

CARTERET COUNTY  
NORTH CAROLINA



Adopted Budget  
Fiscal Year 2011



# **CARTERET COUNTY, NORTH CAROLINA**

## **ADOPTED BUDGET FISCAL YEAR 2010-2011**

### **BOARD OF COMMISSIONERS**

*Doug Harris, Chairman  
Atlantic Beach, NC*

*Holt Faircloth, Vice Chairman  
Morehead City, NC*

*Richard Hunt, Commissioner  
Cape Carteret, NC*

*Patrick Joyce, Commissioner  
Beaufort, NC*

*Gregory Lewis, Commissioner  
Morehead City, NC*

*Wade Nelms, Commissioner  
Newport, NC*

*Jonathan Robinson, Commissioner  
Atlantic, NC*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Carteret County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2009**

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	8
Fund Structure	8
Budget Process	9
Revenue and Expenditure Summary	12
Consolidated Funds Summary	13
Revenue and Expenditure Statement	18
Revenue Summary	24
Expenditure Summary	31
Other Funds Summary	35
Summary of Expenditure by Service Area	38
Fund Balance Summary	41
Fund Transfer	42
Debt Service	43
Positions Summary	48
Capital Equipment & Capital Improvements	58

## General Fund

General Fund Introductions	60
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	84
Emergency Medical Services	88
Paramedic Operation	90
Emergency Management	91
Fire Marshal	92
Consolidated Communications	93
Rape Crisis	94
Domestic Violence	97
Medical Examiner	98
Pest Management	99
Transportation	
Airport	100
Harbor Authority	101
CCATS Transportation	102
Environmental Protection	
Forest Fire Control	105
Waste Collections	106
Public Works	108
Economic & Physical Development	
Economic & Physical Development	111
Planning & Development	112
Engineering	115
Soil Conservation	116
Cooperative Extension	118
Shore Protection	120
Human Services	
Health Services	121
Environmental Health	135
Smart Start	137
Other Health & Human Services	138
Aging	139
Department of Social Services	142
Veterans Services	146
Education	
Carteret County Board of Education	149
Carteret Community College	151
Culture & Recreation	
Senior Center	161
Library	162
Parks & Recreation	163
Civic Center	166

Debt Service	169
Non-Departmental	170

## Other Funds

Emergency 911	171
Salter Path Special Tax District	172
Rescue Squad Districts	173
Fire Districts	174
Occupancy Tax	175
County Capital Improvements	176
County Capital Reserve	177
School Special Projects	178
Water Fund	180
Workers Compensation Fund	182

## Capital Improvements Plan

Introduction	183
Summary of County Capital Project Expenditures	186
Summary of Community College Capital Projects Expenditures	206
Summary of Board of Education Capital Improvement Plan	209

## Appendix

Budget Ordinance	213
Financial & Budgetary Policies	224
Property Tax Levies & Collections	238
Schedule of Ten Largest Taxpayers	239
Schedule of General Fund Balances	240
Property Tax Rates	242
Ratios of Outstanding Debt by Type	244
Principle Employers	245
Unemployment Rates Comparisons	246
Demographic Statistics	247
Miscellaneous Statistics	248
Glossary	249

## **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

Doug Harris\*  
Chairman  
Atlantic Beach, NC

Holt Faircloth\*  
Vice-Chair  
Morehead City, NC

Richard Hunt\*  
Cape Carteret, NC

Patrick Joyce\*  
Beaufort, NC

Gregory Lewis\*  
Morehead City, NC

Wade Nelms\*  
Newport, NC

Jonathan Robinson\*  
Atlantic, NC

### ***County Officials***

Wayne Deal  
Interim 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

Gavin Hutchins  
Information Technology  
Director

David Atkinson  
Social Services Director

Carl Tilghman  
Tax Administrator

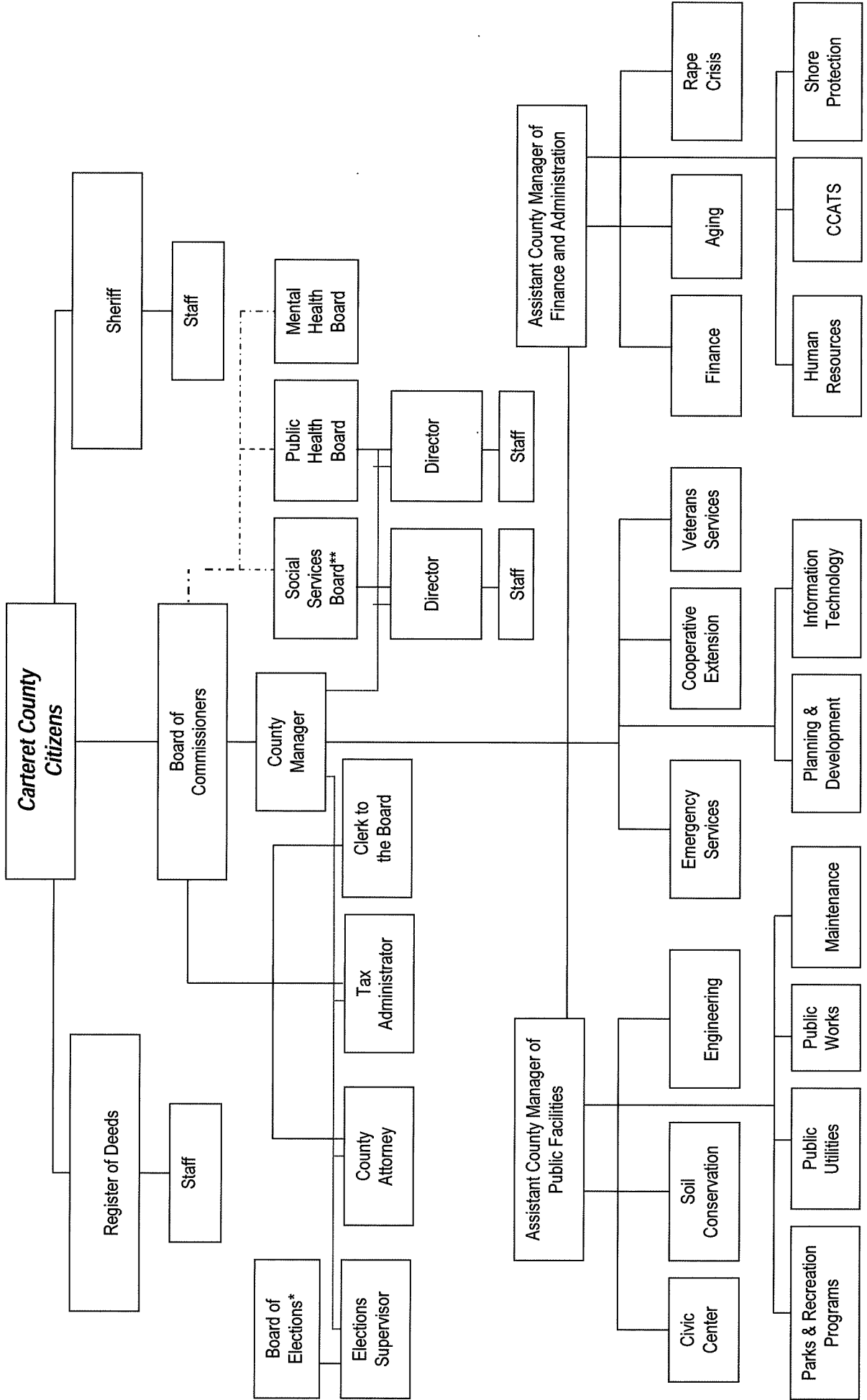
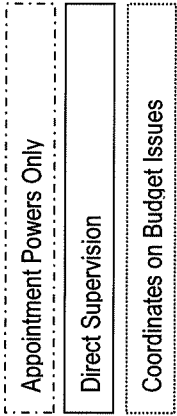
Jo Ann Smith  
Emergency Management Services Director

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



- **Carteret County Priorities  
Fiscal Year 2010 – 2011**

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 at the retreat on February 28, 2003. 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. Establish 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 2011 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 2011 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
- Salter Path Special Tax District Fund
- Fire Districts Fund
- Rescue Squad Districts Fund
- Occupancy Tax Fund

Capital Projects Funds:

- County Capital Reserve Fund
- County Capital Improvements Fund
- School Capital Fund

Enterprise Fund:

- Water Fund
- Internal Service 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 11-15. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The *Appendix* contains information on a variety of topics, including the *budget ordinance*, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

## **Carteret County Profile**

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

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

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

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

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

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

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.

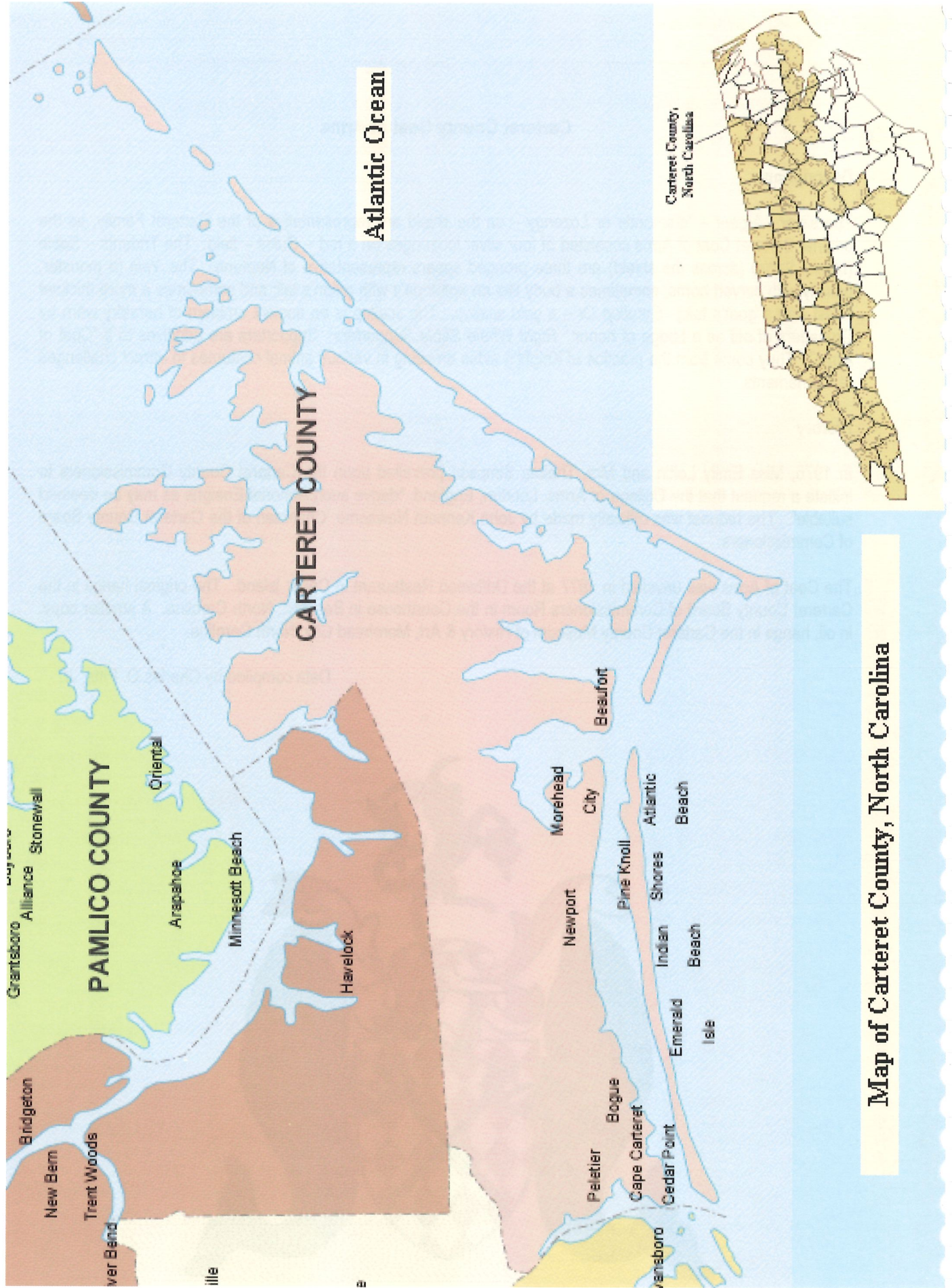
### History

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

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

Data compiled by Charles O. Pitts, Jr.









# Carteret County Finance

Denise H. Meshaw, CPA  
Finance Director



Tel: (252) 728-8410  
Fax: (252) 728-8424

May 17, 2010

Dear Interim County Manager Wayne Deal:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2010 – 2011. This document provides the financial framework for the programs and services which Carteret County government will be undertaking 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 adopt the budget. The statutory required public hearing is scheduled for June 7, 2010. In addition, the Commission is required to adopt a fund budget representing the Board's priorities, within fiscal limitations, no later than June 30, 2010.

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

- No General Fund Tax Increase
- Funds 7 months consolidated 911 operations
- Funds state mandated child support enforcement
- Maintains education operating funding
- Funds capital improvement projects

## BUDGET IN BRIEF

The recommended budget for all funds is \$91,531,385, a 3.71% decrease from the 2010 fiscal year amended budget as of March 31, 2010. The primary decrease is due to the decrease in capital projects; specifically, the Newport

Park capital project that is funded in the FY 2010 budget. The county's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds.

FUNDS	AMENDED BUDGET FY 2010 as of 3/31/10	RECOMMENDED BUDGET FY 2011
GENERAL FUND	\$ 76,045,878	\$ 74,918,385
SPECIAL REVENUE FUNDS	12,507,201	13,000,900
CAPITAL PROJECT FUNDS	5,678,474	2,493,600
ENTERPRISE FUNDS	828,000	1,118,500
TOTAL BUDGET	\$ 95,059,553	\$ 91,531,385
Percent Change		-3.71%

A variety of issues made the preparation of the budget more challenging. 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. In addition, the County is faced with a continued recession, revenue shortfalls, and increased demand for public education and community college funding, public safety, and park facilities 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. The FY 2011 recommended budget provides resources to provide County services at the same level and in some instances such as consolidated 911 communications, at a higher level than the previous year.

**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. Implement mandated programs

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 \$74.92 million, 1.48% decrease from the \$76.05 million FY 10 amended budget. Below is a summary of the General Fund budget.

## Revenues

**Ad Valorem Taxes-** The recommended budget proposes a 23 cents property tax rate, the same rate as fiscal year 2010. Based on an assessed value of \$19.38 billion, this will generate approximately \$43.29 million revenue. Property tax revenue is approximately 59.6% of the general fund revenue. It is important to note, property reassessment will occur in 2011, and as a result of revaluation, the new property values will be effective in the fiscal year 2012 budget.

**Sales Tax** – Sales is estimated \$10.00 million for FY 11. This is a 6.0% decrease from FY 10. The decrease is due to the combined effects of lost revenue to the State due to the final implementation of the Medicaid swap (\$400,000) and regressing revenues due to the continued recession (\$200,000). Sales tax is 13% of the General Fund budget.

**Intergovernmental Revenue** – Intergovernmental revenue is budgeted \$11.22 million, an approximated \$833,000 decrease from FY 10 budget. The decrease is a combination of grant revenue, ARRA funding, decreased ABC system profits, and state revenues withheld.

**Investment earnings** are budgeted \$700,000 for the general fund. Due to projected low investment earnings, the county has projected a \$50,000 decrease from FY 2010.

## Expenditures

The County's expenditures are divided across several major service areas. The recommended budget maintains current county services, and in some areas expands services. Below is a summary.

### **Maintenance of current operating expenditures – Initiative #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.

### **Emergency Communications - Initiative #1 Public Safety**

The budget funds seven months of operating expenses for the county wide consolidated 911 communications service. The building construction completion is projected to be in the fall 2010, and the County anticipates the expanded emergency communication service to begin in December 2010. This budget adds 18 staff positions to provide this enhanced service. The Sheriff's Communications Department has a decrease from FY 10 due to the partial year implementation of consolidated communications. The net increase in funding is approximately \$480,000.

### **Human Services – Department of Social Services – Initiative #5**

The human services area is the second largest expenditure function of the general fund, 17.4%. Of the \$15.9 million funding, \$10.8 million is Social Services funding. This budget includes the State's unfunded mandate that counties will provide child support enforcement services. Eight positions funded for this service. In addition, three positions are requested due to increased services demand: social worker III for adult protection services, income maintenance II for family Medicaid, and an administrative assistant.

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

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$22.96 million, 25% of the County's total budget. In addition, School System and Community College debt service total \$8.69 million. The School System ranked eleventh in the state in local funding last year.

**Parks and recreation – Initiative #4** This budget includes funding to operate and maintain Newport Park. Newport Park is projected to open September, 2010.

**Fund Balance - Initiative #2** The budget, as presented, reflects the use of \$750,000 of general fund balance to balance revenues and expenditures. The fund balance is projected to be 31% of general fund expenditures on June 30, 2010. 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**

**Emergency 911 Fund – Initiative #1** The E911 fund will pay for approximately fifty percent of the equipment for the communications center. Fund balance has accumulated over the years for this \$725,000 purchase.

**County Capital Improvements Fund – Initiative #4** The budget continues to fulfill the County's partnership with the Town of Morehead City and Town of Emerald Isle for water access improvements. Also, Salter Path Park improvements are funded. In addition to park and recreational improvements, the budget funds the renovation of the vacant Beaufort Library building for Social Services expansion and use.

**Water Fund** – The water fund has approximately 1,425 customers of which 1,030 consume water and the remaining 395 are fulfilling the Phase II contract. These customers will fulfill their contract in August 2010, and as a result, water revenue will decrease \$78,000. In an effort to offset this decreased revenue, the budget proposes a 15% rate increase to water users. Due to the small number of users, the 15% increase will generate approximately \$15,000 annually. Even with the rate increase, \$265,000 of transfers from the general and capital improvements funds is necessary to operate the system FY 11.

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

- Implement a smooth transition to centralized communications.
- Conduct revaluation 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.

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 department for their assistance and commitment in preparing this recommended budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dee Meshaw". The signature is fluid and cursive, with the first name "Dee" being particularly prominent.

Dee Meshaw

Assistant County Manager, Finance & Administration

## 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.

### General Fund Revenue Summary Changes

The recommended budget proposed no change from the fiscal year 2010 ad valorem tax rate of 23 cents per \$100 assessed value. The Board of Commissioners adopted the recommended 23 cent tax rate and reduced the fund balance appropriation by \$442,495, (\$750,000 to \$307,505). The Board also adjusted several other revenue sources.

<i>Revenue Source</i>	<i>Increase (Decrease)</i>
Intergovernmental	(141,710)
Permits and Fees	4,000
Other Financing Sources	<u>(442,495)</u>
Total Revenue Changes	<u><u>(580,205)</u></u>

### General Fund Expenditure Summary Changes

The Board of Commissioners reduced funding for hospitalization insurance after receiving the actual renewal rates from the County's provider. The reduction affected all departments and totaled a reduction in funding of \$349,096.

- **Emergency Management:** The Board of Commissioners voted not to fund \$30,695 for the 6 month funded position of Deputy EMS Director until a final decision is made on county-wide consolidated EMS.
- **Waste Collections:** The Board of Commissioners increased Waste Collections by \$68,000. The increase was due to a \$2 increase per ton for tipping fees.
- **Planning:** The Board of Commissioners increased the budget \$5,000 to fund Allies for Cherry Point.
- **Cooperative Extension:** The Board of Commissioners increased the budget \$3,290 due to the County receiving additional SHIIP grant funding.
- **Social Services:** The Board of Commissioners voted to contract out child support services instead of bringing it in house with county employees. The funding was increased \$43,882.
- **Veterans:** The Board of Commissioners increased funding \$5,320 to purchase file cabinets.

- Senior Center/Aging Programs: The Board of Commissioners moved expenditures from the Senior Center to Aging Programs to maximize grant funding. The changes resulted in a \$2,663 net decrease.
- Board of Education: The Board of Commissioners decreased operating funding \$255,375 thus decreasing charter school funding \$40,000.
- Transfers: School Special Projects \$199,230. See details below in Other Funds Changes
- Contingency: The Board of Commissioners voted to fund a 1.5% COLA for county employees instead of a 3% COLA reducing the budget \$229,000.

### **Other Funds Changes from the Recommended to the Adopted Budget**

#### Rescue Districts Fund:

- The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.
- The Board of Commissioners increased \$178,484 ad valorem property tax revenue and reduced the amount of funding to go into districts' reserves by \$198,549.

#### Fire Districts Fund:

- The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.
- The Board of Commissioners increased \$685,110 ad valorem property tax revenue and reduced the amount of funding to go into districts' reserves by \$531,250.

#### County Capital Improvements Fund:

- The Board of Commissioners decreased funding for Salter Path park improvements in the amount of \$50,000.

#### School Special Projects Fund:

- Decreased Safety and Accessibility \$74,652.
- Decreased Planned Repairs and Maintenance \$121,806.
- Decreased Painting \$69,298.
- Decreased HVAC \$310,208.
- Increased Other Category I \$729,832.
- Increased Category II \$45,366

#### Workers Compensation Fund:

- After receiving actual workers compensation rates, the Board of Commissioners decided not to go self-funded thus reducing the budget \$412,000.

# 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.
  - **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.
  - **Proprietary Funds** are used for activities, which are similar to those found in the private sector. The County's proprietary fund types are its enterprise fund and internal service fund.
    - **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.
    - **Internal Service Fund** – Workers Compensation Fund is a self insurance fund for personnel on Carteret County's payroll.

## **Basis of Accounting**

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 17, 2010 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 7, 2010. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2010.

**Budget Implementation Phase**

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

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

January 11, 2010	Board of Commissioners adopt budget calendar
January 14	Staff Meeting to distribute budget materials to department head
February 2	Board of Commissioners Planning Workshop
January 14– February 19	Departments prepare budget request
February 19	Department budgets due to Finance Department
February 21 – March 20	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 16 – April 16	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 22	Community College and County Schools budget due to County Manager and Finance Department
May 17	Recommended budget presented to the Board of Commissioners.
June	Board of Commissioners review recommended budget and conduct budget workshops.
May 23	Advertise public hearing for annual budget.
June 7	Public hearing held by Board of Commissioners
June 21	Board of Commissioners adopt annual budget

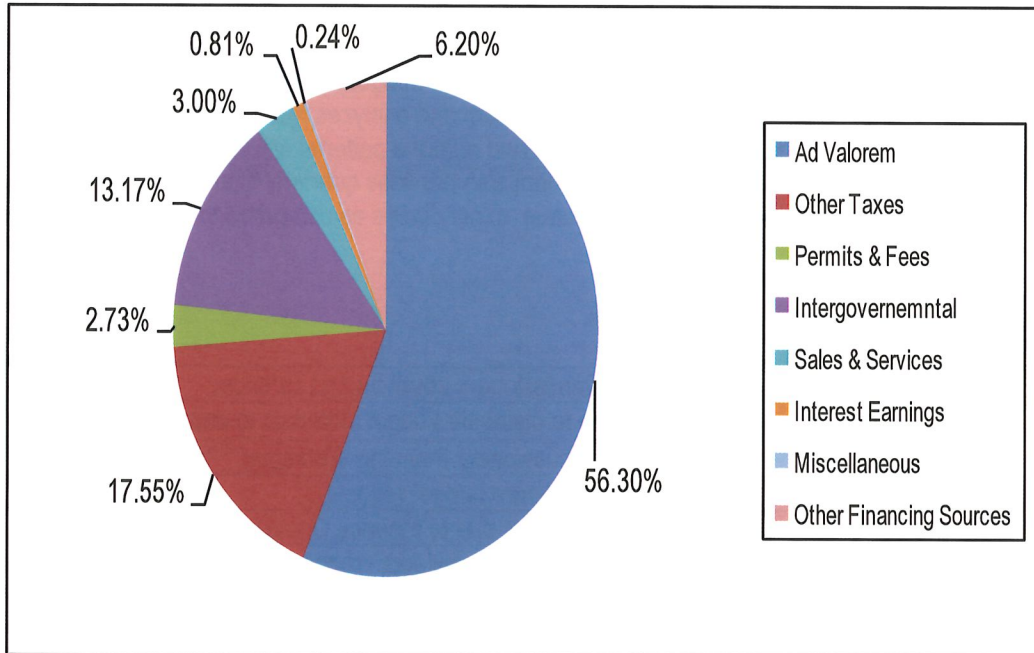
▪ **Budget Assumptions**

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.

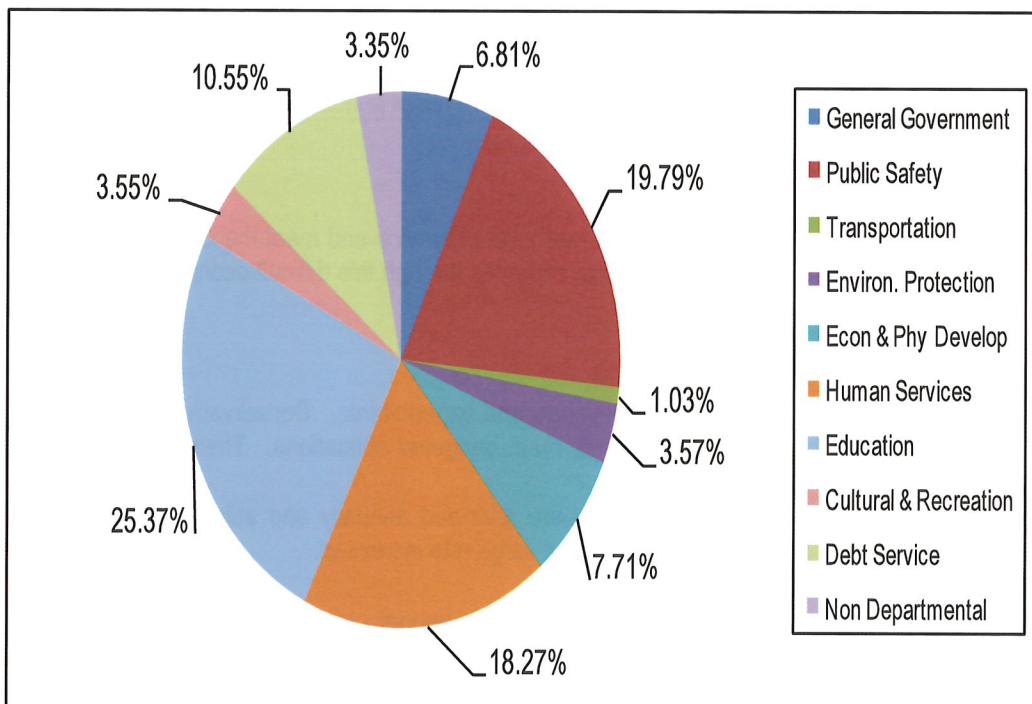
- Little economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. 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 2011 fiscal year. This is based on Federal Reserve indications.

# Governmental Revenues and Expenditures

## Governmental Revenues



## Governmental Expenditures



**Consolidated Funds Summary  
Fiscal Year 2011**

The following chart presents a consolidated summary for Fiscal Year 2011 of all funds, including revenue sources and expenditures.

	Governmental Funds			Enterprise Funds		Total Budget
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund	Internal Service Fund	
<b>Financial Sources</b>						
Ad Valorem	44,645,000	6,086,700				50,731,700
Other Taxes	10,153,500	5,664,100				15,817,600
Permits & Fees	2,462,920					2,462,920
Intergovernmental	11,080,923	560,000	227,500			11,868,423
Sales & Services	2,703,760					2,703,760
Interest Earnings	700,000	8,000	25,004		-	733,004
Water Revenue				439,600		439,600
Workers Comp Contribution					-	-
Miscellaneous	187,272					187,272
<b>Total Estimated Financial Sources</b>	<b>71,933,375</b>	<b>12,318,800</b>	<b>252,504</b>	<b>439,600</b>	<b>-</b>	<b>84,944,279</b>
<b>Expenditures</b>						
General Government	6,065,590		72,600			6,138,190
Public Safety	9,056,085	8,776,695				17,832,780
Transportation	924,200					924,200
Environmental Protection	3,220,835					3,220,835
Economic & Physical Development	2,589,640	2,582,700				5,172,340
Human Services	15,815,935		650,000			16,465,935
Education	21,398,000		1,464,234			22,862,234
Cultural & Recreation	2,799,115		396,000			3,195,115
Non Departmental	1,454,900					1,454,900
Water Operations				425,065		425,065
Capital Outlay				20,000		20,000
Workers Comp Claims					-	-
Principal Retirement	6,368,000			171,035		6,539,035
Interest and Fiscal Charges	3,141,650			88,500		3,230,150
<b>Total Expenditures</b>	<b>72,833,950</b>	<b>11,359,395</b>	<b>2,582,834</b>	<b>704,600</b>	<b>-</b>	<b>87,480,779</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	<b>(900,575)</b>	<b>959,405</b>	<b>(2,330,330)</b>	<b>(265,000)</b>	<b>-</b>	<b>(2,536,500)</b>
<b>Other Financing Sources and Uses</b>						
Sale of Property	25,000					25,000
Bonded Sale/Debt Security Issuance						-
Appropriated reserve fund balance	297,000					297,000
Other Transfers	(1,504,230)	(1,775,300)	(60,000)			(3,339,530)
Transfers	1,775,300		1,299,230	265,000		3,339,530
<b>Total Other Sources (Uses)</b>	<b>593,070</b>	<b>(1,775,300)</b>	<b>1,239,230</b>	<b>265,000</b>	<b>-</b>	<b>322,000</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(307,505)</b>	<b>(815,895)</b>	<b>(1,091,100)</b>	<b>-</b>	<b>-</b>	<b>(2,214,500)</b>
Fund Balance July 1	39,503,988	3,234,300	5,483,572	677,196	-	48,899,056
Fund Balance June 30	39,196,483	2,418,405	4,392,472	677,196	-	46,684,556

**Combined Revenue and Expenditures All Funds Combined**

	<b>Actual FY 09</b>	<b>Amended FY 10</b>	<b>Adopted FY 11</b>	<b>Percentage Change FY 10 to FY 11</b>	<b>Percent of Fund Type Total</b>
<b>Governmental Funds</b>					
<b>Revenues</b>					
Ad Valorem	\$ 49,659,428	\$ 50,085,106	\$ 50,731,700	1.29%	56.30%
Other Taxes	18,772,782	16,918,900	15,817,600	-6.51%	17.55%
Permits & Fees	2,484,066	2,384,563	2,462,920	3.29%	2.73%
Intergovernmental	13,438,120	12,437,046	11,868,423	-4.57%	13.17%
Sales & Services	2,605,889	2,530,820	2,703,760	6.83%	3.00%
Interest Earnings	1,331,809	795,000	733,004	-7.80%	0.81%
Miscellaneous	149,586	195,523	212,272	8.57%	0.24%
Other Financing Sources	12,527,392	8,884,595	5,586,030	-37.13%	6.20%
<b>Total</b>	<b>\$ 100,969,072</b>	<b>\$ 94,231,553</b>	<b>\$ 90,115,709</b>	<b>-4.37%</b>	<b>100.00%</b>
<b>Expenditures</b>					
General Government	\$ 5,900,861	\$ 6,426,978	\$ 6,138,190	-4.49%	6.81%
Public Safety	16,424,222	16,794,938	17,832,780	6.18%	19.79%
Transportation	941,321	903,932	924,200	2.24%	1.03%
Environmental Protection	3,006,186	3,187,816	3,220,835	1.04%	3.57%
Economic & Physical Development	6,672,724	7,268,920	6,947,640	-4.42%	7.71%
Human Services	15,774,335	15,863,886	16,465,935	3.80%	18.27%
Education	25,997,691	23,708,820	22,862,234	-3.57%	25.37%
Cultural & Recreation	4,672,911	6,180,197	3,195,115	-48.30%	3.55%
Debt Service	17,320,657	9,560,500	9,509,650	-0.53%	10.55%
Non Departmental	2,673,000	4,335,566	3,019,130	-30.36%	3.35%
<b>Total</b>	<b>\$ 99,383,908</b>	<b>\$ 94,231,553</b>	<b>\$ 90,115,709</b>	<b>-4.37%</b>	<b>100.00%</b>
<b>Enterprise Fund</b>					
<b>Revenues</b>					
Water Operating Revenues	\$ 573,359	\$ 583,500	\$ 434,000	-25.62%	61.60%
Water Non Operating	442,597	244,500	270,600	10.67%	38.40%
Workers Comp. Contributions	-	-	-	0.00%	0.00%
Interest	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,015,956</b>	<b>\$ 828,000</b>	<b>\$ 704,600</b>	<b>-14.90%</b>	<b>100.00%</b>
<b>Expenditures</b>					
Water Operating	\$ 578,965	\$ 578,965	\$ 425,065	-26.58%	60.33%
Water Nonoperating	249,035	249,035	279,535	12.25%	39.67%
Workers Compensation Claims	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 828,000</b>	<b>\$ 828,000</b>	<b>\$ 704,600</b>	<b>-14.90%</b>	<b>100.00%</b>
<b>Entity Totals</b>					
Total Entity Revenues	<b>101,985,028</b>	<b>95,059,553</b>	<b>90,820,309</b>	<b>-4.46%</b>	<b>100.00%</b>
Total Entity Expenditures	<b>100,211,908</b>	<b>95,059,553</b>	<b>90,820,309</b>	<b>-4.46%</b>	<b>100.00%</b>

## Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 24

	Actual FY 09	Amended FY 10	Adopted FY 11	Percentage Change FY 10 to FY 11	Percent of Fund Total
<b>General Fund</b>					
<b>Revenues</b>					
Ad Valorem	\$43,811,805	\$ 44,150,000	\$ 44,645,000	1.12%	60.06%
Other Taxes	12,783,510	10,780,500	10,153,500	-5.82%	13.66%
Permits & Fees	2,484,066	2,384,563	2,462,920	3.29%	3.31%
Intergovernmental	11,555,554	12,056,046	11,080,923	-8.09%	14.91%
Sales & Services	2,605,889	2,530,820	2,703,760	6.83%	3.64%
Interest Earnings	1,112,318	750,000	700,000	-6.67%	0.94%
Miscellaneous	149,586	195,523	212,272	8.57%	0.29%
Other Financing Sources	10,112,392	3,198,426	2,379,805	-25.59%	3.20%
<b>Total</b>	<b>\$84,615,120</b>	<b>\$ 76,045,878</b>	<b>\$ 74,338,180</b>	<b>-2.25%</b>	<b>100.00%</b>
<b>Expenditures</b>					
General Government	\$ 5,821,968	\$ 6,356,203	\$ 6,065,590	-4.57%	8.16%
Public Safety	9,390,531	9,097,738	9,056,085	-0.46%	12.18%
Transportation	941,321	903,932	924,200	2.24%	1.24%
Environmental Protection	3,006,186	3,187,816	3,220,835	1.04%	4.33%
Economic & Physical Dev.	2,245,963	2,458,920	2,589,640	5.32%	3.48%
Human Services	15,774,335	15,863,885	15,815,935	-0.30%	21.28%
Education	22,851,145	21,885,375	21,398,000	-2.23%	28.78%
Cultural & Recreation	2,685,231	2,795,943	2,799,115	0.11%	3.77%
Debt Service	17,320,657	9,560,500	9,509,650	-0.53%	12.79%
Non Departmental	2,673,000	3,935,566	2,959,130	-24.81%	3.98%
<b>Total</b>	<b>\$82,710,337</b>	<b>\$ 76,045,878</b>	<b>\$ 74,338,180</b>	<b>-2.25%</b>	<b>100.00%</b>
<b>E-911 Fund</b>					
Intergovernmental	645,196	380,000	560,000	0.00%	
Interest	31,681	-	5,000	100.00%	
Other Financing Sources	-	-	785,000	100.00%	
<b>Total</b>	<b>\$ 676,877</b>	<b>\$ 380,000</b>	<b>\$ 1,350,000</b>	<b>255.26%</b>	<b>100.00%</b>
<b>Expenditures Public Safety</b>	<b>\$ 276,656</b>	<b>\$ 380,000</b>	<b>\$ 1,350,000</b>	<b>255.26%</b>	<b>100.00%</b>
<b>Rescue Districts</b>					
Ad Valorem Taxes	\$ 2,329,939	\$ 2,337,850	\$ 2,330,015	-0.34%	
Other Taxes	579,812	526,000	522,000	-0.76%	
Interest	13,890	-	-	0.00%	
Other Financing Sources	-	12,230	-	-100.00%	
<b>Total</b>	<b>\$ 2,923,641</b>	<b>\$ 2,876,080</b>	<b>\$ 2,852,015</b>	<b>-0.84%</b>	<b>100.00%</b>
<b>Expenditures Public Safety</b>	<b>\$ 2,701,054</b>	<b>\$ 2,876,080</b>	<b>\$ 2,852,015</b>	<b>-0.84%</b>	<b>100.00%</b>

	Actual FY 09	Amended FY 10	Adopted FY 11	Percentage Change FY 10 to FY 11	Percent of Fund Total
<b>Fire Districts</b>					
Ad Valorem Taxes	\$ 3,517,684	\$ 3,597,256	\$ 3,756,685	4.43%	
Other Taxes	1,006,536	807,400	787,100	-2.51%	
Interest	16,321	-	-	0.00%	
Other Financing Sources	-	36,465	30,895	-15.27%	
<b>Total</b>	<b>\$ 4,540,541</b>	<b>\$ 4,441,121</b>	<b>\$ 4,574,680</b>	<b>3.01%</b>	<b>100.00%</b>
<b>Expenditures Public Safety</b>	<b>\$ 4,055,981</b>	<b>\$ 4,441,120</b>	<b>\$ 4,574,680</b>	<b>3.01%</b>	<b>100.00%</b>
<b>Occupancy Tax</b>					
Occupancy Tax	\$ 4,402,898	\$ 4,805,000	\$ 4,355,000	-9.37%	
Interest	1,316	5,000	3,000	-40.00%	
<b>Total</b>	<b>\$ 4,404,214</b>	<b>\$ 4,810,000</b>	<b>\$ 4,358,000</b>	<b>-9.40%</b>	<b>100.00%</b>
<b>Expenditures Economic Development</b>	<b>\$ 4,403,857</b>	<b>\$ 4,810,000</b>	<b>\$ 4,358,000</b>	<b>-9.40%</b>	<b>100.00%</b>
<b>Salter Path District</b>					
Other Taxes	\$ 26	\$ -	\$ -	0.00%	
<b>Total</b>	<b>\$ 26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>100.00%</b>
<b>Expenditures Economic Development</b>	<b>\$ 22,904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>100.00%</b>
<b>School Capital Projects</b>					
Sales Tax Refund	\$ 95,885	\$ 1,000	\$ -	100.00%	
Interest	47,880	25,000	15,004	-39.98%	
Other Financing Sources	2,215,000	1,797,445	1,449,230	-19.37%	
<b>Total</b>	<b>\$ 2,358,765</b>	<b>\$ 1,823,445</b>	<b>\$ 1,464,234</b>	<b>-19.70%</b>	<b>100.00%</b>
<b>Capital Outlay</b>	<b>\$ 3,146,546</b>	<b>\$ 1,823,445</b>	<b>\$ 1,464,234</b>	<b>-19.70%</b>	<b>100.00%</b>

	Actual FY 09	Amended FY 10	Adopted FY 11	Percentage Change FY 10 to FY 11	Percent of Fund Total
<b>Capital Reserve Fund</b>					
Interest	\$ 16,119	\$ -	\$ -	0.00%	
Other Financing Sources	-	-	-	0.00%	
<b>Total</b>	<b>\$ 16,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Capital Improvements Fund</b>					
Intergovernmental	\$ 1,141,485	\$ -	\$ 227,500	100.00%	
Interest	92,284	15,000	10,000	-33.33%	
Other Financing Sources	200,000	3,840,029	941,100	-75.49%	
<b>Total</b>	<b>\$ 1,433,769</b>	<b>\$ 3,855,029</b>	<b>\$ 1,178,600</b>	<b>-69.43%</b>	<b>100.00%</b>
<b>Expenditures Capital Outlay</b>	<b>\$ 2,066,573</b>	<b>\$ 3,855,029</b>	<b>\$ 1,178,600</b>	<b>-69.43%</b>	<b>100.00%</b>
<b>Water Fund</b>					
Operating Revenues	\$ 573,359	\$ 583,500	\$ 434,000	-25.62%	
Non Operating Revenues	442,597	244,500	270,600	10.67%	
<b>Total</b>	<b>\$ 1,015,956</b>	<b>\$ 828,000</b>	<b>\$ 704,600</b>	<b>-14.90%</b>	<b>100.00%</b>
Operating Expenditures	\$ -	\$ 578,965	\$ 425,065	-26.58%	
Nonoperating Expenditures	-	249,035	279,535	12.25%	
<b>Total Water Expenditures</b>	<b>\$ -</b>	<b>\$ 828,000</b>	<b>\$ 704,600</b>	<b>-14.90%</b>	<b>100.00%</b>
<b>Workers Comp</b>					
Workers Comp Contribution	-	-	-	100.00%	
Interest	-	-	-	100.00%	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100.00%</b>	<b>100.00%</b>
Workers Comp Claims	-	-	-	100.00%	
<b>Total Water Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100.00%</b>	<b>100.00%</b>

REVENUE AND EXPENDITURE STATEMENTS  
FISCAL YEARS 2007 THRU BUDGETED 2011

	Actual FY 07	Actual FY 08	Actual FY 09	Projected 2010	Adopted 2011
<b>GENERAL FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 37,941,905	\$ 43,303,819	\$ 43,811,805	\$ 44,296,000	\$ 44,645,000
Other taxes and licenses	15,082,335	15,833,937	12,783,510	10,617,500	10,153,500
Permits and fees	3,633,685	3,079,055	2,484,066	2,438,325	2,462,920
Intergovernmental	10,350,470	11,677,153	11,555,554	11,794,810	11,080,923
Sales and services	2,566,066	2,650,004	2,605,889	2,585,460	2,703,760
Interest	1,654,298	1,519,179	1,112,318	700,000	700,000
Miscellaneous	269,968	267,994	149,586	126,000	212,272
<b>Total Revenue</b>	<b>71,498,727</b>	<b>78,331,141</b>	<b>74,502,728</b>	<b>72,558,095</b>	<b>71,958,375</b>
<b>EXPENDITURES</b>					
Current					
General Government	5,312,246	5,745,169	5,821,968	5,881,575	6,065,590
Public Safety	7,768,130	8,939,445	9,390,531	8,960,065	9,056,085
Transportation	847,387	858,646	941,321	906,905	924,200
Environmental Protection	2,891,843	2,830,240	3,006,186	3,111,770	3,220,835
Economic & Phys. Dev.	2,025,273	2,428,215	2,245,963	2,347,865	2,589,640
Human Services	15,696,967	16,391,072	15,774,335	15,082,220	15,815,935
Cultural & Recreation	2,737,147	3,013,274	2,685,231	2,688,190	21,398,000
Education	20,196,594	21,556,439	22,851,145	21,935,375	2,799,115
Nondepartmental	-	-	-	-	1,454,900
Debt Services					
Principal	4,785,000	5,922,857	5,911,331	6,328,760	6,368,000
Interest	2,954,302	3,568,542	3,634,756	3,217,710	3,141,650
<b>Total Expenditures</b>	<b>65,214,889</b>	<b>71,253,899</b>	<b>72,262,767</b>	<b>70,460,435</b>	<b>72,833,950</b>
<b>Revenues over (under) expenditures</b>	<b>6,283,838</b>	<b>7,077,242</b>	<b>2,239,961</b>	<b>2,097,660</b>	<b>(875,575)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	2,394,233	2,692,687	2,237,822	2,432,050	1,775,300
Appropriated reserved fund balance					297,000
Operating transfers out	(3,860,504)	(5,374,989)	(2,673,000)	(2,642,800)	(1,504,230)
Debt issuance	-	110,221	7,874,570	-	-
Advanced refunding	-	-	(7,331,747)	-	-
Discount on advance refunding	-	-	(442,823)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,466,271)</b>	<b>(2,572,081)</b>	<b>(335,178)</b>	<b>(210,750)</b>	<b>568,070</b>
<b>Revenue &amp; other financing sources over expenditures and other financing uses</b>	<b>4,817,567</b>	<b>4,505,161</b>	<b>1,904,783</b>	<b>1,886,910</b>	<b>(307,505)</b>
<b>FUND BALANCE, BEGINNING</b>	<b>28,276,477</b>	<b>33,094,044</b>	<b>37,599,205</b>	<b>39,503,988</b>	<b>41,390,898</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 33,094,044</b>	<b>\$ 37,599,205</b>	<b>\$ 39,503,988</b>	<b>\$ 41,390,898</b>	<b>\$ 41,083,393</b>

	Actual FY 07	Actual FY 08	Actual FY 09	Projected 2010	Adopted 2011
<b>EMERGENCY 911 FUND</b>					
<b>REVENUE</b>					
Other taxes & Licenses	\$ 563,992	\$ 489,918	\$ -	\$ -	\$ -
Intergovernmental	-	-	645,196	559,000	560,000
Interest	38,336	41,050	-	13,000	5,000
Other Financing Sources	-	-	-	-	785,000
<b>Total Revenue</b>	<b>602,328</b>	<b>530,968</b>	<b>645,196</b>	<b>572,000</b>	<b>1,350,000</b>
<b>EXPENDITURES - Public Safety</b>	<b>403,105</b>	<b>405,437</b>	<b>276,656</b>	<b>363,000</b>	<b>1,350,000</b>
Revenues over (under) expenditures	199,223	125,531	368,540	209,000	-
Revenue & other financing sources over (under) expenditures and other financing uses	199,223	125,531	368,540	209,000	-
<b>ENDING FUND BALANCE</b>	<b>\$ 827,844</b>	<b>\$ 953,375</b>	<b>\$ 1,321,915</b>	<b>\$ 1,530,915</b>	<b>\$ 1,530,915</b>

<b>SALTER PATH DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad Valorem Taxes	\$ 19,449	\$ 131	\$ -	\$ -	\$ -
Other Taxes	8,564	8,038	26	-	-
Interest	1,564	1,131	-	-	-
<b>Total Revenue</b>	<b>29,577</b>	<b>9,300</b>	<b>26</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES - Economic &amp; Phys. &amp; Dev.</b>	<b>20,525</b>	<b>20,525</b>	<b>20,525</b>	<b>-</b>	<b>-</b>
Revenues over (under) expenditures	9,052	(11,225)	(20,499)	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to General Fund	-	-	(2,379)	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	9,052	(11,225)	(22,878)	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 34,103</b>	<b>\$ 22,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>RESCUE DISTRICT FUND</b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 1,836,492	\$ 1,980,814	\$ 2,329,939	\$ 2,340,000	\$ 2,330,015
Other taxes	725,639	756,539	579,812	526,000	522,000
Interest	-	13,540	13,890	11,000	-
<b>Total Revenue</b>	<b>2,562,131</b>	<b>2,750,893</b>	<b>2,923,641</b>	<b>2,877,000</b>	<b>2,852,015</b>
<b>EXPENDITURES - Public Safety</b>	<b>2,317,417</b>	<b>2,504,490</b>	<b>2,701,054</b>	<b>2,876,080</b>	<b>2,852,015</b>
Revenues over (under) expenditures	244,714	246,403	222,587	920	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Appropriated Fund Balance	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	244,714	246,403	222,587	920	-
<b>ENDING FUND BALANCE</b>	<b>\$ 286,577</b>	<b>\$ 532,980</b>	<b>\$ 755,567</b>	<b>\$ 756,487</b>	<b>\$ 756,487</b>

	Actual FY 07	Actual FY 08	Actual FY 09	Projected 2010	Adopted 2011
<b><i>FIRE DISTRICT FUND</i></b>					
<b>REVENUE</b>					
Ad valorem taxes	\$ 2,689,491	\$ 3,414,561	\$ 3,517,684	\$ 3,600,000	\$ 3,756,685
Other taxes	1,106,028	1,106,482	1,006,536	808,000	787,100
Interest	2,500	17,847	16,321	15,000	-
<b>Total Revenue</b>	<b>3,798,019</b>	<b>4,538,890</b>	<b>4,540,541</b>	<b>4,423,000</b>	<b>4,543,785</b>
<b>EXPENDITURES - Public Safety</b>	<b>3,458,489</b>	<b>4,283,186</b>	<b>4,055,981</b>	<b>4,440,000</b>	<b>4,574,680</b>
<b>Revenues over (under) expenditures</b>	<b>339,530</b>	<b>255,704</b>	<b>484,560</b>	<b>(17,000)</b>	<b>(30,895)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Appropriated Fund Balance	-	-	-	-	30,895
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>339,530</b>	<b>255,704</b>	<b>484,560</b>	<b>(17,000)</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 380,812</b>	<b>\$ 636,516</b>	<b>\$ 1,121,076</b>	<b>\$ 1,104,076</b>	<b>\$ 1,073,181</b>

<b><i>OCCUPANCY TAX FUND</i></b>					
<b>Revenue</b>					
Other taxes	\$ 4,589,896	\$ 4,774,241	\$ 4,402,898	\$ 4,270,000	\$ 4,355,000
Interest	32,558	26,922	1,316	10,000	3,000
<b>Total Revenue</b>	<b>4,622,454</b>	<b>4,801,163</b>	<b>4,404,214</b>	<b>4,280,000</b>	<b>4,358,000</b>
<b>EXPENDITURES - Economic &amp; Phy. Development</b>	<b>2,283,262</b>	<b>2,358,249</b>	<b>2,174,914</b>	<b>2,113,000</b>	<b>2,582,700</b>
<b>Revenues over (under) expenditures</b>	<b>2,339,192</b>	<b>2,442,914</b>	<b>2,229,300</b>	<b>2,167,000</b>	<b>1,775,300</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(2,339,161)	(2,415,992)	(2,228,943)	(2,167,000)	(1,775,300)
<b>Revenue &amp; other financing sources over expenditures and other financing uses</b>	<b>31</b>	<b>26,922</b>	<b>357</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 8,463</b>	<b>\$ 35,385</b>	<b>\$ 35,742</b>	<b>\$ 35,742</b>	<b>\$ 35,742</b>

	Actual FY 07	Actual FY 08	Actual FY 09	Projected 2010	Adopted 2011
<b>CAPITAL RESERVE FUND</b>					
<b>REVENUE</b>					
Interest	\$ 29,580	\$ 28,361	\$ 16,119	\$ 10,000	\$ -
Proceeds from sale of fixed assets	32,000	-	-	80,750	-
<b>Total Revenue</b>	<b>61,580</b>	<b>28,361</b>	<b>16,119</b>	<b>90,750</b>	
<b>EXPENDITURES - Capital Outlay</b>					
	-	-	-	-	-
<b>Revenues over (under) expenditures</b>	<b>61,580</b>	<b>28,361</b>	<b>16,119</b>	<b>90,750</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 570,835</b>	<b>\$ 599,196</b>	<b>\$ 615,315</b>	<b>\$ 706,065</b>	<b>\$ 706,065</b>

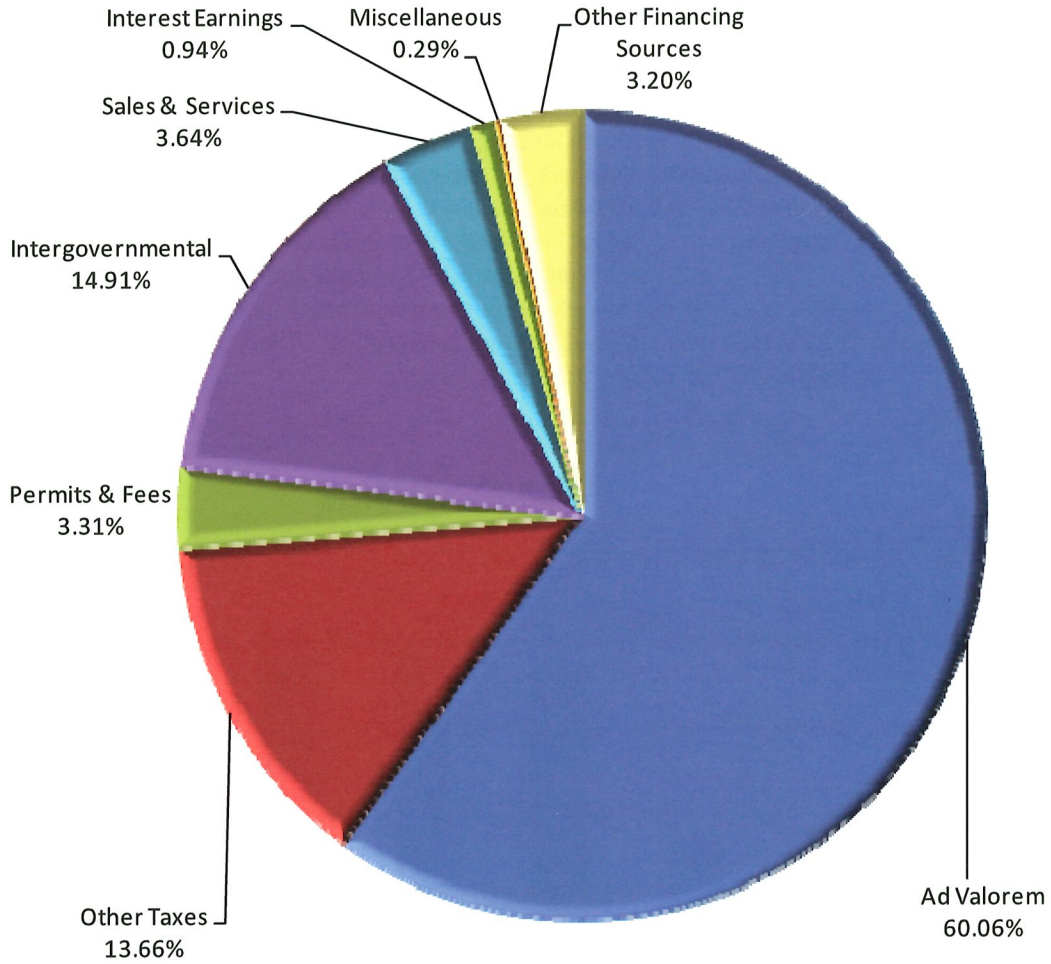
<b>CAPITAL IMPROVEMENTS FUND</b>					
<b>REVENUE</b>					
Intergovernmental	\$ 1,202,755	\$ -	\$ 1,141,485	\$ 431,685	\$ 227,500
Proceeds Sale of Land	48,936	-	-	-	-
Interest	56,614	138,049	92,284	25,000	10,000
<b>Total Revenue</b>	<b>1,308,305</b>	<b>138,049</b>	<b>1,233,769</b>	<b>456,685</b>	<b>237,500</b>
<b>EXPENDITURES - Capital Outlay</b>					
	1,346,944	419,679	2,066,573	3,455,020	1,178,600
<b>Revenues over (under) expenditures</b>	<b>(38,639)</b>	<b>(281,630)</b>	<b>(832,804)</b>	<b>(2,998,335)</b>	<b>(941,100)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,625,200	2,598,989	200,000	847,000	100,000
<b>Total Other Financing Sources (Uses)</b>	<b>1,625,200</b>	<b>2,598,989</b>	<b>200,000</b>	<b>847,000</b>	<b>100,000</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>1,586,561</b>	<b>2,317,359</b>	<b>(632,804)</b>	<b>(2,151,335)</b>	<b>(841,100)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,855,309</b>	<b>\$ 4,172,668</b>	<b>\$ 3,539,864</b>	<b>\$ 1,388,529</b>	<b>\$ 547,429</b>

<b>SCHOOL CAPITAL FUND</b>					
<b>REVENUE</b>					
Sales Tax Refund	\$ -	\$ -	\$ 95,885	\$ 700	\$ -
Interest	34,935	183,738	47,880	12,000	15,004
<b>Total Revenue</b>	<b>34,935</b>	<b>183,738</b>	<b>143,765</b>	<b>12,700</b>	<b>15,004</b>
<b>EXPENDITURES - Capital Outlay</b>					
	2,374,959	3,995,444	3,146,546	1,823,445	1,464,234
<b>Revenues over (under) expenditures</b>	<b>(2,340,024)</b>	<b>(3,811,706)</b>	<b>(3,002,781)</b>	<b>(1,810,745)</b>	<b>(1,449,230)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan Proceeds	-	2,000,000	-	-	-
Transfers in	2,480,292	2,508,000	2,215,000	990,800	1,199,230
<b>Total Other Financing Sources</b>	<b>2,480,292</b>	<b>4,508,000</b>	<b>2,215,000</b>	<b>990,800</b>	<b>1,199,230</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>140,268</b>	<b>696,294</b>	<b>(787,781)</b>	<b>(819,945)</b>	<b>(250,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,419,880</b>	<b>\$ 2,116,174</b>	<b>\$ 1,328,393</b>	<b>\$ 508,448</b>	<b>\$ 258,448</b>

	Actual FY 07	Actual FY 08	Actual FY 09	Projected 2010	Adopted 2011
<b>WATER FUND</b>					
<b>REVENUE</b>					
Operating Revenues	\$ 493,342	\$ 550,256	\$ 573,359	\$ 510,000	\$ 434,000
Non Operating Revenues	180,090	33,908	184,597	10,000	5,600
<b>Total Revenue</b>	<b>673,432</b>	<b>584,164</b>	<b>757,956</b>	<b>520,000</b>	<b>439,600</b>
<b>EXPENDITURES</b>					
Operating	346,447	427,682	545,554	391,195	425,065
Capital Expenditures	158,827	15,704	210,037	-	20,000
Debt Service	263,353	258,235	253,363	248,495	259,535
<b>Total Expenditures</b>	<b>768,627</b>	<b>701,621</b>	<b>1,008,954</b>	<b>639,690</b>	<b>704,600</b>
<b>Revenues over (under) expenditures</b>	<b>(95,195)</b>	<b>(117,457)</b>	<b>(250,998)</b>	<b>(119,690)</b>	<b>(265,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	289,000	278,000	258,000	205,000	265,000
<b>Total Other Financing Sources (Uses)</b>	<b>289,000</b>	<b>278,000</b>	<b>258,000</b>	<b>205,000</b>	<b>265,000</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>193,805</b>	<b>160,543</b>	<b>7,002</b>	<b>85,310</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 509,651</b>	<b>\$ 670,194</b>	<b>\$ 677,196</b>	<b>\$ 762,506</b>	<b>\$ 762,506</b>

<b>WORKERS COMP</b>					
<b>REVENUE</b>					
Workers Comp Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Workers Comp Claims	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue &amp; other financing sources over (under) expenditures and other financing uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Fiscal Year 2010 Governmental Revenues By Category



Notes:

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

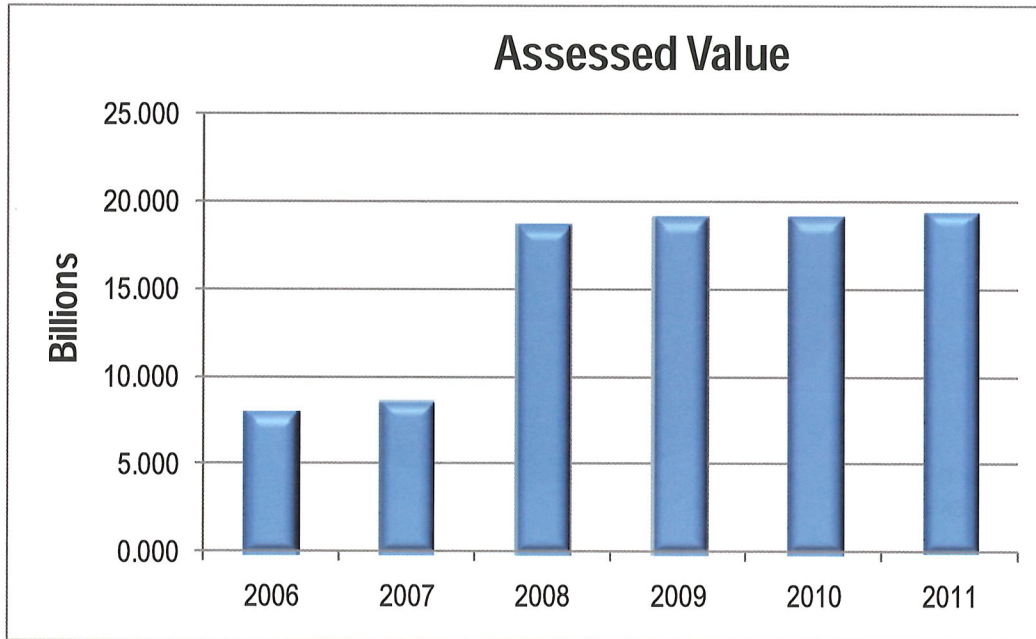
# Budget Summary

- Revenue Summary By Category

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

## Ad Valorem (Property) Taxes

Ad valorem, or property tax, revenue is based on an adopted tax rate of \$.2300 per \$100 of assessed valuation. This equals \$42,800,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,880,000. 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 242 for a listing of each districts tax rate levied. The County's assessed value has increased approximately 1.5% to \$19.38 billion. Below is a graph of the County's assessed values over a six-year period. The fiscal year 2011 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: 2008 reflects revaluation year.

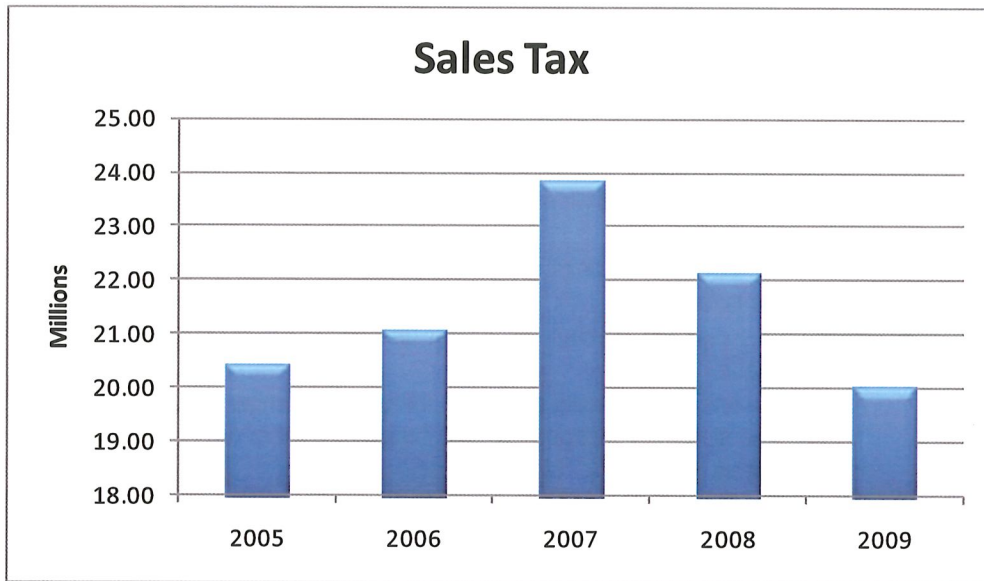
## Other Taxes

This category consists primarily of sales taxes. These taxes are collected by the state and then returned to the county, less a collections fee, which is deducted before allocations are made. There are four separate sales taxes. We reference sales taxes by 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 is the first complete fiscal year or 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 6% (\$600,000) decrease in sales tax distribution from FY 10 to FY 11. The County forecasts that sales tax distributions will represent approximately 13.34% (\$10.00 million) of the County's general fund revenues.

The distribution of sales tax revenues among local governments in Carteret County is based on relative tax levy. The tax levies for fiscal year 2010 will be used by the state to distribute fiscal year 2011 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 88% of that stated 71%. As stated above, FY 2011, the general fund retained sales tax revenues are budgeted \$10.00 million, a 6.0% decrease from FY 10 actual revenue. This total area of the general fund budget is 13.55% of total general fund revenues. Below is a graph demonstrating actual sales tax distributions to the County before distribution to the municipalities.



### Intergovernmental

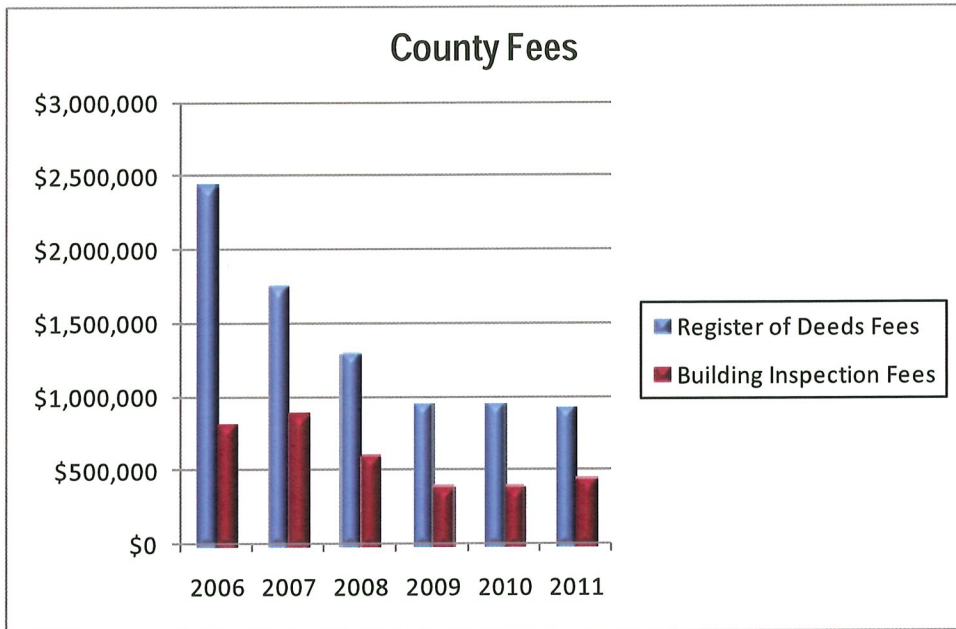
This category represents \$11,080,923 or 14.91% of general fund revenues and consists primarily of state and federal grants for human services activities. The fiscal year 2011 budget represents an 8.09% decrease or \$975,123 decrease over the amended 2010 fiscal year budget. The largest single revenue 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 13.79% decrease from amended 2010 fiscal year budget, a \$40,000 reduction in funding. Also, driving the 8.09% decrease in intergovernmental revenues is the decrease in ARRA funding, the loss of ABC profits and reduction in Beer and Wine tax. The State will withhold two-thirds of the funding for the Beer and Wine tax thus causing a decrease in funding in FY 11 of \$115,000.

### Permits and Fees

Accounting for 3.31% or \$2,462,920 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. The County has projected an increase of 3.29% in permits and fees from amended FY 10. 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 2006, 2007, 2008, 2009 are actual revenues, 2010 is projected and 2011 is adopted.



### Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The adopted fee is \$162.00 for residents without residential pick. A \$10.00 availability fees is charged for all county and municipal improved property owners. These fees are charged annually. The total amount of revenues for this area is \$2,703,760 a 6.83% increase from amended 2010 fiscal year budget.

### Investment Earning

Budgeted investment earnings are \$700,000 for the general fund or .94% of general fund revenues. The County has projected a decrease of 6.67% 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 2011 or later.

### Other Financing Sources

This category accounts for \$2,379,805 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. The general fund has fund balance appropriation of \$307,505. On June 30, 2009, the County's general fund balance was \$39,503,988. Of that amount, \$23,791,470 was undesignated and was 32.92% of general fund expenditures.

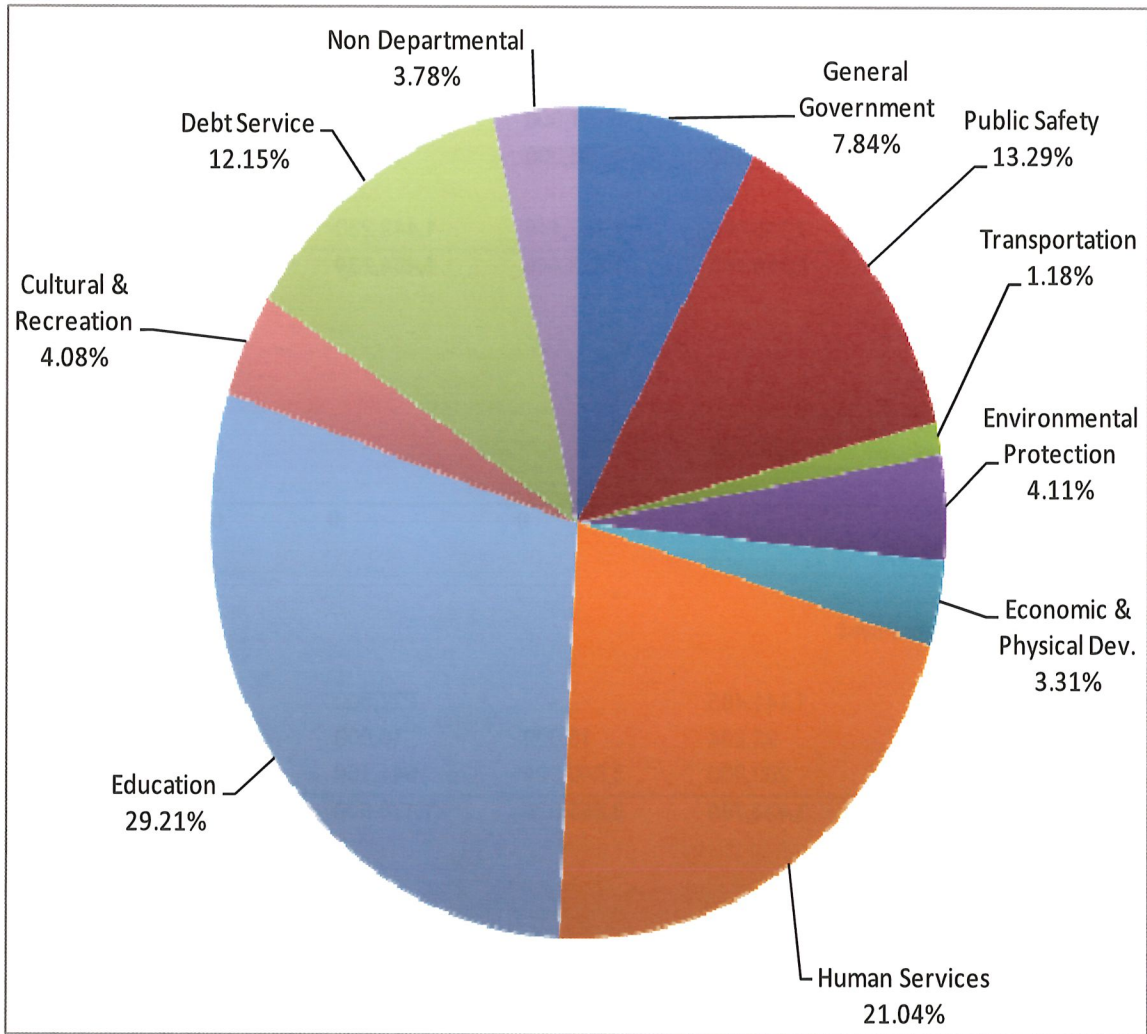
Below is a comparison of fiscal year 2011 adopted revenues to the amended fiscal year 2010 budget and fiscal year 2009 actual revenues for all funds.

## REVENUES

	Actual FY 09	Amended FY 10	Adopted FY 11	Percentage Change FY 10 to FY 11	Percent of Total
<b>General Fund</b>					
Ad Valorem	43,811,805	44,150,000	44,645,000	1.12%	60.06%
Other Taxes	12,783,510	10,780,500	10,153,500	-5.82%	13.66%
Permits & Fees	2,484,066	2,384,563	2,462,920	3.29%	3.31%
Intergovernmental	11,555,554	12,056,046	11,080,923	-8.09%	14.91%
Sales & Services	2,605,889	2,530,820	2,703,760	6.83%	3.64%
Interest Earnings	1,112,318	750,000	700,000	-6.67%	0.94%
Miscellaneous	149,586	195,523	212,272	8.57%	0.29%
Other Financing Sources	10,112,392	3,198,426	2,379,805	-25.59%	3.20%
<b>Total</b>	<b>84,615,120</b>	<b>76,045,878</b>	<b>74,338,180</b>	<b>-2.25%</b>	<b>100.00%</b>
<b>E-911 Fund</b>					
Intergovernmental	645,196	380,000	560,000	47.37%	
Interest	31,681	-	5,000	0.00%	
Other Financing Sources	-	-	785,000	0.00%	
<b>Total</b>	<b>676,877</b>	<b>380,000</b>	<b>1,350,000</b>	<b>255.26%</b>	<b>1.49%</b>
<b>Rescue Districts</b>					
Ad Valorem Taxes	2,329,939	2,337,850	2,330,015	-0.34%	
Other Taxes	579,812	526,000	522,000	-0.76%	
Interest	13,890	-	-	0.00%	
Other Financing Sources	-	12,230	-	-100.00%	
<b>Total</b>	<b>2,923,641</b>	<b>2,876,080</b>	<b>2,852,015</b>	<b>-0.84%</b>	<b>3.14%</b>
<b>Fire Districts</b>					
Ad Valorem Taxes	3,517,684	3,597,256	3,756,685	4.43%	
Other Taxes	1,006,536	807,400	787,100	-2.51%	
Interest	16,321	-	-	0.00%	
Other Financing Sources	-	36,465	30,895	-15.27%	
<b>Total</b>	<b>4,540,541</b>	<b>4,441,121</b>	<b>4,574,680</b>	<b>3.01%</b>	<b>5.04%</b>
<b>Occupancy Tax</b>					
Occupancy Tax	4,402,898	4,805,000	4,355,000	-9.37%	
Interest	1,316	5,000	3,000	-40.00%	
<b>Total</b>	<b>4,404,214</b>	<b>4,810,000</b>	<b>4,358,000</b>	<b>-9.40%</b>	<b>4.80%</b>

	Actual FY 09	Amended FY 10	Adopted FY 11	Percentage Change FY 10 to FY 11	Percent of Total
<b>Salter Path District</b>					
Other Taxes	26	-	-	0.00%	
<b>Total</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
<b>School Capital Projects</b>					
Sales Tax Refund	95,885	1,000	-	-100.00%	
Interest	47,880	25,000	15,004	-39.98%	
Loan Proceeds	-	-	-	0.00%	
Other Financing Sources	2,215,000	1,797,445	1,449,230	-19.37%	
<b>Total</b>	<b>2,358,765</b>	<b>1,823,445</b>	<b>1,464,234</b>	<b>-19.70%</b>	<b>1.61%</b>
<b>Capital Reserve Fund</b>					
Interest	16,119	-	-	0.00%	
Sale of Fixed Assets	-	-	-	0.00%	
<b>Total</b>	<b>16,119</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Capital Improvements Fund</b>					
Intergovernmental	1,141,485	-	227,500		
Interest	92,284	15,000	10,000	-33.33%	
Other Financing Sources	200,000	3,840,029	941,100	-75.49%	
<b>Total</b>	<b>1,433,769</b>	<b>3,855,029</b>	<b>1,178,600</b>	<b>-69.43%</b>	<b>1.30%</b>
<b>Water Fund</b>					
Operating Revenues	573,359	583,500	434,000	-25.62%	
Non Operating Revenues	442,597	244,500	270,600	10.67%	
<b>Total</b>	<b>1,015,956</b>	<b>828,000</b>	<b>704,600</b>	<b>-14.90%</b>	<b>0.78%</b>
<b>Workers Compensation Fund</b>					
Employer Contributions	-	-	-		
Interest	-	-	-	100.00%	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Total All Funds</b>	<b>\$ 101,985,028</b>	<b>\$ 95,059,553</b>	<b>\$ 90,820,309</b>	<b>-4.46%</b>	<b>100.00%</b>

## FY 2010 Governmental Expenditures By Service Area



### Notes

- The graph illustrates all County funds except Rescue Districts, Fire Districts, Salter Path 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	74,338,180
E-911 Fund	1,350,000
Rescue Districts Fund	2,852,015
Fire Districts Fund	4,574,680
Occupancy Tax Fund	4,358,000
School Special Projects Fund	1,464,234
Capital Improvements Fund	1,178,600
Water Fund	704,600
Workers Compensation Fund	-
Total	90,820,309

## Expenditures Summary By Service Area, All Funds

Adopted expenditures for fiscal year 2011 total \$90,820,309 a 4.46% decrease from fiscal year 2010 amended budget on March 31, 2010.

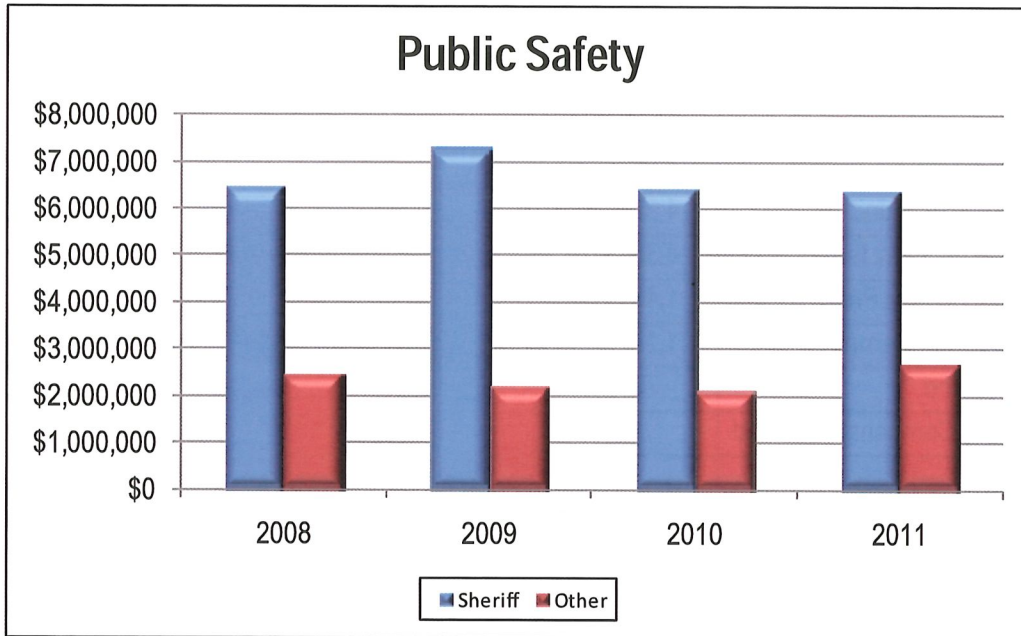
Individual department expenditure comparisons for the fiscal years 2009-2011 begin on page 63. Previous pages illustrate the County's financial statements from 2007 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2010 to FY 2011. Below are brief descriptions of each service area, along with highlights of expenditures.

### General Government

This service area, which accounts for \$6,065,590 or 6.68% 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 4.57% from FY 2010. Governing Body's decrease of 13.27% is due to a reduction in auditing fees of \$44,000. Elections decrease of 18.34% is due to FY 10 provided for mid-term elections; there are no additional expenditures funded in FY 11. Register of Deeds decrease of 20.95% is due to capital purchases in fiscal year 2010.

### 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 9.97% of total expenditures or \$9,056,085. The funding level for this service area decrease is .46% from FY 2010. The Sheriff Department is the largest division accounting for 70.32% 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 2008 and 2009 are actual expenditures, fiscal year 2010 is estimated, and 2011 is adopted. Fiscal year 2011 is the first year the county provides consolidated emergency communications. This service is funded seven months and is an expanded service for the County.



### 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 \$924,200 a 2.24% 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 \$3,220,835 or 3.55% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Public Works decrease of 5.62% was due to purchase of capital in FY10. Overall environmental protection increased by 1.04% from fiscal year 2010.

### 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 2.85% of expenditures or \$2,589,640. The function's increase of 5.32% from FY 2010 is due to Beach Nourishment. The County has engaged services for a Master Nourishment Plan, thus the increase of 30.73%.

### 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, \$15,815,935 or 17.41% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 67.87% 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 .30% 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 \$503,650. The County is mandated to begin this service July 1, 2010.

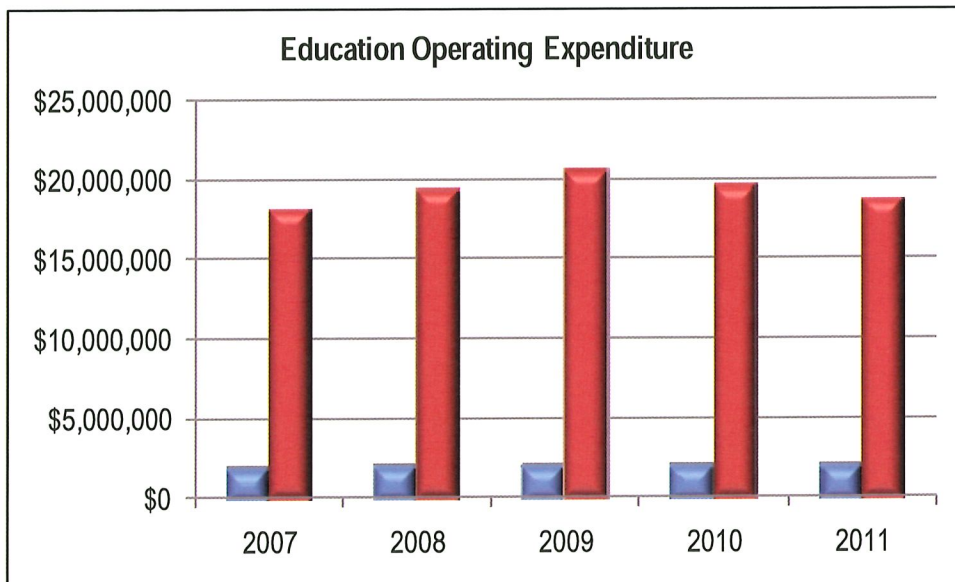
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will be using a portion of the escrows in FY 11 to reduce local spending.

## 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 \$21,398,000 or 23.56% of the County's total budget. The school's operating expenditures are \$19,130,000 a 2.57% decrease over last year's budget due to charter schools decrease. Capital outlay is \$1,464,234, a 19.70% decrease from FY 10 adopted capital. Adopted FY 10 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 increased .89% to \$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 established 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 2011 is 8,273 students, as compared to 8,256 last year. The adopted budget funds current expense per student is \$2,312 compared to \$2,378 in FY 10. Debt service for the schools is reflected in the debt service department, which totals \$7,755,940. The Community College total debt is \$937,500. Below is a graph for operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2007, 2008 and 2009 are actual expenditures, fiscal year 2010 is estimated, and 2011 is adopted.



## **Cultural and Recreation**

This area consists of the county libraries, the parks and recreation programs and facilities, senior center, and the civic center. This area represents \$2,799,115 or 3.08% of the County's budget. The funding level for this service area increased .11%. Parks and Recreation increase of 10.04% is due to a transfer of an employee to a more appropriate department and operating expenses of Newport Park. Newport Park development is projected to open October, 2010.

## **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. merit contingency, vehicle contingency, unemployment contingency, fuel contingency, insurance, and fringe contingency). The amount funded in this area is \$2,959,130 with \$1,454,900 for insurances, vehicles, merits, contingencies, and contingent projects and \$1,504,230 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 \$1,350,000. In FY 08 the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state and the state in turn distributes the surcharges to the County. Expenditures increased 255.26% from FY 10 due to increases in capital expenditures.

### **Salter Path Tax District Fund**

This special revenue fund was established in fiscal year 2002 for a seven-year period. Its purpose was to levy a special district tax 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. In April 2001, the Town of Indian Beach passed a referendum for beach nourishment. Salter Path was a part of this nourishment project, and thus the need for the additional tax. This commitment sunset June 30, 2009; therefore, no taxes are levied in FY 11.

### **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, and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$1,464,234 of improvements, a 19.70% decrease from FY 10.

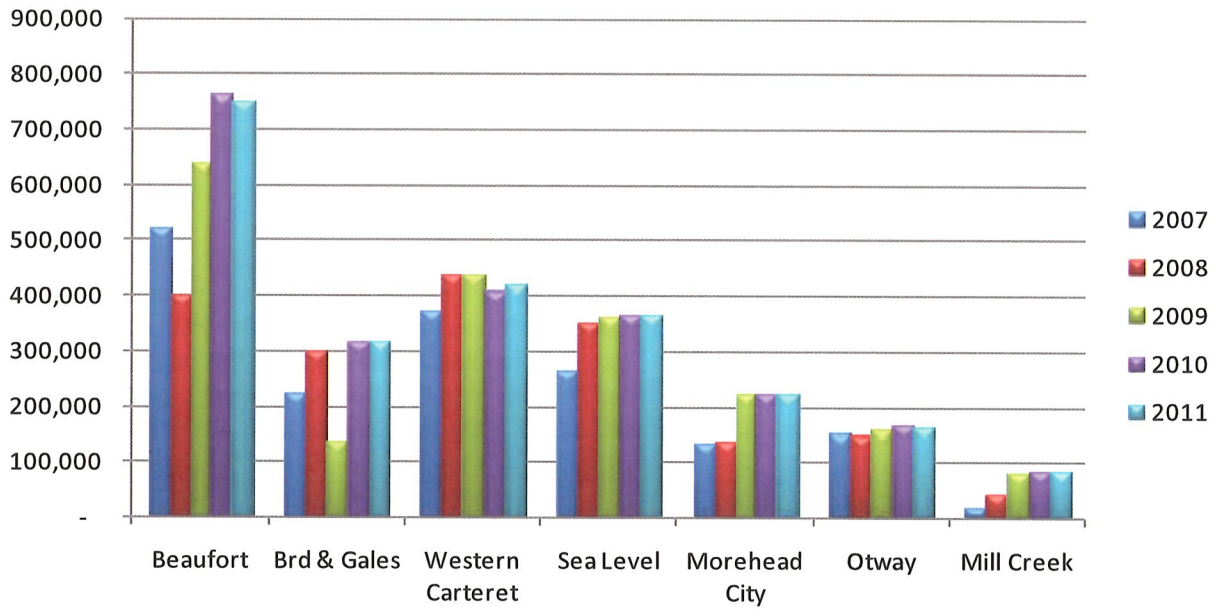
### **Fire Tax Districts Fund**

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 \$4,574,680.

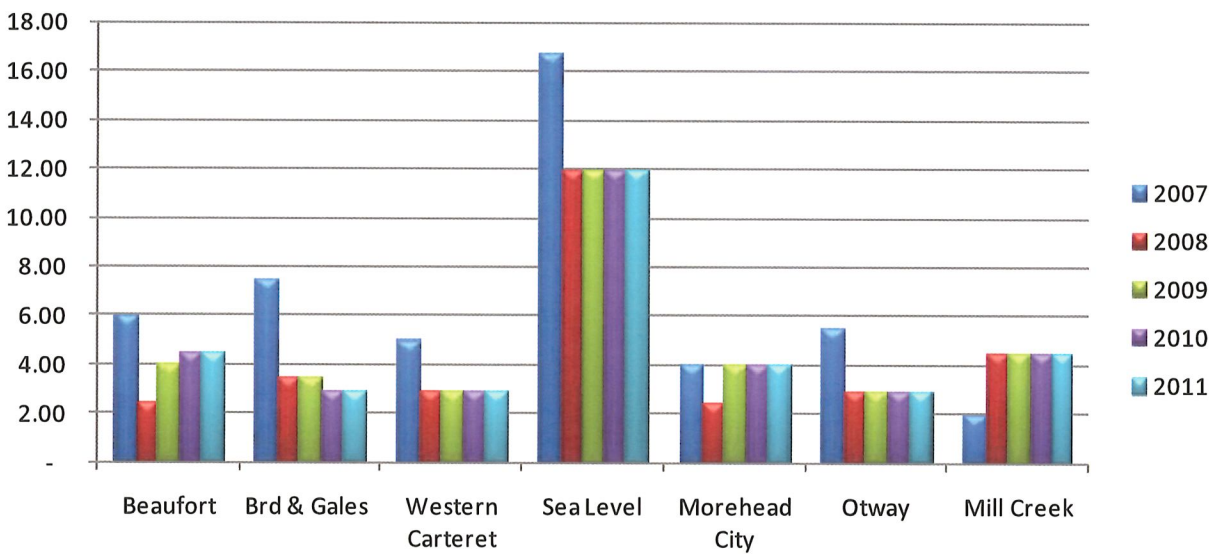
### **Rescue Tax Districts Fund**

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 \$2,852,015. 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 2007 through 2009 are actual revenues and tax rates; 2010 is estimated revenue and adopted tax rates, and 2011 is adopted revenues and rates by the districts.

## Revenues



## Tax Rates



## **Capital Improvements Fund**

This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The adopted budget funds \$1,178,600 in projects. The adopted budget includes \$650,000 to renovate the old library building for the use of social services. The County will continue its partnerships with other municipalities and fund \$100,000 for the Morehead City water access project and \$296,000 for the Emerald Isle water access project. Other capital projects include improvements for aerial mapping of the County.

## **Enterprise Funds**

### **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 \$704,600, a \$123,400 decrease from FY 10. This 14.90% decrease is misleading due to grant funding of \$165,000 of water projects completed in FY 10 that are not in FY 11. The County has a customer base of approximately 1,425 customers with 1030 consuming water. This year concludes the billing of contract customers. Approximately 395 customers who are currently being charged the minimum monthly contract charge (\$18.00) will no longer be billed as of August, 2010. This will have a negative impact on the water fund's revenue of an estimated \$78,000 annually. The adopted budget has a 15% rate increase to help offset this loss of revenue. The County understands the importance of an increased customer base and will continue efforts to add potential new customers.

Summary of Expenditures, By Service Areas  
All Funds

	Actual FY 09	Amended FY 10	Adopted FY 11	Percent Change FY 10 to FY 11	Percent of Total
<b>General Fund</b>					
<b>General Government</b>					
Governing Body	\$ 426,526	\$ 363,725	\$ 315,475	-13.27%	
Administration	391,420	391,413	395,855	1.13%	
Information Systems	621,986	677,162	664,760	-1.83%	
Finance	543,799	649,212	615,750	-5.15%	
Human Resources	224,680	274,623	278,380	1.37%	
Tax	1,167,280	1,275,894	1,264,300	-0.91%	
Tax Revaluation	229,239	259,131	322,600	24.49%	
Legal	55,254	65,000	65,000	0.00%	
Court Facilities	42,047	60,603	65,765	8.52%	
Elections	385,988	543,982	444,235	-18.34%	
Register of Deeds	439,806	490,790	387,950	-20.95%	
Maintenance	1,293,943	1,304,668	1,245,520	-4.53%	
<b>Total</b>	<b>5,821,968</b>	<b>6,356,203</b>	<b>6,065,590</b>	<b>-4.57%</b>	<b>6.68%</b>
<b>Public Safety</b>					
Sheriff - Criminal Division	3,742,441	3,456,166	3,353,095	-2.98%	
Sheriff - Communications	593,426	483,208	269,225	-44.28%	
Sheriff - Civil Division	214,798	228,238	220,410	-3.43%	
Sheriff - Bailiff Division	180,332	210,919	190,145	-9.85%	
Sheriff - Jail Division	2,640,900	2,590,288	2,336,165	-9.81%	
Emergency Medical Service	168,099	165,560	166,560	0.60%	
Emergency Management	217,463	229,967	187,950	-18.27%	
Paramedic Services	755,317	732,079	746,370	1.95%	
Rape Crisis	226,669	232,956	191,030	-18.00%	
Domestic Violence	29,700	40,045	31,055	-22.45%	
Fire Marshal	80,142	87,492	86,265	-1.40%	
Consolidated Communications	71,520	150,631	823,020	446.38%	
Medical Examiner	42,400	50,000	50,000	0.00%	
Animal Control	427,324	440,189	404,795	-8.04%	
<b>Total</b>	<b>9,390,531</b>	<b>9,097,738</b>	<b>9,056,085</b>	<b>-0.46%</b>	<b>9.97%</b>
<b>Transportation</b>					
Airport	102,490	83,955	80,665	-3.92%	
Harbors	19,721	28,230	27,390	-2.98%	
CCATS	819,110	791,747	816,145	3.08%	
<b>Total</b>	<b>941,321</b>	<b>903,932</b>	<b>924,200</b>	<b>2.24%</b>	<b>1.02%</b>
<b>Environmental Protection</b>					
Forest Fire Control	94,401	124,000	124,000	0.00%	
Waste Collections	2,158,378	2,263,600	2,341,600	3.45%	
Public Works	753,407	800,216	755,235	-5.62%	
<b>Total</b>	<b>3,006,186</b>	<b>3,187,816</b>	<b>3,220,835</b>	<b>1.04%</b>	<b>3.55%</b>

	Actual FY 09	Amended FY 10	Adopted FY 11	Percent Change FY 10 to FY 11	Percent of Total
<b>Economic &amp; Physical Development</b>					
Economic & Physical Development	175,793	205,000	200,000	-2.44%	
Beach Nourishment	702,570	949,200	1,240,870	30.73%	
Planning and Development	909,500	894,464	737,470	-17.55%	
Engineering	141,090	121,292	125,005	3.06%	
Cooperative Extension	253,075	234,313	233,630	-0.29%	
Soil Conservation	63,935	54,651	52,665	-3.63%	
<b>Total</b>	<b>2,245,963</b>	<b>2,458,920</b>	<b>2,589,640</b>	<b>5.32%</b>	<b>2.85%</b>
<b>Human Services</b>					
Coop. Ext. Grants	43,935	55,911	-	-100.00%	
Health Services	2,574,623	2,788,348	2,607,550	-6.48%	
Environmental Health	1,118,963	1,115,911	1,129,640	1.23%	
Aging Programs	383,529	412,141	396,700	-3.75%	
Social Services	10,702,356	10,521,659	10,734,940	2.03%	
Other Health & Human Services	604,531	650,030	624,000	-4.00%	
Veterans	346,398	319,885	323,105	1.01%	
<b>Total</b>	<b>15,774,335</b>	<b>15,863,885</b>	<b>15,815,935</b>	<b>-0.30%</b>	<b>17.41%</b>
<b>Education</b>					
Schools Current Expense	20,545,989	19,635,375	19,130,000	-2.57%	
Community College Current	2,085,996	2,025,000	2,043,000	0.89%	
Community College Capital	219,160	225,000	225,000	0.00%	
<b>Total</b>	<b>22,851,145</b>	<b>21,885,375</b>	<b>21,398,000</b>	<b>-2.23%</b>	<b>23.56%</b>
<b>Cultural &amp; Recreational</b>					
Senior Center	168,566	212,362	195,755	-7.82%	
Library	980,000	1,010,895	1,032,845	2.17%	
Parks & Recreation Programs	644,209	615,241	677,025	10.04%	
Parks Maintenance	589,092	606,474	554,400	-8.59%	
Civic Center	303,364	350,971	339,090	-3.39%	
<b>Total</b>	<b>2,685,231</b>	<b>2,795,943</b>	<b>2,799,115</b>	<b>0.11%</b>	<b>3.08%</b>
<b>Debt Service</b>					
Principal	13,243,078	6,330,000	6,368,000	0.60%	
Interest	4,077,579	3,230,500	3,141,650	-2.75%	
<b>Total</b>	<b>17,320,657</b>	<b>9,560,500</b>	<b>9,509,650</b>	<b>-0.53%</b>	<b>10.47%</b>
<b>Non Departmental</b>					
Transfers to Other Funds	2,673,000	2,042,800	1,504,230	-26.36%	
Non Departmental	-	1,892,766	1,454,900	-23.13%	
<b>Total</b>	<b>2,673,000</b>	<b>3,935,566</b>	<b>2,959,130</b>	<b>-24.81%</b>	<b>3.26%</b>
<b>Total General Fund</b>	<b>82,710,337</b>	<b>76,045,878</b>	<b>74,338,180</b>	<b>-2.25%</b>	<b>81.85%</b>

	Actual FY 09	Amended FY 10	Adopted FY 11	Percent Change FY 10 to FY 11	Percent of Total
<b>Other Funds</b>					
E - 911 Emergency Fund	276,656	380,000	1,350,000	255.26%	1.49%
Rescue Squads Tax Fund	2,701,054	2,876,080	2,852,015	-0.84%	3.14%
Fire Districts Tax Fund	4,055,981	4,441,120	4,574,680	3.01%	5.04%
Occupancy Tax Fund	4,403,857	4,810,000	4,358,000	-9.40%	4.80%
Salter Path Tax District Fund	22,904	-	-	0.00%	0.00%
Schools Special Projects Fund	3,146,546	1,823,445	1,464,234	-19.70%	1.61%
Capital Improvements Fund	2,066,573	3,855,029	1,178,600	-69.43%	1.30%
Water Fund	1,008,954	828,000	704,600	-14.90%	0.78%
Workers Compensation	-	-	-	100.00%	0.00%
<b>Total All Funds</b>	<b>\$ 100,392,862</b>	<b>\$ 95,059,552</b>	<b>\$ 90,820,309</b>	<b>-4.46%</b>	<b>100%</b>

## Fund Balance

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

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose. In the Fund Balance Reserve Policy, included in this report on page 226, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2009, general fund undesignated fund balance was 32% of general fund expenditures, an increase of \$638 thousand from the prior year due to no fund balance appropriation in the FY 10 adopted budget. Fund balance steadily increased as the County's expenditures have increased in an effort to maintain a healthy undesignated percentage. The County has increased fund balance eight consecutive years, and fund balance is projected to stay the same for FY 10. The adopted FY 11 budget appropriates \$307,505 of fund balance for capital needs.

### Future expenditures effecting fund balance

In FY 11, the County will implement county wide consolidated emergency 911 services. In addition to 911 consolidation expense in FY 11, the County will begin annual debt service payments on the last \$9.71 million school bonds that will be issued in 2010. It is projected that this expenditure growth will decrease undesignated general fund balance to 28%. This expenditure growth makes it difficult to maintain the undesignated percentage; however, the Board of Commissioners continues its firm commitment to maintaining a healthy fund balance for a county our size and bond rating. The total estimated general fund balance for June 30, 2010 is \$41.46 million and the estimated percentage of undesignated fund balance to general fund expenditures is 31.6%.

Fund balance is appropriated in two capital funds: \$841,100 in the County Capital Improvement Fund and \$250,000 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 \$785,000 for equipment needs. These funds have been accumulated and saved for equipping the County's consolidated 911 center.

Fund	Estimated Fund Balance 06/30/10	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/11	Projected Changes in Fund Balance
General	41,390,898	72,255,375	1,775,300	1,305,000	73,033,180	41,083,393	(307,505)
E-911	1,562,596	565,000	-	-	1,350,000	777,596	(785,000)
Fire District	1,104,076	4,543,785	-	-	4,574,680	1,073,181	(30,895)
Rescue Districts	756,487	2,852,015	-	-	2,852,015	756,487	-
Occupancy Tax	35,742	4,358,000	-	1,775,300	2,582,700	35,742	-
School Special Projects	508,448	15,004	1,199,230	-	1,464,234	258,448	(250,000)
Capital Reserve	706,065	-	-	-	-	706,065	-
County Capital Improvement	1,388,529	237,500	100,000	60,000	1,118,600	547,429	(841,100)
Water Fund	762,506	439,600	265,000	-	704,600	762,506	-

### 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	Capital Improvements	Water
General	-	1,199,230	100,000	205,000
Occupancy	1,775,300	-	-	-
Capital Improvement	-	-	-	60,000
<b>Total</b>	<b>1,775,300</b>	<b>1,199,230</b>	<b>100,000</b>	<b>265,000</b>

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 90,820,309
Less Interfund Transfers	<u>(3,339,530)</u>
<b>Net Budget</b>	<b><u>\$ 87,480,779</u></b>

## 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 Aa3, 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 begin on page 224.

On July 1, 2010, the County's governmental debt obligations are \$73,200,783. 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 91% 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 12.7% 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 received \$5.65 million combined authorization for Quality Zone Academy Bonds (QZAB) and Quality School Construction Bonds (QSCB). The County projects issuing approximately \$9.7 million in some combination of general obligation bonds, QZAB or QSCB in 2010.

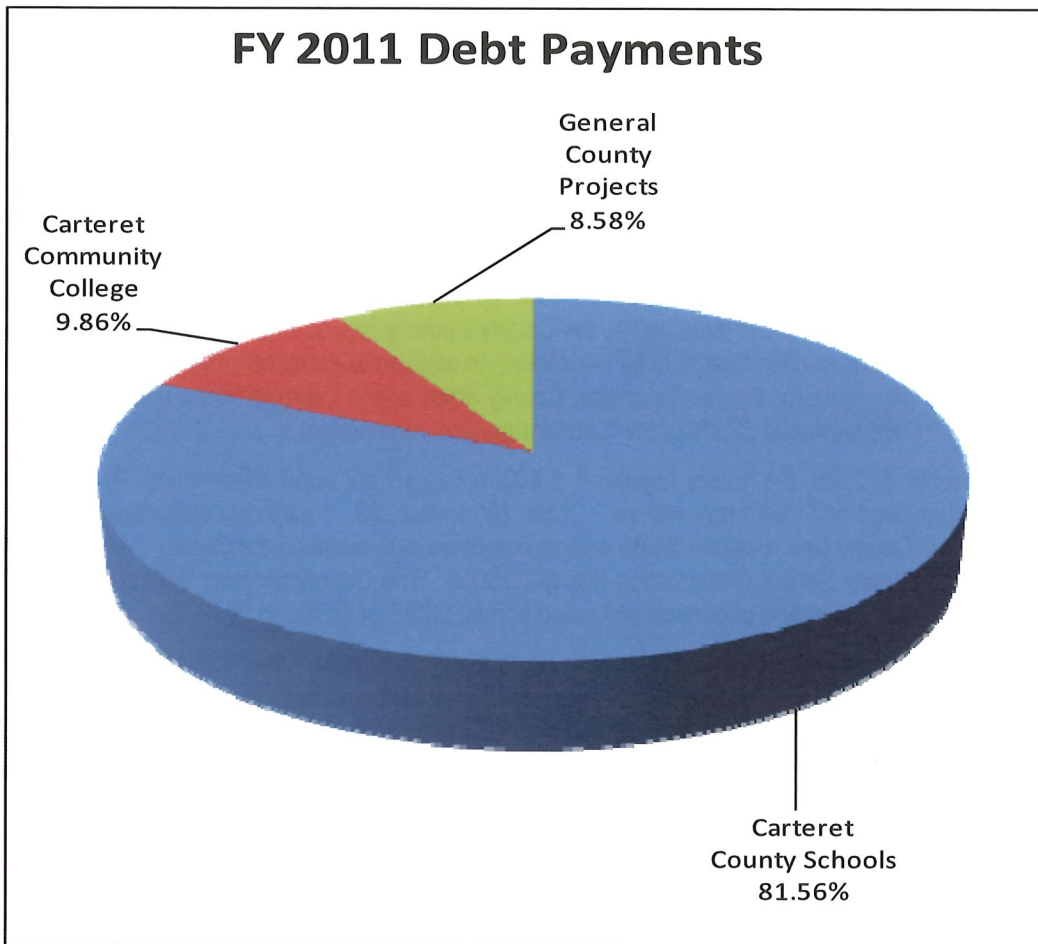
The County continues to make debt payments on its water utility debt that is \$2,643,416 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project is a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The adopted budget funds six months interest payment for the USDA loan, and in FY 12, the County will begin making principal and interest payments.

The County's legal debt margin is estimated \$1,482,895,596 on June 30, 2010. 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, 2010.

Assessed Value	\$19,383,382,451
Debt Limit (8%)	1,550,670,596
Amount of General Obligation & Bonded Debt	58,065,000
General Obligation Bonds Authorized but Unissued	<u>9,710,000</u>
Legal Debt Margin	<u><u>\$ 1,482,895,596</u></u>

The 2010 budget for general fund debt service payments total \$9,509,650.

Agency	Amount
Carteret County Schools	\$ 7,755,940
Carteret Community College	937,500
General County Projects	<u>816,210</u>
Total FY 2011 Debt Service	<u><u>\$ 9,509,650</u></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.

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General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
2002 Community College	12/17/02	2012	4.40	P	\$ 400,000	\$ 400,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
				I	251,000	235,000	219,000	193,500	168,000	141,000
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P	1,835,000	1,875,000	1,820,000	1,390,000	1,360,000	1,440,000
				I	455,148	363,398	269,648	205,948	155,560	101,160
2006 School GO Bonds	4/4/06	2016	4.34	P	650,000	650,000	650,000	1,350,000	1,350,000	1,350,000
				I	888,562	862,562	836,562	807,312	739,812	672,312
2007 School GO Bonds	4/27/07	2017	4.11	P	700,000	700,000	700,000	700,000	700,000	700,000
				I	674,525	646,525	618,525	590,525	562,525	534,525
<b>Certificates of Participation</b>										
2002 COPS	8/8/02	2012	4.22	P	580,000	580,000	575,000	445,000	445,000	445,000
				I	244,821	223,796	202,046	179,765	161,520	142,830
<b>Total GO Debt &amp; COPS</b>				P	<b>4,165,000</b>	<b>4,205,000</b>	<b>4,345,000</b>	<b>4,485,000</b>	<b>4,455,000</b>	<b>4,535,000</b>
				I	<b>2,514,056</b>	<b>2,331,281</b>	<b>2,145,781</b>	<b>1,977,050</b>	<b>1,787,417</b>	<b>1,591,827</b>
<b>Installment Financing</b>										
Health Center Renovations	9/21/01	N/A	3.35	P	300,000	300,000				
				I	20,100	10,050				
Community College	6/29/05	N/A	4.26	P	242,857	242,857	242,857	242,857		
				I	41,383	31,037	20,691	10,346		
Schools Technology	6/29/05	N/A	4.44	P	400,000	400,000				
				I	35,360	17,680				
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	115,000	120,000
EMS Technology	4/21/08	N/A	3.35	P	63,000					
				I	2,111					
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P	970,000	960,000	950,000	940,000	930,000	915,000
				I	324,357	289,534	255,070	220,965	187,219	153,831
<b>Total Installment Financing</b>				P	<b>2,202,191</b>	<b>2,129,191</b>	<b>1,419,191</b>	<b>1,409,191</b>	<b>1,156,334</b>	<b>1,146,334</b>
				I	<b>423,311</b>	<b>348,301</b>	<b>275,761</b>	<b>231,311</b>	<b>187,219</b>	<b>153,831</b>
<b>Total Governmental Debt Service</b>				P	<b>6,367,191</b>	<b>6,334,191</b>	<b>5,764,191</b>	<b>5,894,191</b>	<b>5,611,334</b>	<b>5,681,334</b>
				I	<b>2,937,367</b>	<b>2,679,582</b>	<b>2,421,542</b>	<b>2,208,361</b>	<b>1,974,636</b>	<b>1,745,658</b>
<b>Utility Fund Debt</b>										
NC Clean Water Fund	5/1/2004	N/A	5.75	P	31,032	31,032	31,032	31,032	31,032	31,032
				I	23,196	21,412	19,628	17,843	16,059	14,275
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	49,392	46,305	43,218	40,131	37,044	33,957
<b>Total Utility Debt</b>				P	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>	<b>171,032</b>
				I	<b>72,588</b>	<b>67,717</b>	<b>62,846</b>	<b>57,974</b>	<b>53,103</b>	<b>48,232</b>

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
\$ 600,000	\$ 800,000	\$ 800,000	\$ 200,000					
114,000	85,500	47,500	9,500					
1,410,000								
50,760								
1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
604,812	537,130	469,812	402,312	344,938	287,562	230,188	172,812	113,750
700,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
506,525	481,150	421,150	361,150	313,150	265,150	217,150	169,150	121,150
445,000	445,000	445,000	445,000	445,000	440,000			
123,918	104,338	84,313	63,175	42,038	20,900			
4,505,000	3,795,000	3,795,000	3,195,000	2,995,000	2,990,000	2,550,000	2,550,000	2,550,000
1,400,015	1,208,118	1,022,775	836,137	700,125	573,612	447,338	341,962	234,900
111,334	111,334	111,334	111,334	111,334	111,324	-	-	-
120,000	120,000	120,000	120,000	120,000	125,000	125,000	121,354	-
900,000	885,000	875,000	710,000					
120,983	88,672	56,901	25,489					
1,131,334	1,116,334	1,106,334	941,334	231,334	236,324	125,000	121,354	-
120,983	88,672	56,901	25,489	-	-	-	-	-
5,636,334	4,911,334	4,901,334	4,136,334	3,226,334	3,226,324	2,675,000	2,671,354	2,550,000
1,520,998	1,296,790	1,079,676	861,626	700,125	573,612	447,338	341,962	234,900
31,032	31,032	31,032	31,032	31,032	31,032			
12,490	10,706	8,922	7,138	5,353	3,569			
140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
30,870	27,783	24,696	21,609	18,522	15,435	12,348	9,261	6,174
171,032	171,032	171,032	171,032	171,032	171,032	140,000	140,000	140,000
43,360	38,489	33,618	28,747	23,875	19,004	12,348	9,261	6,174

General Obligation Debt	FY 25-26	FY 26-27	Total All Years
2002 Community College			\$ 5,600,000
			1,464,000
2004 Refunding of 1995 & 1996 GO Bonds			11,130,000
			1,601,620
2006 Schol GO Bonds	1,250,000		19,400,000
	54,688		8,025,125
2007 School GO Bonds	1,200,000	500,000	16,200,000
	71,650	21,250	6,575,775
<b>Certificates of Participation</b>			
2002 COPS			5,735,000
			1,593,459
<b>Total GO Debt &amp; COPS</b>	<b>2,450,000</b>	<b>500,000</b>	<b>58,065,000</b>
	<b>126,338</b>	<b>21,250</b>	<b>19,259,978</b>
<b>Installment Financing</b>			
Health Center Renovations			600,000
			30,150
Community College			971,428
			103,457
Schools Technology			800,000
			53,040
Qualified Zone Academy Bonds	-	-	1,335,998
Qualified Zone Academy Bonds	-	-	1,666,354
EMS Technology			63,000
			2,111
			9,035,000
			1,723,021
<b>Total Installment Financing</b>	<b>-</b>	<b>-</b>	<b>14,225,426</b>
	<b>-</b>	<b>-</b>	<b>1,911,779</b>
<b>Total Governmental Debt Service</b>	<b>2,450,000</b>	<b>500,000</b>	<b>61,690,426</b>
	<b>126,338</b>	<b>21,250</b>	<b>19,999,970</b>
<b>Utility Fund Debt</b>			
NC Clean Water Fund			372,384
			160,591
NC Water Revolving Loan	140,000		2,240,000
	3,087		419,832
<b>Total Utility Debt</b>	<b>140,000</b>	<b>-</b>	<b>2,612,384</b>
	<b>3,087</b>	<b>-</b>	<b>580,423</b>

## Human Resources

Below is a summary of employee positions for fiscal years 2007 through 2011.  
An explanation of changes is in the respective program summaries.

Department	FY 2011	FY 2010	FY 2009	FY 2008	FY 2007
<b>General Fund</b>					
<b>General Government</b>					
Administration	4.00	4.00	4.00	5.00	4.00
Information Systems	3.00	3.00	3.00	3.00	3.00
Finance	9.60	9.60	8.60	7.60	7.60
Human Resources	3.00	2.80	2.40	2.40	2.00
Tax	20.00	20.00	20.00	19.00	18.00
Tax Revaluation	4.00	4.00	4.00	4.00	5.00
Elections	3.00	3.00	3.00	4.00	4.00
Register of Deeds	6.00	6.00	7.00	7.00	7.00
Public Buildings	14.00	14.00	14.00	14.00	13.00
<b>General Government Total</b>	<b>66.60</b>	<b>66.40</b>	<b>66.00</b>	<b>66.00</b>	<b>63.60</b>
<b>Public Safety</b>					
Sheriff/Jail	83.00	81.00	84.00	82.00	74.00
Communications	10.00	10.00	10.00	10.00	10.00
EMS	2.38	2.38	2.38	2.38	2.38
Consolidated Communications	26.00	1.00	1.00	-	-
Paramedic	9.00	9.00	9.00	9.00	9.00
Emergency Management	2.55	2.55	1.55	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	4.30	4.25	4.00	4.00
<b>Public Safety Total</b>	<b>141.00</b>	<b>114.30</b>	<b>116.25</b>	<b>113.00</b>	<b>105.00</b>
<b>Transportation</b>					
CCATS Transportation	2.00	2.00	2.00	2.00	2.00
<b>Transportation Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Environmental Protection</b>					
Public Works	7.00	7.00	7.00	6.00	6.00
<b>Environmental Protection Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Economic &amp; Physical Development</b>					
Beach Nourishment	1.00	1.00	1.00	1.00	1.00
Planning and Development	14.00	14.00	15.00	15.00	15.00
Engineering	1.00	1.00	1.40	1.40	1.00
Soil Conservation	1.00	1.00	1.00	2.00	2.00
<b>Economic &amp; Physical Development Total</b>	<b>17.00</b>	<b>17.00</b>	<b>18.40</b>	<b>19.40</b>	<b>19.00</b>

<b>Department</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>
<b>Human Services</b>					
Health Center	35.40	37.80	38.80	38.80	37.60
Environmental Health	20.00	19.70	19.75	19.00	19.00
Smart Start Grants	-	1.00	1.00	1.00	1.00
Social Services	105.00	101.00	101.00	99.00	96.00
Juvenile Restitution	-	1.00	1.00	1.00	1.00
Veterans	6.00	6.00	6.00	5.00	5.00
Aging	3.51	3.08	4.00	4.00	3.00
<b>Human Services Totals</b>	<b>169.91</b>	<b>169.58</b>	<b>171.55</b>	<b>167.80</b>	<b>162.60</b>
<b>Culture and Recreation</b>					
Senior Center	2.49	1.92	2.00	2.00	2.00
Parks and Recreation	15.00	15.00	15.00	16.00	15.00
Civic Center	4.00	4.00	4.00	4.00	4.00
<b>Culture and Recreation Total</b>	<b>21.49</b>	<b>20.92</b>	<b>21.00</b>	<b>22.00</b>	<b>21.00</b>
<b>General Fund Total</b>	<b>425.00</b>	<b>397.20</b>	<b>402.20</b>	<b>396.20</b>	<b>379.20</b>
<b>E-911 Fund</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Water Fund</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>3.70</b>
<b>Total All Funds</b>	<b>429.40</b>	<b>401.60</b>	<b>407.60</b>	<b>401.60</b>	<b>383.90</b>

## Employee Positions

Below is a detail of employee positions by department for fiscal year 2011

<u>Position Title</u>	<u>Position Count</u>
<b>Administration:</b>	
County Manager	1
Assistant County Manager	1
Clerk to the Board	1
Deputy Clerk to the Board	<u>1</u>
<b>Total</b>	<b>4</b>
<b>Information Systems:</b>	
Director	1
Network Administrator	<u>2</u>
<b>Total</b>	<b>3</b>
<b>Finance:</b>	
Director of Finance	1
Assistant Finance Director	1
Accounting Services Sup.	2
Staff Accountant	1.4
Budget & Cost Accountant	1
Accounting Assistant	1
Finance Technician - Accounts Payable	1
Senior Finance Technician - Payroll	1
Administrative Assistant	<u>0.2</u>
<b>Total</b>	<b>9.6</b>
<b>Human Resources:</b>	
Human Resources Director	1
Senior Administrative Assistant	1
Safety Coordinator/Loss Control Specialist	<u>1</u>
<b>Total</b>	<b>3</b>
<b>Tax:</b>	
Tax Administrator / Collector	1
Assistant Tax Administrator	1
Billing & Collections Mananging Director	1
Tax Collections Supervisor	1
Tax Customer Service Supervisor	1

<u>Position Title</u>	<u>Position Count</u>
Senior Appraiser	1
Appraiser	2
Business Property Appraiser	1
GIS Administrator	1
Senior Tax Customer Service Rep.	1
GIS Technician	1
Tax Customer Service Rep.	7
Senior GIS Technician	<u>1</u>
<b>Total</b>	<b>20</b>

**Tax Revaluation:**

Revaluation Appraiser	3
Tax Customer Service Representative	<u>1</u>
<b>Total</b>	<b>4</b>

**Elections:**

Elections Director	1
Elections Specialist II	1
Deputy Elections Director	<u>1</u>
<b>Total</b>	<b>3</b>

**Register of Deeds:**

Register of Deeds	1
Assistant Register of Deeds	1
Deputy Register of Deeds III	2
Deputy Register of Deeds II	1
Deputy Register of Deeds I	<u>1</u>
<b>Total</b>	<b>6</b>

**Public Buildings:**

Public Building Director	1
Mail Clerk	1
Maintenance Technician	5
Senior Maintenance Assistant	2
Maintenance Assistant	<u>5</u>
<b>Total</b>	<b>14</b>

<u>Position Title</u>	<u>Position Count</u>
<b>Sheriff Department:</b>	
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	7
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>
<b>Total</b>	<b>83</b>
<b>Communications:</b>	
Communications Supervisor	1
Lead Telecommunicator	1
Telecommunicator	<u>8</u>
<b>Total</b>	<b>10</b>
<b>Emergency Medical Services:</b>	
EMS Coordinator	1
Administrative Assistant	<u>1</u>
<b>Total</b>	<b>2</b>
<b>Paramedic:</b>	
Paramedics Shift Leader	2
Paramedics	<u>7</u>
<b>Total</b>	<b>9</b>

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

<u>Position Title</u>	<u>Position Count</u>
<b>Beach Nourishment:</b>	
Shore Protection Officer	<u>1</u>
<b>Total</b>	<b>1</b>
<b>Planning and Development:</b>	
Planning & Development Director	1
Assistant Planning Director	1
Planner	1
Administrative Support Specialist	2
Planning Code Enforcement Officer	1
Planning Technician	1
Building Code Administrator	1
Building Code Enforcement Officer III	1
Buidling Code Enforcement Officer I	4
Senior Administrative Support Specialist	<u>1</u>
<b>Total</b>	<b>14</b>
<b>Engineer:</b>	
Engineer	<u>1</u>
<b>Total</b>	<b>1</b>
<b>Soil Conservation:</b>	
District Conservation Technician	<u>1</u>
<b>Total</b>	<b>1</b>
<b>Health Department:</b>	
Public Health Director	1
Local Public Health Administrator	1
PHN Director I	1
Nurse Practitioner	1.8
LPN II	2
Med. Lab Tech. II	1
PHN III	1
PHN II	5
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. II	1
Personnel Officer I	1
Administrative Asst. II	1
Public Information IV	1
Patient Relations Rep. IV	3
Office Assistant IV	1
Processing Assistant III	3
Office Work Supervisor	2
Dental Assistant	<u>0.8</u>
<b>Total</b>	<b>35.4</b>

**Environmental Health:**

Environmental Health Supervisor III	1
Environmental Health Program Specialist	4
Environmental Health Specialist	12
Office Assistant V	1
Office Assistant IV	<u>2</u>
<b>Total</b>	<b>20</b>

**Social Service Administration:**

Social Services Director	1
Accounting Technician II	3
Attorney	1
Paralegal	1
Data Entry Operator II	1
Administrative Assistant	1
Income Maintenance Caseworker II	33
Income Maintenance Caseworker III	4
Income Maintenance Investigator II	1
Income Maintenance Supervisor II	3
Office Assistant III	1
Processing Assistant III	1
Public Information Assistant IV	4
Accounting Technician III	1
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>
<b>Total</b>	<b>105</b>

**Veterans:**

File Clerk	1
Office Assistant	2
Senior Administrative Assistant	1
Veterans Service Officer	1
Administrative Support Specialist	<u>1</u>
<b>Total</b>	<b>6</b>

**Aging Services:**

Health and Wellness Coordinator	0.26
Customer Relations Coordinator	0.75
Senior Admin. Support Specialist	1
Senior Services Program Manager	1
Office Assistant	<u>0.5</u>
<b>Total</b>	<b>3.51</b>

**Senior Center:**

Customer Relations Coordinator	0.25
Health and Wellness Coordinator	0.74
Office Assistant	0.5
Senior Services Director	<u>1</u>
<b>Total</b>	<b>2.49</b>

**Parks and Recreation:**

Parks & Recreation Director	1
Assistant Parks & Recreation Director	1
Recreation Program Supervisor	1
Athletic Program Supervisor	1
Programs Superintendent	1
Senior Administrative Support Specialist	1
Western Park Community Center Supervisor	<u>1</u>
<b>Total</b>	<b>7</b>

<u>Position Title</u>	<u>Position Count</u>
<b>Parks and Recreation - Maintenance:</b>	
Park Maintenance Superintendent	1
Parks Maintenance Foreman	1
Park Maintenance Technician	<u>6</u>
<b>Total</b>	<b>8</b>
<b>Civic Center:</b>	
Civic Center Director	1
Senior Administrative Support Specialist	1
Civic Center Operation Technician	1
Civic Center Operation Assistant	<u>1</u>
<b>Total</b>	<b>4</b>
<b>TOTAL GENERAL FUND</b>	<b>425</b>
<b>Water Fund:</b>	
Lead Water Plant Supervisor	1
Lead Water Plant Operator	1
Utilities Technician	1
Water Billing Technician	0.7
Customer Service Rep.	<u>0.7</u>
<b>Total</b>	<b>4.4</b>
<b>GRAND TOTAL</b>	<b><u><u>429.4</u></u></b>

### Capital Equipment & Capital Improvements

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

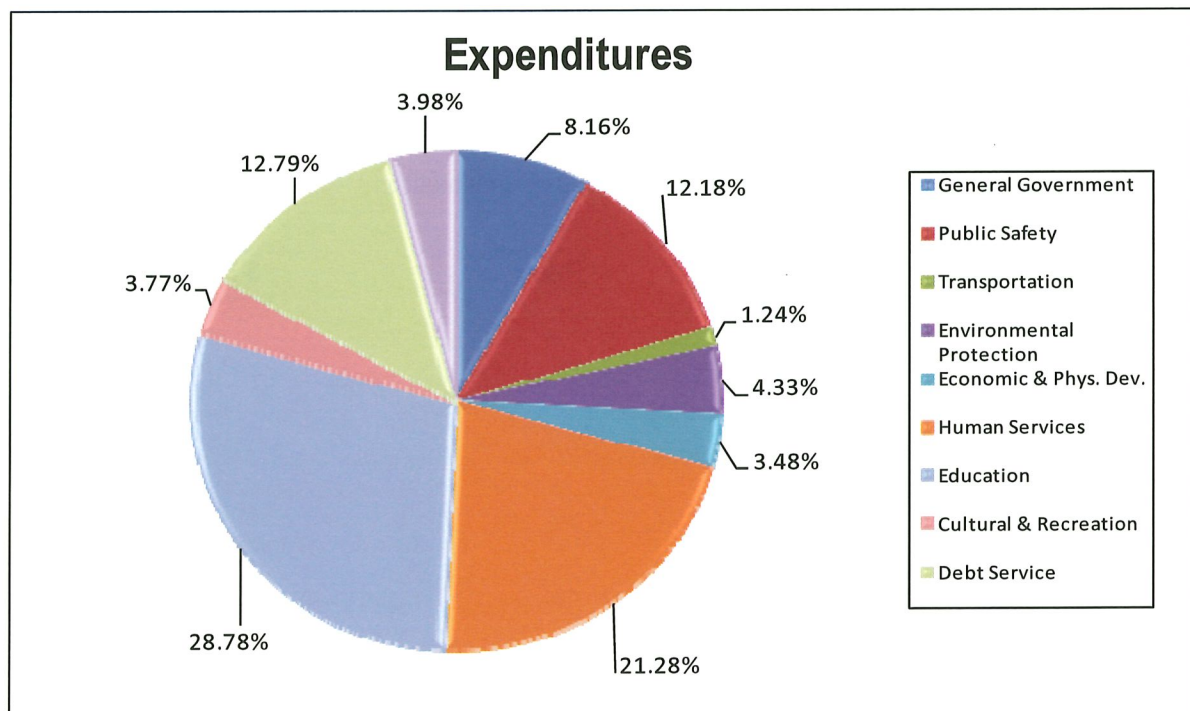
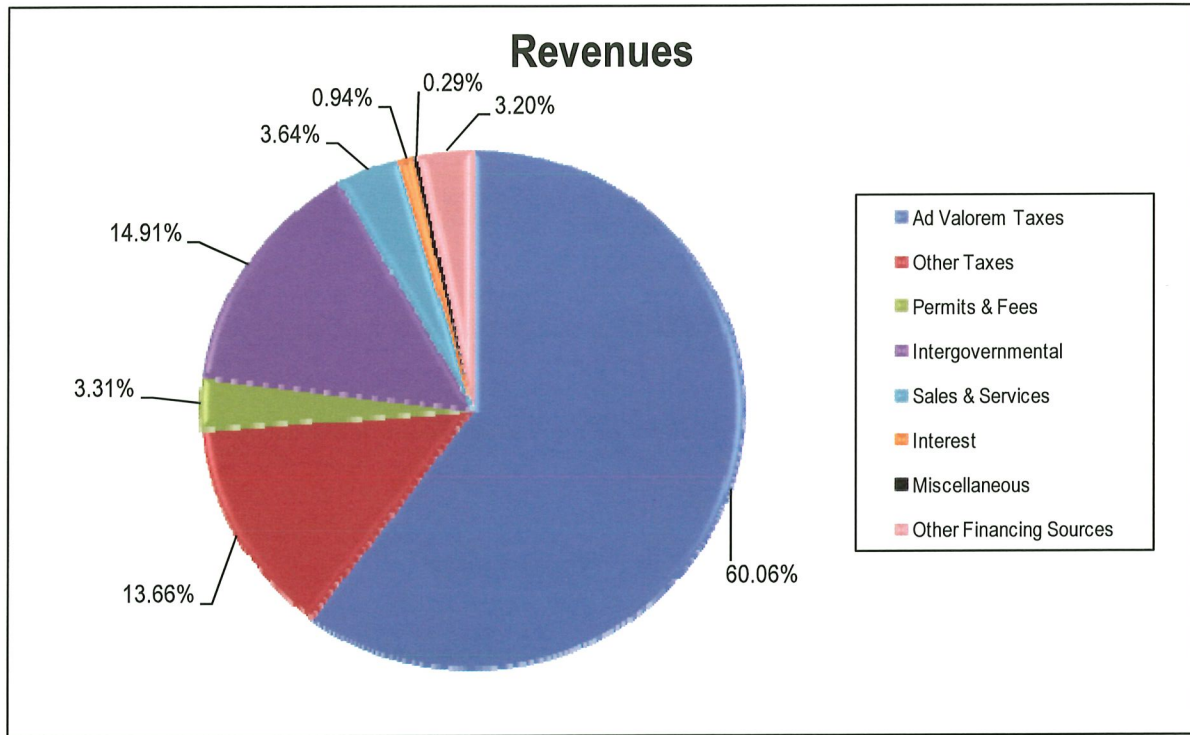
General Government	Items	Department Total
<b>General Fund</b>		
Register of Deeds	Technology Enhancements	\$ 35,140
Sheriff Department	6 Vehicles	131,800
Paramedics	Defibrillator	30,000
Airport	Capital Contribution	16,665
CCATS	3 Lift Equipped Vans	186,600
Public Works	2 Used Trucks for Mosquito Spraying	10,000
Planning	Field Computer System	40,800
Community College	Capital Contribution	225,000
<b>Total General Fund</b>		<b>\$ 676,005</b>
<b>Other Governmental Funds</b>		
<b>E-911 Fund</b>	Communications Equipment - Public Safety	<b>\$ 725,000</b>
<b>Capital Improvements Fund</b>		
Tax	Pictometry Maps	\$ 72,600
Social Services	DSS Library Renovation	650,000
Parks and Recreation	Emerald Isle Water Access	296,000
Parks and Recreation	MHC Water Access Match	100,000
<b>Total Capital Improvements Fund</b>		<b>\$ 1,118,600</b>
<b>School Special Projects Fund</b>	Capital Contribution	<b>\$ 1,464,234</b>
<b>Total Governmental Funds</b>		<b>\$ 3,983,839</b>
<b>Enterprise Fund: Water Fund</b>	Generator	<b>\$ 20,000</b>
<b>ENTITY TOTAL</b>		<b>\$ 4,003,839</b>

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# 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, 2009 actual, fiscal year 2010 amended budget as of March 31, 2010, requested, recommended and adopted fiscal year 2011. The percentage change column is the percentage change from fiscal year 2010 amended to the fiscal year 2011 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2011.

<b>Revenues</b>		<b>Expenditures</b>	
Ad Valorem Taxes	\$ 44,645,000	General Government	\$ 6,065,590
Other Taxes	10,153,500	Public Safety	9,056,085
Permits & Fees	2,462,920	Transportation	924,200
Intergovernmental	11,080,923	Environmental Protection	3,220,835
Sales & Services	2,703,760	Economic & Phys. Dev.	2,589,640
Interest	700,000	Human Services	15,815,935
Miscellaneous	212,272	Education	21,398,000
Other Financing Sources	2,379,805	Cultural & Recreation	2,799,115
		Debt Service	9,509,650
		Non Departmental	2,959,130
<b>Total</b>	<b>\$ 74,338,180</b>	<b>Total</b>	<b>\$ 74,338,180</b>

**GENERAL FUND REVENUE COMPARISON**

REVENUE	FY 09 Actual	FY 10 Amended	Adopted FY 10-11
<b>Ad Valorem Taxes</b>			
Current year	\$ 42,486,645	\$ 42,800,000	\$ 43,285,000
Prior years	1,031,129	1,100,000	1,100,000
Interest & penalties	294,031	250,000	260,000
	<u>43,811,805</u>	<u>44,150,000</u>	<u>44,645,000</u>
<b>Other taxes &amp; licenses</b>			
White goods & solid waste disposal tax	39,766	20,000	40,000
ABC bottle tax	33,117	29,500	29,500
Local option sales tax	12,624,025	10,645,000	10,000,000
Scrap tire disposal tax	67,100	63,000	63,000
Other	19,502	23,000	21,000
	<u>12,783,510</u>	<u>10,780,500</u>	<u>10,153,500</u>
<b>Permits &amp; fees</b>			
Sheriff fees	131,934	95,000	110,000
Register of deeds	960,477	837,705	935,740
Privilege licenses	15,158	13,000	14,000
Franchise fees	557,572	500,000	550,000
Building permits & inspections fees	392,457	440,000	440,000
Environmental health fees	281,705	300,000	300,000
Other fees	144,763	198,858	113,180
	<u>2,484,066</u>	<u>2,384,563</u>	<u>2,462,920</u>
<b>Intergovernmental</b>			
Restricted			
Federal & state grants	10,440,076	10,796,046	9,665,923
Lottery proceeds	453,646	400,000	800,000
Court facilities fees	262,327	290,000	250,000
Unrestricted			
Beer and wine tax	161,509	170,000	55,000
ABC profits	101,595	300,000	210,000
Croatan National Forest	136,401	100,000	100,000
	<u>11,555,554</u>	<u>12,056,046</u>	<u>11,080,923</u>
<b>Sales &amp; services</b>			
Solid waste	2,247,269	2,230,000	2,230,000
Civic center fees	172,564	172,520	170,520
Other	186,056	128,300	303,240
	<u>2,605,889</u>	<u>2,530,820</u>	<u>2,703,760</u>
<b>Interest</b>	1,112,318	750,000	700,000
<b>Miscellaneous</b>			
Proceeds from sale of fixed assets	17,464	20,000	25,000
Other	132,122	175,523	187,272
	<u>149,586</u>	<u>195,523</u>	<u>212,272</u>

<b>REVENUE</b>	<b>FY 09 Actual</b>	<b>FY 10 Amended</b>	<b>Adopted FY 10-11</b>
<b>Other Financing Sources</b>			
Operating transfers in	2,237,822	2,456,050	1,775,300
Loan proceeds	7,874,570	-	-
Appropriated fund balance	-	742,376	307,505
Appropriated debt service reserve F.B.	-	-	131,500
Appropriated health reserve F.B.	-	246,100	165,500
	10,112,392	3,198,426	2,379,805
<b>Total Revenue</b>	<b>\$ 84,615,120</b>	<b>\$ 76,045,878</b>	<b>\$ 74,338,180</b>

## *General Government*

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



**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**

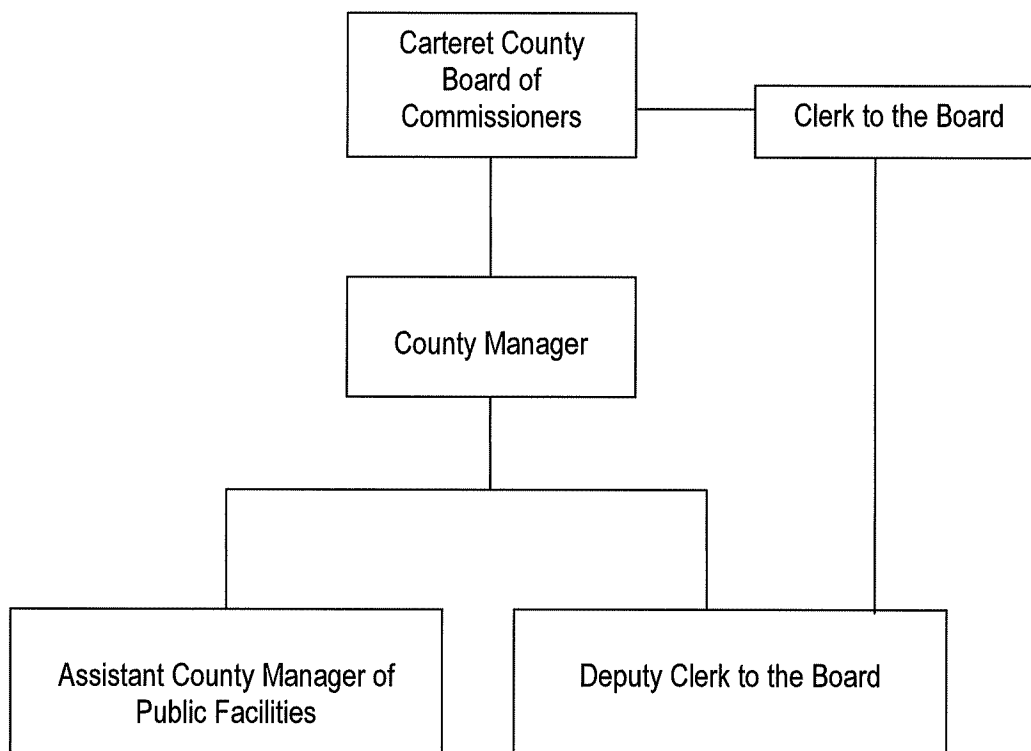
- Set the lowest ad valorem tax rate in the state.
- Began development of Newport Park.
- Approved consolidating emergency 911 communications and partnering with Morehead City for the communications center.

**Key Objectives**

- Establish the lowest responsible tax rate.
- Address county and school capital needs.
- Maintain the County's high bond rating.
- Implement County consolidated emergency 911 communications.

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	349,005	350,413	361,700	361,700	358,555	
Operations	42,415	41,000	37,300	37,300	37,300	
<b>Total</b>	<b>391,420</b>	<b>391,413</b>	<b>399,000</b>	<b>399,000</b>	<b>395,855</b>	<b>1.13%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time	4.00	4.00	4.00	4.00	4.00	
<b>Numbers of Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00%</b>

*Administration  
Organizational Chart*



**Administration Department****General Government**

**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**

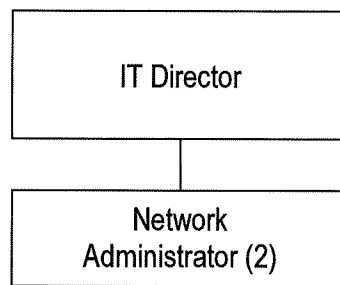
- Received approval for implementing consolidated emergency 911 communications, as well as established a partnership with Morehead City to renovate and locate the emergency communications center.
- Addressed the need for public water access by partnering with Morehead City to provide water access, and receiving authorization to proceed with obtaining water access property in Cedar Point.
- Addressed space needs by entering into a long term contract for 23,000 square feet to relocate the Elections Office, other County offices, and to expand and relocate the main County library.

**Key Objectives**

- Implement consolidated 911 emergency communications.
- Complete development of Newport Park.

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent Change From FY 10/11
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	
Personnel	349,005	350,413	361,700	361,700	358,555	
Operations	42,415	41,000	37,300	37,300	37,300	
<b>Total</b>	<b>391,420</b>	<b>391,413</b>	<b>399,000</b>	<b>399,000</b>	<b>395,855</b>	<b>1.13%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time	4.00	4.00	4.00	4.00	4.00	
<b>Numbers of Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00%</b>

*Information Technology  
Organizational Chart*



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

**Major Accomplishments**

- Implemented public wireless in the administration building and courtrooms.
- Analyzed the phone system and eliminated 30 unused lines resulting in significant savings to the County.
- Upgraded the Southern Software suite to include the Computer Aided Dispatch Mapping Program.
- Upgraded or replaced 60 personal computers in keeping with our 3 year replacement plan.

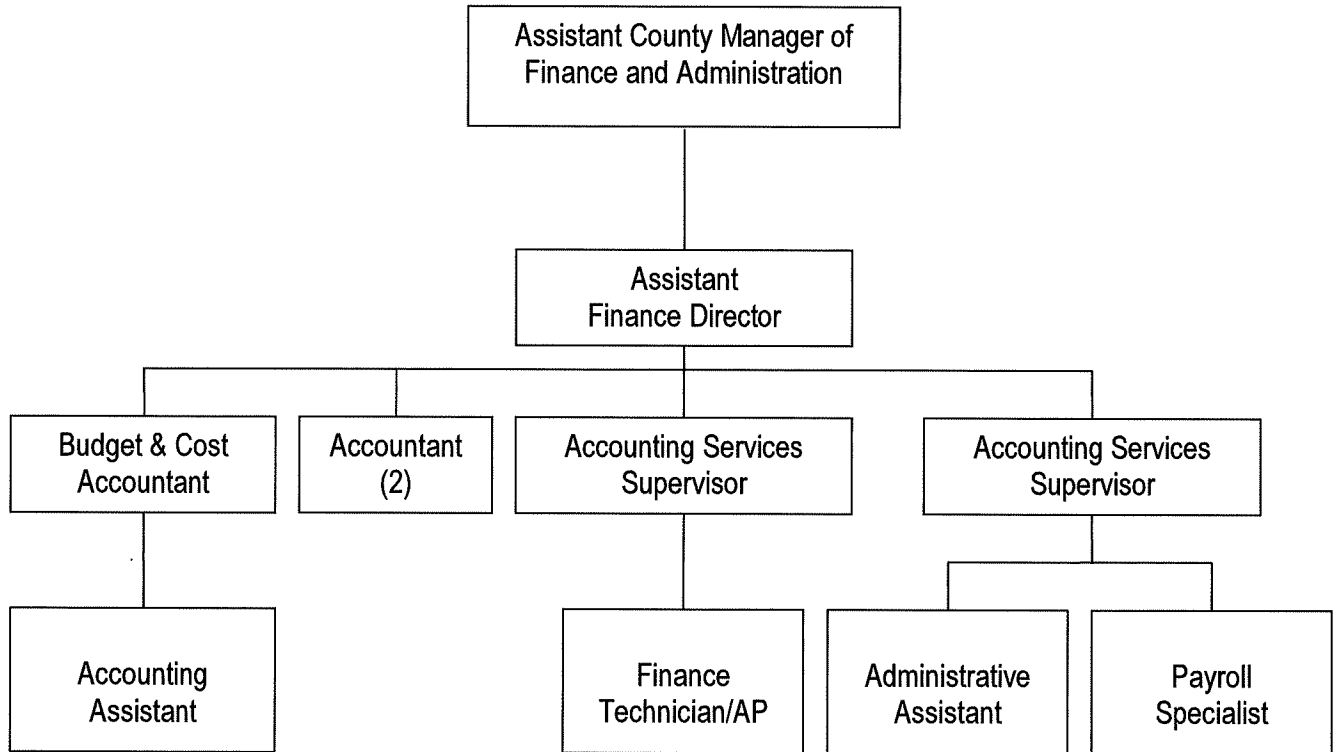
**Key Objectives**

- Continue to provide timely and cost-effective technology services.
- Deploy voice over IP phones where needed.
- Implement consolidated geo-database server for GIS information for interdepartmental sharing of information.
- Continue to improve the networking infrastructure to ensure that all IT efforts deploy smoothly and efficiently.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Completed work orders by month	190	200	200	200
<b><i>Efficiency</i></b>				
Time-to-Fix ratio	3 days	3 days	2 days	2 days
<b><i>Effectiveness</i></b>				
Average response time to tech on-site	24 hours	24 hours	12 hours	12 hours

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	191,672	249,850	245,571	245,571	243,211	
Operations	430,314	427,312	421,549	421,549	421,549	
<b>Total</b>	<b>621,986</b>	<b>677,162</b>	<b>667,120</b>	<b>667,120</b>	<b>664,760</b>	<b>-1.83%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	1.37	1.00	1.00	1.00	1.00	
<b>Numbers of Positions</b>	<b>4.37</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00%</b>

*Finance  
Organizational Chart*



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

**Major Accomplishments**

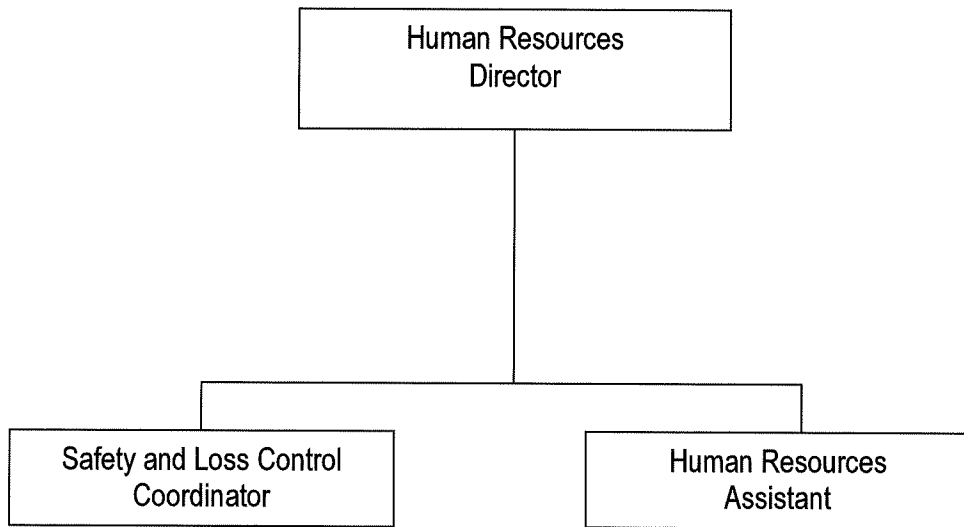
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2010 budget document; the County's 12<sup>th</sup> consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2008, the County's 12<sup>th</sup> consecutive year.
- Compiled Fire & EMS non-profits FY 2009 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.

**Key Objectives**

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

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	499,118	597,012	563,600	563,600	561,600	
Operations	44,681	52,200	54,150	54,150	54,150	
<b>Total</b>	<b>543,799</b>	<b>649,212</b>	<b>617,750</b>	<b>617,750</b>	<b>615,750</b>	<b>-5.15%</b>
<b>Revenue Sources</b>						
Other Taxes	54,029	58,000	53,500	53,500	53,500	-7.76%
<b>Staffing</b>						
Full Time Positions	8.6	9.6	9.6	9.6	9.6	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>8.6</b>	<b>9.6</b>	<b>9.6</b>	<b>9.6</b>	<b>9.6</b>	<b>0.00%</b>

*Human Resources  
Organizational Chart*



**Human Resources Department**

**General Government**

**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**

- Implemented employee safety audits, building safety inspections, and fire/evacuation procedures.
- Increased participation in Wellness program from 40% to 80%.
- Increased awareness of workplace safety.
- Additional safety and health policies have been developed and approved by the Administration.

**Key Objectives**

- Initiate "Return to Work" program for workers' compensation to encourage injured employees to return to work in a timely fashion and minimize expense to the County.
- Promote risk management, safety and health principles throughout the County.
- Continue to improve service delivery in recruitment, referral, position classification, compensation, and all other areas relating to Human Resources.

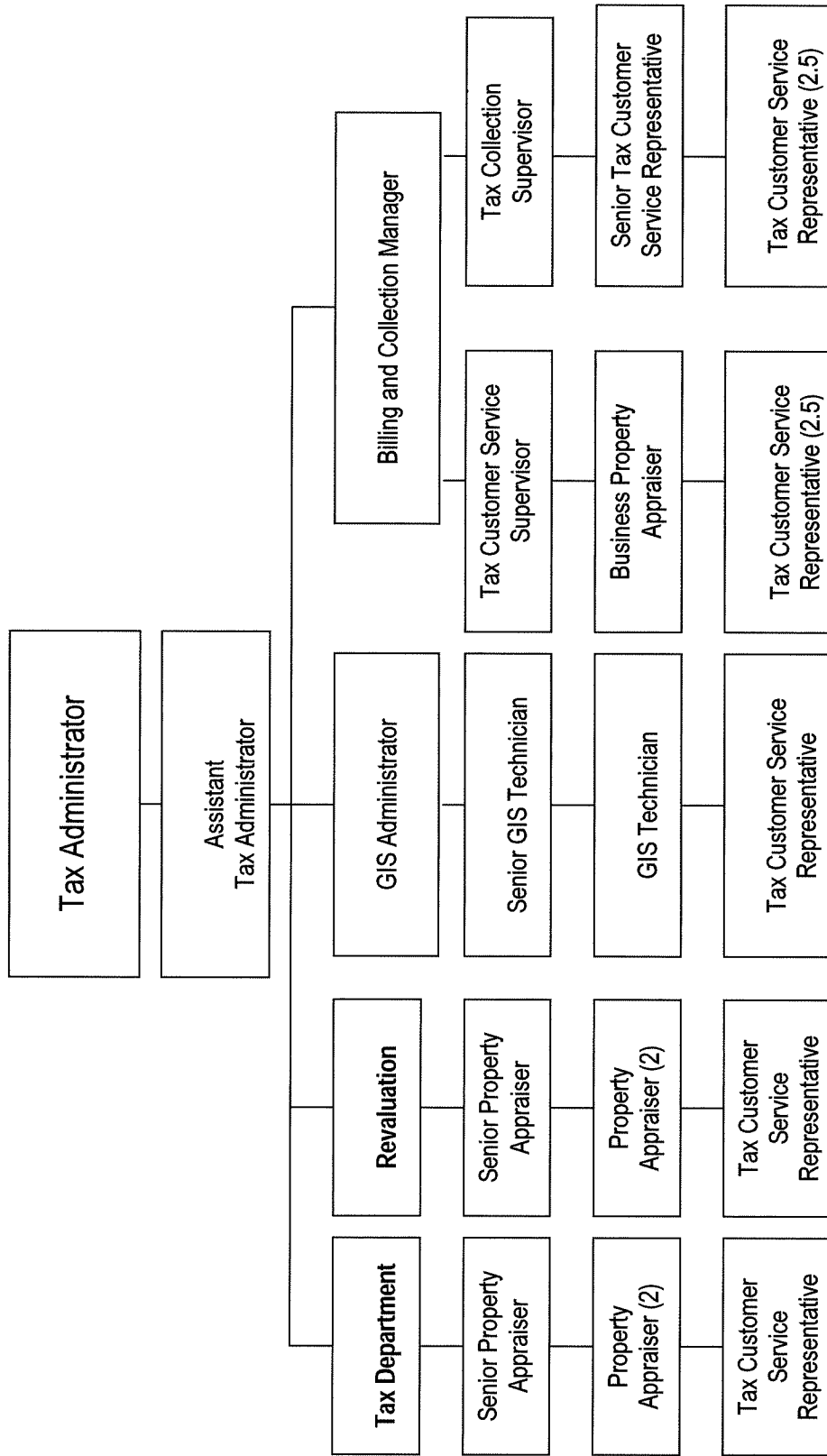
Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Employees participating in the Wellness Screening	160	318	340	400
Employees participating in both the screening & HRA	126	126	160	400
<b>Efficiency</b>				
Department Heads and employees understanding the importance of the Wellness Programs	56%	80%	100%	100%
<b>Effectiveness</b>				
Participation in the Wellness Program	40%	80%	85%	100%

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent Change From FY 10/11
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	
Personnel	177,090	210,423	224,874	211,440	209,080	
Operations	47,590	64,200	75,000	69,300	69,300	
<b>Total</b>	<b>224,680</b>	<b>274,623</b>	<b>299,874</b>	<b>280,740</b>	<b>278,380</b>	<b>1.37%</b>

Revenue Sources	-	-	-	-	-

Staffing						
Full Time Positions	2.8	3.0	3.0	3.0	3.0	
FTE - Part Time Positions	-	-	0.50	-	-	
<b>Numbers of Positions</b>	<b>2.8</b>	<b>3.0</b>	<b>3.5</b>	<b>3.0</b>	<b>3.0</b>	<b>0.00%</b>

*Tax Department  
Organizational Chart*



**Purpose:** To receive listing, assess, bill, and collect all ad valorem and special district taxes due to Carteret County as required and regulated by the General Statutes of North Carolina. Additionally, this department collects municipal taxes for four municipalities located within Carteret County. Revaluation implements a program to assess all real estate in the county. The process includes gathering and analyzing sale data, property characteristics and condition of improvements, and accurately valuing property in accordance with our appraisal schedule of values adopted for the 2007 revaluation.

### Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Ongoing business personal property tax audit.
- Continue electronic document storage program.
- Continue debt setoff program for collection of delinquent tax.
- Implementation of new exemptions program.

### Key Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes.
- Develop new computer generated monthly collection reports.
- Establish delinquent accounts collections program and reports.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Complete personal property listing process within 60 days of filing deadline.	50%	75%	90%	100%
Electronic scan of checks received in collection	0	50%	100%	100%
<b>Efficiency</b>				
Electronic Storage of all documents	60%	70%	80%	100%
<b>Effectiveness</b>				
Business Personal Property Tax Audit	50%	75%	90%	100%
\$ Amount submitted to Debt Setoff for collection	\$1,707,237	\$1,717,237	\$2,000,000	\$2,000,000
% of Debt Setoff collected	5%	9%	100%	100%

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
<b>TAX ADMINISTRATION</b>						
Personnel	949,031	1,041,109	1,039,708	1,039,700	1,022,800	
Operations	218,249	234,785	269,285	241,500	241,500	
<b>Total</b>	<b>1,167,280</b>	<b>1,275,894</b>	<b>1,308,993</b>	<b>1,281,200</b>	<b>1,264,300</b>	<b>-0.91%</b>
<b>REVALUATION</b>						
Personnel	201,043	207,391	253,113	226,205	223,100	
Operations	28,196	51,740	133,500	99,500	99,500	
<b>Total</b>	<b>229,239</b>	<b>259,131</b>	<b>386,613</b>	<b>325,705</b>	<b>322,600</b>	<b>24.49%</b>
<b>Grand Total</b>	<b>1,396,519</b>	<b>1,535,025</b>	<b>1,695,606</b>	<b>1,606,905</b>	<b>1,586,900</b>	<b>3.4%</b>
<b>Revenue Sources: Fees</b>	<b>28,339</b>	<b>30,000</b>	<b>30,930</b>	<b>30,930</b>	<b>30,930</b>	<b>3.10%</b>
<b>Staffing</b>						
Full Time Positions	23.00	24.00	24.00	24.00	24.00	
Part Time as FTE	1.24	1.54	1.44	1.44	1.07	
<b>Number of Positions</b>	<b>24.24</b>	<b>25.54</b>	<b>25.44</b>	<b>25.44</b>	<b>25.07</b>	<b>-1.84%</b>

**Legal****General Government**

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

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Professional Services	55,254	65,000	65,000	65,000	65,000	
Legal Settlement	-	-	-	-	-	
<b>Total</b>	<b>55,254</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>0.00%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	-	-	-	-	-	<b>0.00%</b>

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

**Major Accomplishments**

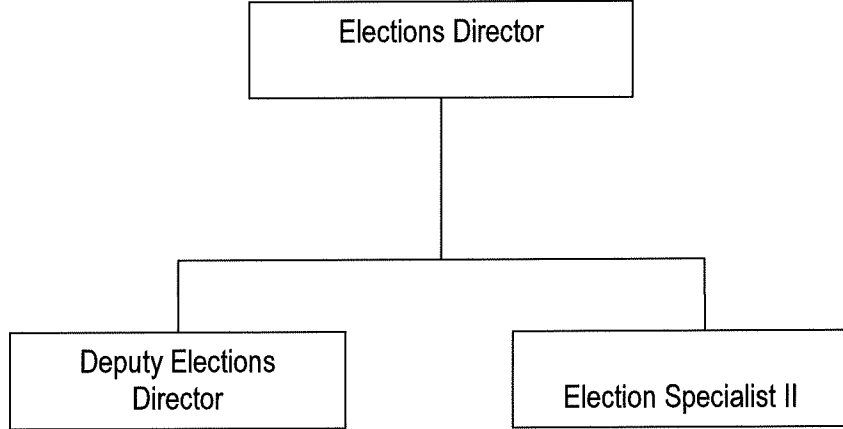
- Computer upgrades in the office and the magistrate's office by the State.
- The County purchased computer equipment to streamline space that was needed for law books in the law library.
- Purchased new furniture for several departments in the clerk's office as well as the District Attorney's and Public Defender's offices.
- Developed NCAWARE, the North Carolina Warrant Repository which is a statewide repository of unserved criminal processes.

**Key Objectives**

- Obtain additional space for the retention of records and staff.
- Continue to replace workspace furniture and chairs in three courtrooms.
- Additional office space is needed for the Clerk of Court, Public Defender, and District Attorney.

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Operations	42,047	60,603	65,765	65,765	65,765	
<b>Total</b>	42,047	60,603	65,765	65,765	65,765	8.52%
<b>Revenue Sources</b>						
Intergovernmental	262,327	290,000	250,000	250,000	250,000	-13.79%
<b>Staffing</b>						
Full Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	-	-	-	-	-	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 2009 municipal election for eleven municipalities and one sanitary district.
- Utilized Federal Help America Vote Act (HAVA) grant funds totaling \$74,906 to purchase precinct supply carts and handicap accessible voting booths for all polling sites with no matching funds required.
- Awarded federal funds totaling \$24,824 to supplement salaries for temporary Board of Elections staff and one-stop precinct officials, as well as purchase precinct supply carts and additional curbside call-bell alert systems with no matching funds required.
- 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.
- Replaced automated card filing system in favor of traditional filing cabinets eliminating the \$1,650 annual maintenance agreement with no reduction in efficiency.

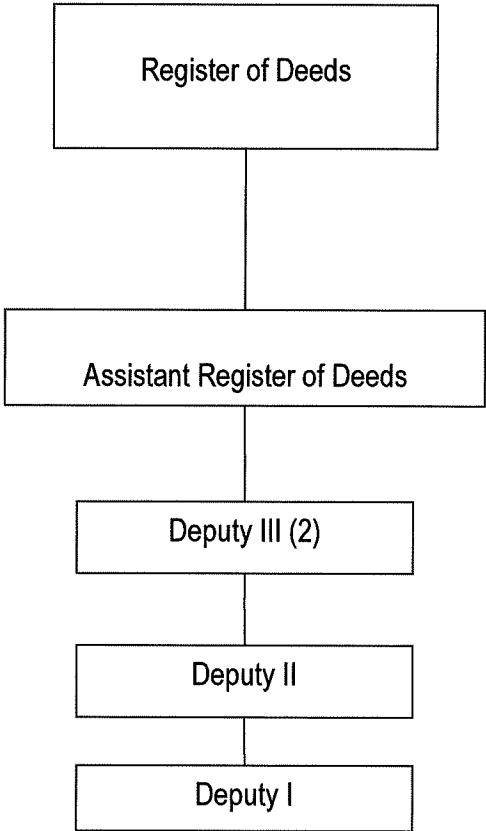
**Key Objectives**

- Continue accessing available grant resources to supplant or supplement local funding whenever possible.
- Continue implementing voter outreach programs to better prepare and inform voters prior to each election through public speaking engagements that disseminate and explain the balloting process and provide written material for reference.
- Continue offering poll worker training and outreach services to maintain high level of poll worker retention.
- Continue to offer same or increased level of services while implementing cost savings measures.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Elections Held	4	3	1	N/A
Number of Registered Voters	46,933	47,000	47,000	47,000
<b><i>Efficiency</i></b>				
Time Election results Available on Election Night	7:48 PM	8:30 PM	8:30 PM	100%
Time Voting Equipment is picked up at last precinct	10:10 PM	10:00 PM	10:00 PM	100%
<b><i>Effectiveness</i></b>				
Percentage of votes cast without voter complaints	100%	99%	100%	100%
Percentage of provisional ballots cast correctly in precincts	100%	99%	100%	100%

<b>Expenditure Category</b>	<b>2008-2009</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
	<b>Actual</b>					
Personnel	215,599	257,404	213,751	213,751	211,401	
Operations	170,389	286,578	230,293	232,834	232,834	
<b>Total</b>	<b>385,988</b>	<b>543,982</b>	<b>444,044</b>	<b>446,585</b>	<b>444,235</b>	<b>-18.34%</b>
<b>Revenue Sources</b>						
Intergovernmental	68,319	120,309	102,000	102,000	102,000	
Fees	675	38,578	250	250	250	
<b>Total</b>	<b>68,994</b>	<b>158,887</b>	<b>102,250</b>	<b>102,250</b>	<b>102,250</b>	<b>-35.65%</b>
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.48	0.90	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>3.48</b>	<b>3.90</b>	<b>3.48</b>	<b>3.48</b>	<b>3.48</b>	<b>-10.77%</b>

*Register of Deeds  
Organizational Chart*



**Register of Deeds**

**General Government**

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

**Major Accomplishments**

- Implemented new software which allows for more efficient indexing of older documents and improved efficiency for posting information so that it is accessible via the internet. This creates more efficient public access to numerous documents.
- Reduced optical/retrieval system lease by \$20,142.
- Implemented marriage license software, which resulted in a manual process becoming fully automated.
- Reorganized the office to operate with a reduction in staff and maintain a high level of efficiency.

**Key Objectives**

- Replace books in vault that are in great need of repair.
- Continue indexing and scanning previous year's birth, death, and marriage records.
- Begin scanning older survey maps for internet access.

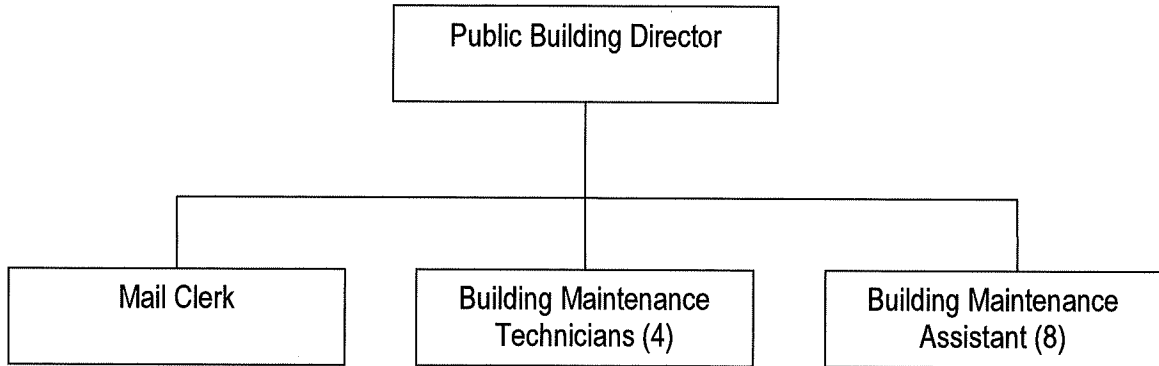
Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Documents recorded	18,319	19,000	20,000	20,000
Certified copies issued	6,800	6,500	6,900	7,500
<b>Efficiency</b>				
Database updated by 10:00 a.m.	98%	99%	100%	100%
Process all documents same day received	99%	99%	100%	100%
<b>Effectiveness</b>				
Instant recording when requested	99%	99%	100%	100%

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	319,059	256,968	280,389	249,915	246,695	
Operations	120,747	130,601	106,097	106,115	106,115	
Capital Outlay	-	103,221	35,136	35,140	35,140	
<b>Total</b>	<b>439,806</b>	<b>490,790</b>	<b>421,622</b>	<b>391,170</b>	<b>387,950</b>	<b>-20.95%</b>

Revenue Sources	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Fees	960,477	837,705	935,740	935,740	935,740	11.70%

Staffing	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Full Time Positions	7	6	6	6	6	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0.00%</b>

*Public Buildings  
Organizational Chart*



**Public Buildings**

**General Government**

**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**

- Updated all air handler controls in the jail from pneumatic to digital.
- Upgraded infectious disease/TB room at the Health department.
- Assisted in upgrading jail door controls from analog to digital.
- Assisted in the completion of the Beaufort Square project.

**Key Objectives**

- Clean all tile/terrazzo flooring in Administration/Annex/Courthouse Building.
- Improve efficiency in completing work orders.
- Improve appearance of the grounds at the courthouse.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Average number of monthly work orders	24.3	20	20	0
Reduction in monthly work orders	57%	57%	57%	
<b>Efficiency</b>				
Average number of monthly work orders completed	98%	99%	100%	100%
<b>Effectiveness (number of work orders)</b>				
Building and Grounds	93	70	60	30
Electrical	64	40	25	20
Construction	30	20	20	10
Plumbing	60	40	20	0
HVAC	45	30	15	0

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	551,063	561,819	586,682	567,230	556,370	
Operations	742,880	742,849	742,809	689,150	689,150	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>1,293,943</b>	<b>1,304,668</b>	<b>1,329,491</b>	<b>1,256,380</b>	<b>1,245,520</b>	<b>-4.53%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	14.00	14.00	14.00	14.00	14.00	
FTE - Part Time Positions	-	0.25	0.72	0.25	0.25	
<b>Numbers of Positions</b>	<b>14.00</b>	<b>14.25</b>	<b>14.72</b>	<b>14.25</b>	<b>14.25</b>	<b>0.00%</b>

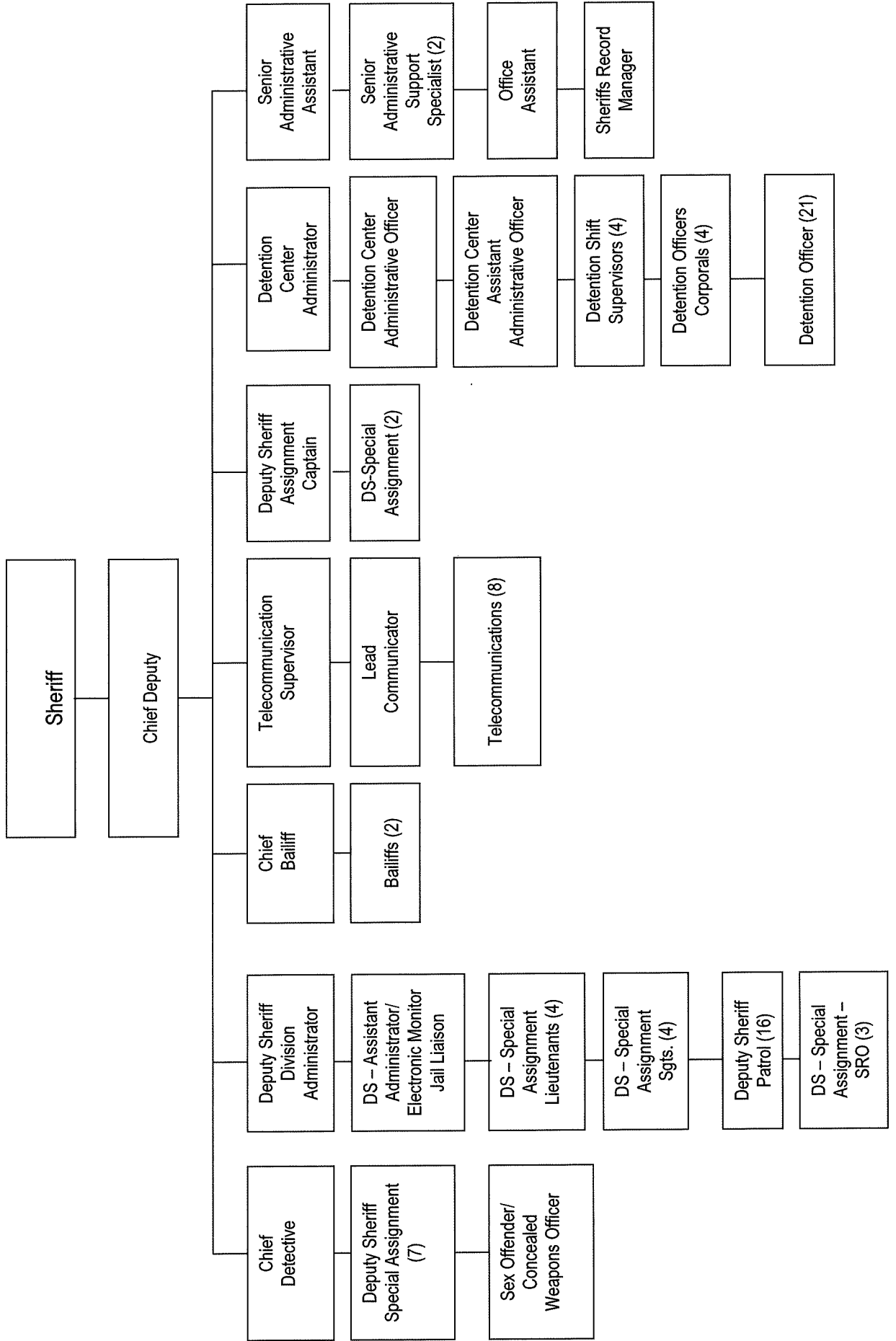
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*Public Safety*

*Sheriff Division*  
*Emergency Medical Services*  
*Paramedic Operations*  
*Emergency Management*  
*Rape Crisis*  
*Domestic Violence*  
*Fire Marshal*  
*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. The communicators also operate the Police Information Network providing information to local law enforcement officers regarding auto licensing, wanted persons, stolen property, etc. All 911 emergency calls come to this center for the areas named above.

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

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

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

## Major Accomplishments

- Implemented Sheriff's Safe Summer program for rising sixth graders.
- Communications efficiently and effectively dispatched over 48,500 calls.
- Provided courtroom security for District, Domestic, and Superior Court without incident.
- Implemented a dedicated community watch officer; to work with, and teach communities about home safety and security.
- Implemented a Sheriff's Special Response Team; this is a multi agency cooperative effort.
- Improved security in the detention facility by adding a digital camera recording system.
- Provided a safe and secure environment for students attending middle and high schools in the County through the use of school resource officers.

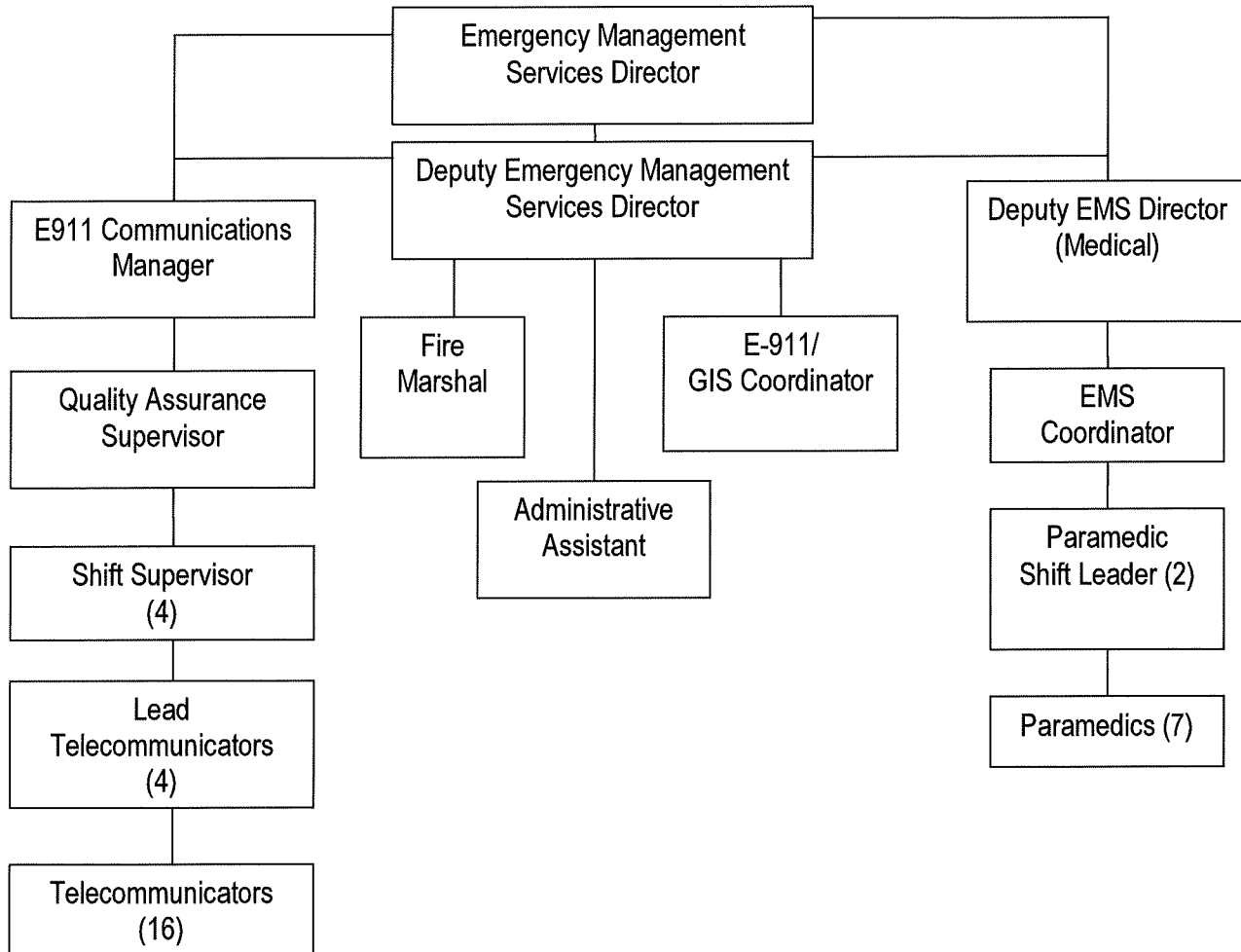
## Key Objectives

- Continue to provide for the safety, security, and well-being of our citizens.
- Continue to provide quality training and professional improvement opportunities for officers.
- Continue to educate students and parents about the dangers of drugs and gang activity through the DARE and GREAT programs.
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders.
- Implement a Carteret County Sheriff's Office Explorer Scout Post for Carteret County teens.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Average daily population	129	130	130	116 >
Detention Intake	2,930	3,047	3,169	N/A
Sheriff's Patrol unit calls for service	23,167	23,630	24,103	N/A
Warrants, Summons, Orders for Arrest Issued	6,297	7,242	7,556	N/A
Civil papers for service received	5,167	5,374	5,589	N/A
Concealed handgun permits processed	588	600	611	N/A
Pistol Permits Processed	376	383	391	N/A
Sex offenders address verification site visits	81	85	85	85
Electronic monitoring offender participants	52	62	72	100
<b>Efficiency</b>				
Investigations clearance rate	45.12%	60%	75%	100%
Child support collected due to electronic monitoring	\$53,396	\$58,736	\$64,609	N/A
<b>Effectiveness</b>				
Collections of money on Writs of Executions	\$241,533	\$250,000	\$250,000	N/A
Service fees collected for civil processes	\$65,772	\$65,000	\$65,000	N/A
Total weapons fees collected	\$50,007	\$50,000	\$50,000	N/A
Civil processes served	84%	89%	94%	100%
Criminal processes served	85.5%	90%	95%	100%
Criminal cases solved/cleared assigned to detective division	296	307	320	N/A
Savings to County due to electronic monitoring	\$204,339	\$214,556	\$225,284	\$400,000
Warrants Arrest Made	2,285	2,399	2,519	N/A

Expenditure Category	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>CRIMINAL DIVISION</b>						
Personnel	2,543,433	2,576,846	2,630,147	2,592,811	2,534,961	
Operations	704,972	718,320	562,536	686,334	686,334	
Capital Outlay	494,036	161,000	175,801	131,800	131,800	
<b>Total</b>	<b>3,742,441</b>	<b>3,456,166</b>	<b>3,368,484</b>	<b>3,410,945</b>	<b>3,353,095</b>	<b>-2.98%</b>
<b>COMMUNICATIONS DIVISION</b>						
Personnel	417,635	416,058	241,610	241,608	237,023	
Operations	175,791	67,150	32,202	32,202	32,202	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>593,426</b>	<b>483,208</b>	<b>273,812</b>	<b>273,810</b>	<b>269,225</b>	<b>-44.28%</b>
<b>CIVIL DIVISION</b>						
Personnel	204,246	206,338	200,912	200,910	200,910	
Operations	10,552	21,900	19,500	19,500	19,500	
<b>Total</b>	<b>214,798</b>	<b>228,238</b>	<b>220,412</b>	<b>220,410</b>	<b>220,410</b>	<b>-3.43%</b>
<b>BAILIFF DIVISION</b>						
Personnel	156,508	175,819	174,304	158,190	155,045	
Operations	23,824	35,100	35,100	35,100	35,100	
<b>Total</b>	<b>180,332</b>	<b>210,919</b>	<b>209,404</b>	<b>193,290</b>	<b>190,145</b>	<b>-9.85%</b>
<b>JAIL DIVISION</b>						
Personnel	1,382,001	1,403,038	1,395,275	1,395,275	1,369,345	
Operations	758,704	887,250	647,700	667,700	667,700	
Contracted Services	314,646	300,000	299,120	299,120	299,120	
Capital Outlay	185,549	-	-	-	-	
<b>Total</b>	<b>2,640,900</b>	<b>2,590,288</b>	<b>2,342,095</b>	<b>2,362,095</b>	<b>2,336,165</b>	<b>-8.81%</b>
<b>GRAND TOTAL</b>	<b>7,371,897</b>	<b>6,968,819</b>	<b>6,414,207</b>	<b>6,460,550</b>	<b>6,369,040</b>	<b>-7.29%</b>
<b>Revenue Sources</b>						
Intergovernmental	216,101	253,816	208,000	208,000	208,000	
Fees	167,800	95,000	110,000	110,000	110,000	
<b>Total</b>	<b>383,901</b>	<b>348,816</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>-8.83%</b>
<b>Staffing</b>						
Criminal	43.00	43.00	46.00	45.00	45.00	
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	
<b>Full Time Positions</b>	<b>81.00</b>	<b>81.00</b>	<b>84.00</b>	<b>83.00</b>	<b>83.00</b>	
FTE - Part-time	1.82	2.52	3.60	3.12	2.52	
<b>Total FTE Criminal/Jail</b>	<b>82.82</b>	<b>83.52</b>	<b>87.60</b>	<b>86.12</b>	<b>85.52</b>	<b>2.39%</b>
<b>Communications</b>						
Full Time Positions	10.00	10.00	10.00	10.00	10.00	
FTE - Part - time	0.26	0.60	1.03	1.03	0.60	
<b>Total FTE Communications</b>	<b>10.26</b>	<b>10.60</b>	<b>11.03</b>	<b>11.03</b>	<b>10.60</b>	<b>0.00%</b>
<b>Total Positions</b>	<b>93.08</b>	<b>94.12</b>	<b>98.63</b>	<b>97.15</b>	<b>96.12</b>	<b>2.12%</b>

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

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	122,125	122,071	125,489	125,485	123,615	
Operations	45,974	43,489	42,945	42,945	42,945	
<b>Total</b>	<b>168,099</b>	<b>165,560</b>	<b>168,434</b>	<b>168,430</b>	<b>166,560</b>	<b>0.60%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	2.38	2.38	2.38	2.38	2.38	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>2.38</b>	<b>2.38</b>	<b>2.38</b>	<b>2.38</b>	<b>2.38</b>	<b>0.00%</b>

**Paramedic Operation**

**Public Safety**

**Purpose:** The Paramedic Operations Department is a division of the Emergency Services Office. The purpose of the paramedic operations department is to provide advanced pre-hospital 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**

- Implemented new policies/procedures for better care of heart attack and stroke patients.
- Implemented new patient care protocols with new medications.
- Deployed disaster response trailer 10 times to assist local emergency responders.
- Revived two cardiac arrest patients, who were transported to Carteret General Hospital and then transferred to Carolina East, where they were doing well.

**Key Objectives**

- Recruit and retain qualified paramedics.
- Update Carteret County EMS plan.
- Increase the ability to respond to all hazard emergencies.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Medic 1 calls/year	947	975	1,250	N/A
Medic 2 calls/year	1,393	1,456	1,500	N/A
Medic 3 calls/year	345	369	450	N/A
Rescue boat calls	1	5	10	N/A

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	575,321	559,829	590,962	585,150	578,620	
Operations	126,443	142,250	142,250	137,750	137,750	
Capital Outlay	53,553	30,000	63,000	30,000	30,000	
<b>Total</b>	<b>755,317</b>	<b>732,079</b>	<b>796,212</b>	<b>752,900</b>	<b>746,370</b>	<b>1.95%</b>

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

Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	1.21	0.71	1.50	1.30	1.30	
<b>Numbers of Positions</b>	<b>10.21</b>	<b>9.71</b>	<b>10.50</b>	<b>10.30</b>	<b>10.30</b>	<b>6.08%</b>

**Purpose:** The Emergency Management Department is the lead agency in Carteret County's disaster preparedness efforts. The Emergency Management Department is tasked with developing the plans and coordinating the responses to large-scale emergencies. The emergency management department acts as a liaison between federal and state emergency response agencies and the local governments of Carteret County.

**Major Accomplishments**

- Began work to update 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**

- Complete update of the Hazard Mitigation Plan.
- Continue to communicate and provide updated preparedness and mitigation information to our citizens, partners, and stakeholders.
- Update the Emergency Operations Plan.
- Continue efforts to protect the citizens of Carteret County to the best of our ability.

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	54,133	102,559	163,909	131,930	101,235	
Operations	163,330	117,408	98,368	86,715	86,715	
Capital Outlay	-	10,000	-	-	-	
<b>Total</b>	<b>217,463</b>	<b>229,967</b>	<b>262,277</b>	<b>218,645</b>	<b>187,950</b>	<b>-18.27%</b>

**Revenue Sources**

Intergovernmental	38,647	9,500	20,000	20,000	20,000	110.53%
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**Staffing**

Full Time Positions	1.55	2.55	2.55	2.55	2.55	
FTE - Part Time Positions	-	0.05	-	-	-	
<b>Numbers of Positions</b>	<b>1.55</b>	<b>2.60</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>-1.92%</b>

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

**Major Accomplishments**

- Completed legislative mandated school inspections.
- Assisted and advised contract agencies in the performance of fire protection services.
- Processes all suspicious fires through the NC State Bureau of Investigations.
- Assisted in the lowering of Marshallberg fire department's ISO fire rating from a 9 to a 7.
- Implemented the fire inspection program.

**Key Objectives**

- Assist at least one fire department per year with lowering their ISO rating.
- Apply for fire prevention grants.
- Implement fire prevention program.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	159	170	170	100%
Investigations (Fire, Illegal Burn, & Hazardous Materials)	31	40	40	0
Plan Reviews	9	15	15	15
Public Relations Events	11	15	15	15

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	65,247	65,622	64,984	64,985	64,145	
Operations	14,895	21,870	22,120	22,120	22,120	
<b>Total</b>	<b>80,142</b>	<b>87,492</b>	<b>87,104</b>	<b>87,105</b>	<b>86,265</b>	<b>-1.40%</b>

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

Full Time Positions	1.07	1.07	1.07	1.07	1.07	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.07</b>	<b>1.07</b>	<b>1.07</b>	<b>1.07</b>	<b>1.07</b>	<b>0.00%</b>

**Consolidated Communications**

**Public Safety**

**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 design.
- Reduced County recurring costs for radio connectivity by reconfiguring and updating the radio system.
- Increased communications and cooperation with and among County public safety agencies.

**Key Objectives**

- Complete public safety radio system upgrades prior to PSAP merger to eliminate duplicate work.
- Complete outfitting of the new 911/EOC facility in an efficient and cost effective manner.
- Hire and train a professional and competent 911 staff to serve Carteret County.

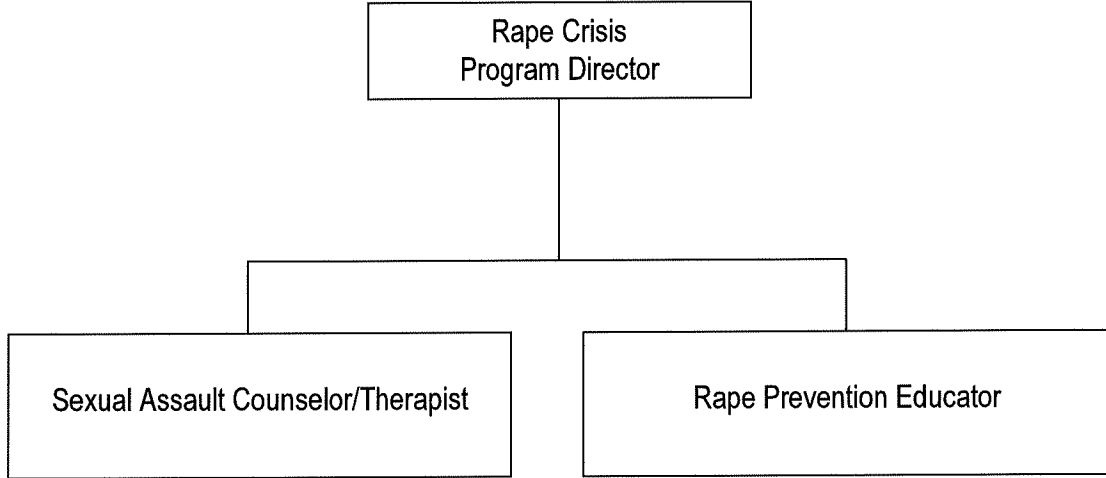
Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Prompt processing of emergency / assistance / incidents			200,000	100%
<b>Efficiency</b>				
Dispatch Protocol Proficiency			80%	90%
<b>Effectiveness</b>				
Answer 911 Calls < 15 sec 95% & <40 99%			95%	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	Amended 2009-2010		2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
	2008-2009 Actual	Budget 3/31/10				
Personnel	59,733	66,381	681,720	681,720	666,620	
Operations	11,787	84,250	156,400	156,400	156,400	
<b>Total</b>	<b>71,520</b>	<b>150,631</b>	<b>838,120</b>	<b>838,120</b>	<b>823,020</b>	<b>446.38%</b>

<b>Revenue Sources</b>	-	-	-	-	-	0.00%
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Staffing	2008-2009	Amended 2009-2010	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
Full Time Positions	1.00	1.00	26.00	26.00	26.00	
FTE - Part Time Positions	0.00	0.00	1.34	1.34	1.34	
<b>Numbers of Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>27.34</b>	<b>27.34</b>	<b>27.34</b>	<b>2634.00%</b>

*Rape Crisis  
Organizational Chart*



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

**Major Accomplishments**

- Served 155 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.
- Therapist was accepted in a no cost cohort program for Trauma-Focused Cognitive Behavioral Therapy in working with sexually abused children.
- Partnered with the county safety committee to conduct sexual harassment trainings for all County employees.

**Key Objectives**

- Continue to provide services to underserved populations in the county, such as rural and minority groups.
- Attend specialized trainings to treat and work with victims of sexual abuse and assault to stay updated on the most effective modalities used to assist victims/survivors of abuse.
- 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.
- Increase efficiency and direct victim's services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Counseling Hours provided to primary and secondary victim	1,320	1,350	1,400	1,400
Direct Services to victims/families	155	155	150	175
<b><i>Efficiency</i></b>				
Educational Programs Provided	65	65	65	60
Participants in Educational Program	1,500	1,500	1,500	1,500

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Personnel	198,499	197,961	167,757	167,756	165,406	
Operations	28,170	34,995	25,624	25,624	25,624	
<b>Total</b>	<b>226,669</b>	<b>232,956</b>	<b>193,381</b>	<b>193,380</b>	<b>191,030</b>	<b>-18.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	129,276	164,161	112,736	112,736	112,736	
Miscellaneous	12,448	12,100	10,000	10,000	10,000	
<b>Total</b>	<b>141,724</b>	<b>176,261</b>	<b>122,736</b>	<b>122,736</b>	<b>122,736</b>	<b>-30.37%</b>
<b>Staffing</b>						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	0.52	0.19	-	-	-	
<b>Numbers of Positions</b>	<b>3.52</b>	<b>3.19</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-5.96%</b>

**Domestic Violence**

**Public Safety**

**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 1,200 students.
- Approximately \$19,000 in clothing, furniture and food assistance was provided to clients.
- Provided safe shelter and supportive services to 249 women and children.
- Provided community education to various civic and professional groups in the County.

**Key Objectives**

- Provide key services to meet the varied needs of victims of abuse and their children.
- Continue safe date education to local middle school students in an effort to break the cycle of violence for future generations.
- Maintain a safe shelter for victims of abuse to seek safety during incidents of violence.
- Maintain counseling and group therapy services to aid victims in dealing with the trauma of abuse.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Counseling hours provided	696	750	750	100%
Case management for all sheltered clients (families)	171	175	175	175
<b>Efficiency</b>				
% of new clients breaking cycle of violence in homes	47%	50%	55%	100%
<b>Effectiveness</b>				
Families establishing and maintaining non-violent households	49	58	70	100%

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Operations	29,700	40,045	31,054	31,055	31,055	
<b>Total</b>	29,700	40,045	31,054	31,055	31,055	-22.45%

**Revenue Sources**

Intergovernmental	-	-	-	-	-	0.00%
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**Staffing Positions**

	-	-	-	-	-	0.00%
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**Medical Examiner****Public Safety**

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

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Contracted Services	42,400	50,000	50,000	50,000	50,000	
<b>Total</b>	<b>42,400</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	0.00%

**Animal Control**

**Public Safety**

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

**Major Accomplishments**

- Developed a program to aid county citizens in obtaining rabies vaccinations at a lower cost.
- Increased public awareness and improved dissemination of rabies information to the public regarding the laws and ordinances.
- Pursued trapping of feral cats in heavily populated areas; educate land owners on the dangers of rabies and unvaccinated animals.
- One animal control officer became certified as a rabies vaccinator.

**Key Objectives**

- Extend education to the public on responsible pet ownership.
- Establish a monthly column in our local newspaper to educate the public on County ordinances and NC state laws.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Telephone Calls	14,963	16,000	18,000	20,000
Premises visited/patrolled Areas	4,463	5,000	6,000	9,000
Animals Impounded	2,676	2,200	2,500	80%
<b>Efficiency</b>				
Premises visited/Patrolled per Animal Control Officer	1,487	1,533	1,666	3,800
Animals Impounded per Animal Control Officer	892	920	1,000	500
<b>Effectiveness</b>				
Complaint per 1000 pop	2	0	0	0

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	2009-2010 Budget 3/31/10				
Personnel	214,240	211,481	198,457	196,379	193,239	
Operations	204,085	228,708	214,087	211,556	211,556	
Capital Outlay	8,999	-	-	-	-	
<b>Total</b>	<b>427,324</b>	<b>440,189</b>	<b>412,544</b>	<b>407,935</b>	<b>404,795</b>	<b>-8.04%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Full Time Positions	4.30	4.30	4.00	4.00	4.00	
FTE - Part Time Positions	1.24	1.17	1.44	1.35	1.35	
<b>Numbers of Positions</b>	<b>5.54</b>	<b>5.47</b>	<b>5.44</b>	<b>5.35</b>	<b>5.35</b>	<b>-2.19%</b>

*Transportation*

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



**Airport****Transportation**

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

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Operating Contribution	85,823	67,290	64,000	64,000	64,000	
Capital Contribution	16,667	16,665	16,667	16,665	16,665	
<b>Total</b>	<b>102,490</b>	<b>83,955</b>	<b>80,667</b>	<b>80,665</b>	<b>80,665</b>	<b>-3.92%</b>
<b>Revenue Sources</b>	-	-	-	-	-	
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	

**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**

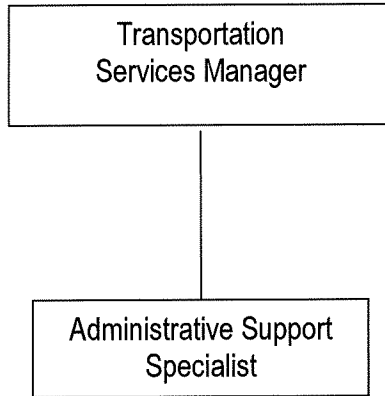
- Explored expansion of Harkers Island Harbor.
- Worked closely with the Army Corp of Engineers to support Breakwater repairs and dredging project at Atlantic Harbor.

**Key Objectives**

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

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget				
		3/31/10			Approved	FY 10/11
Operations	19,721	28,230	27,392	27,390	27,390	
<b>Total</b>	<b>19,721</b>	<b>28,230</b>	<b>27,392</b>	<b>27,390</b>	<b>27,390</b>	<b>-2.98%</b>
<b>Revenue Sources</b>						
Fees	26,740	30,000	30,000	30,000	30,000	
<b>Total</b>	<b>26,740</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0.00%</b>
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	

*CCATS*  
*Organizational Chart*



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

**Major Accomplishments**

- Replaced three (3) vans with lift-equipped, light transit vehicles using Federal Grant Funds.
- Lowered the fares for all riders, with a net result of an 8% increase in ridership and a 50% increase in fares collected.
- Expanded hours of service.

**Key Objectives**

- Increase rural general public (RGP) transportation ridership by 15%.
- Pilot a seasonal fixed route bus service to the public access beaches and other tourist areas.
- Improve efficiencies in operations and costs with full use of scheduling software potentials.
- Expand advertising and marketing program to a multi-media approach including television, radio, and internet.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Total Trips	58,022	62,238	65,350	70,000
Total Miles	537,453	575,450	600,000	600,000
Total Hours of Service	26,782	28,428	29,850	28,000
<b><i>Efficiency</i></b>				
Passengers per Mile per vehicle	0.1	0.1	0.11	0.12
<b><i>Effectiveness</i></b>				
Passengers per service Hour per vehicle	2.08	2.18	2.20	2.50

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	91,369	92,347	89,949	94,155	92,663	
Operations	542,967	512,800	656,231	536,880	536,882	
Capital Outlay	184,774	186,600	186,600	186,600	186,600	
<b>Total</b>	<b>819,110</b>	<b>791,747</b>	<b>932,780</b>	<b>817,635</b>	<b>816,145</b>	<b>3.08%</b>

Revenue Sources	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Intergovernmental	548,062	574,844	629,341	629,341	629,341	
Fees	58,956	84,000	87,440	87,440	87,440	
Other	9,969	-	-	-	-	
<b>Total</b>	<b>616,987</b>	<b>658,844</b>	<b>716,781</b>	<b>716,781</b>	<b>716,781</b>	<b>8.79%</b>

Staffing	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Full Time Positions	2	2	2	2	2	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0.00%</b>

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*Environmental Protection*

*Forest Fire Control*

*Landfill Closure*

*Waste Collections*

*Public Works*



## Forest Fire Control

## Environmental Protection

**Purpose:** To develop, protect, and manage the multiple resources of North Carolina's forests through professional stewardship, enhancing the quality of life for our citizens while ensuring the continuity of these vital resources. Services are provided in three (3) basic areas: 1) Forest Management – writing woodland management plans, at no charge, with recommendations for timber sales, tree planting, thinning, site preparation, insect and disease problems, maintaining water quality, etc.; 2) Forest Stewardship – how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control – prevention, pre-suppression, and suppression of forest fires. The County contracts with the State Department of Environment, Health and Natural Resources for forest fire control. The entire Forest Fire budget is \$331,929 of which the County funds 40% while the State funds 60%.

### Major Accomplishments

- 18 Forest Management Plans written for Carteret County landowners involving 1,250 acres.
- 250 acres of forest regeneration (all planted).
- 25 inspections of forestry operations (Forest Best Management Practices) affecting 3,285 acres.
- 612 acres of wildlife enhancements.
- 1,058 acres of hazard reduction burning.

### Key Objectives

- Write 36 Forest Management Plans in Carteret County.
- Conduct 400 acres of forest regeneration in Carteret County.
- Inspect 20 tracts for Forest Water Quality.
- Pursue construction of a new, entirely state funded Carteret County Forestry Headquarters.
- Produce four Community Wildfire Protection Plans with volunteer fire departments, US Forest Service, and Carteret County Emergency Management.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget				
		3/31/10			Approved	FY 10/11
Forest Fire Contribution	94,401	124,000	132,772	124,000	124,000	
<b>Total</b>	<b>94,401</b>	<b>124,000</b>	<b>132,772</b>	<b>124,000</b>	<b>124,000</b>	<b>0.00%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	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**

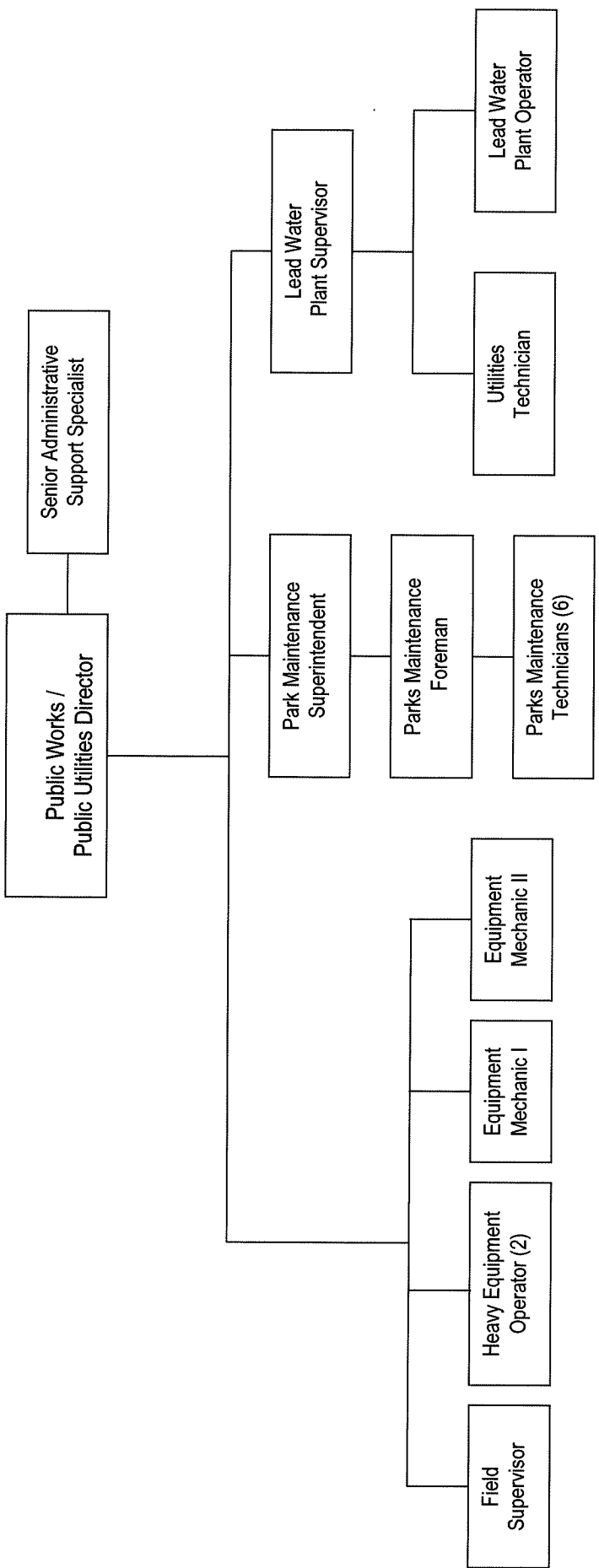
- Repair and upgrade existing convenience sites to meet county growth.
- Manage solid waste contract tracking all costs and ensuring efficiency of operations.

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

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Solid Waste Program Cost	\$ 2,157,378	\$ 2,240,600	\$ 2,287,900	\$2,290,000
Tonnage Handled Each Year	18,621	18,600	18,600	18,600
<b>Efficiency</b>				
Cost per ton handled	\$115.85	\$120.46	\$123.00	\$123.12
Yard Waste & Recyclables kept out of Landfill	16%	17%	17%	17%
<b>Effectiveness</b>				
Actual vs. Desired Recycle Rate	94.2%	100%	100%	100%

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Operations	29,801	23,600	23,900	23,900	23,900	
Solid Waste Collections	2,127,577	2,223,000	2,247,000	2,233,000	2,301,000	
Landfill Closure	1,000	17,000	17,000	16,700	16,700	
<b>Total</b>	<b>2,158,378</b>	<b>2,263,600</b>	<b>2,287,900</b>	<b>2,273,600</b>	<b>2,341,600</b>	<b>3.45%</b>
<b>Revenue Sources</b>						
Intergovernmental	106,866	83,000	103,000	113,000	113,000	
Fees	2,247,269	2,230,000	2,230,000	2,230,000	2,230,000	
<b>Total</b>	<b>2,354,135</b>	<b>2,313,000</b>	<b>2,333,000</b>	<b>2,343,000</b>	<b>2,343,000</b>	<b>1.30%</b>
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	

*Public Works/Public Utilities  
Organizational Chart*



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

**Major Accomplishments**

- Reduced the number of complaints and requests for mosquito spraying with a strong mosquito monitoring program.
- Assumed the Parks Maintenance program; worked with the County leagues to better accommodate their requests for field maintenance and preparation.
- Purchased IDENTIFIX, which is a system that allows mechanics to quickly identify problems that would otherwise take days to identify; reducing man hours and cost to the County.
- 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.
- Maintain a high level of participation in the employee wellness program.
- Increase synergy with other departments to improve efficiency and create savings on contracted services.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Mosquito Control [ Spraying and equipment maintenance]	7,997	6,996	5,500	5,000
<b><i>Efficiency</i></b>				
Chilton Labor Hours (2009 Chilton Labor Rate = \$90)	2,600	2,400	2,300	2,300
<b><i>Effectiveness</i></b>				
Savings realized by using in-house mechanic labor for vehicle maintenance	\$ 195,000	\$ 180,000	\$ 172,500	\$172,500

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Personnel	396,855	411,636	408,106	408,115	402,615	
Operations	303,483	339,080	368,015	342,620	342,620	
Capital Outlay	53,069	49,500	18,900	10,000	10,000	
<b>Total</b>	<b>753,407</b>	<b>800,216</b>	<b>795,021</b>	<b>760,735</b>	<b>755,235</b>	<b>-5.62%</b>
<b>Revenue Sources</b>						
	-	-	-	-	-	
<b>Staffing</b>						
Full Time Positions	7.00	7.00	7.00	7.00	7.00	
FTE - Part Time Positions	3.11	4.59	4.71	4.71	4.71	
Numbers of Positions	10.11	11.59	11.71	11.71	11.71	1.04%

*Economic & Physical Development*

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



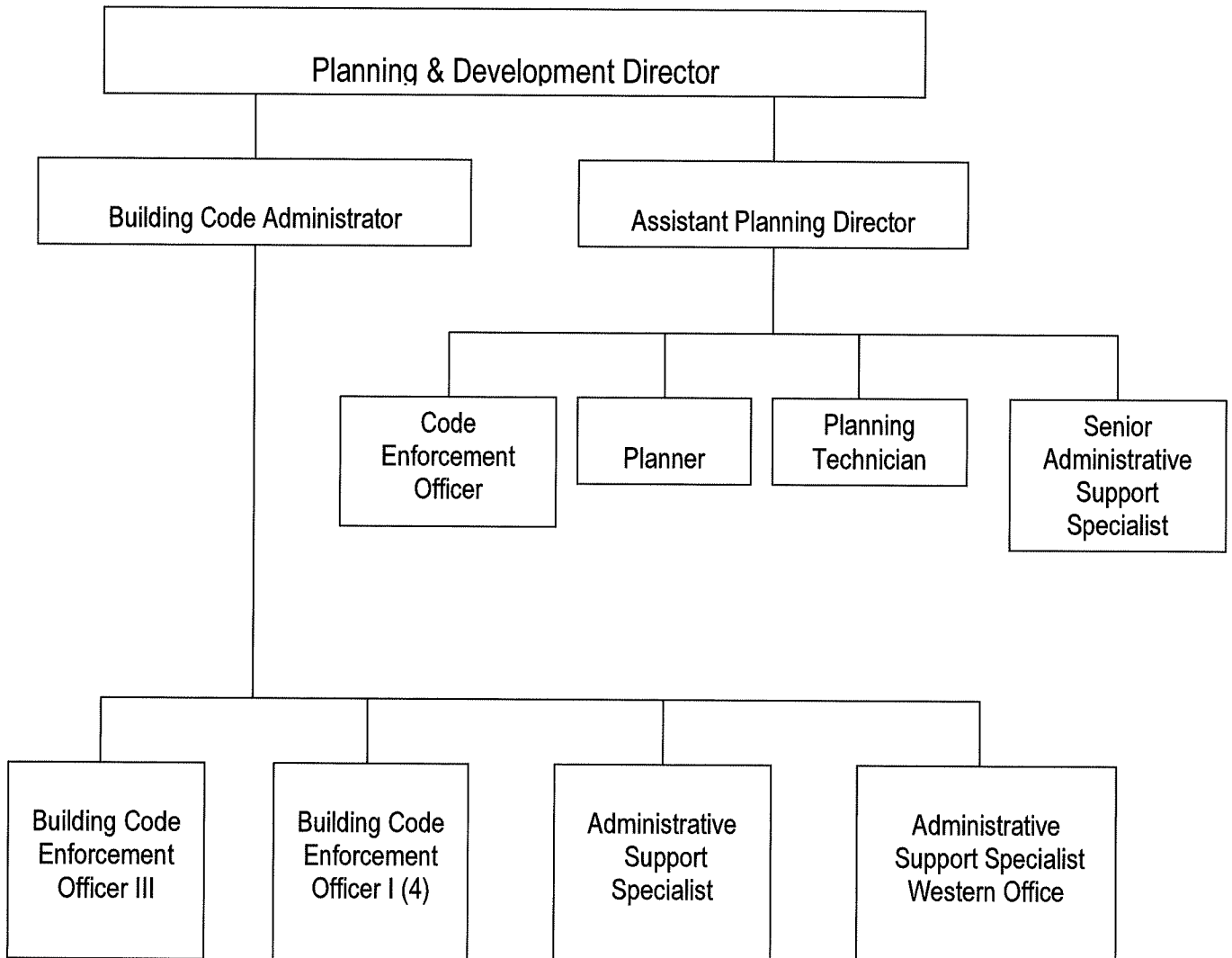
**Special Appropriations**

**Economic and Physical Development**

**Purpose:** Carteret County makes an annual contribution to the Carteret County Economic Development Council, which is a private non-profit organization whose purpose is to promote business development in Carteret County.

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Economic Development Council	175,793	165,000	175,000	175,000	175,000	
Business Development	-	40,000	25,000	25,000	25,000	
<b>Total</b>	<b>175,793</b>	<b>205,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-2.44%</b>
<b>Revenue Sources</b>						
Intergovernmental	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	0.00%

*Department of Planning & Development  
Organization Chart*



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

**Major Accomplishments**

- Submitted the revised Land Use Plan for CAMA approval.
- Completed the annual update of the Hazard Mitigation Plan.
- 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 abandonment and closing process.
- Worked with the US Census Bureau to update the County’s Block Group and Census Tract boundaries.
- Developed a consolidated list of definitions for the County’s Zoning, Subdivisions, Group Housing, MH/RV Park, Flood Damage, and Sign Ordinances.
- Adjusted building permits and subdivision expirations to comply with the Permit Extension Act of 2009.

**Key Objectives**

- Implement the next phase (Phase 3) of the MagNet software system to provide on-line functionality for the public to locate property information, view permit info, request or cancel inspections, view inspections summary information, and view zoning cases and code enforcement cases.
- Create a Unified Development Ordinance to compile all land development ordinances in one.
- Scan building permits, plans, development cases, and related materials to better protect and retrieve the data.
- Develop a commercial site plan review process for the Technical Review Committee and Planning Commission.
- Convert the official zoning maps to digital format.
- Explore opportunities to expand the use of Geographic Information System (GIS) and Global Positioning Systems (GPS) in departmental activities.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Number of Inspections	8,087	6,000	8,000	11,000
Number of Permits Issued	2,276	2,400	2,500	2,700
<b><i>Efficiency</i></b>				
Average miles/inspection	9.8	8.9	8.9	8.9
<b><i>Effectiveness</i></b>				
% of violations that have met compliance	77%	79%	80%	100%

<b>Expenditure Category</b>	<b>2008-2009</b>	<b>Amended 2009-2010</b>	<b>2010-2011</b>	<b>2010-2011</b>	<b>2010-2011</b>	<b>Percent</b>
	<b>Actual</b>	<b>Budget 3/31/10</b>	<b>Requested</b>	<b>Recommended</b>	<b>Board Approved</b>	<b>Change From FY 10/11</b>
Personnel	783,838	767,408	667,827	589,240	584,800	
Operations	109,009	96,643	119,972	106,870	111,870	
Capital Outlay	16,653	30,413	57,300	40,800	40,800	
<b>Total</b>	<b>909,500</b>	<b>894,464</b>	<b>845,099</b>	<b>736,910</b>	<b>737,470</b>	<b>-17.55%</b>

**Revenue Sources**

Fees	414,507	459,500	459,500	459,500	459,500	
<b>Total</b>	<b>414,507</b>	<b>459,500</b>	<b>459,500</b>	<b>459,500</b>	<b>459,500</b>	<b>0.00%</b>

**Staffing**

Full Time Positions	15.00	15.00	14.00	14.00	14.00	
FTE - Part Time Positions	0.38	0.48	0.96	0.96	0.96	
<b>Numbers of Positions</b>	<b>15.38</b>	<b>15.48</b>	<b>14.96</b>	<b>14.96</b>	<b>14.96</b>	<b>-3.36%</b>

**Engineering****Economic and Physical Development**

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

**Major Accomplishments**

- Managed \$580,000 grading and site development contract at Newport Park.
- Managed \$309,000 ball field lighting construction at Newport Park.
- Managed \$500,800 recreation center building construction at Newport Park.
- Managed \$342,000 tennis and basketball court construction at Newport Park.

**Key Objectives**

- Manage the completion of all facilities at Newport Park.
- Manage storm debris as required.
- Contract for repairs to county buildings.
- Provide technical assistance to public works, utilities, and public buildings departments as needed.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	2009-2010 Budget 3/31/10				
Personnel	131,447	108,492	112,993	112,995	112,205	
Operations	9,643	12,800	12,800	12,800	12,800	
<b>Total</b>	<b>141,090</b>	<b>121,292</b>	<b>125,793</b>	<b>125,795</b>	<b>125,005</b>	<b>3.06%</b>

Revenue Sources	-	-	-	-	-	

**Staffing**

Full Time Positions	1.4	1	1	1	1	
FTE - Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.00%</b>

## **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 \$30,000 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 1400 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.
- 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.
- Implement educational programs and educational partnerships with other county and state agencies.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Give practical information in a timely manner within the timeline requested by the public, groups, teachers, etc.	625	650	650	650
<b><i>Efficiency</i></b>				
Providing books & information within five to seven days.	100	110	110	110
<b><i>Effectiveness</i></b>				
Soiled saved from run off by specific site evaluation (tons)	200	200	200	200

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Personnel	54,700	45,370	79,107	46,170	45,380	
Operations	9,235	9,281	7,829	7,285	7,285	
<b>Total</b>	<b>63,935</b>	<b>54,651</b>	<b>86,936</b>	<b>53,455</b>	<b>52,665</b>	<b>-3.63%</b>

<b>Revenue Sources</b>						
Intergovernmental	22,189	21,000	22,000	22,000	22,000	
<b>Total</b>	<b>22,189</b>	<b>21,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>4.76%</b>

<b>Staffing</b>						
Full Time Positions	1.00	1.00	2.00	1.00	1.00	
FTE - Part Time Positions	0.48	-	-	-	-	
<b>Numbers of Positions</b>	<b>1.48</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>

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

**Major Accomplishments**

- Increased knowledge and skills of hundreds of families through vegetable garden classes, soil and fertilizer recommendations, volunteer landscape plant clinics, online materials, radio segments, and demonstration gardens.
- Senior Health Insurance Information Program (SHIIP) volunteers have counseled over 150 County Seniors to help them with Medicare issues including Medicare Part D (prescription plans).
- 252 third grade students participated in the Steps to Health program, a 9 week nutrition and physical activity program.
- 4-H programs reached a total of 2,509 youth in calendar year 2009. These programs include: traditional and specialized club; school and summer enrichment programs; after school programs; week-long overnight camping; and specialized programs for youth with special needs.

**Key Objectives**

- Continue to focus on enhancing agricultural, forest, food systems plus value added Agri-tourism by providing educational programs to farmers and agribusinesses with research-based knowledge they need to remain a force in our economy.
- To increase environmentally responsible landscaping, provide local food alternatives, and enhance quality of life, diet and nutrition through careful selection of plants, improvement of soils, and implementation of home food production.
- To provide opportunities for youth to gain knowledge through caring adult volunteers, life skills, develop leadership, self-discipline and responsibility, increase awareness of citizenship, master skills to make career and life choices, and connect to communities and learn to give back.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
3 <sup>rd</sup> Grade students who participated in SNAP-ED program improved their overall knowledge of nutrition	59.1%	60%	65%	100%
<b><i>Efficiency</i></b>				
Students indicating they have made positive behavior change related to nutrition and eating habits	53.3%	60%	65%	100%
<b><i>Effectiveness</i></b>				
As a result of the SNAP-ED 3 <sup>rd</sup> grade program, parents report they have observed positive behavior change in regards to eating more fruits and vegetables.	76.8%	80%	85%	100%

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent Change From FY 10/11
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	
Personnel	10,734	8,320	9,430	8,500	8,500	
Operations	242,341	225,993	252,052	221,840	225,130	
<b>Total</b>	<b>253,075</b>	<b>234,313</b>	<b>261,482</b>	<b>230,340</b>	<b>233,630</b>	<b>-0.29%</b>

Revenue Sources						
Intergovernmental	4,200	2,718	-	-	3,290	
<b>Total</b>	<b>4,200</b>	<b>2,718</b>	<b>-</b>	<b>-</b>	<b>3,290</b>	<b>21.04%</b>

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

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

**Major Accomplishments**

- Secured \$265,000 of Federal funding via the 2009 American Reinvestment and Recovery Act for the Bogue Banks Shore Protection Project Feasibility Study (50-year Project) collectively in FY 2007-08 and FY 2008-09. This was coupled with \$269,000 and \$24,000 secured in Federal FY 2009 and 2010.
- Secured approximately \$9,028,000 for the maintenance of the Morehead City Harbor (Ocean Bar) with concurrent beach nourishment along Ft. Macon and Atlantic Beach. This is the first year of the U.S. Army Corps of Engineers' Interim Operation Plan, and the first time ever that sand has been directly pumped onto the beaches from the Ocean Bar reach of the Navigation Project.
- Secured \$238,000 for Beaufort Harbor and \$461,000 for Bogue Inlet.

**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 2010-11 is \$300,000 Federal, \$150,000 State, and \$150,000 Local match.
- Assist County to secure funding for deep draft and shallow draft waterway dredging particularly funding at the Morehead City Harbor.
- 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.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10				
Personnel	102,698	103,375	106,026	106,025	106,025	
Operations	215,220	31,645	28,145	28,145	28,145	
Contracted Services	384,652	814,180	1,106,700	1,106,700	1,106,700	
<b>Total</b>	<b>702,570</b>	<b>949,200</b>	<b>1,240,871</b>	<b>1,240,870</b>	<b>1,240,870</b>	<b>30.73%</b>

Revenue Sources	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Other Taxes	702,570	799,200	1,090,871	1,090,870	1,090,870	
Intergovernmental	-	150,000	150,000	150,000	150,000	
<b>Total</b>	<b>702,570</b>	<b>949,200</b>	<b>1,240,871</b>	<b>1,240,870</b>	<b>1,240,870</b>	<b>30.73%</b>

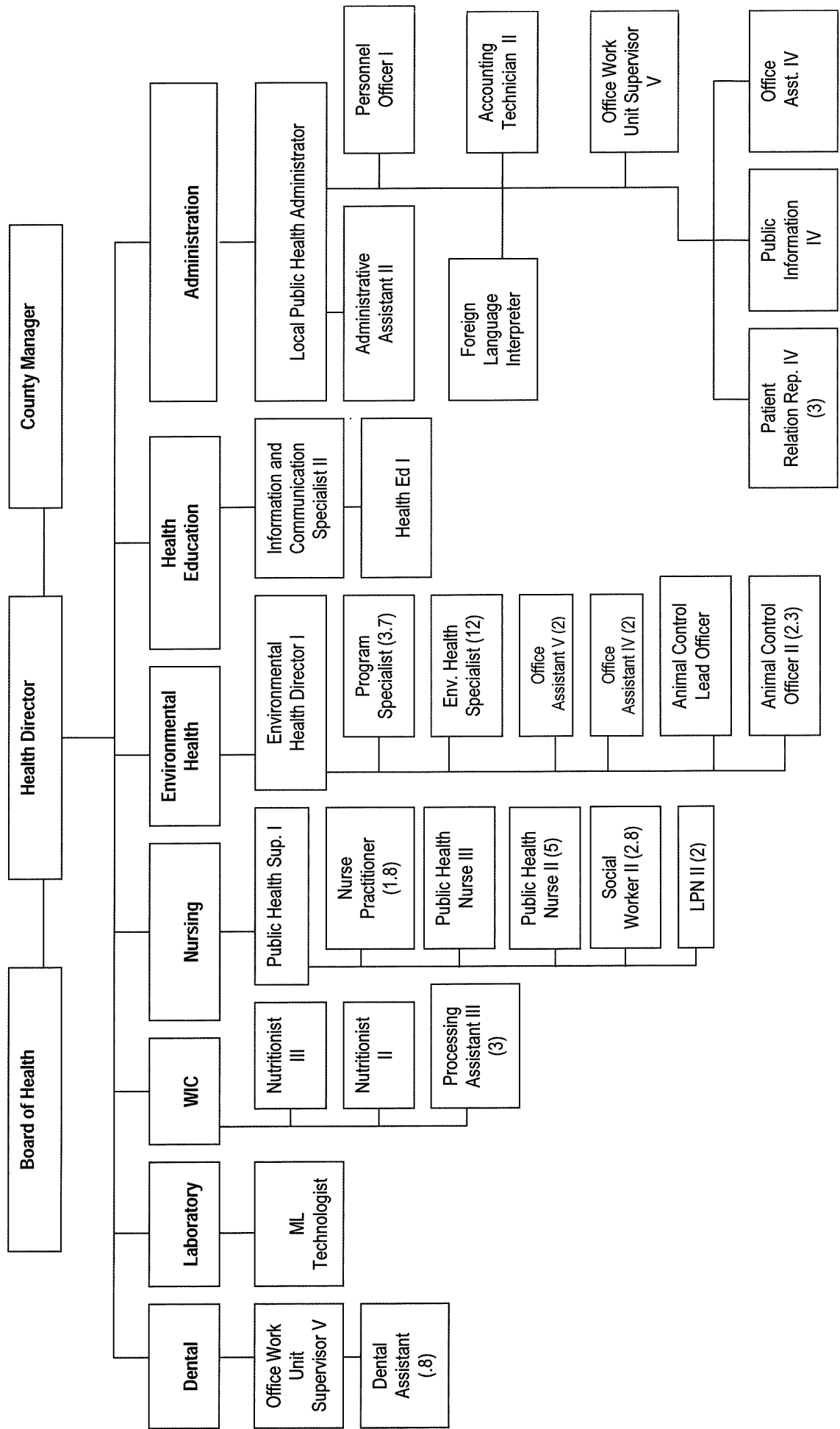
Staffing	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Full Time Positions	1	1	1	1	1	
FTE Part Time Position	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.00%</b>

*Human Services*

*Health Services*  
*Environmental Health*  
*Smart Start Grant*  
*Other Human Services*  
*Aging Services*  
*Social Services*  
*Juvenile Restitution*  
*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 21 seasonal influenza clinics.
- Provided Tdap through our general clinic for rising 6<sup>th</sup> graders and adult population ages 12-64.
- Continued a strong immunization program.

**Key Objectives**

- Use NCIR to identify patients who are not up to date on immunizations and work with parents to get them up to date.
- 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.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Flu clinics conducted (Seasonal)	21	25	25	25
Immunizations given (Seasonal)	2,232	3,500	3,500	3,500
Influenza vaccines given	992	1,123	1,250	1,250
<b><i>Efficiency</i></b>				
% of 2 yr olds receiving appropriate immunization	66%	75%	75%	80%
% of County children receiving immunizations	76%	75%	75%	80%
<b><i>Effectiveness</i></b>				
Complaints per 1000 pop	2	2	0	0

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	873,925	937,933	1,011,782	1,011,778	999,208	
Operations	256,674	225,014	243,162	243,162	243,162	
Capital Outlay	6,600	-	-	-	-	
<b>Total</b>	<b>1,137,199</b>	<b>1,162,947</b>	<b>1,254,944</b>	<b>1,254,940</b>	<b>1,242,370</b>	<b>6.83%</b>

<b>Revenue Sources</b>						
Intergovernmental	213,337	237,253	247,425	247,425	247,425	
Fees	66,537	60,000	70,000	70,000	70,000	
Reserved Fund Balance	-	-	2,000	2,000	2,000	
<b>Total</b>	<b>279,874</b>	<b>297,253</b>	<b>319,425</b>	<b>319,425</b>	<b>317,425</b>	<b>6.79%</b>

<b>Staffing</b>						
Full Time Positions	13.90	13.50	14.90	14.90	14.90	
FTE - Part Time Positions	1.59	1.01	2.08	2.08	2.08	
<b>Numbers of Positions</b>	<b>15.49</b>	<b>14.51</b>	<b>16.98</b>	<b>16.98</b>	<b>16.98</b>	<b>17.02%</b>

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

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

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

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

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

### **Major Accomplishments**

- Coordinated the 2009 Community Health Opinion Door to Door Survey utilizing handheld computers, Geographic Information System (GIS), Global Positioning System (GPS) technology.
- Established a NC Quitline Referral Policy (tobacco cessation) for Health Department Clinic and Case Management Programs.
- Redesigned and upgraded the Health Department website.
- Developed and submitted the 2009 Carteret County Community Assessment.
- Established a Child Fatality Prevention Team (CFPT)/Safe Surrender Committee to work on community education regarding the Safe Surrender Law of 2001.
- Sponsored a substance abuse luncheon to address drug addiction in pregnancy.
- Participated in various Health Fairs to promote Adult Health and Health Department services.
- Established strong community involvement through churches, schools and physician offices.
- Provided health alerts and timely information to the public and medical offices.
- Provided Presumptive Eligibility for pregnant women, provided prenatal services to pregnant women who had no alternative resources, and provided post-partum home visits.

### **Key Objectives**

- Partner with Healthy Carolinians Substance Abuse Prevention Task Force and Croatan High School Students Against Drunk Driving (SADD) to develop Teen Tobacco Prevention initiative.
- Develop new partnership between the Carteret County Partnership for Children's Obesity Prevention Committee and the Eat Smart, Move More Coalition to address obesity prevention measures in child care settings.
- Increase community awareness of health department's programs and services.
- Educate the public and health professionals about breast and cervical cancer.
- Actively monitor disease alerts and outbreaks and alert the medical community and public as necessary.
- Identify at risk tuberculosis population and administer TST/PPD's and follow-up with rapid sputum and chest x-rays if indicated.

- Encourage male participants in Family Planning.
- Communicate with private providers to assure good pregnancy outcome.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Health Education/Promotions Presentations	30	35	40	40
Media Outreach (news articles, TV shows, interviews)	221	250	300	300
Adult Health Patients	171	341	450	450
Breast and Cervical clients seen	106	143	130	130
STD clients screened	494	500	500	500
Tuberculosis skin test given	828	850	875	850
Family planning clinic visits	668	700	725	725
Family planning clients served	714	750	775	775
Eligible family planning waiver Medicaid clients seen	68	70	70	70
Prenatal visits	279	324	347	347
Maternity care coordination home visits	385	431	462	462
Post-partum home visits	58	113	124	124
<b><i>Efficiency</i></b>				
Breast and cervical visits by nurse practitioner	106	143	130	130
Family planning visits per nurse practitioner	500/168	400/300	425/300	425/300
Family planning clients per nurse practitioner	600/114	500/200	525/200	525/200
Prenatal visits per nurse practitioner	279	324	347	347
Maternity care coordination clients seen per RN	96	116	120	120
Post-partum, visits performed per RN	58	113	124	124
<b><i>Effectiveness</i></b>				
Complaints per 1000 pop	2/0/2/1/0	2/1/1/0/0	0/0/0/1/0	0/0/0/0/0

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
<b>HEALTH PROMOTION</b>						
Personnel	84,861	62,992	88,483	88,480	87,300	
Operations	361	400	400	400	400	
<b>Total</b>	<b>85,222</b>	<b>63,392</b>	<b>88,883</b>	<b>88,880</b>	<b>87,700</b>	<b>38.35%</b>
<b>BREAST &amp; CERVICAL CANCER</b>						
Personnel	23,704	27,028	13,107	13,103	12,953	
Operations	12,515	16,222	16,222	16,222	16,222	
<b>Total</b>	<b>36,219</b>	<b>43,250</b>	<b>29,329</b>	<b>29,325</b>	<b>29,175</b>	<b>-32.54%</b>
<b>COMMUNICABLE DISEASE</b>						
Personnel	126,020	152,556	132,143	132,140	129,785	
Operations	898	1,200	1,200	1,200	1,200	
<b>Total</b>	<b>126,918</b>	<b>153,756</b>	<b>133,343</b>	<b>133,340</b>	<b>130,985</b>	<b>-14.81%</b>
<b>FAMILY PLANNING</b>						
Personnel	105,569	129,800	108,851	108,850	107,750	
Operations	31,249	53,405	44,020	44,020	44,020	
<b>Total</b>	<b>136,818</b>	<b>183,205</b>	<b>152,871</b>	<b>152,870</b>	<b>151,770</b>	<b>-17.16%</b>
<b>MATERNAL HEALTH</b>						
Personnel	197,518	194,140	196,648	196,520	192,670	
Operations	1,457	2,250	2,250	2,250	2,250	
<b>Total</b>	<b>198,975</b>	<b>196,390</b>	<b>198,898</b>	<b>198,770</b>	<b>194,920</b>	<b>-0.75%</b>
<b>TOTAL PROGRAM EXPENSES</b>						
Personnel	537,672	566,516	539,232	539,093	530,458	
Operations	46,480	73,477	64,092	64,092	64,092	
<b>Total</b>	<b>584,152</b>	<b>639,993</b>	<b>603,324</b>	<b>603,185</b>	<b>594,550</b>	<b>-7.10%</b>
<b>Revenue Sources</b>						
Intergovernmental	425,156	354,193	339,550	339,550	339,550	
Reserved Fund Balance	-	107,078	80,112	80,112	80,112	
Fees	60,981	68,500	68,500	68,500	68,500	
<b>Total</b>	<b>486,137</b>	<b>529,771</b>	<b>488,162</b>	<b>488,162</b>	<b>488,162</b>	<b>-7.85%</b>
<b>Staffing</b>						
Full Time Positions	10.60	10.20	7.90	7.90	7.90	
FTE - Part Time Positions	0.80	0.99	1.44	0.96	0.96	
<b>Number of Positions</b>	<b>11.40</b>	<b>11.19</b>	<b>9.34</b>	<b>8.86</b>	<b>8.86</b>	<b>-20.82%</b>

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

### Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Delivered clinical outreach services for Head Start preschool centers and joined the Give Kids a Smile initiative in providing services to specially-identified children in need of care.

### Key Objectives

- Increase outreach services to outlying schools and preschool centers using portable dental equipment.
- 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	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b><i>Workload (Output)</i></b>				
Clients	547	582	650	700
Procedures	4,382	4,523	4,700	4,800
Educational groups served	22	20	22	24
Health fairs	3	2	3	4
<b><i>Efficiency</i></b>				
Schools visited	9	10	11	12
Schools served	14	14	15	17
Head Start preschool centers	8	7	9	11
<b><i>Effectiveness</i></b>				
Complaints per 1000 pop	0	0	0	0

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	243,678	144,452	147,689	147,689	146,119	
Operations	25,168	29,226	28,026	28,026	28,026	
<b>Total</b>	<b>268,846</b>	<b>173,678</b>	<b>175,715</b>	<b>175,715</b>	<b>174,145</b>	<b>0.27%</b>
<b>Revenue Sources</b>						
Intergovernmental	165,116	100,000	163,068	175,714	175,714	
Reserved Fund Balance	33,543	71,965	12,647	-	-	
<b>Total</b>	<b>198,659</b>	<b>171,965</b>	<b>175,715</b>	<b>175,714</b>	<b>175,714</b>	<b>2.18%</b>
<b>Staffing</b>						
Full Time Positions	2.80	1.80	1.80	1.80	1.80	
FTE - Part Time Positions	-	0.48	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>2.80</b>	<b>2.28</b>	<b>2.28</b>	<b>2.28</b>	<b>2.28</b>	<b>0.00%</b>

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

**Major Accomplishments**

- Successfully administered the H1N1 outreach education and vaccination effort of the Health Department. Hired 30 staff to administer and implement the program under State and Federal guidelines.
- Planned and participated in a regional Radiation Dispersal Device Table Top Exercise.
- Revised the Carteret County Pandemic Influenza Plan and the Strategic National Stockpile Plan (SNS)
- Convened members of the faith based community in the county to further develop the County Pandemic Influenza Plan. Worked with the school system to develop a program for educating staff, parents, and students about the Pan Flu.

**Key Objectives**

- Exercise the Pandemic Influenza Plan and the SNS Plan to improve operational readiness. Continue to provide educational opportunities for the business community, faith based organizations, and the public about preparedness for emergencies and disasters that could affect the health of county residents.
- Meet the requirements for continued State funding by planning and participating in three required exercises, attending conferences, meetings, revising all planning documents and other requirements in the Agreement Addendum for the Preparedness Program.
- Assure Fit Testing and work force preparedness training for Health Department employees.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Educational program: Emergency Preparedness & Response	12	12	12	12
Pan Flu Presentations	46	15	15	20
<b><i>Efficiency</i></b>				
Participants in Educational programs	150	150	150	175
Participants in Pan Flu Exercises and Presentations	165	175	175	400
<b><i>Effectiveness</i></b>				
% of participant Evaluations/Feedback rated good to excellent	90	90	90	100
% of County Population receiving Pan Flu information	20	40	60	100

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	66,489	113,371	57,114	56,716	56,346	
Operations	7,221	111,092	5,599	5,114	5,114	
<b>Total</b>	<b>73,710</b>	<b>224,463</b>	<b>62,713</b>	<b>61,830</b>	<b>61,460</b>	<b>-72.62%</b>
<b>Revenue Sources</b>						
Intergovernmental	58,059	200,556	54,206	54,206	54,206	-72.97%
<b>Staffing</b>						
Full Time Positions	1.10	1.10	0.50	0.50	0.50	
FTE- Part Time Positions	0.00	1.24	0.48	0.48	0.48	
<b>Numbers of Positions</b>	<b>1.10</b>	<b>2.34</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>-58.12%</b>

**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**

- Collaborated with Child Service Coordination (CSC) to provide services to children.
- Provided well child exams to all Carteret County children who do not have a pediatrician or family doctor. This well child exam consists of physical exam, developmental and nutritional assessment, vision, hearing, dental varnish and lead poisoning screening, health and parent education, and assessment and provision of needed immunizations.
- Awarded 2009 Best Practice Award from the NC Children and Youth Branch.
- 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 Carteret County Schools Specialized Preschool Program to identify and refer potential CSCP participants.

**Key Objectives**

- Provide newborn home visits to Medicaid recipients.
- Provide fees on a sliding scale to clients who are uninsured.
- 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 community hospital nursing staff and social workers to identify eligible infants.
- Make outreach efforts to local pediatricians and general practitioners offices to increase awareness of the program and in turn increase referrals.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Newborn home visits	72	151	162	162
Post-partum home visits	58	113	124	124
Child deaths reviewed per staff	3	3	3	0
Children followed and tracked	382	415	450	450
Total Medicaid/Non-Medicaid units billed	2,769	5,815	6,222	6,222
<b><i>Efficiency</i></b>				
Physicals performed per Public Health Nurse Extender	22	46	49	49
Billable units per CSC	923	1,938	2,074	2,074
<b><i>Effectiveness</i></b>				
Complaints per 1000 pop	0	0	0	0

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
<b>Child Health</b>						
Personnel	70,834	93,505	72,534	72,530	71,350	
Operations	1,203	3,415	1,500	1,500	1,500	
<b>Total</b>	<b>72,037</b>	<b>96,920</b>	<b>74,034</b>	<b>74,030</b>	<b>72,850</b>	<b>-24.83%</b>
<b>Child Services Coordination</b>						
Personnel	168,026	184,882	184,329	184,325	181,575	
Operations	2,360	3,000	3,000	3,000	3,000	
<b>Total</b>	<b>170,386</b>	<b>187,882</b>	<b>187,329</b>	<b>187,325</b>	<b>184,575</b>	<b>-1.76%</b>
<b>Total Programs</b>	<b>242,423</b>	<b>284,802</b>	<b>261,363</b>	<b>261,355</b>	<b>257,425</b>	<b>-9.61%</b>
<b>Revenue Sources</b>						
Intergovernmental	268,372	175,655	144,349	144,349	144,349	
Fees	176	500	500	500	500	
Reserved Fund Balance	17,595	67,057	82,888	82,888	82,888	
<b>Total</b>	<b>286,143</b>	<b>243,212</b>	<b>227,737</b>	<b>227,737</b>	<b>227,737</b>	<b>-6.36%</b>
<b>Staffing</b>						
Full Time Postions	5.30	5.54	4.80	4.80	4.80	
FTE - PartTime Positions	0.04	0.63	0.72	0.72	0.72	
<b>Numbers of Positions</b>	<b>5.34</b>	<b>6.17</b>	<b>5.52</b>	<b>5.52</b>	<b>5.52</b>	<b>-10.53%</b>

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

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

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

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

### **Major Accomplishments**

- Trained 16 vendors on new transaction requirements for WIC food package.
- Collaborated with Carteret County Health Department Spanish Interpreter to facilitate WIC services to 252 Latino clients enrolled in the WIC program.
- Active participation of 1358 base caseload.
- Increased access for WIC clients by initiating walk-in WIC enrollment for pregnant women, newborn infants, and postpartum women.
- Exhibited breastfeeding environment, especially in the breastfeeding room designed for optimal comfort for a breastfeeding client. Promoted breastfeeding through new bulletin board, educational video, one-on-one counseling, and follow-up after delivery by the Breastfeeding Educator.

### **Key Objectives**

- Educate clients, local pediatricians, and Carteret County Health Department staff on changes in the WIC program, policies, and procedures recommended by the State WIC Office.
- Increase folic acid need awareness for all WIC clients.
- Provide early preventive recommendations for parents/caretakers to deter incidence of childhood obesity in Carteret County.
- Collaborate with Head Start program for lead screenings.

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
<b>ADMINISTRATION</b>						
Personnel	17,766	22,021	21,998	21,995	21,715	
Operations	-	217	100	100	100	
<b>Total</b>	<b>17,766</b>	<b>22,238</b>	<b>22,098</b>	<b>22,095</b>	<b>21,815</b>	<b>-1.90%</b>
<b>NUTRITION</b>						
Personnel	62,506	65,745	56,675	56,675	55,255	
Operations	-	500	500	500	500	
<b>Total</b>	<b>62,506</b>	<b>66,245</b>	<b>57,175</b>	<b>57,175</b>	<b>55,755</b>	<b>-15.84%</b>
<b>CLIENT SERVICES</b>						
Personnel	171,129	195,417	184,471	184,470	181,250	
Operations	2,439	4,100	4,100	4,100	4,100	
<b>Total</b>	<b>173,568</b>	<b>199,517</b>	<b>188,571</b>	<b>188,570</b>	<b>185,350</b>	<b>-7.10%</b>
<b>BREASTFEEDING</b>						
Personnel	14,443	14,465	14,871	14,870	14,680	
Operations	10	-	-	-	-	
<b>Total</b>	<b>14,453</b>	<b>14,465</b>	<b>14,871</b>	<b>14,870</b>	<b>14,680</b>	<b>1.49%</b>
<b>GRAND TOTAL</b>	<b>268,293</b>	<b>302,465</b>	<b>282,715</b>	<b>282,710</b>	<b>277,600</b>	<b>-8.22%</b>
<b>Revenue Sources</b>						
Intergovernmental	<b>223,479</b>	<b>240,366</b>	<b>244,440</b>	<b>244,440</b>	<b>244,440</b>	<b>1.69%</b>
<b>Staffing</b>						
Full-Time Positions	5.50	5.50	5.50	5.50	5.50	
FTE - Part time Positions	0.00	0.26	0.48	0.48	0.48	
<b>Total Positions</b>	<b>5.50</b>	<b>5.76</b>	<b>5.98</b>	<b>5.98</b>	<b>5.98</b>	<b>3.82%</b>

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

**Major Accomplishments**

- Ten (10) staff members became fully trained and authorized for permitting, inspection, and sampling of private drinking water wells.
- Implemented new inspection frequency protocols for food service sanitation inspections.
- Assumed full responsibility for management and operation of Bacteriological Water Lab.
- Trained staff to comply with methamphetamine lab rule enforcement.
- Provided two (2) Serv-Safe courses which enable restaurant management personnel to obtain a two (2) point bonus on grade card.

**Key Objectives**

- Increase number of mandated inspections by allocating additional staff to program.
- Initiate Virginia Graham Baker state rule compliance for public swimming pools with double main drains.
- Increase community involvement through educational activities and group meetings.
- Improve and implement quality assurance improvements for all mandated programs.

<b>Key Measures: On Site Wastewater Program</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
On-site Wastewater Inspections/Visits	2,543	2,800	2,950	2,950
Private Wells Inspections/Visits	327	340	350	350
Complaints Investigated	130	130	130	130
Management Inspections Projected	350	375	420	420
Management Inspections Performed/Visits	265/398	375/656	420/840	420/840
<b><i>Efficiency</i></b>				
Inspections per Specialist	390	424	445	445
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist				
Management Inspection Coverage	100%	100%	100%	100%
<b><i>Effectiveness</i></b>				
Complaints per 1000 pop	0	0	0	0

<b>Key Measures: Food, Lodging &amp; Institutional Sanitation Program</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b>Workload (Output)</b>				
Inspections/Visits	1,473	1,500	1,550	1,550
Complaints Investigated	61	60	60	60
Quality Assurance visits	10	16	16	16
<b>Efficiency</b>				
Inspections per Specialist	384	390	403	403
Inspection Coverage	90%	95%	100%	100%
<b>Effectiveness</b>				
Complaints per 1000 pop	0	0	0	0

<b>Key Measures: Public Swimming Pools Program</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b>Workload (Output)</b>				
Inspections/Visits	491	749	645	500
Complaints Investigated	6	6	6	6
<b>Efficiency</b>				
Inspections/Visits per Specialist	71	108	93	72
Inspections Coverage	100%	100%	100%	100%
<b>Effectiveness</b>				
Complaints per 1000 pop	0	0	0	0

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	999,501	1,029,287	1,080,520	1,070,215	1,054,495	
Operations	89,162	86,624	75,942	75,145	75,145	
Capital Outlay	30,300	-	-	-	-	
<b>Total</b>	<b>1,118,963</b>	<b>1,115,911</b>	<b>1,156,462</b>	<b>1,145,360</b>	<b>1,129,640</b>	<b>1.23%</b>

<b>Revenue Sources</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Intergovernmental	16,381	9,425	6,750	6,750	6,750	
Fees	281,705	300,000	300,000	300,000	300,000	
<b>Total</b>	<b>298,086</b>	<b>309,425</b>	<b>306,750</b>	<b>306,750</b>	<b>306,750</b>	<b>-0.86%</b>

<b>Staffing</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Full Time Positions	19.75	19.70	20.00	20.00	20.00	
FTE - Part Time Positions	0.46	0.47	0.48	0.24	0.24	
<b>Numbers of Positions</b>	<b>20.21</b>	<b>20.17</b>	<b>20.48</b>	<b>20.24</b>	<b>20.24</b>	<b>0.35%</b>

**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.

**Major Accomplishments**

- Of the 678 live births at Carteret General in 2009, 537 initiated breastfeeding.
- 36% continued to breastfeed for 6 weeks.
- 24% continued to breastfeed for 6 months.
- 12% continued to breastfeed for the first year.

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

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	38,016	48,167	48,232	-	-	
Operations	5,919	7,744	7,740	-	-	
<b>Total</b>	<b>43,935</b>	<b>55,911</b>	<b>55,972</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	40,765	31,065	-	-	-	-100.00%
<b>Staffing</b>						
Full Time Positions	1	1	1	-	-	
<b>Numbers of Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>

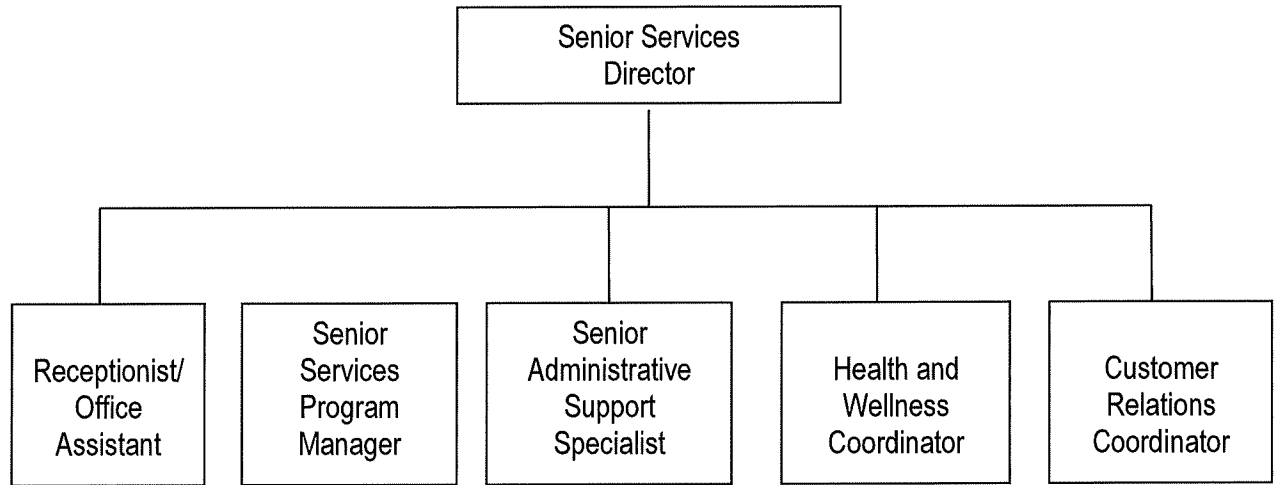
**Other Health/Human Services**

**Human Services**

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

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health	30,000	29,500	29,500	29,500	29,500	
Newport Developmental	75,000	75,000	75,000	75,000	75,000	
Coastal Community Action	75,936	70,000	70,000	70,000	70,000	
JCPC Task Force	1,123	3,000	3,000	3,000	3,000	
Juvenile Restitution	52,208	59,650	60,000	60,000	60,000	
ARRA Gang Assess & Prevention	-	26,380	-	-	-	
Teen Court	45,833	50,000	50,000	50,000	50,000	
Criminal Justice Partnership	69,424	80,000	80,000	80,000	80,000	
Broad Street Clinic	10,000	10,000	15,000	10,000	10,000	
Council for Women	3,000	-	-	-	-	
Boys and Girls Club	39,007	48,500	48,500	48,500	48,500	
Healthy Carolinians	5,000	-	-	-	-	
<b>Total</b>	<b>604,531</b>	<b>650,030</b>	<b>629,000</b>	<b>624,000</b>	<b>624,000</b>	<b>-4.00%</b>
<b>Revenue Sources</b>						
Intergovernmental	283,375	290,650	297,000	297,000	297,000	
Fees	84,000	84,000	75,000	75,000	75,000	
<b>Total</b>	<b>367,375</b>	<b>374,650</b>	<b>372,000</b>	<b>372,000</b>	<b>372,000</b>	<b>-0.71%</b>
<b>Staffing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## *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 managed ARRA funding for nutrition programs.
- Received \$10,000 grant for transportation expenses from a private foundation, which allowed management of transportation services without EDTAP funds.
- Maintained a well trained, highly dependable pool of volunteers who deliver meals to seniors.

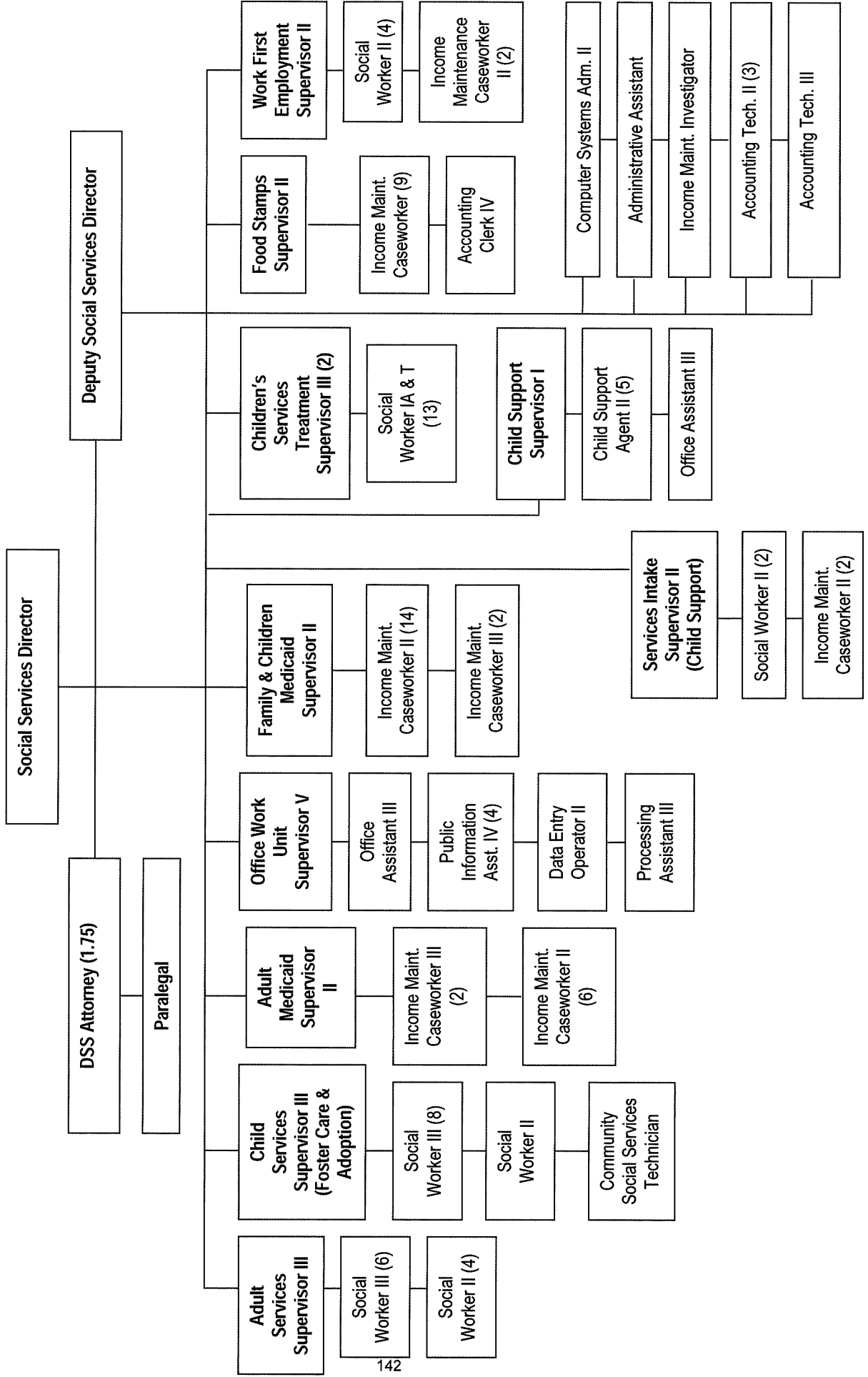
**Key Objectives**

- Expand "Seniors Helping Seniors" program by adding a component to call shut-ins.
- Expand information and assistance services through cross-training.
- Streamline compliance assurance by assigning it to one staff member.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Improvements due to chronic disease management (# of seniors)	15	20	25	30
Health & safety seminars with professional speakers	12	17	24	25
<b><i>Efficiency</i></b>				
Seniors to be trained for chronic disease management	15	20	25	30
Average attendance at each seminar	8	17	20	25
<b><i>Effectiveness</i></b>				
Improvement of health habits (Percent of completed surveys)	25%	27%	30%	35%

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Personnel	194,652	171,457	191,593	191,588	189,751	
Operations	37,117	36,563	46,723	46,723	40,723	
Contracted Services	151,760	204,121	153,389	153,389	166,226	
<b>Total</b>	<b>383,529</b>	<b>412,141</b>	<b>391,705</b>	<b>391,700</b>	<b>396,700</b>	<b>-3.75%</b>
<b>Revenue Sources</b>						
Intergovernmental	330,902	369,273	339,072	345,072	350,072	
Fees	6,075	4,000	-	-	4,000	
<b>Total</b>	<b>336,977</b>	<b>373,273</b>	<b>339,072</b>	<b>345,072</b>	<b>354,072</b>	<b>-5.14%</b>
<b>Staffing</b>						
Full Time Positions	4.00	3.08	3.51	3.51	3.51	
Part Time as FTE	1.52	1.83	1.70	1.70	1.70	
<b>Number of Positions</b>	<b>5.52</b>	<b>4.91</b>	<b>5.21</b>	<b>5.21</b>	<b>5.21</b>	<b>6.11%</b>

# Department of Social Services Organizational Chart



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

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

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

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

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

### **Major Accomplishments**

- Utilized four new temporary/time-limited positions to scan Food and Nutrition Services (FNS) files. We were able to destroy 1,360 closed FNS files as a result of this scanning effort.
- Increased benefit diversion cases from 86 for calendar year 2008 to 89 for calendar year 2009.
- 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 7 adoptive families and 3 foster families.
- Conducted two sessions of CPR and first aid for foster and adoptive parents.
- Transitioned 20 children to permanency.
- LINKS (Independent Living) coordinator has worked with foster children ages 16-21 on completion of high school diploma/GED (one individual has completed her CNA-I and CNA-II certification).
- 7 children cleared for adoption, and another 7 have had their adoptions finalized.
- Assisted an average of 449 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 96 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 145 elderly or disabled adults for the need for adult protective services.

- Served a monthly average of the following in 2009:

	2009	2008	2007
Special Assistance (Rest Homes)	137	135	123
Long Term Care (Nursing Homes)	244	230	253
Adult Medicaid	1,789	1,641	1,605
Family & Children's Medicaid	4,907	4,369	4,113
Medicaid for Pregnant Women		28	35
Health Choice		587	577
Child Day Care	413	587	538
Food Nutrition Services cases/people	3215/6838	2450/5183	2063/4274

### Key Objectives

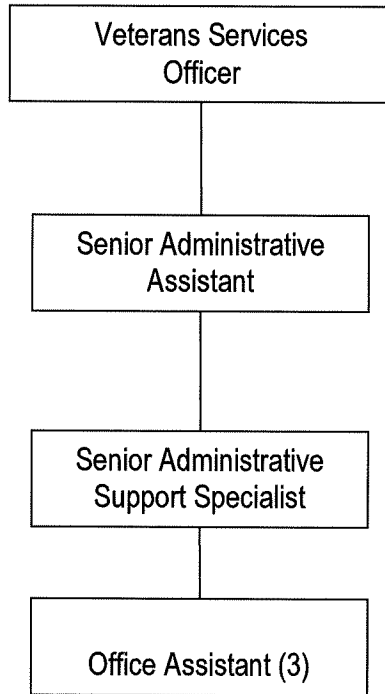
- Maintain low staff turnover.
- Ensure that all staff has completed mandated trainings.
- Continue assessing services and procedures to improve efficiency and customer service.
- Increase benefit diversions cases for SFY 2010 - 2011. The number of benefit diversion cases for January 2009-December 2009 was 89.
- Increase the number of families receiving retention services. An average number of 49 families received the service each month during January 2009 – December 2009.
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments).

Key Measures	FY 08-09 Actual	FY 08-09 Estimated	FY 09-10 Target	Desired Level
<b>Effectiveness</b>				
Adults Entering Employment	84	45	35	Over 45
Remaining off work for Employment	81.00%	90.00%	90%	90.00%+
All Family Participation Rate	28.84%	50.00%	50%	50.00%
Two-Parent Participation Rate	34.26%	90.00%	100%	90.00%
Employed 6 Months After Leaving Work First	74.47%	60.00%	60%	60.00%+

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

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
<b>ADMINISTRATION</b>						
Personnel	5,048,671	5,297,232	5,973,925	5,872,400	5,391,300	
Operations	456,940	445,605	693,835	624,000	559,900	
Contracted Services	-	-	-	-	503,650	
Capital Outlay	-	18,000	20,000	-	-	
<b>Total</b>	<b>5,505,611</b>	<b>5,760,837</b>	<b>6,687,760</b>	<b>6,496,400</b>	<b>6,454,850</b>	<b>12.05%</b>
<b>GENERAL ASSISTANCE</b>	231,659	379,500	472,500	462,500	462,500	21.87%
<b>SPECIAL ASSISTANCE</b>	4,199,421	3,496,895	3,077,550	3,077,550	3,077,550	-11.99%
<b>SPECIAL PROJECTS</b>	449,459	469,807	470,424	470,420	470,420	0.13%
<b>TANF</b>	316,206	414,620	269,622	269,620	269,620	-34.97%
<b>GRAND TOTAL</b>	<b>10,702,356</b>	<b>10,521,659</b>	<b>10,977,856</b>	<b>10,776,490</b>	<b>10,734,940</b>	<b>2.03%</b>
<b>Revenue Sources</b>						
Intergovernmental	6,135,332	6,748,370	6,212,265	6,490,550	6,440,550	
Miscellaneous	68,560	128,677	145,506	145,506	145,506	
<b>Total</b>	<b>6,203,892</b>	<b>6,877,047</b>	<b>6,357,771</b>	<b>6,636,056</b>	<b>6,586,056</b>	<b>-4.23%</b>
<b>Staffing</b>						
Full Time Positions	101.00	101.00	111.60	112.75	104.00	
FTE - Part Time Positions	0.37	0.81	2.30	1.34	1.34	
<b>Numbers of Positions</b>	<b>101.37</b>	<b>101.81</b>	<b>113.90</b>	<b>114.09</b>	<b>105.34</b>	<b>3.47%</b>

*Veterans  
Organizational Chart*



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

**Major Accomplishments**

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2009 totaled \$32,693,000 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 \$12,922,000 indirectly. Total direct and indirect expenditures in Carteret County equal \$43,485,000 which equated to a 19.85% increase over FY 2008 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 compliment our PTSD sessions.
- Fulfilled a pivotal role in the 15<sup>th</sup> Annual Carteret County Veterans Day parade and had over 2,000 participants in 2009.
- 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.
- Institute formalized office training for all team members so they can achieve their potential. Crossing-training is an integral part of this comprehensive training.
- 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.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b>Workload (Output)</b>				
Number of veterans and/or dependents seen in office.	13,060	13,200	13,200	13,200
Number of all claims generated in the office.	5,067	5,100	5,100	5,100
Number of telephone calls received/made.	20,015	20,100	20,100	20,100
Number of piece of correspondence generated per day.	250	275	275	275
<b>Efficiency</b>				
Increase in veterans seen office	2%	4%	4%	4%
Increase in claims generated in the office	18%	19%	19%	19%

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	256,190	267,887	264,699	265,698	259,983	
Operations	49,704	51,998	57,802	57,802	63,122	
Capital	40,504	-	-	-		
<b>Total</b>	<b>346,398</b>	<b>319,885</b>	<b>322,501</b>	<b>323,500</b>	<b>323,105</b>	<b>1.01%</b>
<b>Revenue Sources</b>						
Intergovernmental	23,292	2,000	2,000	2,000	2,000	0.00%
<b>Staffing</b>						
Full-Time Positions	6	6	6	6	6	
FTE- Part Time Positions	-	-	-	-	-	
<b>Numbers of Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0.00%</b>

*Education*

*Carteret County Schools  
Carteret Community College*



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

### **2010-2011 Operating Budget Request**

Each year the Carteret County Board of Education is charged with preparing an Operating and Capital Budget request to submit to our Carteret County Board of Commissioners. The requests in each of these documents reflect an investment in our students' futures and that of our county citizens. Our task is to ensure that our students and staff have a healthy and safe environment in which to learn and teach. In addition, we have been charged to make sure that our students have the skills necessary to be productive citizens in a global and competitive world. We take on this job with great enthusiasm and with input from all the stakeholders in the community that will be the beneficiaries of our efforts.

Carteret County Public School System's total funding for the 2008-2009 school year ranked our system as 44<sup>th</sup> among the state's 115 public school system in per pupil expenditure. In 2007-2008 we ranked 42<sup>nd</sup> and in 2006-2007 we ranked 31<sup>st</sup>. Currently and in the past, our students are competitive for national scholarships and are accepted at top ranked colleges and universities, indicating that our taxpayers are getting an extremely good return on their investment. Our system continues focus on the students in the classroom as the number one recipient of every dollar of revenue.

The budgets for 2010-2011 have been extremely challenging because of the continuing economic slump. Carteret County has not been immune to the loss of revenues and jobs seen across the state and nation. Our greatest obstacle is to balance the needs of the students with uncertainty resulting from funding sources undergoing massive changes. There continue to be unanswered funding questions. We know that there will be additional funding cuts from the State (how much we do not know yet) and no increases in Federal funding. However, emphasis is to retain and recruit quality teachers and outstanding support staff and, to the best of our ability, keep up with making our classrooms 21<sup>st</sup> Century Learning Centers.

This section addresses the school system's 2010-2011 Operating Budget request, and we hope you will find the information presented in a clear and helpful manner. This year's proposed budget request is \$19,554,480 for the Carteret County School System. This represents a \$616,914 increase (3.26 %) over the 2009-2010 allocation of \$18,937,566. The increases represented in this budget are found in state-mandated cost increases in benefits as well as small inflationary increases. We are only asking for funds to maintain our current level of services. Neither new programs nor new staff have been included in this budget request.

Local funding has assisted this county in making many of the academic gains made in the past. We believe that this request of \$19,554,480 will reflect that we have carefully worked to balance our mission with the resources needed to get the job done.

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.

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Current Expense	19,904,005	19,005,375	19,554,480	19,005,375	18,750,000	
Charter Schools	641,984	630,000	630,000	420,000	380,000	
<b>Total</b>	<b>20,545,989</b>	<b>19,635,375</b>	<b>20,184,480</b>	<b>19,425,375</b>	<b>19,130,000</b>	<b>-2.57%</b>
<b>Revenue Sources</b>						
Intergovernmental	136,401	100,000	100,000	100,000	100,000	0.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	



**Carteret Community College**  
**"Education for Life"**

**Fiscal 2010-2011 County Budget Request**  
**Summary Narrative**

***College Mission Statement***

The mission of the college emphasizes a commitment to community leadership and quality education for life:

***"Carteret Community College will be a leader in improving the quality of life for all citizens of Carteret County and Eastern North Carolina by offering opportunities for lifelong learning through high quality teaching, training, support, and enrichment."***

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***Overview***

Founded in 1963, Carteret Community College is a comprehensive community college with a main campus in Morehead City, N.C., and satellite classrooms at the Western Carteret Library and Learning Center in Cape Carteret.

Carteret serves more than 2,400 curriculum students and more than 6,200 continuing education students each year. CCC features a wide range of programs, including university transfer courses, career and occupational offerings, partnerships with four-year universities, specialized workforce training options, developmental studies and basic skills classes.

The college offers associate's degrees, diplomas and certificates in many areas. These programs can lead to a great career or have students earning credits toward a bachelor's degree.

The college features a marine trades training program at the North Carolina Marine Training and Education Center (NCMARTEC), as well as 36 other curriculum programs in which students can pursue diplomas and associate degrees in a variety of Business Technologies areas, Health Sciences, Legal and Community Services, and Applied and Service Technologies.

The college's Corporate and Continuing Education Division provides continuing education courses for thousands of students trying to update job skills and capabilities. The continuing education courses play a central role in the training and education of Carteret County's emergency medical technicians, firefighters and law enforcement officers. The college's Small Business Center provides services to more than 1,100 small business clients annually.

Through its agreement with institutions in the University of North Carolina System, CCC graduates have the opportunity to pursue bachelor's degrees and can earn two years of transferrable credit without leaving home.

This year, the College experienced a 15 percent growth in enrollment, which has created numerous challenges due to a flat State budget caused by reversions and cash restrictions. The increased student traffic is also creating more demands on infrastructure support and maintenance.

The college contributes more than \$11 million annually toward the local economy through salaries and the letting of local contracts and services. Additionally, the college distributes more than \$4 million in financial aid to local students each year.

Carteret Community College began 2010 focused on job training programs that range from construction and marine trades to business technologies and health care. Just as the college began 47 years ago with programs to train workers for the local job market, the same continues today with an emphasis on the changing needs of the business community.

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### **Construction Trades**

Despite the downturn in the housing market nationally, we continue to see construction trades as one of those industries poised to return. Even with the changes in the economy and the housing market, enrollment is strong in a variety of trades programs at the college. These courses are taught under the Corporate and Community Education division.

In particular, enrollment in the college's welding classes has more than doubled during the past year with more than 80 students taking welding courses. Welding courses include pipe welding, SMAW, TIG, MIG and welding certification.

Over the past couple of years, college employees have held several meetings with local construction company owners, employees and others who work in the field to get their input and recommendations.

The message from these groups is that the local industry has a strong need for a trained skilled workforce and they want a local training program that produces a stream of trained employees available for hire in their industry as well as be able to upgrade the skills of current workers.

Students taking Heating, Ventilation and Air Conditioning (HVAC) course has increased to nearly 90 students in the past year.

HVAC, electrical and plumbing employees continue to be in demand as the service industry supports existing homes and commercial buildings.

"Thanks to the HVAC program at Carteret, the heating and air conditioning businesses in the area now have trained candidates who can actually do the work," said Gene Garner, owner of Coastal Carolina Heating and Air Conditioning in Beaufort. "We now have walk-in applicants who are qualified to work from the beginning. It makes a big difference for us. We also like the work ethic they are learning at the college. They aren't just looking for a pay check, they are looking for a career."

The HVAC program has been so successful that the college is now offering HVAC Level II and III training.

This past year, the college completed the renovation of space for construction and trades training. Today, students can take continuing education classes in Carpentry, Welding, Drafting, Electrical, HVAC, Plumbing, Masonry, and other related skills. Local industry leaders have indicated these are the skills that need to be taught. Additionally, the college is working to create an apprenticeship program to allow students both classroom and hands-on experience.

This year, the college is offering a new training program in facilities maintenance, where students are trained in five fields including HVAC, Electricity, Carpentry, Plumbing and Welding. The classes will start every three months with January's class having 14 students. The facilities maintenance training program takes six months to complete.

Additionally, the college is also training students in auto inspections and Onboard Diagnostics. During the past year, more than 110 students took the onboard diagnostics course.

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### **Marine Trades**

Even with the decline in the marine industry due to the economic downturn, there's still a lot of interest in boat manufacturing and boat service.

More than 150 students are taking marine trades related courses at the college during this spring semester that include subjects such as Introduction to Outboards, Composite Production Marine Spray Finishing and Marine Joinery. The college offers a curriculum classes in outboard engines, and marine diesel, electrical, and plumbing installation, boat manufacturing, yacht joinery and other systems.

Continuing education classes include fiberglass repair, electrical installation, marlinespike, and marina management. NCMARTEC offers both day and evening classes.

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### **Business Technologies**

Business Administration, Computer Information Technology, Culinary Technology, Hotel and Restaurant Management, Medical Office Administration, Office Administration, and Web Technologies are all part of the Business Technologies Division at Carteret Community College.

Beginning 2010, CCC is offering Medical Office Administration for those individuals who would like to work performing administrative duties as part of the day-to-day operations of a medical office. Positions examples include: medical receptionist, medical transcriptionist, medical billing clerk, medical records clerk, and other medical office positions. Course work focuses on administrative office duties, medical terminology, medical billing and coding, as well as general education coursework.

The Business Administration program offers the opportunity to learn valuable Accounting, Management, Marketing and Selling skills necessary in today's job market. It is possible to earn most of the two-year Associate in Applied Science degree in Business Administration by taking classes over the Internet, eliminating most scheduling or transportation obstacles.

The Hospitality Program at CCC offers associate degrees in Culinary Technology and Hotel and Restaurant Management. The goal of the Hospitality Program is to provide the hospitality industry, one of the largest employers on the crystal coast, with graduates who are ready for entry level management positions. Students who may be interested in both front of the house and back of the house opportunities have the option of completing both degrees in a 3-year timeframe.

The Business Technologies division also has two-year associate degrees in Computer Information Technology and Web Technologies. Students are learning Microsoft Office 2007 and Microsoft Windows 7, two of the latest Microsoft products. The college also offers courses in Adobe Creative Suite 3, which is a premiere software suite used for Web design. Students also now have access to a Citrix server that allows access to all of the software the college uses without having it installed on their individual computers. Students can also learn how to build, repair and maintain computers and their network components in the college's Hardware Lab.

Students successfully completing the Networking course are eligible to take the Net+ international certification, which tells an employer they have the skills to manage a computer network. The MCAS exams tell an employer they are proficient with one or more programs.

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### **Health Sciences**

The college's Health Sciences programs continue to be some of the most popular and the seven programs include: Associate Degree in Nursing Program, Emergency Medical Science, Medical

Assisting, Practical Nursing, Radiography (including a certificate in Sonography), Respiratory Therapy, and Therapeutic Massage. Jobs in health sciences are some of the best paying jobs in the county and graduates work in hospitals, clinics, physicians' offices, imaging centers, rehabilitation centers, and as independent contractors. As the county grows and the population gets older, health sciences will be in even greater demand in the future.

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### ***Small Business Support***

Carteret Community College's Small Business Center, originally founded in 1984, provides free one-on-one confidential counseling, workshop/seminars, technical assistance and other services to support the growth of small businesses in Carteret County. The center is funded through a special allocation by the state legislature and administered through the North Carolina Community College System. All 58 community college have a Small Business Center. The funding allows the center to provide many free services, including workshops and seminars. The center hires nationally-known experts to provide training in a wide-range of areas, including: business plan development, taxes, budgeting, management/supervision, team building, personnel, policy and procedure development, and advertising/marketing. The center also has a resource library of books, DVDs, and other materials specific to the needs of small business and public access computers for use by those needing to do research, write their business plan or work on budgets. The Small Business Center has a very close working relationship with the Carteret County Chamber of Commerce, Carteret County Economic Development Council, and Coastal Carolina SCORE. Several years ago, the group formed the Carteret County Small Business Resource Alliance, solidifying and strengthening services for small businesses.

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### ***Career Counseling and Assessment***

The college has a career and academic planning service center (CAPS) for students and prospective students to match their career interests with certain programs of study at the college. CAPS assists all first-term students with course scheduling and strives to make a first-time student's experience at the college positive and to ensure student success.

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### ***University Transfer Programs***

The university transfer curriculum is one of the most popular programs, and enables students to obtain an associate in arts or associate in science degree and transfer to a four-year university. Almost 30 percent of students enrolled in curriculum programs are in the University Transfer program. A certain percentage of jobs require a four-year degree and the university transfer program provides an affordable option for students to remain in the county for the first two years of the four-year program.

**Performance Measures**

Each year, the North Carolina Community College System collects performance data from all of the 58 North Carolina community colleges. The system has established a *State standard* for each performance measure and the community colleges strive to meet or exceed the established standard. Data derived from the collection of performance measurement data help the colleges assess their effectiveness in the 12 measured areas and provide colleges with comparative data to measure their performance against the other community colleges. The Performance Measures and Standards data for CCC for the academic year 2007-2008 are presented in Table 1 below.

**Table 1 – Carteret Community College 2007-2008 Performance Measures Data**

Measure	Standard	CCC	Met Standard	# Colleges Achieving	System Averages
1) Progress of Basic Skills Students	75%	78%	Yes	56	82%
2) Performance of College Transfer Students	83% GPA ≥ 2.0	90%	Yes	44	88%
For Exceptional Status	87% GPA ≥ 2.0		Yes	30	
3) Passing Rates for Licensure and Certification Exams	80% agg.	84%	Yes	45	86%
For Exceptional Status	no exam <70%	1	No	30	
4) Passing Rates of Students in Developmental Courses	75%	83%	Yes	48	77%
5) Success Rate of Developmental Students in Subsequent College-Level Courses	80%	89%	Yes	57	89%
6) Student Satisfaction – Completers and Non-Completers	90%	98%	Yes	56	96%
7) Curriculum Student Retention, Graduation & Transfer	65%	73%	Yes	57	69%
8) Business/Industry Satisfaction with Services Provided	90%	88%	No	53	94%

*Data Source: 2009 Critical Success Factors for the North Carolina Community College System*

### ***Accomplishments in Fiscal 2009-2010***

- Reaffirmation of accreditation by Southern Association of Colleges and Schools
- Radiography graduates achieved a 100 percent pass rate on their certification examination for the fourth consecutive year
- Counseled 130 new or existing small business clients
- Held 65 small business workshops with a total of 1045 participants
- Beginning February 2010, staff of the NC Military Business Center set up offices on campus to work with the Small Business Center on connecting local businesses with Federal and State government contracts
- Re-certified more than 500 Law Enforcement Officers
- Trained 61 students in Pharmacy Technician
- Certified 23 students in Phlebotomy Technician
- Certified 319 students as Certified Nurse Assistants
- Served more than 852 students through our Basic Skills programs
- Graduated a total of 211 students in the Adult High School and General Educational Development (GED) programs
- Renewed or issued initial certification for more than 150 local service station employees on use of new Emissions Inspections using Emissions Testing Booth
- Held one of three statewide Wastewater Certification Conferences that brought more than 375 students to the county and accounted for more than \$85,000 in spending in the county during the conference
- Held 5<sup>th</sup> annual week-long Youth Entrepreneurship Camp on campus with 15 middle school participants
- Held Camp 911, a Fire/EMS/Police based camp for sixteen 11-13 year olds
- Provided online training to 31 teachers to maintain their certification
- 8 students completed and received certificates from the ESL Family Literacy class, a partnership with Carteret County Schools
- Held Heritage Entrepreneurship Camp at Boys & Girls Club with 17 middle and high school youth
- Added new continuing education programs: MIG Welding, TIG Welding, PIPE Welding, Work Zone Flagger Certification, Vehicle Escort Driver Certification, Building Standard Inspection Certification Levels II and III, Building Standard Inspection Certification Level II and III
- Trained 71 students in Welding procedures
- Trained 69 students in HVAC
- Started the only Certified Professional Wedding Planner course taught in a classroom setting in North Carolina and have trained 13 students to date
- Started a National Association of Sports Medicine Personal Training Certification program
- One of only 2 NC colleges and universities to receive a Child Care Access Means Parents in School grant award in 2009 to provide funds to help low income student parents pay for child care over a five-year period
- Expanded tutoring services to include online tutoring
- The Medical Assisting program received accreditation
- The Radiography program was recertified
- Received a WIA Title I Summer Youth Employment Activities grant for \$122,251 that helped young people aged 18 through 24 gain employment skills through summer work
- The Carteret Community College Foundation provided \$281,879 to the College during 2008-2009; To date, in Fiscal 2010, the Foundation has provided or encumbered \$153,000 in cash support for the College.
- Carteret Community College Foundation has over one million dollars in permanently restricted endowment funds
- The Carteret Community College Alumni Link has 800 members who stay connected through Facebook, E-Mail, and Twitter; Chapters have formed around program like Paralegal, Interior

Design, and Radiography; Most members reside in or near Carteret County, but alumni from as far away as Hawaii have joined the Alumni communications link

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***Key Issues for Fiscal Year 2010-2011***

- Managing instructional programs and support services with rising enrollments (15% in 2009-2010) during declining economic conditions
  - Securing adequate funding of equipment money to support instruction
  - Maintaining high costs of health science programs including Associate Degree Nursing, License Practical Nursing, Radiography, Respiratory Therapy, and Sonography
  - Securing space to house a small business incubator to enhance the services available to meet the county's growing entrepreneurial activity
  - Maintaining attractiveness of campus with increased growth and activities (Each year more than 10,000 members of the public visit Carteret Community College for events held on campus.)
- 

***Issues on the Horizon***

- Changing curriculum and continuing education programs to meet needs of growing workforce in Carteret County – we can expand health sciences, business technologies, construction trades, and marine trades
  - Increasing access to education
- 

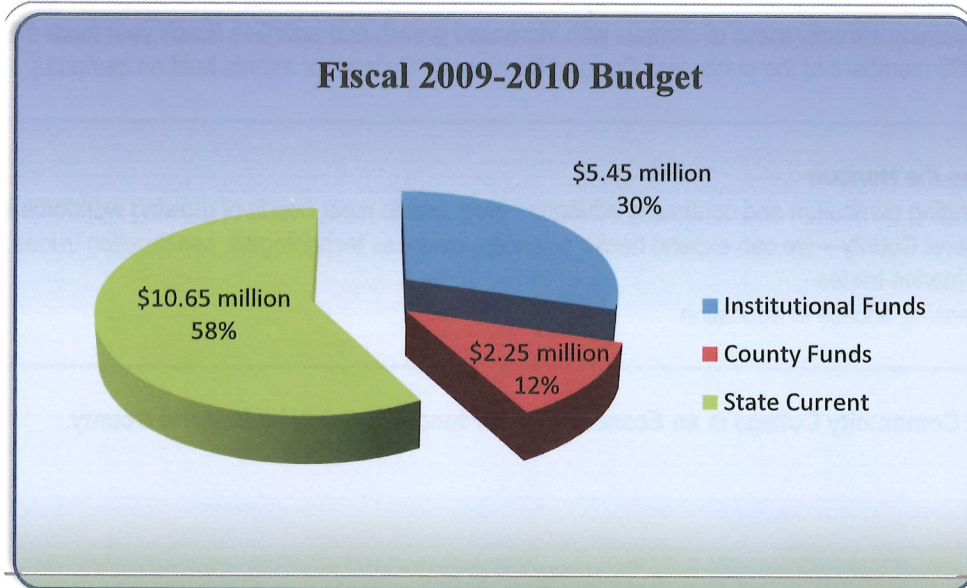
**Carteret Community College is an *Economic Driver* funded, in part, by Carteret County.**

**Budget Summary**

The College receives revenues from several sources including State and County appropriations, State and Federal student aid, auxiliary enterprises, State, Federal, and Local contracts and grants, and gifts. In Fiscal 2009-2010, the college began the year with a budget of **\$18,352,819**. The State current fund appropriation was **\$10,228,775** and the State capital appropriation was **\$425,912**. Institutional fund appropriations including grants, financial aid, and auxiliary enterprises totaled **\$5.45** million. The County appropriation totaled **\$2,225,000** with **\$2,025,000** in current operating funds and **\$225,000** in capital funds. The pie chart below shows the percentage split of Institutional, County, and State funding for the college's **\$18.35** million budget.

**2009-2010 Carteret Community College Operating Budget**

**Total: \$ 18,352,819**



Carteret Community College proposes a County budget of **\$2,289,720** for **Fiscal 2010-2011** that allocates **\$2,064,720** for **current operating** expenses and **\$225,000** for **capital outlay** expenses. Table 2 below shows a comparison of County budget appropriations for Fiscal 1998-1999 through the proposed Fiscal 2010-2011 budget.

**Table 2 – Carteret Community College County Budget Comparison**

<b>Fiscal Year</b>	<b>Current Operating</b>	<b>County Capital Appropriation</b>	<b>Additional County Capital</b>	<b>Total</b>
1998-1999	\$ 881,260	\$ 210,000	\$ 61,811 <sup>1</sup>	\$ 1,153,071
1999-2000	\$ 969,554	\$ 210,000	\$ 46,548 <sup>2</sup>	\$ 1,226,102
2000-2001 <sup>5</sup>	\$ 1,166,370	\$ 210,000	\$ 207,375 <sup>3</sup>	\$ 1,583,745
2001-2002	\$ 1,224,688	\$ 210,000		\$ 1,434,688
2002-2003	\$ 1,220,000	\$ 50,000 <sup>4</sup>		\$ 1,270,000
2003-2004	\$ 1,220,000	\$ 200,200		\$ 1,420,200
2004-2005	\$ 1,658,850	\$ 83,300		\$ 1,742,150
2005-2006	\$ 1,700,000	\$ 140,000 <sup>6</sup>		\$ 1,840,000
2006-2007	\$ 1,869,500	\$ 231,388		\$ 2,100,888
2007-2008	\$ 1,992,785	\$ 197,240	\$ 1,700,000 <sup>7</sup>	\$ 3,890,025
2008-2009	\$ 2,086,000	\$ 225,000		\$ 2,311,000
2009-2010	\$ 2,025,000	\$ 225,000		\$ 2,250,000
<b>Proposed 2010-2011</b>	<b>\$ 2,064,720</b>	<b>\$ 225,000</b>		<b>\$ 2,289,720</b>

**Footnotes:**

**1: Additional Capital appropriation to waterproof Michael J. Smith Library/LRC Building.**

**2: Carryover funds and completion of LRC building waterproofing.**

**3: \$102,000 carried over for new phone system and \$105,375 appropriated for CMAST parking lot.**

**4: To complete Phase I of McGee Building window replacement.**

**5: Carteret County purchased the Historical Society property for \$550,000 for the College in Fiscal**

**2000-2001. The purchase was financed by the county and turned over to the College this year.**

**6: \$20,000 of the \$140,000 Fiscal 2005-2006 capital appropriation was mandated for use to replace the doors at the County Civic Center.**

**7: \$1,700,000 Financing Package for construction of Maintenance Building and capital improvements for McGee Administration Building.**

**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.

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Current Expense	2,085,996	2,025,000	2,064,720	2,043,000	2,043,000	
Capital Outlay	219,160	225,000	225,000	225,000	225,000	
<b>Total</b>	<b>2,305,156</b>	<b>2,250,000</b>	<b>2,289,720</b>	<b>2,268,000</b>	<b>2,268,000</b>	<b>0.80%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
<b>Numbers of Positions</b>	-	-	-	-	-	

*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**

- Security camera purchased and installed to improve safety in fitness room.
- Repaired leaks in building and roof.
- Improved organization and cleanliness of Senior Center.

**Key Objectives**

- Replace worn-out safety mats at each entrance.
- Develop written agreement with AARP Tax Aide Program.
- Expand security camera viewing areas to improve security in other active areas.
- Change senior newsletter from bi-monthly to monthly.

Key Measures	FY09 Actual	FY 10 Estimated	FY 11 Target	Desired Level
<b>Workload (Output)</b>				
Seniors registered and utilizing computer sign-in	1,168	1,260	1,300	1,400
<b>Efficiency</b>				
Percentage of seniors accurately recording event participation through the computer system.	70%	81%	95%	98%

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	76,001	107,814	131,863	111,965	110,905	
Operations	92,565	104,548	92,727	94,350	84,850	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>168,566</b>	<b>212,362</b>	<b>224,590</b>	<b>206,315</b>	<b>195,755</b>	<b>-7.82%</b>

**Revenue Sources**

Fees	8,262	15,500	11,500	11,500	11,500	-25.81%
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**Staffing**

Full Time Positions	2.00	1.92	2.49	2.49	1.99	
Part time as FTE	0.36	0.25	0.55	0.55	0.55	
<b>Number of Positions</b>	<b>2.36</b>	<b>2.17</b>	<b>3.04</b>	<b>3.04</b>	<b>2.54</b>	<b>17.05%</b>

## Tri-County Library System

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

### Major Accomplishments

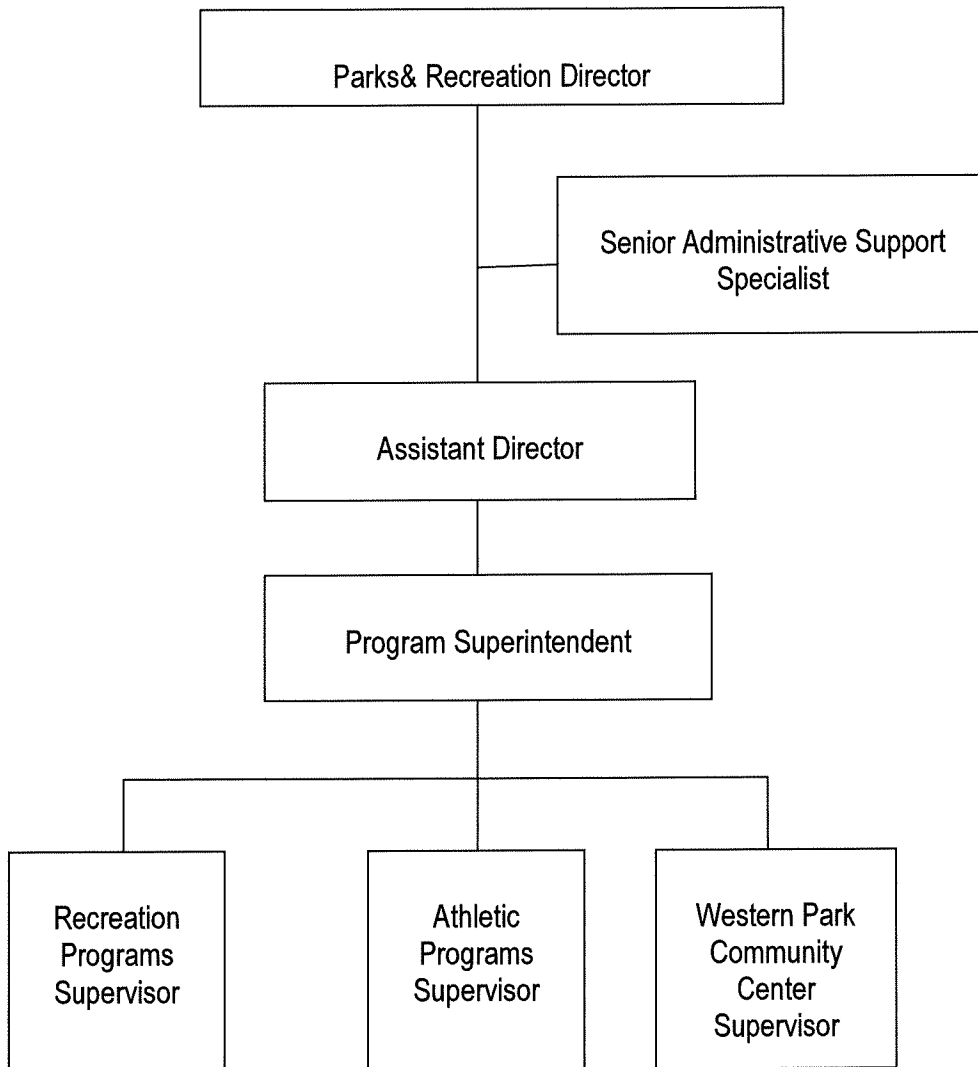
- Relocated the Carteret County Public Library to space at Beaufort Square, almost doubling the square footage of the library.
- Completed the application process for National Endowment for the Arts grant to conduct a BIG READ in the region in March 2011, featuring the "Maltese Falcon."
- Completed the final phase of Opportunity Online Hardware Grants from the Bill & Melinda Gates Foundation.
- Librarian Susan W. Simpson received certification with the NC Public Librarian Certification Commission.

### Key Objectives

- Improve materials and access to the Local History & Genealogical Collection at the Carteret County Public Library.
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources).
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the County.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10				
Office Rent	-	65,345	65,345	65,345	65,345	
Tri-County Library System	910,000	878,000	939,781	900,000	900,000	
MHC Webb Library	55,000	53,075	55,000	53,075	53,075	
Down East Library	15,000	14,475	14,425	14,425	14,425	
<b>Total</b>	<b>980,000</b>	<b>1,010,895</b>	<b>1,074,551</b>	<b>1,032,845</b>	<b>1,032,845</b>	<b>2.17%</b>
<b>Revenue Sources</b>	-	-	-	-	-	0.00%
<b>Staffing</b>						
Numbers of Positions	-	-	-	-	-	0.00%

*Parks & Recreation  
Organization Chart*



**Purpose:** To provide all citizens of Carteret County the opportunity to participate in leisure activities. To provide a safe and pleasant environment that fosters socialization, education, and recreation. To maintain and operate safe, attractive parks and recreational areas, athletic fields and equipment, and to support the facilities for use by Carteret County citizens.

**Major Accomplishments**

- Established policies and procedures for reservations, rental, and use of Newport Park & Recreation Center.
- Maintained a 100% user satisfaction rating at Western Park Community Center, as measured by survey.
- Added two new co-sponsored fitness programs: Yoga and Core & More.
- Partnered with Public Works to establish annual schedule for athletic field closing for turf and field maintenance.
- Increased participation in Camp Sunshine and adult sports.
- Increased the number of certified Special Olympics coaches.
- Facilitated United States Fast-pitch Association U14 tournament, 14 teams participated.

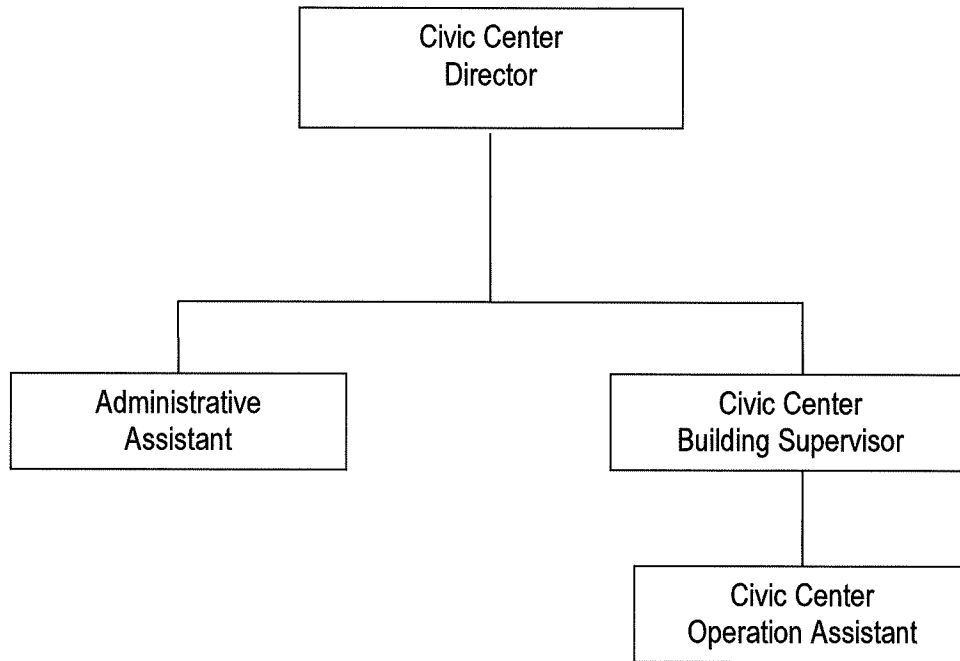
**Key Objectives**

- Coordinate with County schools for Newport Middle School field reservations and use of Newport Park facilities through Parks and Recreation Department.
- Submit final reimbursement request for Newport Park to North Carolina Parks and Recreation Trust Fund.
- Establish programs and activities for all ages and abilities at Newport Park & Recreation Center.
- Establish gift program for donation of needed park amenities (Master Plan Goal).
- Begin improvements to Salter Path Park.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Athletics Planning Hours	6,536	6,473	6,500	6,500
Programs Planning Hours	3,120	3,489	3,500	3,500
<b><i>Efficiency</i></b>				
Athletics: Number of activities sponsored/co-sponsored	8/3	8/3	8/3	8/3
Programs: Number of volunteer/hours	98/490	110/526	115/530	120/550
Programs: Co-sponsored Programs	22	22	23	24
Programs: Shared Facility	22	22	22	23
<b><i>Effectiveness</i></b>				
Athletics: Percent of participants satisfied according to survey	92.8	95	96	100
Programs: Percent of participants satisfied according to survey	97	97	99	100

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
<b>Parks &amp; Recreation Programs</b>						
Personnel	342,495	392,330	472,695	466,499	460,214	
Operations	283,940	222,911	249,306	216,811	216,811	
Capital Outlay	17,774	-	50,000	-	-	
<b>Total</b>	<b>644,209</b>	<b>615,241</b>	<b>772,001</b>	<b>683,310</b>	<b>677,025</b>	<b>10.04%</b>
<b>Parks &amp; Recreation Maintenance</b>						
Personnel	403,037	377,880	359,804	359,803	346,843	
Operations	163,495	210,594	209,957	207,557	207,557	
Capital Outlay	22,560	18,000	-	-	-	
<b>Total</b>	<b>589,092</b>	<b>606,474</b>	<b>569,761</b>	<b>567,360</b>	<b>554,400</b>	<b>-8.59%</b>
<b>Revenue Sources</b>						
Fees	22,551	28,800	28,800	28,800	28,800	
<b>Total</b>	<b>22,551</b>	<b>28,800</b>	<b>28,800</b>	<b>28,800</b>	<b>28,800</b>	<b>0.00%</b>
<b>Staffing</b>						
Full time positions	15.00	15.00	15.00	15.00	15.00	
Part time as FTE	7.90	9.10	9.10	9.10	9.10	
<b>Number of Positions</b>	<b>22.90</b>	<b>24.10</b>	<b>24.10</b>	<b>24.10</b>	<b>24.10</b>	<b>0.00%</b>

*Civic Center  
Organizational Chart*



**Purpose:** The Civic Center's purpose is to provide a professional facility for public, private, and commercial use, which enhances the economic climate of Carteret County. Its flexible design is to attract groups for meetings, small and large; conventions, consumer shows locally and regionally, public forums, weddings, banquets, educational seminars/workshops, graduations, major fund raising events and concerts. It continues to make a significant contribution to the vitality and economic welfare of the County by attracting groups and giving local businesses the opportunity to earn revenue from these clients i.e. restaurants, hotels, caterers, rental stores, retail, etc. The Civic Center is the only building in the County that can host up to 1500 people at one time.

**Major Accomplishments**

- Added Home & Garden Show packet to our website for vendor convenience.
- Hosted Chamber of Commerce Business after Hours to promote our services to the local business community.
- Partnered with local hotels to attract multi-day meetings.

**Key Objectives**

- Produce a video on the Civic Center for distribution to prospective clients and vendors.
- Develop a marketing strategy to attract mid week meetings/conferences.
- Develop a more professional website and increase marketing on the internet.

<b>Key Measures</b>	<b>FY09 Actual</b>	<b>FY 10 Estimated</b>	<b>FY 11 Target</b>	<b>Desired Level</b>
<b><i>Workload (Output)</i></b>				
Commercial/Private Events	49	41	50	75
Days utilized by commercial/private events	75	46	75	100
Non-profit events	66	44	50	75
Days utilized by non-profits	115	86	86	90
<b><i>Efficiency</i></b>				
Annual attendance at events	38,750	42,000	44,000	50,000
<b><i>Effectiveness</i></b>				
Economic Impact	\$1,866,974	\$1,575,000	\$1,600,000	\$2 M

<b>Expenditure Category</b>	<b>2008-2009 Actual</b>	<b>Amended 2009-2010 Budget 3/31/10</b>	<b>2010-2011 Requested</b>	<b>2010-2011 Recommended</b>	<b>2010-2011 Board Approved</b>	<b>Percent Change From FY 10/11</b>
Personnel	185,790	194,586	194,932	194,930	191,780	
Operations	117,574	156,385	159,810	147,310	147,310	
<b>Total</b>	<b>303,364</b>	<b>350,971</b>	<b>354,742</b>	<b>342,240</b>	<b>339,090</b>	<b>-3.39%</b>

**Revenue Sources**

Fees	172,564	172,520	172,520	172,520	172,520	0.00%
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**Staffing**

Full Time Positions	4	4	4	4	4	
FTE-Part Time Positions	0.30	0.30	0.16	0.16	0.16	
<b>Numbers of Positions</b>	<b>4.30</b>	<b>4.30</b>	<b>4.16</b>	<b>4.16</b>	<b>4.16</b>	<b>-3.26%</b>

*Non Departmental*

*Debt Services  
Transfers to Other Funds  
Contingency*



## Debt Service

**Purpose:** This department is used to account for all principal and interest payments on the outstanding debt of the County. This department includes all the payments on general obligation bonds, and certificates of participation. Per NC General Statute, a certain percentage of sales tax must be used for Schools capital improvements or retirement of capital debt. The County elects to use the proceeds as retirement of capital debt. On November 8, 2005, the voters approved a \$50 million school referendum. The County anticipates issuing the final \$9.71 million in 2010 or early 2011, and begin making debt payments in fiscal year 2010-2011.

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Bond Service Charges	11,252	25,000	25,000	25,000	25,000	
2004 GO Refunding Principal	1,880,000	1,840,000	1,835,000	1,835,000	1,835,000	
2004 GO Refunding Interest	603,548	550,000	457,000	457,000	457,000	
CCC GO Bond Principal	400,000	400,000	400,000	400,000	400,000	
CCC GO Bond Interest	281,000	267,000	253,000	253,000	253,000	
2006 GO Series School Principal	650,000	650,000	650,000	650,000	650,000	
2006 GO Series School Interest	940,563	915,000	890,000	890,000	890,000	
2007 Go Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 Go Series School Interest	732,275	703,000	675,000	675,000	675,000	
2010 GO School Interest	-	-	170,000	170,000	170,000	
2000 COPS School Principal	725,000	725,000	-	-	-	
2000 COPS School Interest	460,407	51,000	-	-	-	
2002 COPS Principal	585,000	585,000	580,000	580,000	580,000	
2002 COPS Interest	285,040	266,000	246,000	246,000	246,000	
Health Center Renovations Principal	300,000	300,000	300,000	300,000	300,000	
Health Center Renovations Interest	75,630	11,000	21,000	21,000	21,000	
Schools Technology Principal	400,000	400,000	400,000	400,000	400,000	
Schools Technology Interest	70,720	53,500	36,000	36,000	36,000	
Community College Principal	242,857	243,000	243,000	243,000	243,000	
Community College Interest	62,074	52,000	41,500	41,500	41,500	
Installment EMS Technology Prin.	28,474	20,000	63,000	63,000	63,000	
Installment EMS Technology Int	5,347	1,000	2,150	2,150	2,150	
2009 Installment 2000 COPS Prin.	-	240,000	970,000	970,000	970,000	
2009 Installment 2000 COPS Int.	7,738	336,000	325,000	325,000	325,000	
QZAB Schools Principal: NES	-	115,000	115,000	115,000	115,000	
QZAB Schools Principal: MES	-	112,000	112,000	112,000	112,000	
Debt Refunding Principal	7,331,747	-	-	-	-	
Debt Refunding Discount & Issuance	541,985	-	-	-	-	
<b>Total Principal</b>	<b>13,243,078</b>	<b>6,330,000</b>	<b>6,368,000</b>	<b>6,368,000</b>	<b>6,368,000</b>	
<b>Total Interest &amp; Fees</b>	<b>4,077,579</b>	<b>3,230,500</b>	<b>3,141,650</b>	<b>3,141,650</b>	<b>3,141,650</b>	
<b>Total Debt Service</b>	<b>17,320,657</b>	<b>9,560,500</b>	<b>9,509,650</b>	<b>9,509,650</b>	<b>9,509,650</b>	-0.53%

## 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.

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
<i>Transfer To:</i>						
School Capital Projects Fund	2,215,000	990,800	1,000,000	1,000,000	1,199,230	
Capital Improvements Fund	200,000	847,000	100,000	100,000	100,000	
Water Fund	258,000	205,000	205,000	205,000	205,000	
<i>Contingency:</i>						
County Contingency	-	128,934	210,000	210,000	210,000	
Merit Local Salaries	-	37,948	280,000	280,000	154,000	
Merit Local Fringes	-	12,469	55,000	55,000	52,000	
Merit State Salaries	-	18,755	130,000	130,000	50,000	
Merit State Fringes	-	10,454	30,000	30,000	10,000	
Workers Compensation and Insurance	-	-	220,000	220,000	220,000	
Unemployment	-	-	20,000	20,000	20,000	
Fuel	-	100,000	75,000	75,000	75,000	
Vehicle	-	3,926	-	33,000	33,000	
Occupancy Tax	-	<u>1,580,280</u>	<u>630,900</u>	<u>630,900</u>	<u>630,900</u>	
<b>Total Transfers</b>	2,673,000	2,042,800	1,305,000	1,305,000	1,504,230	
<b>Total Contingency</b>	-	<u>1,892,766</u>	<u>1,650,900</u>	<u>1,683,900</u>	<u>1,454,900</u>	
<b>Total Non Departmental</b>	<u>2,673,000</u>	<u>3,935,566</u>	<u>2,955,900</u>	<u>2,988,900</u>	<u>2,959,130</u>	-24.05%

<b>Revenue Sources</b>						
Other Taxes	166,494	1,580,280	630,900	630,900	630,900	
Intergovernmental	-	<u>194,150</u>	<u>160,000</u>	<u>160,000</u>	<u>60,000</u>	
<b>Total Revenue</b>	<u>166,494</u>	<u>1,774,430</u>	<u>790,900</u>	<u>790,900</u>	<u>690,900</u>	-55.43%





## *Other Funds*

### *Special Revenue Funds*

*E-911*

*Salter Path Special Tax District*

*Rescue Special Tax District*

*Fire Special Tax District*

*Occupancy Tax*

### *Capital Funds*

*County Capital Improvements*

*County Capital Reserve*

*School Capital Projects*

### *Enterprise Fund*

*Water Fund*



**Purpose:** The E-911 Fund is a special fund used to operate and maintain the Carteret County E-911 system. The Carteret County E-911 system includes dispatch centers in Morehead City, Atlantic Beach, Emerald Isle, and the Carteret County Sheriff's Office. 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**

- Improved the quality of Computer Aided Dispatch and mapping data with monthly updates to all PSAPs.
- Installed dedicated mapping and plotting monitors in the CCSD 911 Center.
- Improved CCSD 911 capability, including a new recording system.

**Key Objectives**

- Implement a new countywide 911 center in an effective and efficient manner.
- Continue mapping and data improvements, focusing on standardization.
- Implement new hire, continuing education, and staff development opportunities for 911 staff.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	2009-2010 Budget 3/31/10				
Personnel	60,494	-	-	-	-	
Operations	216,162	380,000	625,000	625,000	625,000	
Capital Outlay	-	-	725,000	725,000	725,000	
<b>Total</b>	<b>276,656</b>	<b>380,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>255.26%</b>

Revenue Sources	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	2009-2010 Budget 3/31/10				
Intergovernmental	645,196	380,000	560,000	560,000	560,000	
Interest	31,681	-	5,000	5,000	5,000	
Appropriated Fund Balance	-	-	785,000	785,000	785,000	
<b>Total</b>	<b>676,877</b>	<b>380,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>255.26%</b>

Staffing	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	2009-2010 Budget 3/31/10				
Numbers of Positions	1	-	-	-	-	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. No special district tax is levied this fiscal year. This special district tax sunset in fiscal year 2009. In 2009, the County's commitment to Indian Beach for the beach nourishment project was fulfilled, and therefore, no funds are budgeted fiscal year 2011.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget				
		3/31/10			Approved	FY 10/11
Transfer to General Fund	2,379	-	-	-	-	
Contribution to Indian Beach	20,525	-	-	-	-	
<b>Total</b>	<b>22,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Revenue Sources</b>						
Intergovernmental - Sales Tax	26	-	-	-	-	
Fund Balance	22,878	-	-	-	-	
<b>Total</b>	<b>22,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

**Rescue Squad Districts Fund**

**Special Revenue Fund**

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

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Beaufort	674,138	768,296	794,047	768,298	750,625	
Broad and Gales Creek	168,989	298,650	315,000	319,500	320,430	
Mill Creek	80,920	75,040	-	83,835	77,185	
Morehead City	227,342	219,628	236,452	225,901	211,376	
Otway	170,939	175,746	172,657	175,746	124,400	
Sea Level	363,336	364,800	425,000	364,800	275,820	
Western Carteret	461,819	-	-	412,000	320,810	
District Reserves	-	447,920	-	-	249,369	
Local Option Sales Tax	553,571	526,000	421,612	522,000	522,000	
<b>Total</b>	<u>2,701,054</u>	<u>2,876,080</u>	<u>2,364,768</u>	<u>2,872,080</u>	<u>2,852,015</u>	-0.84%

**Revenue Sources**

Ad Valorem Taxes	2,329,939	2,337,850	1,943,156	2,350,080	2,330,015	
Local Option Sales Tax	579,812	526,000	421,612	522,000	522,000	
Interest	13,890	-	-	-	-	
Appropriated Fund Balance	-	12,230	-	-	-	
<b>Total</b>	<u>2,923,641</u>	<u>2,876,080</u>	<u>2,364,768</u>	<u>2,872,080</u>	<u>2,852,015</u>	-0.84%

**Fire Districts Fund**

**Special Revenue Fund**

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

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Atlantic	81,360	77,070	-	81,445	78,813	
Beaufort	234,981	236,968	460,241	338,526	265,762	
Broad and Gales Creek	207,372	202,018	376,780	319,500	344,030	
Cedar Island	52,104	50,635	52,670	52,300	50,670	
Davis	77,304	79,801	83,514	79,875	74,931	
Harkers Island	182,052	294,680	302,680	296,562	317,789	
Harlowe	56,004	64,300	-	66,000	72,018	
Marshallberg	199,170	185,664	227,502	194,400	212,188	
Mill Creek	27,348	30,160	-	30,160	30,905	
Morehead City	425,004	293,122	549,148	422,250	323,674	
Newport	319,872	336,000	324,417	336,000	311,010	
North River	32,956	63,768	-	63,768	63,474	
Otway	133,524	139,244	143,693	140,500	139,693	
Salter Path/Indian Beach	37,355	38,000	-	38,000	38,025	
Sea Level	53,550	61,059	61,059	63,300	56,000	
South River	50,940	126,752	117,016	126,752	129,356	
Stacy	17,448	18,558	-	18,900	23,287	
Stella	33,954	53,618	80,415	53,618	80,902	
Western Carteret	516,696	-	-	465,460	400,000	
Wildwood	416,000	446,404	542,232	446,404	470,404	
District Reserves	63,840	835,899	-	-	304,649	
Local Option Sales Tax	837,147	807,400	564,888	787,100	787,100	
<b>Total</b>	<u>4,055,981</u>	<u>4,441,120</u>	<u>3,886,255</u>	<u>4,420,820</u>	<u>4,574,680</u>	3.01%

<b>Revenue Sources</b>						
Ad Valorem Taxes	3,517,684	3,597,256	3,078,855	3,633,720	3,756,685	
Local Option Sales Tax	1,006,536	807,400	807,400	787,100	787,100	
Interest	16,321	-	-	-	-	
Reserved Fund Balance	-	36,465	-	-	30,895	
<b>Total</b>	<u>4,540,541</u>	<u>4,441,121</u>	<u>3,886,255</u>	<u>4,420,820</u>	<u>4,574,680</u>	3.01%

**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.

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Tourism Development Authority	2,174,914	2,376,000	2,582,700	2,582,700	2,582,700	
Transfer to General Fund	<u>2,228,943</u>	<u>2,434,000</u>	<u>1,775,300</u>	<u>1,775,300</u>	<u>1,775,300</u>	
Total	<u>4,403,857</u>	<u>4,810,000</u>	<u>4,358,000</u>	<u>4,358,000</u>	<u>4,358,000</u>	-9.40%

<b>Revenue Sources</b>						
Occupancy Tax	4,398,683	4,800,000	4,350,000	4,350,000	4,350,000	
Occupancy Tax Penalties and Interest	4,215	5,000	5,000	5,000	5,000	
Interest	<u>1,316</u>	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
Total	<u>4,404,214</u>	<u>4,810,000</u>	<u>4,358,000</u>	<u>4,358,000</u>	<u>4,358,000</u>	-9.40%

**County Capital Improvements**

**Capital Fund**

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

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Aerial Mapping	78,893	70,775	72,600	72,600	72,600	
DSS Library Renovation	-	-	650,000	650,000	650,000	
Water Access Projects						
Land Purchase	854,912	-	-	-	-	
Morehead City Project	100,000	100,000	100,000	100,000	100,000	
West Beaufort Rd. Project	455,005	-	-	-	-	
Emerald Isle Partnership	-	500,000	296,000	296,000	296,000	
Newport Park Development	336,595	2,504,254	-	-	-	
Eastern Park Improvements	208,542	-	-	-	-	
Western Park Bathrooms & Parking	-	280,000	-	-	-	
Salter Path Park Improvements	-	-	50,000	50,000	-	
Swinson Park Improvements	32,626	-	-	-	-	
Future Capital Improvements	-	400,000	-	-	-	
Transfer to Water Fund	-	-	60,000	60,000	60,000	
<b>Total</b>	<u>2,066,573</u>	<u>3,855,029</u>	<u>1,228,600</u>	<u>1,228,600</u>	<u>1,178,600</u>	-69.43%

<b>Revenue Sources</b>						
Transfer from General Fund	200,000	847,000	100,000	100,000	100,000	
Intergovernmental	1,141,485	-	227,500	227,500	227,500	
Interest	92,284	15,000	10,000	10,000	10,000	
Fund Balance	-	2,993,029	891,100	891,100	841,100	
<b>Total</b>	<u>1,433,769</u>	<u>3,855,029</u>	<u>1,228,600</u>	<u>1,228,600</u>	<u>1,178,600</u>	-69.43%

**County Capital Reserve****Capital Fund**

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

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
<b>Total</b>	-	-	-	-	-	0.00%
<b>Revenue Sources</b>						
Sale of Land	-	-	-	-	-	
Interest	16,119	-	-	-	-	
<b>Total</b>	16,119	-	-	-	-	0.00%

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

## **2010-2011 Capital Budget Request**

Each year an investment is made in our students, our staff and our community through the funding of the Carteret County Board of Education's Budget requests. These investments are driven by one vision- providing quality resources and opportunities for student learning.

The following sections present the school system's 2010-2011 Capital Budget Request of \$2,805,920. Subsequent sections provide substantial documentation of these needs which have been jointly developed through school leadership teams, maintenance, and central service administrators. This budget emphasizes safety, accessibility and preventive maintenance, and HVAC and energy management. The investment in our schools helps to keep them maintained and powered efficiently. The budget request is slightly more than last year's but close to the school system's 2008-2009's funded capital budget of \$2,800,900.

We continue to emphasize the importance of quality air control in our HVAC and dehumidification needs. Many of these needs have been addressed in our bond referendum. As we get closer to completing bond work, we find that projects have emerged that need capital investment. Keeping a rotating schedule of planned painting and maintenance keep us from accumulating delayed maintenance projects that amount to large capital requests in the future.

As revenues have become uncertain and funding sources more scarce, we appreciate the county's partnership in working with the school system in recognizing these needs and looking for ways to fund them. The continuation of the technology replacement plan is important in keeping our students in 21<sup>st</sup> century classrooms and making them competitive in a global society.

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

Sincerely,

Catherine H. Neagle  
Board Chairman

Dr. Daniel A. Novey  
Superintendent

**School Capital Projects**

**Capital Projects**

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

	2008-2009 Actual	Amended 2009-2010 Budget 3/31/10	2010-2011 Requested	2010-2011 Recommended	2010-2011 Board Approved	Percent Change From FY 10/11
<b>Expenditure Category</b>						
Capital Improvements						
Category I	-	-	-	-	729,832	
Category I Safety and Accessibility	800,867	484,050	206,000	74,652	-	
Category I Planned Repairs & Maintenance	712,975	96,600	336,120	121,806	-	
Category I HVAC Improvements	-	-	856,012	310,208	-	
Category I Painting	315,841	22,330	329,200	119,298	50,000	
Category II	430,398	-	-	-	250,000	
Category II Schools	-	360,000	379,996	137,706	-	
Category II Band	-	106,000	90,321	32,730	-	
Category II Departments	-	37,000	94,369	34,198	-	
Technology	191,132	334,680	354,402	354,402	354,402	
Category III	-	-	159,500	80,000	80,000	
Prior Year Category I	36,040	35,365	-	-	-	
Prior Year Category II	130,325	144,232	-	-	-	
Prior Year Category III	237,490	158,955	-	-	-	
Prior Year Safety & Accessibility	291,478	44,233	-	-	-	
<b>Total</b>	<u>3,146,546</u>	<u>1,823,445</u>	<u>2,805,920</u>	<u>1,265,000</u>	<u>1,464,234</u>	-19.70%

<b>Revenue Sources</b>						
Sales Tax Refund	95,885	1,000	-	-	-	
Transfer from General Fund	2,215,000	990,800	1,000,000	1,000,000	1,199,230	
Interest	47,880	25,000	15,000	15,000	15,004	
Fund Balance	-	806,645	250,000	250,000	250,000	
<b>Total</b>	<u>2,358,765</u>	<u>1,823,445</u>	<u>1,265,000</u>	<u>1,265,000</u>	<u>1,464,234</u>	-19.70%

**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**

- Continued to work with the planning department to ensure all new subdivisions in the water service area are connected to the water system at the developer's cost. To date 6 subdivisions with 116 future water customers have been added to the water system and there is a proposed subdivision with up to 709 housing units.
- Received funding through a Community Development Block Grant (CDBG), to cover the cost of piping from the meter site to the customer's house. This CDBG is for low-income homes that already have the meters installed.
- Installed 22 new taps.
- Finished the Initial Distribution System Evaluation (IDSE) report and sent it to the Environmental Protection Agency (EPA) and State for approval.
- Received a grant to upgrade the water system to provide fire protection with a new 200,000 gallon elevated water tank and add approximately 50 fire hydrants in the Highway 101/Mill Creek area. The grant should also assist with required upgrades at the water plant for the new National Pollutant Discharge Elimination System (NPDES) discharge permit. A second application has been submitted to upgrade the water system to provide fire protection with a second new elevated water tank in the Highway 70/Highway 101 area outside of the Town of Beaufort and approximately 100 fire hydrants.

### **Key Objectives**

- Begin constructing the new water tank and fire hydrants under the grant funding already received for fire protection.
- Bid and award contracts to install a loop to the Highway 101 & Highway 70 water lines in the Town of Beaufort area.
- 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.

Expenditure Category	2008-2009	Amended 2009-2010	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget 3/31/10	Requested	Recommended	Board Approved	Change From FY 10/11
Personnel	202,914	212,065	221,450	221,450	219,550	
Operations	342,640	366,900	224,505	205,515	205,515	
Debt Service	253,363	249,035	259,535	259,535	259,535	
Capital Outlay	210,037	-	20,000	20,000	20,000	
<b>Total</b>	<b>1,008,954</b>	<b>828,000</b>	<b>725,490</b>	<b>706,500</b>	<b>704,600</b>	<b>-14.90%</b>

**Revenue Sources**

Water Operating Revenue	573,359	503,500	434,000	434,000	434,000	
Intergovernmental	-	80,000	-	-	-	
Interest	16,840	14,500	7,500	7,500	5,600	
Developer Revenue	167,757	-	-	-	-	
Appropriated Fund Balance	-	25,000	-	-	-	
Transfer from Other Funds	258,000	205,000	265,000	265,000	265,000	
<b>Total</b>	<b>1,015,956</b>	<b>828,000</b>	<b>706,500</b>	<b>706,500</b>	<b>704,600</b>	<b>-14.90%</b>

**Staffing**

Numbers of Positions	4.4	4.4	4.4	4.4	4.4	0.00%
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**Workers Compensation****Workers Compensation**

**Purpose:** The Workers' Compensation Fund serves personnel on Carteret County's payroll. Premiums for the fund total \$412,000.

**Note:** It was not cost beneficial for the County to become self-insured for Workers Compensation at this time; therefore, this was not included as a part of the Board Approved FY 10-11 budget.

Expenditure Category	2008-2009	Amended	2010-2011	2010-2011	2010-2011	Percent
	Actual	Budget				
		3/31/10			Approved	FY 10/11
Claims	-	-	412,000	412,000	-	
Administrative Expenses	-	-	-	-	-	
<b>Total</b>	-	-	412,000	412,000	-	0.00%
<b>Revenue Sources</b>						
Employer Contributions	-	-	406,800	406,800	-	
Interest	-	-	5,200	5,200	-	
<b>Total</b>	-	-	412,000	412,000	-	0.00%





## **Capital Improvements Program**

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

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

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

Future years' capital improvements should be financed through normal growth in revenues and other financing sources for large projects, such as school construction. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do need to be 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 \$9.71 million in 2010 calendar year. The Board of Education anticipates that all improvements and projects will be completed within three years.

- **Newport Park Development**

The County is continuing its Newport District Park project. The County has made a \$2.1 million investment with \$500,000 of the investment from Parks and Recreation Trust Funds, (PARTF). The park is 30 acres, and should be completed in 2011.

- **EOC & 911 Center**

In August 2008, the Carteret County Board of Commissioners approved a Memorandum of Agreement with Morehead City to construct and operate a 911 Communications Center in the Town's new building. This facility will allow the County to consolidate the 911 answering services currently provided in four locations within the county. The new service will have the advantage of state-of-the-art communications equipment and a highly trained staff offering unified service throughout the county. Construction of the new facility is scheduled to be completed by late 2010. In addition, to the 911 Center, the County will use a large training room as an Emergency Operations Center during hurricanes and other emergency events.

- **Western Park**

The County is continuing the Western Park upgrade project. The project will include additional parking areas and the construction of a second restroom facility. Work is scheduled to be completed by late fall 2010. This project addresses two major needs identified in the Parks and Recreation Master Plan.

- **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 2011.

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:

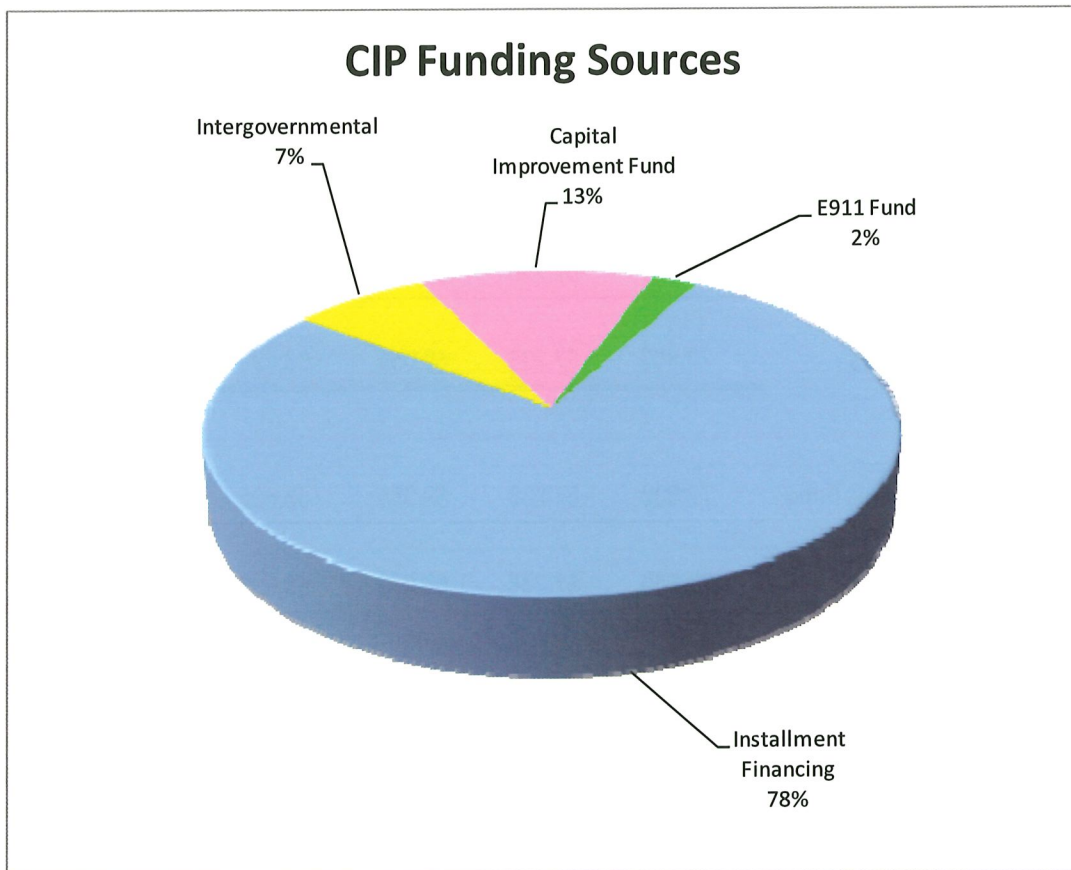
1. Helps the County plan for the repair, replacement, and acquisition of capital items and facilities that are necessary in providing high quality services to the citizens.
2. Reduces or eliminates the need for "crash programs" to finance the construction of county facilities.
3. Insures that projects 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 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>TOTAL</u>
<b>General Government</b>						
Pictometry Maps	72,600	67,238	69,055	63,695	-	272,588
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
<b>Total General Government</b>	<b>72,600</b>	<b>67,238</b>	<b>569,055</b>	<b>2,063,695</b>	<b>5,350,000</b>	<b>8,122,588</b>
<b>Public Safety</b>						
Jail Expansion	-	250,000	350,000	5,500,000	5,500,000	11,600,000
*911 Operations Center	2,885,000	-	-	-	-	2,885,000
<b>Total Public Safety</b>	<b>2,885,000</b>	<b>250,000</b>	<b>350,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>14,485,000</b>
<b>Transportation</b>						
Marshallberg Docks	-	-	100,000	650,000	-	750,000
<b>Total Transportation</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>650,000</b>	<b>-</b>	<b>750,000</b>
<b>Environmental Protection</b>						
Upgrade Cedar Island/Atlantic Solid Waste Site	-	175,000	-	325,000	-	500,000
Replace Public Works Building/Garage Property	-	-	800,000	-	-	800,000
<b>Total Environmental Protection</b>	<b>-</b>	<b>175,000</b>	<b>800,000</b>	<b>325,000</b>	<b>-</b>	<b>1,300,000</b>
<b>Human Services</b>						
DSS Library Renovation	650,000	-	-	-	-	650,000
<b>Total Human Services</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>
<b>Culture and Recreation</b>						
Water Access - MHC Radio Island	100,000	100,000	-	-	-	200,000
Water Access - Emerald Isle	296,000	-	-	-	-	296,000
Salter Path Park Renovation	-	50,000	50,000	-	-	100,000
Upgrade of Field Lights: Freedom & Mariners	-	-	133,900	-	-	133,900
Western Library Addition	-	30,000	-	-	350,000	380,000
<b>Total Culture and Recreation</b>	<b>396,000</b>	<b>180,000</b>	<b>183,900</b>	<b>-</b>	<b>350,000</b>	<b>1,109,900</b>
<b>Water Fund</b>						
Water System Upgrades	3,467,000	-	-	-	-	3,467,000
<b>Total Water Fund</b>	<b>3,467,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,467,000</b>
<b>Grand Total</b>	<b>7,470,600</b>	<b>672,238</b>	<b>2,002,955</b>	<b>8,538,695</b>	<b>11,200,000</b>	<b>29,884,488</b>

\*Installment Financing

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>TOTAL</u>
<b>County Government Projects</b>						
E911 Fund	725,000	-	-	-	-	725,000
Installment Financing	3,442,000	250,000	1,150,000	7,500,000	10,850,000	23,192,000
Intergovernmental	2,185,000	-	-	-	-	2,185,000
Capital Improvement Fund	1,118,600	422,238	852,955	1,038,695	350,000	3,782,488
<b>TOTAL - County Government</b>	<b>7,470,600</b>	<b>672,238</b>	<b>2,002,955</b>	<b>8,538,695</b>	<b>11,200,000</b>	<b>29,884,488</b>



**Project Title:**  
Pictometry Maps

**Requesting Department / Organization:**  
Tax Department

**Project Description:**

The project will include the purchase of pictometry maps that will be used by the Tax Department in the 2011 revaluation. The aerial 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 aerial maps is taking one-third of the time that it would take without aerial maps.

	<u>FY11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment	72,600	67,238	69,055	63,695	-	272,588
<b>Total Project Expenditures</b>	<b>72,600</b>	<b>67,238</b>	<b>69,055</b>	<b>63,695</b>	<b>-</b>	<b>272,588</b>
<b>Funding Sources</b>						
Capital Improvements Fund	72,600	67,238	69,055	63,695	-	272,588
<b>Total Funding Sources</b>	<b>72,600</b>	<b>67,238</b>	<b>69,055</b>	<b>63,695</b>	<b>-</b>	<b>272,588</b>

**Estimated Impact on Annual Operating Budget**                      None

**Project Title:**

Emergency Operations Center

**Requesting Department / Organization:**

Emergency Services

**Project Description:**

The project will include the construction of an emergency services building. The essential components of the center will include an emergency operations control room, which currently does not exist in the County today. It will include county emergency services offices. The center will also include a consolidated 911 answer and dispatch center and a county network server and data storage area.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment	1,863,000					1,863,000
Construction	1,022,000					1,022,000
<b>Total Project Expenditures</b>	<b>2,885,000</b>	-	-	-	-	<b>2,885,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	725,000					725,000
Installment Financing	2,160,000					2,160,000
<b>Total Funding Sources</b>	<b>2,885,000</b>	-	-	-	-	<b>2,885,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Personnel	666,620	900,000	920,000	950,000	1,000,000	4,436,620
Operating Expense	156,400	290,000	275,000	280,500	286,110	1,288,010
<b>Total Estimated Impact On Operating Budget</b>	<b>823,020</b>	<b>1,190,000</b>	<b>1,195,000</b>	<b>1,230,500</b>	<b>1,286,110</b>	<b>5,724,630</b>

**Project Title:**

DSS Library Renovation

**Requesting Department / Organization:**

Social Services

**Project Description:**

This project will involve renovating the Beaufort library for use as office space by DSS. The Child Support offices will be placed in this space once renovation is complete.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Construction	650,000	-				650,000
<b>Total Project Expenditures</b>	<b>650,000</b>	-	-	-	-	<b>650,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	650,000	-				650,000
<b>Total Funding Sources</b>	<b>650,000</b>	-	-	-	-	<b>650,000</b>
<b>Estimated Impact on Annual Operating Budget</b>	-	36,000	36,720	37,454	38,203	<b>148,377</b>

**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 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Contribution to Morehead City	100,000	100,000				200,000
<b>Total Project Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	100,000	100,000				200,000
<b>Total Funding Sources</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>

**Estimated Impact on Annual Operating Budget**                      None

**Project Title:**

Emerald Isle Water Access

**Requesting Department / Organization:**

Parks and Recreation

**Project Description:**

The County has a partnership with Emerald Isle for the construction of water access projects.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Contribution to Emerald Isle	296,000	-	-	-	-	296,000
<b>Total Project Expenditures</b>	<b>296,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	296,000	-	-	-	-	296,000
<b>Total Funding Sources</b>	<b>296,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,000</b>

**Estimated Impact on  
Annual Operating Budget**           None

**Project Title:**

Water System Upgrade

**Requesting Department / Organization:**

Water

**Project Description:**

This project will include two phases: Phase 1 includes an elevated water storage tank in the Mill Creek area and purchase property along Hwy 101 to install a booster pump station to improve water pressure and quality, and to install fire hydrants to offer fire protection on the west end of our water system. Phase 2 includes installation of a booster pump station along Hwy 70 to improve pressure, volume, and quality. Also, a second elevated tank between Hwy 70 and Hwy 101 for more water pressure and flow, to possibly sell 200,000 gallons of water per day to the Town of Beaufort. More fire hydrants will be installed along Hwy 70 & Hwy 101 to offer fire protection and lower homeowner insurance rates for the citizens. This project is not budgeted in the annual budget. A project ordinance will be established.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design	-	-	-	-	-	-
Construction	3,467,000	-	-	-	-	3,467,000
<b>Total Project Expenditures</b>	<b>3,467,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,467,000</b>
<b>Funding Sources</b>						
Intergovernmental	2,185,000	-	-	-	-	2,185,000
Installment Financing	1,282,000	-	-	-	-	1,282,000
<b>Total Funding Sources</b>	<b>3,467,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,467,000</b>
<b>Estimated Impact on Annual Operating Budget</b>	None					

**The following projects are tentatively scheduled to be funded in fiscal years 2012-2015.**

**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 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment				2,000,000		2,000,000
<b>Total Project Expenditures</b>	-	-	-	<b>2,000,000</b>	-	<b>2,000,000</b>
<b>Funding Sources</b>						
Installment Financing				2,000,000		2,000,000
<b>Total Funding Sources</b>	-	-	-	<b>2,000,000</b>	-	<b>2,000,000</b>
<b>Estimated Impact on Annual Operating Budget</b>	None					

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

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

**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 25 years old and will need to be replaced in the next 4 years.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Construction			500,000			500,000
<b>Total Project Expenditures</b>	-	-	<b>500,000</b>	-	-	<b>500,000</b>
<b>Funding Sources</b>						
Capital Improvement Funds			500,000		-	500,000
<b>Total Funding Sources</b>	-	-	<b>500,000</b>	-	-	<b>500,000</b>
<b>Estimated Impact on Annual Operating Budget</b>	None					

**Project Title:**  
Jail Expansion

**Requesting Department / Organization:**  
Sheriff

**Project Description:**

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

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
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
<b>Total Project Expenditures</b>	<b>-</b>	<b>250,000</b>	<b>350,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>11,600,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	-	-	-	-	-	-
Installment Financing	-	250,000	350,000	5,500,000	5,500,000	11,600,000
<b>Total Funding Sources</b>	<b>-</b>	<b>250,000</b>	<b>350,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>11,600,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Personnel		151,000	151,000	151,000	151,000	151,000
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>

**Project Title:**

Marshallberg Harbor Docks

**Requesting Department / Organization:**

Harbors

**Project Description:**

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

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design			100,000			100,000
Construction				650,000		650,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>650,000</b>	<b>-</b>	<b>750,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund			100,000	650,000		750,000
<b>Total Funding Sources</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>650,000</b>	<b>-</b>	<b>750,000</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Operating Expense	-			1,500	2,000	3,500
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>2,000</b>	<b>3,500</b>

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

**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 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design						
Construction			800,000			800,000
<b>Total Project Expenditures</b>	-	-	<b>800,000</b>	-	-	<b>800,000</b>
<b>Funding Sources</b>						
Installment Financing			800,000			800,000
<b>Total Funding Sources</b>	-	-	<b>800,000</b>	-	-	<b>800,000</b>
<b>Estimated Impact on Annual Operating Budget</b>	None					

**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 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design						-
Construction	-	50,000	50,000	-	-	100,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Funding Sources</b>						
State Funding	-	-	-	-	-	-
Capital Improvements Fund	-	50,000	50,000	-	-	100,000
<b>Total Funding Sources</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

**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.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Equipment			133,900			133,900
<b>Total Project Expenditures</b>	<b>-</b>	<b>-</b>	<b>133,900</b>	<b>-</b>	<b>-</b>	<b>133,900</b>
<b>Funding Sources</b>						
Capital Improvements Fund			133,900			133,900
<b>Total Funding Sources</b>	<b>-</b>	<b>-</b>	<b>133,900</b>	<b>-</b>	<b>-</b>	<b>133,900</b>
<b>Estimated Impact on Annual Operating Budget</b>						
Operating Expense			2,000			2,000
<b>Total Estimated Impact On Operating Budget</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>

**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 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>TOTAL</u>
<b>Project Expenditures</b>						
Planning and Design						-
Construction	-	30,000	-	-	350,000	380,000
<b>Total Project Expenditures</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>380,000</b>
<b>Funding Sources</b>						
Capital Improvements Fund	-	30,000		-	350,000	380,000
<b>Total Funding Sources</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>380,000</b>

**Estimated Impact on Annual Operating Budget**      None

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*Capital Improvement Plan*

*Carteret County Schools  
Carteret Community College*



## CARTERET COMMUNITY COLLEGE

### 2015 MASTER PLAN

#### Timeline of Proposed Capital Projects

September, 2006

Carteret Community College completed its facilities master plan by MBAJ Architecture and Barnhardt & Associates in September 2006. The goals of the master plan were to verify use of current campus facilities, determine and quantify needs for additional space, determine a plan for best use of current facilities, determine needs for future space, and create a campus master plan for facilities development.

Important findings for the study are as follows:

- The college can achieve greater efficiencies of space utilization by improved scheduling and increasing shared spaces.
- The college has a current deficit of space of 30,000 – 40,000 square feet over what is needed for vocational programming, maintenance, direct student services, the library, and business operations.
- Some of the college facilities are past the point of effective renovation and will need to be replaced. Other facilities need renovation for ADA requirements.
- With changing demographics of the county, the college will need to redirect marketing and improve campus signage to enhance college identity.
- The college's long term growth and development will be limited by the current size of the campus.

#### Discussion Points

**Space Utilization:** The College has begun the process of refining our class scheduling protocols and has explored the use of software to maximize efficiency. In addition, we are documenting the use of rooms that could be shared by two or more programs and will adjust schedules accordingly. Because of the college's focus on technical programs to meet county needs, we have a higher proportion of dedicated spaces, such as labs for nursing, radiography, respiratory, etc., than many other colleges our size. In addition, we have determined a deficit in rooms that would hold more than 35 students.

**Space Deficit:** The College's library, student enrollment resources, and business office are in the same spaces they were in 20 or more years ago. In each of these areas, space needs are determined, to

some extent, by the size of enrollment which has grown considerably in that period of time, including approximately 30 percent since 2000. The library currently does not meet Southern Association of Colleges and Schools standards and could affect the college's re-accreditation in 2010. During registration and at other peak times, Student Enrollment Resources has to conduct sensitive enrollment counseling and financial aid counseling in open areas. The Business Office is also conducting financial business in open areas and risk management is difficult. The study also determined that even with increased efficiencies of scheduling, there is a deficit of general classroom space, especially with large classrooms.

**Facility Replacements:** According to state office of construction, when a building's cost of renovation exceeds 50 percent of its replacement cost, renovation is not recommended. The study identified the Culinary building and the Basic Law Enforcement building that will need to be replaced within the next 10 years. Programs currently in renovated residences, specifically pottery and Life Structure, will have to be relocated and the houses torn down. Renovations that must be done to meet ADA requirements include the elevator and 2<sup>nd</sup> floor bathrooms in McGee, the bathrooms and possibly the elevator in the Smith Building, as well as campus improvements, such as sidewalks.

**Marketing and Signage:** County growth in the next 10 years is not predicted to match the growth of the previous 10, and the fastest growth will be in the 50+ age group. Therefore, the college must seek a larger market share of the 18 to 35 year olds. We have already begun to redirect our marketing to a younger audience, and we are in process of purchasing a marquee sign for the front of the campus. In addition, the consultants said that the campus signage should establish the identity of the college from Arendell to the classrooms.

**Future Growth:** On its current location, the college is land locked. Some economy could be realized with off-campus centers, such as an expansion of the Western Carteret Library and Learning Center property, but this would apply mostly to adult and continuing education type programming. Moving curriculum programs off campus loses the economy because of the requirement to duplicate services at the site. Population projections for the county do not predict densities of population in any part of the county that would justify a significant off-campus facility. The exception could be in areas such as Basic Law Enforcement, EMT, and Fire Training – programs that essentially stand alone and do not depend on other campus resources. At this point the only contiguous property that could conceivably be purchased includes Colony Tire; Burnette Architecture, Pa; a single story, brick strip mall; and 1.5 acres of rental property on the western boundary.

*The 2015 Campus Master Plan did not project additional programs that the college might start in the next 10 to 15 years, as that is the responsibility of the Board of Trustees working with the county. Any programs that need additional space would have to be factored into the plan.*

### Projects Timeline

Project	Year	Sq'Feet	Cost	Funds Available	Funds Needed	
Joslyn Hall Renovation	Completed	2007	960	\$ 400,000	\$400,000	
Maintenance Building	Completed	2007	6,000 FL 1,800 SF	\$ 953,560	\$260,000	\$ 693,560
Renovation of McGee for Construction Trades Training	Completed	2007	6,100	\$ 98,000	\$ 48,000	\$ 743,560
Marquee Sign	Completed	2007	N/A	\$ 56,000	\$ 60,000	
McGee elevator (ADA compliance)	Completed	2007	N/A	\$ 350,000		\$ 1,093,560
McGee Airlock for more efficient HVAC	Completed	2007	N/A	\$ 125,000		\$ 1,218,560
Replace Welding Shear Shop	Completed	2007	1525	\$ 152,500		\$ 1,371,060
<b>Civic Center:</b> Beautification Project - Bury Power Lines		2007	N/A	\$ 70,000		\$ 1,441,060
<b>Civic Center:</b> Maintenance and Storage		2008		\$ 60,000		\$ 1,501,060
Shooting Range		2008	TBD	\$ 205,000		\$ 1,706,060
Purchase property on west boundary		2008	1.5 acres	\$1,200,000		\$ 2,906,060
Fire Training	Land Purchased 2009	2009	10 acres	\$1,100,000		\$ 4,006,060
Reconfigure College St. Entrance for safety		2009		\$ 45,000		\$ 4,051,060
Addition and Renovation of Corp. and Comm. Ed. Building		2009		\$ 125,000		\$ 4,176,060
LRC, Student Enrollment Resources, Business functions, classrooms		2010	36,000	\$6,660,000		\$10,836,060
Renovate Michael J. Smith space vacated by LRC		2011		\$ 225,000		\$11,061,060
Culinary, general classrooms, business training center		2011	15,000	\$2,925,000		\$13,986,060
BLET Replacement (possibly move to county EOC site)		2012	10,320	\$1,806,000		\$15,792,060
<b>Civic Center</b> Roof Replacement		2012		\$ 235,560		\$16,027,620
LRC Roof Replacement		2012		\$ 95,000		\$16,122,620
Renovate McGee for Financial Services, Administration, and Classrooms		2013		\$ 125,000		\$16,247,620
General Academic Building		2015	20,000	\$3,500,000		\$19,747,620

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

### **2010-2011 Capital Budget Request**

Each year an investment is made in our students, our staff and our community through the funding of the Carteret County Board of Education's Budget requests and the support provided by the Carteret County Board of Commissioners. These investments are focused on providing quality resources and opportunities for student learning.

The following sections present the school system's 2010-2011 Capital Budget Request of \$2,805,920. Subsequent sections provide substantial documentation of these needs which have been jointly developed through school leadership teams, maintenance, and central office administrators. This budget emphasizes safety, accessibility, security, preventive maintenance, and HVAC and energy management. The investment in our schools helps to keep them maintained and powered efficiently. The budget request is slightly more than last year's but close to the school system's 2008-2009's funded capital budget of \$2,800,900.

We continue to emphasize the importance of quality air control in our HVAC and dehumidification needs. Many of these needs have been addressed in our bond referendum. As we get closer to completing bond work, we find that projects have emerged that need capital investment. Keeping a rotating schedule of planned painting and maintenance keeps us from accumulating delayed maintenance projects that amount to large capital requests in the future.

As revenues have become uncertain and funding sources more scarce, we appreciate the county's partnership in working with the school system in recognizing these needs and looking for ways to fund them. The continuation of the technology replacement plan is important in keeping our students in 21<sup>st</sup> Century classrooms and making them competitive in a global society.

Your support to fund this budget in its entirety and your generosity in the past is greatly appreciated.

Sincerely,

Catherine H. Neagle  
Board Chairman

Dr. Daniel A. Novey  
Superintendent

**Carteret County Board of Education**  
**Capital Improvement Plan**  
**FY 2011 - 2015**

	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>
<b>SAFETY AND ACCESSIBILITY</b>					
Atlantic Elementary School	135,000	402,500	414,911	51,000	70,000
Bogue Sound Elementary School	11,000	83,500	90,200	25,000	35,000
Beaufort Elementary School	15,000	78,000	57,500	-	-
Beaufort Middle School	38,000	259,165	112,750	110,000	-
Broad Creek Middle School	80,000	259,600	361,650	35,900	20,700
Bridges Alternative School	-	-	-	-	-
East Carteret High School	115,000	290,750	82,650	-	-
Croatan High School	49,000	13,500	42,500	18,000	-
Harkers Island Elementary School	98,000	122,000	92,500	11,500	-
Morehead Elementary School	-	49,500	47,500	26,000	-
Morehead Middle School	67,000	21,100	40,000	-	-
Morehead Primary School	-	140,060	263,200	-	-
Newport Elementary School	6,000	740,900	269,500	153,500	140,000
Newport Middle School	24,000	203,800	-	-	-
Smyrna Elementary School	173,500	326,100	84,150	126,100	-
West Carteret High School	30,000	378,000	72,000	149,500	363,750
West Carteret High School Annex	-	-	-	6,000	-
White Oak Elementary School	71,000	336,990	23,500	3,500	-
Central Services	45,800	-	42,000	-	-
Facility Support Operations	16,000	335,000	122,000	-	-
Transportation	-	-	15,000	-	-
All Physical Plants	423,832	216,500	316,000	200,000	200,000
<b>TOTAL</b>	<b>1,398,132</b>	<b>4,256,965</b>	<b>2,549,511</b>	<b>916,000</b>	<b>829,450</b>

**PAINTING**

Atlantic Elementary School	-	-	53,000	-	-
Bogue Sound Elementary School	-	-	-	119,135	-
Beaufort Elementary School	107,100	-	-	-	-
Beaufort Middle School	-	-	-	96,500	-
Broad Creek Middle School	-	130,500	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	212,670	-	-
East Carteret High School	-	-	-	-	284,425
Harkers Island Elementary School	-	36,000	-	-	-
Morehead Elementary School	-	-	62,400	-	-
Morehead Middle School	-	-	123,200	-	-

	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>
Morehead Primary School	144,000	-	-	-	-
Newport Elementary School	-	-	-	-	159,108
Newport Middle School	-	-	-	163,000	-
Smyrna Elementary School	78,100	-	-	-	-
West Carteret High School	-	289,500	-	-	-
West Carteret High School Annex	-	-	21,100	-	-
White Oak Elementary School	-	-	-	-	106,067
Central Services	-	-	-	-	29,085
Transportation	-	-	-	70,335	-
<b>TOTAL</b>	<b>329,200</b>	<b>456,000</b>	<b>472,370</b>	<b>448,970</b>	<b>578,685</b>

#### **TECHNOLOGY**

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

#### **EQUIPMENT/BUILDINGS AND GROUNDS**

Atlantic Elementary School	12,034	12,642	12,540	12,538	12,877
Bogue Sound Elementary School	20,594	22,366	21,890	22,228	23,027
Beaufort Elementary School	21,555	23,386	23,420	24,030	24,567
Beaufort Middle School	17,216	19,680	19,442	18,148	18,232
Broad Creek Middle School	26,971	30,458	31,172	31,442	33,142
East Carteret High School	25,777	28,690	29,200	30,898	32,337
Croatan High School	33,407	38,550	39,434	40,962	43,047
Harkers Island Elementary School	13,226	13,866	13,594	13,864	13,997
Morehead Elementary School	18,177	19,918	18,932	18,794	19,597
Morehead Middle School	23,651	26,956	27,466	27,464	27,332
Morehead Primary School	26,418	29,268	29,472	29,708	30,587
Newport Elementary School	31,659	35,184	34,878	35,556	36,712
Newport Middle School	22,312	25,766	25,494	25,900	25,827
Smyrna Elementary School	16,022	17,504	16,824	16,890	17,007
West Carteret High School	42,288	46,982	47,832	47,694	51,237
White Oak Elementary School	28,689	32,838	32,940	33,074	33,387
<b>TOTAL</b>	<b>379,996</b>	<b>424,054</b>	<b>424,530</b>	<b>429,190</b>	<b>442,912</b>

#### **BANDS**

Beaufort Middle School	4,435	5,571	5,738	5,911	6,089
Broad Creek Middle School	6,048	7,597	7,825	8,060	8,301
East Carteret High School	17,742	22,285	22,954	23,642	24,351
Croatan High School	17,742	22,285	22,954	23,642	24,351
Morehead Middle School	8,065	10,130	10,434	10,746	11,069
Newport Middle School	6,048	7,597	7,825	8,060	8,301
Down East	6,048	7,597	7,825	8,060	8,301

	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>
West Carteret High School	24,193	30,389	31,300	32,239	33,208
<b>TOTAL</b>	<b>90,321</b>	<b>113,451</b>	<b>116,855</b>	<b>120,360</b>	<b>123,971</b>
<b>DEPARTMENTS</b>					
Maintenance	45,796	47,170	48,585	50,043	51,544
Warehouse	7,633	7,862	8,098	8,340	8,591
Transportation	25,674	26,445	27,238	28,055	28,897
Central	15,266	15,723	16,195	16,681	17,181
<b>TOTAL</b>	<b>94,369</b>	<b>97,200</b>	<b>100,116</b>	<b>103,119</b>	<b>106,213</b>
<b>VEHICLE REPLACEMENT</b>					
School Buses	80,000	-	-	-	-
Maintenance/Pickup/Van	26,500	136,500	56,400	28,200	28,200
Transportation/Pickup-Service	53,000	-	-	-	-
Activity Bus Replacement	-	169,750	349,672	-	-
<b>TOTAL</b>	<b>159,500</b>	<b>306,250</b>	<b>406,072</b>	<b>28,200</b>	<b>28,200</b>
<b>TOTAL</b>	<b>2,805,920</b>	<b>6,037,386</b>	<b>5,067,476</b>	<b>2,948,417</b>	<b>2,562,607</b>

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## **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, 2010 and ending June 30, 2011.

Ad Valorem Taxes	44,645,000
Other Taxes	10,153,500
Permits and Fees	2,462,920
Intergovernmental	11,080,923
Sales and Services	2,703,760
Interest	700,000
Other Financing Sources	1,775,300
Appropriated Fund Balance	307,505
Appropriated Fund Balance - Debt Service	131,500
Appropriated Fund Balance - Health	165,500
Miscellaneous	212,272
	74,338,180
	74,338,180

- 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, 2010 and ending June 30, 2011.

Governing Body	315,475
Administration	395,855
Information Systems	664,760
Finance	615,750
Human Resources	278,380
Tax and Revaluation	1,586,900
Legal	65,000
Court Facilities	65,765
Elections	444,235
Register of Deeds	387,950
Maintenance	1,245,520
Sheriff – Criminal Division	3,353,095
Communications	269,225
Sheriff – Civil Division	220,410
Sheriff – Bailiff Division	190,145
Sheriff – Jail Division	2,336,165

Emergency Medical Services	166,560
Paramedic Operations	746,370
Emergency Management	187,950
Rape Crisis	191,030
Domestic Violence	31,055
Fire Marshal	86,265
Consolidated Communications	823,020
Animal Control	404,795
Medical Examiner	50,000
Airport	80,665
Harbors	27,390
CCAT S – Transportation	816,145
Forest Fire Control	124,000
Waste Collections	2,341,600
Public Works	755,235
Economic & Physical Development	200,000
Beach Nourishment	1,240,870
Planning and Development	737,470
Engineering	125,005
Cooperative Extension	233,630
Soil Conservation	52,665
Health Center	1,242,370
Health Promotion	87,700
Breast & Cervical Cancer	29,175
Communicable Disease	130,985
Ph Preparedness – Bioterrorism	61,460
Dental	174,145
Maternal Health & Family Planning	346,690
Child Health & Care Coordinator	257,425
WIC Programs	277,600
Environmental Health	1,129,640
Other Health & Human Services	624,000
Social Services Administration	6,454,850
Social Services Programs	4,280,090
Veterans	323,105
Senior Center Aging Programs	396,700
Debt Service	9,509,650
Education	21,398,000
Senior Center	195,755

Public Library	1,032,845
Parks & Recreation Programs	677,025
Park Maintenance	554,400
Civic Center	339,090
Other Sources & Uses	1,504,230
Contingency	1,454,900
	<hr/>
	74,338,180
	<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, 2010 and ending June 30, 2011.

Interest	5,000
E-911 Assessments	560,000
Appropriated Fund Balance	785,000
	<hr/>
	1,350,000
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the E-911 Rescue Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

E-911 Services	1,350,000
	<hr/>
	1,350,000
	<hr/> <hr/>

**Section III: 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, 2010 and ending June 30, 2011.

Ad Valorem Taxes	2,330,015
Local Option Sales Tax	522,000
Appropriated Fund Balance	-
	<hr/>
	2,852,015
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Beaufort	750,625
Broad & Gales Creek	320,430
Mill Creek	77,185
Mitchell Village	211,376
Otway	124,400
Sea Level	275,820
Western Carteret	320,810
Sales Tax	522,000
District Reserves	249,369
	<hr/>
	2,852,015
	<hr/> <hr/>

**Section IV: 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, 2010 and ending June 30, 2011.

Ad Valorem Taxes	3,756,685
Local Option Sales Tax	787,100
Appropriated Fund Balance	30,895
	<hr/>
	4,574,680
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Atlantic	78,813
Beaufort	265,762
Broad & Gales Creek	344,030
Cedar Island	50,670
Davis	74,931
Harkers Island	317,789
Harlowe	72,018
Marshallberg	212,188
Mill Creek	30,905
Morehead City	323,674
Newport	311,010
North River	63,474
Otway	139,693

Salter Path	38,025
Sea Level	56,000
South River	129,356
Stacy	23,287
Stella	80,902
Western Carteret	400,000
Wildwood	470,404
Sales Tax	787,100
District Reserves	304,649
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	4,574,680
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**Section V: 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, 2010 and ending June 30, 2011.

Occupancy Tax	4,355,000
Interest	3,000
	<hr/>
	4,358,000
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- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Tourism Development Authority	2,582,700
Transfer to General Fund	1,775,300
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	4,358,000
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**Section VI: 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, 2010 and ending June 30, 2011.

Appropriated Fund Balance	841,100
Intergovernmental	227,500
Transfer from General Fund	100,000
Interest	10,000
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	1,178,600
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- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011. The funds for Water Access - Morehead City Project are not to be released until an update is received regarding cost for this project showing the cost to the County and the cost to the Town of Morehead City.

Pictometry Mapping	72,600
DSS Library Renovation	650,000
Water Access - Emerald Isle Partnership	296,000
Water Access - Morehead City Project	100,000
Transfer to Water Fund	60,000
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	1,178,600
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**Section VII: 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, 2010 and ending June 30, 2011.

Transfer from General Fund	1,199,230
Interest	15,004
Fund Balance	250,000
	<hr/>
	1,464,234
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- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Category I	729,832
Painting	50,000
Category II	250,000
Technology	354,402
Category III	80,000
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	1,464,234
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**Section VIII: 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, 2010 and ending June 30, 2011.

Operating Revenues	434,000
Non Operating Revenues	-

Interest	5,600
Contribution from other Funds	265,000
Fund Balance	-
	<hr/>
	704,600
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- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Operations	425,065
Debt Service	259,535
Capital Outlay	20,000
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	704,600
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**Section IX:**

- A. There is hereby levied a tax at the rate of twenty-three cents (\$.23) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2010, 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 \$19,383,382,451 and an estimated collection rate of 97.37%. This collection rate is based on the collection rate stated in the June 30, 2009 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$533,534,797 and has an estimated collection rate of 87.12%.
- 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 X:**

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 XI:**

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

**Section XII:**

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 funding is adopted at the function level, and in addition, the Board of Commissioners limit transfers between functions to ten percent of the function. Any percentage greater than ten percent requires Board of Commissioner approval. This budget will be amended in July when the Board can breakout the functional level for education as requested by the Board of Education.

<i>Function</i>	<i>Amount</i>
Education	18,750,000
Charter Schools	380,000
Total	19,130,000

**Section XIII:**

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 XIV:**

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, 2010, for each related district.

	Tax Rate
Beaufort Rescue	0.0450
Broad & Gales Creek Rescue	0.0300
Mill Creek Rescue	0.0450
Morehead City Rescue	0.0400
Otway Rescue	0.0300
Sea Level Rescue	0.1200
Western Carteret Rescue	0.0300
Atlantic Township	0.0700
Beaufort Fire District	0.0550
Broad & Gales Creek Fire District	0.0300
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.0700
Harlowe Fire District	0.0600
Marshallberg Fire District	0.0900
Mill Creek Fire District	0.0450
Morehead	0.0750
Newport Township and West Wildwood Fire District (excluding Town of Newport)	0.0700
North River Fire District	0.0900
Otway Fire District	0.0500
Salter Path Fire District	0.0300
Sea Level Fire District	0.1000
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	0.0650

**Section XV:**

Salter Path special taxing district for beach nourishment no ad valorem tax is levied for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

**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 21st Day of June 2010.**

A handwritten signature in black ink that reads "Douglas Harris". The signature is written in a cursive style with a large, sweeping initial "D".

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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
2000	29,627,049	28,576,260	96.45%	589,834	29,166,094	98.45%	2,050,775	6.93%
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	97.50%	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%

Notes:

(1) Includes General and Special Revenue Funds fiscal year 2000; fiscal years 2001 and forward include General Fund.

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

**Ten Largest Taxpayers  
June 30, 2010**

<b>Name of Taxpayer</b>	<b>Type of Enterprise</b>	<b>Assessed Valuation</b>	<b>Percent of Total Assessed Valuation</b>
Bogue Watch LLC	Real Estate	\$ 88,448,474	0.4736%
Carteret-Craven Electric Memb. Corp.	Utility	52,754,965	0.2825%
Open Grounds Farm, Inc.	Farm	52,426,378	0.2807%
Progress Energy	Utility	45,403,852	0.2431%
Goose Creek Landing HOA	Real Estate	33,632,383	0.1801%
Shearin Family Investment LLC	Real Estate	33,539,070	0.1796%
Carolina Telephone	Utility	32,171,808	0.1723%
Indian Beach Acquisition LLC	Real Estate	30,623,378	0.1640%
Atlantic Veneer Corp	Manufacturing	27,316,074	0.1463%
ITAC 192 LLC	Real Estate	22,143,074	0.1186%
		<b>\$ 418,459,456</b>	<b>2.2407%</b>

**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>
2001	\$ 3,943,495	\$ -	\$ 82,081	\$ 1,079,234	\$ 51,368	\$ 450,339
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	6,500,000	-	120,000	130,000	89,000	970,000

\*Note: FY 2010 is projected

<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>
\$ -	\$ -	\$ 373,393	\$ 6,196,087	\$ 12,175,997	\$ 55,389,112	11.19%
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%
350,000	9,300,000	750,000	23,181,898	41,390,898	73,613,385	31.49%

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<i>Municipalities</i>										
Carteret County	0.4400	0.4200	0.4200	0.4200	0.4200	0.4400	0.2300	0.2300	0.2300	0.2300
Atlantic Beach	0.2100	0.2300	0.2300	0.2300	0.2300	0.2600	0.1500	0.1250	0.1250	0.1250
Beaufort	0.3400	0.3600	0.3600	0.3800	0.3800	0.3800	0.1900	0.2200	0.2200	0.2200
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	0.2300	0.1550	0.1550	0.1400	0.1400
Cedar Point	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550
Emerald Isle	0.1750	0.1850	0.1750	0.1650	0.1550	0.1550	0.0670	0.0700	0.0700	0.0800
Indian Beach	0.1600	0.1600	0.1600	0.0900	0.1000	0.1000	0.0600	0.1100	0.1400	0.1500
Morehead City	0.3800	0.3800	0.3800	0.3800	0.3800	0.3800	0.2200	0.2200	0.2200	0.2200
Newport	0.4300	0.4300	0.4300	0.4300	0.4300	0.4000	0.2700	0.2900	0.3100	0.3300
Pelittier	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550
Pine Knoll Shores	0.1600	0.1700	0.1800	0.1800	0.1800	0.1800	0.0800	0.1150	0.1150	0.1150
<i>Fire Districts</i>										
Atlantic	0.0400	0.0550	0.0650	0.0650	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700
Atlantic Beach <sup>1</sup>	0.1000	-	-	-	-	-	-	-	-	-
Beaufort	0.0500	0.0600	0.0600	0.0600	0.0700	0.0550	0.0300	0.0350	0.0500	0.0550
Broad & Gales Creel	0.0350	0.0400	0.0400	0.0400	0.0400	0.0550	0.0450	0.0450	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	0.1000	0.0850	0.0900	0.0900	0.0850
Harkers Island	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0400	0.0400	0.0650	0.0700
Harlowe	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0450	0.0450	0.0550	0.0600
Marshallberg	0.0600	0.0700	0.0700	0.0700	0.0700	0.0700	0.0850	0.0850	0.0800	0.0900
Mill Creek	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0450	0.0450	0.0450	0.0450
Morehead	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0900	0.0750	0.0750	0.0750
Newport	0.0550	0.0700	0.0800	0.0800	0.0800	0.0800	0.0400	0.0700	0.0700	0.0700
North River	0.0700	0.0750	0.0750	0.0750	0.0750	0.0750	0.0450	0.0450	0.0900	0.0900
Otway	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0250	0.0500	0.0500	0.0500
Salter Path	0.0500	0.0500	0.0500	0.0500	0.0600	0.0700	0.0300	0.0300	0.0300	0.0300
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
South River/ Merrim	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0550	0.0350	0.0600	0.0600
Stacy	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0600	0.0700	0.0700	0.0850
Stella	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0250	0.0200	0.0250	0.0400
Western Carteret	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0500	0.0800	0.0800	0.0950	0.0950	0.0950	0.0450	0.0600	0.0600	0.0650
<i>Rescue Districts</i>										
Beaufort	0.0400	0.0550	0.0550	0.0550	0.0550	0.0600	0.0250	0.0400	0.0450	0.0450
Broad & Gales Creel	0.0200	0.0350	0.0450	0.0550	0.0750	0.0750	0.0350	0.0350	0.0300	0.0300
Mill Creek	0.0100	0.0200	0.0200	0.0200	0.0200	0.0200	0.0450	0.0450	0.0450	0.0450
Morehead City	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0250	0.0400	0.0400	0.0400
Otway	0.0450	0.0550	0.0550	0.0550	0.0550	0.0550	0.0300	0.0300	0.0300	0.0300

Sea Level	0.1375	0.1675	0.1675	0.1675	16.7500	0.1675	0.1200	0.1200	0.1200	0.1200
Western Carteret	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0300	0.0300	0.0300	0.0300

*Beach Nourishment Districts*

Salter Path <sup>2</sup>	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.0000	0.0000	0.0000	0.0000
Indian Beach Non Ocean Front <sup>2</sup>	0.0500	0.0500	0.0200	0.0200	0.1200	0.0200	0.0200	0.0100	0.0100	0.0100
Indian Beach Ocean Front <sup>2</sup>	0.4800	0.4800	0.2200	0.2200	0.3200	0.2200	0.0100	0.0100	0.0100	0.0100
Emerald Isle Non Ocean Front <sup>2</sup>	0.0300	0.0300	0.0300	0.0300	0.1850	0.0110	0.0110	0.0110	0.0110	0.0110
Emerald Isle Ocean Front <sup>2</sup>	0.4800	0.4800	0.4800	0.4800	0.6350	0.1620	0.1620	0.1620	0.1620	0.1620
Pine Knoll Shores Non Ocean Front <sup>3</sup>	0.0600	0.0600	0.0600	0.0600	0.2400	0.0264	0.0160	0.0160	0.0160	0.0160
Pine Knoll Shores Ocean Front <sup>3</sup>	0.4200	0.4200	0.4200	0.4200	0.6000	0.1727	0.1050	0.1050	0.1050	0.1050

Notes:

2002 & 2008 are revaluation years

<sup>1</sup>Annexed by Town of Atlantic Beach 2002

<sup>2</sup>First Year Tax District 2003

<sup>3</sup>First Year Tax District 2004

**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				
2001	\$ 26,850,000	\$ 18,070,000	\$ 2,328,471	\$ -	\$ 47,248,471	\$ 767	2.93%	
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	*	
2010	52,330,000	5,735,000	15,135,783	2,643,416	75,844,199	1,183	*	

\* 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 2009 and 2010.

**Carteret County  
Principal Employers  
Current Year and Nine Years Ago**

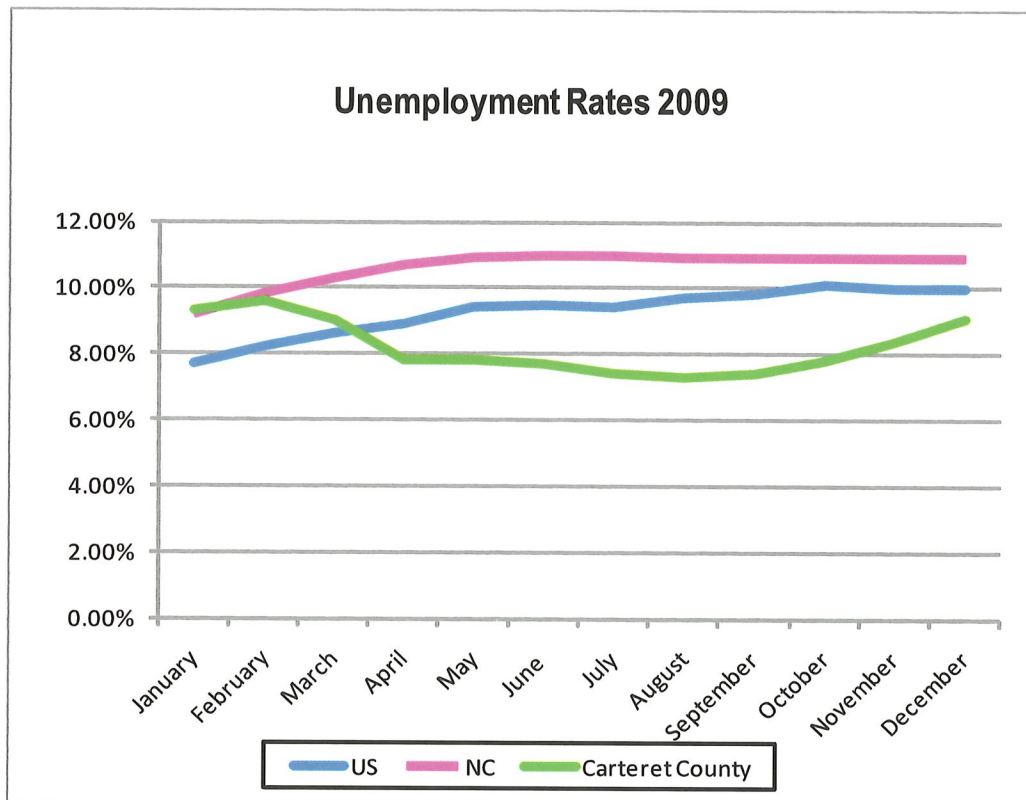
Employer	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,115	1	3.46%	1,244	1	4.36%
Carteret General Hospital	1,060	2	3.29%	777	2	2.72%
NC Dept of Transportation (includes Ferries)	494	3	1.53%	-	-	-
Carteret County	478	4	1.48%	346	4	1.21%
Wal-Mart	420	5	1.30%	320	7	1.12%
NC Natural Resources & Community Development	346	6	1.07%	-	-	-
US Coast Guard	273	7	0.85%	326	6	1.14%
Lowe's	268	8	0.83%	-	-	-
Lowe's Foods	205	9	0.64%	-	-	-
Food Lion	195	10	0.61%	370	3	1.30%
Atlantic Veneer	-	-	0.00%	330	5	1.16%
Henry's Tackle and Sporting Goods	-	-	0.00%	320	8	1.12%
Carteret County Community College	-	-	0.00%	263	9	0.92%
Bally Refrigerated Boxes	-	-	0.00%	212	10	0.74%

Source: Carteret County Economic Development Council

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

	2006			2007			2008			2009		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	4.70%	4.70%	5.20%	4.60%	4.50%	5.10%	4.90%	5.00%	5.70%	7.70%	9.20%	9.30%
February	4.70%	4.70%	5.20%	4.50%	4.50%	4.80%	4.80%	5.20%	5.50%	8.20%	9.80%	9.60%
March	4.70%	4.60%	4.50%	4.40%	4.50%	4.10%	5.10%	5.40%	5.00%	8.60%	10.30%	9.00%
April	4.70%	4.60%	3.70%	4.50%	4.70%	3.60%	5.00%	5.70%	4.30%	8.90%	10.70%	7.80%
May	4.70%	4.70%	3.90%	4.50%	4.80%	3.70%	5.50%	5.90%	4.60%	9.40%	10.90%	7.80%
June	4.60%	4.80%	3.80%	4.60%	4.70%	3.70%	5.60%	6.10%	4.60%	9.50%	11.00%	7.70%
July	4.70%	4.70%	3.90%	4.70%	4.70%	3.60%	5.80%	6.30%	5.00%	9.40%	11.00%	7.40%
August	4.70%	4.80%	3.60%	4.70%	4.70%	3.40%	6.20%	6.60%	4.90%	9.70%	10.90%	7.30%
September	4.50%	4.90%	3.50%	4.70%	4.70%	3.40%	6.20%	6.80%	5.00%	9.80%	10.90%	7.40%
October	4.40%	4.80%	3.60%	4.80%	4.70%	3.50%	6.60%	7.00%	5.30%	10.10%	10.90%	7.80%
November	4.50%	4.80%	4.20%	4.70%	4.70%	3.90%	6.80%	7.50%	6.70%	10.00%	10.90%	8.40%
December	4.40%	4.70%	4.50%	5.00%	4.70%	4.40%	7.20%	8.10%	7.80%	10.00%	10.90%	9.10%
Annual Average	4.61%	4.73%	4.13%	4.64%	4.66%	3.93%	5.81%	6.30%	5.37%	9.28%	10.62%	8.22%

\*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>
2001	61,600	24,059	1,611,284	3.10%	8,271
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	<b>63,535</b>	*	*	<b>7.42%</b>	<b>8,294</b>
2010	<b>64,107</b>	*	*	<b>9.50%</b>	<b>8,273</b>

Data Sources:

(1) North Carolina Office of State Planning

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

(3) North Carolina Employment Security Commission (10 mos.)

(4) Carteret County Board of Education

\* Information Unavailable

**Carteret County, North Carolina  
Miscellaneous Statistics  
June 30, 2010**

<b>Date of Establishment</b>	1722
<b>Form of Government</b>	Commission-Manager
<b>Area</b>	526 Square Miles
<b>Carteret County Facilities and Services:</b>	
Fire Protection:	
Number of stations	23
Number of firemen and officers	774
Number of units	143
Police Protection:	
Number of stations	1
Number of deputies and officers	50
Number of patrol units	20
Inspections:	
Number of building permits issued (1)	1,769
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	688
Number of students	8,273
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.

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

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

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

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

**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.

**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.

**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.

**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.

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

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

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

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

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

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

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

**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.





