicate with private providers to assure good pregnancy outcome.

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Health Education/Promotions Presentations	33	35	40	40
Media Outreach (news articles, TV shows, interviews)	175	250	300	300
Adult Health Patients	795	800	800	800
Breast and Cervical clients seen	85	115	140	140
STD clients screened	653	655	655	655
Tuberculosis skin test given	849	850	850	850
Family planning clinic visits	846	890	890	890
Family planning clients served	623	623	623	623
Eligible family planning waiver Medicaid clients seen	24	25	25	25
Prenatal visits	213	426	456	456
Maternity care coordination home visits	441	423	423	423
Post-partum home visits	74	62	70	70
<i>Efficiency</i>				
Breast and cervical visits by nurse practitioner	85	115	140	140
Family planning visits per nurse practitioner (2)	423	445	445	445
Family planning clients per nurse practitioner (2)	312	312	312	312
Prenatal visits per nurse practitioner	210	423	453	453
Maternity care coordination clients seen per RN	96	111	111	111
Post-partum, visits performed per RN	64/10	56/6	65/5	65/5
<i>Effectiveness</i>				
Complaints per 1000 pop	2	1	0	0

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
HEALTH PROMOTION						
Personnel	71,015	90,598	89,802	88,760	67,730	
Operations	13	400	400	400	400	
Total	71,028	90,998	90,202	89,160	68,130	-2.02%
BREAST & CERVICAL CANCER						
Personnel	24,013	13,388	13,890	13,760	-	
Operations	18,377	16,222	15,720	15,720	15,720	
Total	42,390	29,610	29,610	29,480	15,720	-0.44%
COMMUNICABLE DISEASE						
Personnel	111,309	129,681	126,282	123,610	123,610	
Operations	410	1,200	1,203	1,200	1,200	
Total	111,719	130,881	127,485	124,810	124,810	-4.64%
FAMILY PLANNING						
Personnel	94,288	107,750	110,423	109,435	109,435	
Operations	28,042	45,470	41,347	41,375	41,375	
Total	122,330	153,220	151,770	150,810	150,810	-1.57%
MATERNAL HEALTH						
Personnel	194,859	194,463	192,044	191,160	191,160	
Operations	1,980	2,250	2,000	2,000	2,000	
Total	196,838	196,713	194,044	193,160	193,160	-1.81%
TOTAL PROGRAM EXPENSES						
Personnel	495,484	535,880	532,441	526,725	491,935	
Operations	48,822	65,542	60,670	60,695	60,695	
Total	544,305	601,422	593,111	587,420	552,630	-2.33%
Revenue Sources						
Intergovernmental	396,805	340,000	340,675	340,175	340,175	
Reserved Fund Balance	-	80,612	78,860	78,860	78,860	
Fees	87,442	68,500	70,000	70,000	70,000	
Total	484,247	489,112	489,535	489,035	489,035	-0.02%
Staffing						
Full Time Positions	10.20	7.90	7.90	7.90	7.90	
FTE - Part Time Positions	0.91	0.96	1.44	0.96	0.96	
Number of Positions	11.11	8.86	9.34	8.86	8.86	0.00%

Dental

Human Services

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.
- Maintain community support for programming through the inter-agency planning and service outreach.

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Clients	535	555	650	700
Procedures	3,613	4,500	4,700	4,800
Educational groups served	12	15	22	24
Health fairs	0	2	3	4
Efficiency				
Schools visited	9	9	11	12
Schools served	14	14	15	17
Head Start preschool centers	7	7	9	11
Effectiveness				
Complaints per 1000 pop	0	0	0	0

Expenditure Category	2009-2010	Amended	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
	Actual	2010-2011 Budget 3/31/11				
Personnel	144,656	147,125	147,109	145,733	145,733	
Operations	17,614	28,026	23,846	25,222	25,222	
Total	162,270	175,151	170,955	170,955	170,955	-2.40%

Revenue Sources	2009-2010	Amended	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
	Actual	2010-2011 Budget 3/31/11				
Intergovernmental	171,233	175,714	165,405	165,405	165,405	
Reserved Fund Balance	-	-	5,550	5,550	5,550	
Total	171,233	175,714	170,955	170,955	170,955	-2.71%

Staffing	2009-2010	Amended	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
	Actual	2010-2011 Budget 3/31/11				
Full Time Positions	1.80	1.80	1.80	1.80	1.80	
FTE - Part Time Positions	0.48	0.48	0.48	0.48	0.48	
Numbers of Positions	2.28	2.28	2.28	2.28	2.28	0.00%

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

- Submitted revised Strategic National Stockpile (SNS) plan to State for grading; Increased SNS plan score by 5.3 points.
- Created Facebook page to further advertise Health Department services.
- Planned four local cable TV programs featuring health department services and health promotion activities.

Key Objectives

- Exercise the Strategic National Stockpile plan and test the Pandemic Influenza Continuity of Operation Plan (COOP), per state requirements. **Initiative #1.**
- Collaborate with first responder agencies and 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	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Planned Call-Down drills for staff listed within SNS plan	4	4	4	4
Number of sections of SNS plan exercised	2	6	4	4
Efficiency				
Participants in planned Call-Down drills (as required by CDC)	92	92	92	92
Participants in SNS plan exercises	8	30	30	30
Effectiveness				
Section credit received from SNS plan exercises	2	6	4	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)				

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Personnel	121,581	56,234	56,746	56,617	50,767	
Operations	23,549	87,454	3,614	3,613	3,613	
Total	145,130	143,688	60,360	60,230	54,380	-58.08%

Revenue Sources

Intergovernmental	157,041	136,546	54,206	54,206	54,206	-60.30%
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Staffing

Full Time Positions	1.10	0.50	0.50	0.50	0.50	
FTE- Part Time Positions	1.27	0.48	0.48	0.48	0.48	
Numbers of Positions	2.37	0.98	0.98	0.98	0.98	0.00%

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

CHILD CARE COORDINATION - 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

- Established a memorandum of agreement with a local pediatric office to provide assessments.
- Reporter from Carteret News Times attended a home visit with a Child Service Coordinator and printed an article to further inform the community on the services provided.
- Offered Child Service Coordination services to all potential recipients within two weeks of identification.
- Collaborated with WIC and Public Health nursing staff to identify and refer potential high risk infants and children.
- Collaborated with State audiologist to provide hearing screenings for children birth to five enrolled in CSCP.
- Collaborated with Child Health Clinic to provide follow-up of developmental referrals.

Key Objectives

- Provide well child assessments with education and referrals as appropriate.
- Provide screening activities for hearing, vision, and development.
- Collaborate and communicate with Children's Developmental Services Agency (CDSA) to assure potentially eligible children receive services.
- Continue to collaborate with WIC, Maternal Health, and Child Health to identify potentially eligible children.
- Continue collaboration with DSS to identify children who are at risk and need services.
- Collaborate with Carteret County Schools' specialized preschool program to assure no child is left behind.

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Newborn home visits	48	50	50	50
Post-partum home visits	36	40	40	40
Children followed and tracked	172	344	368	368
Total Medicaid/Non-Medicaid units billed	2948	5896	6309	6309
<i>Efficiency</i>				
Physicals performed per Public Health Nurse Extender	26	30	30	30
Billable units per CSC	983	1966	2104	2104
<i>Effectiveness</i>				
Complaints per 1000 pop	0	0	0	0

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Child Health						
Personnel	78,688	72,254	72,735	71,696	71,696	
Operations	592	1,500	1,019	1,019	1,019	
Total	79,280	73,754	73,754	72,715	72,715	-1.41%
Child Services Coordination						
Personnel	177,459	182,030	183,726	181,301	195,191	
Operations	2,179	3,000	1,304	1,304	1,304	
Total	179,638	185,030	185,030	182,605	196,495	-1.31%
Total Programs	258,918	258,784	258,784	255,320	269,210	4.03%
Revenue Sources						
Intergovernmental	239,226	144,349	146,005	146,349	146,349	
Fees	514	500	500	500	500	
Reserved Fund Balance	-	82,888	90,590	90,590	90,590	
Total	239,739	227,737	237,095	237,439	237,439	4.26%
Staffing						
Full Time Postions	5.54	4.80	4.80	4.80	4.80	
FTE - Part Time Positions	0.59	0.68	0.72	0.72	0.72	
Numbers of Positions	6.13	5.48	5.52	5.52	5.52	0.73%

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

- Trained 18 vendors on new transaction requirements for WIC food package.
- Received breastfeeding mini-grant for \$10,000, which was used to enhance breastfeeding promotion and support in the community.
- Promoted balanced diet, variety, choice, and cultural appropriateness with WIC package.
- Utilized 5-a-day guidelines in conjunction with seasonal foods education topics at one-on-one counseling with WIC clients.
- 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.
- Increase the percentage of postpartum women who participated in WIC during pregnancy and are recertified for WIC by 6 weeks postpartum.

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
ADMINISTRATION						
Personnel	21,175	21,715	21,007	20,800	20,800	
Operations	-	100	100	100	100	
Total	21,175	21,815	21,107	20,900	20,900	-4.19%
NUTRITION						
Personnel	56,012	56,147	55,571	54,370	54,370	
Operations	-	500	500	500	500	
Total	56,012	56,647	56,071	54,870	54,870	-3.14%
CLIENT SERVICES						
Personnel	171,935	182,282	180,414	174,085	174,085	
Operations	1,901	4,100	4,100	4,100	4,100	
Total	173,836	186,382	184,514	178,185	178,185	-4.40%
BREASTFEEDING						
Personnel	14,974	14,680	19,315	19,095	19,095	
Operations	-	10,000	-	-	-	
Total	14,974	24,680	19,315	19,095	19,095	-22.63%
GRAND TOTAL	265,997	289,524	281,007	273,050	273,050	-5.69%
Revenue Sources						
Intergovernmental	237,772	254,440	244,440	244,440	244,440	-3.93%
Staffing						
Full-Time Positions	5.50	5.50	5.50	5.50	5.50	
FTE - Part time Positions	0.27	0.48	0.48	0.48	0.48	
Total Positions	5.77	5.98	5.98	5.98	5.98	0.00%

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 four aged and structurally deteriorated wastewater treatment plants using current technology and improved treatment standards.
- Achieved certification as a bacteriological drinking water laboratory by the NC Public Health Laboratory.
- Food and Lodging staff member was accepted and participated in the NEHA Asthma Indoor Air Quality training in Washington, DC.
- Began issuing computer generated wastewater permits using Digital Health Department.
- 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

- Increase frequency of food safety newsletter and host an open house for food service establishments. *Initiative #5.*
- Provide requested training for installers and operators to meet recertification requirements. *Initiative #5.*
- Implement quality assurance improvements for all mandated programs. *Initiative #5.*
- Provide public access to digitally available wastewater system permits. *Initiative #5.*

Key Measures: On Site Wastewater Program	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
On-site Wastewater Inspections/Visits	3,055	3,200	3,200	3,200
Private Wells Inspections/Visits	367	375	375	375
Complaints Investigated	154	150	150	150
Management Inspections Projected	375	425	474	474
Management Inspections Performed/Visits	345/672	425/850	474/948	474/948
Efficiency				
Inspections per Specialist	510	532	532	532
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist	224	283	316	316
Management Inspection Coverage	92%	100%	100%	100%
Effectiveness				
Complaints per 1000 pop	0	0	0	0

Key Measures: Food, Lodging & Institutional Sanitation Program	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Inspections/Visits	1,501	1,715	1,715	1,715
Complaints Investigated	69	60	60	60
Quality Assurance visits	3	16	16	16
Efficiency				
Inspections per Specialist	523	571	571	571
Inspection Coverage	94%	75%	100%	100%
Effectiveness				
Complaints per 1000 pop	0	0	0	0

Key Measures: Public Swimming Pools Program	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Inspections/Visits	680	558	560	560
Complaints Investigated	4	5	5	5
Efficiency				
Inspections/Visits per Specialist	98	80	80	80
Inspections Coverage	100%	100%	100%	100%
Effectiveness				
Complaints per 1000 pop	0	0	0	0

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	1,037,999	1,067,967	1,090,712	1,020,580	1,020,580	
Operations	76,025	85,097	52,400	52,400	52,400	
Capital Outlay	-	-	-	-	-	
Total	1,114,024	1,153,064	1,143,112	1,072,980	1,072,980	-6.95%

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Revenue Sources						
Intergovernmental	6,265	16,702	4,750	4,750	4,750	
Fees	242,834	300,000	225,000	225,000	225,000	
Total	249,099	316,702	229,750	229,750	229,750	-27.46%

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Staffing						
Full Time Positions	19.70	20.00	20.00	19.00	19.00	
FTE - Part Time Positions	0.46	0.24	0.48	0.24	0.24	
Numbers of Positions	20.16	20.24	20.48	19.24	19.24	-4.94%

Purpose: The In-Home Breastfeeding support program provides education and support to any woman in Carteret County who wishes to nurse her newborn. The breastfeeding counselors have collaborated with WIC and the Health Department, Carteret General Hospital and private physicians to reach these women. The program offers support, counseling, and problem solving to pregnant women and nursing mothers to ensure successful breastfeeding and to improve the nutritional quality of their diets.

This program was transferred to Carteret General Hospital effective July 1, 2010.

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Personnel	43,434	-	-	-	-	
Operations	3,937	-	-	-	-	
Total	47,371	-	-	-	-	0.00%
Revenue Sources						
Intergovernmental	24,623	-	-	-	-	0.00%
Staffing						
Full Time Positions	1	-	-	-	-	
Numbers of Positions	1	-	-	-	-	0.00%

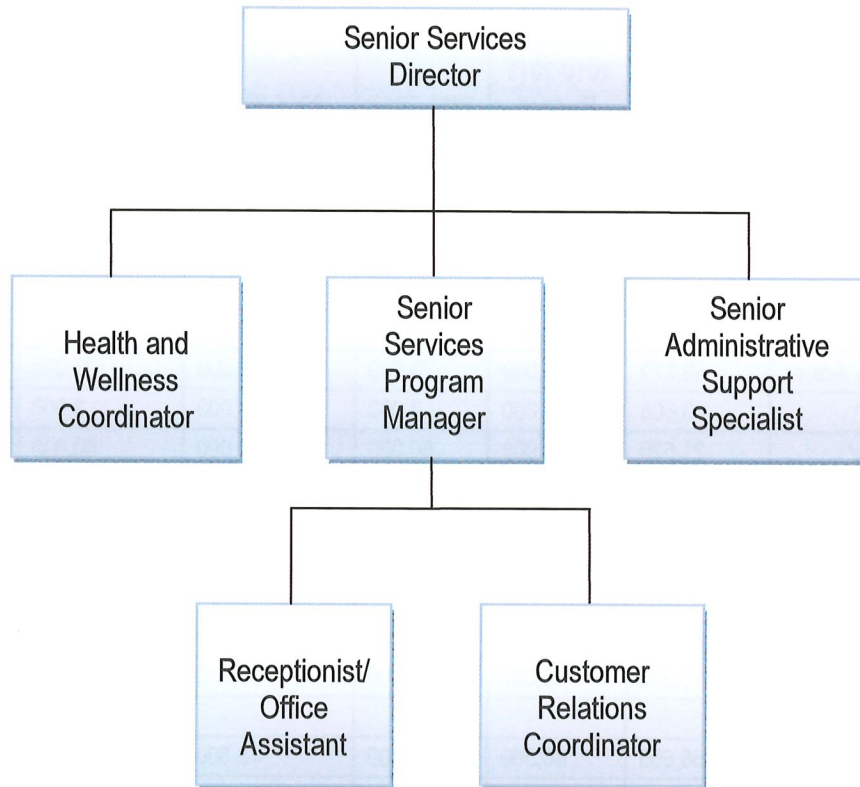
Other Health/Human Services

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.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health*	29,496	29,500	30,000	30,000	30,000	
Newport Developmental	75,000	75,000	75,000	75,000	75,000	
Coastal Community Action	69,370	70,000	70,000	70,000	20,000	
JCPC Task Force*	3,605	3,000	3,000	3,000	3,000	
Juvenile Restitution*	21,520	60,000	60,000	60,000	60,000	
ARRA Gang Assess & Prevention	10,000	5,817	-	-	-	
Teen Court*	47,510	50,000	50,000	50,000	50,000	
Criminal Justice Partnership*	82,281	80,000	80,000	80,000	80,000	
Broad Street Clinic	10,000	10,000	10,000	10,000	10,000	
Council for Women	-	-	-	-	-	
Boys and Girls Club*	58,655	48,500	48,500	48,500	48,500	
Snug Harbor Rural Grant	-	30,230	-	-	-	
Total	605,437	660,047	624,500	624,500	574,500	-12.96%
Revenue Sources						
Intergovernmental	248,989	327,230	297,500	297,500	297,500	
Fees	75,000	75,000	75,000	75,000	75,000	
Total	323,989	402,230	372,500	372,500	372,500	-7.39%
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 reorganized Center staff to increase efficiency.
- Streamlined compliance assurance by assigning it to one specific worker.
- Expanded activities to include massage therapy 4-days/week, community Spanish class, and special programs for seniors with mild dementia.

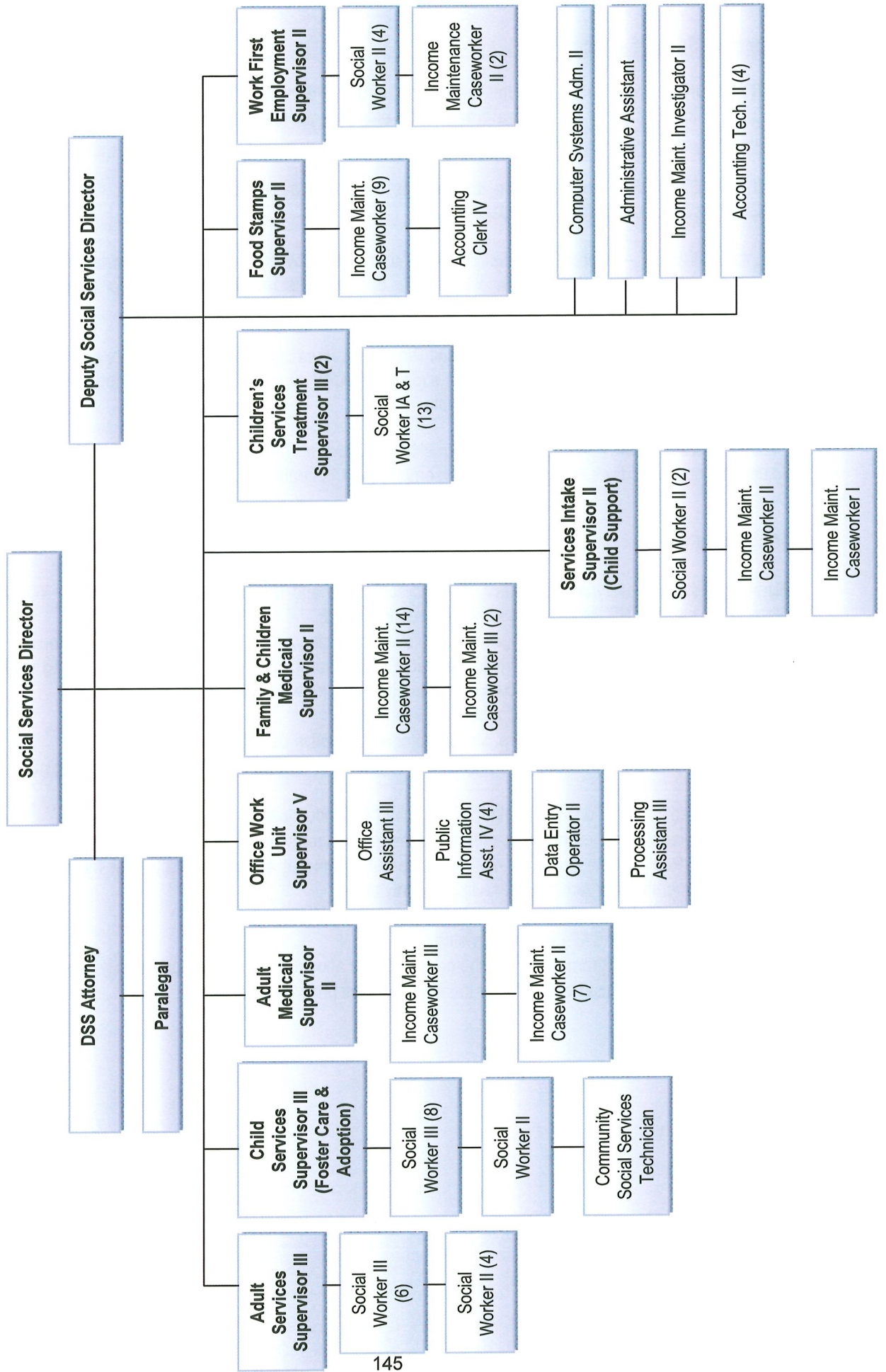
Key Objectives

- Maintain NC Center of Excellence Certification.
- Recruit more volunteers for Home Delivered Meals programs and to teach classes. *Initiatives #3 & 5.*
- Continue to expand services to meet the growing needs of “baby boomers” in Carteret County. *Initiative #5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Improvements due to chronic disease management (# of seniors)	16	24	30	30
Health & safety seminars with professional speakers	12	17	24	25
<i>Efficiency</i>				
Seniors to be trained for chronic disease management	16	24	30	30
Average attendance at each seminar	12	17	20	25
<i>Effectiveness</i>				
Improvement of health habits (Percent of completed surveys)	27%	30%	35%	38%

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	168,530	203,573	218,375	212,807	212,807	
Operations	91,339	48,910	30,715	30,715	30,715	
Contracted Services	148,196	163,081	164,627	167,463	167,463	
Total	408,065	415,564	413,717	410,985	410,985	-1.10%
Revenue Sources						
Intergovernmental	480,275	355,306	339,908	339,908	339,908	
Fees	5,403	4,000	4,160	4,000	4,000	
Total	485,677	359,306	344,068	343,908	343,908	-4.29%
Staffing						
Full Time Positions	3.08	3.51	3.93	3.93	3.93	
Part Time as FTE	1.75	1.70	1.70	1.70	1.70	
Number of Positions	4.83	5.21	5.63	5.63	5.63	8.06%

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 new temporary/time-limited positions to scan Food and Nutrition Services (FNS) files. We were able to destroy 2,958 closed FNS files as a result of this scanning effort.
- Reclassified a position to that of paralegal, which increased efficiency and effectiveness of case planning.
- 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 8 adoptive families and 6 foster families.
- Conducted two sessions of CPR and first aid for foster and adoptive parents.
- LINKS (Independent Living) coordinator has worked with 25 foster children ages 16-21 on achieving goals to promote independence.
- 9 children cleared for adoption, and another 10 have had their adoptions finalized.
- Assisted an average of 486 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 112 children per month with adoption assistance funding.
- Served an average of 102 CAP clients per month.
- Produced 12 cable TV programs to inform the general public about DSS and other community services.
- Evaluated 167 elderly or disabled adults for the need for adult protective services.

- Served a monthly average of the following in 2010:

	2010	2009	2008
Special Assistance (Rest Homes)	139	137	135
Long Term Care (Nursing Homes)	269	244	230
Adult Medicaid	1,943	1,789	1,641
Family & Children's Medicaid	4,909	4,907	4,369
SSI Medicaid Cases	1,218	1,150	1,132
Child Day Care	422	413	587
Food Nutrition Services cases/people	3,768/7,856	3,215/6,838	2,450/5,183

Key Objectives

- Maintain low staff turnover. **Initiative #5.**
- Ensure that all staff has completed mandated trainings. **Initiative #5.**
- Continue assessing services and procedures to improve efficiency and customer service. **Initiatives #3 & 5.**
- Increase benefit diversions cases for FY 2011 - 2012. The number of benefit diversion cases for January 2010- December 2010 was 59.
- Increase the number of families receiving retention services. An average number of 43 families received the service each month during January 2010 – December 2010.
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments). **Initiative #5.**

Key Measures	FY 09-10 Actual	FY 09-10 Estimated	FY 10-11 Target	Desired Level
Effectiveness				
Adults Entering Employment	80	35	63	Over 45
Remaining off work for Employment	68.00%	90%	90%	90%+
All Family Participation Rate	38.24%	50%	50%	50%
Two-Parent Participation Rate	45.42%	100%	100%	100%

- 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.
- 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 #5.**
- 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 #5.**
- Increase the number of children by 5 who are cleared through the court and have a permanent goal of adoption. **Initiative #5.**

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
ADMINISTRATION						
Personnel	5,200,333	5,436,277	5,508,072	5,402,513	5,402,513	
Operations	394,956	1,053,050	1,075,310	1,099,869	1,099,869	
Contracted Services	1,032	-	-	-	-	
Capital Outlay	29,476	15,146	654,222	603,663	603,663	
Total	5,625,797	6,504,473	7,237,604	7,106,045	7,106,045	9.25%
GENERAL ASSISTANCE	339,190	462,500	391,500	391,500	391,500	-15.35%
SPECIAL ASSISTANCE	2,908,619	3,083,926	2,931,507	2,931,505	2,931,505	-4.94%
SPECIAL PROJECTS	467,886	480,857	399,540	399,540	399,540	-16.91%
TANF	281,656	269,620	217,954	217,955	217,955	-19.16%
GRAND TOTAL	9,623,148	10,801,376	11,178,105	11,046,545	11,046,545	2.27%
Revenue Sources						
Intergovernmental	6,267,698	6,446,926	6,380,521	6,595,506	6,595,506	
Miscellaneous	80,778	155,943	152,179	152,000	152,000	
Total	6,348,476	6,602,869	6,532,700	6,747,506	6,747,506	2.19%
Staffing						
Full Time Positions	101.00	105.00	105.00	105.00	105.00	
FTE - Part Time Positions	1.24	1.34	2.30	1.34	1.34	
Numbers of Positions	102.24	106.34	107.30	106.34	106.34	0.00%

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 2010 totaled \$36,176,000 in the area of compensation & pension, readjustment & vocational rehabilitation, and insurance & indemnities. In addition, the VA Health Care provided medical care to veterans in 2009 amounted to \$12,126,000 indirectly. Total direct and indirect expenditures in Carteret County equal \$48,302,000 which equated to an 11.08% increase over FY 2009 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.
- Sponsored a weekly Post Traumatic Stress Disorder support group since 1996 with over 40 active members; a Spouse support group has been created and meets to complement our PTSD sessions.
- Fulfilled a pivotal role in the 17th Annual Carteret County Veterans Day parade and had over 2,300 participants in 2010.
- Participate on the Aging Council, the Military Affairs Committee (MAC) of the Chamber of Commerce, Carteret County Veterans Council, and the County Safety Committee.

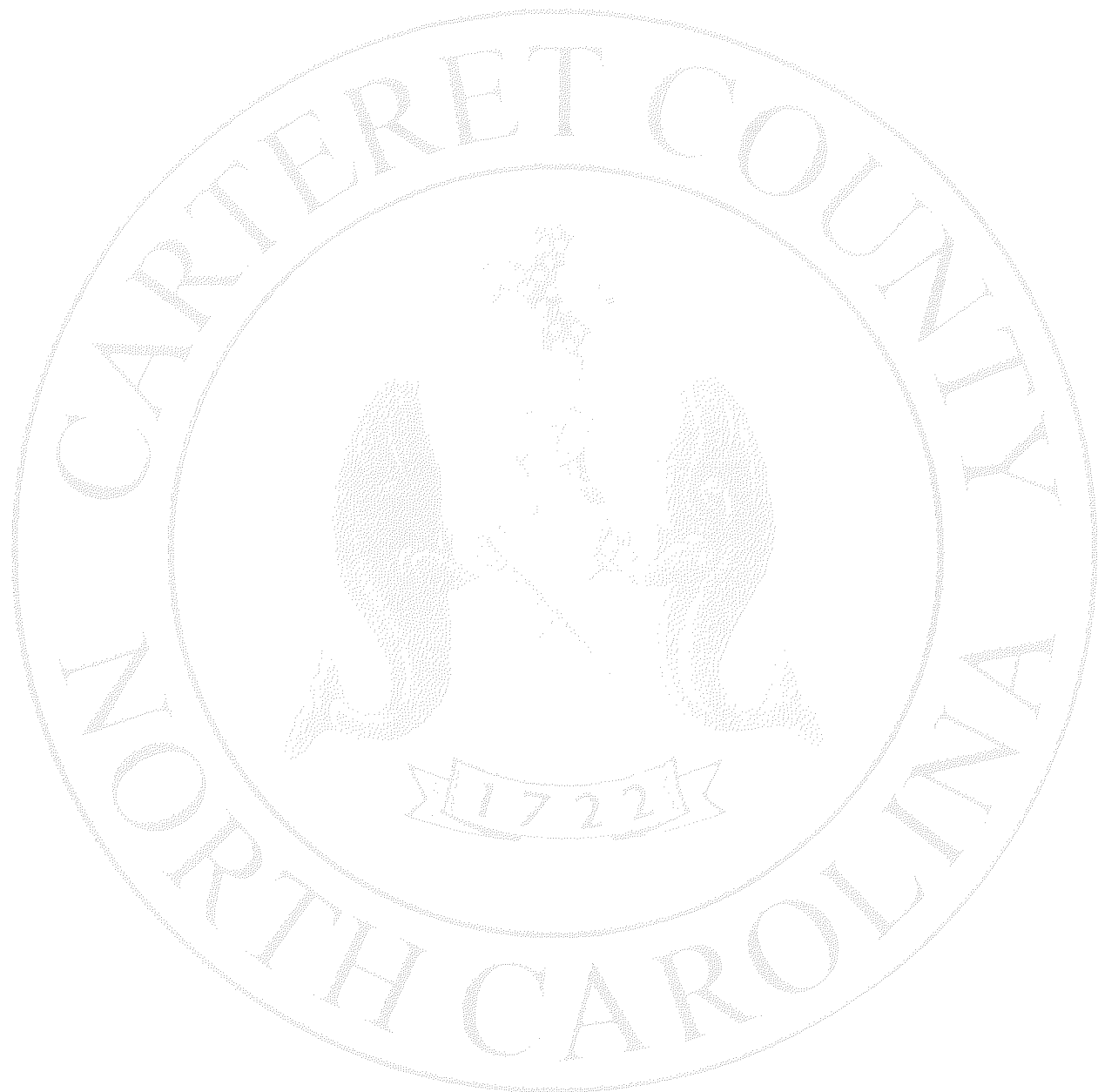
Key Objectives

- Maintain efficiency and effectiveness as services and workloads increase without the need for additional staff. **Initiatives #3 & 5.**
- 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 #5.**
- Streamline our internal office claims processing methodology and the tracking of VA claims through the VA system. We plan to maximize use of existing computer hardware/software and include VA available software. **Initiative #5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Number of veterans and/or dependents seen in office.	13,060	*	13,200	13,200
Number of all claims generated in the office.	5,067		5,100	5,100
Number of telephone calls received/made.	20,015		20,100	20,100
Number of piece of correspondence generated per day.	250		275	275
<i>Efficiency</i>				
Increase in veterans seen office	2%		4%	4%
Increase in claims generated in the office	18%		19%	19%

*Due to a complete change in staff estimated figures for FY 11 are unavailable.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Personnel	267,485	218,491	268,609	265,908	265,908	
Operations	50,758	110,822	56,389	55,537	55,537	
Capital	-	-	-	-	-	
Total	318,243	329,313	324,998	321,445	321,445	-2.39%
Revenue Sources						
Intergovernmental	2,000	2,000	-	-	-	-100.00%
Staffing						
Full-Time Positions	6	6	6	6	6	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6	6	6	6	6	0.00%



Education

*Carteret County Schools
Carteret Community College*

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

2011-2012 Operating Budget Request

Each year the Carteret County Board of Education is charged with preparing an Operating Budget request to submit to our Carteret County Board of Commissioners. The challenge undertaken this year has been most difficult in light of the economic circumstances facing our nation, state, and county.

This Operating Budget request represents the very heart of what makes Carteret County Schools special -- our staff. Recognized as one of the very best school systems in the state, Carteret County Schools provides our children a superb education because of the commitment of the citizens to provide funds for quality teachers and programs. Every effort is made on a daily basis to earn that commitment, whether it is in the classroom, an administrative office, or through one of the essential support services. Reducing the operating funds for our schools means essential personnel will no longer be able to support our children in their education.

Over the last few years, the Carteret County Board of Education and the Superintendent have worked diligently to reduce the expenses of running the school system. That effort will never cease. However, there is a point at which reduced budgets no longer reflect improved efficiency but begin to erode the capacity of the organization to fulfill its obligations to the citizens of the county. The funding cuts experienced in the last two budget years made our system become more efficient. The proposed cuts of state funding to education for 2011-12 will result in the need to shift more responsibility to the local level, if the quality of education in our county is to remain a reason for people to move and establish their homes and businesses here.

The Operating Budget request for 2011-2012 is unlike those of previous years because of the need to reflect major operating expenses that the state government intends to place upon the local school systems. Although concerted efforts continue to reduce expenses in every area, the state's proposed budget will require local funds to cover all workmen's compensation claims previously covered by the state. The cost of that change includes a \$350,000 cash reserve and an increase in insurance costs of over \$564,000 per year. Additionally, the reductions of state funding will also require local funds to be expended to pay the unemployment claims and the annual health insurance premium for any staff members laid off as a result of any reduction in force (RIF). Those costs for Carteret County Schools are anticipated to exceed \$1,258,000 in 2011-2012.

Our 2011-12 Operating Budget request of \$22,165,624 plus the \$590,000 charter school pass-through funding presented in the following pages is focused on maintaining a very lean but effective staff while meeting the routine obligations incumbent on a system of our size. The increase in local funding over previous years will be essential to meet the changing needs of a re-structured method of funding education in North Carolina.

Of the \$3,298,374 increase requested over the previous year's budget, \$2,574,921 (or 78%) represents expenses pushed upon the Carteret County School system by the state government. The remainder of the increase reflects the increased prices for essential services. No new programs are included and cuts to existing programs have been made where possible.

Two areas of fund requirements that are not directly reflected in this 2011-12 Operating Budget request are the Governor's proposal to have all school buses purchased from local funds and for the counties to assume all responsibility for tort claims resulting school bus accidents. Although

we currently have buses in the local fleet that are eligible for replacement, we are deferring any requests for replacement of buses until at least the 2012-13 school year. Initial inquiries concerning potential tort claim liabilities indicate that there are no commercial insurance carriers willing to accept the liability and therefore no forecast of a premium cost can be made. The North Carolina Association of School Boards is currently examining a possible restructuring of their fleet insurance coverage to include tort liability, but they are waiting for definitive action by the legislature before they proceed and determine potential costs to the counties for participation.

The Carteret County Board of Education recognizes the importance of local funding in assisting this county to earn a reputation for excellence in education. While many of the counties in the state, and some of our neighbors, struggle to demonstrate student academic achievement, the joint commitment of the citizens, the members of the County Board of Commissioners, and the Carteret County Board of Education have helped to develop a first-class school system. The current economic challenges and those of the coming year should not be cause for undoing all the gains that have been made in the last 5 years. Your support of this request will mean the difference in the future of our school system.

Sincerely,

Catherine H. Neagle
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.

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Current Expense	19,005,375	18,750,000	22,165,624	18,750,000	19,000,000	
Charter Schools	670,435	590,000	590,000	590,000	590,000	
Total	19,675,810	19,340,000	22,755,624	19,340,000	19,590,000	1.29%
Revenue Sources						
Intergovernmental	68,681	100,000	100,000	80,000	80,000	-20.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Purpose: This department includes funds for community college operational and capital outlay costs. The previous pages included Community College goals, performance measures, and program descriptions.

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Current Expense	2,025,000	2,043,000	2,043,000	2,043,000	2,043,000	
Capital Outlay	187,731	225,000	225,000	225,000	225,000	
Total	2,212,731	2,268,000	2,268,000	2,268,000	2,268,000	0.00%
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

- Certified as a Senior Center of Excellence by the NC Division of Aging and Adult Services.
- Transitioned to a new administration.
- Acquired written agreement with AARP Tax Aide Program.

Key Objectives

- Increase rental revenues by 150%. *Initiatives #3 & 5.*
- Replace two exterior safety doors. *Initiative #1.*
- Continue NC mandated training for Senior Center directors. *Initiative #5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Seniors registered and utilizing computer sign-in	1,360	1,813	2,000	2,000
Efficiency				
Percentage of seniors accurately recording event participation through the computer system.	80%	85%	95%	98%

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Personnel	107,188	100,243	110,701	109,261	109,261	
Operations	46,902	84,835	105,165	102,329	87,574	
Capital Outlay	-	-	-	-	-	
Total	154,090	185,078	215,866	211,590	196,835	6.35%

Revenue Sources	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Fees	9,403	11,500	20,966	14,300	14,300	24.35%

Staffing	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Full Time Positions	1.92	2.49	2.07	2.07	2.07	
Part time as FTE	0.29	0.55	0.55	0.55	0.55	
Number of Positions	2.21	3.04	2.62	2.62	2.62	-13.82%

Tri-County Library System

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

Major Accomplishments

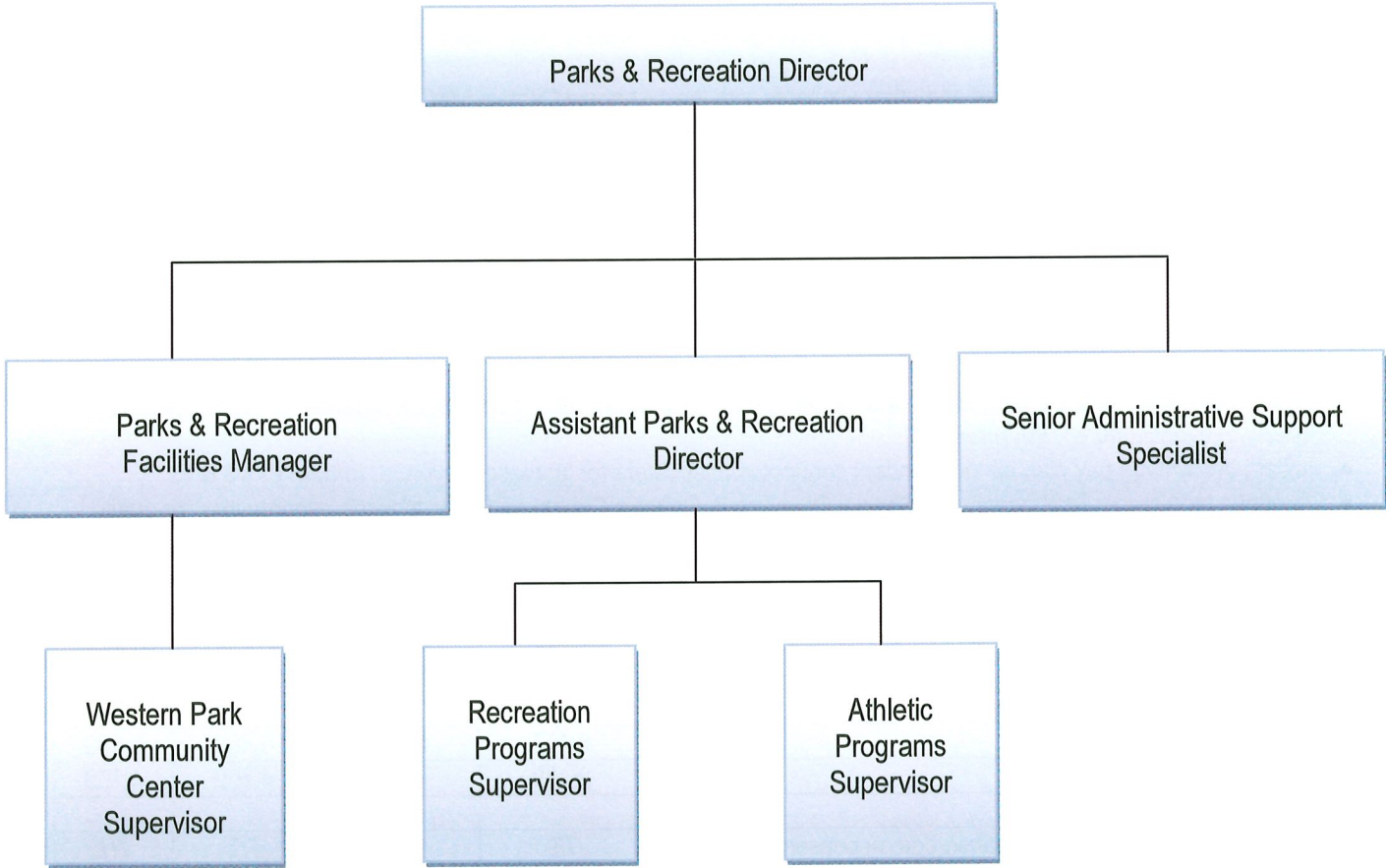
- Received a Picturing America grant from the National Endowment for the Humanities and the American Library Association to conduct a series of programs designed to explore the concept of place in images, film, literature, and photography.
- Transitioned all libraries to a state of the art automation system eliminating the need to purchase expensive new equipment.
- Pooled resources of all libraries to offer library patron access to downloadable audio books.

Key Objectives

- Conduct fund raising efforts to purchase outdoor media returns for the benefit of patrons who check out audiovisuals. *Initiative #3.*
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). *Initiatives #3 & 5.*
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the County. *Initiative #5.*

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Office Rent	65,345	65,345	81,685	81,685	81,685	
Tri-County Library System	878,000	900,000	900,000	900,000	900,000	
MHC Webb Library	53,075	53,075	55,000	53,075	53,075	
Down East Library	14,425	14,425	69,425	14,425	53,075	
Total	1,010,845	1,032,845	1,106,110	1,049,185	1,087,835	5.32%
Revenue Sources						
	-	-	-	-	-	0.00%
Staffing						
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

- Successfully coordinated with Newport Middle School a reservation system for their fields for both public and school use.
- Assisted Town of Atlantic Beach in its quest to initiate recreation opportunities in its community.
- Trained one new Senior Games ambassador to assist with recruitment of volunteers and participants.
- Assisted Chamber of Commerce and other sponsors with the 1st annual Captain MAC Beach Run.
- Assisted Town of Pine Knoll Shores with Kayak for the Warriors.
- Started one new fitness class and two yoga classes which qualify for the County's wellness program.

Key Objectives

- Successful operation of Fort Benjamin Park and Recreation Center with new recreation and athletic programs and community rental opportunities. **Initiative #4.**
- Increase health and fitness activities for all ages.
- Work with Senior Games committee and ambassadors to improve and increase the number of participants and quality of events offered. **Initiative #5.**
- Initiate percentage pay plan for independent contractors/instructors for increased revenue. **Initiatives #3 & 5.**
- Continue to serve as lead agency for Special Olympics in Carteret County and offer athletes opportunities for quality experiences. **Initiative #5.**

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
Workload (Output)				
Athletics Planning Hours	6,457	6,412	6,500	6,500
Programs Planning Hours	3,489	4,695	4,700	4,700
Efficiency				
Athletics: Number of activities sponsored/co-sponsored	7/9	6/6	7/7	7/7
Programs: Number of volunteer/hours	110/526	115/530	120/550	130/600
Programs: Co-sponsored Programs	19	23	25	25
Programs: Shared Facility	19	15	15	15
Effectiveness				
Athletics: Percent of participants satisfied according to survey	91	95	97	100
Programs: Percent of participants satisfied according to survey	92	95	100	100

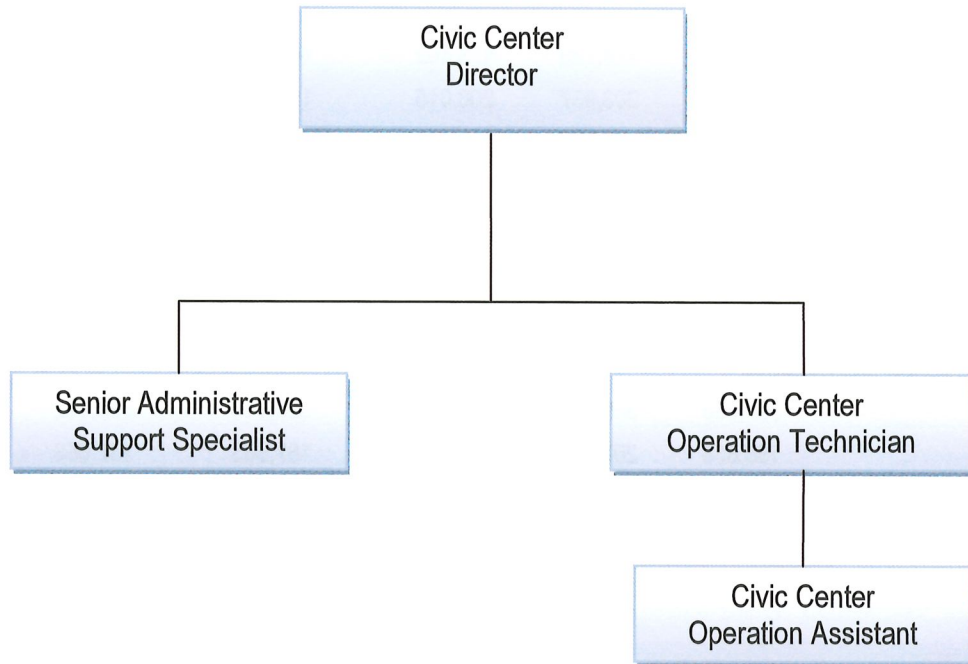
Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent
	Actual	2010-2011 Budget 3/31/11				
Parks & Recreation Programs						
Personnel	381,679	479,736	478,402	465,443	465,443	
Operations	174,354	203,957	200,015	196,575	196,075	
Contracted Services	11,033	16,090	14,922	-	14,922	
Scenic By Way	-	-	15,000	14,922	-	
Total	567,066	699,783	708,339	676,940	676,440	-3.34%

Parks & Recreation Maintenance						
Personnel	367,638	349,675	332,806	328,112	328,112	
Operations	168,838	207,557	188,407	187,663	187,663	
Capital Outlay	44,222	-	-	-	-	
Total	580,698	557,232	521,213	515,775	515,775	-7.44%

Revenue Sources						
Fees	27,824	28,800	38,368	37,668	37,668	
Total	27,824	28,800	38,368	37,668	37,668	30.79%

Staffing						
Full time positions	15.00	15.00	15.00	14.00	14.00	
Part time as FTE	7.40	9.10	9.10	9.10	9.10	
Number of Positions	22.40	24.10	24.10	23.10	23.10	-4.15%

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 1500 people at one time.

Major Accomplishments

- Updated website and added an exhibitor information page.
- Capitalized on the outdoor patio space by charging a rental fee for use of this space.
- Attracted a “celebrity” to the Home & Garden Show.

Key Objectives

- Increase rentals 20% by working with the TDA Sports Consultant. *Initiatives #3 & 5.*
- Develop a marketing strategy to attract mid-week meetings/conferences. *Initiatives #3 & 5.*
- Update the lobby and add it as a pre-function space to be rented. *Initiative #5.*

Key Measures	FY10 Actual	FY 11 Estimated	FY 12 Target	Desired Level
<i>Workload (Output)</i>				
Commercial/Private Events	61	61	66	75
Days utilized by commercial/private events	74	66	71	100
Non-profit events	55	48	56	75
Days utilized by non-profits	96.5	87	95	175
<i>Efficiency</i>				
Annual attendance at events	52,138	50,500	55,000	60,000
<i>Effectiveness</i>				
Economic Impact	\$2,592,045	\$2,500,000	\$3,500,000	\$3.75 M

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Personnel	190,989	194,137	196,464	193,755	193,755	
Operations	128,785	147,310	141,530	136,300	136,300	
Total	319,774	341,447	337,994	330,055	330,055	-3.34%

Revenue Sources

Fees	183,928	170,520	169,045	173,800	173,800	1.92%
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Staffing

Full Time Positions	4	4	4	4	4	
FTE-Part Time Positions	0.09	0.30	0.16	0.16	0.16	
Numbers of Positions	4.09	4.30	4.16	4.16	4.16	-3.26%

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. The County anticipates issuing the final \$4.0 million in 2011, and begin making debt payments in fiscal year 2012-2013.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Bond Service Charges	4,974	25,000	25,000	25,000	25,000	
2004 GO Refunding Principal	1,840,000	1,835,000	1,875,000	1,875,000	1,875,000	
2004 GO Refunding Interest	547,148	457,000	364,000	364,000	364,000	
CCC GO Bond Principal	400,000	400,000	400,000	400,000	400,000	
CCC GO Bond Interest	267,000	253,000	235,000	235,000	235,000	
2006 GO Series School Principal	650,000	650,000	650,000	650,000	650,000	
2006 GO Series School Interest	914,563	890,000	863,000	863,000	863,000	
2007 Go Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 Go Series School Interest	702,525	675,000	647,000	647,000	647,000	
2010 GO School Interest	-	170,000	-	-	-	
2000 COPS School Principal	725,000	-	-	-	-	
2000 COPS School Interest	36,975	-	-	-	-	
2002 COPS Principal	585,000	580,000	580,000	580,000	580,000	
2002 COPS Interest	265,296	246,000	224,000	224,000	224,000	
Health Center Renovations Principal	300,000	300,000	300,000	300,000	300,000	
Health Center Renovations Interest	10,050	21,000	10,100	10,100	10,100	
Schools Technology Principal	400,000	473,656	327,000	327,000	327,000	
Schools Technology Interest	53,040	39,950	11,000	11,000	11,000	
Community College Principal	242,857	370,904	243,000	243,000	243,000	
Community College Interest	51,729	45,200	31,100	31,100	31,100	
Installment EMS Technology Prin.	19,569	63,000	-	-	-	
Installment EMS Technology Int	868	2,150	-	-	-	
2009 Installment 2000 COPS Prin.	240,000	970,000	960,000	960,000	960,000	
2009 Installment 2000 COPS Int	334,483	325,000	290,000	290,000	290,000	
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	
QZAB Schools Interest: ECHS	-	-	208,800	208,800	208,800	
QSCB Schools Principal: ECHS	-	-	138,000	138,000	138,000	
QSCB Schools Interest: ECHS	-	-	79,550	79,550	79,550	
Total Principal	6,217,426	6,569,560	6,708,000	6,708,000	6,708,000	
Total Interest & Fees	3,188,651	3,149,300	2,988,550	2,988,550	2,988,550	
Total Debt Service	9,406,077	9,718,860	9,696,550	9,696,550	9,696,550	-0.23%

Non-Departmental

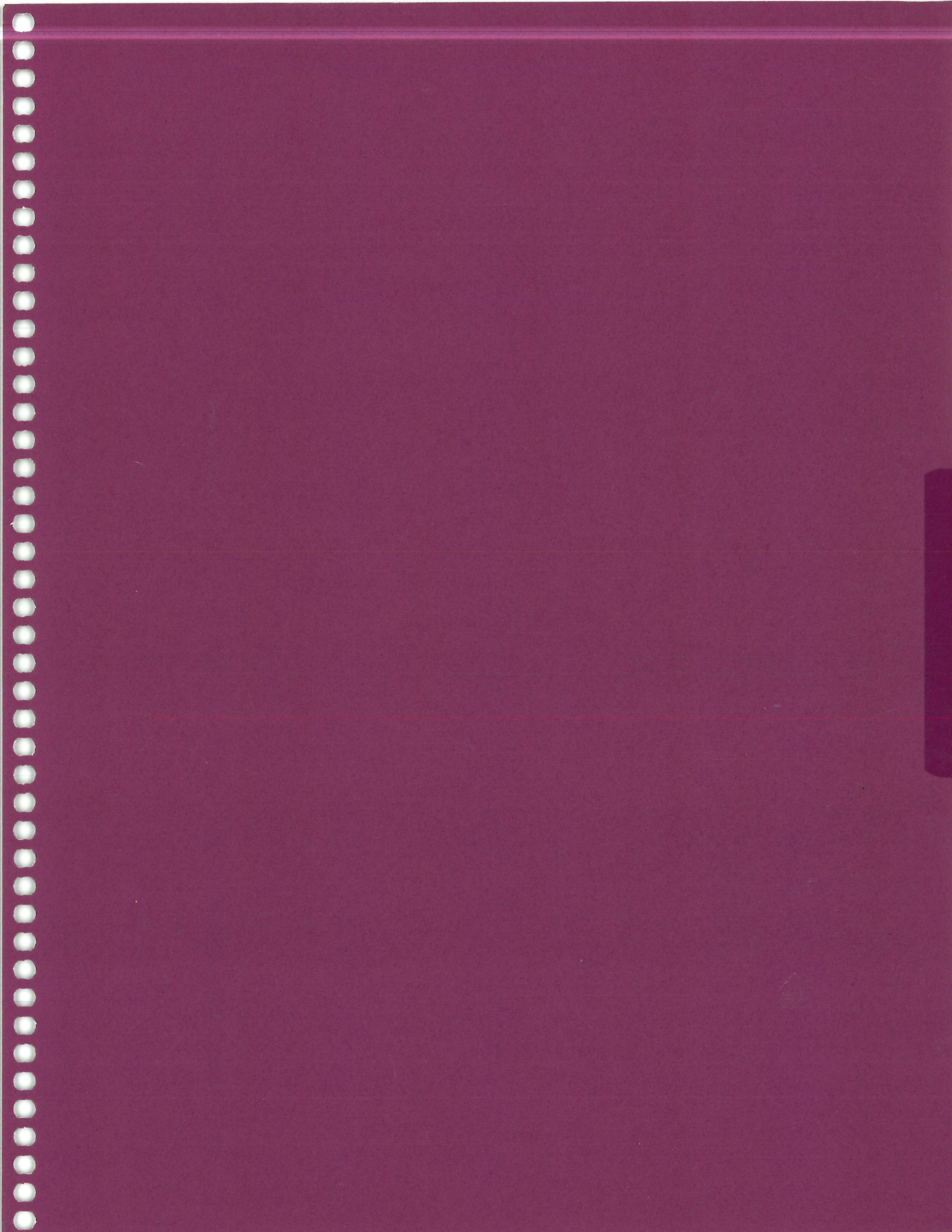
Purpose:

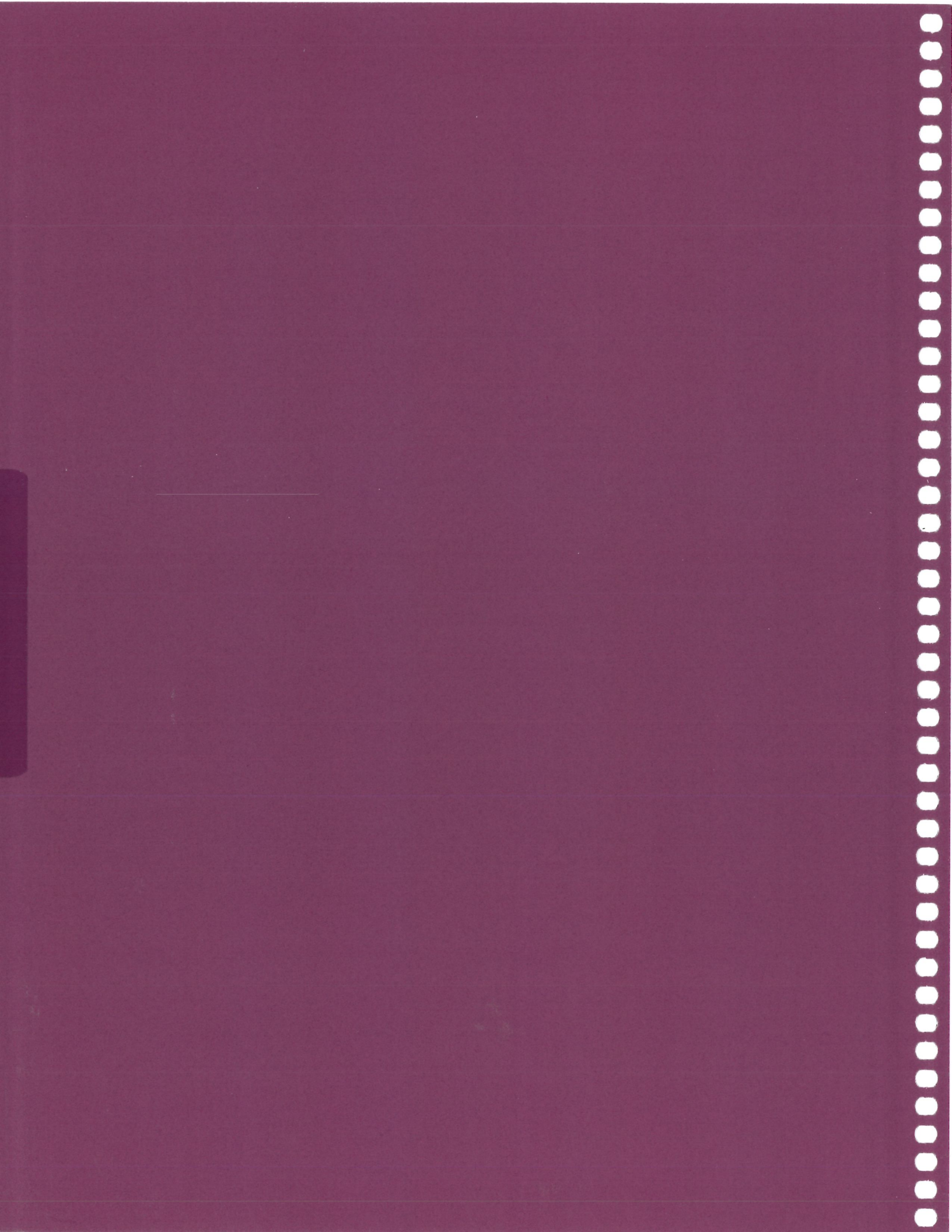
Transfer to Other Funds – Funds are transferred from the General Fund to special revenue funds or capital project funds to offset operating expenditures of a particular project.

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.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
<i>Transfer To:</i>						
School Capital Projects Fund	990,800	1,199,230	3,050,295	1,200,000	1,103,000	
Capital Improvements Fund	847,000	100,000	-	-	-	
Water Fund	205,000	205,000	-	-	-	
EOC Project Fund	23,710	1,853,764	-	-	-	
<i>Contingency:</i>						
County Contingency	-	-	510,000	510,000	410,000	
Education Contingency	-	-	-	-	500,000	
Charter School Contingency	-	-	-	-	10,000	
COLA Local Salaries	-	723	-	-	-	
COLA Local Fringes	-	22,709	-	-	-	
COLA State Salaries	-	1,958	-	-	-	
COLA State Fringes	-	819	-	-	-	
Workers Compensation and Insurance	-	10,705	225,000	200,000	235,000	
Unemployment	-	-	50,000	50,000	50,000	
Fuel	-	75,000	100,000	100,000	100,000	
Vehicle	-	33,000	-	-	-	
Occupancy Tax	-	630,900	708,050	708,050	708,050	
Total Transfers	2,066,510	3,357,994	3,050,295	1,200,000	1,103,000	
Total Contingency	-	775,814	1,593,050	1,568,050	2,013,050	
Total Non Departmental	<u>2,066,510</u>	<u>4,133,808</u>	<u>4,643,345</u>	<u>2,768,050</u>	<u>3,116,050</u>	-24.62%

Revenue Sources						
Other Taxes	-	630,900	708,050	708,050	708,050	
Intergovernmental	-	60,000	-	-	-	
Total Revenue	<u>-</u>	<u>690,900</u>	<u>708,050</u>	<u>708,050</u>	<u>708,050</u>	2.48%





Other Funds

Special Revenue Funds

E-911

Rescue Special Tax District

Fire Special Tax District

Occupancy Tax

Salter Path Special Tax District

Water Special Tax District

Capital Funds

County Capital Improvements

County Capital Reserve

School Capital Projects

Enterprise Fund

Water Fund

Purpose: The E-911 Fund is a special fund used to operate and maintain the Carteret County E-911 system. Revenues for the E-911 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.
- Standardization of 911 mapping layers.
- Implemented Priority Dispatch protocols in the Communications Center.

Key Objectives

- Improve turnaround time for data correction. *Initiatives #1 & 5.*
- Continue mapping and data improvements, focusing on standardization. *Initiatives #1 & 5.*
- Provide technology and troubleshooting support for Communications Center. *Initiatives #1 & 5.*

Expenditure Category	2009-2010	Amended 2010-2011	2011-2012	2011-2012	2011-2012	Percent Change From FY 11/12
	Actual	Budget 3/31/11	Requested	Recommended	Board Approved	
Operations	189,926	431,000	345,020	345,020	467,255	
Contracted Services	77,979	204,000	175,000	175,000	175,000	
Capital Outlay	12,995	1,121,236	207,284	20,000	20,000	
Contingency	-	-	-	-	21,570	
Total	280,900	1,756,236	727,304	540,020	683,825	-61.06%
Revenue Sources						
Intergovernmental	559,066	560,000	242,300	242,300	559,067	
Interest	35,422	5,000	1,500	1,500	1,500	
Appropriated Fund Balance	-	1,191,236	483,504	296,220	123,258	
Total	594,488	1,756,236	727,304	540,020	683,825	-61.06%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Salter Path Special Tax

Special Revenue Fund

Purpose: This fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The special tax rate is 15 cents.

Expenditure Category	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent Change From FY 11/12
	Actual	Budget 3/31/11	Requested	Recommended	Board Approved	
Beach Nourishment	-	-	-	-	18,263	
Total	-	-	-	-	18,263	100.00%
Revenue Sources						
Ad Valorem Taxes	-	-	-	-	18,263	
Total	-	-	-	-	18,263	100.00%

Water Special Tax

Special Revenue Fund

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

4.5

Expenditure Category	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Transfer to Water Fund	-	-	258,300	258,300	258,300	
Contingency	-	-	11,700	11,700	11,700	
Total	-	-	270,000	270,000	270,000	0.00%
Revenue Sources						
Ad Valorem Taxes	-	-	270,000	270,000	270,000	
Total	-	-	270,000	270,000	270,000	0.00%

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.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Beaufort	768,296	750,625	750,625	750,625	700,050	
Broad and Gales Creek	298,650	320,430	320,430	320,430	212,400	
Mill Creek	75,040	77,185	77,185	77,185	82,598	
Morehead City	219,628	211,376	211,376	211,376	177,780	
Otway	175,746	124,400	124,400	124,400	159,900	
Sea Level	364,800	275,820	275,820	275,820	156,338	
Western Carteret - ILA	414,701	320,810	320,810	320,810	373,410	
District Reserves	19,250	249,369	249,369	249,369	141,363	
Local Option Sales Tax	514,722	522,000	552,000	552,000	552,000	
Total	<u>2,850,833</u>	<u>2,852,015</u>	<u>2,882,015</u>	<u>2,882,015</u>	<u>2,555,839</u>	-10.38%

Revenue Sources

Ad Valorem Taxes	2,410,979	2,330,015	2,330,015	2,330,015	1,954,538	
Local Option Sales Tax	570,527	522,000	552,000	552,000	552,000	
Interest	16,950	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	49,301	
Total	<u>2,998,456</u>	<u>2,852,015</u>	<u>2,882,015</u>	<u>2,882,015</u>	<u>2,555,839</u>	-10.38%

Fire Districts Fund

Special Revenue Fund

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

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Atlantic	77,070	78,813	78,813	78,813	76,055	
Beaufort	236,968	265,762	265,762	265,762	326,123	
Broad and Gales Creek	202,018	344,030	344,030	344,030	212,835	
Cedar Island	50,635	50,670	50,670	50,670	46,850	
Davis	79,801	74,931	74,931	74,931	63,878	
Harkers Island	294,680	317,789	317,789	317,789	275,400	
Harlowe	64,300	72,018	72,018	72,018	76,425	
Marshallberg	185,664	212,188	212,188	212,188	200,565	
Mill Creek	30,160	30,905	30,905	30,905	26,910	
Morehead City	293,122	323,674	323,674	323,674	331,573	
Newport	336,000	311,010	311,010	311,010	303,415	
North River	63,768	63,474	63,474	63,474	56,115	
Otway	139,244	139,693	139,693	139,693	144,843	
Salter Path/Indian Beach	38,000	38,025	38,025	38,025	47,775	
Sea Level	61,059	56,000	56,000	56,000	47,288	
South River	126,752	129,356	129,356	129,356	108,570	
Stacy	18,558	23,287	23,287	23,287	21,463	
Stella	53,618	80,902	80,902	80,902	81,000	
Western Carteret - ILA	473,925	400,000	400,000	400,000	428,140	
Wildwood	446,404	470,404	470,404	470,404	545,998	
District Reserves	78,494	387,991	387,991	387,991	97,381	
Local Option Sales Tax	792,788	787,100	792,600	792,600	792,600	
Total	<u>4,143,028</u>	<u>4,658,022</u>	<u>4,663,522</u>	<u>4,663,522</u>	<u>4,311,202</u>	-7.45%

Revenue Sources						
Ad Valorem Taxes	3,696,745	3,756,685	3,756,685	3,756,685	3,463,978	
Local Option Sales Tax	871,008	787,100	792,600	792,600	792,600	
Interest	24,265	-	-	-	-	
Reserved Fund Balance	-	114,237	114,237	114,237	54,624	
Total	<u>4,592,018</u>	<u>4,658,022</u>	<u>4,663,522</u>	<u>4,663,522</u>	<u>4,311,202</u>	-7.45%

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.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Tourism Development Authority	2,087,970	2,582,700	2,674,140	2,674,140	2,674,140	
Transfer to General Fund	2,140,253	1,775,300	1,837,860	1,837,860	1,837,860	
Total	<u>4,228,223</u>	<u>4,358,000</u>	<u>4,512,000</u>	<u>4,512,000</u>	<u>4,512,000</u>	3.53%

Revenue Sources						
Occupancy Tax	4,242,227	4,350,000	4,510,000	4,510,000	4,510,000	
Occupancy Tax Penalties and Interest	4,790	5,000	1,500	1,500	1,500	
Interest	375	3,000	500	500	500	
Total	<u>4,247,392</u>	<u>4,358,000</u>	<u>4,512,000</u>	<u>4,512,000</u>	<u>4,512,000</u>	3.53%

County Capital Improvements

400

Capital Fund

Purpose: This fund accounts for large annual capital projects for general county government.

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Pictometry Mapping	70,773	72,600	67,240	67,240	67,240	
Technology	-	-	90,000	90,000	90,000	
DSS Library Renovation	21,625	650,000	-	-	-	
Water Access Projects						
Land Purchase	-	-	-	-	-	
Morehead City Project	100,000	100,000	100,000	100,000	100,000	
West Beaufort Rd. Project	-	-	-	-	-	
Emerald Isle Partnership	500,000	296,000	-	-	-	
Newport Park Development	1,145,627	1,384,109	-	-	-	
Eastern Park Improvements	-	-	-	-	-	
Western Park Bathrooms & Parking	12,123	267,876	-	-	-	
Salter Path Park Improvements	-	-	-	-	-	
Western Library Additon	-	-	75,000	-	-	
Swinson Park Improvements	-	-	-	-	-	
Future Capital Improvements	-	-	-	-	-	
Transfer to Water Fund	-	60,000	-	-	-	
Total	<u>1,850,148</u>	<u>2,830,585</u>	<u>332,240</u>	<u>257,240</u>	<u>257,240</u>	-90.91%

Revenue Sources						
Transfer from General Fund	847,000	100,000	-	-	-	
Intergovernmental	236,993	227,500	-	-	-	
Interest	64,407	10,000	2,500	2,500	2,500	
Fund Balance	-	2,493,085	254,740	254,740	254,740	
Total	<u>1,148,400</u>	<u>2,830,585</u>	<u>257,240</u>	<u>257,240</u>	<u>257,240</u>	-90.91%

County Capital Reserve

Capital Fund

420

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	2009-2010	Amended	2011-2012	2011-2012	2011-2012	Percent Change From FY 11/12
	Actual	Budget 3/31/11	Requested	Recommended	Board Approved	
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	80,750	-	-	-	-	
Interest	15,972	-	-	-	-	
Total	96,722	-	-	-	-	0.00%

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

421

School Capital Projects

Capital Projects

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

	2009-2010 Actual	Amended 2010-2011 Budget 3/31/11	2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
Expenditure Category						
Capital Improvements						
Category I	33,612	729,832	-	-	-	
Category I Safety and Accessibility	399,405	-	286,720	66,220	66,220	
Category I Campus Security			157,000	67,000	67,000	
Category I Planned Repairs & Maintenance	96,502	-	719,963	123,539	123,539	
Category I HVAC Improvements	-	-	649,500	97,000	-	
Category I Painting	22,330	50,000	395,839	267,020	267,020	
Category II	-	250,000	-	250,000	250,000	
Category II Schools	285,974	-	314,363	-	-	
Category II Band	81,010	-	79,954	-	-	
Category II Departments	27,352	-	55,730	-	-	
Technology	270,227	354,402	383,466	383,466	383,466	
Category III	-	80,000	62,000	-	-	
Prior Year Category I	-	-	-	-	-	
Prior Year Category II	144,232	108,664	-	-	-	
Prior Year Category III	158,305	-	-	-	-	
Prior Year Safety & Accessibility	44,092	84,000	-	-	-	
Prior Year Technology	-	64,000	-	-	-	
Transfer to General Fund	-	77,606	-	-	-	
Total	<u>1,563,042</u>	<u>1,798,504</u>	<u>3,104,535</u>	<u>1,254,245</u>	<u>1,157,245</u>	-35.66%

Revenue Sources						
Sales Tax Refund	699	-	-	-	-	
Transfer from General Fund	990,800	1,199,230	3,050,295	1,200,000	1,103,000	
Interest	15,039	15,004	1,000	1,000	1,000	
Fund Balance	-	584,270	53,240	53,245	53,245	
Total	<u>1,006,538</u>	<u>1,798,504</u>	<u>3,104,535</u>	<u>1,254,245</u>	<u>1,157,245</u>	-35.66%

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 water treatment plant's required upgrades that meet the NPDES discharge permit levels.
- Installed 19 new taps.
- Finished the Initial Distribution System Evaluation (IDSE) testing.
- Received grants and USDA loan to upgrade the water system, provide fire protection, and two new elevated water tanks in the Highway 70/Highway 101 area outside of the Town of Beaufort, and 2 booster pump stations.

Key Objectives

- Begin using the first of the two new water tanks, one of the booster pump stations, and all of the 65 fire hydrants. **Initiatives #1 & 5.**
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road. **Initiatives #1 & 5.**
- Establish a water service district to provide fire flow to all areas served by the North River water system and require hookup to the system for all new and replacement homes. **Initiative #1.**

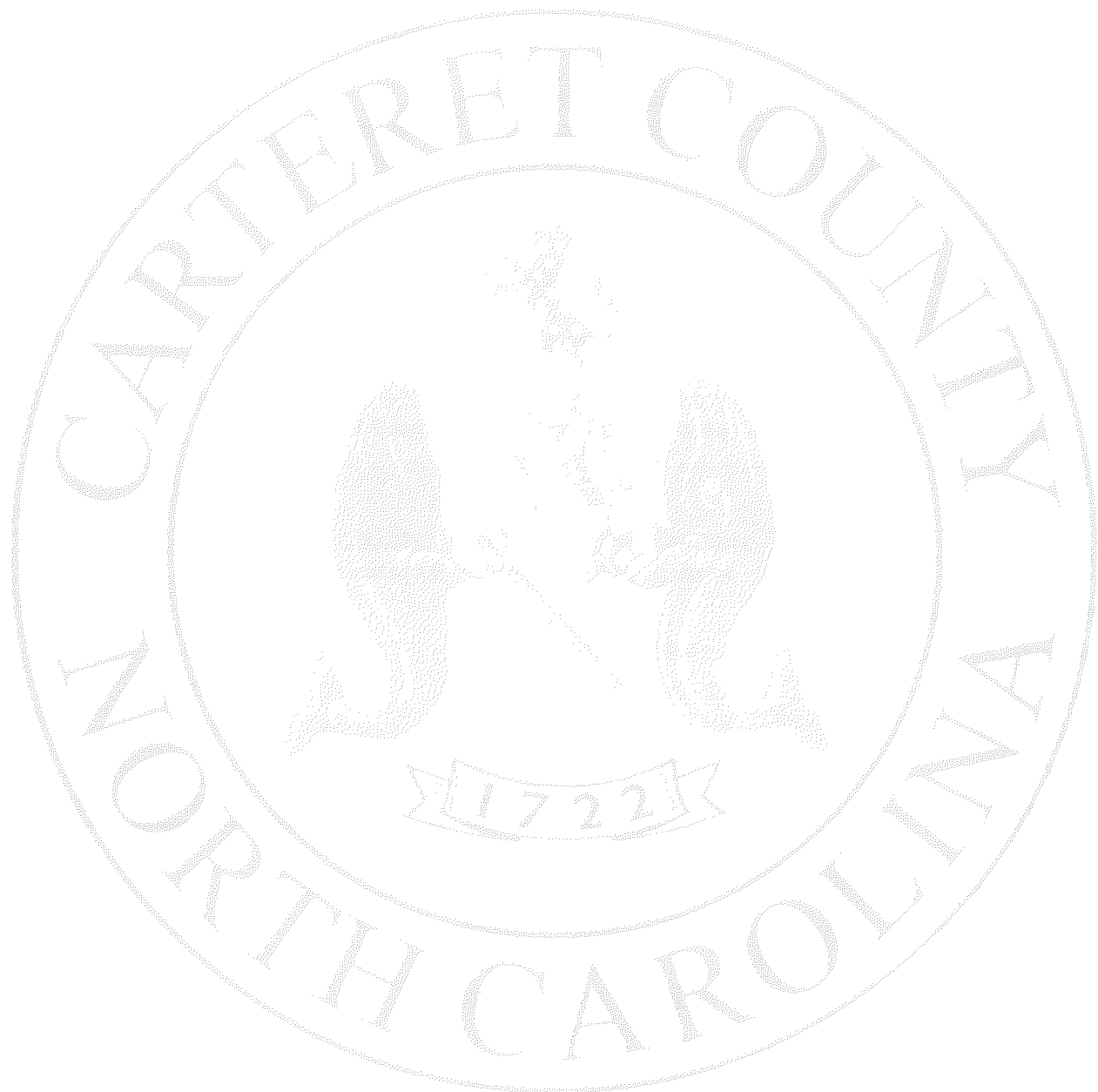
Expenditure Category	Amended		2011-2012 Requested	2011-2012 Recommended	2011-2012 Board Approved	Percent Change From FY 11/12
	2009-2010 Actual	2010-2011 Budget 3/31/11				
Personnel	209,848	219,550	225,375	222,515	222,515	
Operations	207,184	205,515	250,153	243,500	243,500	
Debt Service	248,492	259,535	298,985	298,985	298,985	
Capital Outlay	17,798	185,000	-	-	-	
Total	683,322	869,600	774,513	765,000	765,000	-12.03%

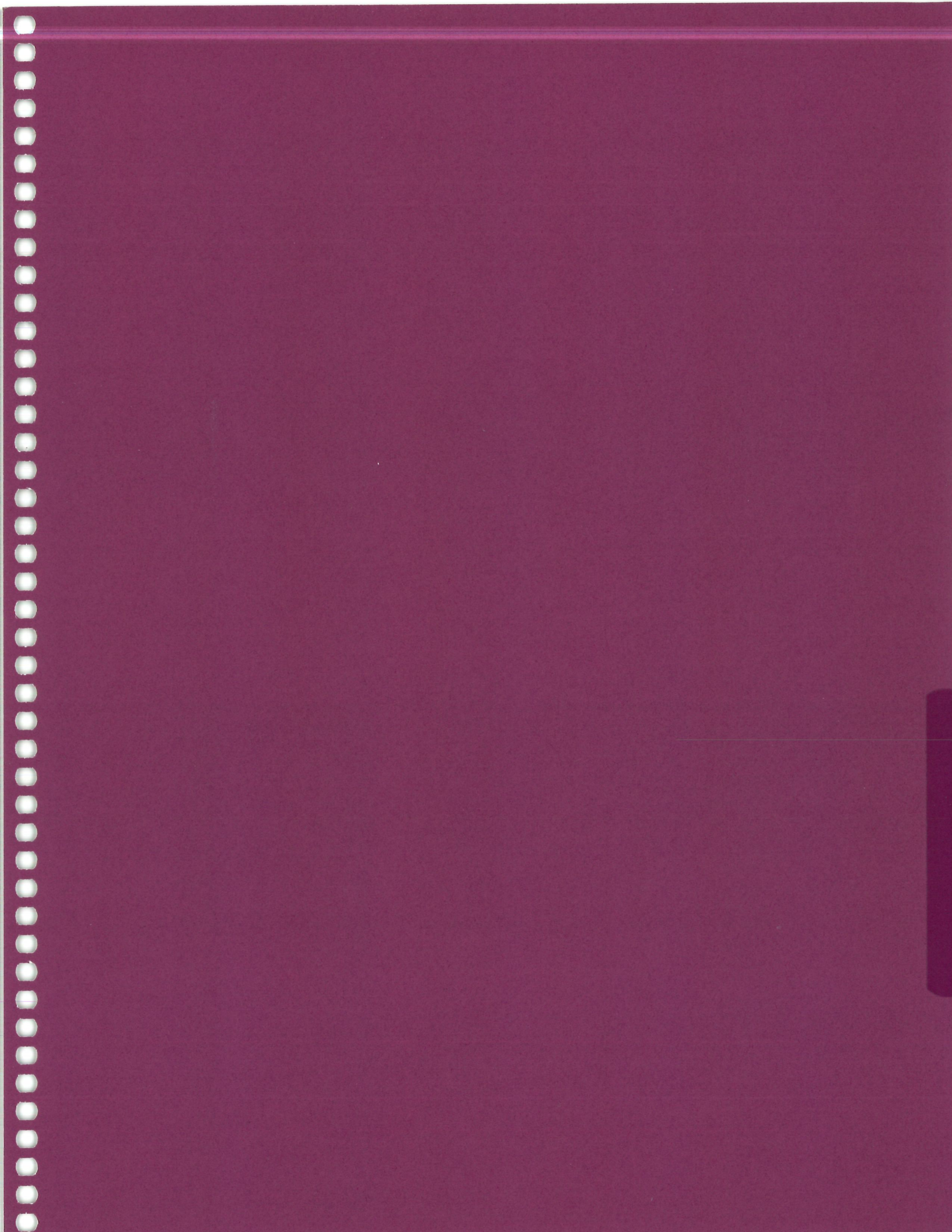
Revenue Sources

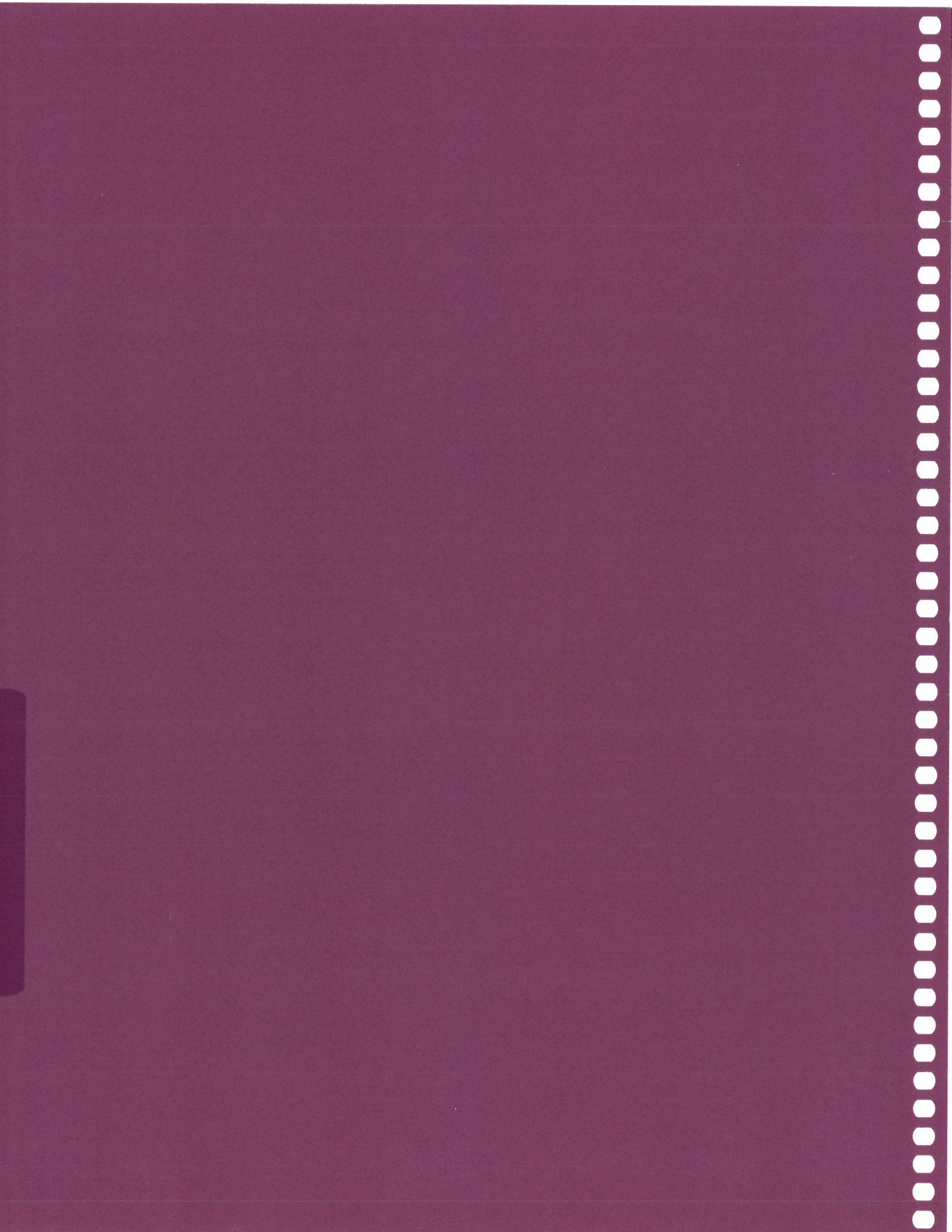
Water Operating Revenue	564,172	434,000	505,700	505,700	505,700	
Intergovernmental	-	80,000	-	-	-	
Interest	15,722	5,600	1,000	1,000	1,000	
Appropriated Fund Balance	-	85,000	-	-	-	
Transfer from Other Funds	205,000	265,000	258,300	258,300	258,300	
Total	784,894	869,600	765,000	765,000	765,000	-12.03%

Staffing

Numbers of Positions	4.40	4.40	4.15	4.15	4.15	-6.02%
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Capital Improvements Program

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

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

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

Future years' capital improvements should be financed through normal growth in revenues and other financing sources for large projects, such as school construction. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do need to be reappropriated year after year.

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

Continuing Projects

- **School Renovations and Capital Improvements**

In November 2005, Carteret County voters passed a \$50 million referendum for school renovations, capital improvements, and new construction to expand existing facilities at 13 schools. In April 2006, the County issued \$22 million of the \$50 million for major building improvements. This amount included design work and major improvements. The County issued an additional \$18.4 million in April 2007. The County anticipates issuing the remaining \$4 million in 2012 calendar year. The Board of Education anticipates that all improvements and projects will be completed within three years.

- **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. The project will also consist 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. The entire project is scheduled to be completed in fiscal year 2012.

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.

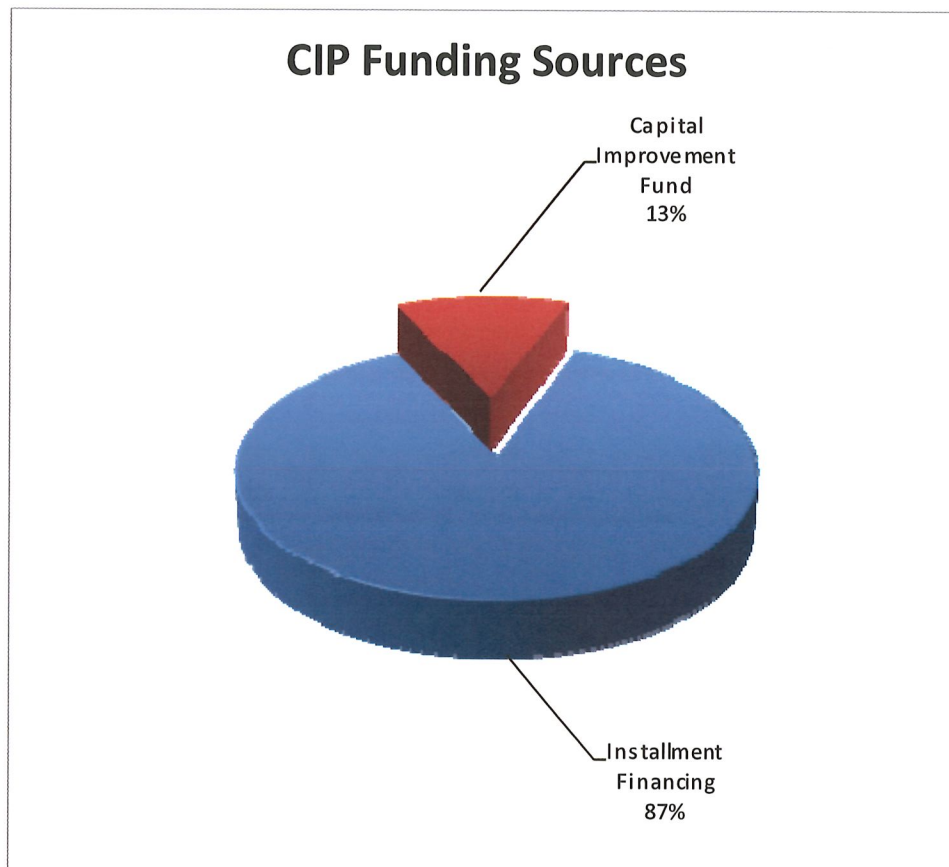
SUMMARY OF CAPITAL PROJECT EXPENDITURES

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
General Government						
Pictometry Maps	67,240	69,055	63,695	-	-	199,990
Technology	90,000					90,000
Finance & Tax System	-	-	-	-	2,000,000	2,000,000
New County Administrative Offices	-	-	-	-	4,350,000	4,350,000
Renovate County Administrative Offices for Courts	-	-	-	-	1,000,000	1,000,000
Roof Replacement Admin / Court Annex	-	-	500,000	-	-	500,000
Total General Government	157,240	69,055	563,695	-	7,350,000	8,139,990
Public Safety						
Jail Expansion	-	250,000	350,000	5,500,000	5,500,000	11,600,000
Total Public Safety	-	250,000	350,000	5,500,000	5,500,000	11,600,000
Transportation						
Marshallberg Docks	-	-	100,000	650,000		750,000
Total Transportation	-	-	100,000	650,000		750,000
Environmental Protection						
Upgrade Cedar Island/Atlantic Solid Waste Site	-	175,000	-	325,000		500,000
Replace Public Works Building/Garage Property	-	800,000	-	-		800,000
Total Environmental Protection	-	975,000	-	325,000		1,300,000
Culture and Recreation						
Water Access - MHC Radio Island	100,000	-	-	-		100,000
Salter Path Park Renovation	-	50,000	50,000	-		100,000
Upgrade of Field Lights: Freedom & Mariners	-	133,900	-	-		133,900
Western Library Addition	-	-	75,000	-		75,000
Total Culture and Recreation	100,000	183,900	125,000	-		408,900
Grand Total	257,240	1,477,955	1,138,695	6,475,000	12,850,000	22,198,890

*Installment Financing

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
County Government Projects						
Installment Financing	-	1,050,000	-	5,500,000	12,850,000	19,400,000
Capital Improvement Fund	257,240	427,955	1,138,695	975,000	-	2,798,890
TOTAL - County Government	257,240	1,477,955	1,138,695	6,475,000	12,850,000	22,198,890



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 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	67,240	69,055	63,695	-	-	199,990
Total Project Expenditures	67,240	69,055	63,695	-	-	199,990
Funding Sources						
Capital Improvements Fund	67,240	69,055	63,695	-	-	199,990
Total Funding Sources	67,240	69,055	63,695	-	-	199,990

Estimated Impact on Annual Operating Budget None

Project Title:

Water Access - MHC partnership for Radio Island

Requesting Department / Organization:

Parks and Recreation

Project Description:

The County has a 5-year partnership with Morehead City for the construction of water access projects. Morehead City is responsible for maintenance expenses when the project is complete.

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Contribution to Morehead City	100,000					100,000
Total Project Expenditures	100,000	-	-	-	-	100,000
Funding Sources						
Capital Improvements Fund	100,000					100,000
Total Funding Sources	100,000	-	-	-	-	100,000

Estimated Impact on Annual Operating Budget None

The following projects are tentatively scheduled to be funded in fiscal years 2012-2016.

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

Project Title:

New County Administrative Space

Requesting Department / Organization:

Engineering

Project Description:

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

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Planning/Design					350,000	350,000
Construction					4,000,000	4,000,000
Total Project Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,350,000</u>	<u>4,350,000</u>
Funding Sources						
Installment Financing					4,350,000	4,350,000
Total Funding Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,350,000</u>	<u>4,350,000</u>
Estimated Impact on Annual Operating Budget						
Operating Expense					20,000	20,000
Total Estimated Impact On Operating Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>

Project Title:

Renovation of Old Administrative Space

Requesting Department / Organization:

Engineering

Project Description:

It is anticipated that in the next five years the court system will outgrow its current space and displace the county administrative space. Once the space is vacated, it will have to be renovated for use by the courts.

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Construction					1,000,000	1,000,000
Total Project Expenditures	-	-	-	-	1,000,000	1,000,000
Funding Sources						
Installment Financing					1,000,000	1,000,000
Total Funding Sources	-	-	-	-	1,000,000	1,000,000
Estimated Impact on Annual Operating Budget						
Operating Expense					15,000	15,000
Total Estimated Impact On Operating Budget	-	-	-	-	15,000	15,000

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 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Construction			500,000			500,000
Total Project Expenditures	-	-	500,000	-	-	500,000
Funding Sources						
Capital Improvement Funds			500,000		-	500,000
Total Funding Sources	-	-	500,000	-	-	500,000
Estimated Impact on Annual Operating Budget	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 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design	-	30,000	-	-	-	30,000
Construction	-	195,000	350,000	5,500,000	5,500,000	11,545,000
Equipment	-	25,000	-	-	-	25,000
Total Project Expenditures	-	250,000	350,000	5,500,000	5,500,000	11,600,000
Funding Sources						
Capital Improvements Fund	-	-	-	-	-	-
Installment Financing	-	250,000	350,000	5,500,000	5,500,000	11,600,000
Total Funding Sources	-	250,000	350,000	5,500,000	5,500,000	11,600,000
Estimated Impact on Annual Operating Budget						
Personnel		151,000	151,000	151,000	151,000	151,000
Total Estimated Impact On Operating Budget	-	151,000	151,000	151,000	151,000	151,000

Project Title:

Marshallberg Harbor Docks

Requesting Department / Organization:

Harbors

Project Description:

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

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design			100,000			100,000
Construction				650,000		650,000
Total Project Expenditures	-	-	100,000	650,000	-	750,000
Funding Sources						
Capital Improvements Fund			100,000	650,000		750,000
Total Funding Sources	-	-	100,000	650,000	-	750,000
Estimated Impact on Annual Operating Budget						
Operating Expense	-			1,500	2,000	3,500
Total Estimated Impact On Operating Budget	-	-	-	1,500	2,000	3,500

Project Title:
Solid Waste

Requesting Department / Organization:
Engineering

Project Description:

The project would include the purchase of land and develop a new solid waste convenience site to serve the Atlantic and Cedar Island area. The Cedar Island site is currently unmanned.

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Land Purchase		175,000				175,000
Construction				325,000		325,000
Total Project Expenditures	-	175,000	-	325,000	-	500,000
Funding Sources						
Capital Improvements Fund		175,000		325,000		500,000
Total Funding Sources	-	175,000	-	325,000	-	500,000
Estimated Impact on Annual Operating Budget						
Operating Expense				40,000	40,000	80,000
Total Estimated Impact On Operating Budget	-	-	-	40,000	40,000	80,000

Project Title:

Replace Public Works Building/Garage Property

Requesting Department / Organization:

Public Works

Project Description:

This project will replace the Public Works/Garage complex that is outdated and too small to accommodate the needs of the department.

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design						
Construction		800,000				800,000
Total Project Expenditures	-	800,000	-	-	-	800,000
Funding Sources						
Installment Financing		800,000				800,000
Total Funding Sources	-	800,000	-	-	-	800,000
Estimated Impact on Annual Operating Budget						
Operating Expense	-	20,000	20,000	20,000	20,000	80,000
Total Estimated Impact On Operating Budget	-	20,000	20,000	20,000	20,000	80,000

Project Title:
Salter Path Park

Requesting Department / Organization:
Parks and Recreation

Project Description:

The project will include purchasing playground equipment for the Salter Path Park.

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design						-
Construction	-	50,000	50,000	-	-	100,000
Total Project Expenditures	-	50,000	50,000	-	-	100,000
Funding Sources						
State Funding	-	-	-	-	-	-
Capital Improvements Fund	-	50,000	50,000	-	-	100,000
Total Funding Sources	-	50,000	50,000	-	-	100,000
Estimated Impact on Annual Operating Budget						
Operating Expense	-	1,000	1,000	-	-	2,000
Total Estimated Impact On Operating Budget	-	1,000	1,000	-	-	2,000

Project Title:

Upgrade Field Lights (Freedom and Mariners Park)

Requesting Department / Organization:

Parks and Recreation

Project Description:

The project includes the replacing of existing wooden light poles with metal computerized lights at Freedom and Mariners Park.

Project Expenditures

Equipment	133,900				133,900
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Total Project Expenditures	-	133,900	-	-	-	133,900
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Funding Sources

Capital Improvements Fund	133,900				133,900
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Total Funding Sources	-	133,900	-	-	-	133,900
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**Estimated Impact on
Annual Operating Budget**

Operating Expense	2,000				2,000
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**Total Estimated Impact
On Operating Budget**

-	2,000	-	-	-	2,000
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Project Title:

Western Carteret Library Addition

Requesting Department / Organization:

Library

Project Description:

This project will include enclosing the present open concrete slab located on the front of the present building. This area will be about 22' by 50' and includes a restroom. This proposed expansion will provide the space needed for library programming and activities for children and youth.

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design						-
Construction	-	-	75,000	-	350,000	425,000
Total Project Expenditures	-	-	75,000	-	350,000	425,000
Funding Sources						
Capital Improvements Fund	-	-	75,000	-	350,000	425,000
Total Funding Sources	-	-	75,000	-	350,000	425,000

Estimated Impact on Annual Operating Budget None

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 2012 - 2016**

	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	52,500	414,911	128,500	121,460	246,500
Beaufort Elementary School	8,200	47,500	-	-	8,900
Beaufort Middle School	16,352	288,765	142,500	60,000	-
Bogue Sound Elementary School	21,000	145,700	36,232	35,000	8,500
Broad Creek Middle School	271,801	282,552	244,800	20,200	9,600
Bridges Alternative School	-	-	-	-	-
Croatan High School	142,892	86,200	16,500	14,300	-
East Carteret High School	180,488	293,150	37,750	87,000	7,500
Harkers Island Elementary School	-	6,000	34,500	83,500	-
Morehead Elementary School	-	19,200	77,000	-	6,300
Morehead Middle School	17,500	162,400	72,500	58,000	7,200
Morehead Primary School	106,000	229,950	34,500	57,000	17,060
Newport Elementary School	280,500	261,000	518,400	295,000	9,500
Newport Middle School	-	131,000	80,000	40,000	8,500
Smyrna Elementary School	56,000	32,150	93,675	21,000	67,600
West Carteret High School	43,628	283,500	99,300	111,750	-
West Carteret High School Annex	-	-	11,600	-	-
White Oak Elementary School	18,600	31,500	56,580	245,000	7,000
Central Services	30,800	42,000	-	-	-
Facility Support Operations	35,450	302,000	198,500	16,000	-
Transportation	-	15,000	-	-	-
All Physical Plants	531,472	428,000	428,000	428,000	428,000
TOTAL	1,813,183	3,502,478	2,310,837	1,693,210	832,160

PAINTING

Atlantic Elementary School	-	-	63,233	-	-
Bogue Sound Elementary School	-	-	-	141,827	-
Beaufort Elementary School	128,819	-	-	-	-
Beaufort Middle School	-	-	-	114,853	-
Broad Creek Middle School	-	156,347	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	253,980	-	-
East Carteret High School	-	-	-	-	332,135
Harkers Island Elementary School	-	43,112	-	-	-
Morehead Elementary School	-	-	74,483	-	-
Morehead Middle School	-	-	147,091	-	-

	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>
Morehead Primary School	173,160	-	-	-	-
Newport Elementary School	-	-	-	-	185,797
Newport Middle School	-	-	-	193,760	-
Smyrna Elementary School	93,860	-	-	-	-
West Carteret High School	-	346,956	-	-	-
West Carteret High School Annex	-	-	25,099	-	-
White Oak Elementary School	-	-	-	-	123,858
Central Services	-	-	-	-	33,963
Transportation	-	-	-	83,729	-
TOTAL	395,839	546,415	563,886	534,169	675,753

TECHNOLOGY

All Schools/Departments	383,466	998,022	902,578	453,176	354,402
TOTAL	383,466	998,022	902,578	453,176	354,402

EQUIPMENT/BUILDINGS AND GROUNDS

Atlantic Elementary School	9,279	10,535	11,495	12,538	12,877
Bogue Sound Elementary School	16,704	18,638	20,067	22,228	23,027
Beaufort Elementary School	17,694	19,488	21,469	24,030	24,567
Beaufort Middle School	13,932	16,399	17,822	18,148	18,232
Broad Creek Middle School	22,545	25,381	28,575	31,442	33,142
East Carteret High School	20,813	23,907	26,768	30,898	32,337
Croatan High School	27,371	32,124	36,149	40,962	43,047
Harkers Island Elementary School	10,046	11,555	12,462	13,864	13,997
Morehead Elementary School	14,996	16,598	17,355	18,794	19,597
Morehead Middle School	18,783	22,462	25,178	27,464	27,332
Morehead Primary School	22,372	24,389	27,017	29,708	30,587
Newport Elementary School	26,381	29,319	31,973	35,556	36,712
Newport Middle School	19,179	21,471	23,370	25,900	25,827
Smyrna Elementary School	13,635	14,586	15,423	16,890	17,007
West Carteret High School	35,613	39,150	43,848	47,694	51,237
White Oak Elementary School	25,020	27,364	30,196	33,074	33,387
TOTAL	314,363	353,366	389,167	429,190	442,912

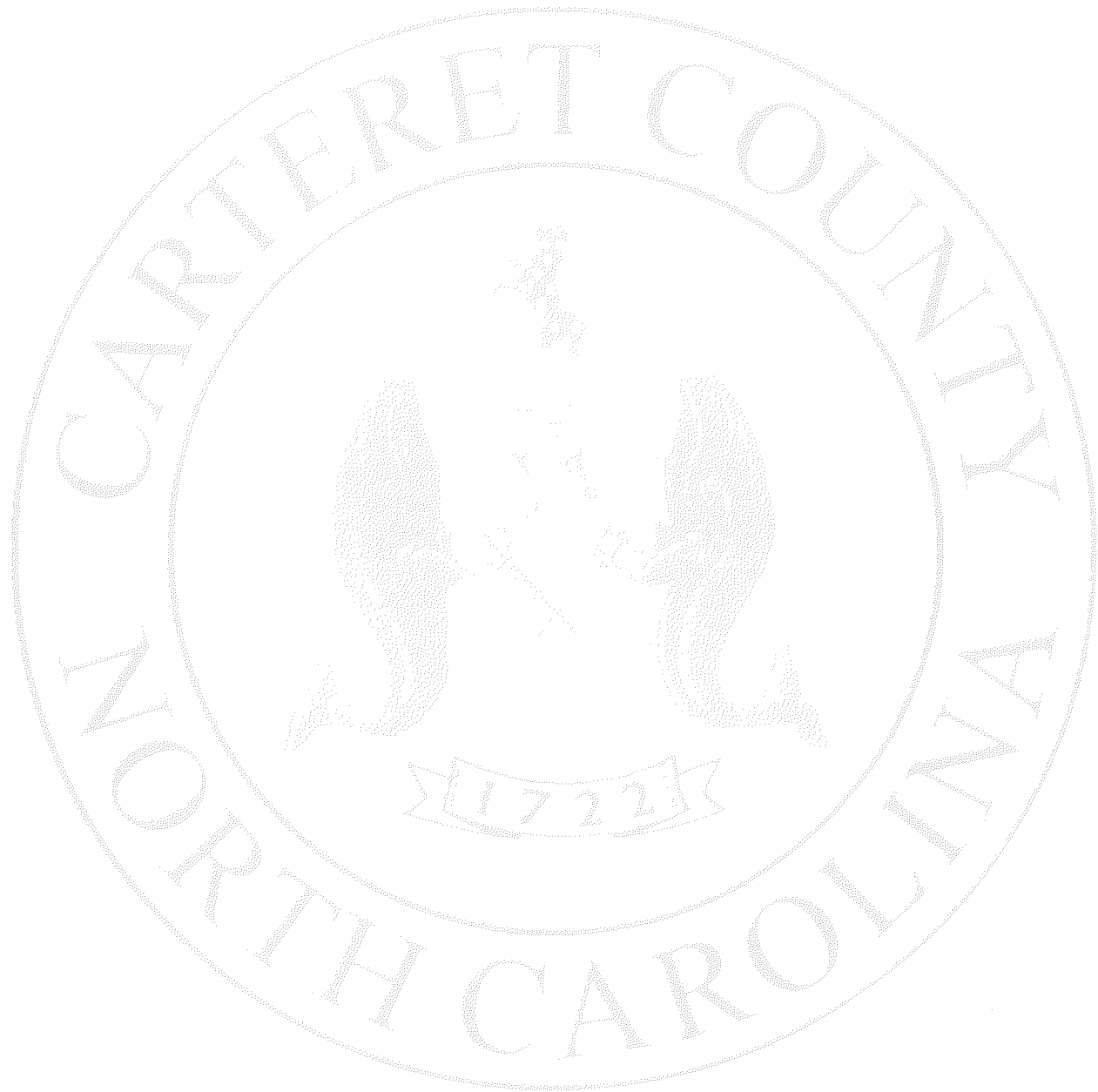
BANDS

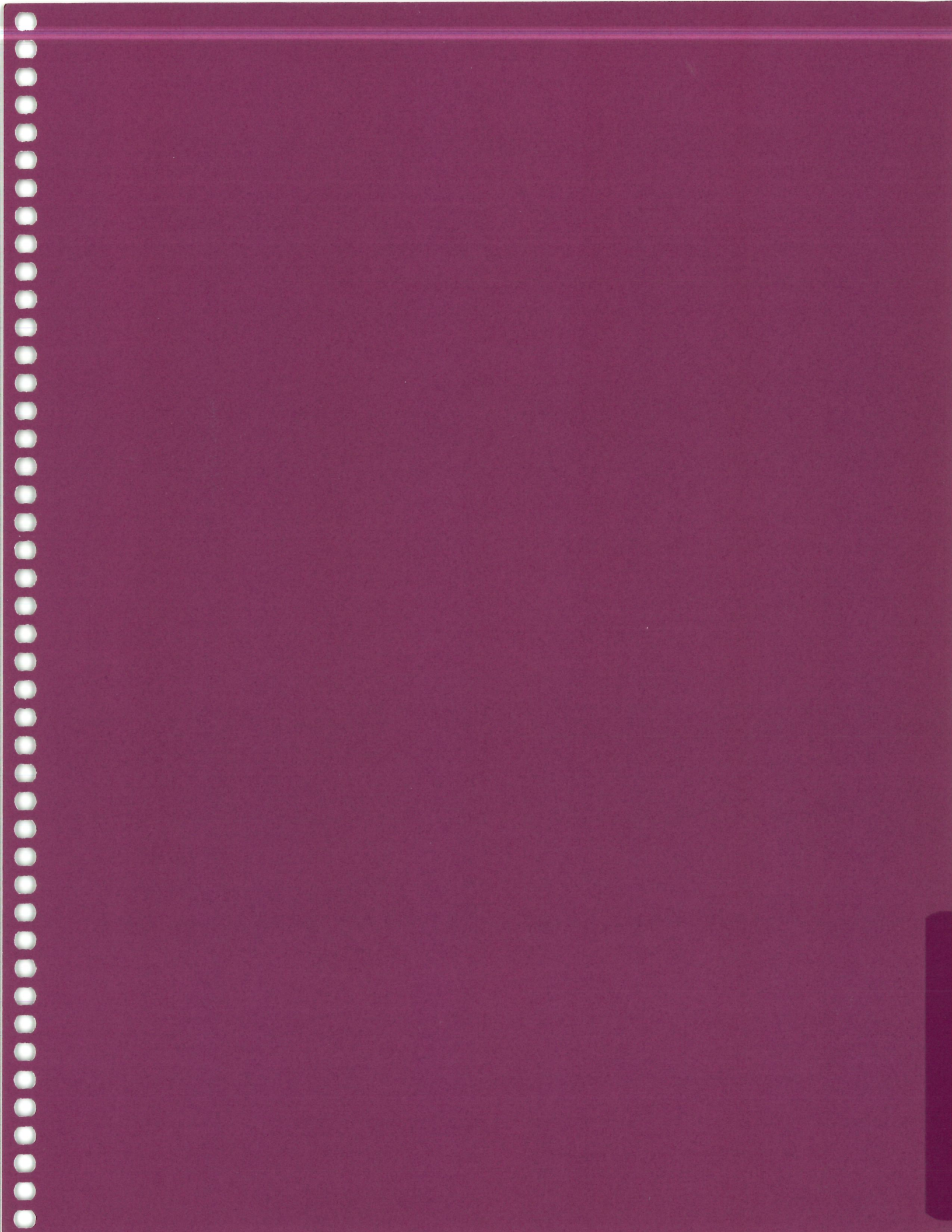
Beaufort Middle School	4,249	4,862	5,509	6,190	6,376
Broad Creek Middle School	5,794	6,630	7,513	8,441	8,695
East Carteret High School	16,995	19,449	22,037	24,761	25,504
Croatan High School	13,905	15,913	18,031	20,259	20,867
Morehead Middle School	5,794	6,630	7,513	8,441	8,695
Newport Middle School	5,794	6,630	7,513	8,441	8,695
Down East	4,249	4,862	5,509	6,190	6,376

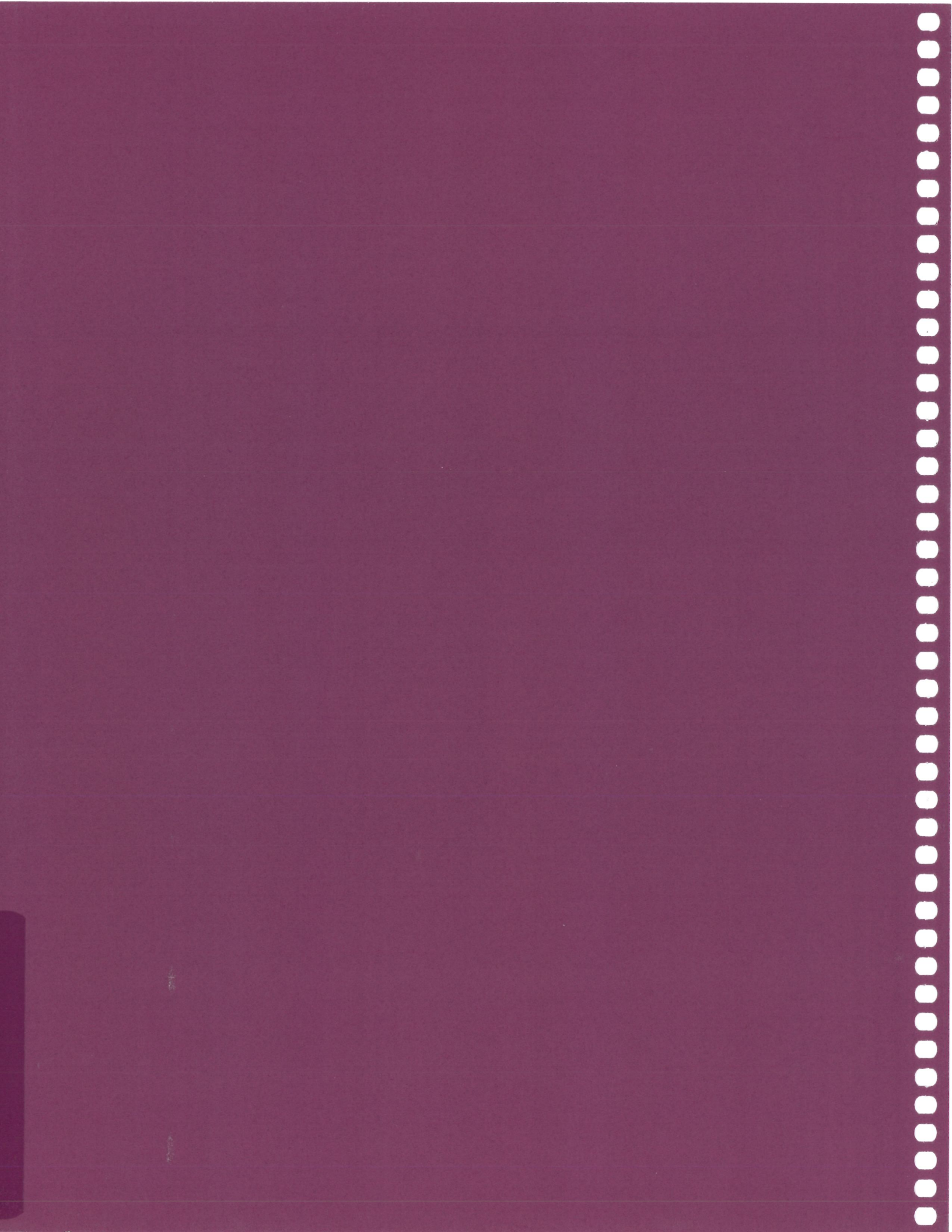
	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>
West Carteret High School	23,174	26,521	30,051	33,765	34,778
TOTAL	79,954	91,497	103,676	116,488	119,986
DEPARTMENTS					
Maintenance	27,045	30,950	35,069	39,404	40,586
Warehouse	4,508	5,158	5,845	6,567	6,764
Transportation	15,162	17,351	19,661	22,091	22,753
Central	9,015	10,317	11,690	13,135	13,529
TOTAL	55,730	63,776	72,265	81,197	83,632
VEHICLE REPLACEMENT					
School Buses	-	-	-	-	-
Maintenance/Pickup/Van	25,000	56,400	28,200	28,200	28,200
Transportation/Pickup-Service	37,000	-	-	-	-
Activity Bus Replacement	-	349,672	-	-	-
TOTAL	62,000	406,072	28,200	28,200	28,200
TOTAL	3,104,535	5,961,626	4,370,609	3,335,630	2,537,045

**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, 2011 and ending June 30, 2012.

Ad Valorem Taxes	44,882,000
Other Taxes	10,590,000
Permits and Fees	2,399,339
Intergovernmental	11,384,874
Sales and Services	2,757,918
Interest	350,000
Other Financing Sources	1,837,860
Appropriated Fund Balance	908,485
Appropriated Fund Balance - Health	188,890
Miscellaneous	209,259
	<hr/>
	75,508,625
	<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, 2011 and ending June 30, 2012.

Governing Body	317,275
Administration	432,160
Information Systems	701,480
Finance	596,770
Human Resources	263,280
Tax and Revaluation	1,430,720
Legal	70,000
Court Facilities	65,765
Elections	467,595
Register of Deeds	375,655
Maintenance	1,185,330
Sheriff – Criminal Division	3,247,000
Sheriff – Civil Division	214,515
Sheriff – Bailiff Division	188,270
Sheriff – Jail Division	2,376,765
Emergency Medical Services	149,085

Paramedic Operations	710,625
Emergency Management	193,415
Rape Crisis	218,490
Domestic Violence	36,560
Fire Marshal	79,980
Consolidated Communications	1,315,610
Animal Control	417,810
Medical Examiner	52,000
Airport	80,665
Harbors	27,390
CCATS – Transportation	1,198,120
Forest Fire Control	121,000
Waste Collections	2,409,500
Public Works	747,630
Economic & Physical Development	210,000
Beach Nourishment	1,096,935
Planning and Development	702,145
Engineering	126,995
Cooperative Extension	230,360
Soil Conservation	54,870
Health Center	1,172,640
Health Promotion	68,130
Breast & Cervical Cancer	15,720
Communicable Disease	124,810
Ph Preparedness – Bioterrorism	54,380
Dental	170,955
Maternal Health & Family Planning	343,970
Child Health & Care Coordinator	269,210
WIC Programs	273,050
Environmental Health	1,072,980
Other Health & Human Services	574,500
Social Services Administration	7,106,045
Social Services Programs	3,940,500
Veterans	321,445
Senior Center Aging Programs	410,985
Debt Service	9,696,550
Education	21,858,000
Senior Center	196,835
Public Library	1,087,835

Parks & Recreation Programs	676,440
Park Maintenance	515,775
Civic Center	330,055
Other Sources & Uses	1,103,000
Contingency	2,013,050
	<hr/>
	75,508,625
	<hr/> <hr/>

- 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: E-911

- A. It is estimated that the following revenues will be available in the E-911 Rescue Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Interest	1,500
E-911 Assessments	559,067
Appropriated Fund Balance	123,258
	<hr/>
	683,825
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the E-911 Rescue Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

E-911 Services	683,825
	<hr/>
	683,825
	<hr/> <hr/>

Section III: Salter Path District

- A. There is hereby levied a tax at the rate of fifteen cents (\$.15) per one hundred (\$100) valuation of property listed for taxes within the Salter Path District as of January 1, 2011. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Ad Valorem Taxes	18,263
	<hr/>
	18,263
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Beach Nourishment	18,263
	<hr/>
	18,263
	<hr/> <hr/>

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, 2011 and ending June 30, 2012.

Ad Valorem Taxes	1,954,538
Local Option Sales Tax	552,000
Appropriated Fund Balance	49,301
	<hr/>
	2,555,839
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Beaufort	700,050
Broad & Gales Creek	212,400
Mill Creek	82,598
Mitchell Village	177,780
Otway	159,900
Sea Level	156,338
Western Carteret	373,410
Sales Tax	552,000
District Reserves	141,363
	<hr/>
	2,555,839
	<hr/> <hr/>

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, 2011 and ending June 30, 2012.

Ad Valorem Taxes	3,463,978
Local Option Sales Tax	792,600
Appropriated Fund Balance	54,624
	<hr/>
	4,311,202
	<hr/> <hr/>

B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Atlantic	76,055
Beaufort	326,123
Broad & Gales Creek	212,835
Cedar Island	46,850
Davis	63,878
Harkers Island	275,400
Harlowe	76,425
Marshallberg	200,565
Mill Creek	26,910
Morehead City	331,573
Newport	303,415
North River	56,115
Otway	144,843
Salter Path	47,775
Sea Level	47,288
South River	108,570
Stacy	21,463
Stella	81,000
Western Carteret	428,140
Wildwood	545,998
Sales Tax	792,600
District Reserves	97,381
	<hr/>
	4,311,202
	<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, 2011 and ending June 30, 2012.

Occupancy Tax	4,511,500
Interest	500
	<hr/>
	4,512,000
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Tourism Development Authority	2,674,140
Transfer to General Fund	1,837,860
	<hr/>
	4,512,000
	<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, 2011. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Ad Valorem Taxes	270,000
	<hr/>
	270,000
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Transfer to Water Fund	258,300
Contingency	11,700
	<hr/>
	270,000
	<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, 2011 and ending June 30, 2012.

Appropriated Fund Balance	254,740
Interest	2,500
	<hr/>
	257,240
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- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Pictometry Mapping	67,240
Technology	90,000
Water Access - Morehead City Project	100,000
	<hr/>
	257,240
	<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, 2011 and ending June 30, 2012.

Transfer from General Fund	1,103,000
Interest	1,000
Fund Balance	53,245
	<hr/>
	1,157,245
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- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Category I	256,759
Painting	267,020
Category II	250,000
Technology	383,466
Category III	-
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	1,157,245
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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, 2011 and ending June 30, 2012.

Operating Revenues	505,700
Interest	1,000
Contribution from other Funds	258,300
	<hr/>
	765,000
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B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Operations	466,015
Debt Service	298,985
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	765,000
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Section XI:

- A. There is hereby levied a tax at the rate of thirty cents (\$.30) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2011, 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 \$15,091,511,646 and an estimated collection rate of 97.06%. This collection rate is based on the collection rate stated in the June 30, 2010 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$530,088,529 and has an estimated collection rate of 87.00%.

- 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, 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, 2011 and ending June 30, 2012.

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	19,000,000
Charter Schools	590,000
Total	19,590,000

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	2,043,000
Other Capital Outlay	<u>225,000</u>
Total CCC	<u><u>2,268,000</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, 2011, for each related district.

	Tax Rate
Beaufort Rescue	0.0500
Broad & Gales Creek Rescue	0.0300
Mill Creek Rescue	0.0450
Morehead City Rescue	0.0400
Otway Rescue	0.0300
Sea Level Rescue	0.0800
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	0.0750
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	0.0500
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 XVI:

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 26th Day of July 2011.



Douglas Harris, 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
2001	\$ 28,773,869	\$ 27,734,112	96.39%	\$ 794,819	\$ 28,528,931	99.15%	\$ 1,895,967	6.59%
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%

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 2011			Fiscal Year 2002		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Bogue Watch LLC	Real Estate	\$ 88,149,222	1	0.457%	\$ -	-	-
Carteret Craven Electric	Utility	53,281,091	2	0.276%	31,699,787	1	0.45%
Open Grounds Farm, Inc.	Farm	51,787,583	3	0.269%	28,304,280	3	0.40%
Indian Beach Acquisition LLC	Real Estate	45,240,000	4	0.235%	-	-	-
Progress Energy	Utility	43,782,561	5	0.227%	-	-	-
Goose Creek Landing HOA	Real Estate	33,632,383	6	0.174%	-	-	-
Carolina Telephone	Utility	29,731,196	7	0.154%	31,404,459	2	0.43%
Shearin Family Investment LLC	Real Estate	29,661,713	8	0.154%	-	-	-
Atlantic Veneer Corp	Manufacturing	29,474,974	9	0.153%	10,519,961	8	0.15%
ITAC 192 LLC	Real Estate	24,209,326	10	0.126%	-	-	-
Carolina Power & Light Co.	Utility	-	-	-	26,141,412	4	0.36%
Atlantic Beach Hotel Limited	Hotel	-	-	-	15,371,262	5	0.21%
RPM Partners, Paxon Holz	Real Estate	-	-	-	13,198,845	6	0.18%
Glimcher Properties LTD	Real Estate	-	-	-	11,955,932	7	0.17%
The Windsteamer Co.	Hotel	-	-	-	9,839,797	9	0.14%
Southstar Holdings MHC LLC	Retail	-	-	-	8,386,649	10	0.12%
		<u>\$ 428,950,049</u>		<u>1.491%</u>	<u>\$ 186,822,384</u>		<u>2.610%</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>
2002	\$ 429,812	\$ -	\$ 53,256	\$ 1,090,339	\$ 56,317	\$ 546,735
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
2011	5,700,000	-	85,000	-	90,000	900,000

*Note: FY 2011 is projected

*See email
Teresa
6/5/15/14*

<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>
\$ 32,248	\$ 319,080	\$ 150,000	\$ 7,731,989	\$ 14,009,776	\$ 53,767,622	14.38%
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%
300,000	10,200,285	150,000	24,440,473	41,865,758	74,725,890	32.71%

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Municipalities</i>										
Carteret County	0.4200	0.4200	0.4200	0.4200	0.4400	0.2300	0.2300	0.2300	0.2300	0.3000
Atlantic Beach	0.2300	0.2300	0.2300	0.2300	0.2600	0.1500	0.1250	0.1250	0.1250	0.1700
Beaufort	0.3600	0.3600	0.3800	0.3800	0.3800	0.1900	0.2200	0.2200	0.2200	0.2600
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	0.2300	0.1550	0.1550	0.1400	0.1400	0.1625
Cedar Point	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0625
Emerald Isle	0.1850	0.1750	0.1650	0.1550	0.1550	0.0670	0.0700	0.0700	0.0800	0.1150
Indian Beach	0.1600	0.1600	0.0900	0.1000	0.1000	0.0600	0.1100	0.1400	0.1500	0.2150
Morehead City	0.3800	0.3800	0.3800	0.3800	0.3800	0.2200	0.2200	0.2200	0.2200	0.2850
Newport	0.4300	0.4300	0.4300	0.4300	0.4000	0.2700	0.2900	0.3100	0.3300	0.3570
Peliter	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550
Pine Knoll Shores	0.1700	0.1800	0.1800	0.1800	0.1800	0.0800	0.1150	0.1150	0.1150	0.1560
<i>Fire Districts</i>										
Atlantic	0.0550	0.0650	0.0650	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700	0.0700
Beaufort	0.0600	0.0600	0.0600	0.0700	0.0550	0.0300	0.0350	0.0500	0.0550	0.0550
Broad & Gales Creek	0.0400	0.0400	0.0400	0.0400	0.0550	0.0450	0.0450	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	0.1000	0.0850	0.0900	0.0900	0.0850	0.0850
Harkers Island	0.0600	0.0600	0.0600	0.0600	0.0600	0.0400	0.0400	0.0650	0.0700	0.0800
Harlowe	0.0550	0.0550	0.0550	0.0550	0.0550	0.0450	0.0450	0.0550	0.0600	0.0750
Marshallberg	0.0700	0.0700	0.0700	0.0700	0.0700	0.0850	0.0850	0.0800	0.0900	0.0900
Mill Creek	0.0550	0.0550	0.0550	0.0550	0.0550	0.0450	0.0450	0.0450	0.0450	0.0450
Morehead	0.0800	0.0800	0.0800	0.0800	0.0800	0.0900	0.0750	0.0750	0.0750	0.0750
Newport	0.0700	0.0800	0.0800	0.0800	0.0800	0.0400	0.0700	0.0700	0.0700	0.0700
North River	0.0750	0.0750	0.0750	0.0750	0.0750	0.0450	0.0450	0.0900	0.0900	0.0900
Otway	0.0400	0.0400	0.0400	0.0400	0.0400	0.0250	0.0500	0.0500	0.0500	0.0550
Salter Path	0.0500	0.0500	0.0500	0.0600	0.0700	0.0300	0.0300	0.0300	0.0300	0.0500
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0950
South River/ Merrimon	0.0700	0.0700	0.0700	0.0700	0.0700	0.0550	0.0350	0.0600	0.0600	0.0600
Stacy	0.0800	0.0800	0.0800	0.0800	0.0800	0.0600	0.0700	0.0700	0.0850	0.0850
Stella	0.0500	0.0500	0.0500	0.0500	0.0500	0.0250	0.0200	0.0250	0.0400	0.0400
Western Carteret	0.0700	0.0700	0.0700	0.0700	0.0700	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0800	0.0800	0.0950	0.0950	0.0950	0.0450	0.0600	0.0600	0.0650	0.0850
<i>Rescue Districts</i>										
Beaufort	0.0550	0.0550	0.0550	0.0550	0.0600	0.0250	0.0400	0.0450	0.0450	0.0500
Broad & Gales Creek	0.0350	0.0450	0.0550	0.0750	0.0750	0.0350	0.0350	0.0300	0.0300	0.0300
Mill Creek	0.0200	0.0200	0.0200	0.0200	0.0200	0.0450	0.0450	0.0450	0.0450	0.0450
Morehead City	0.0400	0.0400	0.0400	0.0400	0.0400	0.0250	0.0400	0.0400	0.0400	0.0400
Otway	0.0550	0.0550	0.0550	0.0550	0.0550	0.0300	0.0300	0.0300	0.0300	0.0300

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Sea Level	0.1675	0.1675	0.1675	16.7500	0.1675	0.1200	0.1200	0.1200	0.1200	0.0800
Western Carteret	0.0500	0.0500	0.0500	0.0500	0.0500	0.0300	0.0300	0.0300	0.0300	0.0300
<i>Beach Nourishment Districts</i>										
Saller Path	0.4300	0.4300	0.4300	0.4300	0.4300	-	-	-	-	0.1500
Indian Beach Non Ocean Front	0.0500	0.0500	0.0200	0.0200	0.1200	0.0200	0.0100	0.0100	0.0100	0.0100
Indian Beach Ocean Front	0.4800	0.4800	0.2200	0.2200	0.3200	0.2200	0.0100	0.0100	0.0100	0.0350
Emerald Isle Non Ocean Front	0.0300	0.0300	0.0300	0.0300	0.1850	0.0110	0.0110	0.0110	0.0110	0.0150
Emerald Isle Ocean Front	0.4800	0.4800	0.4800	0.4800	0.6350	0.1620	0.1620	0.1620	0.1620	0.0450
Pine Knoll Shores Non Ocean Front ¹		0.0600	0.0600	0.0600	0.2400	0.0264	0.0160	0.0160	0.0160	0.0140
Pine Knoll Shores Ocean Front ¹		0.4200	0.4200	0.4200	0.6000	0.1727	0.1050	0.1050	0.1050	0.0520

Notes:

2008 & 2012 are revaluation years

¹First Year Tax District 2004

With District

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

Fiscal Year	Governmental Activities			Business Activity		Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans				
2002	\$ 25,150,000	\$ 16,625,000	\$ 4,962,053	\$ -	\$ 46,737,053	750	2.89%	
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	*	
2011	48,745,000	5,155,000	18,489,570	3,578,384	75,907,954	1,184	*	

* 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 2010 and 2011.

Carteret County, North Carolina

Principal Employers
Current Year and Nine Years Ago

** Employers
check employment*

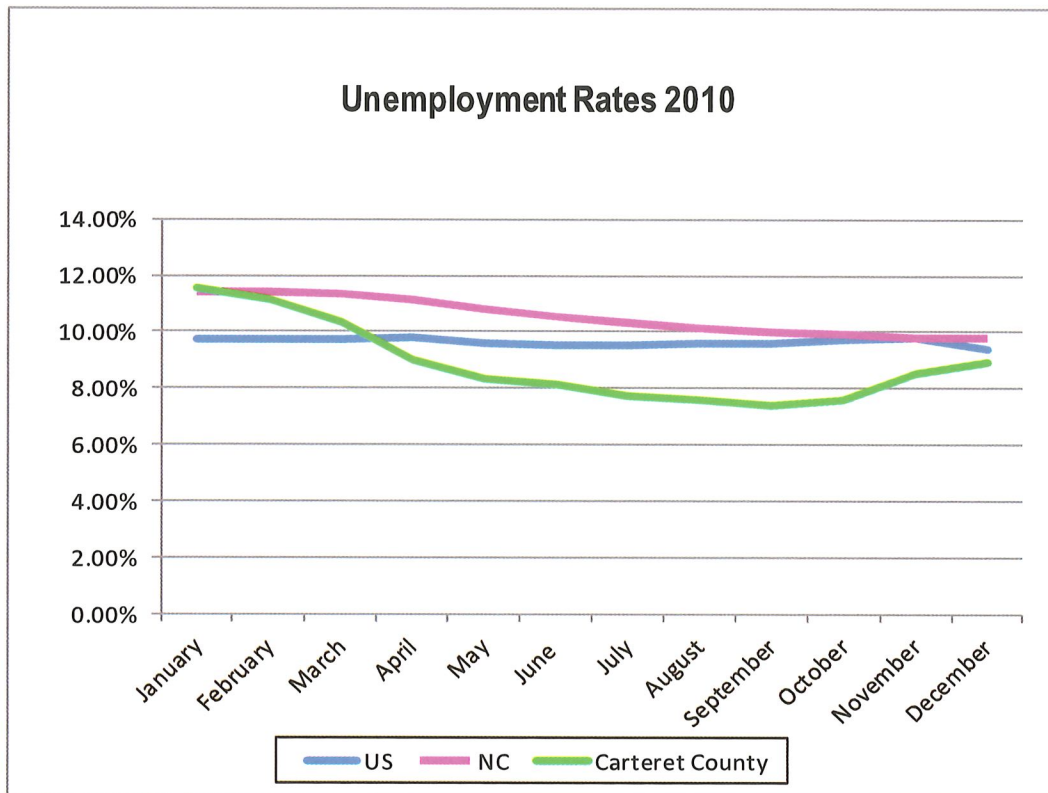
Employer	<i>2012</i> 2011			<i>2003</i> 2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,140	1	3.29%	1,234	1	3.84%
Carteret General Hospital	1,030	2	2.98%	795	2	2.48%
Carteret County	571	3		359	6	1.12%
NC 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**

	2007			2008			2009			2010		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	4.60%	4.50%	5.10%	4.90%	5.00%	5.70%	7.70%	9.20%	9.30%	9.70%	11.40%	11.50%
February	4.50%	4.50%	4.80%	4.80%	5.20%	5.50%	8.20%	9.80%	9.60%	9.70%	11.40%	11.10%
March	4.40%	4.50%	4.10%	5.10%	5.40%	5.00%	8.60%	10.30%	9.00%	9.70%	11.30%	10.30%
April	4.50%	4.70%	3.60%	5.00%	5.70%	4.30%	8.90%	10.70%	7.80%	9.80%	11.10%	9.00%
May	4.50%	4.80%	3.70%	5.50%	5.90%	4.60%	9.40%	10.90%	7.80%	9.60%	10.80%	8.30%
June	4.60%	4.70%	3.70%	5.60%	6.10%	4.60%	9.50%	11.00%	7.70%	9.50%	10.50%	8.10%
July	4.70%	4.70%	3.60%	5.80%	6.30%	5.00%	9.40%	11.00%	7.40%	9.50%	10.30%	7.70%
August	4.70%	4.70%	3.40%	6.20%	6.60%	4.90%	9.70%	10.90%	7.30%	9.60%	10.10%	7.60%
September	4.70%	4.70%	3.40%	6.20%	6.80%	5.00%	9.80%	10.90%	7.40%	9.60%	10.00%	7.40%
October	4.80%	4.70%	3.50%	6.60%	7.00%	5.30%	10.10%	10.90%	7.80%	9.70%	9.90%	7.60%
November	4.70%	4.70%	3.90%	6.80%	7.50%	6.70%	10.00%	10.90%	8.40%	9.80%	9.80%	8.50%
December	5.00%	4.70%	4.40%	7.20%	8.10%	7.80%	10.00%	10.90%	9.10%	9.40%	9.80%	8.90%
Annual Average	4.64%	4.66%	3.93%	5.81%	6.30%	5.37%	9.28%	10.62%	8.22%	9.63%	10.53%	8.83%

*Source: NC Employment Security Commission



**Carteret County, North Carolina
Demographic Statistics
Last The 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>
2002	62,326	26,090	1,618,781	4.98%	8,177
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	64,107	*	*	8.39%	8,273
* 2011	65,050	*	*	8.35%	8,491

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, 2011**

Date of Establishment	1722
Form of Government	Commission-Manager
Area	526 Square Miles

Carteret County Facilities and Services:

Fire Protection:

Number of stations	23
Number of firemen and officers	774
Number of units	143

Police Protection:

Number of stations	1
Number of deputies and officers	50
Number of patrol units	20

Inspections:

Number of building permits issued (1)	2,602
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Cultural and Recreational:

Number of parks	7 with 167 total acres
Number of public beach accesses/ boat ramps.	9

Facilities and Services not included in primary government

Hospitals (2)

Number of hospitals	1
Number of patients beds	117

Facilities and Services not included in the reporting entity:

Education (3)

Number of Schools	16
Number of teachers	650
Number of students	8,574

Cultural and Recreational (4)

Number of libraries	4
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 111th United States Congress in February 2009. The stimulus was intended to create jobs and promote investment and consumer spending during the late-2000s recession.

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

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

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

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

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

NCEDD: (North Carolina Emergency Department Database) - collects emergency department data from 63% of North Carolina's emergency departments.

Non-Major Funds - represent any fund that does not meet the requirements of a Major Fund.

Non-Operating Expenditures - expenditures of a type that do not represent direct operating costs to the fund; includes transfers out and reserves for contingency.

NPDES: (National Pollutant Discharge Elimination System) - permit program controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

OBD: (On Board Diagnostics) - in an automotive context, is a generic term referring to a vehicle's self-diagnostic and reporting capability. OBD systems give the vehicle owner or a repair technician access to state of health information for various vehicle sub systems.

Operating - category of costs for the day-to-day functions of a department or unit of an organization.

OSHA: (Occupational Safety and Health Administration) - OSHA's role is to promote the safety and health of America's working men and women by setting and enforcing standards; providing training, outreach and education; establishing partnerships; and encouraging continual process improvement in workplace safety and health.

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

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

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

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

Prior Year - the year immediately preceding the current year.

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

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

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

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

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

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

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

SHIIP: (Senior Health Insurance Information Program) - answers questions and counsels Medicare beneficiaries and caregivers about Medicare, Medicare supplements, Medicare Advantage, Medicare prescription drug plans, long-term care insurance and other health insurance concerns.

SIDS: (Sudden Infant Death Syndrome) - a syndrome marked by the symptoms of sudden and unexplained death of an apparently healthy infant aged one month to one year.

SNS: (Strategic National Stockpile) - is the United States' national repository of antibiotics, chemical antidotes, and antitoxins. In the event of a national emergency, the SNS has the capability to supplement and re-supply local health authorities that may be overwhelmed by the crisis, with response time as little as 12 hours. The SNS is jointly run by the Centers for Disease Control (CDC) and the Department of Homeland Security.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

Special Revenue Fund - a fund used to account for the revenues from specific sources which are restricted for legally specified expenditures.

Tax Base - the assessed valuation of all taxable real and personal property within the County lines.

Tax Year - the calendar year in which tax bills are sent to property owners. The 2000 tax bills are reflected as revenue receipts to the county in the fiscal year 2000-01.

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.

