



County of Carteret

2023 Carteret County Budget



Adopted Version



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INTRODUCTION



Budget Message

Message from County Manager, Tommy Burns

Board of Commissioners

Ed Wheatly, Chair
Mark Mansfield, Vice-Chair
Bob Cavanaugh
Chris Chadwick
Robin Comer
Jimmy Farrington
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May 16, 2022

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2022 – 2023. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound and conservative practices Carteret County government has established and embraced.

Budget Process

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutorily required public hearing is scheduled for June 6, 2022. In addition, the Commission is required to adopt a balanced fund budget representing the Board's priorities, within fiscal limitations, no later than June 30, 2022.

The budget is prepared in accordance with the County's Vision Statement:

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

HIGHLIGHTS

- General Fund revenue provides no property tax rate increase
- Increases education operating funding
- Funds capital improvement projects for education and County
- Funds mental health services and implements National Opioid Cost Settlement Program

Budget in Brief

The recommended budget for all funds is \$149,052,000, a 5.06% (\$7.95million) decrease from the April 30, 2022 fiscal year amended budget. The decrease is due to budgeted waterway dredging projects, several HVAC and chiller projects for the public schools, and large fire and EMS capital in the special revenue funds that are not funded in FY23. The County's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.



FUNDS	AMENDED BUDGET FY 2022 as of 4/30/22	RECOMMENDED BUDGET FY 2023	Increase (Decrease)
GENERAL FUND	\$114,130,105	\$114,730,000	\$(599,895)
SPECIAL REVENUE FUNDS	30,168,985	28,977,000	(1,191,985)
CAPITAL PROJECT FUNDS	11,219,265	4,185,000	(7,034,265)
ENTERPRISE FUND	1,483,170	1,160,000	(323,170)
TOTAL BUDGET	\$157,001,525	\$149,052,000	\$(7,949,525)
Percent Change from FY22			(5.06)%

Economic Outlook

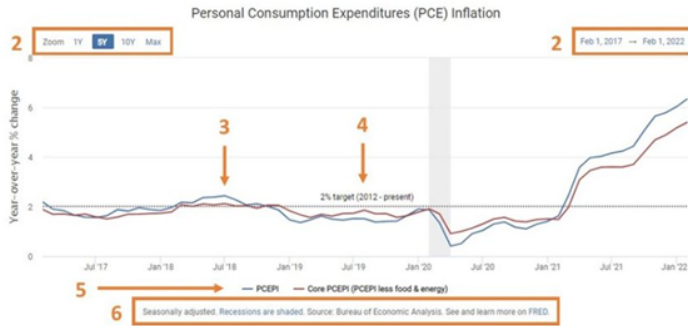
On February 24, 2022, US Bureau of Economic Analysis (BEA) released 2021 calendar year real gross domestic product (GDP) growth was 5.7% at the national level. On March 16, 2022, UNC Charlotte Belk College of Business Economist John Connaughton presented a summary of North Carolina's 2021 and 2022 forecasted economy. At the time of the report, state GDP numbers were not finalized, but the state's GDP is projected to increase 6.7% for 2021 from 2020. Twelve of the state's fifteen economic sector experienced real growth with the largest areas in hospitality and leisure services (22.8%), information (14.5%), business and professional services (12.8%), durable goods manufacturing (12.3%), and education and health services (7.5%). For 2021, expected net jobs added are 143,500, 3.2%.

On May 4, 2022, Federal Reserve Bank of Atlanta GDPNow, estimates 2022 GDP growth 2.2%. North Carolina's economy has a positive outlook for 2022; however, UNC Charlotte economist John Connaughton's updated economic outlook is scheduled May 19, 2022, and the following information is the March 16 outlook. North Carolina real GDP is forecast to increase 3.3% over the 2021 level. In addition, thirteen of the state's fifteen economic sectors are expected to experience increased output. Some of the largest area of real growth continue in hospitality and leisure services (9.3%), business and professional services (5.8%), information (5.4%), construction (4.6%), other services (4.3%), agricultures (4.1%), and finance, insurance and real estate (3.6%). North Carolina net job increases are projected to add 103,200, 2.3%. Unemployment rates continue to fall at all levels, national, state, and local. According to the US Bureau of Labor and Statistics, 2021 average unemployment rates were as follows: national 5.35%, state 4.84%, and Carteret County 4.13%. This declining trend continues in the first quarter 2022 as follows: national 3.8%, state 3.7%, and Carteret County 3.37%.

Although the economic information provided above is positive, inflation and the supply chain are major concerns. In March 2022, inflation accelerated to 8.5%, the highest since December 1981. Listed are some major inflationary increases: energy prices (32%) with gasoline (48%), and fuel oil (70.1%), and food prices (8.8%) with coffee (11.2%), and oranges (18.3%). The core consumer prices index (CPI) was 6.5% and this calculation excludes energy. On May 2, 2022, West Texas Intermediate (WTI) crude oil was \$105.17 per barrel, compared to \$64.40 per barrel May 3, 2021.

Inflation

Indicators related to different prices, price changes, and expectations about those changes



Supply chain concerns continue into the foreseeable future. Supplies and materials for construction and repairs often have long lead times and are difficult to get procured and delivered. The timing of projects becomes challenging and this is compounded with inflationary cost increases. This budget continues to replace vehicles in accordance with the fleet policy. However, the county has been informed by vendors there is a 15 month wait period, and we have little hope of being able to replace these vehicles.

The COVID-19 pandemic is having long term impacts on the unemployment and labor force participation trends. The unemployment rates provided earlier of less than 4% appear to be good on the surface. However, when reviewing the unemployed deeper, the Federal Reserve Bank of Richmond describes, "...the pandemic is still casting a long shadow on the employment recovery," (December 21, 2021). Labor force decreased dramatically in 2020, and remains below the 2019 pre-pandemic level. Currently, the unemployment rate is close to the pre-pandemic unemployment rates, and job openings are at record highs. However, labor participation and employment rates continue to be below pre-pandemic levels. This leads to the conclusion that the pandemic has reduced the current participation in the economy. If the reduction is permanent, this reduction will have a significant long term impact.

One of the most significant long term impacts of COVID-19 is the impact on mental health. COVID-19 exacerbated mental health issues and resources. In 2019, a study in The Lancet reported that approximately 12.5% of the population would have an issue with mental health during one's lifetime. In March 2022, the

World Health Organization (WHO) reported that worldwide, anxiety and depression increased by 25%. The pandemic has impacted young people and students significantly. Several studies have found that young people's and students' symptoms of anxiety and depression have risen dramatically and remain higher than pre-pandemic levels. The National Institute for Mental Health (NIMH) stated in its April 2021 article that COVID-19 mental health impacts will outlive the pandemic. Carteret County is a member of Trillium Health Resources, and this budget continues the county's funding for mental health services. In addition, the County will begin receiving National Opioid Cost Settlement Funds, and will be using these funds in accordance with the federal guidelines for mental health programs. Mental health continues to place strain on the County's resources, such as public safety and first responders, social services, public health, and the education system.

Based on the current economy, the recommended budget is prepared conservatively. The budget increases revenues such as property and sales taxes based on growth. The County continues to have increased demand for public education funding, public safety, human services, technology requirements, and capital improvements. As a result of these issues, the budget staff and individual departments reviewed current service levels and budgets, with an emphasis on streamlining governmental services and improving efficiency. The FY 2023 recommended budget provides resources to maintain County services at the same level with some expansion of services.

Major Budget Initiatives

BUDGET INITIATIVES (BMI)	STRATEGIC PLAN INITIATIVES (SPI)
1. Operate within a fiscally responsible framework	1. Effective Government
2. Improve public safety	2. Safe Community
3. Maintain education operating and capital funding	3. Secure Future
4. Improve Mental Health Services	5. Quality Lifestyle
5. Improve efficiency in County programs	1. Effective Government
6. Evaluate the County facilities master plan	1. Effective Government
7. Improve the preventative maintenance program	1. Effective Government
8. Improve transportation services	4. Superior Infrastructure
9. Seek opportunities to improve waterways & nourish beaches	4. Superior Infrastructure
10. Improve Health and Human Services	5. Quality Lifestyle
11. Improve Public Library services	1. Effective Government 5. Quality Lifestyle

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 FY23 General Fund budget is \$114.73 million, a .53% increase from the \$114.13 million FY22 amended budget. FY23 is a continuation budget with exceptions in some areas such as Tax, Public Buildings, Public Safety, Social Services Departments, Carteret Community College, and Public Education. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes – The total assessed value for the recommended budget is \$16.86 billion with a general fund recommended tax rate of 33 cents per \$100 assessed valuation. This is the same property tax rate as FY22. The assessed value growth is .88% or \$147.07 million from the FY22 budgeted assessed values. Based on the current assessed value of \$16.86 billion and 33 cent tax rate, \$54.75 million revenue is generated. Property tax revenue is 48.75% of the general fund budget. Carteret County's tax rate continues to be the lowest tax rate in North Carolina. Carteret County's real property revaluation occurs in 2024, and it will be effective in the fiscal year ending June 30, 2025. The North Carolina Department of Revenue Property Tax



Division prepares its Sales Assessment Ratio Studies Report that includes all counties in January each year. January 2021 is the latest available state report. In that study, Carteret County's sales market ratio is 86.33%, meaning real property valued by the County is 86.33% of market values.

Sales Tax – Sales tax projections are \$20.60 million for FY23, a \$3.0 million increase (17.01%) from FY22 budgeted revenue. Sales revenue is challenging to budget. It is a revenue stream that fluctuates with the economy and particularly with individuals' disposable income. The County's occupancy tax revenue is approximately 23% more than last year, and increased tourism has a significant impact on sales tax revenue. For the last two fiscal years, sales tax revenues have been under estimated, and this recommended budget aligns the budget projection more with actual revenue. Sales tax revenue is 17.96% of General Fund revenue.

Intergovernmental Revenue – Budgeted intergovernmental revenue is \$17.05 million, a \$0.48 million (2.90%) increase from FY22 amended budget. The increase is due to various program grants, but most of the increase is Medicaid hold harmless. Medicaid hold harmless is the result of ending counties paying a percentage of direct Medicaid services provided to recipients by giving up a portion of sales tax revenue to the state. If a county, such as Carteret County, would have received more sales tax revenue than it would have paid in Medicaid expenses, the state provides a hold harmless provision. The increase has been significant enough that the county feels comfortable budgeting additional revenue. Intergovernmental revenue supports human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 14.86% of the General Fund budget.

Permits, Fees, Sales and Services

The recommended budget projects \$9.57 million for permits, fees, sales and services revenue. The County collects revenues on many types of services such as building permits, environmental health permits, solid waste fees, public health services, transportation services, civic center rentals, and Register of Deeds document recordings. This revenue is 8.34% of the General Fund budget.

Investment earnings budgeted are \$750,000 for the general fund, compared to \$200,000 in FY 2022. Investment earnings are based on current rates and federal reserve projections. Staff continues to examine investment earnings to ensure the county is receiving the maximum possible yield within the investment parameters to which the county is subject. The county will balance investments with safety, liquidity, and yield.

Expenditures

The County's expenditures are divided across several major service areas. The recommended budget maintains current County services. Below is a summary.

Maintenance of current operating expenditures – Initiatives #1, #2, and #10

As part of the budget development process, staff conducted a review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the fiscal year; however, this becomes more challenging each year. Not all areas could be maintained at the current level, and some services are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities as positions become vacant.

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

General Government is \$11.10 million or 9.68% of the General Fund recommended budget. The recommended budget continues its emphasis on technology. Resources are funded in the Information Technology Department for security, program licenses, subscriptions, equipment and redundancy. Funding these items is critical for continuity of operations. In addition to Information Technology, implementing and improving technology programs continues in the Register of Deeds, Human Resources, and Tax Departments. For example, Human Resources is implementing an automated human resources program and the Tax Department continues its software implementation for property appraisal, tax billings and collections.

Public Safety: Initiatives #1 and #2



The FY23 budget recommends \$18.78 million or 16.37% of the General Fund, and is \$1.20 million more than the FY22 amended budget. The Emergency Services Division has the largest increase, \$1.02 million with \$.68 million due to Broad and Gales Creek EMS services being provided by the County. The expenditures are offset by special district taxes and fees. Other emergency services increases are in consolidated communications for personnel and maintenance expenses. The Sheriff Division has increases in personnel and contracted services such as inmate medical care and inmate feeding services. Traditionally, one of the most significant challenges in public safety is the high rate of staffing turnover in the Sheriff's Division and Consolidated Communications Department. The Board of Commissioners funded salary adjustments in FY22, and although the County continues to have turnover, we are beginning to see some slowing in the turnover rate, especially in the Sheriff's Division.

Transportation – Initiatives #1, #5 and #8

The FY23 budget provides an overall 4.76% decrease in funding, or \$.81 million less than FY22. The decrease is in a capital grant for CCATS that was funded in FY22 and not in FY23. Transportation is 1.41% of the General Fund budget.

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

The human services area is the second largest expenditure function of the general fund, 18.58%. Of the \$21.32 million funding, \$13.12 million funds Social Services, \$5.99 million funds public health, and \$1.48 million funds other human services with \$.73 million funding mental health services. The programs offered are mandated by the federal and state governments, and consequently, intergovernmental revenue provides \$11.29 million for these programs.

Public Health and Department of Social Services continue working to meet the increased post COVID-19 demands. The number of patients in public health are increasing and placing additional strains on staff. No new positions are recommended for public health. Social Services demand is increasing as well. Due to the increased demands, an additional income case maintenance worker position is recommended.

Education - Initiative #3

Education funds the Public School System and Carteret Community College. It is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$31.86 million, 27.77% of the County's total budget.

Carteret County Public School System, including charter schools, recommended operating funding is \$25.91 million, 8.00% increase from the FY22 amendment budget. In addition, School System debt service is \$6.11 million. The County anticipates issuing a portion of the \$42 million School General Obligation bonds approved by voter referendum in November 2020, and the related debt service payment is included in this recommended budget. The recommended budget provides \$2.10 million capital funding for the School System. The FY22 budget fulfilled the 5 year technology lease agreement that was approximately \$600,000 annually, and therefore capital is reduced in FY23.

Community College recommended operating funding is increased from the current year to \$2.85 million. Also, the recommended budget funds \$1,000,000 capital funding fulfilling the County's multiple year capital funding level agreement with the Community College. County and Community College staff will need to review capital funding levels for FY24.

Cultural and Recreation – Initiatives #1 and #11

The Cultural and Recreation area funds the County libraries, senior center activities, civic center, and parks and recreation programs and maintenance. The FY23 recommended budget is \$4.48 million, approximately \$71,000 more than FY22. In FY23, the County projects increases in program participation at its libraries, senior center, and parks. These programs and the benefits offered are a vital part of our community.

Fund Balance - Initiative #1

The budget, as presented, appropriates \$3.15 million unassigned general fund balance to balance revenues and expenditures. Fund balance appropriation is \$.75 million more than the FY22 adopted budget. The \$3.15 million fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 37.53% of general fund expenditures on June 30, 2022; a decrease from the FY21



audited of 40.08%. The amount of unassigned fund balance is more than the audited FY21; however, the increase in budgeted expenditures reduces the percentage. Please see the fund balance section in the Budget Overview for a detailed discussion.

Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities. Fund balance should not be used to fund operating expenses. In addition, initiatives outside the budget process should be infrequent. New initiatives should be a part of the County's strategic and budget planning process. As stated, this budget uses fund balance for capital needs and significant building repairs.

Employee Pay and Staffing

The FY23 recommended budget places emphasis on one of the County's greatest resources; its employees. This budget places emphasis on employee retention. The County's employee turnover rate for 2021 was 25% compared to 2020, 20.00%, 2019, 24.00%, and 2018, 14.40%. The turnover rate for calendar year 2020 decreased due to COVID-19 impacts and business closures. The cumulative impact of this turnover is greater than 50% of the County's full time employees have less than five years employment with the County. As a result, in FY22, the County Commissioners approved and implemented salary adjustments for full time employees. The Board of Commissioners has illustrated its commitment to retain our most valued employees for their competent, dedicated performances. In addition, we must be competitive in the current job market to attract top performers to serve in county government. This recommended budget continues the merit system the Board implemented five years ago. This merit system is for our top performers to elevate them above hiring ranges. Performance evaluations will be used as the basis for a merit increase. Because of the salary adjustments, no cost of living adjustment is included in the recommended budget. The budget places resources funding 10 new positions. The paramedics are due to Broad and Gales Creek EMS services being performed by the County. The positions recommended are listed below:

- Finance: Reporting and Compliance Manager
- Public Buildings: Maintenance Technician
- Rape Crisis: Therapist contingent upon grant funding
- Emergency Services Division: Paramedics (5)
- Economic Development: Administrative Assistant
- Department of Social Services: Income Maintenance Case Worker III Adult Medicaid

Other Funds

Emergency Telephone System Fund – Initiatives #1 and #2

This fund's recommended budget is \$782,000, a \$2,000 increase from fiscal year 2022. The budget is \$205,000 state intergovernmental revenue and \$577,000 fund balance appropriation. The fund's revenue is a State assessed surcharge per telephone line to telephone providers, and the State's 911 Board allocates this revenue to the 100 counties. The State mandates that an emergency telephone system may not carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. Thus, the State appropriation is low, and results in spending fund balance towards the state 20% requirement.

Revaluation Special Revenue Fund – Initiatives #1 and #5

The County's revaluation special revenue fund was established FY22 and was budgeted at \$1,785,000. The FY23 recommended revaluation special fund budget is \$1,240,000. Carteret County has contracted its 2024 real property valuation, and it will be effective in FY25.

Opioid Cost Settlement Fund – Initiatives #1 and #4

The County's Opioid settlement fund is a new fund that is established in compliance with the National Opioid Cost Settlement and state requirements resulting from the Opioid epidemic. The County will receive approximately \$615,000 in FY23, and approximately \$7.267 million over 18 years.

County Capital Improvements Fund – Initiatives #5 and #9



The recommended capital improvements fund is \$1,150,000. The budget funds \$400,000 of County building improvements and continues the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department, and \$200,000 for West Beaufort water access. Also, this budget continues the Board's commitment for maintaining waterways. \$350,000 is transferred from the County General Fund balance to set aside funding for waterway dredging, if the State approves matching funds for the County projects, the matching State funding is \$750,000.

Water Services

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

The recommended water fund budget is \$1,160,000, 21.79% decrease from the FY22 amended budget. The decrease is in salaries and benefits as well as some operating expenses. A vacant full time water operator position is unbudgeted FY23. This position became vacant late in FY22, and due to the pending water system sale, the position was left vacant. Over the last several fiscal years, the County has placed emphasis on addressing deferred system and line maintenance. FY23 budget continues to emphasize maintaining the system and infrastructure. In addition, the budget continues debt service payments from infrastructure and system improvements years ago. Debt service is \$230,000, or 19.83% of the system's budget.

The recommended budget projects \$1,085,000 user revenue, and no funds are transferred from the Water Taxing District Special Revenue Fund. Also, no user fee increase is recommended in this budget. User fees were increased in the FY22 budget. The County continues the process of selling the water system to a private water provider. Currently, we are in the due diligence process and the NC Utilities Commission must approve the sale.

If for some reason the sale does not occur, the County must comply with NC Session Law 2020-79. This session law authorized the State Water Infrastructure Authority and the NC Local Government Commission to assess and identify distressed local government water and wastewater systems. In April 2022, the Authority and NC Local Government Commission classified the County's water system a distressed system. The session law requires items such as a water rate study and developing a long term and short term operational, capital, and financial plan. The last 8 fiscal years average net loss is approximately \$90,000. The average net loss before the water taxing district transfer into the Water Fund is approximately \$460,000. As we look to the future, County staff will begin and / or continue to work on a priority of issues. Efforts are beginning or continuing on the following:

- Update the county strategic plan for long term visioning and planning.
- Evaluating and implementing phases of the facilities master plan.
- Maintain a balance of the lowest responsible tax rate, funding the services requested by the taxpayers, funding education for the schools and community college, and addressing the capital needs of the schools, community college, and the county.
- Communicating and researching impacts of federal and state governments as well as regulatory agencies on local government and our citizens.
- Continue to review the delivery of fire and EMS services throughout the county in the most efficient and cost effective means.
- Continue to seek methods of maintaining waterways and work with the waterways committee.
- Continue implementing, streamlining, and improving consolidated human services and mental health services.

Summary

The county budget is a planning document. It presents a complex accumulation of sound fiscal policy and restraint balanced with competitive priorities for new initiatives. This annual process establishes strategic direction by allocating additional public funding levels as a commitment to quality service, program support and facility development. There remains a certain limited degree of responsible flexibility to further amend the budget later in FY23 using fund balance as available means to pursue emerging opportunities and respond to unforeseen challenges that may not be fully recognized at this time during the annual budget process. Throughout the year, the County Commission will certainly be requested to amend this document to account for such changes. The controlling factor is that expenditures must remain within available



revenues while still retaining adequate reserves. The demand for services, programs, and facilities will generally exceed the availability of resources. The ability to provide any service, program or facility is limited by the willingness of the public to be taxed regardless of the method of taxation used.

By state and federal law, certain expenditures and revenues are controlled by mandatory rules and cannot be modified regardless of external factors. Beyond those mandated service levels, the County Commission, other elected boards, and officials respond to public input with a wide range of service and program initiatives. Setting priorities either directly or indirectly is a reality of the budget process. Decisions made by the County Commission during review of this document will establish expected priorities for FY23 and beyond.

Acknowledgement

Extensive research and detailed analysis is required to support thoughtful development and an accurate thorough presentation of this budget document reflects the extended effort of many qualified individuals. The process begins early in the year and is not completed until after a final budget is adopted by the County Commission in June. The preparation and recommendation of this budget cannot be accomplished without a team effort. Special acknowledgement and gratitude is extended to Assistant County Manager, Dee Meshaw, and her staff for their assistance and commitment in preparing this recommended budget. Year in and year out, the Finance staff conducts detailed research and analysis in preparing this budget document. The dedication and service to our County is invaluable and should be highly commended.

There is no perfect or absolute resolution to the inevitable continuum of issues county government must address. It is the willingness of people to openly discuss their thoughtful concerns and to compromise towards reaching responsible consensus that makes the ultimate difference. This County's future success will be directly linked to increased involvement by citizens to reach a shared vision of necessary civic infrastructure improvements which are complementary to both quality of life and progressive growth. Success can never be guaranteed, but community character and visionary leadership is always valued.

Respectfully submitted,



Tommy R. Burns
County Manager

Addendum to the Budget Message

The Board of Commissioners' net increase to the County Manager's recommended budget is \$14,879,000 for all funds. Below is a list of changes from the recommended budget to the adopted budget.

FY 2022-2023 Recommended Budget Revenues \$ 149,052,000

Revenue Summary Changes

General Fund Revenue Changes

Ad Valorem Taxes	\$ 25,000
Permits and Fees	40,000
Sales and Services	116,565
Intergovernmental	174,425
Other Financing Sources	6,900,000
Miscellaneous	5,000
Appropriated Fund Balance	150,000
Appropriated Fund Balance-Transportation	59,010
Total General Fund Changes	<u>7,470,000</u>

Other Funds Revenue Changes

Rescue Districts Fund

The Board of Commissioners adjusted the tax rate for Broad & Gales Creek, Mitchell Village, and Otway EMS Districts and established anew EMS tax district for Newport EMS. 348,000

Fire Districts Fund

The Board of Commissioners adjusted the tax rate for Marshallberg and Wildwood Fire Districts. 161,000

Opioid Settlement Fund

This special revenue fund was removed due to NC Department of State Treasurer's recommendation that it should be a multiple year grant fund. (615,000)

County Capital Equipment Fund

This capital fund was established for significant capital equipment purchases and improvements such as public safety communications equipment. 6,900,000

14,264,000

FY 2022-2023 Adopted Budget Revenues **\$ 163,316,000**

FY 2022-2023 Recommended Budget Expenditures \$ 149,052,000

Expenditure Summary Changes

General Fund Expenditure Changes

Sheriff	
<i>The Board of Commissioners increased funding for three new SRO officers and two new deputies in the Sheriff's division.</i>	\$ 588,500
County Rescue Services	
<i>The Board of Commissioners increased funding for operations of the newly acquired Broad & Gales Creek EMS department.</i>	79,000



CCATS	
<i>The Board of Commissioners increased funding for CCATS operations to move two part-time drivers to full-time.</i>	57,745
Economic Development	
<i>The Board of Commissioners decreased special project funding for the Economic Development Center.</i>	(375,000)
Environmental Health	
<i>The Board of Commissioners increased funding for Environmental Health operations.</i>	60,000
Debt Service	
<i>The Board of Commissioners increased funding Lease Principal for the building rent for Broad & Gales Creek EMS.</i>	31,355
Health & Human Services	
<i>The Board of Commissioners increased funding for grant matches for four new School Resource Officers.</i>	128,400
Transfers	
<i>The Board of Commissioners approved the transfer of ARPA funds to the County Capital Equipment Fund for future projects.</i>	6,900,000
Total General Fund Changes	<u>7,470,000</u>

Other Funds Expenditure Changes

Opioid Settlement Fund

This special revenue fund was removed due to NC Department of State Treasurer's recommendation that it should be a multiple year grant fund. (615,000)

Rescue Districts Fund

The Board of Commissioners increased the tax rate for Broad & Gales Creek, Mitchell Village, and Otway Rescue districts, established a rescue tax for Newport, and decreased reserve funds for Broad & Gales Creek Rescue. 348,000

Fire Districts Fund

The Board of Commissioners decreased the tax rate for Mitchell Village Fire and increased the tax rate for Wildwood Fire and increased funds remitted to Marshallberg Fire. 161,000

County Capital Equipment Fund

This capital fund was established for significant capital equipment purchases and improvements such as public safety communications equipment. 6,900,000

FY 2022-2023 Adopted Budget Expenditures \$ 163,316,000



Mission Statement



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

OUR VISION

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

Strategic Plan Initiatives

Five strategic initiatives have been identified to guide the County's operations as we strive to maintain Carteret County as a clean, safe, and vibrant county. These strategic initiatives include:

1. Effective Government

An effective local government is aware of citizens' needs and provides the services that residents want. This can be achieved by managing the cost of government and introducing innovative business practices, using new technology, hiring quality employees, and leveraging partnerships to save resources.

2. Safe Community

Ensuring the safety of the public continues to be among our highest priorities; this means hiring and training quality first responders, and finding innovative ways to improve the delivery of emergency services.

3. Secure Future

Securing the County's future involves strengthening the county's position by implementing strong management strategies within the organization. This priority also relates to investing in our public education system, community college and economic development, along with protecting our natural resources.

4. Superior Infrastructure

With the growth of residential and commercial development comes the challenge of satisfying public demand for quality streets, utilities and parks. The construction and maintenance of a high-quality public infrastructure is priority.

5. Quality Lifestyle

Carteret County will continue to make the county a place to live, work, and play that provides activities and amenities in a safe and well maintained environment, while supporting cultural and recreational activities and promoting the physical and mental health and wellness of our community.

Priorities

Carteret County Priorities Fiscal Year 2022-2023

The Carteret County Board of Commissioners engages in goal-setting each year. Goals were developed under each Focus Area.

1. Infrastructure
2. Financial Integrity
3. Growth/Development
4. Quality of Life
5. Government Operations

The following is a list of priorities set by the Board of Commissioners. A point scale weighted each priority.

1. Establish a fiscally responsible school system and accountable reporting of all appropriations to the school system.
2. Continue to pursue aggressive tax collections.
3. Establish an approach to work with state and federal officials to hear County issues.
4. Work with NCDOT on transportation issues
5. Continue to pursue efficient Fire and EMS services.
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.



Distinguished Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Carteret County, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Carteret County
North Carolina**

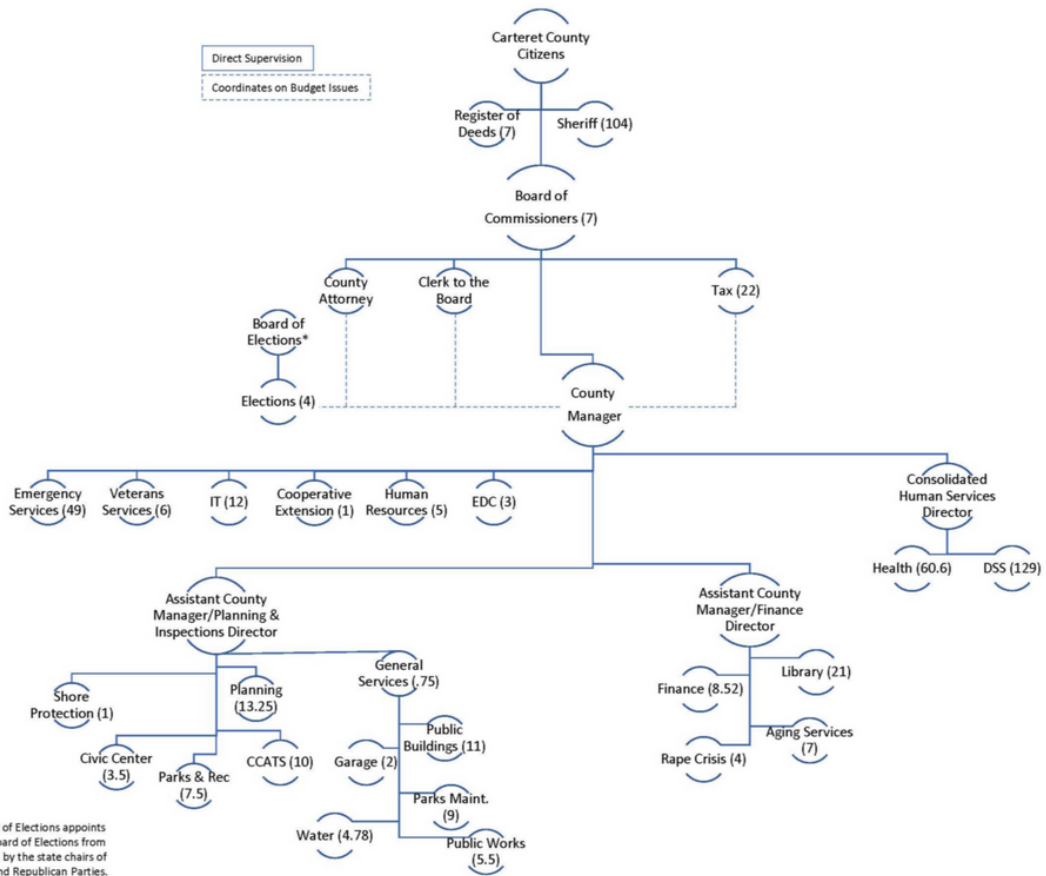
For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

Organizational Chart – Carteret County



*The State Board of Elections appoints the 5-member Board of Elections from names submitted by the state chairs of the Democratic and Republican Parties. The elected party of the Governor chairs the Board of Elections.



Carteret County History



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 1600s. 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 a 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 1722, the Town of Beaufort was appointed as a port for the unloading and discharging vessels. Proceeds from the sale of lots for the town were, in part, designated to purchase great guns for fortifying the town. In that same year, on August 8th, Carteret Precinct was separated from Craven Precinct. The precinct was named Carteret in honor of John Carteret who was the grandson and heir of George Carteret. Sir George Carteret was named one of the eight Lord Proprietors of Carolina in 1668 by King Charles II.

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

Carteret County Today

Today, Carteret County is one of the most rapidly growing counties in North Carolina. The County is located on the central coastline of North Carolina with over 70,000 residents living in or around municipalities and rural “Down East” maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the “Crystal Coast”. The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are jagged 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 \$375 million annually.



Government Structure



The County is governed by a board of commissioners (the “Board”). The Board consists of seven members who are elected at large by districts and serve staggered four-year terms. Partisan elections for the Board are held in November of every other year. The Board takes office the first Monday in December following the November elections. At that time, the Board elects a chairman and vice-chairman from among its members.

The major duties of the Board include assessing priorities on the needs of the County and establishing programs and services to meet those needs, adopting an annual balanced budget, establishing the annual property tax rate, appointing various officials, including members of County boards and commissions and some County employees, regulating land use and zoning outside the jurisdiction of municipalities enacting local ordinance, and adopting policies concerning the operation of the County. The Board also has the authority to call bond referendums, enter into contracts, and establish new programs.

Interesting Places



Cape Lookout National Seashore

<http://www.nps.gov/calo>

Cape Lookout National Seashore is 56 miles of undeveloped beach stretching over 4 barrier islands from Ocracoke Inlet to Beaufort Inlet. The regular season for climbing the Cape Lookout Lighthouse begins the second week in May and goes through the third full weekend in September. The top of the lighthouse is a great place to view the beautiful Cape Lookout Seashore.



Fort Macon State Park

<http://www.ncparks.gov>

Fort Macon State Park offers public access to the surf, sun and sand of the Crystal Coast, as well as being home to a Civil War fort with an intricate and unique history. Fort Macon State Park is located at the eastern end of bogue banks and is surrounded on three sides by water.



NC Aquarium at Pine Knoll Shores

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

The aquarium is a 93,000 sq. ft. facility that showcases North Carolina's aquatic life from the mountains to the sea. The facility is open year round; with two free admission days each year

(Martin Luther King Jr Day and Veteran's Day)



Core Sound Waterfowl Museum

<http://coresound.com>

Decoy making is a tradition in coastal North Carolina. Decoys are a symbol of the heritage of eastern North Carolina; therefore, the Decoy Carvers Guild felt there should be a more permanent contribution made to preserving this waterfowl heritage.



NC Maritime Museum in Beaufort

<https://ncmaritimemuseumbeaufort.com>

The museum is the official repository for artifacts from Blackbeard's *Queen Anne Revenge*.



For More Information

www.crystalcoastnc.org

If you would like more information about Carteret County, please visit the Crystal Coast Tourism Authority website or call 252-726-8148.



Carteret County Coat of Arms



Description

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

History

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

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

Data compiled by Charles O. Pitts, Jr.

North Carolina Map



Carteret County

Population	67,690
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

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 expenditure categories are general government, public safety, human services, environmental protection, economic development, education, cultural and recreation, and debt services.

Nonmajor Funds

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

- *Emergency Telephone System Fund* – Accounts for assessments that are used for emergency telephone system equipment enhancements and for program costs.
- *Register of Deeds Trust Fund* - Accounts for revenues that are collected by the county register of deeds for registering or filing a deed of trust or a mortgage. These funds are remitted to the State Treasurer.
- *DSS Payee Fund* - Accounts for revenues that fall under the Social Security's Representative Payee Program, and County DSS receives and manages the funds for minor children and certain adults.
- *Revaluation Fund* - Accounts for contract costs related to Carteret County's 2024 real property revaluation.
- *Salter Path Special Tax District* – This fund is a special tax district that was established to fund beach nourishment in the Salter Path community.
- *Water Special Tax District* – Accounts for special water tax assessed to fund water system upgrades.
- *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.

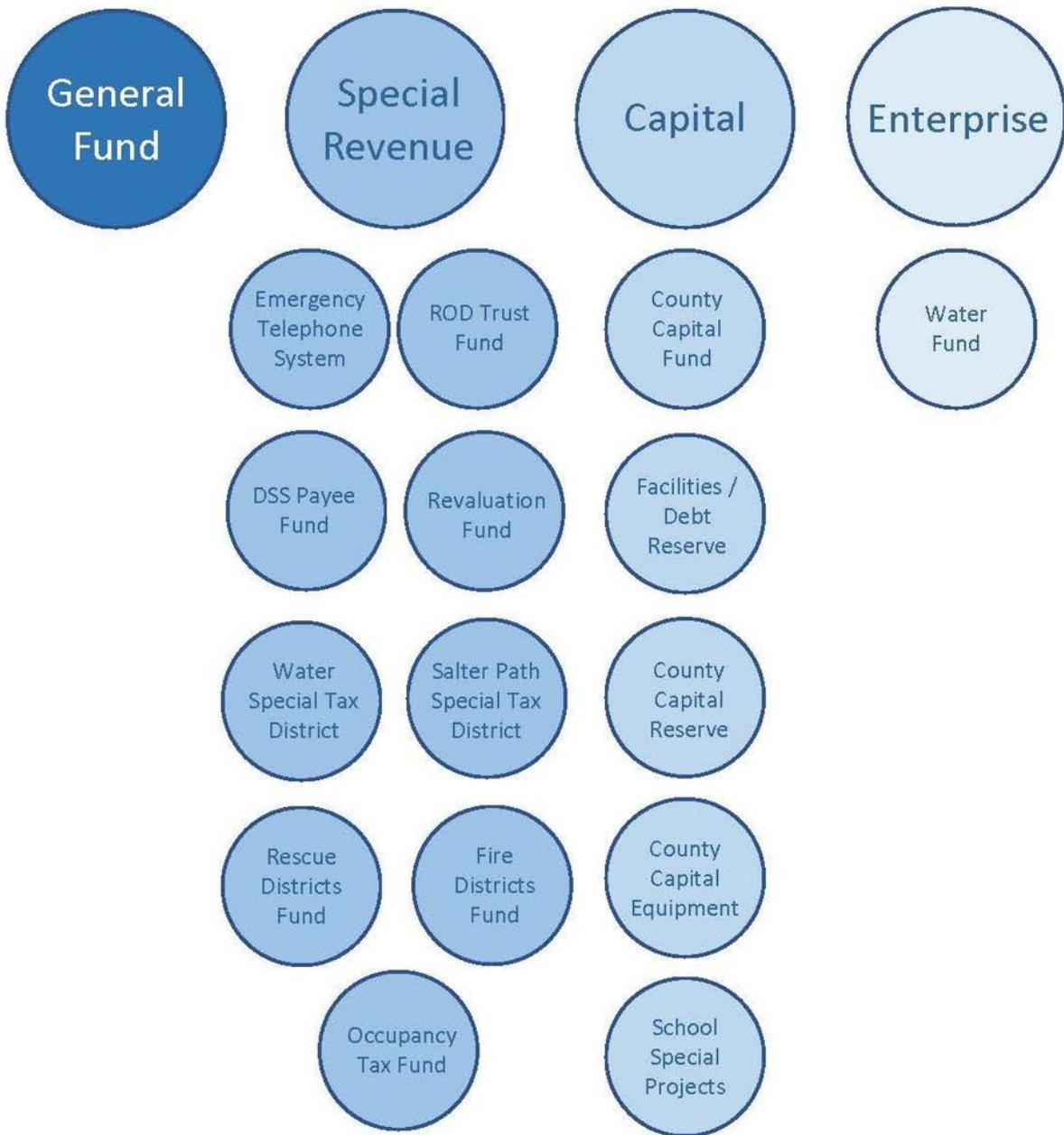
Capital Projects Funds – The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- *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.
- *County Capital Equipment* – This fund is used to account for capital equipment purchases.
- *Facilities/Debt Reserve Capital* – This fund is used to accumulate funds for debt service associated with capital projects.

Enterprise Fund – The *Water Fund* accounts for water fees and related contracted costs. 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.

Carteret County Fund Structure

Modified Accrual Basis of Budgeting



Department / Fund Relationship

Department	Funds																		
	General	Emergency		DSS	Revaluation	Water	Salter		Rescue	Fire	Occupancy	County	Facilities		County	County	School		
		Telephone	ROD				Payee	Special					Special	County				Capital	Capital
		System	Trust				Fund	Tax					Tax	Tax				Tax	Reserve
Governing Body	X																		
Administration	X																		
Information Technology	X																		
Finance	X																		
Human Resources	X																		
Tax	X				X						X								
Legal	X																		
Court Facilities	X																		
Elections	X																		
Register of Deeds	X		X																
Public Buildings	X										X								
Sheriff	X																		
Paramedics	X							X											
County Rescue Services	X							X											
Emergency Management	X							X	X				X						
Fire Marshal	X							X	X										
Consolidated Communications	X	X											X						
Rape Crisis	X																		
Medical Examiner	X																		
Animal Control	X																		
Airport	X																		
Harbor Authority	X																		
CCATS	X																		
Forest Fire Control	X																		
Waste Collections	X																		
Public Works	X																		
County Garage	X																		
Economic Development	X															X			
Planning and Development	X																		
General Services	X																		
Shore Protection	X						X			X	X								
Cooperative Extension	X																		
Health Services	X																		
Environmental Health	X																		
Other Human Services	X																		
Aging Services	X																		
Social Services	X			X															
Veterans Services	X																		
Debt Service	X											X							
Carteret County Schools	X															X			
Carteret Community College	X																		
Senior Center	X																		
Library	X																		
Parks and Recreation	X										X								
Civic Center	X																		
Water						X											X		



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. After the recommended budget is presented to the County Commission, the document is available on the County's website. The public may offer comments and input by electronically communicating with Commissioners or County staff, speaking during public comment during monthly County Commissioner meetings, or speaking during the advertised budget public hearing that must occur before budget adoption.

Budget Phases

Budget Planning Phase	<p>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.</p>
Budget Development Phase	<p>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 departments 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.</p>
Policy Development Phase	<p>The Commission met during March to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.</p>
Budget Review And Modification Phase	<p>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.</p>
Budget Adoption Phase	<p>The County Manager's recommended budget is presented on May 16, 2022 to the County Commission. Budget workshops with the Commission will be held. A formal public hearing for the fiscal year budget will be conducted on June 6, 2022. In accordance with NC General Statute 159, Article 31, the budget will be adopted prior to June 30. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.</p>
Budget Implementation Phase	<p>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 revenues and expenditures as compared to the adopted budget.</p>

The budget may be amended throughout the fiscal year. The Board of Commissioners may amend the budget by a majority vote. In addition, the County Manager is authorized to approve transfers between departments not to exceed \$30,000 per occurrence. Transfers between departments that exceed this amount require Board approval. The County's budget is available on the County's website, www.carteretcountync.gov .



Budget Assumptions

The objectives of this budget are to preserve the current level of service and meet the County's capital needs while continuing to conservatively manage our finances and resources through this difficult economy.

- Assumed regression in some revenues.
- Very modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budgeted conservatively with the anticipation of low interest rates through the 2023 fiscal year. This is based on Federal Reserve indications.

Budget Timeline



Basis of Budgeting

All funds, governmental and non-governmental such as enterprise funds, are budgeted and maintained on a modified accrual basis in accordance with North Carolina General Statutes. Under this basis, revenues are recognized when measurable and available to be used to pay liabilities of the current period. Primary revenue sources which have been accrued under the modified accrual basis of accounting are sales tax refunds. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest payments of long term debt that is recognized when due. In addition, all funds are converted from the modified accrual basis of accounting to the accrual basis in accordance with GASB 34 at year-end for financial statement purposes. Under the accrual basis, revenues are recognized when they are earned, regardless of the measurement and availability criteria used in the modified accrual basis. Revenues are recognized and accrued up to 90 days after year end. 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.

The County's board adopted budget ordinance, legal level of budgetary control, authorizes expenditures by department total for the general fund, and at the fund level for special revenue, capital projects, and the enterprise funds. Internally, budgetary control is exercised 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 Guide

Guide to Using the Fiscal Year 2023 Operating Budget

The following guidelines may be helpful to the reader in finding specific information in the Carteret County Budget Book.

Introduction: The Budget Book 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 reflected in the 2022 fiscal year. A summary of information follows the budget message which includes a description of the budget process, fund balances, staffing, and capital items.

Budget Overview: Provides detail regarding the FY23 budgeted expenditures and revenues, fund balance, personnel changes, and capital expenditures.

Fund Summaries: Activities for all funds are outlined in a consolidated summary as well as in individual fund pages.

- General Fund
- Special Revenue Funds:
 - Emergency Telephone System Fund
 - Register of Deeds Trust Fund
 - DSS Payee Fund
 - Opioid Settlement Fund
 - Revaluation Fund
 - Water Special Tax Fund
 - Salter Path Special Tax Fund
 - Rescue Squad Districts Fund
 - County Rescue Services Fund
 - Fire Districts Fund
 - Occupancy Tax Fund
- Capital Projects Funds:
 - County Capital Improvements Fund
 - County Capital Equipment Fund
 - Facilities / Debt Reserve Fund
 - County Capital Reserve Fund
 - School Capital Projects Fund
- Enterprise Fund:
 - Water Fund

General Fund Departments: Detailed information on departmental expenditures and revenues, narrative description of current programs and future plans, and goals are provided for each of the General Fund Departments.

Capital Improvements: Overview of the Capital Improvements Program and the Five Year Capital Improvement Plan.

Debt: Detailed overview of how the County utilizes debt along with detailed schedules arranged by debt type.

Addendum: Includes the Budget Ordinance along with various tables of values and statistics that provide more detailed information relevant to the FY23 budget.





BUDGET OVERVIEW

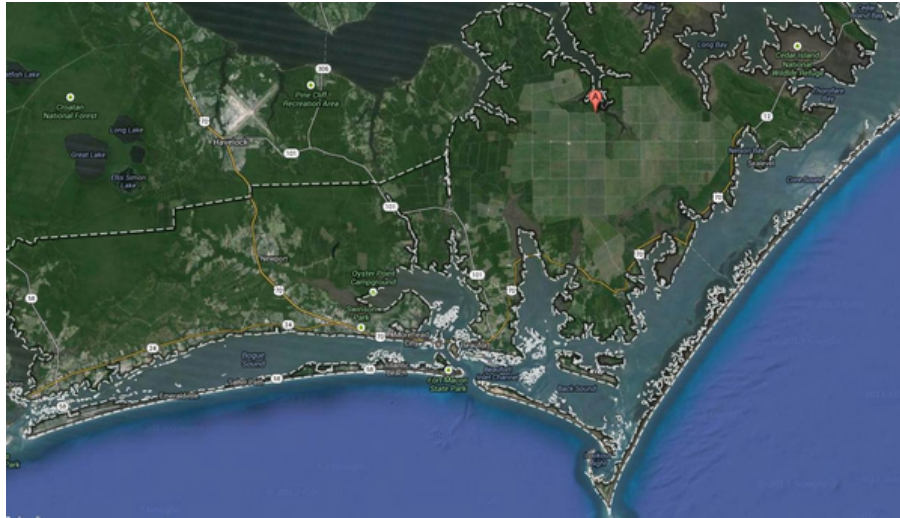


Expenditure Summary

The adopted expenditures for the general fund for fiscal year 2023 total \$122,200,000 a 7.1% (\$8,069,895) increase from fiscal year 2022 amended budget on April 30, 2022.

General Government

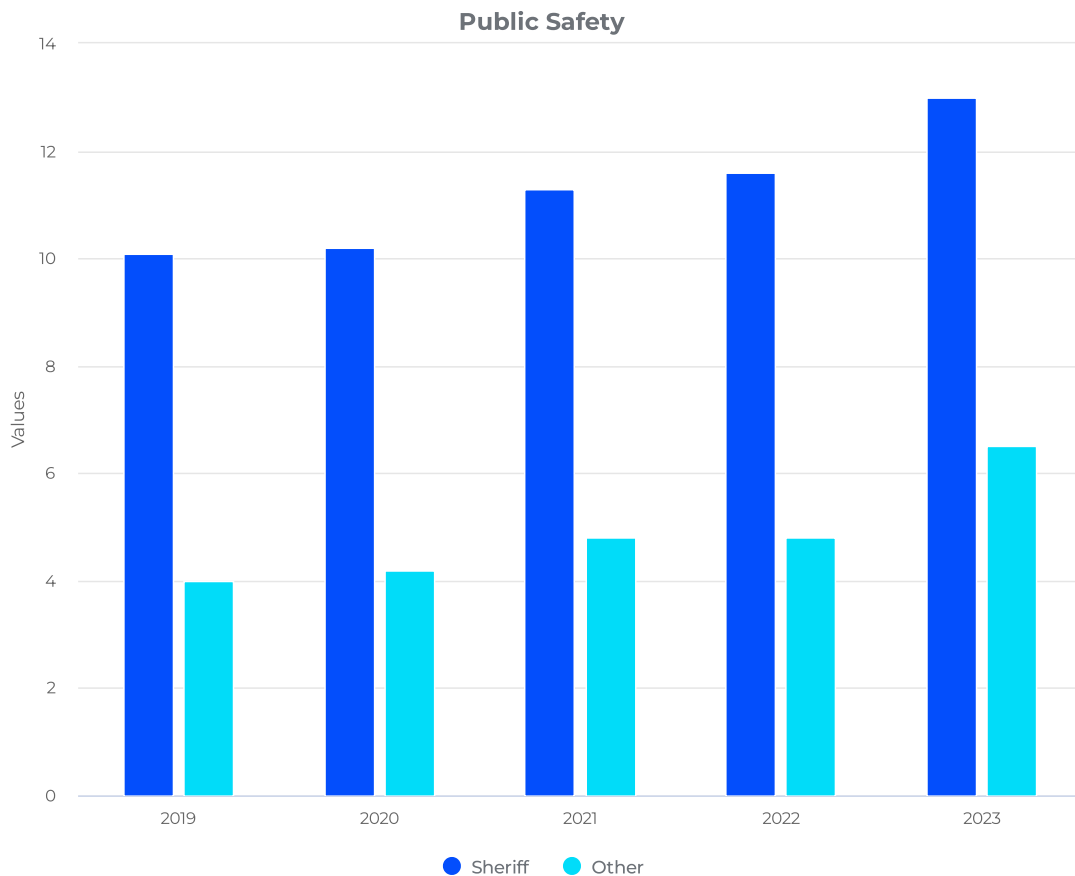
This service area, which accounts for \$11,136,340 or 9.1% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area increased 6.5% from FY 2022. Finance's 19.7% increase is due to a new reporting and compliance manager position. Information Technology's 20.6% increase, funding an additional \$500,000 from FY22, is for replacing two data servers for the county and funding a lifecycle replacement plan. The adopted budget also funds a maintenance technician position for Public Buildings.



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. In addition, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 15.9% of total expenditures or \$19,477,880. The funding level for this service area is an increase of 10.8% from FY 22. The adopted budget includes funding for bringing county rescue services for Broad and Gales Creek district into the general fund. In FY 22 the funding for this district was funded in a special revenue fund. A new therapist position is adopted in the Rape Crisis budget, contributing to a 37.4% increase.

The Sheriff Department is the largest division accounting for 66.8% of the expenditures in public safety. The adopted budget provides funding for School Resource Officers and for two new deputies in the Western end of Carteret County. Below is a comparison of the Sheriff Department and the other areas for a four-year period. Fiscal years 2020 and 2021 are actual expenditures, fiscal year 2022 is estimated, and 2023 is adopted.



Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area of operation. The funding for transportation is \$1,680,005, a 0.9% decrease from last fiscal year. The Airport's 37.4% increase is due to a \$32,780 match for a federal capital grant. CCATS decrease of 4.5% is due to a decrease in capital vehicles funding in FY 23.



Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is \$4,716,130 or 3.8% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. The Public Works department's 22.7% decrease is misleading. The county created a central garage department to streamline and create more efficient processes. Funding was moved from public works to the new central garage department.

Economic & Physical Development



The programs in this service area provide for the orderly planning of growth and development in Carteret County. This area consists of economic development, beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 3.6% of expenditures or \$4,438,110. This service area had a 45.2% decrease from amended FY22. The decrease in funding is due to the completion of beach nourishment projects in the prior year. The adopted budget includes a new administrative position for economic development to assist in litter issues throughout the county.

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, \$21,515,990 or 17.6% of total expenditures.

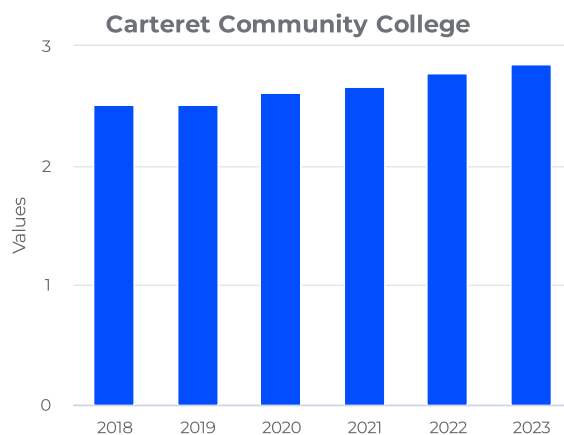
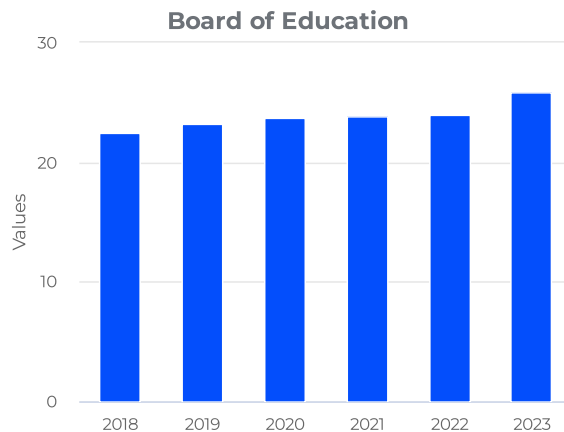
The Department of Social Services is the largest component of human services, accounting for 61.0% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a 1.2% decrease in this area from the prior year. The County also received additional federal funding in FY22 that is not in the FY23 adopted budget. The majority of this funding was COVID Economic Relief funds that were used for special assistance relief for Carteret County citizens.

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 \$29,758,500 or 24.3% of the County's total budget. The school's operating expenditures are \$25,912,500, an 8.00% increase from adopted FY22. Capital outlay, funded in the School Special Projects Fund is \$2,100,000, a \$585,000 decrease from FY22 adopted capital. Adopted FY22 capital is used as the benchmark for comparison because any previous year unspent capital funds are re-appropriated annually. Therefore, amended capital funding comparisons are distorted and misleading. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating budget of \$2,846,000, is a \$71,000 increase or 2.6% increase from adopted FY22. The adopted budget funds capital at the same level as adopted FY22, \$1,000,000.

The estimated daily membership for county schools in fiscal year 2023 is 7,806 students, as compared to 7,841 in fiscal year 2022. The adopted budget funds current expenses per student at \$3,320 compared to \$3,060 in FY 2022. Debt service for the schools is reflected in the debt service department, which totals \$6,144,955. Below is a graph of operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2019, 2020 and 2021 are actual expenditures, fiscal year 2022 is estimated, and 2023 is adopted.



Culture & Recreation



This area consists of the county libraries, parks and recreation programs and facilities, senior center and the civic center. This area represents \$4,482,075 or 3.6% of the County's budget. The funding level for this service area increased 1.60% from amended FY22. Park maintenance decreased 11.4%, or \$138,861 due to maintenance projects completed in FY 22.

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 expenditures in this area are transferred to other programs throughout the year (e.g. vehicle contingency, unemployment contingency, fuel contingency, education contingency, and insurance). The amount funded in this area is \$18,850,015 with \$6,825,015 for contingencies and contingent projects and \$12,025,000 for transfers to other funds.

Emergency Telephone System Fund

This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. In FY 2008, the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state, and the state in turn distributes the surcharges to the County. The fund total is \$782,000. The state requires that no emergency telephone system can carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvement or equipment replacements. Consequently, the state distribution to the County this fiscal year is \$205,000. The fund balance appropriation is \$577,000. Total expenses increased due to replacement of radio equipment.



Register of Deeds Trust Fund

This fund is a special revenue fund that accounts for a portion of the revenues collected by the county register of deeds for registering or filing a deed of trust or a mortgage. These funds are remitted monthly to the State Treasurer. This fund was created in FY 21 due to the implementation of GASB 84. Prior to FY 21 these funds were considered fiduciary in nature and were not budgeted annually. The funding for the Register of Deeds Trust Fund is \$130,000.

DSS Trust Fund

This fund is a special revenue fund used to account for revenues that fall under the Social Security's Representative Payee Program. County DSS receives and manages these funds for minor children and certain adults. This fund was created in FY 21 due to the implementation of GASB 84. Prior to FY 21 these funds were considered fiduciary in nature and were not budgeted annually. The funding for the Register of Deeds Trust Fund is \$800,000.

Revaluation Fund

This special revenue fund was established fiscal year 2022. Carteret County's 2024 real property revaluation is contracted to a firm that specializes in real property revaluations. The 2024 revaluation will be effective fiscal year ending June 30, 2025. The FY23 adopted funding is \$1,240,000.

Salter Path Tax District Fund

This special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The adopted special tax rate is 5.5 cents. The funding for the Salter Path tax district is \$8,000.

Rescue Special Tax District Fund

This special revenue fund accounts for special rescue tax districts' assessed on rural areas of the county and is distributed to those districts. The funding for rescue districts is \$4,888,000.

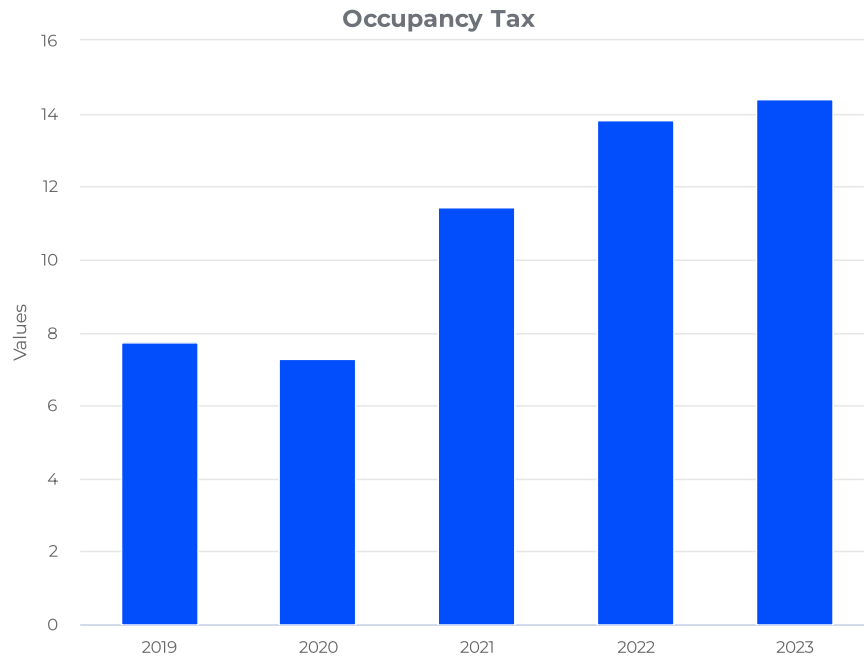
Fire Special Tax District Fund

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 \$6,623,000.



Occupancy Tax Fund

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. On January 1, 2014, the rate increased from five percent to six percent. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 50% of net collections and the general fund transfer for beach nourishment is 50% of net collections. Occupancy tax increased \$4.27 million (58.74%) in FY21 from FY20, and \$3.74 million (48.44%) in FY21 from FY19. Fiscal year 2019 is the last completed fiscal year before the COVID 19 pandemic. The County is projecting \$2.56 million (22.4%) increase from FY21 to FY22. FY23 adopted occupancy tax revenue is \$14.4 million. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2019, 2020, and 2021 are actual revenues, fiscal year 2022 is estimated, and 2023 is adopted.



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 \$1,150,000 in projects. The budget includes \$200,000 for pictometry mapping of the County and \$400,000 for building improvements. This fund also has \$200,000 for West Beaufort water access. The Board of Commissioners is committed to county-wide waterway dredging projects and the adopted budget funds \$350,000 for these projects.

Facilities / Debt Reserve Capital Fund

This fund was established to accumulate funds for debt service associated with the County's Capital Improvements Program (CIP) projects approved by the Board of Commissioners. The fund is vital to the County successfully funding its potential capital building needs. The adopted budget funds \$935,000.

County Capital Equipment Fund

This capital fund was established to account for the funding of significant capital equipment purchases and improvements such as public safety communications equipment. The FY23 adopted budget funds \$6,900,000.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$2,100,000 of improvements, a \$585,000 decrease from FY 2022 adopted capital.

Enterprise Fund

Water Fund

The Water Fund accounts for the County’s water system operations, and is the County’s only enterprise fund. The Water Fund is a small struggling rural water system with approximately 1,269 customers. The water system budget is \$1,160,000, a 21.79% decrease from the FY22 amended budget.

Budgeted operating revenue is \$1,085,000, a 2.25% decrease from the FY22 amended budget. In addition, the transfer from the Water Taxing District Special Revenue Fund is eliminated in the FY23 adopted budget. The Board of Commissioners approved selling the water system to a private water company. The sale must be approved by the NC Utilities Commission, and it is anticipated the approval will occur in FY23. If the county maintains the water system, the water system will continue to struggle due to the number of users and being a rural system.

NC Session Law 2020-79 authorized the State Water Infrastructure Authority and the NC Local Government Commission to develop criteria to assess and review local governmental units, and to utilize the assessment and review process to identify distressed units. The state criteria is divided into three main areas: statutory criteria, infrastructure / organizational criteria, and financial criteria. In April 2022, the State Authority and NC Local Government Commission classified the County’s water system as distressed. If the sale of the system does not occur, the County must comply with Session Law 2020-79. Compliance consists of items such as a water rate study, developing a long term and short term operational, capital and financial plan, and mandatory training. The Water Fund’s basis of budgeting is modified accrual. Financial statement reporting is GAAP. The last 8 fiscal years for financial reporting, the Water Fund had an operating net loss. The average net loss is approximately \$90,000. The average net loss before the water taxing district transfer into the Water Fund is approximately \$460,000. As a result, water user rates increased in FY22.

Water System Audited Losses 8 Fiscal Years Ending June 30

Fiscal Year Ending June 30	Loss Before Transfer of Water Taxing District Revenue	Transfer in Water Taxing District Revenue	Annual (Loss) After Water Taxing District Revenue
2021	\$ (352,445.00)	\$ 405,000.00	\$ 52,555.00
2020	(475,878.00)	420,000.00	(55,878.00)
2019	(420,662.00)	400,000.00	(20,662.00)
2018	(571,607.00)	433,600.00	(138,007.00)
2017	(528,282.00)	355,000.00	(173,282.00)
2016	(465,323.00)	324,000.00	(141,323.00)
2015	(404,551.00)	324,000.00	(80,551.00)
2014	(461,583.00)	300,000.00	(161,583.00)
Total 8 Years	\$ (3,680,331.00)	\$ 2,961,600.00	\$ (718,731.00)
Average 8 Year Loss	\$ (460,041.38)		\$ (89,841.38)

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 the Carteret County Financial and Budgetary Policies, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2021, the audited general fund unassigned fund balance was \$34.67 million or 40.08 percent of general fund expenditures compared to \$26.84 million or 32.17% of fiscal year 2020 expenditures. The significant fund balance increase was mostly due to increased revenues and FEMA reimbursements received in FY21 for hurricane expenditures incurred in FY19. Many revenue categories exceeded budgeted amounts, such as sales tax, approximately \$2.74 million, permits and fees, approximately \$3.89 million, and intergovernmental approximately \$1.58 million. In addition, expenditures were less than budgeted. As a result, the County ended the year in a strong financial position.

Carteret County's unassigned fund balance is projected to increase approximately \$1.97 million to \$36.82 million (37.53% of expenditures) FY22. The primary factor for the increase is due to revenues exceeding estimates, especially sales tax and intergovernmental revenues as well as departmental expenditures projected under budget. In addition, the County continues conservative budget practices.

Current and future expenditures affecting fund balance:

The fiscal year 23 budget is prepared conservatively like previous years budgets. This budget continues funding capital, large maintenance, and setting aside funds for future debt service of capital construction and improvements. County management is concerned about inflation. Currently, the County is incurring increased costs in fuel, lumber, building materials, and supplies.

The County continues to work with consultants regarding the expansion or construction of a new detention center. If this project moves forward, the County would not issue debt before FY24. Also, the County is considering a renovation project to relocate and provide more space for a 911 / Emergency Operations Center. The County Board of Commissioners and the Board of Education continue working together to address school capital needs. In November 2020, the voters passed a \$42 million general obligation public school bond referendum for building renovations and expansions. This budget projects issuing \$20 million of general obligation bonds in fiscal year 2023, and principal and interest payments are budgeted.

In addition to the other above, the County along with its financial advisors have considered and continue to consider a healthy balance of pay as you go for capital needs and long-term financing. Over the last year, and in the adopted budget, the county is utilizing reserves for capital needs. The County used reserves for building renovations, park improvements, Public School and Community College capital needs. The construction, building improvements, potential debt service, and future operations of county facilities may impact fund balance levels. The Board of Commissioners continues its commitment to maintaining a healthy fund balance for a county our size and bond rating, and meeting the capital needs.

Other Funds:

Fund balance is appropriated in one nonmajor fund that exceeds 10 percent change in the estimated June 30, 2022 fund balance calculation. The Emergency Telephone System Fund appropriates \$577,000 fund balance, 61.66% decrease.

The Emergency Telephone System Fund’s FY23 budget is \$782,000, and \$577,000 fund balance is appropriated, decreasing fund balance 61.66%. The State 911 Board allocates and remits 911 telephone surcharges to the counties for 911 center allowable expenditures. In addition, the State requires this fund may not carry forward than 20% fund balance. Carteret County’s fund balance exceeds this amount, and as a result, the State is allocating \$205,000 to the County, and the balance must be accumulated fund balance. The projected fund balance on June 30, 2023 should be less than the 20% requirement. The County expects traditional state funding levels, ~\$400,000 annually, to return in FY24.

Fund	Estimated Fund		Transfers In	Projected Expenditures	Transfers Out	Projected Fund Balance 06/30/23	Projected Change in Fund Balance	Projected % Change in Fund Balance
	Balance 06/30/22	Projected Revenues						
Major Fund								
General	73,129,406	104,723,000	14,177,000	110,175,000	12,025,000	69,829,406	(3,300,000)	-4.51%
Non-Major Funds								
Emergency Telephone System								
Emergency Telephone System	935,797	205,000	-	782,000	-	358,797	(577,000)	-61.66%
Register of Deeds Trust	-	130,000	-	130,000	-	-	-	0.00%
DSS Payee Fund	131,001	800,000	-	800,000	-	131,001	-	0.00%
Revaluation Fund	785,000	-	1,240,000	1,240,000	-	785,000	-	0.00%
Rescue Districts	1,239,376	4,888,000	-	4,888,000	-	1,239,376	-	0.00%
Fire District	3,074,965	6,623,000	-	6,623,000	-	3,074,965	-	0.00%
Salter Path District	104,532	8,000	-	8,000	-	104,532	-	0.00%
Water Tax District	72	-	-	-	-	72	-	0.00%
Occupancy Tax	12,147	14,400,000	-	7,123,000	7,277,000	12,147	-	0.00%
Capital Reserve	1,090,777	-	-	-	-	1,090,777	-	0.00%
County Capital Improvement								
County Capital Improvement	4,362,932	-	850,000	1,150,000	-	4,062,932	(300,000)	-6.88%
County Capital Equipment								
County Capital Equipment	-	-	6,900,000	6,900,000	-	-	-	0.00%
Facilities / Debt Reserve								
Capital Fund	8,939,494	-	935,000	935,000	-	8,939,494	-	0.00%
School Capital	98,715	-	2,100,000	2,100,000	-	98,715	-	0.00%
Water Fund	5,858,117	1,085,000	-	1,160,000	-	5,783,117	(75,000)	-1.28%



Fund Transfers

The County transfers funds to other funds for various purposes. Below is a schedule of fund transfers.

Transfer from Fund	Transfer to Fund					
	General	School Projects	Facilities / Debt Reserve Capital Fund	County Capital Improvement	Revaluation Equipment Fund	County Capital Fund
General	-	2,100,000	935,000	850,000	1,240,000	6,900,000
Occupancy	7,277,000	-	-	-	-	-
Other Funds	6,900,000	-	-	-	-	-
Total	14,177,000	2,100,000	935,000	850,000	1,240,000	6,900,000

Total Budget - All Funds	163,316,000
Less Interfund Transfers	<u>(26,202,000)</u>
Net Budget	<u>137,114,000</u>



Revenue Summary

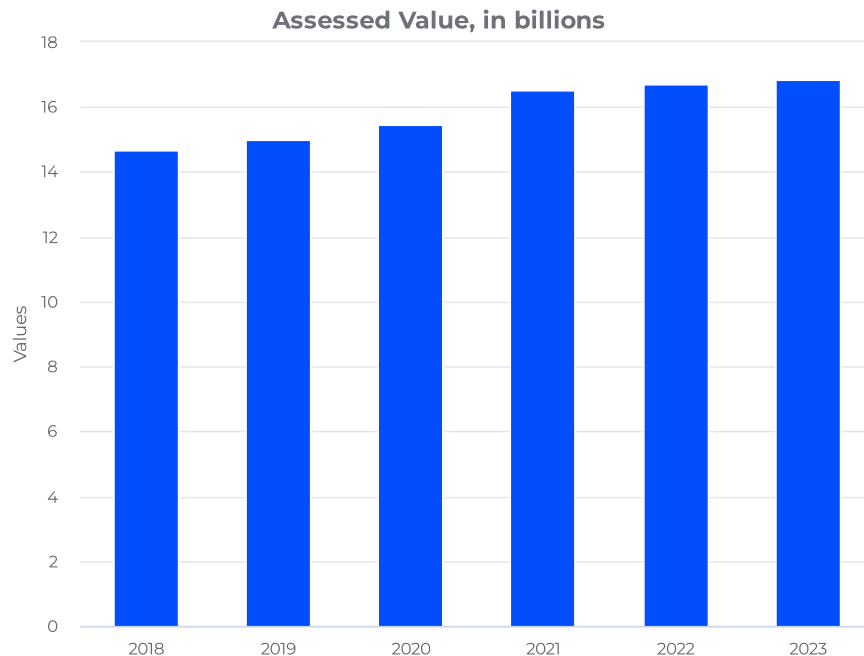
The County receives revenues from many sources. These various sources have been grouped into categories. Below are descriptions and highlights of these categories.

Ad Valorem (Property) Taxes

Ad Valorem (Property) Taxes

The County's largest source of operating revenues is the ad valorem property tax. Ad valorem tax is a tax on real and personal property based on the value of the property. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, trailers, aircraft and business personal property. The assessed value, which should be market value, of property is subject to the property tax rate levied by the Board of Commissioners per \$100 value.

Ad valorem revenue is based on a recommended tax rate of \$.3300 per \$100 of assessed valuation. This equals \$55,955,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,658,946. In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, and beach nourishment districts. These taxes are accounted for in special revenue funds. Refer to the County Budget Ordinance for a listing of each district's tax rate levied.



Other Taxes

This category consists primarily of sales taxes, the County's second largest source of revenues. These taxes are collected by the state and then returned to the county, less a collections fee, which is deducted before allocations are made. The taxes are distributed on either a per capita or point of sale basis. There are four separate sales taxes. We reference sales taxes by its statutory citations in General Statute Chapter 105:

- Article 39 – one percent point of delivery based distribution by the state, authorized 1971, and food is taxable
- Article 40 – one-half percent per capita distribution by the state, authorized 1983, and food is taxable
- Article 42 – one-half percent per capita through September 30, 2009. Beginning October 1, 2009, the state has changed this distribution to point of delivery based distribution, and food is taxable.
- Article 46 – one quarter percent based on point of delivery distribution by the state. The state authorized this article in 2007. Food is not taxable, municipal governments do not receive any proceeds, and this article requires referendum approval. Carteret County has not held a referendum in order to levy this tax, and thus does not receive any Article 46 sales tax

Forecasting sales tax revenue is always challenging. The economy has a significant impact on the County's sales tax making it a volatile revenue source. Carteret County has fared well during the Coronavirus pandemic compared to other areas in the state and nation. Other areas may have seen dramatic decreases, however, Carteret sales taxes increased 15.51% or approximately \$2.516 million in FY 21. Sales tax has continued to track favorably FY 22 and the County is optimistic, yet conservative in its projections for FY 23.

Another factor that makes forecasting sales tax revenues difficult is the process of collecting and allocating sales tax. Sales made in July are collected by the State in August, processed and allocated in September and distributed to the County in October. Therefore, sales tax revenues are on a three-month lag. The October payment is the first month's sales tax distribution credited to the July-June fiscal year.

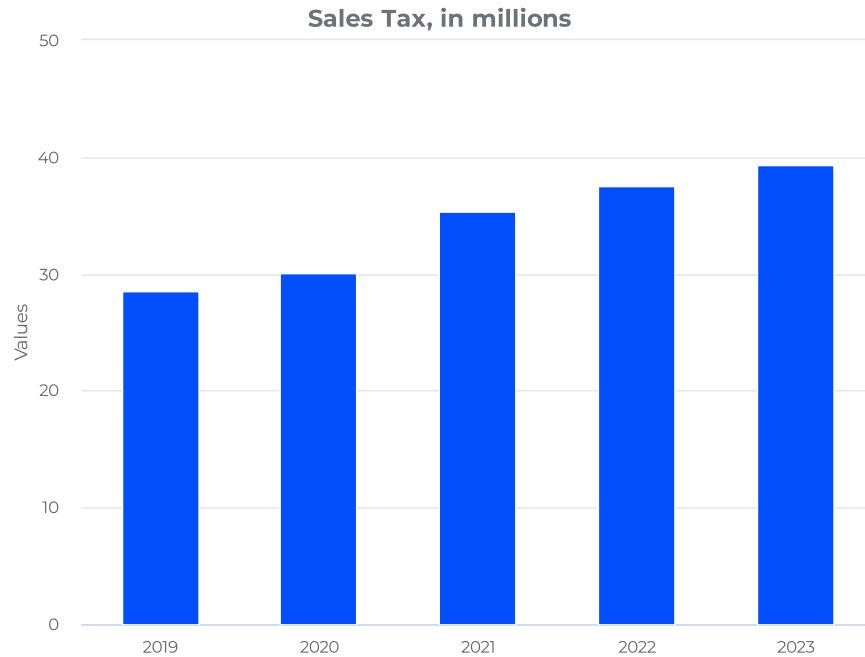
Aside from economic conditions, and the extended lag time in receiving sales tax revenues, another major factor affecting local variation in sales tax distributions is non-profit sales tax refunds. Currently, non-profit entities have up to three years to request sales tax refunds. Carteret County has a community college, a medical facility and several agencies with non-profit status and sales tax refunds can add up quickly and vary significantly month to month. The unpredictable timing of when these tax-exempt entities file for refunds result in high volatility in the amount of sales tax taken out total distributions each month. These refunds are taken out of sales tax distributions before they are distributed to the County and thus affects the municipalities, special taxing districts as well as the County.

Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. As mentioned above, since the economic slowdown caused by COVID 19, the County has been tracking sales tax closely and conservatively. The County anticipates a 17.00% (\$2.9 million) increase in sales tax distribution from FY 2022 to FY 2023. The County forecasts that sales tax distributions will represent approximately 16.00% (\$20.65 million) of the County's general fund revenues.

Sales Tax

Below is a graph demonstrating sales tax revenue amounts to all eligible entities in Carteret County; this includes 11 municipalities and Carteret County government. Since relative tax levy fluctuates from year to year among the 12 governments, the graph provides a trend of sales tax growth and is not skewed by the variation in relative tax levies. Fiscal years

2019, 2020, 2021 are actual revenues, 2022 is estimated and 2023 is adopted.

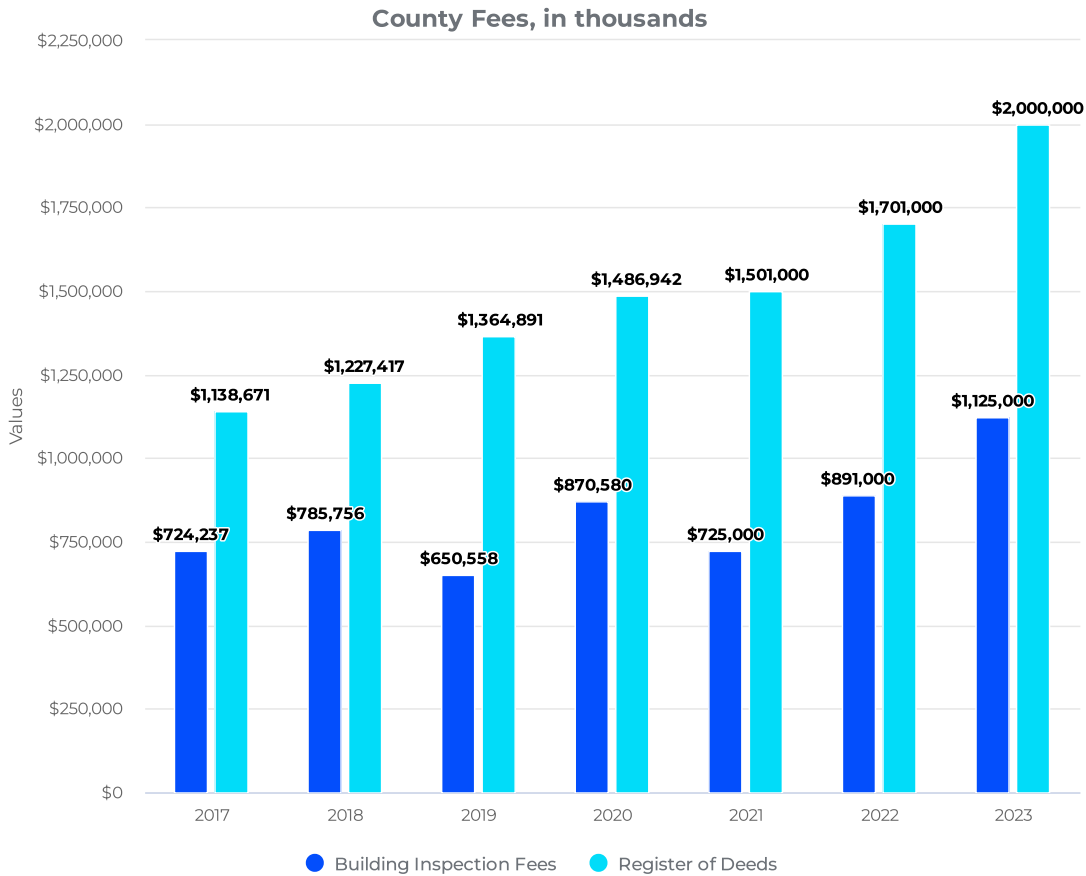


Intergovernmental

This category represents \$17,212,600 or 14.00% of general fund revenues and consists primarily of state and federal grant funding. The fiscal year 2023 budget represents a 3.9% increase or \$641,302 increase over the amended 2022 fiscal year budget. The largest single revenue source in this category is state and federal assistance for Human Services, primarily Social Services and Public Health.

Permits and Fees

Accounting for 3.00% or \$4,343,500 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. Based on trend analysis, the adopted budget has register of deeds fees estimated at a 17.6% increase, or \$299,000. The County predicts revenue growth in building inspection fees and budgeted an additional \$250,000, or 28.1% increase from amended 2022 fiscal year budget. The graph below displays register of deeds and building inspection fees. Fiscal years 2018, 2019, 2020, 2021 are actual revenues, 2022 is projected and 2023 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. There is no change in the adopted budget for solid waste fees. Residents without residential pickup will continue to be \$157.00 and \$15.00 availability fee for all county and municipal improved property owners. These fees are charged annually. The total amount of revenues for this area is \$5,356,265, a 16.1% increase from the amended 2022 fiscal year budget. The large increase of 240.3% in public safety is due to the increase of fees for the rescue services for the new district brought into the general fund.

Investment Earnings

Budgeted investment earnings are \$750,000 for the general fund. This is a 275.0% increase from amended fiscal year 2022. The Federal Reserve increased interest rates to combat inflation. The County will continue to monitor interest rates and manage investments as the economy recovers.

Other Financing Sources

This category accounts for \$17,706,010 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$170,000 of health reserve fund balance appropriated in the adopted budget. These funds are accumulations of Medicaid funding that are required to be spent on health programs. Continuing to use these funds will help reduce local spending. The general fund has a fund balance appropriation of \$3,300,000. On June 30, 2021, the County's general fund balance was \$69,188,466. Of that amount, \$34,670,762 was unassigned and was 32.63% of general fund expenditures.

Revenue and Expenditure Statements

**REVENUE AND EXPENDITURES STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2019 THRU BUDGETED 2023**

	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
GENERAL FUND					
Revenues					
Ad valorem taxes	\$ 47,219,127	\$ 47,527,992	\$ 55,125,589	\$ 55,500,000	\$ 55,955,000
Other taxes	16,042,982	16,659,602	19,243,864	20,554,000	20,656,000
Permits and fees	3,427,887	3,833,484	4,793,861	4,259,000	4,383,500
Intergovernmental	23,276,992	37,963,867	19,518,980	16,187,565	17,225,100
Sales and services	4,240,688	4,294,777	4,181,265	4,447,800	5,343,765
Interest	1,151,238	783,826	88,585	-	750,000
Miscellaneous	1,851,693	1,673,398	428,293	242,000	180,625
Total revenues	97,210,607	112,736,946	103,380,437	101,190,365	104,493,990
Expenditures					
Current:					
General government	9,049,444	8,751,597	10,029,593	10,017,235	11,136,340
Public safety	14,111,152	14,360,776	14,420,497	16,334,425	19,477,880
Transportation	1,537,681	1,142,378	2,334,189	1,660,335	1,680,005
Environmental protection	18,502,451	4,442,846	4,729,163	4,438,485	4,716,130
Economic and physical development	2,098,612	2,225,807	2,086,917	7,859,890	4,438,110
Human services	16,112,972	16,057,779	17,202,706	19,283,135	21,515,990
Culture and recreation	4,016,630	3,463,928	3,509,051	3,883,420	4,482,075
Education	26,180,114	27,328,780	27,612,111	27,967,400	29,758,500
Debt service:					
Principal retirement	5,504,773	4,675,514	3,780,514	6,009,600	4,600,955
Interest and fees	1,160,362	968,980	790,322	652,500	1,544,000
Total expenditures	98,274,191	83,418,385	86,495,063	98,106,425	103,349,985
Revenues (under) over expenditures	(1,063,584)	29,318,561	16,885,374	3,083,940	1,144,005
Other financing sources (uses)					
Transfers in	3,884,327	3,855,352	6,508,170	7,677,000	14,177,000
Transfers out	(16,666,812)	(15,599,552)	(19,770,938)	(6,820,000)	(12,025,000)
Contingency reserves	-	-	-	-	(6,825,015)
Appropriated fund balance	-	-	-	-	229,010
Total other financing sources (uses)	(12,782,485)	(11,744,200)	(13,262,768)	857,000	(4,444,005)
Net change in fund balance	\$ (13,846,069)	\$ 17,574,361	\$ 3,622,606	\$ 3,940,940	\$ (3,300,000)
Fund Balance, Beginning	61,837,568	47,991,499	65,565,860	69,188,466	73,129,406
Fund Balance, Ending	\$ 47,991,499	\$ 65,565,860	\$ 69,188,466	\$ 73,129,406	\$ 69,829,406



	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
EMERGENCY TELEPHONE SYSTEM FUND					
Revenues					
Intergovernmental	\$ 413,166	\$ 372,448	\$ 279,393	\$ -	\$ 205,000
Interest	26,439	16,766	546		-
Other financing sources - transfers in	70,999	-	-		-
Total revenues	510,604	389,214	279,939	-	205,000
Expenditures - public safety	309,218	291,449	234,560	509,000	782,000
Revenue & other financing sources over expenditures & other financing sources	201,386	97,765	45,379	(509,000)	(577,000)
Ending Fund Balance	\$ 1,301,653	\$ 1,399,418	\$ 1,444,797	\$ 935,797	\$ 358,797
REGISTER OF DEEDS SPECIAL REVENUE FUND					
Revenues - permits and fees	\$ -	\$ -	\$ 111,817	\$ 112,000	\$ 130,000
Expenditures - general government	-	-	111,817	112,000	130,000
Revenues over expenditures	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
DSS REPRESENTATIVE PAYEE SERVICES FUND					
Revenues - intergovernmental	\$ -	\$ -	\$ 543,073	\$ 650,000	\$ 800,000
Expenditures - human services	-	-	538,426	650,000	800,000
Revenues over expenditures	-	-	4,647	-	-
Ending Fund Balance	\$ -	\$ 126,354	\$ 131,001	\$ 131,001	\$ 131,001



	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
REVALUATION FUND					
Expenditures - general government	-	-	-	1,000,000	1,240,000
Other financing sources (uses)					
Transfers in	-	-	-	1,785,000	1,240,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,785,000	1,240,000
Revenue & other financing sources over (under) expenditures & other financing sources	-	-	-	785,000	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 785,000	\$ 785,000

RESCUE TAXING DISTRICTS FUND

Revenues					
Ad valorem taxes	\$ 2,736,527	\$ 2,857,209	\$ 3,246,652	\$ 3,279,500	\$ 3,712,000
Other taxes	903,501	938,233	1,175,729	1,225,000	1,176,000
Intergovernmental	-	103,895	-	-	-
Interest	18,729	13,060	484	-	-
Total revenues	3,658,757	3,912,397	4,422,865	4,504,500	4,888,000
Expenditures - public safety	3,470,183	3,782,322	4,083,736	4,815,405	4,888,000
Revenue & other financing sources over (under) expenditures & other financing sources	188,574	130,075	339,129	(310,905)	-
Ending Fund Balance	\$ 1,081,077	\$ 1,211,152	\$ 1,550,281	\$ 1,239,376	\$ 1,239,376

COUNTY RESCUE SERVICES FUND

Revenues					
Sales and services	\$ -	\$ -	\$ 191,000	\$ 35,960	\$ -
Total revenues	-	-	191,000	35,960	-
Expenditures - public safety	-	-	226,960	-	-
Revenue & other financing sources (under) expenditures & other financing sources	-	-	(35,960)	35,960	-
Ending Fund Balance	\$ -	\$ -	\$ (35,960)	\$ -	\$ -

	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
FIRE TAXING DISTRICTS FUND					
Revenues					
Ad valorem taxes	\$ 4,097,698	\$ 4,222,486	\$ 4,425,812	\$ 4,876,000	\$ 5,029,000
Other taxes	1,293,450	1,404,928	1,729,179	1,614,000	1,594,000
Intergovernmental	-	126,415	14,997	-	-
Interest	27,963	19,000	756	-	-
Total revenues	5,419,111	5,772,829	6,170,744	6,490,000	6,623,000
Expenditures - public safety	5,174,665	5,454,997	5,497,740	5,927,355	6,623,000
Revenue & other financing sources over (under) expenditures & other financing sources	244,446	317,832	673,004	562,645	-
Ending Fund Balance	\$ 1,521,484	\$ 1,839,316	\$ 2,512,320	\$ 3,074,965	\$ 3,074,965

WATER TAXING DISTRICT FUND

Revenues					
Ad valorem taxes	\$ 296,114	\$ 306,039	\$ 311,970	\$ 15,000	\$ -
Other taxes	103,736	101,848	122,795	125,000	-
Interest	5,778	3,141	93	-	-
Total revenues	405,628	411,028	434,858	140,000	-
Expenditures	1,343	1,427	1,408	600	-
Revenue over expenditures	404,285	409,601	433,450	139,400	-
Other financing (uses) - transfer to Water Fund	(400,000)	(420,000)	(405,000)	(372,000)	-
Revenue & other financing sources over (under) expenditures & other financing sources	4,285	(10,399)	28,450	(232,600)	-
Ending Fund Balance	\$ 214,621	\$ 204,222	\$ 232,672	\$ 72	\$ 72

SALTER PATH TAXING DISTRICT FUND

Revenues					
Ad valorem taxes	\$ 6,507	\$ 6,372	\$ 6,066	\$ 6,000	\$ 6,000
Other taxes	2,288	2,233	2,635	2,200	2,000
Interest	680	846	36	-	-
Total revenues	9,475	9,451	8,737	8,200	8,000
Expenditures - economic & physical development	4	5	1	-	8,000
Revenue over expenditures	9,471	9,446	8,736	8,200	-
Other financing sources (uses)					
Transfers in	-	78,000	-	-	-
Transfers out	(78,000)	-	-	-	-
Total other financing sources (uses)	(78,000)	78,000	-	-	-
Revenue & other financing sources over (under) expenditures & other financing sources	(68,529)	87,446	8,736	8,200	-
Ending Fund Balance	\$ 150	\$ 87,596	\$ 96,332	\$ 104,532	\$ 104,532



	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
OCCUPANCY TAX FUND					
Revenues					
Other taxes	\$ 7,716,833	\$ 7,271,251	\$ 11,454,900	\$ 13,800,000	\$ 14,400,000
Interest	-	2,405	21	-	-
Total revenues	<u>7,716,833</u>	<u>7,273,656</u>	<u>11,454,921</u>	<u>13,800,000</u>	<u>14,400,000</u>
Expenditures - economic & physical development	3,797,509	3,613,930	5,663,270	6,826,000	7,123,000
Revenue over expenditures	3,919,324	3,659,726	5,791,651	6,974,000	7,277,000
Other financing (uses) - transfers out	(3,884,327)	(3,696,029)	(5,787,780)	(6,974,000)	(7,277,000)
Revenue & other financing sources over (under) expenditures & other financing sources	<u>34,997</u>	<u>(36,303)</u>	<u>3,871</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 44,579</u>	<u>\$ 8,276</u>	<u>\$ 12,147</u>	<u>\$ 12,147</u>	<u>\$ 12,147</u>

CAPITAL RESERVE FUND

Revenues					
Interest	\$ 21,678	\$ 13,449	\$ 420	\$ -	\$ -
Miscellaneous	214	-	-	-	-
Proceeds from sale of capital assets	-	96,150	-	-	-
Total revenues	<u>21,892</u>	<u>109,599</u>	<u>420</u>	<u>-</u>	<u>-</u>
Expenditures - economic & physical development	-	-	-	-	-
Revenue over expenditures	<u>21,892</u>	<u>109,599</u>	<u>420</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 980,758</u>	<u>\$ 1,090,357</u>	<u>\$ 1,090,777</u>	<u>\$ 1,090,777</u>	<u>\$ 1,090,777</u>

FACILITIES/ DEBT RESERVE FUND

Revenues					
Interest	\$ 76,971	\$ 58,816	\$ 2,743		\$ -
Total revenues	<u>76,971</u>	<u>58,816</u>	<u>2,743</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)					
Transfers in	1,630,700	1,969,300	1,790,000	1,500,000	935,000
Contingency	-	-	-	-	(935,000)
Total other financing sources (uses)	<u>1,630,700</u>	<u>1,969,300</u>	<u>1,790,000</u>	<u>1,500,000</u>	<u>-</u>
Revenue & other financing sources over (under) expenditures & other financing sources	<u>1,707,671</u>	<u>2,028,116</u>	<u>1,792,743</u>	<u>1,500,000</u>	<u>-</u>
Ending Fund Balance	<u>\$ 3,618,635</u>	<u>\$ 5,646,751</u>	<u>\$ 7,439,494</u>	<u>\$ 8,939,494</u>	<u>\$ 8,939,494</u>



	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
COUNTY CAPITAL EQUIPMENT FUND					
Other financing sources (uses)					
Transfers in	-	-	-	-	6,900,000
Transfers out	-	-	-	-	-
Contingency	-	-	-	-	(6,900,000)
Total other financing sources (uses)	-	-	-	-	-
Revenue & other financing sources over (under) expenditures & other financing sources					
	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENTS FUND					
Revenues					
Intergovernmental	\$ 5,350,093	\$ 27,345,262	\$ 21,756,322	\$ 671,500	\$ -
Interest	268,705	59,493	1,394	-	-
Miscellaneous	100,000	500	3,505	-	-
Total revenues	5,718,798	27,405,255	21,761,221	671,500	-
Expenditures					
	18,267,528	35,683,282	36,340,232	657,670	1,150,000
Revenue over expenditures					
	(12,548,730)	(8,278,027)	(14,579,011)	13,830	(1,150,000)
Other financing sources (uses)					
Transfers in	12,994,499	9,538,894	15,185,230	850,000	850,000
Transfers out	-	(272,323)	-	-	-
Total other financing sources (uses)	12,994,499	9,266,571	15,185,230	850,000	850,000
Revenue & other financing sources over (under) expenditures & other financing sources					
	445,769	988,544	606,219	863,830	(300,000)
Ending Fund Balance	\$ 1,904,339	\$ 2,892,883	\$ 3,499,102	\$ 4,362,932	\$ 4,062,932

SCHOOL CAPITAL FUND					
Revenues					
Intergovernmental	\$ 26,795	\$ 2,443	\$ -	\$ -	\$ -
Interest	18,587	5,997	156	-	-
Total revenues	45,382	8,440	156	-	-
Expenditures - capital outlay					
	2,254,081	3,639,090	2,223,909	3,415,895	2,100,000
Revenue over expenditures					
	(2,208,699)	(3,630,650)	(2,223,753)	(3,415,895)	(2,100,000)
Other financing sources - Transfers in					
	2,224,498	4,091,358	1,805,708	3,309,835	2,100,000
Revenue & other financing sources over (under) expenditures & other financing sources					
	15,799	460,708	(418,045)	(106,060)	-
Ending Fund Balance	\$ 162,112	\$ 622,820	\$ 204,775	\$ 98,715	\$ 98,715



	Actual FY19	Actual FY20	Actual FY21	Projected FY22	Adopted FY23
WATER FUND					
Revenues					
Operating revenues	\$ 711,732	\$ 693,744	\$ 737,858	\$ 1,093,500	\$ 1,085,000
Nonoperating revenues	26,896	16,412	690	-	-
Total revenues	738,628	710,156	738,548	1,093,500	1,085,000
Expenditures					
Operating	1,099,575	1,131,686	1,042,013	764,200	923,920
Debt service	59,715	54,348	48,980	236,080	236,080
Contingency	-	-	-	-	-
Total expenditures	1,159,290	1,186,034	1,090,993	1,000,280	1,160,000
Revenue over expenditures	(420,662)	(475,878)	(352,445)	93,220	(75,000)
Other financing sources - Transfers in	400,000	420,000	405,000	372,000	-
Revenue & other financing sources over (under) expenditures & other financing sources	(20,662)	(55,878)	52,555	465,220	(75,000)
Ending Net Position	\$ 5,396,221	\$ 5,340,343	\$ 5,392,898	\$ 5,858,118	\$ 5,783,118

Note:

Water Fund Actual FY18 - Projected FY22,
accrual basis of accounting
FY23 budget - modified basis of accounting





Authorized Full-Time Positions

	FY21	FY22	FY23	Change
General Fund	Actual	Amended	Adopted	FY23 vs. FY22
Administration	3.00	3.00	3.00	-
Information Technology	12.00	12.00	12.00	-
Finance	7.52	7.52	8.52	1.00
Human Resources	5.00	5.00	5.00	-
Tax	18.00	18.00	18.00	-
Tax Revaluation	4.00	-	-	-
Elections	3.00	4.00	4.00	-
Register of Deeds	7.00	7.00	7.00	-
Public Buildings	9.00	10.00	11.00	1.00
General Government Total	68.52	66.52	68.52	2.00
Sheriff/Jail	100.00	104.00	109.00	5.00
Paramedic	7.00	7.00	7.00	-
County Rescue Services	-	3.00	9.00	6.00
Emergency Management	3.00	3.00	3.00	-
Fire Marshal	2.00	2.00	2.00	-
Consolidated				
Communications	30.00	29.00	29.00	-
Rape Crisis	3.00	3.00	4.00	1.00
Animal Control	5.00	5.00	5.00	-
Public Safety Total	150.00	156.00	168.00	12.00
Airport Authority	1.00	1.00	1.00	-
CCATS Transportation	10.00	10.00	10.00	-
Transportation Total	11.00	11.00	11.00	-
Public Works	7.50	7.50	5.50	(2.00)
County Garage	-	-	2.00	2.00
Environmental Protection				
Total	7.50	7.50	7.50	-
Economic Development	2.00	2.00	3.00	1.00
Beach Nourishment	1.00	1.00	1.00	-
Planning and Development	13.25	13.25	13.25	-
General Services	0.75	0.75	0.75	-
Cooperative Extension	1.00	1.00	1.00	-
Economic & Physical				
Development Total	18.00	18.00	19.00	1.00
Health Center	40.60	43.80	43.80	-
Environmental Health	15.00	15.00	15.00	-
Social Services	125.00	126.00	127.00	1.00
Veterans	6.00	6.00	6.00	-
Aging	4.78	4.78	4.78	-
Human Services Totals	191.38	195.58	196.58	1.00
Senior Center	2.22	2.22	2.22	-
Library	20.00	21.00	21.00	-
Parks & Recreation	7.50	7.50	7.50	-
Parks Maintenance	9.00	9.00	9.00	-
Civic Center	3.50	3.50	3.50	-
Culture and Recreation				
Total	42.22	43.22	43.22	-
General Fund Total	488.62	497.82	513.82	16.00
Special Revenue Funds				
Revaluation Fund	-	4.00	4.00	-
County Rescue Fund	3.00	-	-	-
Total Governmental	491.62	501.82	517.82	16.00
Water Fund	4.78	4.78	4.78	-
Total All Funds	496.40	506.60	522.60	16.00



New Positions

The budget places resources funding 10 new positions. The new paramedic positions are due to Broad and Gales Creek EMS services being performed by the County. The positions recommended are listed below:

- Finance: Reporting and Compliance Manager *SPI #1 BMI #1&5* [🔗](#)
- Public Buildings: Maintenance Technician *SPI #1 BMI #1&6* [🔗](#)
- Sheriff: School Resource Officer (3) and Deputy Sheriff (2) *SPI #2&5 BMI #2&4* [🔗](#)
- Rape Crisis: Therapist (contingent upon grant funding) *SPI #2&5 BMI #2&4* [🔗](#)
- Emergency Services Division: Paramedics (6) *SPI #2&5 BMI #2&4* [🔗](#)
- Economic Development: Administrative Assistant *SPI #3&5 BMI #1&5* [🔗](#)
- DSS: Income Maintenance Case Worker III Adult Medicaid *SPI #2&5 BMI #2&4* [🔗](#)

Combined Revenue and Expenditure Summary

Governmental Combined Revenue and Expenditures and Business Type

	Actual FY21	Amended FY22	Adopted FY23	% Change FY22 to FY23	% of Fund Type Total
Governmental Funds					
Revenues					
Ad valorem taxes	\$ 63,116,089	\$ 63,288,555	\$ 64,702,000	2.23%	39.90%
Other taxes	33,729,100	34,698,455	37,828,000	9.02%	23.33%
Permits and fees	4,905,678	4,219,646	4,513,500	6.96%	2.78%
Intergovernmental	42,112,765	20,728,853	18,230,100	-12.05%	11.24%
Sales and services	4,372,265	4,612,050	5,343,765	15.87%	3.30%
Interest	95,235	200,000	750,000	275.00%	0.46%
Miscellaneous	431,798	160,270	180,625	12.70%	0.11%
Other financing sources	25,289,109	27,610,526	30,608,010	10.86%	18.88%
Total Revenues	\$ 174,052,039	\$ 155,518,355	\$ 162,156,000	4.27%	100.00%
Expenditures					
General government	10,141,410	12,373,509	12,506,340	1.07%	7.71%
Public safety	24,463,493	30,256,233	31,770,880	5.01%	19.59%
Transportation	2,334,189	1,695,547	1,680,005	-0.92%	1.04%
Environmental protection	4,729,163	4,713,690	4,716,130	0.05%	2.91%
Economic and physical development	7,751,596	22,884,742	11,569,110	-49.45%	7.13%
Human services	17,741,131	22,717,803	22,315,990	-1.77%	13.76%
Culture and recreation	3,509,051	4,411,544	4,482,075	1.60%	2.76%
Education	27,612,111	27,967,400	29,758,500	6.40%	18.35%
Capital outlay	38,564,141	11,219,265	3,250,000	-71.03%	2.00%
Debt service	4,570,836	7,700,600	6,144,955	-20.20%	3.79%
Non Departmental	19,770,938	9,578,022	33,962,015	254.58%	20.94%
Total Expenditures	\$ 161,188,059	\$ 155,518,355	\$ 162,156,000	4.27%	100.00%
Enterprise Fund					
Revenues					
Water operating revenues	\$ 737,857	\$ 1,110,000	\$ 1,085,000	-2.25%	93.53%
Water nonoperating revenues	690	500	-	-100.00%	0.00%
Other financing sources	405,000	372,670	75,000	-79.87%	6.47%
Total Revenues	\$ 1,143,547	\$ 1,483,170	\$ 1,160,000	-21.79%	100.00%
Expenditures					
Water operating	1,042,013	1,161,735	923,920	-20.47%	79.65%
Water non operating	48,980	321,435	236,080	-26.55%	20.35%
Total Expenditures	\$ 1,090,993	\$ 1,483,170	\$ 1,160,000	-21.79%	100.00%
Entity Totals					
Total entity revenues	\$ 175,195,586	\$ 157,001,525	\$ 163,316,000	4.02%	100.00%
Total entity expenditures	\$ 162,279,052	\$ 157,001,525	\$ 163,316,000	4.02%	100.00%



FUND SUMMARIES

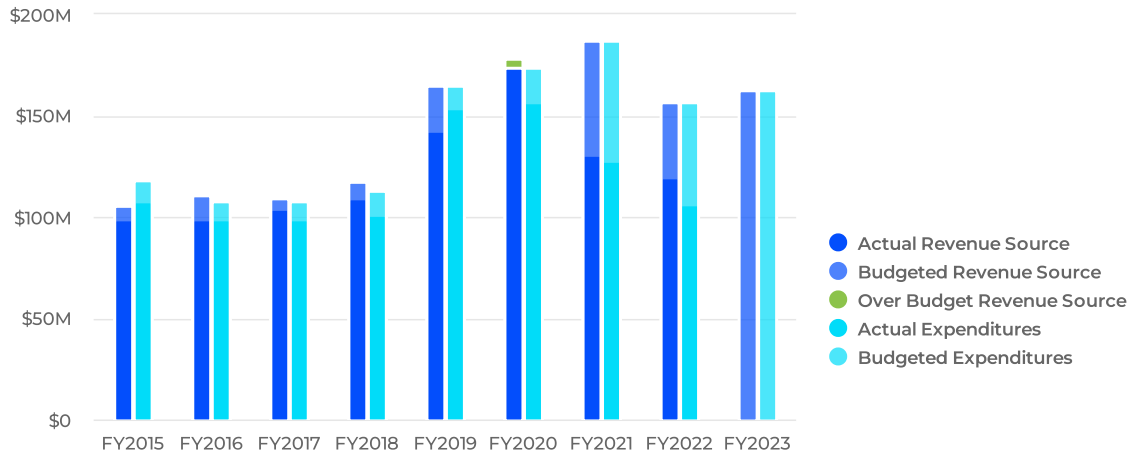




Consolidated Funds Summary

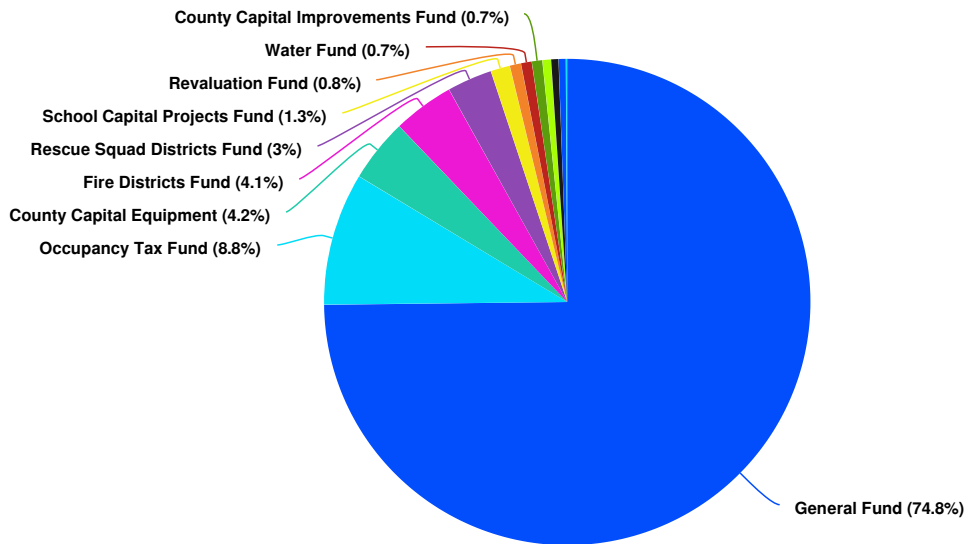
Summary

The County of Carteret is projecting \$163.3M of revenue in FY2023, which represents a 4% increase over the prior year. Budgeted expenditures are projected to increase by 4% to \$163.3M in FY2023.



Revenue by Fund

2023 Revenue by Fund

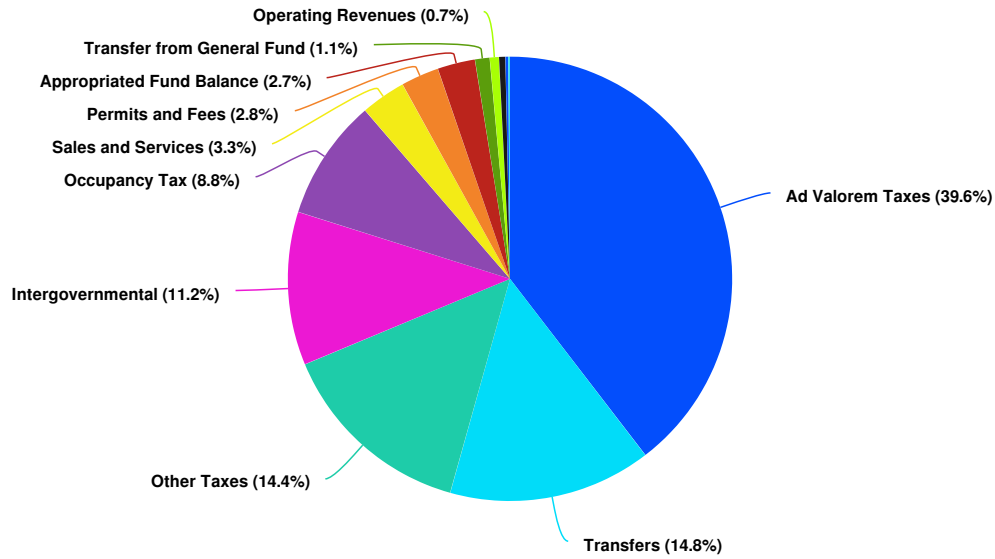


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
General Fund	\$109,871,815	\$114,130,105	\$114,730,000	\$122,200,000	7.1%
Emergency Telephone System Fund	\$279,939	\$780,000	\$782,000	\$782,000	0.3%
Register of Deeds Trust Fund	\$111,817	\$130,000	\$130,000	\$130,000	0%
DSS Fund	\$543,073	\$800,000	\$800,000	\$800,000	0%
Opioid Settlement Fund	\$0	\$0	\$615,000	\$0	0%
Revaluation Fund	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%
Water Special Tax Fund	\$434,857	\$372,670	\$0	\$0	-100%
Salter Path Special Tax Fund	\$8,737	\$8,000	\$8,000	\$8,000	0%
Rescue Squad Districts Fund	\$4,422,866	\$4,875,765	\$4,540,000	\$4,888,000	0.3%
County Rescue Services Fund	\$191,000	\$0	\$0	\$0	0%
Fire Districts Fund	\$6,170,744	\$7,017,550	\$6,462,000	\$6,623,000	-5.6%
Occupancy Tax Fund	\$11,454,921	\$14,400,000	\$14,400,000	\$14,400,000	0%
County Capital Improvements Fund	\$36,946,451	\$6,303,370	\$1,150,000	\$1,150,000	-81.8%
Facilities/Debt Reserve Fund	\$1,792,744	\$1,500,000	\$935,000	\$935,000	-37.7%
County Capital Equipment	\$0	\$0	\$0	\$6,900,000	N/A
County Capital Reserve Fund	\$419	\$0	\$0	\$0	0%
School Capital Projects Fund	\$1,805,864	\$3,415,895	\$2,100,000	\$2,100,000	-38.5%
Water Fund	\$1,143,547	\$1,483,170	\$1,160,000	\$1,160,000	-21.8%
Total:	\$175,178,793	\$157,001,525	\$149,052,000	\$163,316,000	4%



Revenues by Source

Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes					
General Government	\$55,125,589	\$55,260,000	\$55,930,000	\$55,955,000	1.3%
Water Special Tax Fund	\$311,970	\$15,000	\$0	\$0	-100%
Salter Path Special Tax Fund	\$6,066	\$6,000	\$6,000	\$6,000	0%
Rescue Squad Districts Fund	\$3,246,652	\$3,200,985	\$3,321,000	\$3,687,000	15.2%
Fire Districts Fund	\$4,425,812	\$4,806,570	\$4,801,000	\$4,994,000	3.9%
Total Ad Valorem Taxes:	\$63,116,089	\$63,288,555	\$64,058,000	\$64,642,000	2.1%
Other Taxes					
General Government	\$19,190,355	\$17,602,955	\$20,600,000	\$20,600,000	17%
Human Service	\$53,508	\$50,000	\$56,000	\$56,000	12%
Water Special Tax Fund	\$122,794	\$125,000	\$0	\$0	-100%
Salter Path Special Tax Fund	\$2,634	\$2,000	\$2,000	\$2,000	0%
Rescue Squad Districts Fund	\$1,175,729	\$1,077,000	\$1,201,000	\$1,201,000	11.5%
Fire Districts Fund	\$1,729,179	\$1,441,500	\$1,629,000	\$1,629,000	13%
Total Other Taxes:	\$22,274,200	\$20,298,455	\$23,488,000	\$23,488,000	15.7%
Permits and Fees					
General Government	\$2,926,289	\$2,186,000	\$2,460,000	\$2,460,000	12.5%
Public Safety	\$321,497	\$532,446	\$221,300	\$221,300	-58.4%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Human Service	\$540,212	\$480,200	\$521,200	\$561,200	16.9%
Economic and Physical Development	\$1,005,862	\$891,000	\$1,141,000	\$1,141,000	28.1%
Register of Deeds Trust Fund	\$111,817	\$130,000	\$130,000	\$130,000	0%
Total Permits and Fees:	\$4,905,678	\$4,219,646	\$4,473,500	\$4,513,500	7%
Intergovernmental					
General Government	\$1,926,982	\$1,070,000	\$1,470,000	\$1,470,000	37.4%
Public Safety	\$877,176	\$725,955	\$736,840	\$887,340	22.2%
Transportation	\$1,185,752	\$1,347,965	\$1,255,635	\$1,255,635	-6.8%
Environmental Protection	\$2,542,363	\$365,000	\$170,000	\$170,000	-53.4%
Human Service	\$11,440,336	\$12,518,278	\$13,047,200	\$12,456,125	-0.5%
Economic and Physical Development	\$293,235	\$322,500	\$772,500	\$772,500	139.5%
Debt Service	\$1,079,515	\$65,000	\$47,000	\$47,000	-27.7%
Emergency Telephone System Fund	\$279,393	\$0	\$205,000	\$205,000	N/A
DSS Fund	\$543,073	\$800,000	\$800,000	\$800,000	0%
Fire Districts Fund	\$14,997	\$0	\$0	\$0	0%
County Capital Improvements Fund	\$21,756,322	\$3,357,555	\$0	\$0	-100%
Education	\$35,781	\$41,000	\$41,000	\$41,000	0%
Culture and Recreation	\$121,048	\$115,600	\$113,000	\$113,000	-2.2%
Total Intergovernmental:	\$42,095,972	\$20,728,853	\$18,658,175	\$18,217,600	-12.1%
Sales and Services					
General Government	\$265,200	\$312,350	\$247,200	\$254,765	-18.4%
Public Safety	\$69,427	\$328,500	\$1,009,000	\$1,118,000	240.3%
Transportation	\$98,560	\$106,000	\$141,000	\$141,000	33%
Environmental Protection	\$3,478,132	\$3,400,000	\$3,370,000	\$3,370,000	-0.9%
Economic and Physical Development	\$148,984	\$119,000	\$124,000	\$124,000	4.2%
Culture and Recreation	\$120,964	\$346,200	\$348,500	\$348,500	0.7%
Total Sales and Services:	\$4,181,265	\$4,612,050	\$5,239,700	\$5,356,265	16.1%
Interest					
General Government	\$88,585	\$200,000	\$750,000	\$750,000	275%
Emergency Telephone System Fund	\$546	\$0	\$0	\$0	0%
Water Special Tax Fund	\$93	\$0	\$0	\$0	0%
Salter Path Special Tax Fund	\$36	\$0	\$0	\$0	0%
Rescue Squad Districts Fund	\$484	\$0	\$0	\$0	0%
Fire Districts Fund	\$756	\$0	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Occupancy Tax Fund	\$22	\$0	\$0	\$0	0%
County Capital Improvements Fund	\$1,394	\$0	\$0	\$0	0%
Facilities/Debt Reserve Fund	\$2,744	\$0	\$0	\$0	0%
County Capital Reserve Fund	\$419	\$0	\$0	\$0	0%
School Capital Projects Fund	\$156	\$0	\$0	\$0	0%
Water Fund	\$690	\$500	\$0	\$0	-100%
Total Interest:	\$95,925	\$200,500	\$750,000	\$750,000	274.1%
Miscellaneous					
General Government	\$174,714	\$90,970	\$93,825	\$98,825	8.6%
Public Safety	\$8,904	\$7,500	\$7,500	\$7,500	0%
Environmental Protection	\$66,000	\$46,800	\$46,800	\$46,800	0%
Human Service	\$37,320	\$14,500	\$27,000	\$27,000	86.2%
Economic and Physical Development	\$30	\$0	\$0	\$0	0%
Culture and Recreation	\$141,325	\$500	\$500	\$500	0%
Total Miscellaneous:	\$428,293	\$160,270	\$175,625	\$180,625	12.7%
Transfers					
General Government	\$124,511	\$154,000	\$154,000	\$154,000	0%
Transfers	\$6,383,660	\$7,523,000	\$7,123,000	\$20,923,000	178.1%
Facilities/Debt Reserve Fund	\$1,790,000	\$1,500,000	\$935,000	\$935,000	-37.7%
School Capital Projects Fund	\$1,805,708	\$2,685,000	\$2,100,000	\$2,100,000	-21.8%
Water Fund	\$405,000	\$372,670	\$0	\$0	-100%
Total Transfers:	\$10,508,879	\$12,234,670	\$10,312,000	\$24,112,000	97.1%
Appropriated Fund Balance					
General Government	\$0	\$5,675,386	\$3,150,000	\$3,300,000	-41.9%
Transportation	\$0	\$0	\$0	\$59,010	N/A
Human Service	\$0	\$138,000	\$170,000	\$170,000	23.2%
Economic and Physical Development	\$0	\$205,000	\$0	\$0	-100%
Debt Service	\$0	\$1,888,500	\$0	\$0	-100%
Emergency Telephone System Fund	\$0	\$780,000	\$577,000	\$577,000	-26%
Water Special Tax Fund	\$0	\$232,670	\$0	\$0	-100%
Rescue Squad Districts Fund	\$0	\$597,780	\$18,000	\$0	-100%
Fire Districts Fund	\$0	\$769,480	\$32,000	\$0	-100%
County Capital Improvements Fund	\$0	\$2,095,815	\$300,000	\$300,000	-85.7%
School Capital Projects Fund	\$0	\$730,895	\$0	\$0	-100%
Water Fund	\$0	\$0	\$75,000	\$75,000	N/A

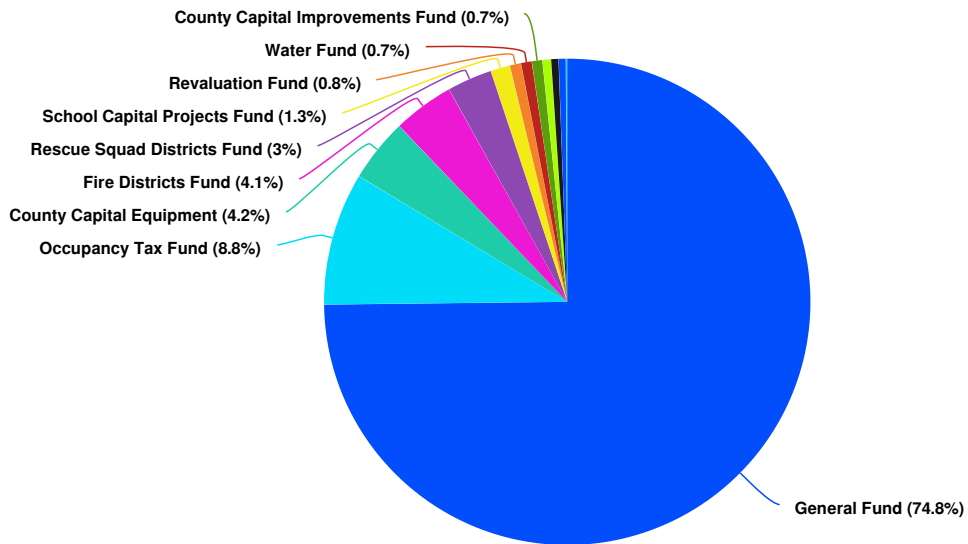


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Total Appropriated Fund Balance:	\$0	\$13,113,526	\$4,322,000	\$4,481,010	-65.8%
Transfer from General Fund					
Transfers	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%
County Capital Improvements Fund	\$14,724,185	\$500,000	\$500,000	\$500,000	0%
Total Transfer from General Fund:	\$14,724,185	\$2,285,000	\$1,740,000	\$1,740,000	-23.9%
Sales & Services					
County Rescue Services Fund	\$191,000	\$0	\$0	\$0	0%
Total Sales & Services:	\$191,000	\$0	\$0	\$0	0%
Occupancy Tax Penalties and Interest					
Occupancy Tax Fund	\$9,334	\$10,000	\$10,000	\$10,000	0%
Total Occupancy Tax Penalties and Interest:	\$9,334	\$10,000	\$10,000	\$10,000	0%
Occupancy Tax					
Occupancy Tax Fund	\$11,445,566	\$14,390,000	\$14,390,000	\$14,390,000	0%
Total Occupancy Tax:	\$11,445,566	\$14,390,000	\$14,390,000	\$14,390,000	0%
Sales Tax Refund					
County Capital Improvements Fund	\$3,505	\$0	\$0	\$0	0%
Total Sales Tax Refund:	\$3,505	\$0	\$0	\$0	0%
Transfer from GF Waterway Dredging					
County Capital Improvements Fund	\$461,045	\$350,000	\$350,000	\$350,000	0%
Total Transfer from GF Waterway Dredging:	\$461,045	\$350,000	\$350,000	\$350,000	0%
Operating Revenues					
Water Fund	\$737,857	\$1,110,000	\$1,085,000	\$1,085,000	-2.3%
Total Operating Revenues:	\$737,857	\$1,110,000	\$1,085,000	\$1,085,000	-2.3%
Total Revenue Source:	\$175,178,793	\$157,001,525	\$149,052,000	\$163,316,000	4%



Expenditures by Fund

2023 Expenditures by Fund



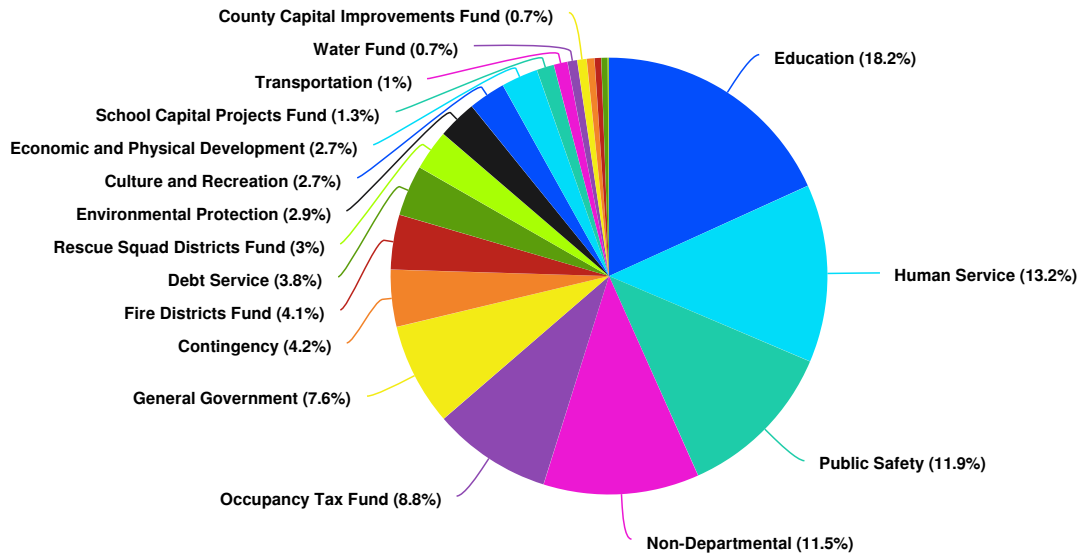
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
General Fund	\$106,266,001	\$114,130,105	\$114,730,000	\$122,200,000	7.1%
Emergency Telephone System Fund	\$234,560	\$780,000	\$782,000	\$782,000	0.3%
Register of Deeds Trust Fund	\$111,817	\$130,000	\$130,000	\$130,000	0%
DSS Fund	\$538,426	\$800,000	\$800,000	\$800,000	0%
Opioid Settlement Fund	\$0	\$0	\$615,000	\$0	0%
Revaluation Fund	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%
Water Special Tax Fund	\$406,408	\$372,670	\$0	\$0	-100%
Salter Path Special Tax Fund	\$1	\$8,000	\$8,000	\$8,000	0%
Rescue Squad Districts Fund	\$4,083,736	\$4,875,765	\$4,540,000	\$4,888,000	0.3%
County Rescue Services Fund	\$226,960	\$0	\$0	\$0	0%
Fire Districts Fund	\$5,497,740	\$7,017,550	\$6,462,000	\$6,623,000	-5.6%
Occupancy Tax Fund	\$11,451,050	\$14,400,000	\$14,400,000	\$14,400,000	0%
County Capital Improvements Fund	\$36,340,232	\$6,303,370	\$1,150,000	\$1,150,000	-81.8%
Facilities/Debt Reserve Fund	\$0	\$1,500,000	\$935,000	\$935,000	-37.7%
County Capital Equipment	\$0	\$0	\$0	\$6,900,000	N/A
School Capital Projects Fund	\$2,223,909	\$3,415,895	\$2,100,000	\$2,100,000	-38.5%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Water Fund	\$1,090,992	\$1,483,170	\$1,160,000	\$1,160,000	-21.8%
Total:	\$168,471,832	\$157,001,525	\$149,052,000	\$163,316,000	4%

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expenditures					
General Government					
Personnel	\$4,888,580	\$5,515,999	\$6,014,095	\$6,024,345	9.2%
Operating	\$5,065,599	\$6,480,179	\$5,873,700	\$5,896,355	-9%
Capital	\$75,414	\$247,331	\$455,640	\$455,640	84.2%
Total General Government:	\$10,029,593	\$12,243,509	\$12,343,435	\$12,376,340	1.1%
Public Safety					
Personnel	\$10,463,087	\$12,533,688	\$13,869,125	\$14,187,865	13.2%
Operating	\$3,354,158	\$4,518,901	\$4,364,125	\$4,493,510	-0.6%
Capital	\$603,253	\$530,329	\$551,505	\$796,505	50.2%
Total Public Safety:	\$14,420,497	\$17,582,918	\$18,784,755	\$19,477,880	10.8%
Transportation					
Personnel	\$745,420	\$923,057	\$963,280	\$1,013,220	9.8%
Operating	\$1,414,118	\$269,788	\$282,275	\$297,500	10.3%
Capital	\$174,651	\$502,702	\$369,285	\$369,285	-26.5%
Total Transportation:	\$2,334,189	\$1,695,547	\$1,614,840	\$1,680,005	-0.9%
Environmental Protection					



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Forest Fire Contribution	\$113,157	\$139,000	\$151,000	\$151,000	8.6%
Personnel	\$507,382	\$567,990	\$600,440	\$598,930	5.4%
Operating	\$320,725	\$548,800	\$506,200	\$515,700	-6%
Capital	\$565,626	\$15,000	\$500	\$500	-96.7%
Solid Waste Collections	\$3,210,600	\$3,430,000	\$3,435,000	\$3,435,000	0.1%
Landfill Closure	\$11,672	\$12,900	\$15,000	\$15,000	16.3%
Total Environmental Protection:	\$4,729,163	\$4,713,690	\$4,708,140	\$4,716,130	0.1%
Economic and Physical Development					
Personnel	\$1,383,061	\$1,550,187	\$1,646,280	\$1,644,685	6.1%
Operating	\$693,856	\$6,121,062	\$2,614,010	\$2,735,425	-55.3%
Capital	\$0	\$23,823	\$24,000	\$24,000	0.7%
Economic Development	\$10,000	\$375,000	\$375,000	\$0	-100%
Business Development	\$0	\$34,000	\$34,000	\$34,000	0%
Total Economic and Physical Development:	\$2,086,917	\$8,104,072	\$4,693,290	\$4,438,110	-45.2%
Human Service					
Personnel	\$12,726,843	\$15,079,060	\$15,401,360	\$15,450,900	2.5%
Operating	\$1,626,943	\$2,413,994	\$2,751,055	\$2,152,000	-10.9%
Capital	\$37,299	\$149,320	\$41,000	\$41,000	-72.5%
Mental Health	\$198,000	\$198,000	\$198,000	\$198,000	0%
ABC Bottle Tax - Mental Health	\$30,000	\$30,000	\$30,000	\$30,000	0%
Domestic Violence	\$14,100	\$37,000	\$37,000	\$37,000	0%
Schools Drug Free Education	\$38,113	\$38,000	\$38,500	\$38,500	1.3%
Dix Crisis Intervention	\$300,000	\$300,000	\$300,000	\$300,000	0%
Sro Contribution	\$55,411	\$55,530	\$56,000	\$184,400	232.1%
JCPC Task Force	\$5,632	\$7,600	\$7,600	\$7,600	0%
Teen Court	\$42,962	\$77,400	\$77,400	\$77,400	0%
Broad Street Clinic	\$60,000	\$60,000	\$60,000	\$60,000	0%
Carteret Literacy Council	\$0	\$2,000	\$2,000	\$2,000	0%
Crystal Coast Autism	\$10,000	\$10,000	\$10,000	\$10,000	0%
Carteret Peer Recovery	\$0	\$30,000	\$15,000	\$15,000	-50%
Easter Seals/JCPC B Bridges	\$105,332	\$105,335	\$105,335	\$105,335	0%
Boys & Girls Club	\$48,529	\$121,770	\$121,770	\$121,770	0%
Mhc Summer Rec Program	\$0	\$90,000	\$90,000	\$90,000	0%
Coastal Community Action	\$5,858	\$35,000	\$35,000	\$35,000	0%
School Nurse Funding	\$50,000	\$50,000	\$50,000	\$50,000	0%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Salvation Army	\$40,000	\$40,000	\$40,000	\$40,000	0%
TANF	\$11,718	\$50,000	\$50,000	\$50,000	0%
General Assistance	\$565,658	\$752,000	\$1,142,000	\$1,142,000	51.9%
Special Assistance	\$654,109	\$1,131,687	\$580,805	\$580,805	-48.7%
Special Projects	\$576,198	\$1,054,107	\$697,280	\$697,280	-33.9%
Total Human Service:	\$17,202,705	\$21,917,803	\$21,937,105	\$21,515,990	-1.8%
Debt Service					
Interest and Fees	\$790,322	\$971,000	\$1,544,000	\$1,544,000	59%
Principal	\$3,780,514	\$6,729,600	\$4,569,600	\$4,600,955	-31.6%
Total Debt Service:	\$4,570,836	\$7,700,600	\$6,113,600	\$6,144,955	-20.2%
Education					
Charter School Expense	\$580,000	\$592,500	\$592,500	\$592,500	0%
Schools Current Expense	\$23,274,410	\$23,400,000	\$25,320,000	\$25,320,000	8.2%
Community College Current	\$2,665,000	\$2,775,000	\$2,846,000	\$2,846,000	2.6%
Community College Capital	\$1,092,701	\$1,199,900	\$1,000,000	\$1,000,000	-16.7%
Total Education:	\$27,612,111	\$27,967,400	\$29,758,500	\$29,758,500	6.4%
Culture and Recreation					
Personnel	\$2,172,373	\$2,853,349	\$3,124,390	\$3,121,830	9.4%
Operating	\$1,221,246	\$1,396,095	\$1,323,725	\$1,326,245	-5%
Capital	\$115,432	\$162,100	\$34,000	\$34,000	-79%
Total Culture and Recreation:	\$3,509,051	\$4,411,544	\$4,482,115	\$4,482,075	1.6%
Non-Departmental					
Transfers	\$19,770,938	\$7,444,835	\$5,125,000	\$12,025,000	61.5%
Contingency	\$0	\$2,133,187	\$7,024,220	\$6,825,015	219.9%
Total Non-Departmental:	\$19,770,938	\$9,578,022	\$12,149,220	\$18,850,015	96.8%
Contingency					
Contingency	\$0	\$0	\$0	\$6,900,000	N/A
Total Contingency:	\$0	\$0	\$0	\$6,900,000	N/A
Emergency Telephone System Fund					
Operating	\$234,560	\$465,000	\$467,000	\$467,000	0.4%
Capital	\$0	\$315,000	\$315,000	\$315,000	0%
Total Emergency Telephone System Fund:	\$234,560	\$780,000	\$782,000	\$782,000	0.3%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Register of Deeds Trust Fund					
Operating	\$111,817	\$130,000	\$130,000	\$130,000	0%
Total Register of Deeds Trust Fund:	\$111,817	\$130,000	\$130,000	\$130,000	0%
DSS Fund					
Operating	\$538,426	\$800,000	\$800,000	\$800,000	0%
Total DSS Fund:	\$538,426	\$800,000	\$800,000	\$800,000	0%
Water Special Tax Fund					
Fees	\$1,408	\$0	\$0	\$0	0%
Transfer to Water Fund	\$405,000	\$372,670	\$0	\$0	-100%
Total Water Special Tax Fund:	\$406,408	\$372,670	\$0	\$0	-100%
Salter Path Special Tax Fund					
Fees	\$1	\$0	\$0	\$0	0%
Beach Nourishment	\$0	\$8,000	\$8,000	\$8,000	0%
Total Salter Path Special Tax Fund:	\$1	\$8,000	\$8,000	\$8,000	0%
Rescue Squad Districts Fund					
Motor Vehicle Tax Fees	\$0	\$20,000	\$25,000	\$25,000	25%
Beaufort Rescue	\$1,057,211	\$1,066,920	\$1,074,000	\$1,074,000	0.7%
Broad & Gales Creek Rescue	\$343,899	\$350,790	\$425,000	\$534,000	52.2%
Western Carteret Rescue	\$752,351	\$759,995	\$773,000	\$773,000	1.7%
Local Option Sales Tax	\$785,000	\$988,000	\$1,136,000	\$1,136,000	15%
District Reserves	\$86,390	\$603,095	\$20,000	\$0	-100%
Mill Creek Rescue	\$153,344	\$144,160	\$173,000	\$173,000	20%
Morehead City Rescue	\$146,049	\$147,985	\$148,000	\$220,000	48.7%
Otway Rescue	\$325,780	\$325,465	\$323,000	\$415,000	27.5%
Sea Level Rescue	\$242,331	\$236,855	\$241,000	\$241,000	1.8%
South River Rescue	\$191,382	\$232,500	\$202,000	\$202,000	-13.1%
Newport Rescue	\$0	\$0	\$0	\$95,000	N/A
Total Rescue Squad Districts Fund:	\$4,083,736	\$4,875,765	\$4,540,000	\$4,888,000	0.3%
County Rescue Services Fund					
Personnel	\$223,595	\$0	\$0	\$0	0%
Operating	\$3,364	\$0	\$0	\$0	0%
Total County Rescue Services Fund:	\$226,960	\$0	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Fire Districts Fund					
MV Tax Fees	\$0	\$30,000	\$35,000	\$35,000	16.7%
Beaufort Fire	\$335,687	\$600,190	\$610,000	\$610,000	1.6%
Mill Creek Fire	\$44,154	\$35,665	\$60,000	\$60,000	68.2%
Morehead City Fire	\$375,644	\$513,700	\$513,000	\$481,000	-6.4%
Local Option Sales Tax	\$890,500	\$993,500	\$1,031,000	\$1,096,000	10.3%
District Reserves	\$68,308	\$860,195	\$373,000	\$231,270	-73.1%
Sea Level Fire	\$40,255	\$39,115	\$38,000	\$38,000	-2.9%
Broad & Gales Creek Fire	\$344,014	\$350,975	\$356,000	\$356,000	1.4%
South River Fire	\$77,607	\$76,800	\$77,000	\$77,000	0.3%
Davis Fire	\$62,240	\$62,370	\$63,000	\$63,000	1%
Western Carteret Fire	\$753,518	\$762,570	\$776,000	\$776,000	1.8%
Stacy Fire	\$21,997	\$21,545	\$22,000	\$22,000	2.1%
Cedar Island Fire	\$46,624	\$46,380	\$46,000	\$46,000	-0.8%
Harkers Island Fire	\$349,383	\$358,960	\$358,000	\$358,000	-0.3%
Atlantic Fire	\$66,130	\$63,085	\$67,000	\$67,000	6.2%
Harlowe Fire	\$85,301	\$84,980	\$86,000	\$86,000	1.2%
Marshallberg Fire	\$175,030	\$176,215	\$0	\$19,730	-88.8%
Newport Fire	\$571,559	\$568,200	\$568,500	\$568,500	0.1%
North River Fire	\$47,886	\$48,325	\$57,000	\$57,000	18%
Otway Fire	\$194,351	\$193,200	\$189,000	\$189,000	-2.2%
Salter Path Fire	\$92,638	\$92,500	\$92,500	\$92,500	0%
Stella Fire	\$250,716	\$251,135	\$256,000	\$256,000	1.9%
Wildwood Fire	\$604,198	\$787,945	\$788,000	\$1,038,000	31.7%
Total Fire Districts Fund:	\$5,497,740	\$7,017,550	\$6,462,000	\$6,623,000	-5.6%
Occupancy Tax Fund					
Transfers	\$5,787,780	\$7,277,000	\$7,277,000	\$7,277,000	0%
Tourism Development Authority	\$5,663,270	\$7,123,000	\$7,123,000	\$7,123,000	0%
Total Occupancy Tax Fund:	\$11,451,050	\$14,400,000	\$14,400,000	\$14,400,000	0%
County Capital Improvements Fund					
Waterway Dredging	\$1,933,232	\$4,936,200	\$350,000	\$350,000	-92.9%
Courthouse Renovation	\$227,095	\$400,000	\$400,000	\$400,000	0%
Pictometry Mapping	\$0	\$100,000	\$200,000	\$200,000	100%
Atlantic Harbor Dredging	\$971,234	\$0	\$0	\$0	0%
Canal Maint. Florence Mitigation	\$212,750	\$0	\$0	\$0	0%
Beach Replenishment	\$32,893,273	\$420,000	\$0	\$0	-100%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Taylor Extended Care Improvements	\$0	\$25,000	\$0	\$0	-100%
Cape Carteret Trail	\$0	\$63,670	\$0	\$0	-100%
Water Access W Beaufort Proj	\$0	\$0	\$200,000	\$200,000	N/A
Cedar Point Sidewalk Match	\$60,000	\$0	\$0	\$0	0%
Park Lighting	\$0	\$69,145	\$0	\$0	-100%
Water Access - Land Purchase	\$42,648	\$289,355	\$0	\$0	-100%
Total County Capital Improvements Fund:	\$36,340,232	\$6,303,370	\$1,150,000	\$1,150,000	-81.8%
Facilities/Debt Reserve Fund					
Future Projects Reserve	\$0	\$1,500,000	\$935,000	\$935,000	-37.7%
Total Facilities/Debt Reserve Fund:	\$0	\$1,500,000	\$935,000	\$935,000	-37.7%
School Capital Projects Fund					
Category II	\$470,370	\$481,455	\$0	\$0	-100%
Category III	\$109,831	\$146,000	\$0	\$0	-100%
Technology	\$691,937	\$700,480	\$0	\$0	-100%
CHS Modular Payments	\$43,675	\$43,675	\$0	\$0	-100%
Category I	\$908,096	\$1,938,225	\$2,100,000	\$2,100,000	8.3%
Prior Year Category I	\$0	\$14,261	\$0	\$0	-100%
Prior Year Category III	\$0	\$6,126	\$0	\$0	-100%
Prior Year Category II	\$0	\$85,673	\$0	\$0	-100%
Total School Capital Projects Fund:	\$2,223,909	\$3,415,895	\$2,100,000	\$2,100,000	-38.5%
Water Fund					
Personnel	\$369,111	\$388,400	\$277,500	\$277,500	-28.6%
Operating	\$672,902	\$773,335	\$646,420	\$646,420	-16.4%
Debt Service	\$48,980	\$236,080	\$236,080	\$236,080	0%
Contingency	\$0	\$85,355	\$0	\$0	-100%
Total Water Fund:	\$1,090,992	\$1,483,170	\$1,160,000	\$1,160,000	-21.8%
Total Expenditures:	\$168,471,832	\$157,001,525	\$149,052,000	\$163,316,000	4%



Consolidated Fund Summary
Fiscal Year 2023

The following chart presents FY23 consolidated summary of all budgeted funds, including revenue sources and expenditures.

	Governmental Fund			Enterprise Fund	Total Budget
	General Fund	Special Revenue Funds	Capital Projects Fund	Water Fund	
Financial Sources - Revenues					
Ad valorem taxes	\$ 55,955,000	\$ 8,747,000	\$ -	\$ -	\$ 64,702,000
Other taxes	20,656,000	17,172,000	-	-	37,828,000
Permits and fees	4,383,500	130,000	-	-	4,513,500
Intergovernmental	17,225,100	1,005,000	-	-	18,230,100
Sales and services	5,343,765	-	-	-	5,343,765
Interest	750,000	-	-	-	750,000
Water revenue	-	-	-	1,085,000	1,085,000
Miscellaneous	180,625	-	-	-	180,625
Total Estimated Financial Sources	104,493,990	27,054,000	-	1,085,000	132,632,990
Expenditures					
Current:					
General government	11,136,340	1,370,000	-	-	12,506,340
Public safety	19,477,880	12,293,000	-	-	31,770,880
Transportation	1,680,005	-	-	-	1,680,005
Environmental protection	4,716,130	-	-	-	4,716,130
Economic and physical development	4,438,110	7,131,000	-	-	11,569,110
Human services	21,515,990	800,000	-	-	22,315,990
Culture and recreation	4,482,075	-	-	-	4,482,075
Education	29,758,500	-	-	-	29,758,500
Water operations	-	-	-	923,920	923,920
Capital outlay	-	-	3,250,000	-	3,250,000
Debt service:					
Principal retirement	4,600,955	-	-	190,080	4,791,035
Interest and fees	1,544,000	-	-	46,000	1,590,000
Total Expenditures	103,349,985	21,594,000	3,250,000	1,160,000	129,353,985
Revenues over (under) expenditures	1,144,005	5,460,000	(3,250,000)	(75,000)	3,279,005
Other Financing Sources (Uses)					
Transfers in	14,177,000	1,240,000	10,785,000	-	26,202,000
Transfers out	(12,025,000)	(7,277,000)	-	-	(19,302,000)
Contingency	(6,825,015)	-	(7,835,000)	-	(14,660,015)
Appropriated Fund Balance	229,010	-	-	-	229,010
Total Other Financing Sources (Uses)	(4,444,005)	(6,037,000)	2,950,000	-	(7,531,005)
Net Change in Fund Balance	(3,300,000)	(577,000)	(300,000)	(75,000)	(4,252,000)
Fund Balance, Beginning	73,129,406	5,497,890	14,491,918	5,858,118	98,977,332
Fund Balance, Ending	\$ 69,829,406	\$ 4,920,890	\$ 14,191,918	\$ 5,783,118	\$ 94,725,332





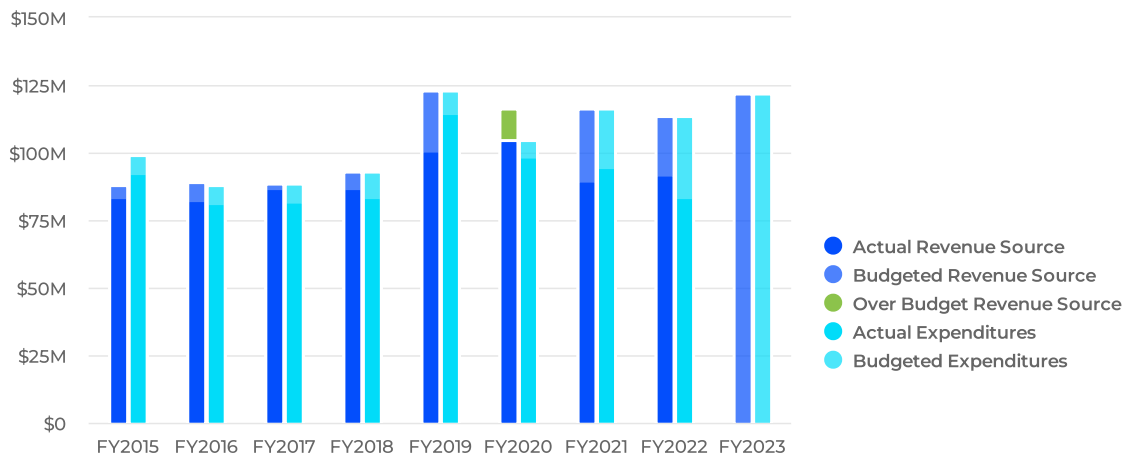
General Fund

The General Fund is the primary operating fund of the County and is also the central focus of the budget process. This major fund 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.

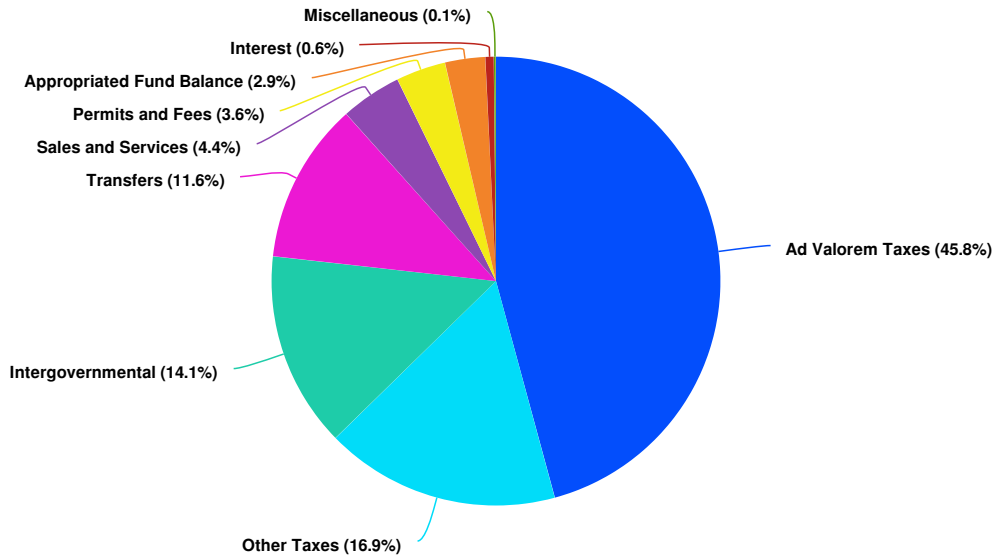
Summary

The County of Carteret is projecting \$122.2M of revenue in FY2023, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to increase by 7.1% to \$122.2M in FY2023.



Revenues by Source

Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes					
General Government	\$55,125,589	\$55,260,000	\$55,930,000	\$55,955,000	1.3%
Total Ad Valorem Taxes:	\$55,125,589	\$55,260,000	\$55,930,000	\$55,955,000	1.3%
Other Taxes					
General Government	\$19,190,355	\$17,602,955	\$20,600,000	\$20,600,000	17%
Human Service	\$53,508	\$50,000	\$56,000	\$56,000	12%
Total Other Taxes:	\$19,243,864	\$17,652,955	\$20,656,000	\$20,656,000	17%
Permits and Fees					
General Government	\$2,926,289	\$2,186,000	\$2,460,000	\$2,460,000	12.5%
Public Safety	\$321,497	\$532,446	\$221,300	\$221,300	-58.4%
Human Service	\$540,212	\$480,200	\$521,200	\$561,200	16.9%
Economic and Physical Development	\$1,005,862	\$891,000	\$1,141,000	\$1,141,000	28.1%
Total Permits and Fees:	\$4,793,861	\$4,089,646	\$4,343,500	\$4,383,500	7.2%
Intergovernmental					
General Government	\$1,926,982	\$1,070,000	\$1,470,000	\$1,470,000	37.4%
Public Safety	\$877,176	\$725,955	\$736,840	\$887,340	22.2%
Transportation	\$1,185,752	\$1,347,965	\$1,255,635	\$1,255,635	-6.8%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Environmental Protection	\$2,542,363	\$365,000	\$170,000	\$170,000	-53.4%
Human Service	\$11,440,336	\$12,518,278	\$12,432,200	\$12,456,125	-0.5%
Economic and Physical Development	\$293,235	\$322,500	\$772,500	\$772,500	139.5%
Debt Service	\$1,079,515	\$65,000	\$47,000	\$47,000	-27.7%
Education	\$35,781	\$41,000	\$41,000	\$41,000	0%
Culture and Recreation	\$121,048	\$115,600	\$113,000	\$113,000	-2.2%
Total Intergovernmental:	\$19,502,188	\$16,571,298	\$17,038,175	\$17,212,600	3.9%
Sales and Services					
General Government	\$265,200	\$312,350	\$247,200	\$254,765	-18.4%
Public Safety	\$69,427	\$328,500	\$1,009,000	\$1,118,000	240.3%
Transportation	\$98,560	\$106,000	\$141,000	\$141,000	33%
Environmental Protection	\$3,478,132	\$3,400,000	\$3,370,000	\$3,370,000	-0.9%
Economic and Physical Development	\$148,984	\$119,000	\$124,000	\$124,000	4.2%
Culture and Recreation	\$120,964	\$346,200	\$348,500	\$348,500	0.7%
Total Sales and Services:	\$4,181,265	\$4,612,050	\$5,239,700	\$5,356,265	16.1%
Interest					
General Government	\$88,585	\$200,000	\$750,000	\$750,000	275%
Total Interest:	\$88,585	\$200,000	\$750,000	\$750,000	275%
Miscellaneous					
General Government	\$174,714	\$90,970	\$93,825	\$98,825	8.6%
Public Safety	\$8,904	\$7,500	\$7,500	\$7,500	0%
Environmental Protection	\$66,000	\$46,800	\$46,800	\$46,800	0%
Human Service	\$37,320	\$14,500	\$27,000	\$27,000	86.2%
Economic and Physical Development	\$30	\$0	\$0	\$0	0%
Culture and Recreation	\$141,325	\$500	\$500	\$500	0%
Total Miscellaneous:	\$428,293	\$160,270	\$175,625	\$180,625	12.7%
Transfers					
General Government	\$124,511	\$154,000	\$154,000	\$154,000	0%
Transfers	\$6,383,660	\$7,523,000	\$7,123,000	\$14,023,000	86.4%
Total Transfers:	\$6,508,171	\$7,677,000	\$7,277,000	\$14,177,000	84.7%
Appropriated Fund Balance					
General Government	\$0	\$5,675,386	\$3,150,000	\$3,300,000	-41.9%
Transportation	\$0	\$0	\$0	\$59,010	N/A
Human Service	\$0	\$138,000	\$170,000	\$170,000	23.2%

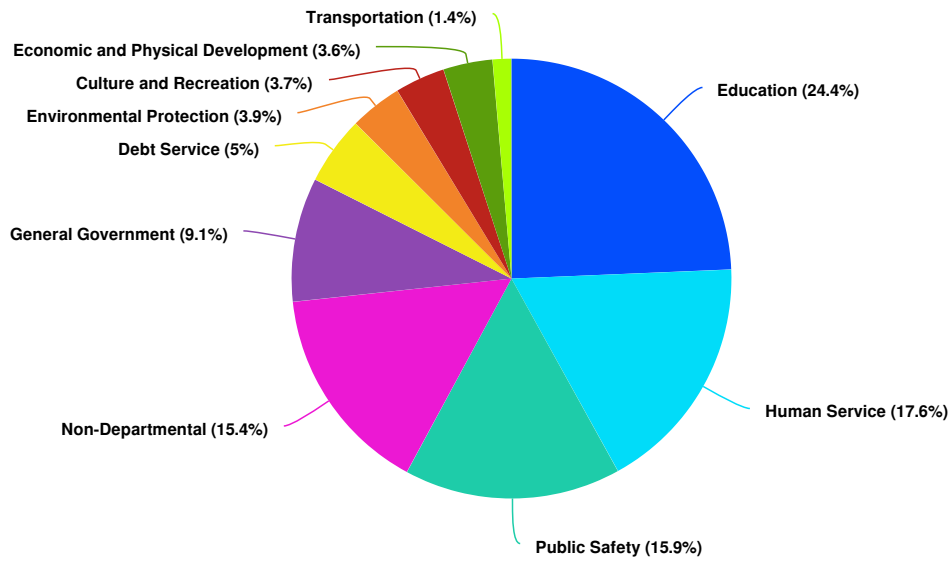


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Economic and Physical Development	\$0	\$205,000	\$0	\$0	-100%
Debt Service	\$0	\$1,888,500	\$0	\$0	-100%
Total Appropriated Fund Balance:	\$0	\$7,906,886	\$3,320,000	\$3,529,010	-55.4%
Total Revenue Source:	\$109,871,815	\$114,130,105	\$114,730,000	\$122,200,000	7.1%



Expenditures by Function

Budgeted Expenditures by Function

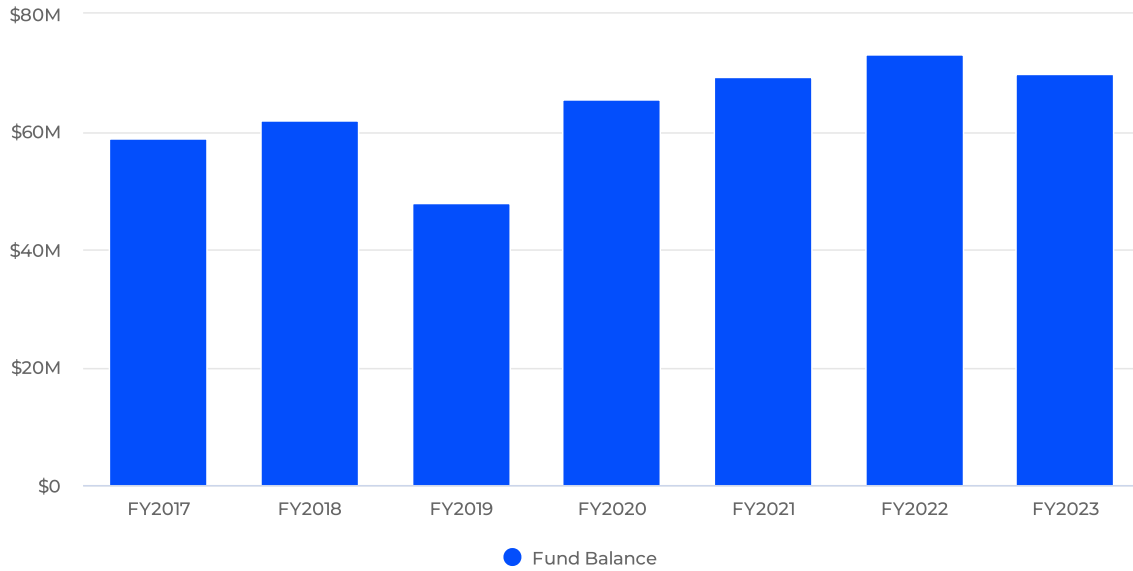


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expenditures					
General Government	\$10,029,593	\$10,458,509	\$11,103,435	\$11,136,340	6.5%
Public Safety	\$14,420,497	\$17,582,918	\$18,784,755	\$19,477,880	10.8%
Transportation	\$2,334,189	\$1,695,547	\$1,614,840	\$1,680,005	-0.9%
Environmental Protection	\$4,729,163	\$4,713,690	\$4,708,140	\$4,716,130	0.1%
Economic and Physical Development	\$2,086,917	\$8,104,072	\$4,693,290	\$4,438,110	-45.2%
Human Service	\$17,202,705	\$21,917,803	\$21,322,105	\$21,515,990	-1.8%
Debt Service	\$4,570,836	\$7,700,600	\$6,113,600	\$6,144,955	-20.2%
Education	\$27,612,111	\$27,967,400	\$29,758,500	\$29,758,500	6.4%
Culture and Recreation	\$3,509,051	\$4,411,544	\$4,482,115	\$4,482,075	1.6%
Non-Departmental	\$19,770,938	\$9,578,022	\$12,149,220	\$18,850,015	96.8%
Total Expenditures:	\$106,266,001	\$114,130,105	\$114,730,000	\$122,200,000	7.1%



Fund Balance

Fund Balance Projections



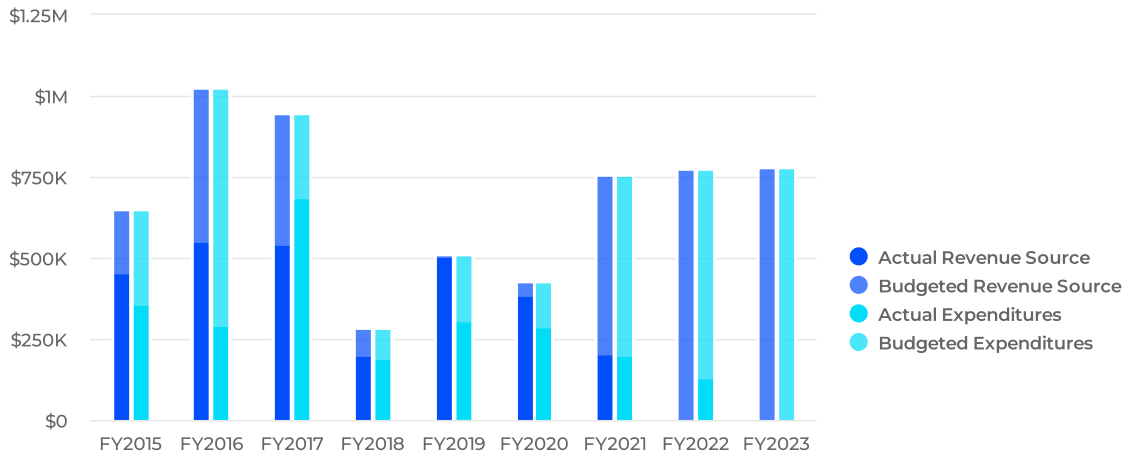


Emergency Telephone System Fund

The Emergency Telephone System Fund is a special revenue fund used to operate and maintain the Carteret County Emergency Telephone System. Revenues for the Emergency Telephone System Fund are remitted from the State. The State set a maximum amount of 70 cents per telephone line that can be assessed. These assessed surcharges are remitted to the State by the telephone provider. Prior to FY 07, the County's surcharge was 85 cents per telephone line. (SPI #2 BMI #2) [↗](#)

Summary

The County of Carteret is projecting \$782K of revenue in FY2023, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 0.3% or \$2K to \$782K in FY2023.



Major Accomplishments

- Utilizing 210 funds, we have continued to maintain all essential annual maintenance and licensing contracts to include: Southern Software Computer Aided Dispatch (CAD), Priority Dispatch ProQA for call processing, and playback recorder equipment.
- Continued to provide training to new and current staff as approved by the NC 911 Board through use of 210 funds.

Goals & Objectives

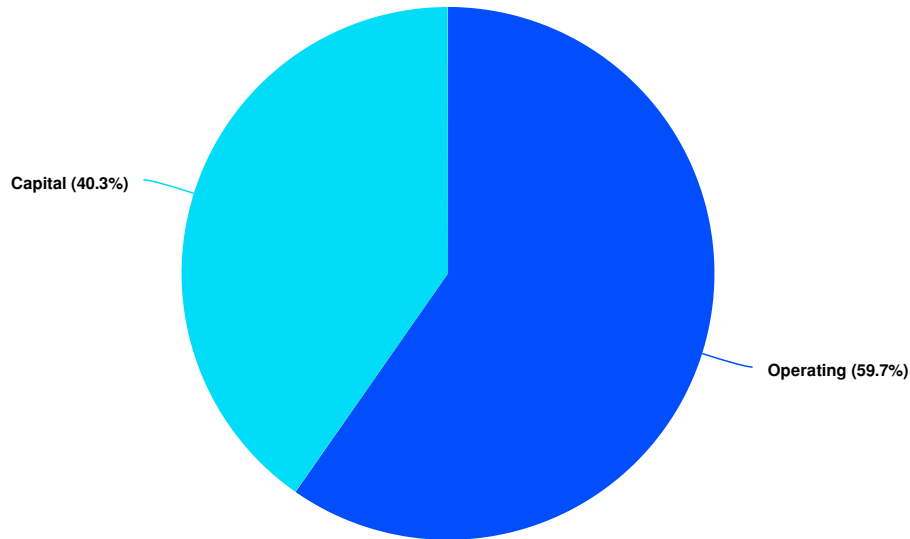
- Replacement of all nine 11-year-old dispatch consoles that are no longer supported by a maintenance contract from the vendor Eaton/Wright Line due to age.
- Replacement of all nine dispatch chairs that are extensively used by staff (24 hours a day, 7 days a week, 365 days a year).
- Replacement of all dispatch computer displays (monitors) as the current 20-inch monitors do not provide enough space to properly display all information essential to function and duties assigned to telecommunicators. This will be post-dispatch console install.
- Provide essential training to new hires by utilizing 210 funds as approved by the NC 911 Board.
- Continue to support employee growth by utilizing 210 funds to provide additional training to staff to support operations, maintenance, training and supervising as approved by the NC 911 Board.

Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$279,393	\$0	\$205,000	\$205,000	N/A
Interest	\$546	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$780,000	\$577,000	\$577,000	-26%
Total Revenue Source:	\$279,939	\$780,000	\$782,000	\$782,000	0.3%

Expenditures by Expense Type

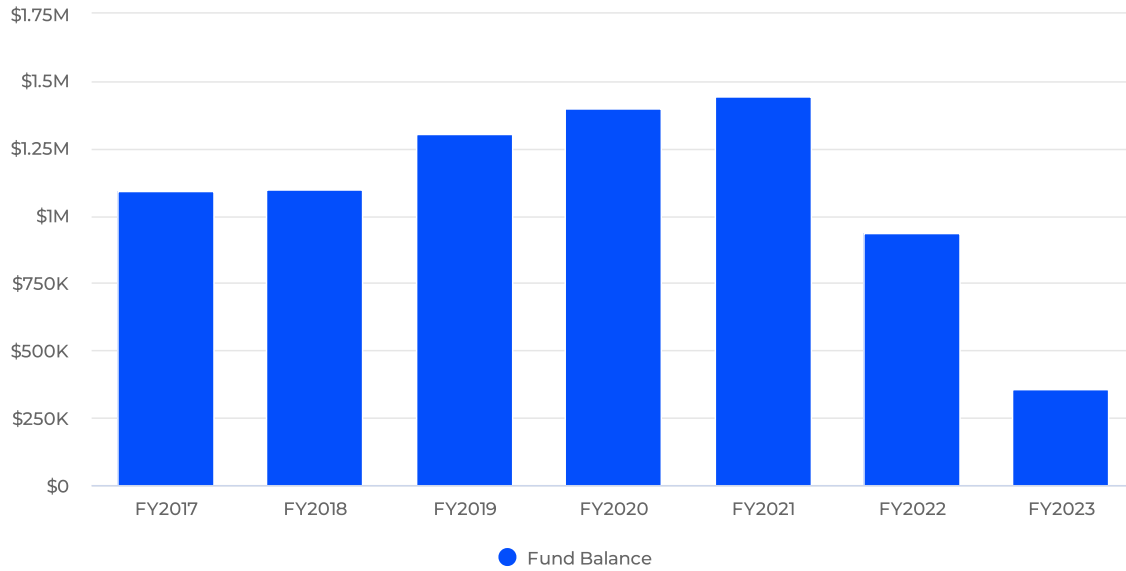
Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$234,560	\$465,000	\$467,000	\$467,000	0.4%
Capital	\$0	\$315,000	\$315,000	\$315,000	0%
Total Expense Objects:	\$234,560	\$780,000	\$782,000	\$782,000	0.3%

Fund Balance

Fund Balance Projections





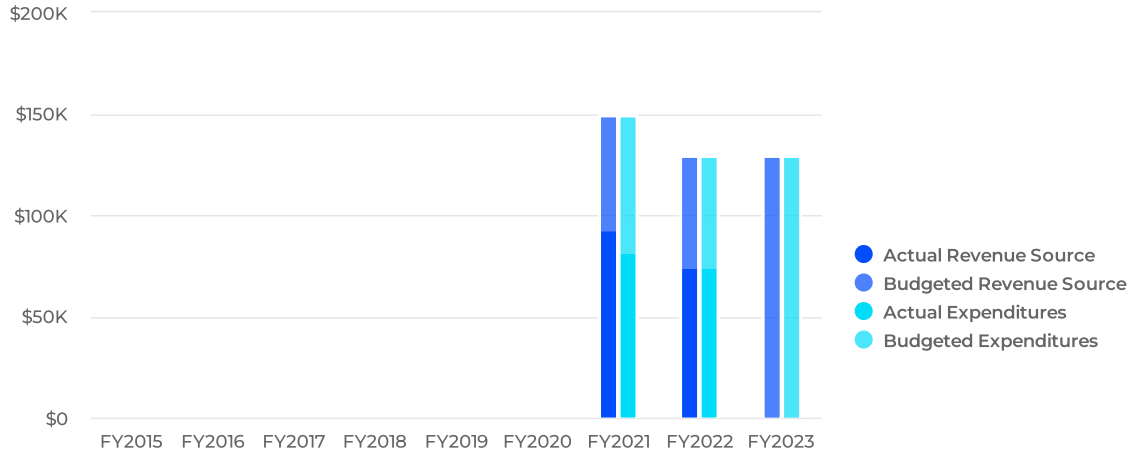


Register of Deeds Trust Fund

This fund is a special revenue fund used to account for revenues associated with deeds of trusts. This fund was created in FY 21 due to the implementation of GASB 84. Prior to FY 21 these funds were considered fiduciary in nature and were not budgeted annually. Revenues for the Register of Deeds Trust Fund are remitted to the State. (SPI #1 BMI #1) [↗](#)

Summary

The County of Carteret is projecting \$130K of revenue in FY2023, which represents a \$0 increase over the prior year. Budgeted expenditures are projected to remain at \$130K in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$111,817	\$130,000	\$130,000	\$130,000	0%
Total Revenue Source:	\$111,817	\$130,000	\$130,000	\$130,000	0%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$111,817	\$130,000	\$130,000	\$130,000	0%
Total Expense Objects:	\$111,817	\$130,000	\$130,000	\$130,000	0%

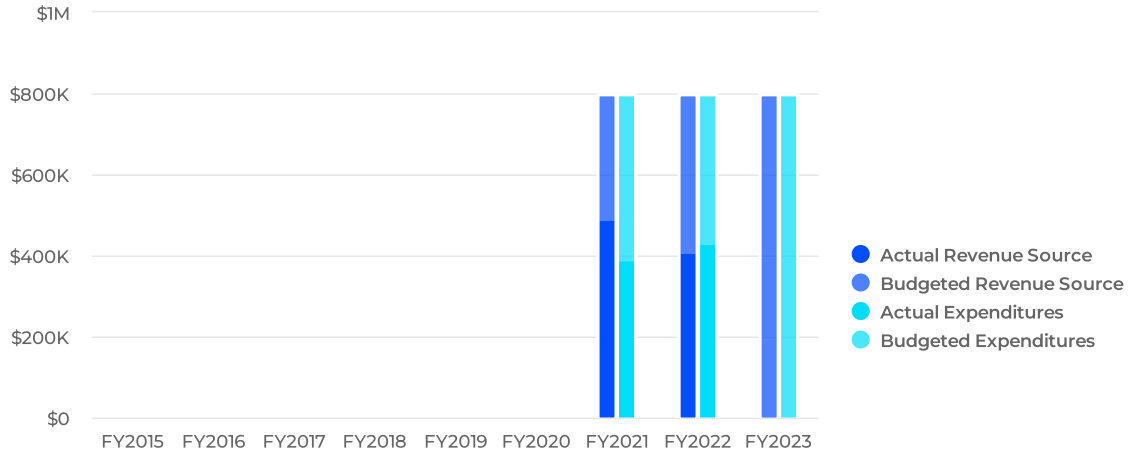


DSS Payee Fund

This fund is a special revenue fund used to account for revenues associated with DSS representative payees. This fund was created in FY 21 due to the implementation of GASB 84. Prior to FY 21 these funds were considered fiduciary in nature and were not budgeted annually. Revenues collected in the DSS Trust Fund are remitted back to DSS representatives. (SPI #1 BMI #1)

Summary

The County of Carteret is projecting \$800K of revenue in FY2023, which represents a \$0 increase over the prior year. Budgeted expenditures are projected to increase to \$800K in FY2022.



Revenues by Source

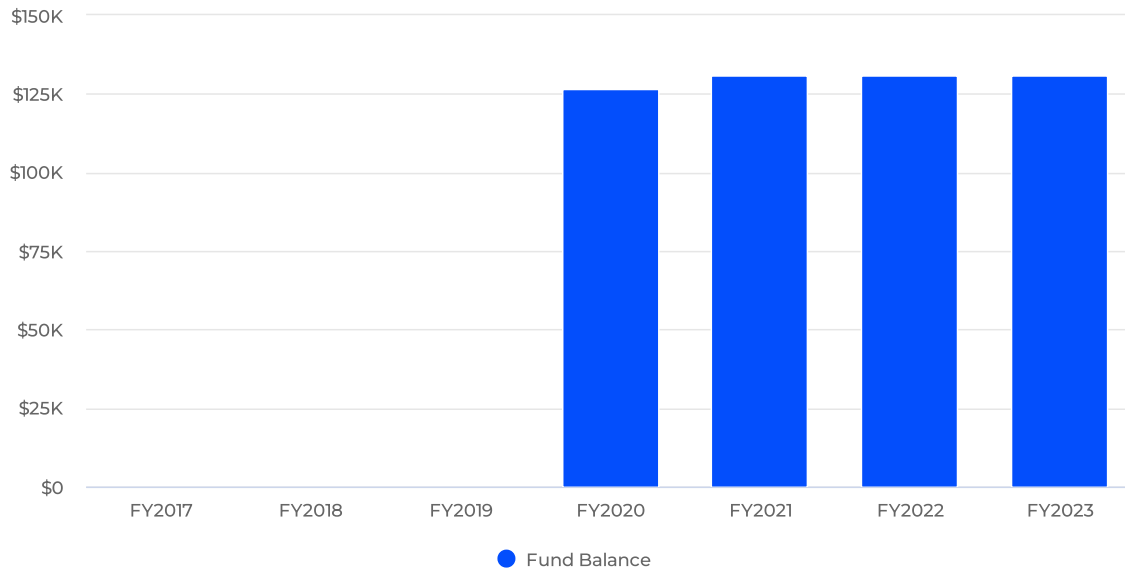
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$543,073	\$800,000	\$800,000	\$800,000	0%
Total Revenue Source:	\$543,073	\$800,000	\$800,000	\$800,000	0%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$538,426	\$800,000	\$800,000	\$800,000	0%
Total Expense Objects:	\$538,426	\$800,000	\$800,000	\$800,000	0%

Fund Balance

Fund Balance Projections





Opioid Settlement Fund

Carteret County's recommended budget included Opioid Settlement Funding as an annual special revenue fund. After the recommended budget was presented, the NC Department of State Treasurer's Local Government Commission recommended the settlement funds be accounted for in a multiple year grant special revenue fund. As a result, the County decreased the annual fund to \$0 for the annual adopted budget and established an Opioid Settlement Grant Special Revenue Fund. (SPI #2 BMI #2&10 [↗](#))

Revenues by Source

Name	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source				
Intergovernmental	\$0	\$615,000	\$0	0%
Total Revenue Source:	\$0	\$615,000	\$0	0%

Expenditures by Expense Type

Name	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects				
Operating	\$0	\$615,000	\$0	0%
Total Expense Objects:	\$0	\$615,000	\$0	0%

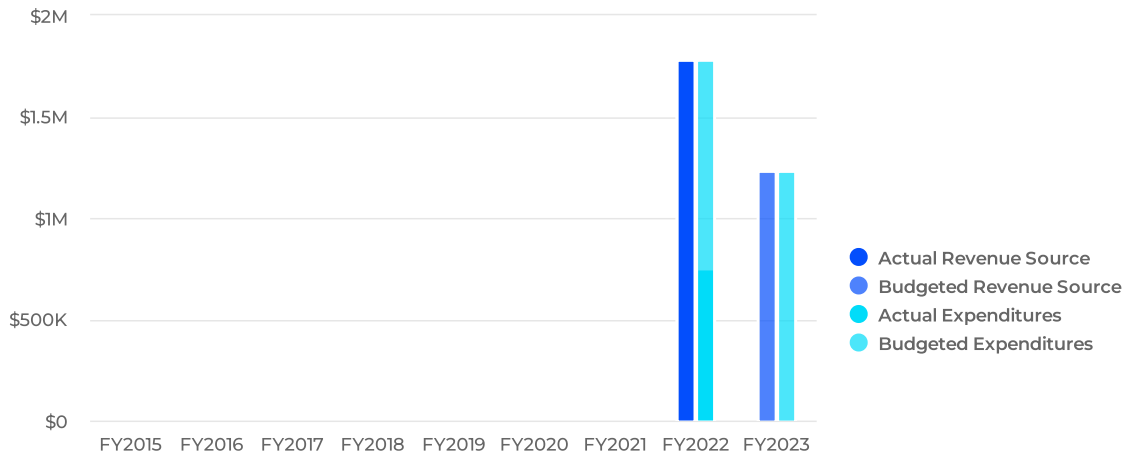


Revaluation Fund

This special revenue fund was established fiscal year 2022. Carteret County's 2024 real property revaluation is contracted to a firm that specializes in real property revaluations. The 2024 revaluation will be effective fiscal year ending June 30, 2025. (SPI #1 BMI #1)

Summary

The County of Carteret is projecting \$1.24M of revenue in FY2023, which represents a 30.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 30.5% or \$545K to \$1.24M in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Transfer from General Fund	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%
Total Revenue Source:	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$0	\$205,500	\$258,740	\$258,740	25.9%
Operating	\$0	\$1,579,500	\$981,260	\$981,260	-37.9%
Total Expense Objects:	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%



Fund Balance

Fund Balance Projections



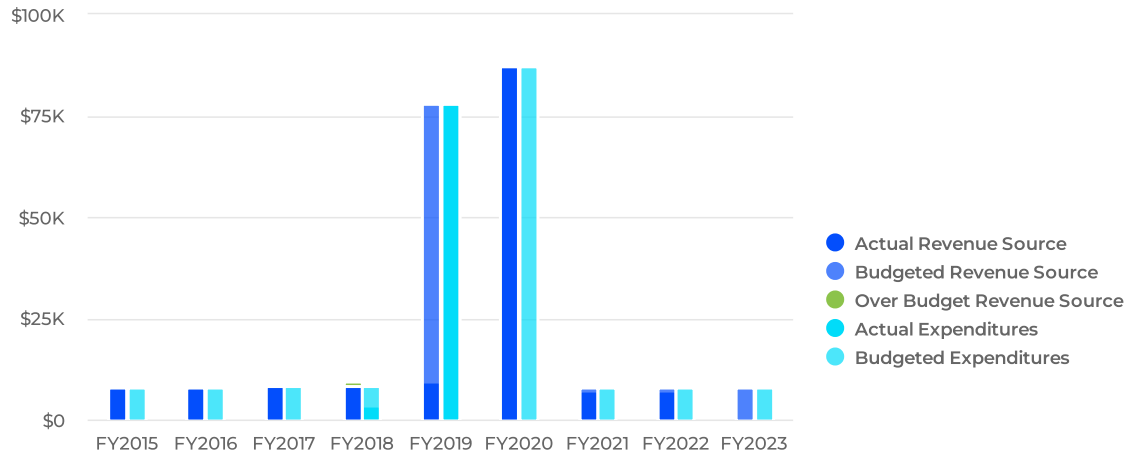


Salter Path Special Tax Fund

This special revenue fund is used to account for the district tax assessed on ocean front property owners for beach nourishment. The special tax rate is 5.50 cents. (SPI #3 BMI #5&9)

Summary

The County of Carteret is projecting \$8K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% to \$8K in FY23.



Revenues by Source

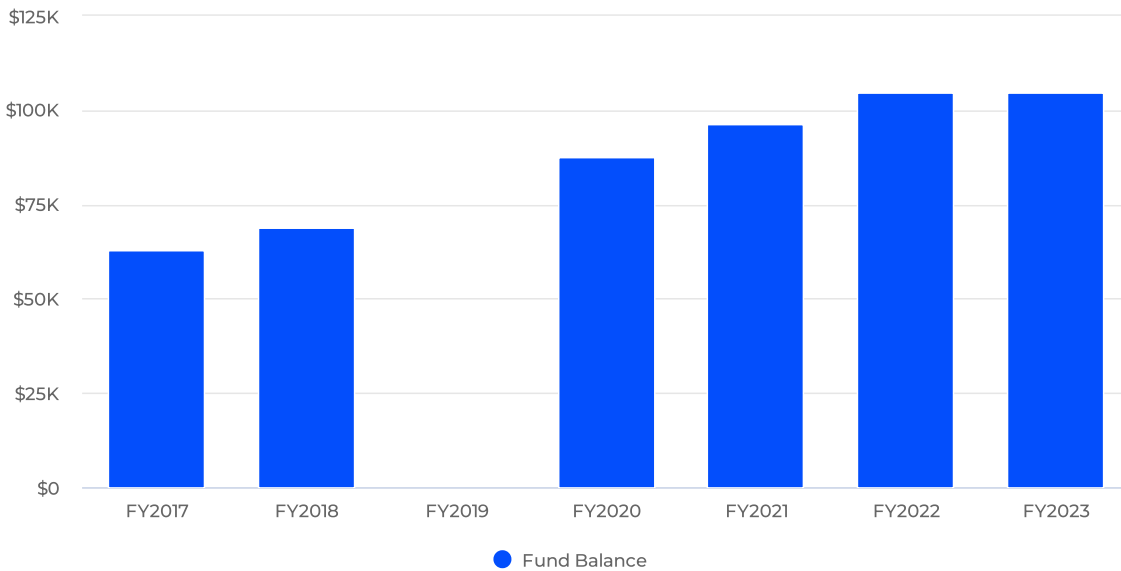
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$6,066	\$6,000	\$6,000	\$6,000	0%
Other Taxes	\$2,634	\$2,000	\$2,000	\$2,000	0%
Interest	\$36	\$0	\$0	\$0	0%
Total Revenue Source:	\$8,737	\$8,000	\$8,000	\$8,000	0%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Fees	\$1	\$0	\$0	\$0	0%
Beach Nourishment	\$0	\$8,000	\$8,000	\$8,000	0%
Total Expense Objects:	\$1	\$8,000	\$8,000	\$8,000	0%

Fund Balance

Fund Balance Projections



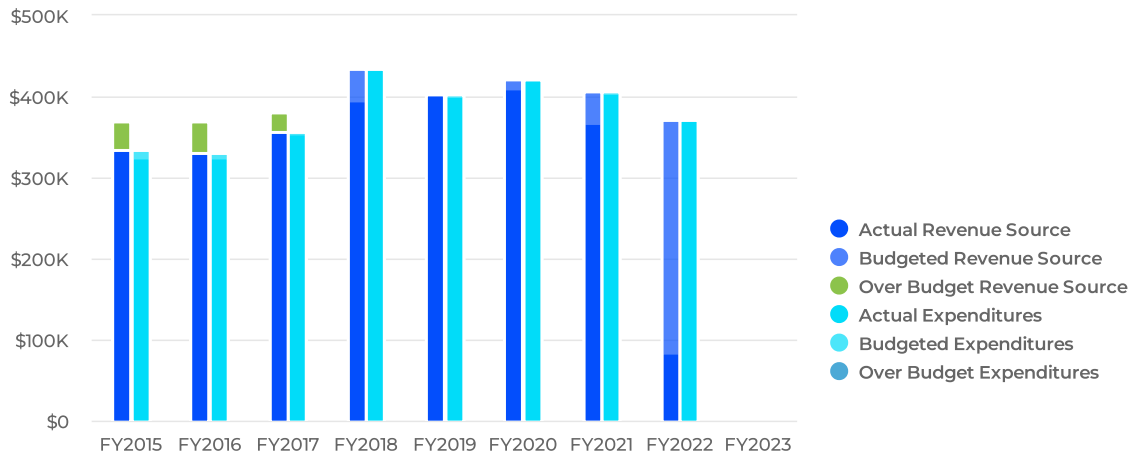


Water Special Tax Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. The Board of Commissioners voted not to levy a district tax in FY22, and no tax levy is recommended in FY23. The water system is in the review process to be sold, and thus, the recommendation to not levy a district tax.

Summary

The County of Carteret is projecting \$0 of revenue in FY2023, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$373K to \$0 in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$311,970	\$15,000	\$0	\$0	-100%
Other Taxes	\$122,794	\$125,000	\$0	\$0	-100%
Interest	\$93	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$232,670	\$0	\$0	-100%
Total Revenue Source:	\$434,857	\$372,670	\$0	\$0	-100%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Fees	\$1,408	\$0	\$0	\$0	0%
Transfer to Water Fund	\$405,000	\$372,670	\$0	\$0	-100%
Total Expense Objects:	\$406,408	\$372,670	\$0	\$0	-100%

Fund Balance

Fund Balance Projections



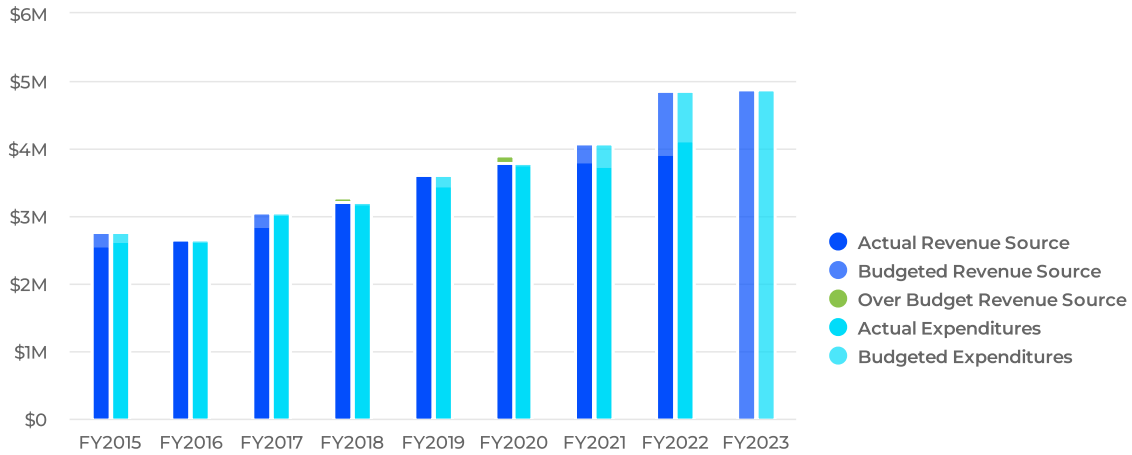


Rescue Squad Districts Fund

This special revenue fund is used to account for the 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. (SPI #2 BMI #2)

Summary

The County of Carteret is projecting \$4.89M of revenue in FY2023, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 0.3% or \$12.24K to \$4.89M in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$3,246,652	\$3,200,985	\$3,321,000	\$3,687,000	15.2%
Other Taxes	\$1,175,729	\$1,077,000	\$1,201,000	\$1,201,000	11.5%
Interest	\$484	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$597,780	\$18,000	\$0	-100%
Total Revenue Source:	\$4,422,866	\$4,875,765	\$4,540,000	\$4,888,000	0.3%

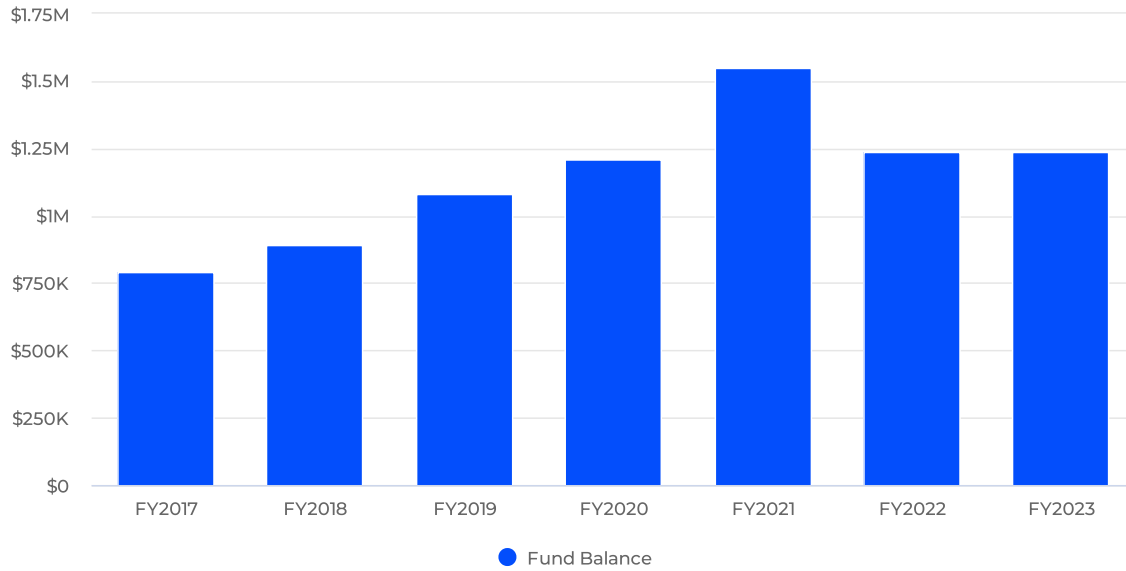
Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Motor Vehicle Tax Fees	\$0	\$20,000	\$25,000	\$25,000	25%
Beaufort Rescue	\$1,057,211	\$1,066,920	\$1,074,000	\$1,074,000	0.7%
Broad & Gales Creek Rescue	\$343,899	\$350,790	\$425,000	\$534,000	52.2%
Western Carteret Rescue	\$752,351	\$759,995	\$773,000	\$773,000	1.7%
Local Option Sales Tax	\$785,000	\$988,000	\$1,136,000	\$1,136,000	15%
District Reserves	\$86,390	\$603,095	\$20,000	\$0	-100%
Mill Creek Rescue	\$153,344	\$144,160	\$173,000	\$173,000	20%
Morehead City Rescue	\$146,049	\$147,985	\$148,000	\$220,000	48.7%
Otway Rescue	\$325,780	\$325,465	\$323,000	\$415,000	27.5%
Sea Level Rescue	\$242,331	\$236,855	\$241,000	\$241,000	1.8%
South River Rescue	\$191,382	\$232,500	\$202,000	\$202,000	-13.1%
Newport Rescue	\$0	\$0	\$0	\$95,000	N/A
Total Expense Objects:	\$4,083,736	\$4,875,765	\$4,540,000	\$4,888,000	0.3%



Fund Balance

Fund Balance Projections



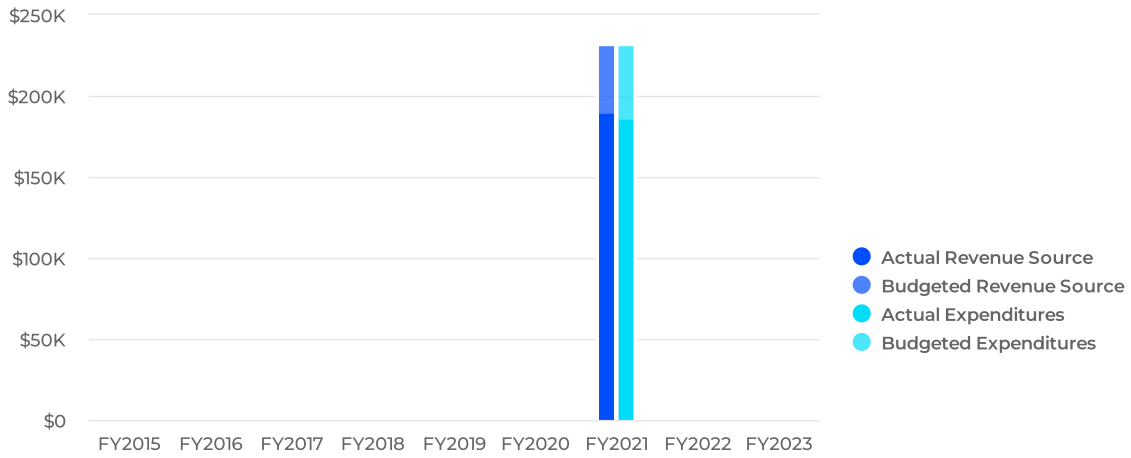


County Rescue Services Fund

This special revenue fund is used to account for rescue services provided to the South River special service district in Carteret County. During FY22, a County Rescue Services Department was established within the General Fund, and all revenues and expenditures were moved from the special revenue fund into this new general fund department. (SPI #2 BMI #2)

Summary

The County of Carteret is projecting \$0 of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2023.



Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
County Rescue Services					
Full Time	3.00	-	-	-	
FTE - Part Time	-	-	-	-	
Total	3.00	-	-	-	0.00%

Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales & Services	\$191,000	\$0	\$0	\$0	0%
Total Revenue Source:	\$191,000	\$0	\$0	\$0	0%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$223,595	\$0	\$0	\$0	0%
Operating	\$3,364	\$0	\$0	\$0	0%
Total Expense Objects:	\$226,960	\$0	\$0	\$0	0%

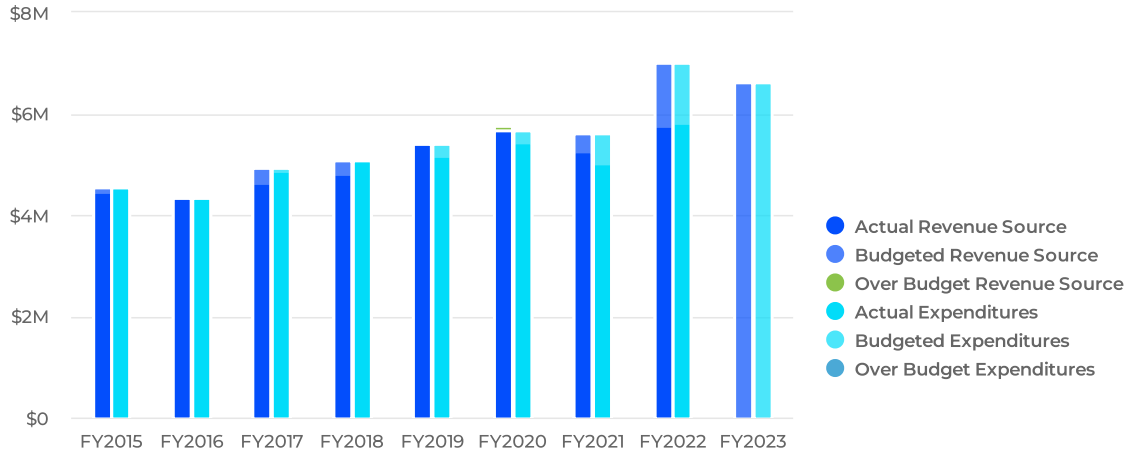


Fire Districts Fund

This special revenue fund is used to account for and distribute the fire tax assessed in the County. (SPI #2 BMI #2)

Summary

The County of Carteret is projecting \$6.62M of revenue in FY2023, which represents a 5.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.6% or \$394.55K to \$6.62M in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$4,425,812	\$4,806,570	\$4,801,000	\$4,994,000	3.9%
Other Taxes	\$1,729,179	\$1,441,500	\$1,629,000	\$1,629,000	13%
Intergovernmental	\$14,997	\$0	\$0	\$0	0%
Interest	\$756	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$769,480	\$32,000	\$0	-100%
Total Revenue Source:	\$6,170,744	\$7,017,550	\$6,462,000	\$6,623,000	-5.6%



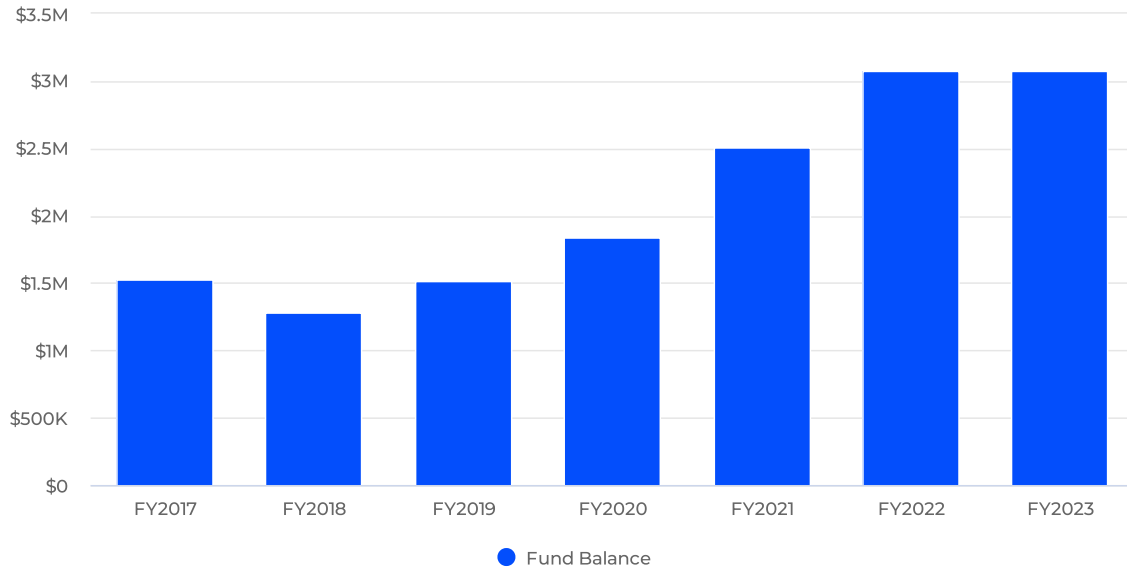
Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
MV Tax Fees	\$0	\$30,000	\$35,000	\$35,000	16.7%
Beaufort Fire	\$335,687	\$600,190	\$610,000	\$610,000	1.6%
Mill Creek Fire	\$44,154	\$35,665	\$60,000	\$60,000	68.2%
Morehead City Fire	\$375,644	\$513,700	\$513,000	\$481,000	-6.4%
Local Option Sales Tax	\$890,500	\$993,500	\$1,031,000	\$1,096,000	10.3%
District Reserves	\$68,308	\$860,195	\$373,000	\$231,270	-73.1%
Sea Level Fire	\$40,255	\$39,115	\$38,000	\$38,000	-2.9%
Broad & Gales Creek Fire	\$344,014	\$350,975	\$356,000	\$356,000	1.4%
South River Fire	\$77,607	\$76,800	\$77,000	\$77,000	0.3%
Davis Fire	\$62,240	\$62,370	\$63,000	\$63,000	1%
Western Carteret Fire	\$753,518	\$762,570	\$776,000	\$776,000	1.8%
Stacy Fire	\$21,997	\$21,545	\$22,000	\$22,000	2.1%
Cedar Island Fire	\$46,624	\$46,380	\$46,000	\$46,000	-0.8%
Harkers Island Fire	\$349,383	\$358,960	\$358,000	\$358,000	-0.3%
Atlantic Fire	\$66,130	\$63,085	\$67,000	\$67,000	6.2%
Harlowe Fire	\$85,301	\$84,980	\$86,000	\$86,000	1.2%
Marshallberg Fire	\$175,030	\$176,215	\$0	\$19,730	-88.8%
Newport Fire	\$571,559	\$568,200	\$568,500	\$568,500	0.1%
North River Fire	\$47,886	\$48,325	\$57,000	\$57,000	18%
Otway Fire	\$194,351	\$193,200	\$189,000	\$189,000	-2.2%
Salter Path Fire	\$92,638	\$92,500	\$92,500	\$92,500	0%
Stella Fire	\$250,716	\$251,135	\$256,000	\$256,000	1.9%
Wildwood Fire	\$604,198	\$787,945	\$788,000	\$1,038,000	31.7%
Total Expense Objects:	\$5,497,740	\$7,017,550	\$6,462,000	\$6,623,000	-5.6%



Fund Balance

Fund Balance Projections



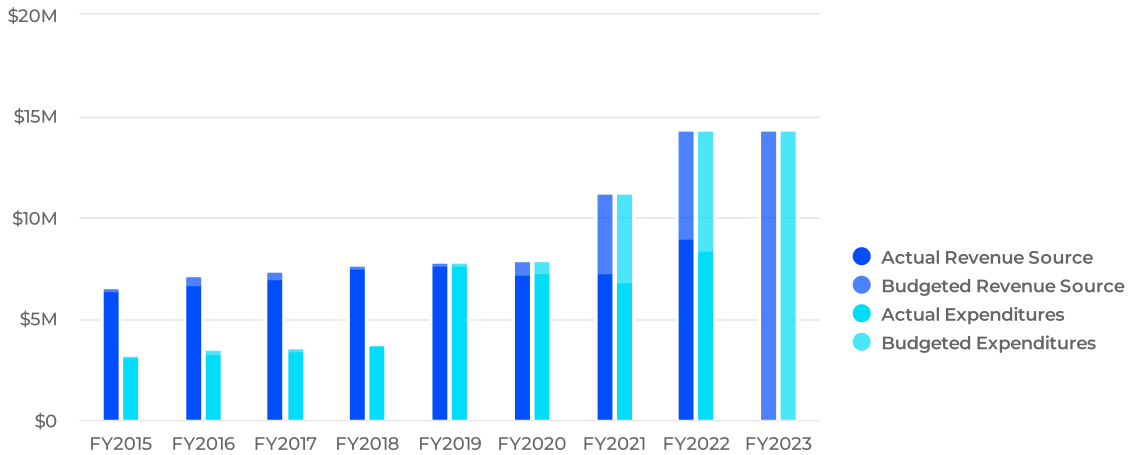


Occupancy Tax Fund

This special revenue fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to the appropriate authorities and municipalities. The funds are used to promote tourism or beach nourishment. The distribution of revenues is dictated by NC House Bill 698. In accordance with the House Bill, from July 1, 2010 through December 31, 2013, Tourism Development Authority distributions were 60% of net collections and the general fund transfer for beach nourishment was 40% of net collections. Beginning January 1, 2014, the NC General Assembly authorized and the County Commission levied a six percent occupancy tax rate. In addition, the NC General Assembly changed the net collection distribution to 50% for the Tourism Development Authority and 50% for general fund transfer for beach nourishment. Prior to January 1, 2014 the occupancy tax rate was five percent. (SPI #4 BMI #5&9)

Summary

The County of Carteret is projecting \$14.4M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% to \$14.4M in FY2023.



Revenues by Source

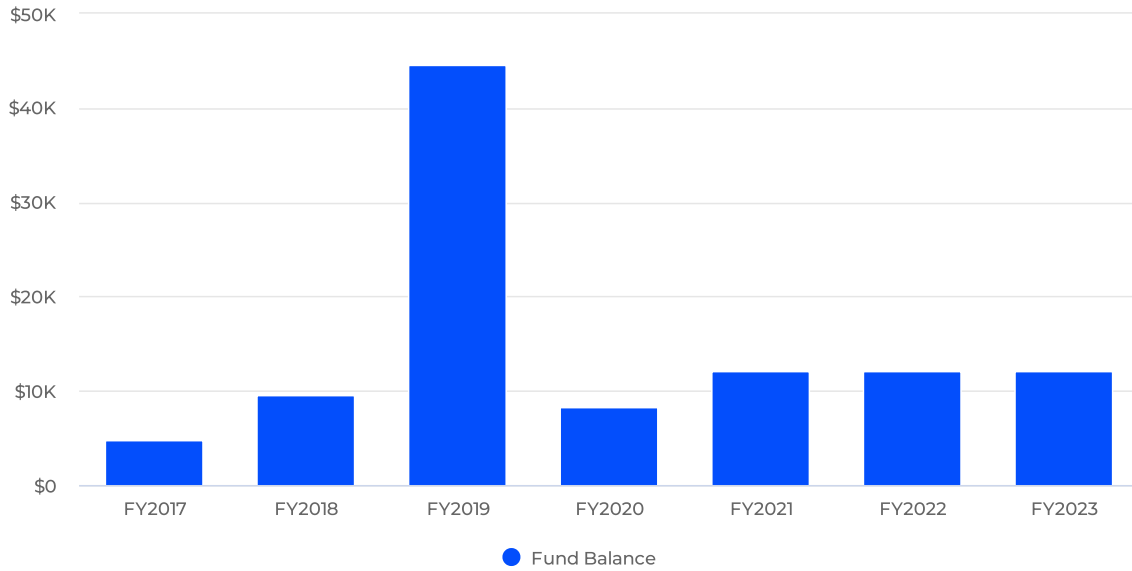
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Interest	\$22	\$0	\$0	\$0	0%
Occupancy Tax Penalties and Interest	\$9,334	\$10,000	\$10,000	\$10,000	0%
Occupancy Tax	\$11,445,566	\$14,390,000	\$14,390,000	\$14,390,000	0%
Total Revenue Source:	\$11,454,921	\$14,400,000	\$14,400,000	\$14,400,000	0%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Transfers	\$5,787,780	\$7,277,000	\$7,277,000	\$7,277,000	0%
Tourism Development Authority	\$5,663,270	\$7,123,000	\$7,123,000	\$7,123,000	0%
Total Expense Objects:	\$11,451,050	\$14,400,000	\$14,400,000	\$14,400,000	0%

Fund Balance

Fund Balance Projections



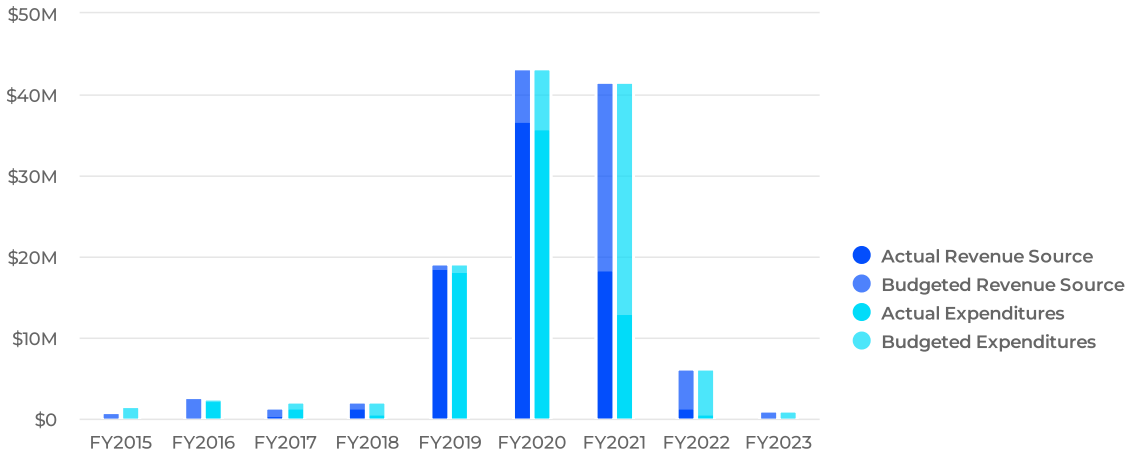


County Capital Fund

The County Capital Improvements Fund accounts for large annual projects for general county government. The fund will accumulate revenues for capital projects that do not require debt. This evens out annual contributions and provides a stable source for funding projects. (SPI #4 BMI #5,7&9)

Summary

The County of Carteret is projecting \$1.15M of revenue in FY2023, which represents a 81.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 81.8% or \$5.15M to \$1.15M in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$21,756,322	\$3,357,555	\$0	\$0	-100%
Interest	\$1,394	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$2,095,815	\$300,000	\$300,000	-85.7%
Transfer from General Fund	\$14,724,185	\$500,000	\$500,000	\$500,000	0%
Sales Tax Refund	\$3,505	\$0	\$0	\$0	0%
Transfer from GF Waterway Dredging	\$461,045	\$350,000	\$350,000	\$350,000	0%
Total Revenue Source:	\$36,946,451	\$6,303,370	\$1,150,000	\$1,150,000	-81.8%

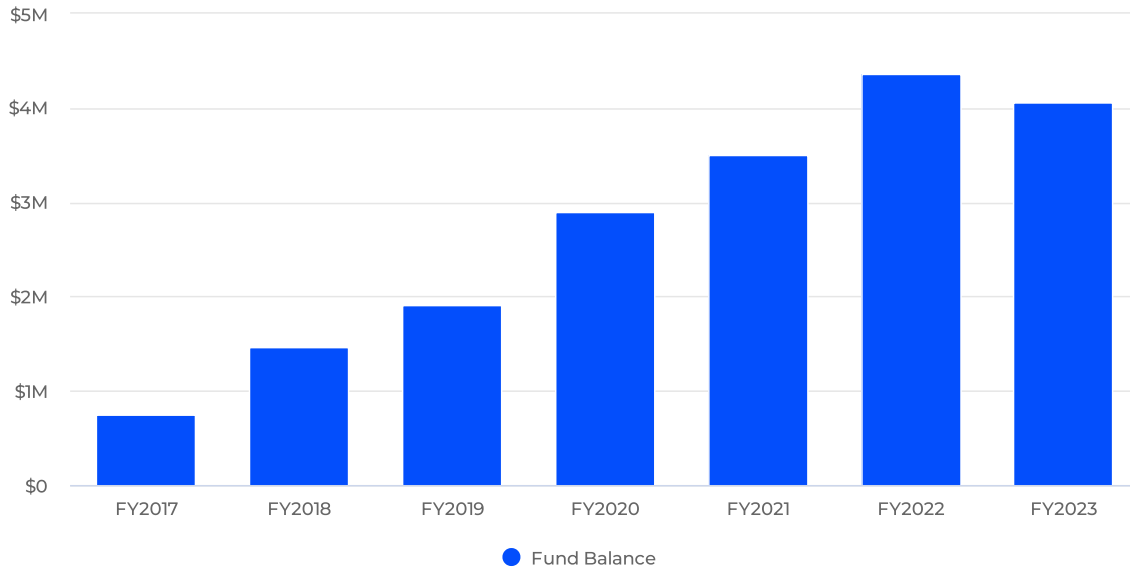
Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Waterway Dredging	\$1,933,232	\$4,936,200	\$350,000	\$350,000	-92.9%
Courthouse Renovation	\$227,095	\$400,000	\$400,000	\$400,000	0%
Pictometry Mapping	\$0	\$100,000	\$200,000	\$200,000	100%
Atlantic Harbor Dredging	\$971,234	\$0	\$0	\$0	0%
Canal Maint. Florence Mitigation	\$212,750	\$0	\$0	\$0	0%
Beach Replenishment	\$32,893,273	\$420,000	\$0	\$0	-100%
Taylor Extended Care Improvements	\$0	\$25,000	\$0	\$0	-100%
Cape Carteret Trail	\$0	\$63,670	\$0	\$0	-100%
Water Access W Beaufort Proj	\$0	\$0	\$200,000	\$200,000	N/A
Cedar Point Sidewalk Match	\$60,000	\$0	\$0	\$0	0%
Park Lighting	\$0	\$69,145	\$0	\$0	-100%
Water Access - Land Purchase	\$42,648	\$289,355	\$0	\$0	-100%
Total Expense Objects:	\$36,340,232	\$6,303,370	\$1,150,000	\$1,150,000	-81.8%



Fund Balance

Fund Balance Projections



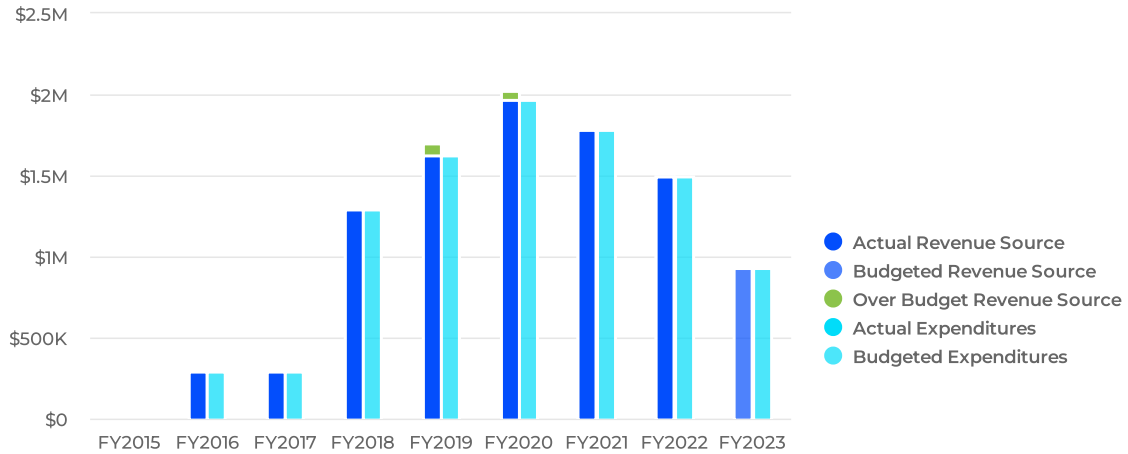


Facilities / Debt Reserve Fund

This capital fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. (SPI #4 BMI #1&5)

Summary

The County of Carteret is projecting \$935K of revenue in FY2023, which represents a 37.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 37.7% or \$565K to \$935K in FY2023.



Revenues by Source

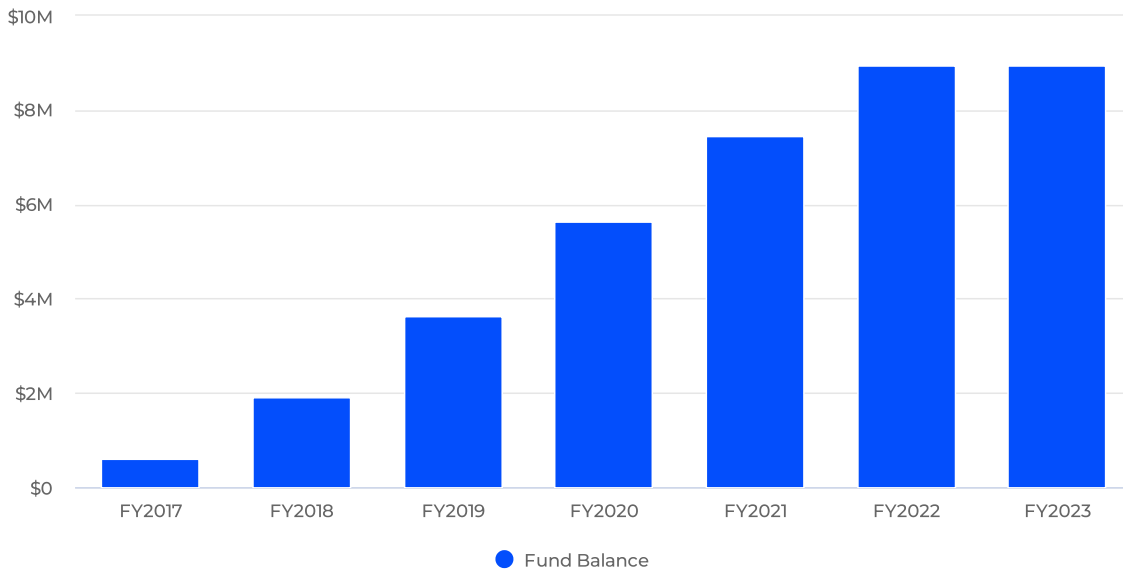
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Interest	\$2,744	\$0	\$0	\$0	0%
Transfers	\$1,790,000	\$1,500,000	\$935,000	\$935,000	-37.7%
Total Revenue Source:	\$1,792,744	\$1,500,000	\$935,000	\$935,000	-37.7%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Future Projects Reserve	\$0	\$1,500,000	\$935,000	\$935,000	-37.7%
Total Expense Objects:	\$0	\$1,500,000	\$935,000	\$935,000	-37.7%

Fund Balance

Fund Balance Projections



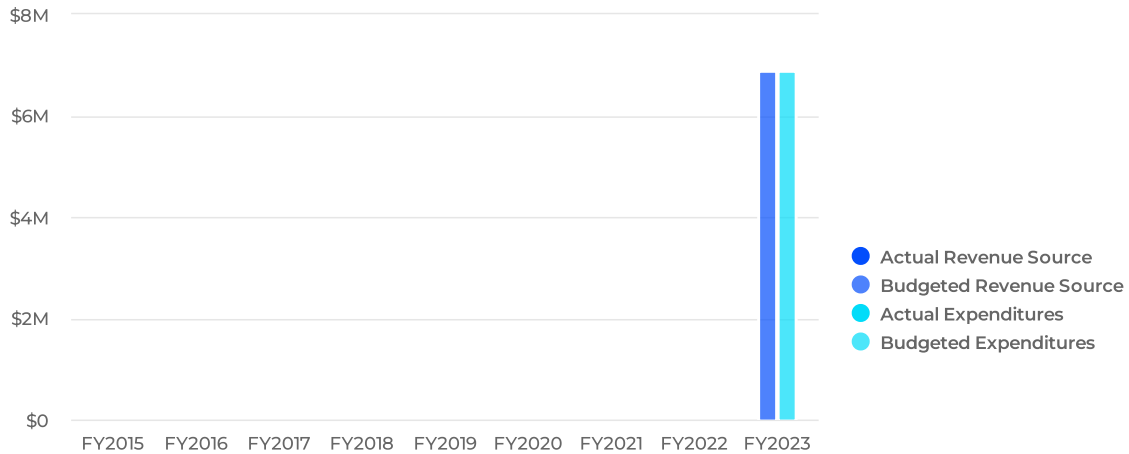


Capital Equipment

The purpose of this fund is for significant capital equipment purchases and improvements such as public safety communications equipment. (SPI #1&2 BMI #2)

Summary

The County of Carteret is projecting \$6.9M of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$6.9M to \$6.9M in FY2023.



Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source				
Transfers	\$0	\$0	\$6,900,000	N/A
Total Revenue Source:	\$0	\$0	\$6,900,000	N/A

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects				
Contingency	\$0	\$0	\$6,900,000	N/A
Total Expense Objects:	\$0	\$0	\$6,900,000	N/A



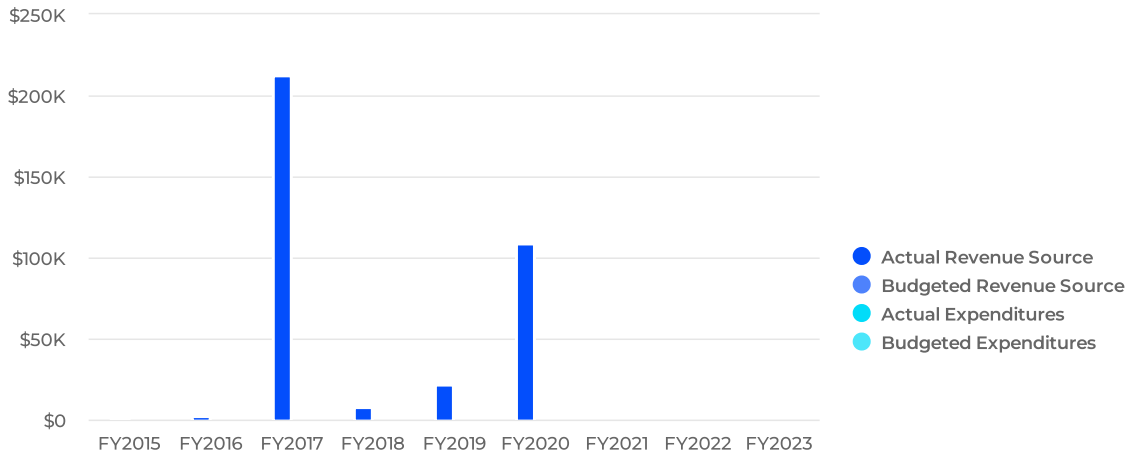


County Capital Reserve Fund

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. (SPI #4 BMI #5)

Summary

The County of Carteret is projecting \$0 of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% in FY2023.

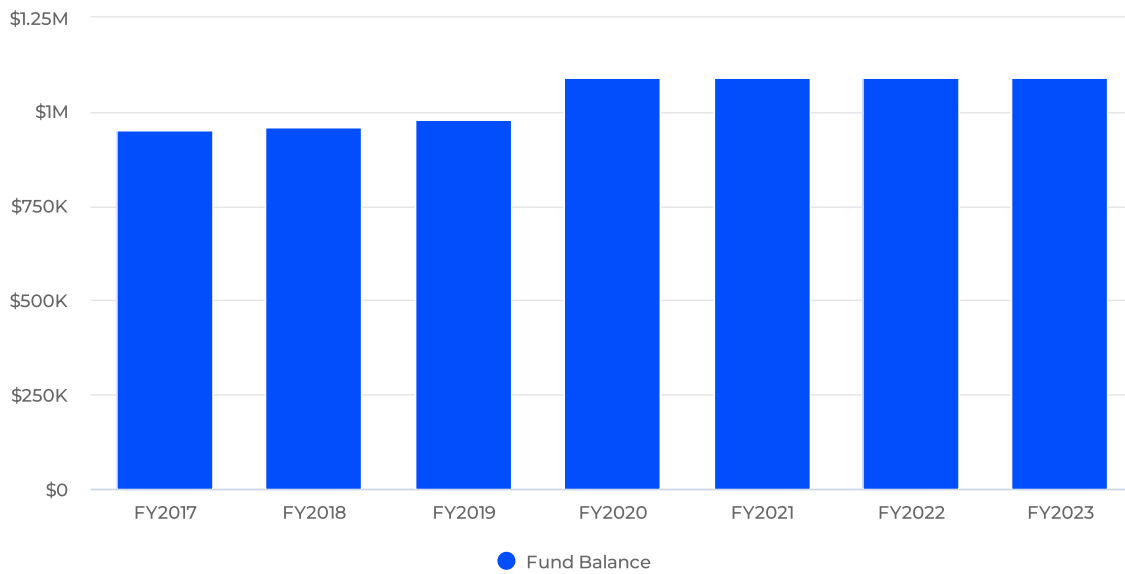


Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Interest	\$419	\$0	\$0	\$0	0%
Total Revenue Source:	\$419	\$0	\$0	\$0	0%

Fund Balance

Fund Balance Projections



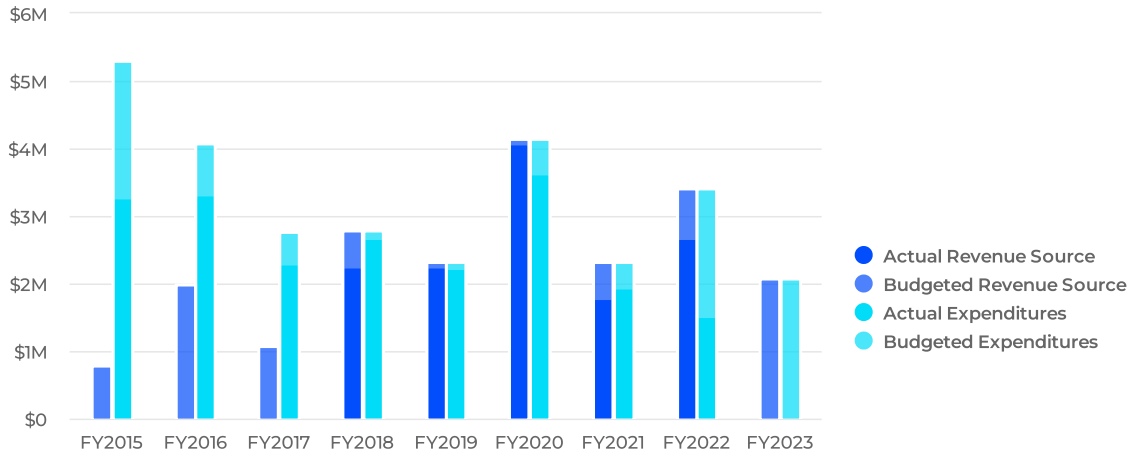


School Capital Projects Fund

This capital fund accounts for pay as you go major capital improvements for the County School System. (SPI #4 BMI #3&5)

Summary

The County of Carteret is projecting \$2.1M of revenue in FY2023, which represents a 38.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 38.5% or \$1.32M to \$2.1M in FY2023.



Revenues by Source

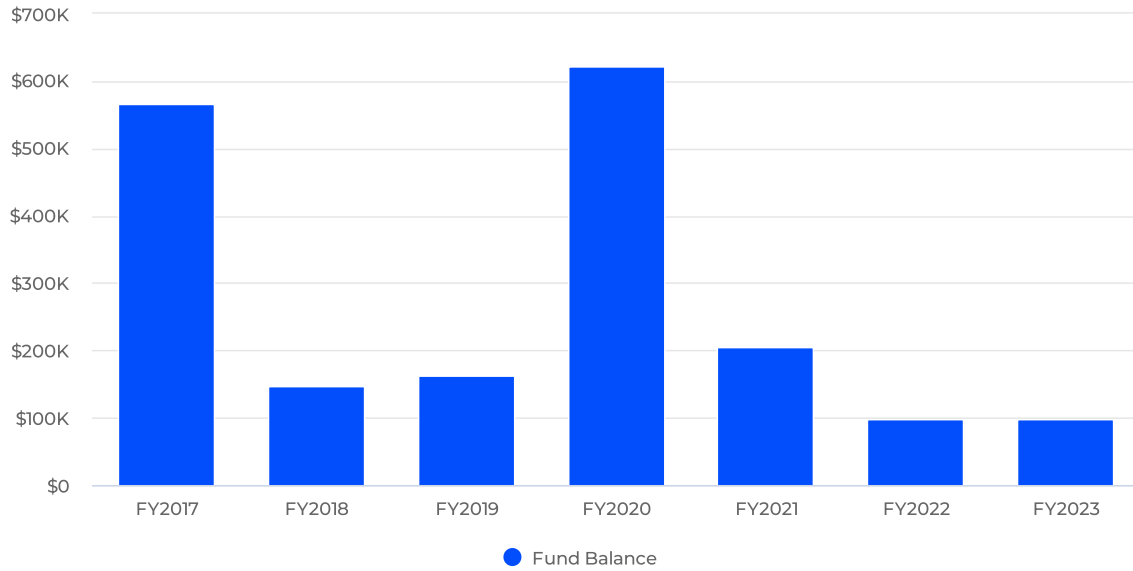
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Interest	\$156	\$0	\$0	\$0	0%
Transfers	\$1,805,708	\$2,685,000	\$2,100,000	\$2,100,000	-21.8%
Appropriated Fund Balance	\$0	\$730,895	\$0	\$0	-100%
Total Revenue Source:	\$1,805,864	\$3,415,895	\$2,100,000	\$2,100,000	-38.5%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Category II	\$470,370	\$481,455	\$0	\$0	-100%
Category III	\$109,831	\$146,000	\$0	\$0	-100%
Technology	\$691,937	\$700,480	\$0	\$0	-100%
CHS Modular Payments	\$43,675	\$43,675	\$0	\$0	-100%
Category I	\$908,096	\$1,938,225	\$2,100,000	\$2,100,000	8.3%
Prior Year Category I	\$0	\$14,261	\$0	\$0	-100%
Prior Year Category III	\$0	\$6,126	\$0	\$0	-100%
Prior Year Category II	\$0	\$85,673	\$0	\$0	-100%
Total Expense Objects:	\$2,223,909	\$3,415,895	\$2,100,000	\$2,100,000	-38.5%

Fund Balance

Fund Balance Projections







Water Fund

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. Carteret County works hard to provide our customers with a safe product and meets and exceeds all state mandated water testing parameters. (SPI #4 BMI #1,5&7)

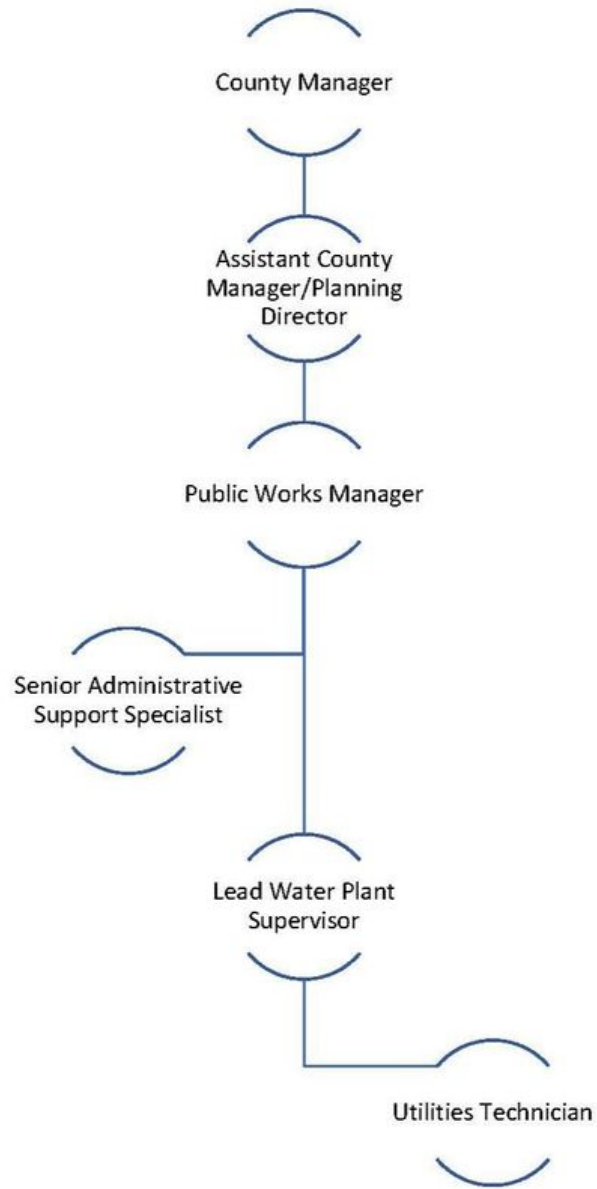
Major Accomplishments

- Worked to further reduce copper NRMC effluent.
- Continued education and licensing for two technicians.
- Contracted with Verizon to place equipment on our water tower.

Goals & Objectives

- Replace high service pumps at the Water Treatment Plant.
- Continue education for water personnel.
- Continue a safe working environment for personnel.

Organizational Chart



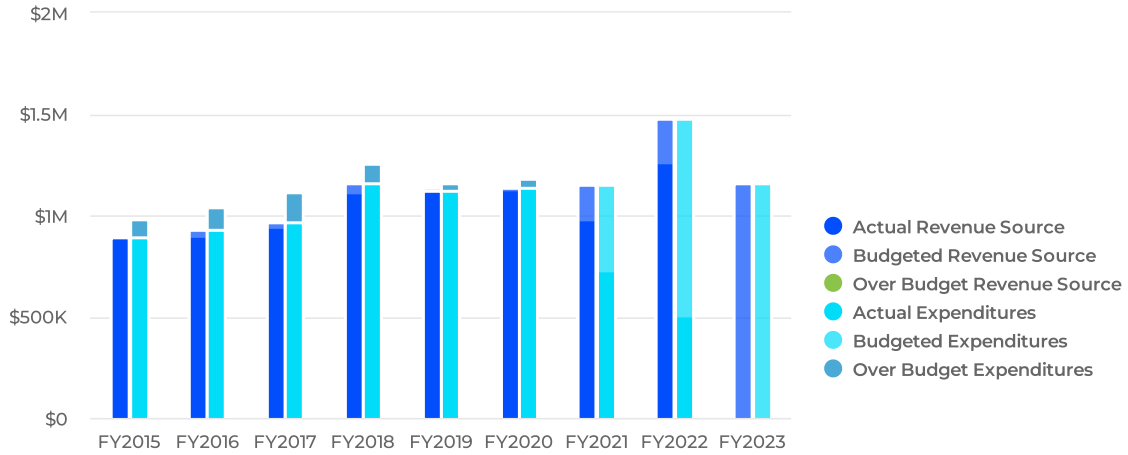
Staffing

	FY 21 Actual	FY 22 Amended	FY23		% Change
			Recommended	FY23 Adopted	
Water Department					
Full Time	4.80	3.80	3.80	3.80	
FTE - Part Time	-	-	-	-	
Total	4.80	3.80	3.80	3.80	0.00%



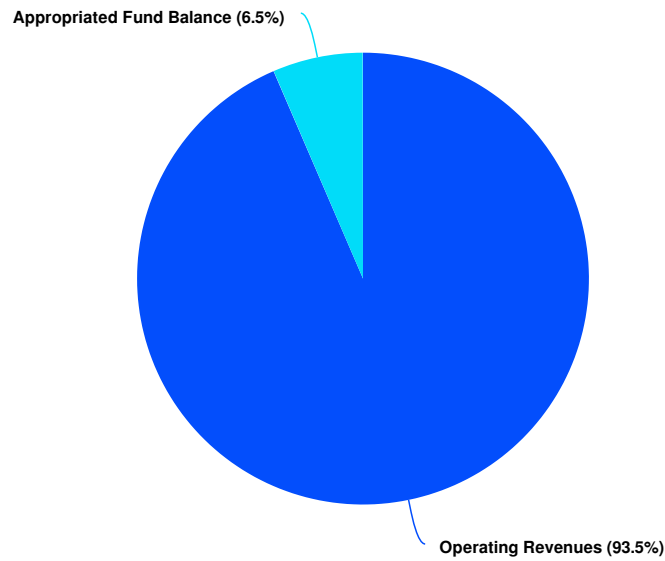
Summary

The County of Carteret is projecting \$1.16M of revenue in FY2023, which represents a 21.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 21.8% or \$323.17K to \$1.16M in FY2023.



Revenues by Source

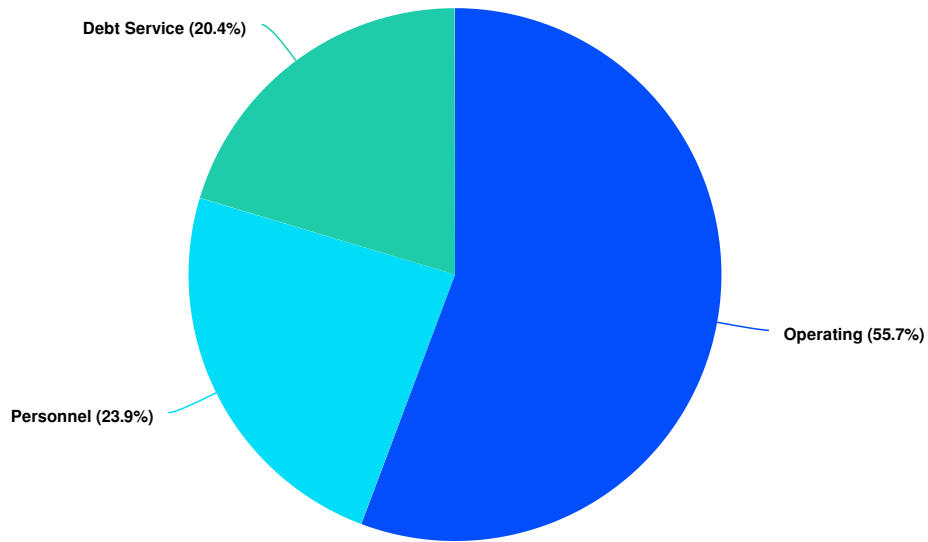
Projected 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Interest	\$690	\$500	\$0	\$0	-100%
Transfers	\$405,000	\$372,670	\$0	\$0	-100%
Appropriated Fund Balance	\$0	\$0	\$75,000	\$75,000	N/A
Operating Revenues	\$737,857	\$1,110,000	\$1,085,000	\$1,085,000	-2.3%
Total Revenue Source:	\$1,143,547	\$1,483,170	\$1,160,000	\$1,160,000	-21.8%

Expenditures by Expense Type

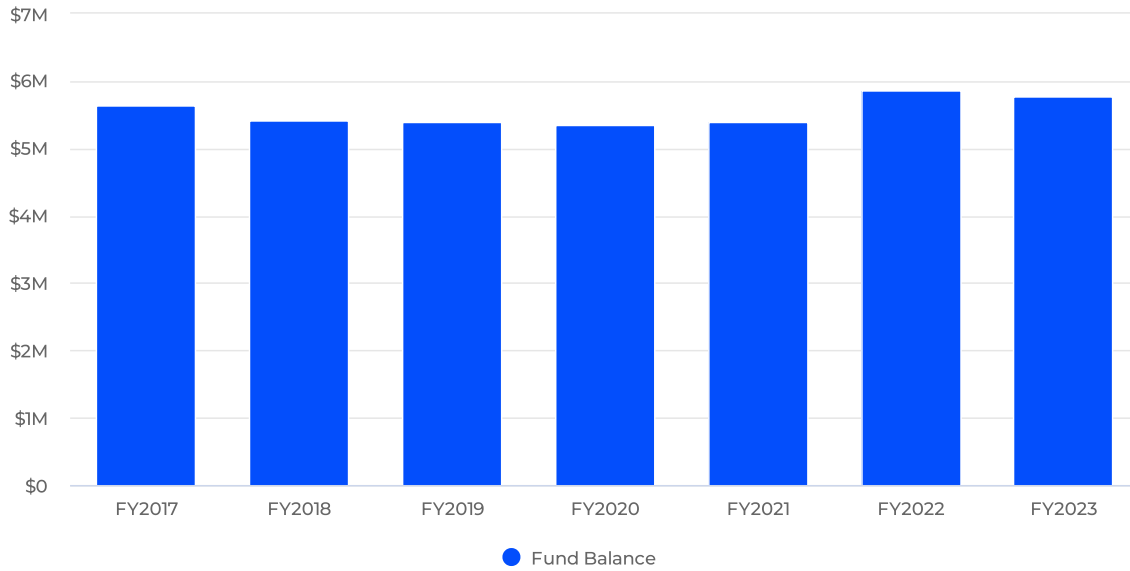
Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$369,111	\$388,400	\$277,500	\$277,500	-28.6%
Operating	\$672,902	\$773,335	\$646,420	\$646,420	-16.4%
Debt Service	\$48,980	\$236,080	\$236,080	\$236,080	0%
Contingency	\$0	\$85,355	\$0	\$0	-100%
Total Expense Objects:	\$1,090,992	\$1,483,170	\$1,160,000	\$1,160,000	-21.8%

Fund Balance

Fund Balance Projections



GENERAL FUND DEPARTMENTS

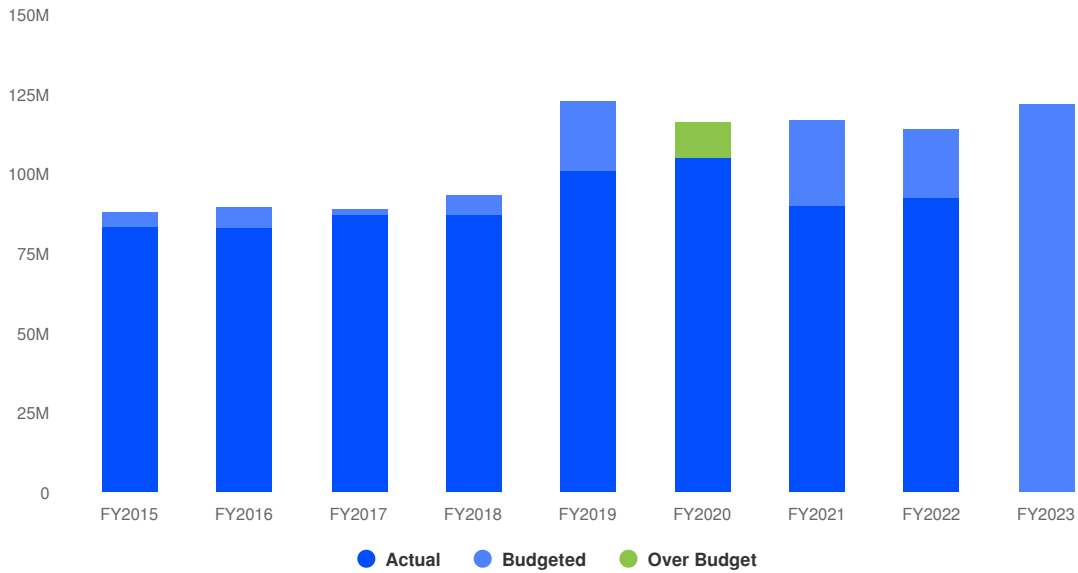


General Fund Departments

Revenues Summary

\$122,200,000 **\$8,069,895**
(7.07% vs. prior year)

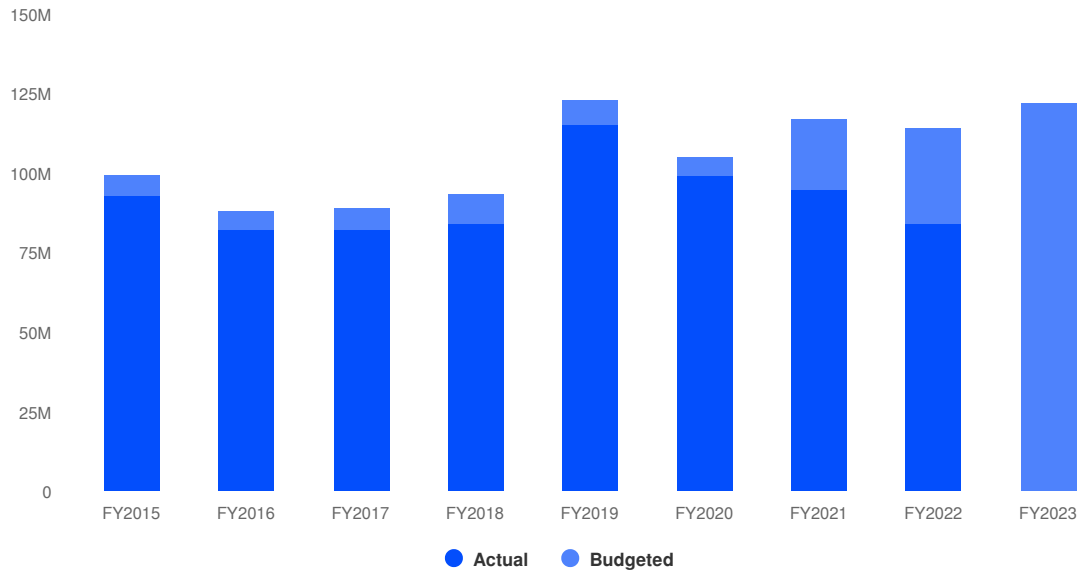
General Fund Departments Proposed and Historical Budget vs. Actual



Expenditures Summary

\$122,200,000 **\$8,069,895**
(7.07% vs. prior year)

General Fund Departments Proposed and Historical Budget vs. Actual





Governing Body

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.

<http://www.carteretcountync.gov/193/County-Commissioners>

Major Accomplishments

- Set the lowest responsible ad valorem tax rate in the state.
- Partnered with governments for dredging projects to improve waterways.
- Provided support and guidance during COVID-19 pandemic.

Goals & Objectives

- Address county and school capital needs. *(SPI #4 BMI #3,6&7)*
- Maintain the County's high bond rating. *(SPI #1 BMI #1)*
- Improve mental health services, in compliance with National Opioid Cost Settlement. *(SPI #5 BMI #4)*
- Continue to monitor and inform the public of federal and state regulations. *(SPI #1 BMI #1)*
- Continue seeking methods and governmental partnerships of maintaining our waterways. *(SPI #4 BMI #9)*
- Coordinate western boating access development with the State that will be the largest in the State once completed. *(SPI #4&5 BMI #9&11)*

Staffing

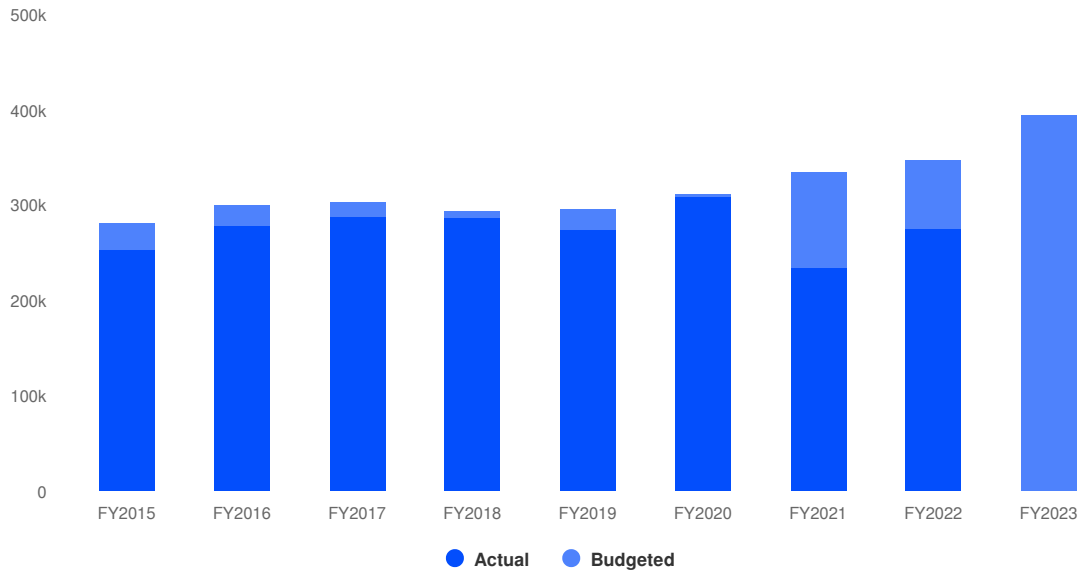
	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Governing Body					
Full Time	7.00	7.00	7.00	7.00	
FTE - Part Time	-	-	-	-	
Total	7.00	7.00	7.00	7.00	0.00%



Expenditures Summary

\$394,530
\$46,635
(13.40% vs. prior year)

Governing Body Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$66,615	\$69,230	\$73,230	\$74,730	7.9%
Operating	\$231,232	\$278,665	\$302,800	\$319,800	14.8%
Total Expense Objects:	\$297,847	\$347,895	\$376,030	\$394,530	13.4%

Administration

Tommy Burns
County Manager

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.

<http://www.carteretcountync.gov/136/County-Manager>

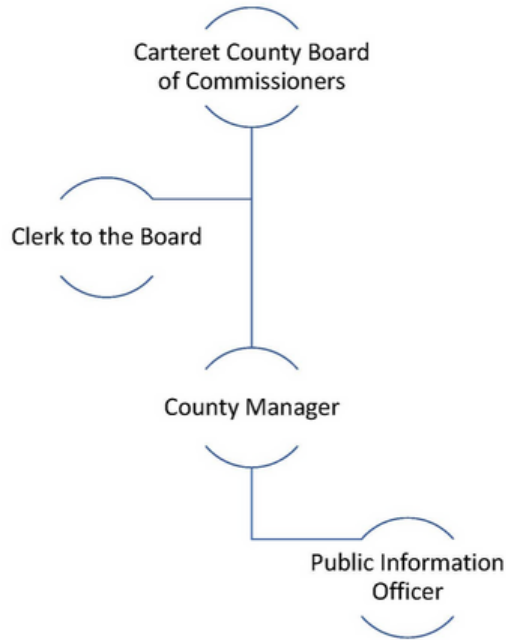
Major Accomplishments

- Continued developing a strategic plan for long term planning.
- Improved county departments' efficiency and timeliness of projects and information.
- Oversaw operations and response efforts for COVID-19 and post COVID-19.
- Implemented a continuity plan and telework environment.
- Oversaw vaccine clinics with 24,382 people vaccinated.

Goals & Objectives

- Evaluate and pursue cost efficiencies and peak performance initiatives. (SPI #1 BMI #1)
- Maintain the County's high bond rating. (SPI #1 BMI #1)
- Evaluate Carteret County Detention Center space needs assessment. (SPI #2&4 BMI #2&6)
- Assist Commission with addressing county and school capital needs. (SPI #3 BMI #4)
- Assist Commission with monitoring federal and state regulations. (SPI #1 BMI #1)
- Continue overseeing ARPA program and utilization. (SPI #1 BMI #1)
- Oversee program implementation in compliance with National Opioid Cost Settlement. (SPI #2 BMI #2,10)

Organizational Chart



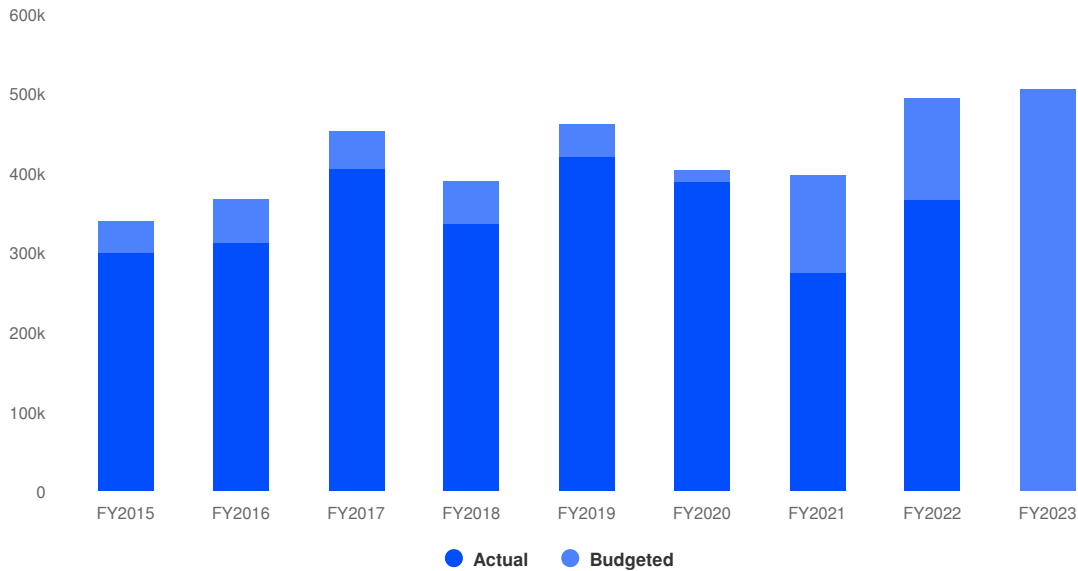
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Administration					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	0.50	0.50	0.50	0.50	
Total	3.00	3.50	3.50	3.50	0.00%

Expenditures Summary

\$505,630
\$11,652
(2.36% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel					
SALARIES	\$245,949	\$338,751	\$332,000	\$342,000	1%
PART TIME WAGES	\$15,107	\$0	\$0	\$0	0%
FICA EXPENSE	\$19,274	\$25,916	\$25,700	\$26,100	0.7%
RETIREMENT CONTRIBUTION	\$25,248	\$38,437	\$40,970	\$42,200	9.8%
HOSPITALIZATION INSURANCE	\$14,804	\$47,140	\$50,780	\$50,780	7.7%
WORKMENS COMP CONT	\$1,064	\$1,300	\$1,300	\$850	-34.6%
401 K PLAN	\$12,297	\$15,734	\$16,600	\$17,000	8%
Total Personnel:	\$333,743	\$467,278	\$467,350	\$478,930	2.5%
Operating					
SUPPLIES AND MATERIALS	\$2,676	\$5,000	\$5,000	\$5,000	0%



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
SMALL EQUIPMENT	\$4,297	\$2,000	\$2,000	\$2,000	0%
TRAVEL	\$6,050	\$6,200	\$6,200	\$6,200	0%
TELEPHONE & DATA SERVICES	\$2,591	\$3,000	\$3,000	\$3,000	0%
POSTAGE	\$198	\$500	\$500	\$500	0%
REPRODUCTION	\$1,125	\$1,500	\$1,500	\$1,500	0%
MEETING CONF TRAINING	\$1,313	\$3,500	\$3,500	\$3,500	0%
CONTRACTED SERVICES	\$2,043	\$3,000	\$3,000	\$3,000	0%
DUES AND SUBSCRIPTIONS	\$3,445	\$2,000	\$2,000	\$2,000	0%
Total Operating:	\$23,737	\$26,700	\$26,700	\$26,700	0%
Total Expense Objects:	\$357,480	\$493,978	\$494,050	\$505,630	2.4%



Information Technology

Ray Hall
IT Director

The IT Department provides staff and citizens with an efficient and effective means to access and maintain information across various entities while controlling costs and ensuring the security of the resources available.

<http://www.carteretcountync.gov/230/Information-Technology> 

Major Accomplishments

- Completed wiring & technology implementations for Old Library / New Admin Facility.
- Implemented & expanded various security controls & systems.
- Completed migration to centralized avaya server edition phone system & call reporting.
- Implemented security operations center / managed detection and response.
- Migrated & upgraded GIS server environments.
- Implemented new door access controls system for facilities.
- Implemented cameras and public wireless at libraries & core parks.

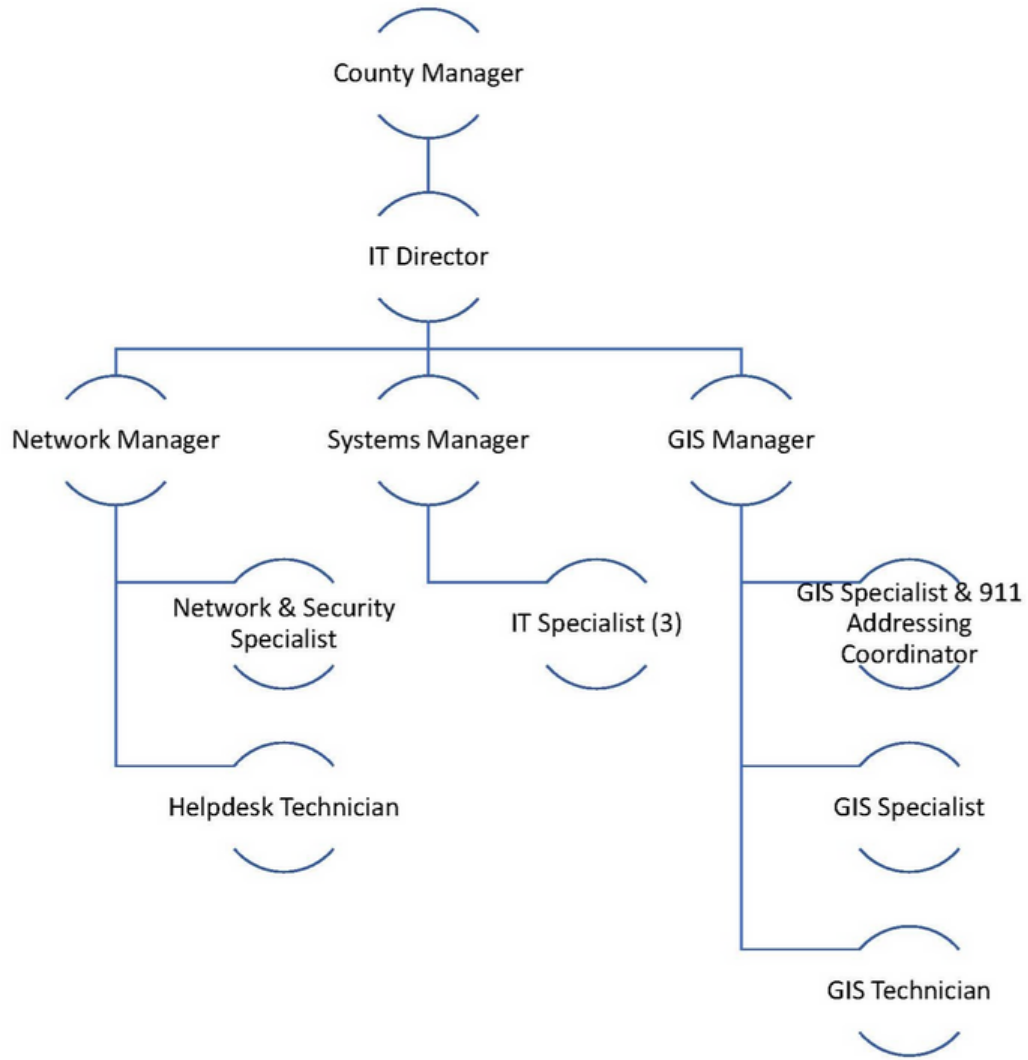
Goals & Objectives

(SPI #1 BMI #1&5)

- Review & update IT policies and procedures.
- Replace data center HCI server environments.
- Replace core data center routers & switches.
- Implement anti-ransomware file server systems.
- Lifecycle remaining 2012 servers to 2019.
- Replace network / connectivity infrastructure at libraries.
- Assist departments with various technical implementations.
- Migrate public safety & first responders to FirstNet.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Completed work orders by month	422	488	480	480
Efficiency				
Timeliness of service provided – Customer Satisfaction	100%	100%	99%	99%
Annual Security Awareness Training Completion	96%	98%	99%	99%
Effectiveness				
Quality of service provided – Customer Satisfaction	100%	100%	99%	99%
Monthly Phishing Testing – Average Phish Prone Percent	5.2%	2.4%	2%	2%

Organizational Chart



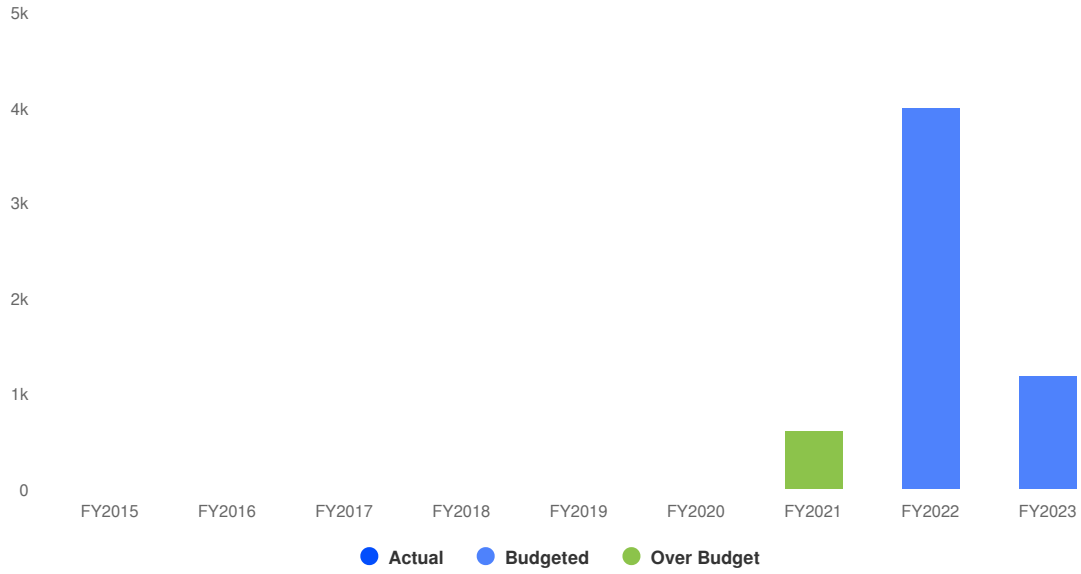
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Information Technology					
Full Time	12.00	12.00	12.00	12.00	
FTE - Part Time	-	-	-	-	
Total	12.00	12.00	12.00	12.00	0.00%

Revenues Summary

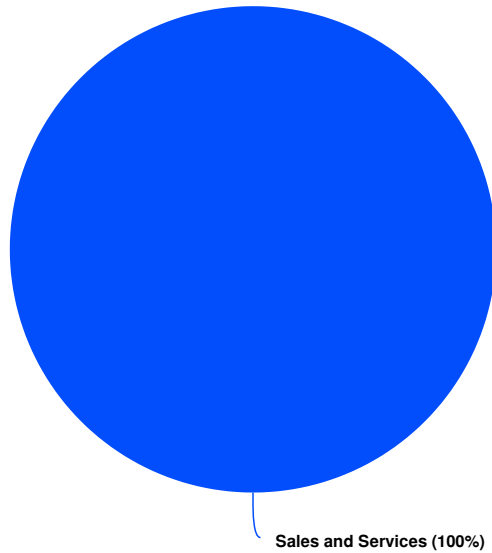
\$1,200 **-\$2,800**
(-70.00% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source

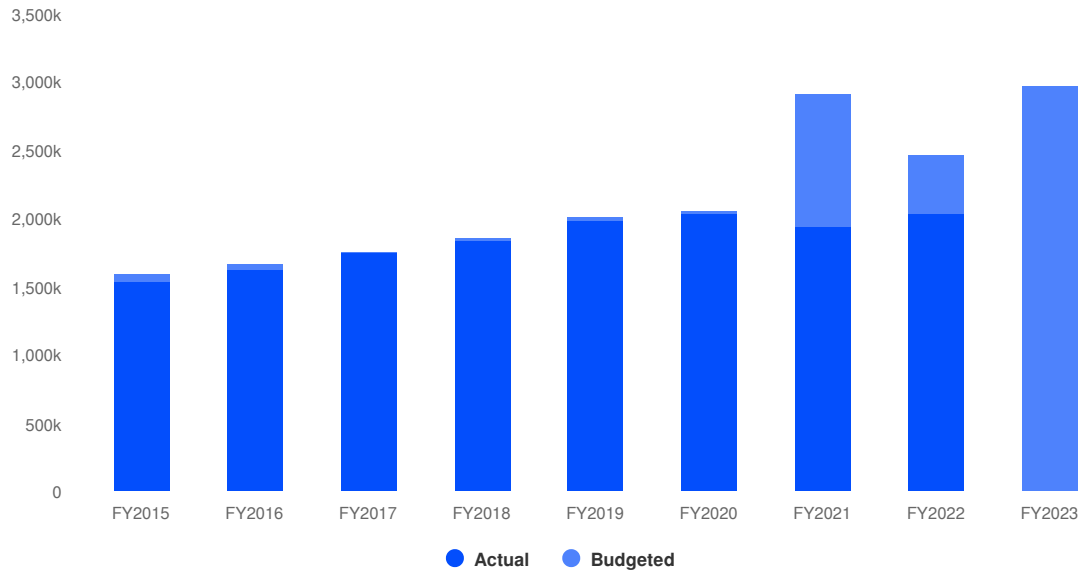


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services					
GIS SERVICES FEES	\$608	\$4,000	\$1,200	\$1,200	-70%
Total Sales and Services:	\$608	\$4,000	\$1,200	\$1,200	-70%
Total Revenue Source:	\$608	\$4,000	\$1,200	\$1,200	-70%

Expenditures Summary

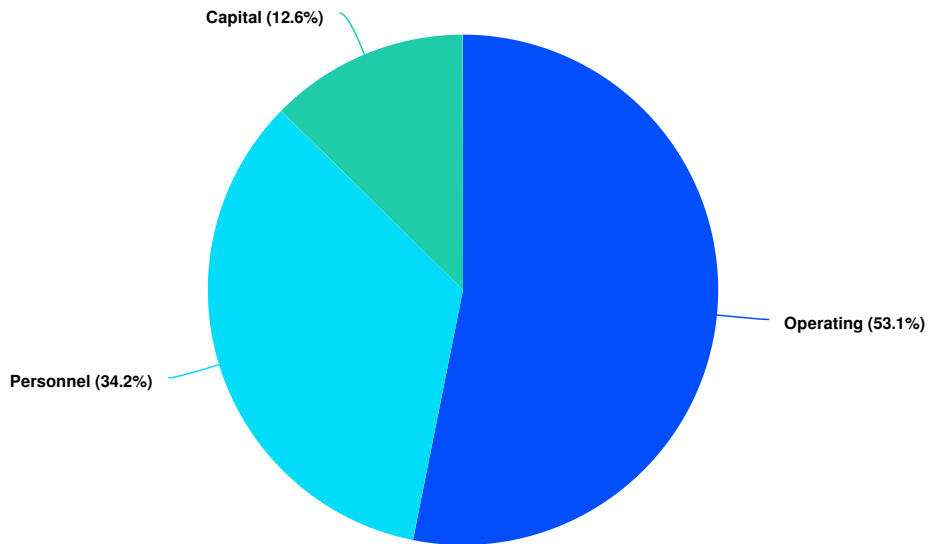
\$2,971,345 **\$508,314**
(20.64% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$839,341	\$915,631	\$1,017,845	\$1,017,145	11.1%
Operating	\$2,026,028	\$1,427,400	\$1,579,200	\$1,579,200	10.6%
Capital	\$20,004	\$120,000	\$375,000	\$375,000	212.5%
Total Expense Objects:	\$2,885,372	\$2,463,031	\$2,972,045	\$2,971,345	20.6%

Finance

Dee Meshaw

Assistant County Manager/ Finance Director

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.

<http://www.carteretcountync.gov/143/Finance> 

Major Accomplishments

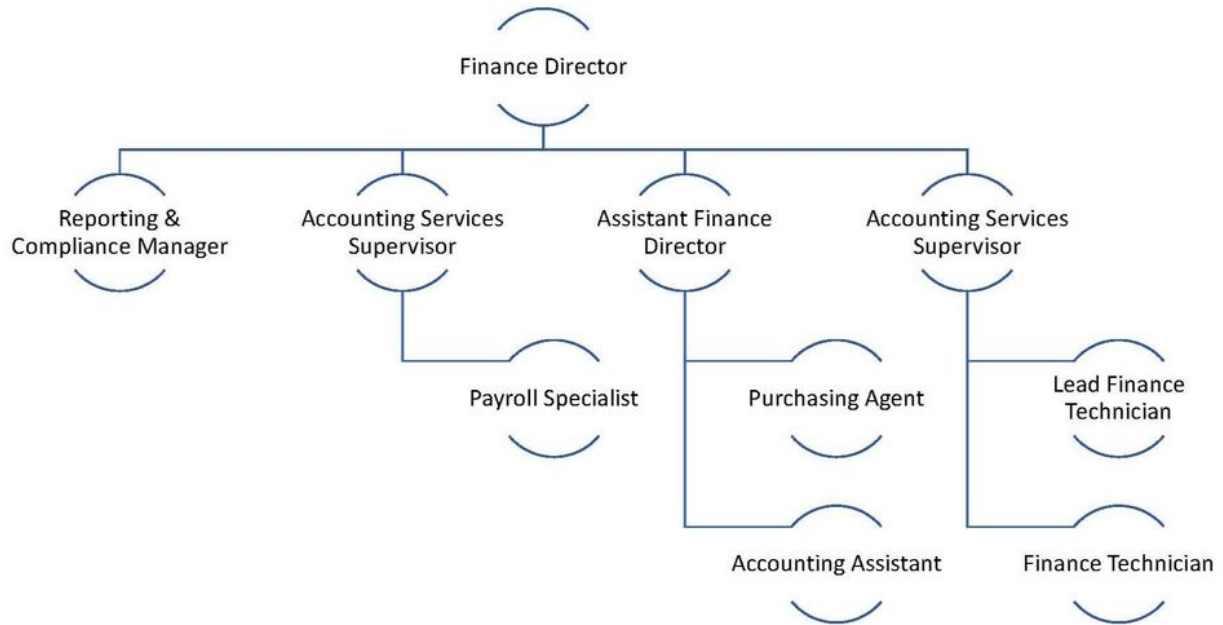
- Received the distinguished Budget Presentation Award from Government Financial Officers Association (GFOA) for fiscal year 2022 budget document; the County's 26th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2020, the County's 24th consecutive year.
- Adapted to COVID-19 pandemic and implemented teleworking.
- Managed federal funding and reporting for COVID-19.
- Automated processes and subscribed to technology programs to improve efficiency, provide remote working capabilities such as lease accounting, grants management, and budgeting and accounts payable invoices.
- Maintained a debt affordability model to assist the County Commissioners in meeting capital building needs.
- Implemented an automated occupancy tax collection system.

Goals & Objectives

(SPI #1 BMI #1&5)

- Continue managing federal funding and reporting for COVID-19.
- Manage Opioid Settlement funding and reporting.
- Coordinate with school system and issue debt as necessary on the approved 2020 School Bond Referendum.
- 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.

Organizational Chart



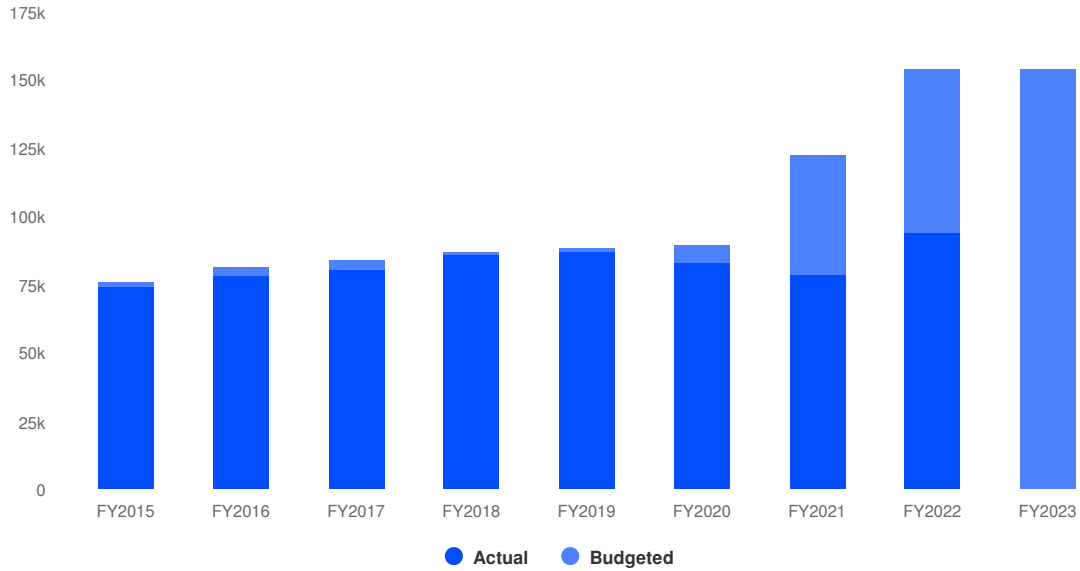
Staffing

	FY 21 Actual	FY 22 Amended	FY23		% Change
			Recommended	FY23 Adopted	
Finance					
Full Time	7.52	7.52	8.52	8.52	
FTE - Part Time	-	-	-	-	
Total	7.52	7.52	8.52	8.52	13.30%

Revenues Summary

\$154,000 **\$0**
(0.00% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Revenues by Source

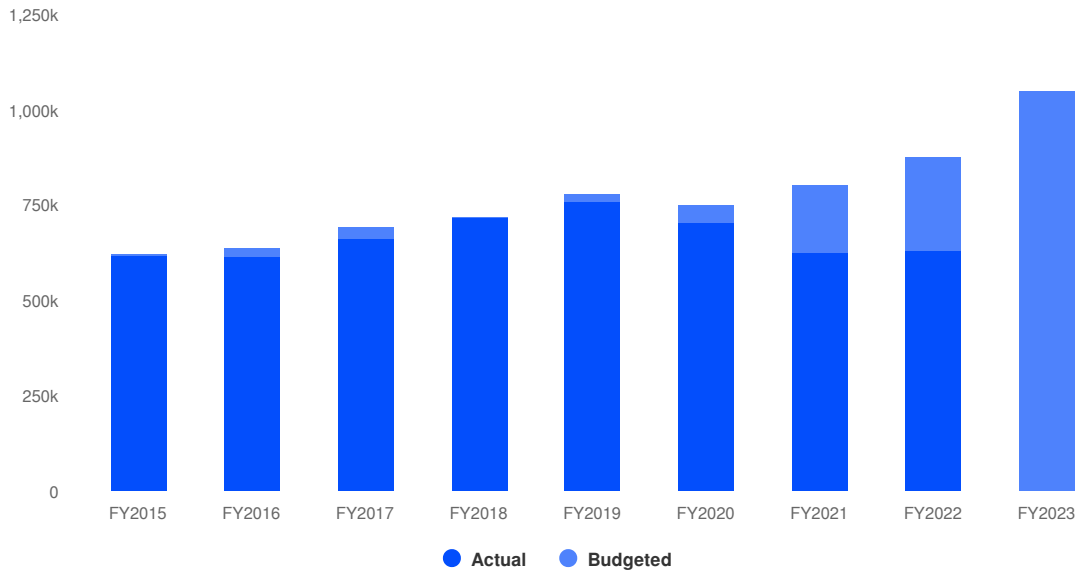
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Transfers					
TRANS. OCCUPANCY ADMIN FEE	\$124,511	\$154,000	\$154,000	\$154,000	0%
Total Transfers:	\$124,511	\$154,000	\$154,000	\$154,000	0%
Total Revenue Source:	\$124,511	\$154,000	\$154,000	\$154,000	0%



Expenditures Summary

\$1,049,250
\$172,480
(19.67% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$636,185	\$708,820	\$879,800	\$879,400	24.1%
Operating	\$127,934	\$167,950	\$169,850	\$169,850	1.1%
Capital	\$21,445	\$0	\$0	\$0	0%
Total Expense Objects:	\$785,564	\$876,770	\$1,049,650	\$1,049,250	19.7%

Human Resources

Jaime Long

Human Resources Director

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

<http://www.carteretcountync.gov/165/Human-Resources>



Major Accomplishments

- Revised pay plan to be more competitive with current market.
- Negotiated cost to receive a less than 1% increase to health insurance benefits.
- Implemented a revised COBRA plan to adhere to new COVID benefits mandate.
- Offered new manager FMLA training and first aid class.
- Continued our longevity and employee recognition programs.

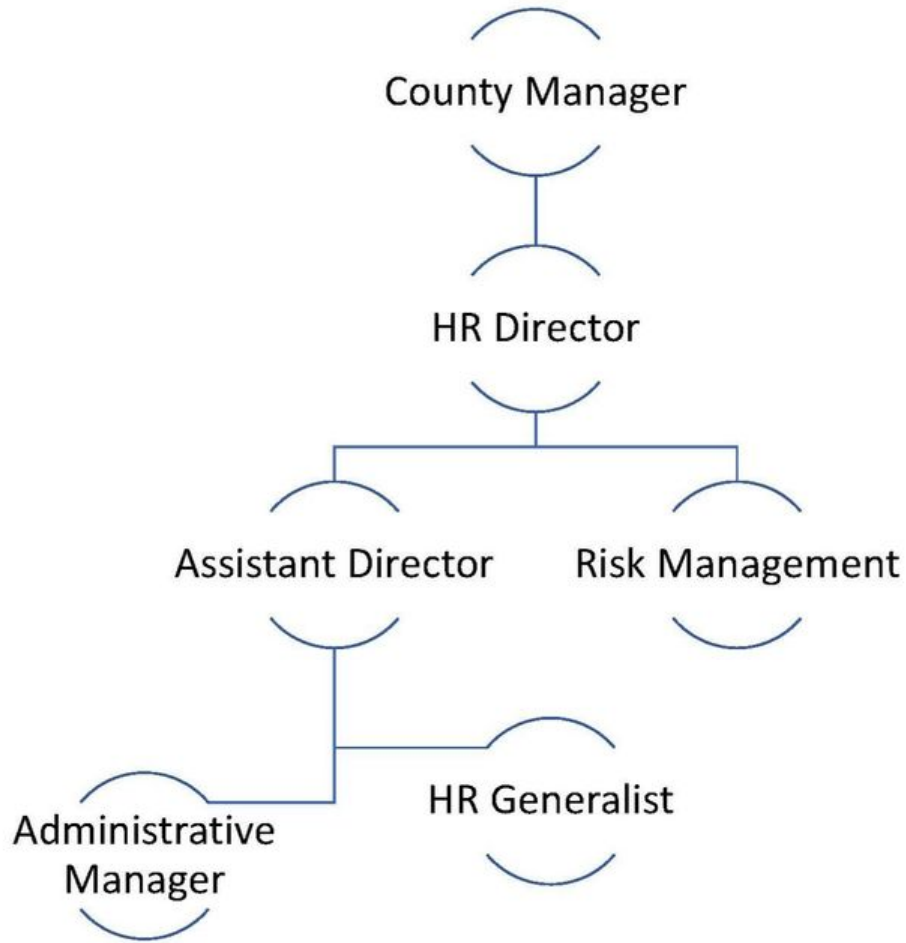
Goals & Objectives

(SPI #1 BMI #1&5)

- Expand professional development opportunities for employees.
- Reduce dependent care health insurance cost.
- Recommend succession and leadership program for County.
- Review and update job descriptions.
- Complete implementation of automated HR program.

Key Measures	FY21 Actual	FY22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Employment FTE & PTE	657	650	650	650
Hires	185	168	135	150
# Orientation/Training Classes	29	40	50	35
# Employee Relations Incidents	30	25	25	25
# Unemployment Claims/# Number Charged	22/3	20/5	10/2	20/5
Efficiency				
Turnover Rate	24%	22%	18%	20%

Organizational Chart



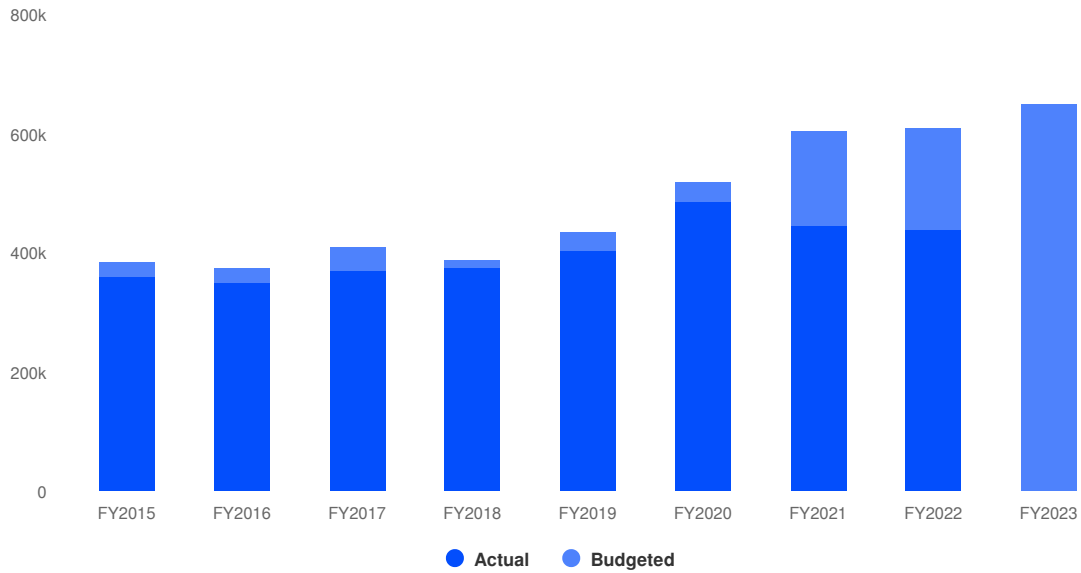
Staffing

	FY 21 Actual	FY 22 Amended	FY23		% Change
			Recommended	FY23 Adopted	
Human Resources					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
Total	5.00	5.00	5.00	5.00	0.00%

Expenditures Summary

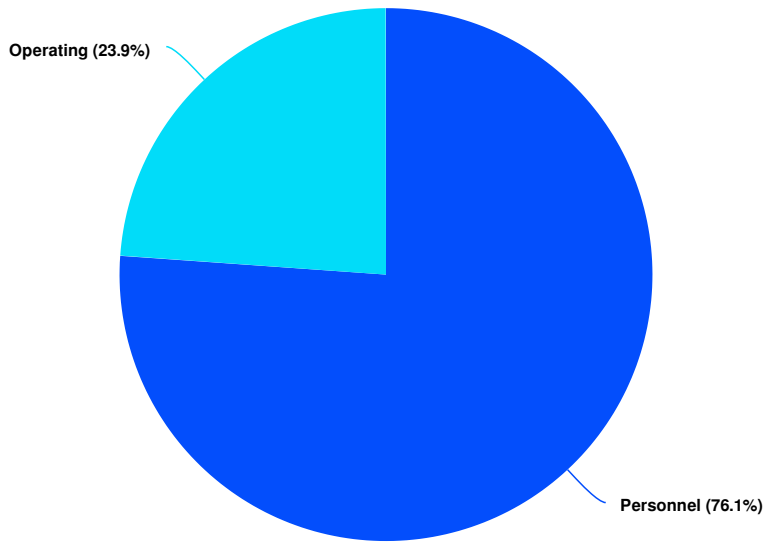
\$650,225 **\$42,490**
(6.99% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$424,953	\$463,285	\$495,355	\$495,075	6.9%
Operating	\$138,915	\$144,450	\$155,150	\$155,150	7.4%
Total Expense Objects:	\$563,868	\$607,735	\$650,505	\$650,225	7%

Tax

Jessica Taylor

Interim Tax Administrator

The Carteret County Tax Office is required by the General Statutes of North Carolina Machinery Act to list, assess, and collect taxes for all real and personal property in the County jurisdiction. Additionally, this department collects municipal taxes for five municipalities located within Carteret County.

<https://carteretcountytax.com/>



Major Accomplishments

- Designed and created a new 2022 individual personal and business property listing form.
- Increased use of the online personal property listing program by 1,350 users.
- Established work objectives for real and personal property appraisers and data entry staff.
- Converted residential, commercial and personal property to a new software system.
- Began the 2024 general reappraisal field data collection program.
- Implemented manufactured home relist project, which will allow for all manufactured homes and improvements to be valued according to the schedule of values.
- Improved data storage and data integrity by implementing a paperless process for reports.
- Redesigned the customer service counter to ensure one-stop customer service and staff safety.

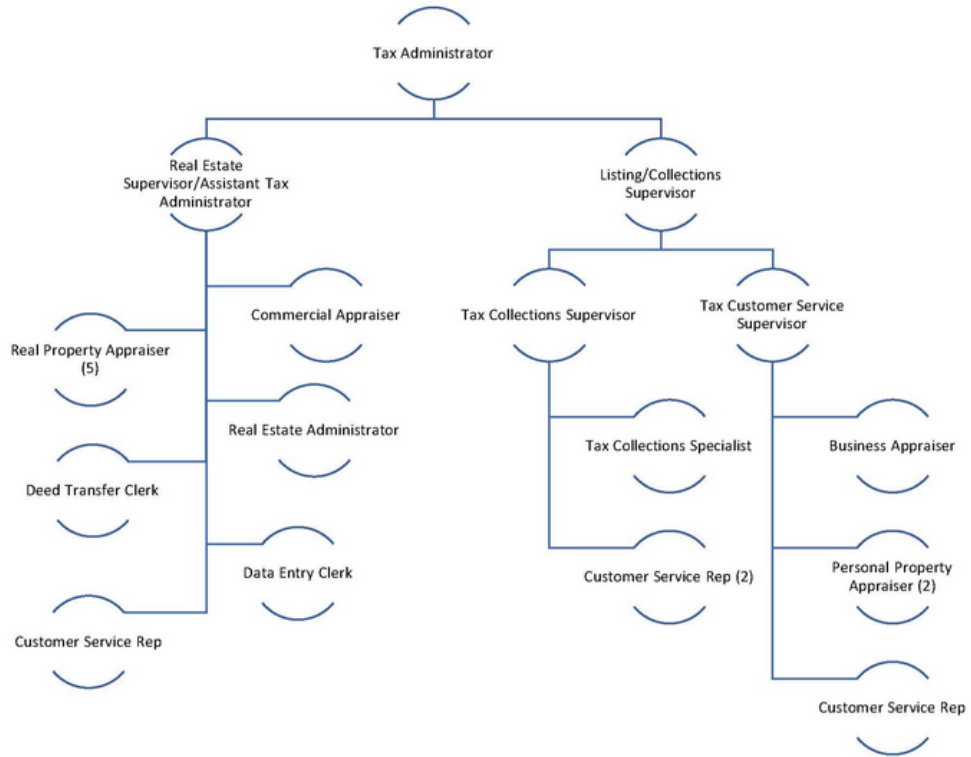
Goals & Objectives

(SPI #1 BMI #1&5)

- Implement an in-house process for auditing assets with less than \$50,000 in assets versus using outside audit firms.
- Reduce the number of appeals filed for real and personal property.
- Implement a new online listing program that will integrate with the new software system.
- Develop and implement a public relations campaign to educate our citizens on the 2024 general reappraisal and exemption/exclusion programs.
- Migrate website that is hosted by a third-party vendor to the county website.
- Implement a retail lock box processing of payments.
- Reduce the transfer and hold time of citizens calling the office during peak times.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
<i>Workload (Output)</i>				
Number of real property appeals filed	307	250	200	229
<i>Efficiency</i>				
Number of online personal property listings filed	334	250	1800	1684
<i>Effectiveness (Outcomes)</i>				
Collections Rate	98.25%	98.3%	98.5%	98.1%

Organizational Chart



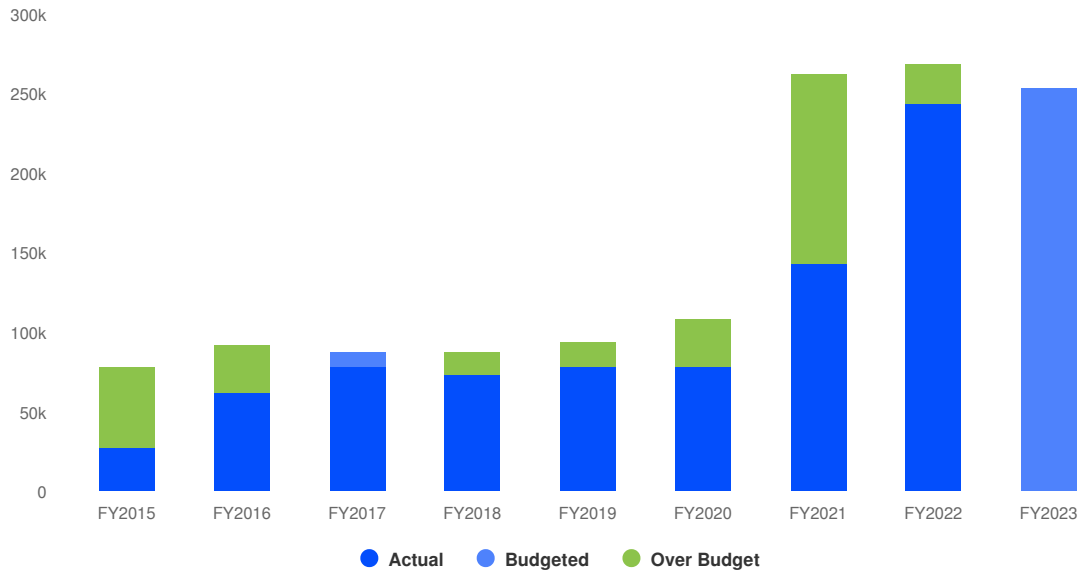
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Tax					
Full Time	21.00	22.00	22.00	22.00	
FTE - Part Time	-	-	-	-	
Total	21.00	22.00	22.00	22.00	0.00%

Revenues Summary

\$253,565
\$10,215
 (4.20% vs. prior year)

Tax Proposed and Historical Budget vs. Actual



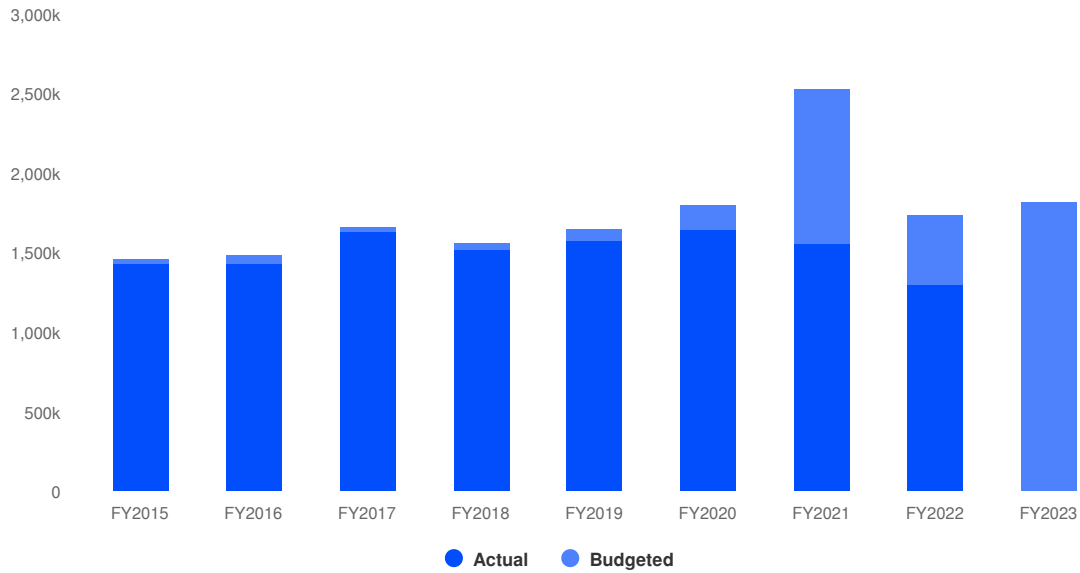
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$264,581	\$243,350	\$246,000	\$253,565	4.2%
Total Revenue Source:	\$264,581	\$243,350	\$246,000	\$253,565	4.2%

Expenditures Summary

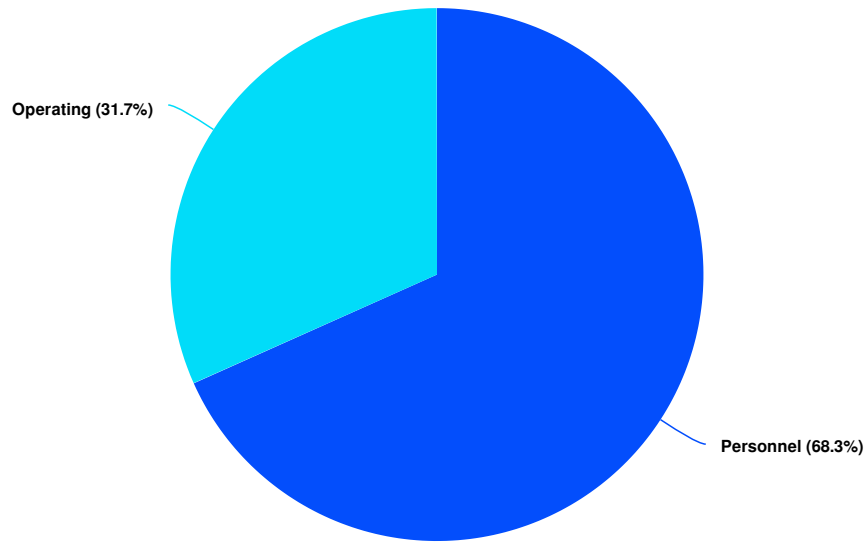
\$1,821,505 **\$85,358**
(4.92% vs. prior year)

Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,211,160	\$1,146,587	\$1,245,540	\$1,244,505	8.5%
Operating	\$720,762	\$520,560	\$577,745	\$577,000	10.8%
Capital	\$33,965	\$69,000	\$0	\$0	-100%
Total Expense Objects:	\$1,965,888	\$1,736,147	\$1,823,285	\$1,821,505	4.9%

Legal

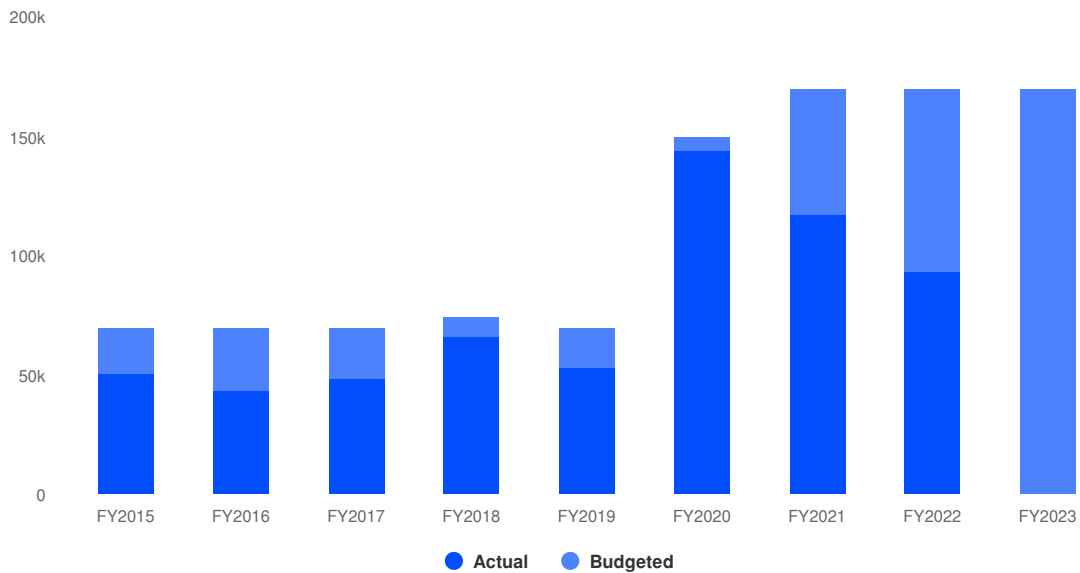
Rob Wheatly
County Attorney

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. (SPI #1, BMI #1)

Expenditures Summary

\$170,000 **\$0**
(0.00% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$157,661	\$170,000	\$170,000	\$170,000	0%
Total Expense Objects:	\$157,661	\$170,000	\$170,000	\$170,000	0%

Court Facilities

Ken Raper
Clerk of Court

The purpose of this department is to provide all clerical and record-keeping functions for the Superior and District Court and act as a depository for all legal litigation in Carteret County. It must comply with the rules of record keeping provided by the State of North Carolina and the General Statutes. Furthermore, this office is responsible for preparing court calendars and ensuring courtroom space is available on a daily basis for the hearing in all matters, probate of wills, and a variety of matters called special proceedings. As Judge of Probate the Clerk is responsible for the administration and probate of all estates in the county. This office collects fines and fees in all legal matters as required. There are 23 employees and 6 magistrates who regularly work with people in the legal field as well as the general public.

<https://www.nccourts.gov/locations/carteret-county>

Major Accomplishments

- Replaced furniture for judges.
- Additional document scanner was purchased for Special Proceedings Division.
- Replaced carpet throughout courthouse and completed bathroom renovations.
- New HVAC system was installed to service the courthouse.

Goals & Objectives

(SPI #1 BMI #1&5)

- Reconfigure law library to increase space for attorneys to meet with clients.
- Improve storage capacity of building to carve out much needed space for operations.
- Increase security by installing partitions and panic buttons in all divisions.

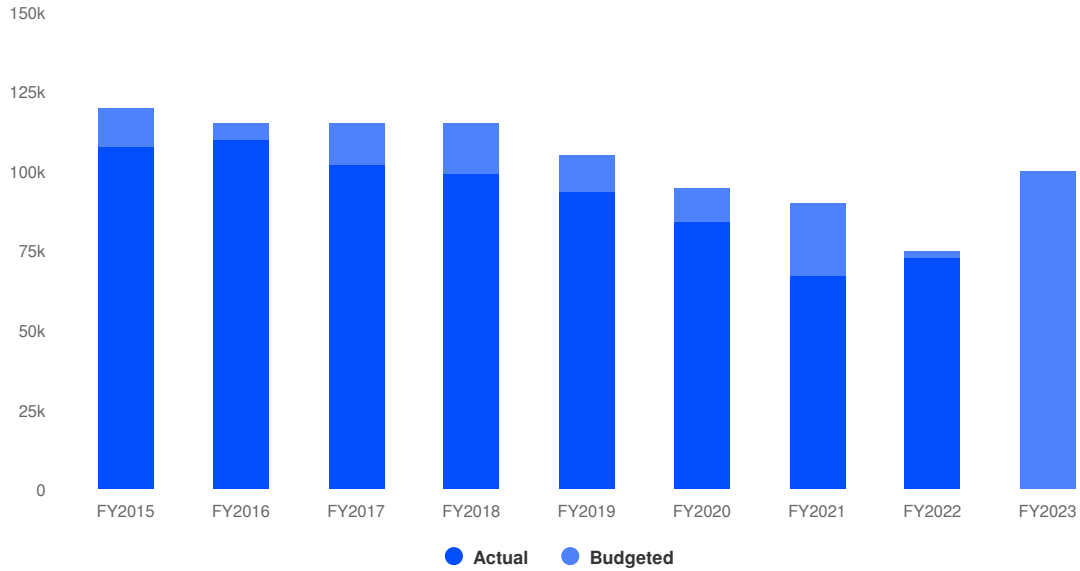
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Court Facilities					
Full Time	-	-	-	-	
FTE - Part Time	0.25	0.25	0.25	0.25	
Total	0.25	0.25	0.25	0.25	0.00%

Revenues Summary

\$100,000
\$25,000
(33.33% vs. prior year)

Court Facilities Proposed and Historical Budget vs. Actual



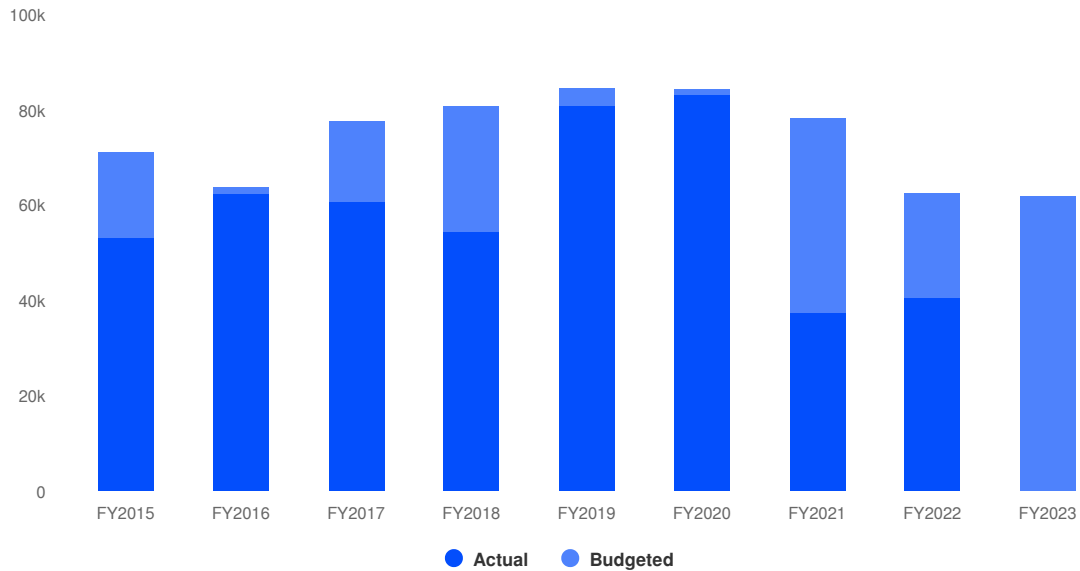
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$92,354	\$75,000	\$100,000	\$100,000	33.3%
Total Revenue Source:	\$92,354	\$75,000	\$100,000	\$100,000	33.3%

Expenditures Summary

\$62,000 **-\$715**
 (-1.14% vs. prior year)

Court Facilities Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$56,944	\$62,715	\$62,000	\$62,000	-1.1%
Total Expense Objects:	\$56,944	\$62,715	\$62,000	\$62,000	-1.1%

Elections

Caitlin Sabadish
Elections Director

The Carteret County Elections Department strives to promote voter confidence in the integrity of the free election process through the consistent enforcement and equal application of all election laws, rules, and regulations administered by the North Carolina State Board of Elections with the goal to better educate and assist the general public.

<http://www.carteretcountync.gov/434/Board-of-Elections> 

Major Accomplishments

- Successfully conducted the 2021 Municipal Elections.
- Increased absentee by mail.
- Implemented new ExpressVote ADA voting equipment.
- Maintained exemplary customer service with increased voter registration and activity.
- Proactively implemented and advised the public of legislative changes.

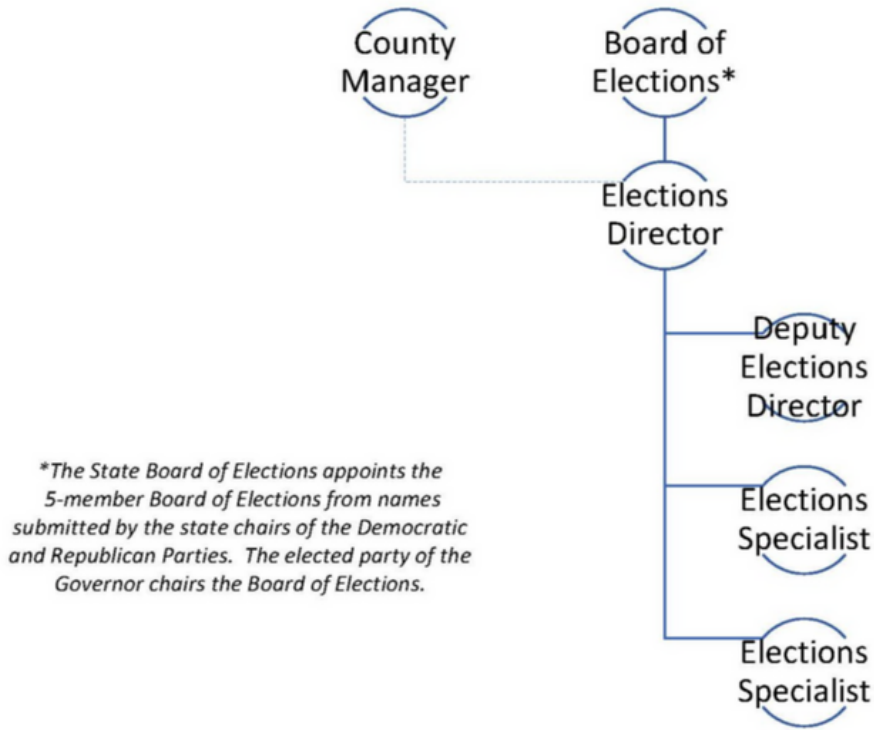
Goals & Objectives

(SPI #1 BMI #1&5)

- Stay abreast of everchanging election legislation.
- Establish a greater online/social media presence to keep voters informed.
- Civic education and outreach.
- Maintain a safe voting environment amidst pandemic.
- Successfully conduct the November general election.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Elections Held	1	2	1	2
Number of Registered Voters	52,600	52,000	53,000	52,000
Efficiency				
List Maintenance/Processing Time	Efficient - 4 Employees	Efficient - 4 Employees	Efficient - 4 Employees	Efficient - 4 Employees
Processing times on Election Day & One-Stop	<10 Minutes	<10 Minutes	<10 Minutes	<10 Minutes
Effectiveness (Outcomes)				
Early Voting Sites	1 muni/3 prim	3 gen	1 mun/3 prim	3 gen
Election Day Precincts	11 muni/26 prim	26 gen	11 muni/26 prim	26 gen

Organizational Chart



Staffing

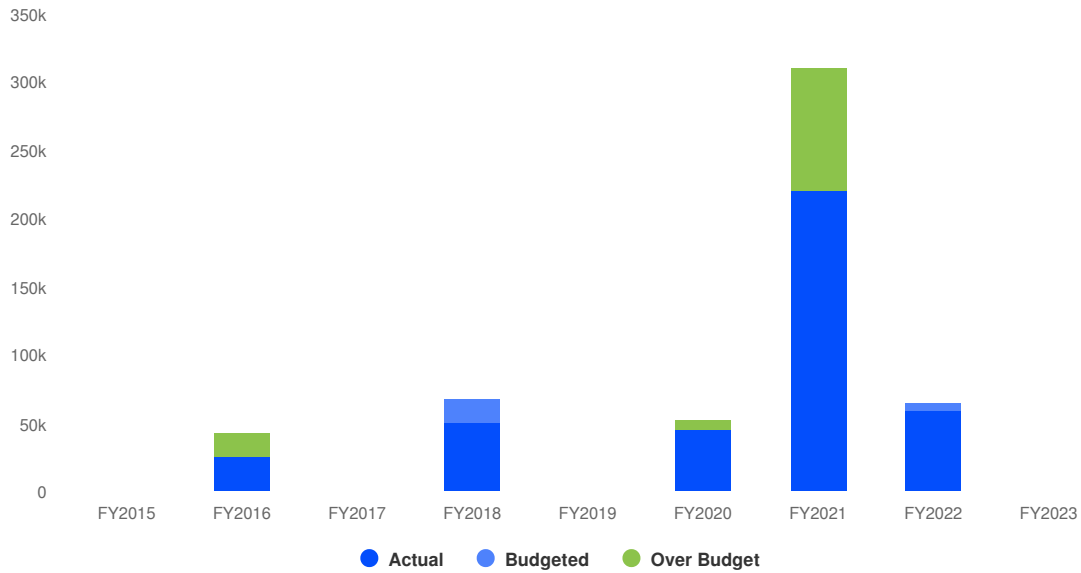
	FY 21 Actual	FY 22 Amended	FY23		% Change
			Recommended	FY23 Adopted	
Elections					
Full Time	4.00	4.00	4.00	4.00	
FTE - Part Time	-	-	-	-	
Total	4.00	4.00	4.00	4.00	0.00%

*Does not include Poll Workers

Revenues Summary

\$0 **-\$65,000**
 (-100.00% vs. prior year)

Elections Proposed and Historical Budget vs. Actual



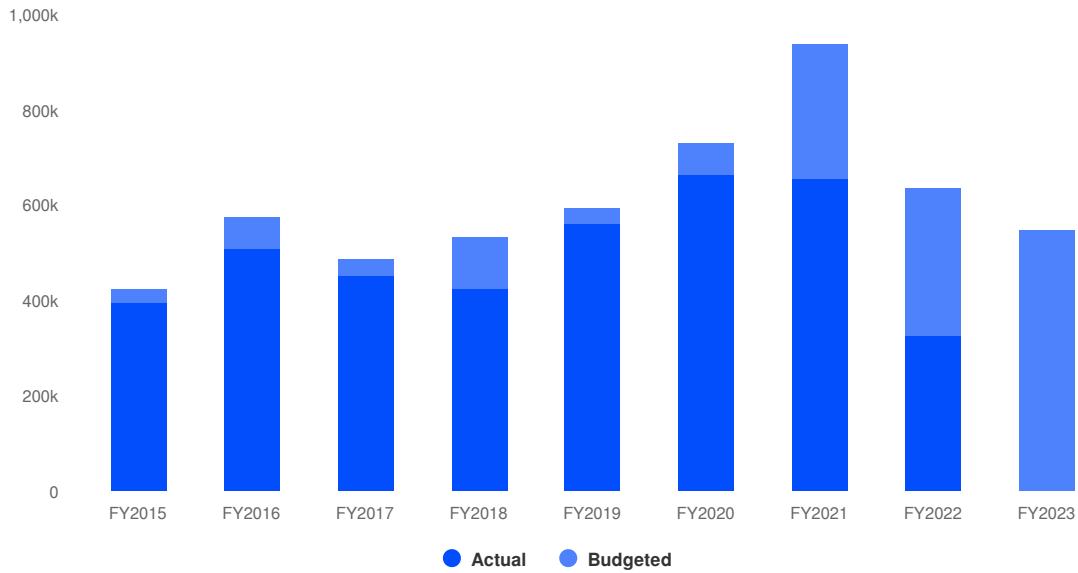
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$306,928	\$0	\$0	\$0	0%
Sales and Services	\$10	\$65,000	\$0	\$0	-100%
Total Revenue Source:	\$306,938	\$65,000	\$0	\$0	-100%

Expenditures Summary

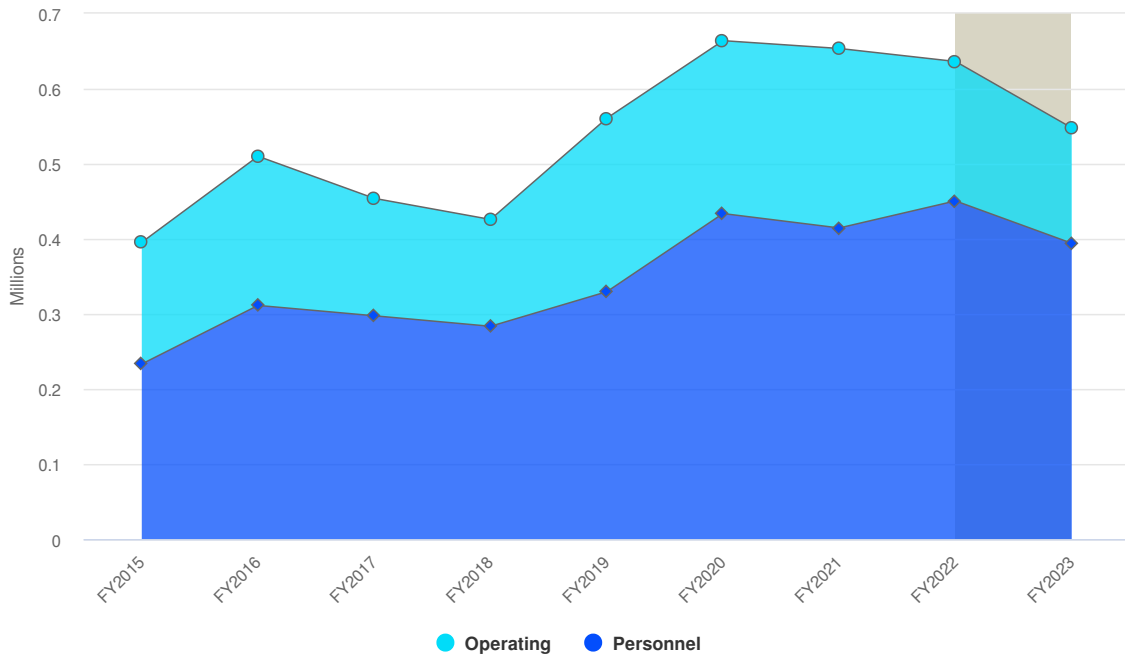
\$547,825 **-\$88,454**
(-13.90% vs. prior year)

Elections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$455,531	\$450,509	\$394,310	\$394,080	-12.5%
Operating	\$405,167	\$185,770	\$153,745	\$153,745	-17.2%
Total Expense Objects:	\$860,698	\$636,279	\$548,055	\$547,825	-13.9%

Register of Deeds

Karen Hardesty
Register of Deeds

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. Passport agents are to prepare and renew passport applications.

<http://www.carteretcountync.gov/162/Register-of-Deeds> 



Major Accomplishments

- Rebound and preserved real estate books leaving 134 books to be preserved.
- Staff attended continuous education programs.
- All staff dual trained in each position.
- Implementation of fraud alert system through our vendor.
- Completion of UO (Unit Ownership-Condo) books to real estate system.
- Completion of Torren Books to real estate system.

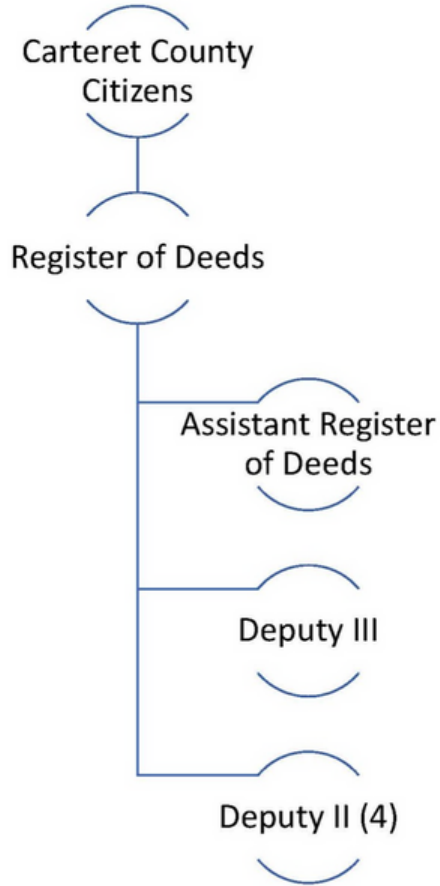
Goals & Objectives

(SPI #1 BMI #1&5)

- Continue to rebind and preserve old real estate records.
- Implement Thank A Vet Program.
- continue to correct or update indexes as images are added from preservation books.
- Index and scan the contract books into the real estate system.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Documents recorded	30,000	35,000	36,000	35,000
Certified copies	12,000	12,500	12,600	12,500
Efficiency				
Database updated by 10:00 AM	100%	100%	100%	100%
Process all documents same day	100%	100%	100%	100%

Organizational Chart



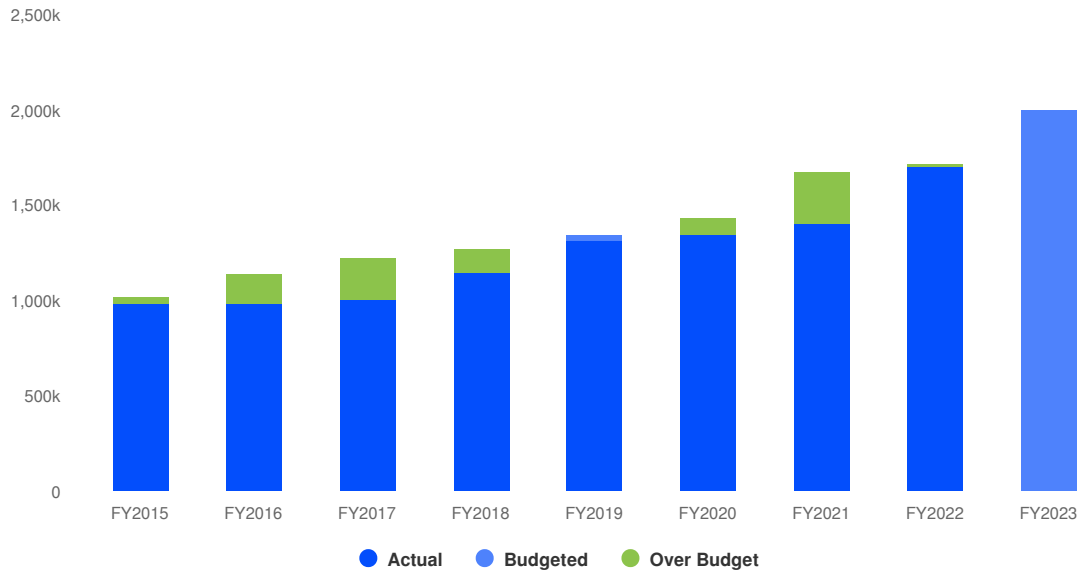
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Elections					
Full Time	7.00	7.00	7.00	7.00	
FTE - Part Time	-	-	-	-	
Total	7.00	7.00	7.00	7.00	0.00%

Revenues Summary

\$2,000,000 **\$299,000**
(17.58% vs. prior year)

Register of Deeds Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



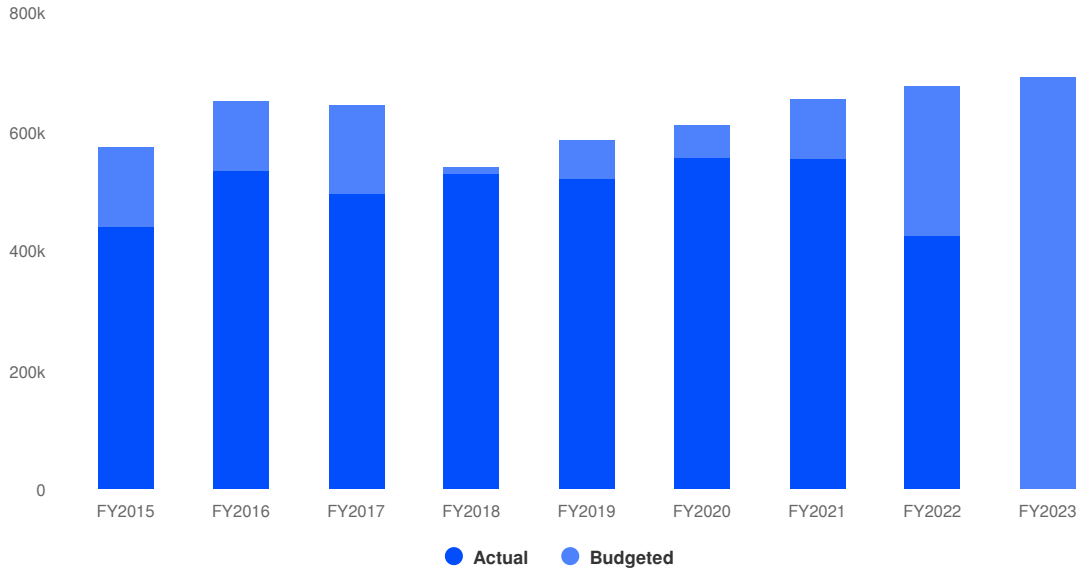
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$2,464,957	\$1,701,000	\$2,000,000	\$2,000,000	17.6%
Total Revenue Source:	\$2,464,957	\$1,701,000	\$2,000,000	\$2,000,000	17.6%

Expenditures Summary

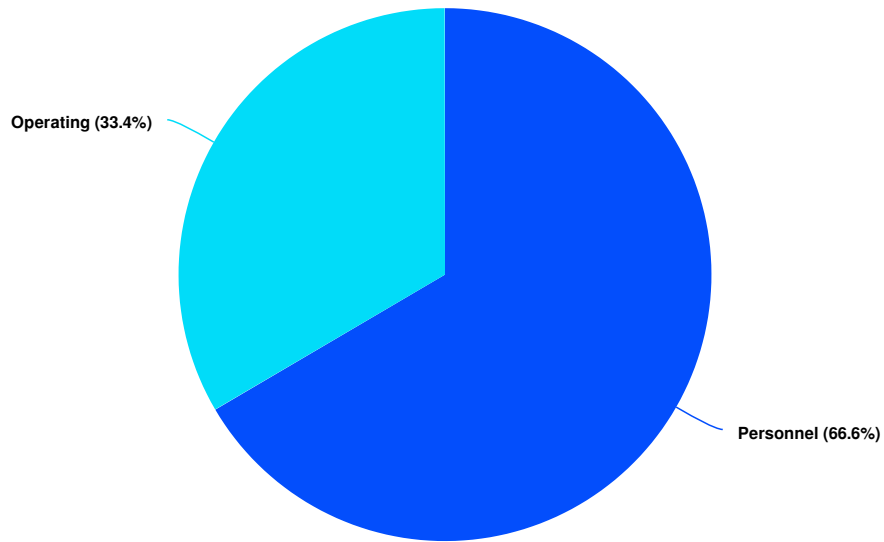
\$692,620 **\$15,413**
(2.28% vs. prior year)

Register of Deeds Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$417,241	\$456,107	\$461,435	\$461,020	1.1%
Operating	\$222,376	\$221,100	\$231,600	\$231,600	4.7%
Total Expense Objects:	\$639,616	\$677,207	\$693,035	\$692,620	2.3%

Public Buildings

Aaron Elms

Public Buildings Director

The Public Buildings department is 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 cost estimates, and supervising minor renovations and repair projects.

<http://www.carteretcountync.gov/188/Public-Buildings-Division> 

Major Accomplishments

- Maintained effective levels of service during the COVID-19 pandemic including ensuring sanitation was completed in all affected areas.
- Completed several A/C system repairs "in-house" saving over \$36,000 over quoted pricing from local contractors.
- Completed cooling tower project at the courthouse.

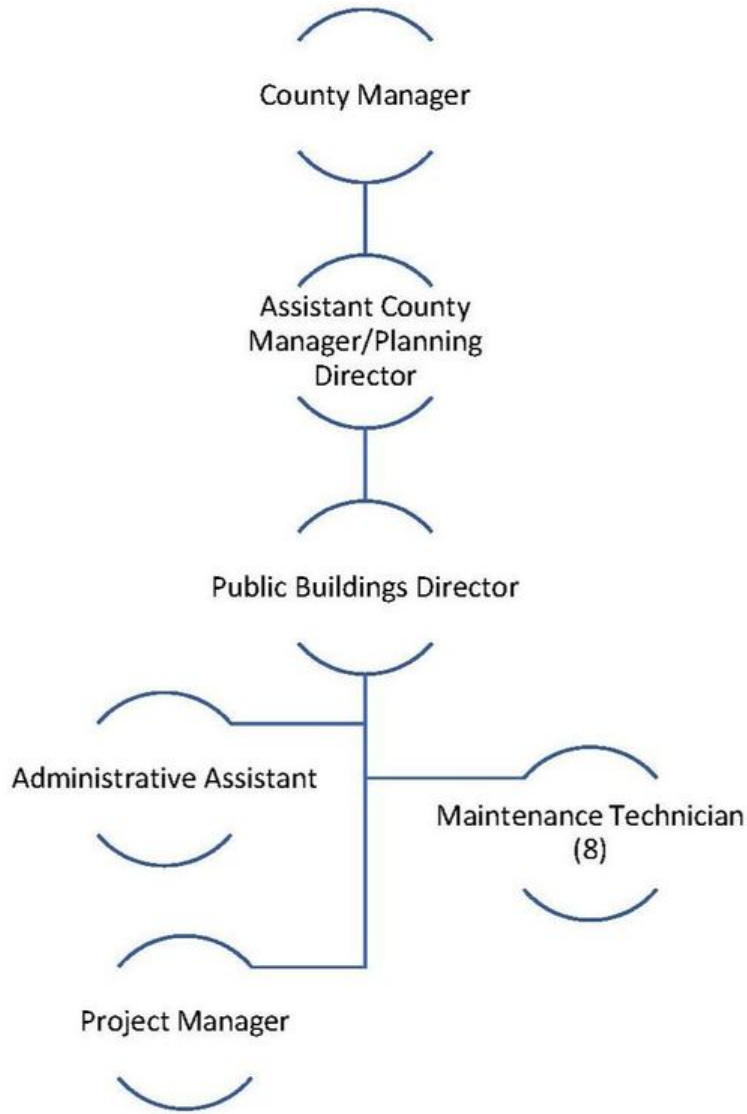
Goals & Objectives

(SPI #1 BMI #1&6)

- Work to complete more building system projects "in-house" in order to save money and also avoid long waits for contractor scheduling.
- Continue to recruit skilled trades people to strengthen the department and provide better service to the county.
- Develop a training program that can be used to give new and existing staff members a better understanding of how maintenance requests are handled from time of request to completion.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Total Work Orders	2,015	2,195	2,500	2,500
Efficiency				
Preventive Maintenance Work Order Completion	122	140	150	150
Effectiveness (Outcomes)				
Annual Percentage of Work Orders Complete within Schedule	98%	100%	100%	100%

Organizational Chart



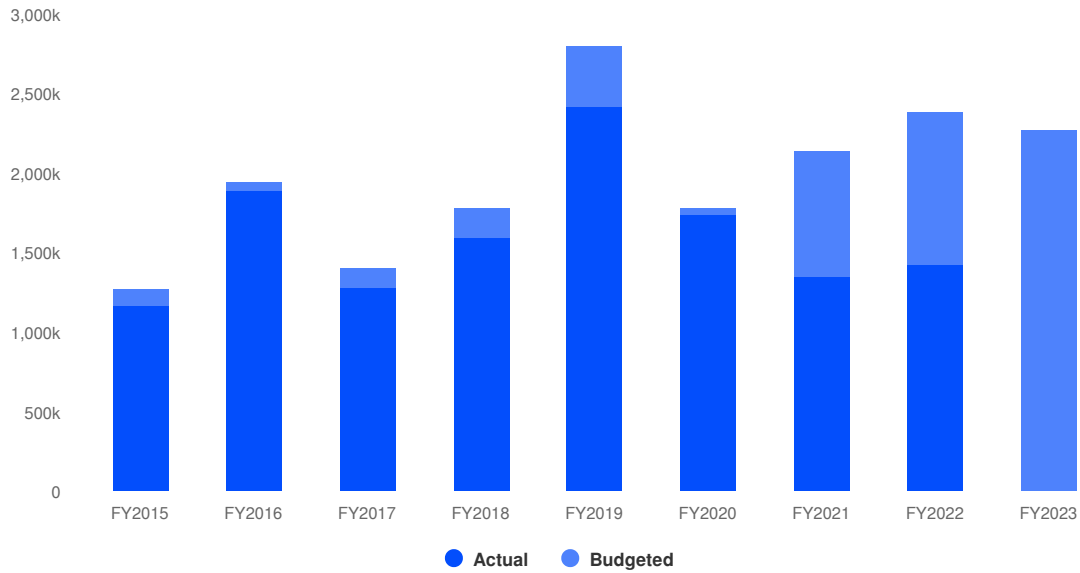
Staffing

	FY 21 Actual	FY 22 Amended	FY23		% Change
			Recommended	FY23 Adopted	
Public Buildings					
Full Time	9.00	10.00	11.00	11.00	
FTE - Part Time	-	-	-	-	
Total	9.00	10.00	11.00	11.00	10.00%

Expenditures Summary

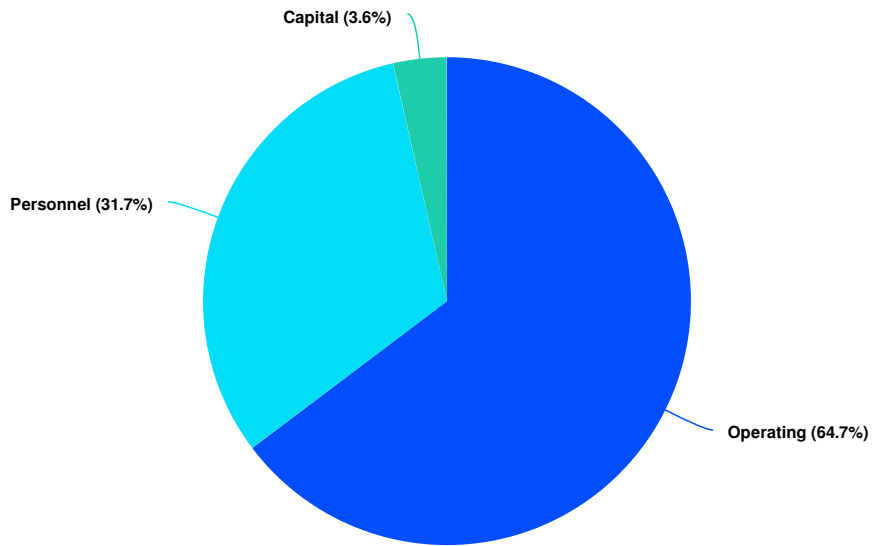
\$2,271,410 **-\$115,342**
(-4.83% vs. prior year)

Public Buildings Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$503,811	\$633,052	\$720,490	\$720,720	13.8%
Operating	\$954,844	\$1,695,369	\$1,463,650	\$1,470,050	-13.3%
Capital	\$0	\$58,331	\$80,640	\$80,640	38.2%
Total Expense Objects:	\$1,458,655	\$2,386,752	\$2,264,780	\$2,271,410	-4.8%



Sheriff

Asa Buck
Sheriff

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

CIVIL DIVISION – The Sheriff is statutorily required to maintain order and security in county courtrooms & serve civil court documents and orders within Carteret County. The officers within this division personally located and served over 2,290 county residents last year. The division also actively enforces civil Writs of Execution by collecting debts for many plaintiffs in Carteret County. While court is in session, Judges, jurors, defendants, plaintiffs, court personnel and witnesses must have full protection. Inmate defendants must be controlled and kept under constant supervision while in the courtroom. Hostile case participants must be monitored and 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 – An average of 2,000 inmates per year are brought in, booked, and held for some period of time ranging from one day to a year or longer in the Carteret County Jail. The jail staff is responsible for security, care, and custody of each inmate, and oversee inmates on pretrial release. The feeding, bedding, sanitation, health care, and protection from each other are provided by the jail. Letter writing, telephone calls, and visitation from families, attorneys, clergy, and others must be provided to all inmates while they are in jail. Inmates with serious mental illness and violent inmates must be properly classified, and if necessary, segregated and controlled. All information regarding inmates, their crimes, sentence, and conduct must be carefully recorded in a permanent file and provided to inquiring parties at any time.

<http://carteretsheriff.com/>

Major Accomplishments

- Reduced average inmate population, which resulted in controlling cost of inmate incarceration through the pre-trial release, electronic monitoring to qualifying offenders.
- Collected \$9,529.90 for child support arrears from electronic monitoring offenders.
- Continued Opioid abuse and overdose prevention education and outreach.
- Conducted undercover narcotics operations seizing 8,078 grams of marijuana, 14 grams of crack cocaine, 244 grams of cocaine, 141 pills, 145 grams of heroin/fentanyl, 307 grams of meth and \$4,635.00 in drug money.
- Continued partnership with Hope Recovery Homes for qualifying inmates to receive treatment and wrap around services as part of an overall crime, recidivism, inmate population reduction strategy.



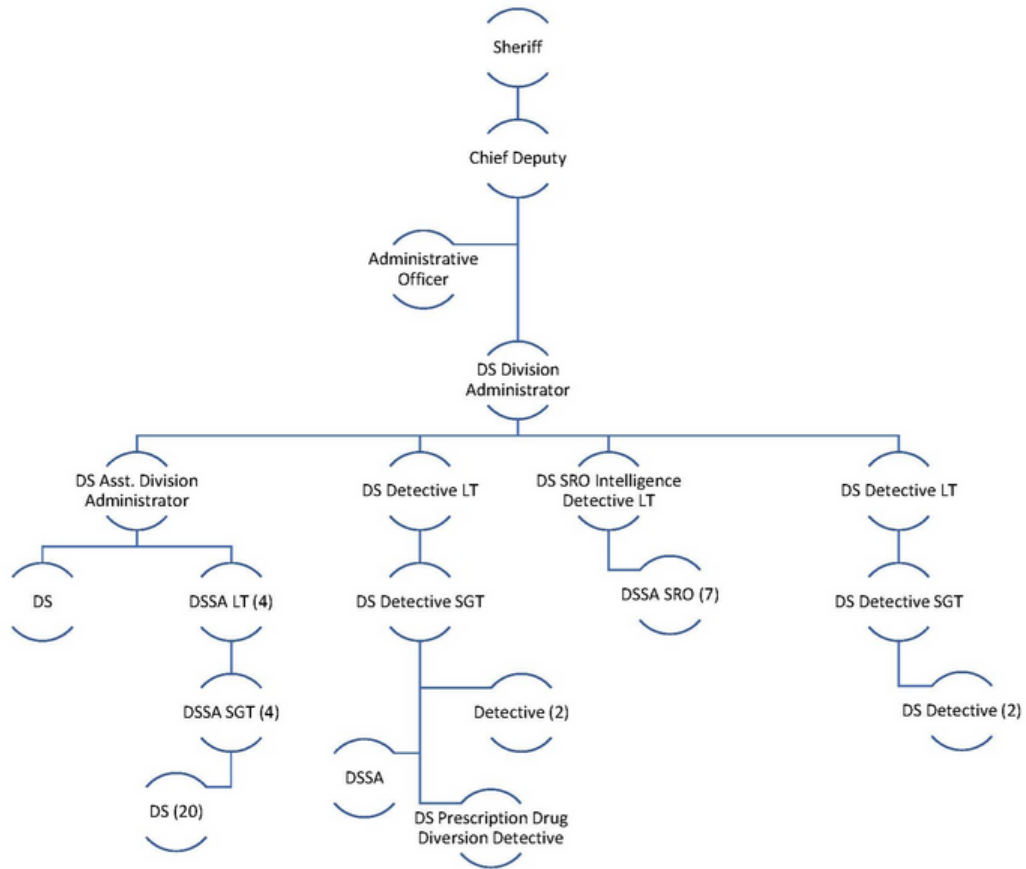
Goals & Objectives

(SPI #2&5 BMI #2&4)

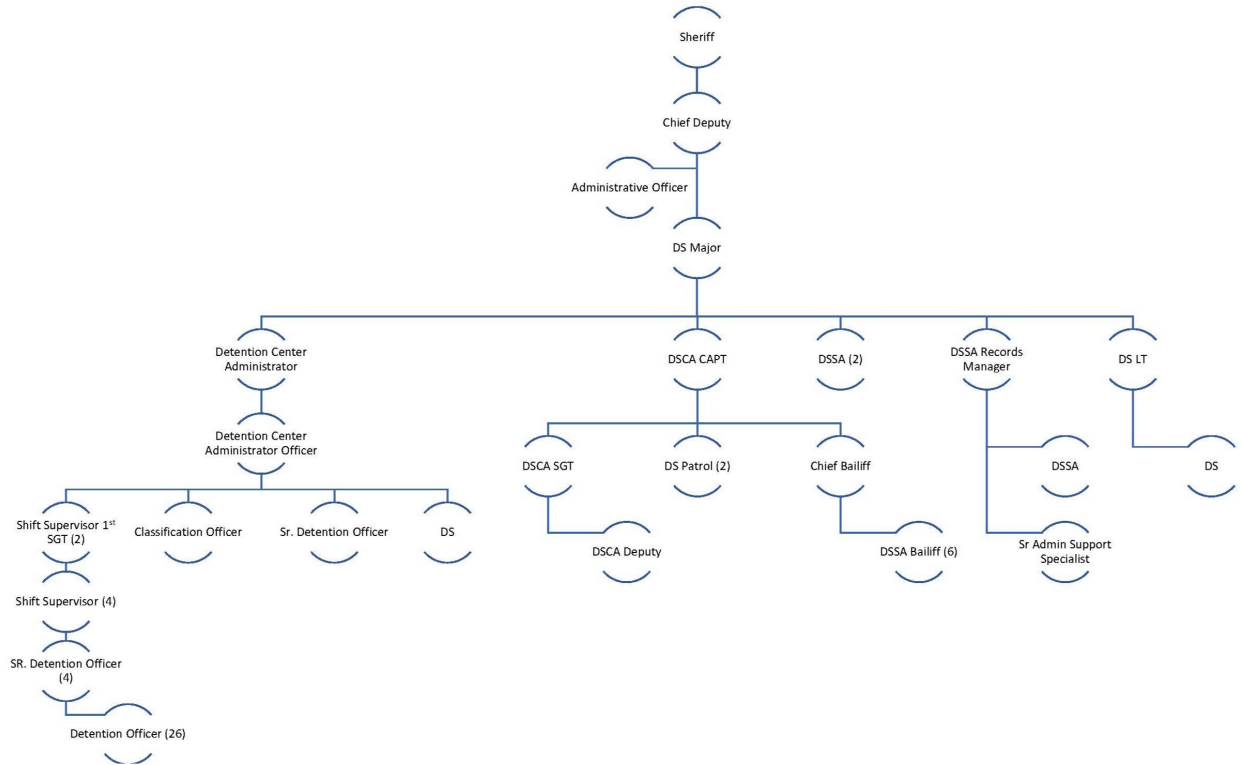
- Continue to provide for the safety, security, and well-being of Carteret County citizens.
- Continue to work towards jail population reduction, recidivism and alternative incarceration for appropriate offenders.
- Continue to educate and create public safety and drug addiction awareness.
- Continue to focus on major sources of illegal narcotic suppliers operating in and around Carteret County.
- Reach more citizens through Community Watch and Crime prevention programs.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Desired Level
<i>Workload (Output)</i>				
<i>Average daily population</i>	151	120	120	116>
<i>Detention Intake</i>	2,083	2,800	2,800	N/A
<i>Sheriff's Patrol unit calls for service</i>	25,329	25,000	N/A	N/A
<i>Business checks</i>	28,621	15,000	20,000	20,000
<i>Warrants, Summons, Orders for Arrest Issued</i>	4,436	5,000	N/A	N/A
<i>Civil papers for service received</i>	2,671	4,000	N/A	N/A
<i>Concealed handgun permits processed</i>	2,011	2,000	800	N/A
<i>Pistol Permits Processed</i>	1,037	2,000	N/A	N/A
<i>Sex offenders address verification site visits</i>	270	250	180	100%
<i>Electronic monitoring offender participants</i>	105	95	90	100
<i>Efficiency</i>				
<i>Civil processes served</i>	95%	90%	95%	100%
<i>Criminal processes served</i>	79%	88%	90%	100%
<i>Effectiveness</i>				
<i>Collections of money on Writs of Executions</i>	30,432	50,000	50,000	100%
<i>Service fees collected for civil processes</i>	72,253	80,000	80,000	N/A
<i>Total weapons fees collected</i>	154,465	160,000	120,000	N/A
<i>EOMP fees collected</i>	10,199	35,000	50,000	N/A
<i>Jail Days saved due to electronic monitoring</i>	10,450	15,000	5,500	N/A
<i>Child support collected due to electronic monitoring</i>	9,530	10,000	70,000	N/A
<i>Savings to County due to electronic monitoring/mentor program</i>	657,743	250,000	250,000	400,000
<i>Arrests Made</i>	1,011	2,000	2,000	100%

Organizational Chart - Criminal



Organizational Chart - Civil/Jail



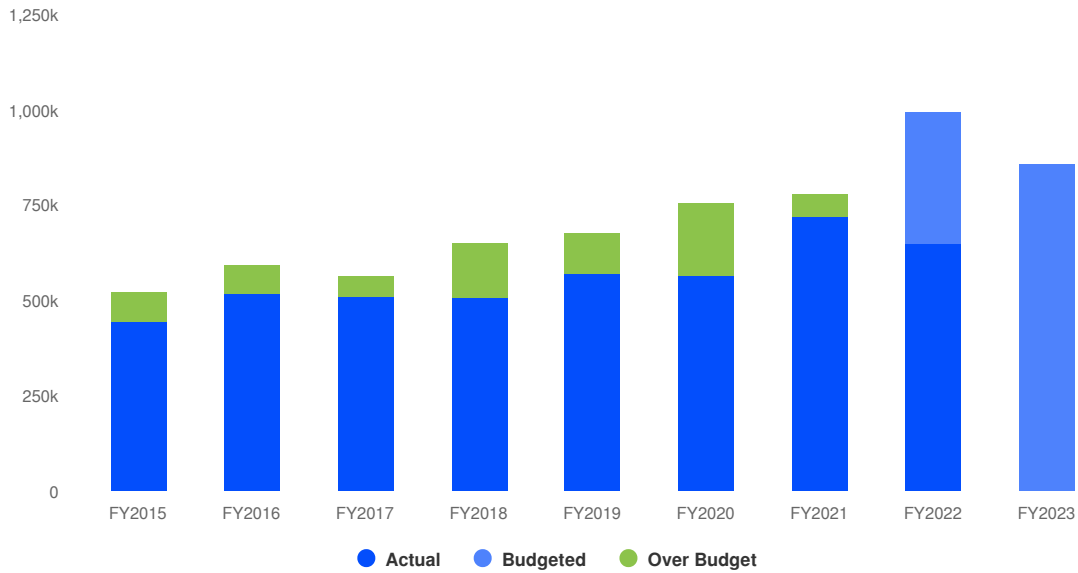
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Sheriff					
Full Time	96.00	104.00	104.00	109.00	
FTE - Part Time	6.71	8.40	8.40	8.40	
Total	102.71	112.40	112.40	117.40	0.00%

Revenues Summary

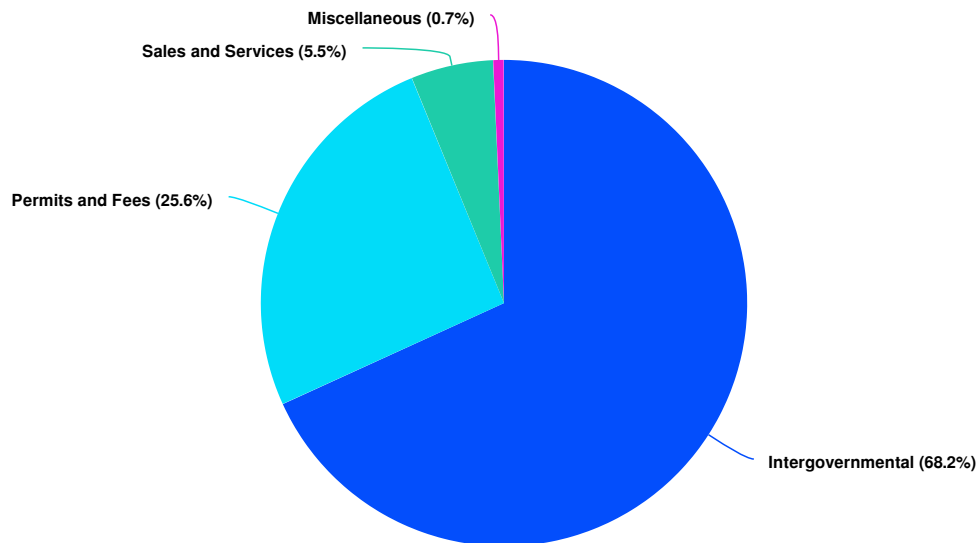
\$858,500 - \$137,646
 (-13.82% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source



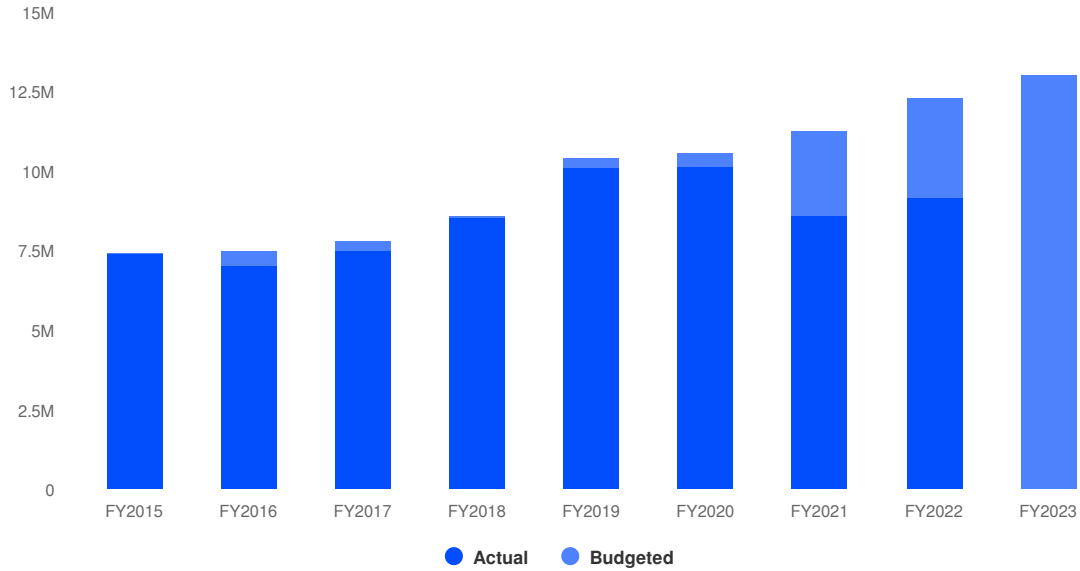
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$317,589	\$529,146	\$220,000	\$220,000	-58.4%
Intergovernmental	\$526,638	\$415,000	\$435,000	\$585,500	41.1%
Sales and Services	\$69,427	\$46,000	\$47,000	\$47,000	2.2%
Miscellaneous	\$5,700	\$6,000	\$6,000	\$6,000	0%
Total Revenue Source:	\$919,353	\$996,146	\$708,000	\$858,500	-13.8%



Expenditures Summary

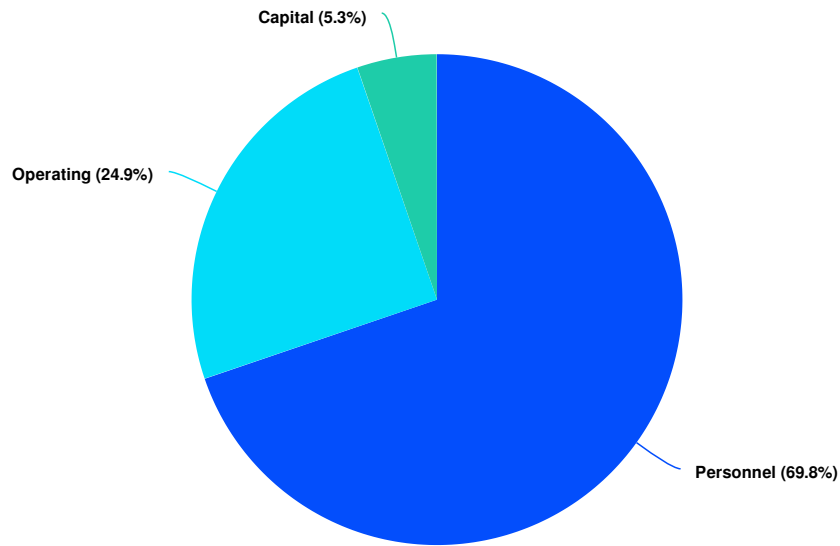
\$13,016,860 **\$682,942**
(5.54% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$7,446,659	\$8,410,978	\$8,759,010	\$9,084,685	8%
Operating	\$2,526,459	\$3,484,186	\$3,199,425	\$3,247,175	-6.8%
Capital	\$505,850	\$438,754	\$440,000	\$685,000	56.1%
Total Expense Objects:	\$10,478,968	\$12,333,918	\$12,398,435	\$13,016,860	5.5%

Paramedic Operations

Jimmy Machipness

Deputy Emergency Services Director

The Paramedic Operations Department is a division of the Emergency Services Office. The purpose of the paramedic operations department is to provide advanced prehospital Life Support to areas of Carteret County where the local EMS agencies are not capable of providing paramedic level care, and to assist the other paramedic agencies often with critical patient care situations and during times of multiple 911 calls in those areas. Carteret County operates three paramedic quick response vehicle (QRV) units. These units provide the primary paramedic coverage to nine local EMS districts. Current on-duty paramedics respond when requested on other incident support vehicles, rehabilitation, boat response, and the Carteret Mobile Emergency Communication (CMAC) vehicle.

<http://www.carteretcountync.gov/526/Emergency-Medical-Services>

Major Accomplishments

- The Community Paramedic Program continues to see patients.
- Assisted with COVID-19 operations through shot clinics and continues to support the push against the COVID-19 virus by doing at home testing and vaccinations for shut ins or any travel impaired persons.
- Support of all squads in the county as well as other Carteret county departments during the pandemic with PPE. Staffing the shot clinics and working with other agencies such as the health department and hospital.
- Support of the 911 center through its ongoing staffing problems by training paramedics and other EM staff to support staffing for the center.
- Decrease response times by four minutes in the South River area.

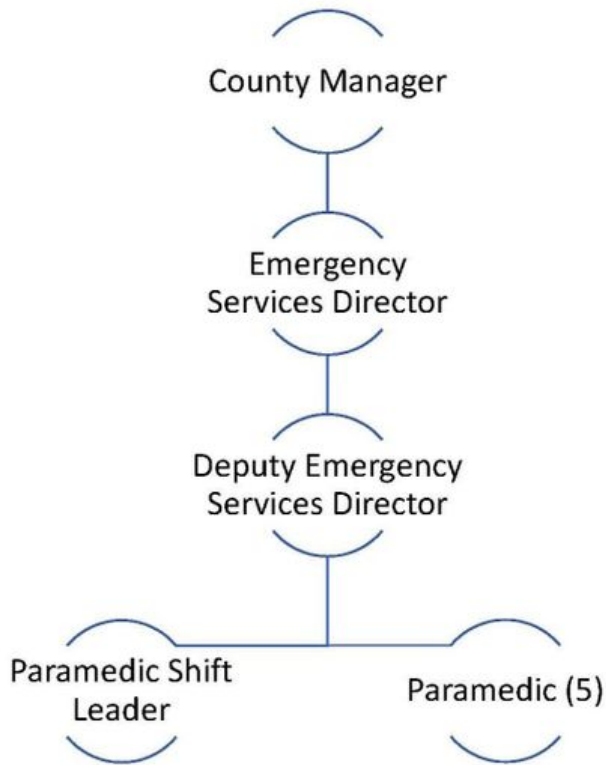
Goals & Objectives

(SPI #2 BMI #2)

- Continue to grow the Community Paramedicine program.
- Assist in educating communities about EMS and assisting with outreach programs such as Stop the Bleed and Community CPR.
- Continue to support the response to COVID-19 by continuing home vaccinations, home visits, and PPE supply ordering and distribution.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
County Medic 1	426	500	600	550
QRV 2	218	250	300	300
706 Community Paramedic	32	75	150	150

Organizational Chart



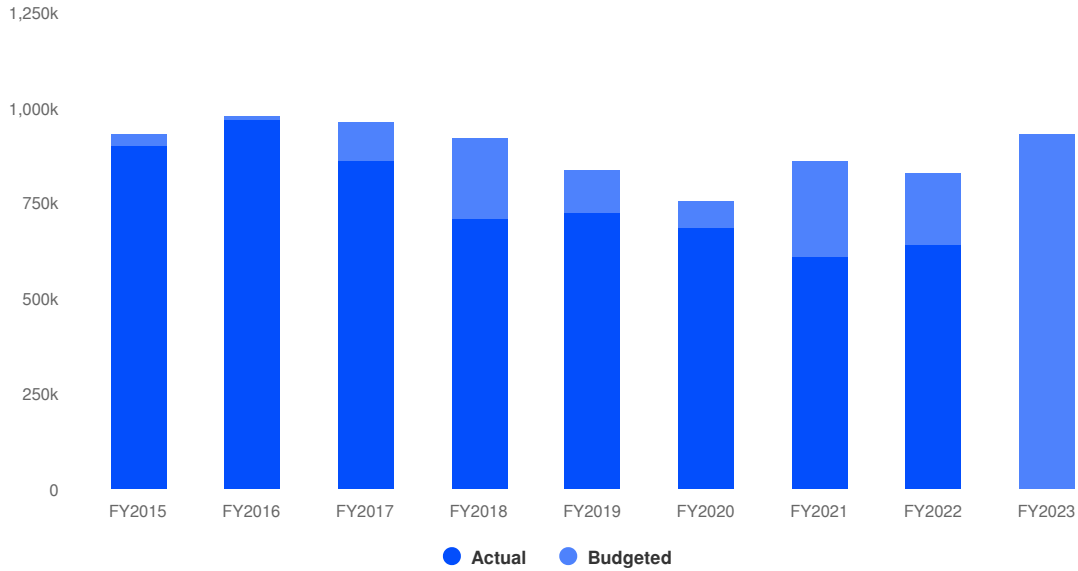
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Paramedics					
Full Time	7.00	7.00	7.00	7.00	
FTE - Part Time	2.70	2.10	2.10	2.10	
Total	9.70	9.10	9.10	9.10	0.00%

Expenditures Summary

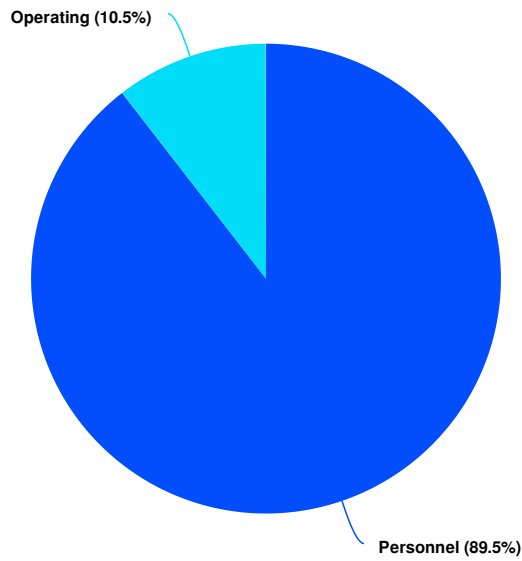
\$932,105 **\$102,255**
(12.32% vs. prior year)

Paramedics Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$601,404	\$709,780	\$837,065	\$834,385	17.6%
Operating	\$81,423	\$97,070	\$97,170	\$97,720	0.7%
Capital	\$70,703	\$23,000	\$0	\$0	-100%
Total Expense Objects:	\$753,530	\$829,850	\$934,235	\$932,105	12.3%

County Rescue Services

Jimmy Machipness


Deputy Emergency Services Director

The County Rescue Services department provides paramedic level care and transport within South River and Broad & Gales Creek EMS service districts. This general fund department was established during FY22, and all revenues and expenses previously tracked through the County Rescue Services special revenue fund were moved to this department.

Major Accomplishments

- On July 01, 2021, Carteret County Emergency Services provided EMS in South River after they closed their doors.
- On July 01, 2021, Carteret County Emergency Services, placed a paramedic level ambulance in service, manned 24/7/365
- Provided mutual aid to surrounding areas when all other resources were unavailable.

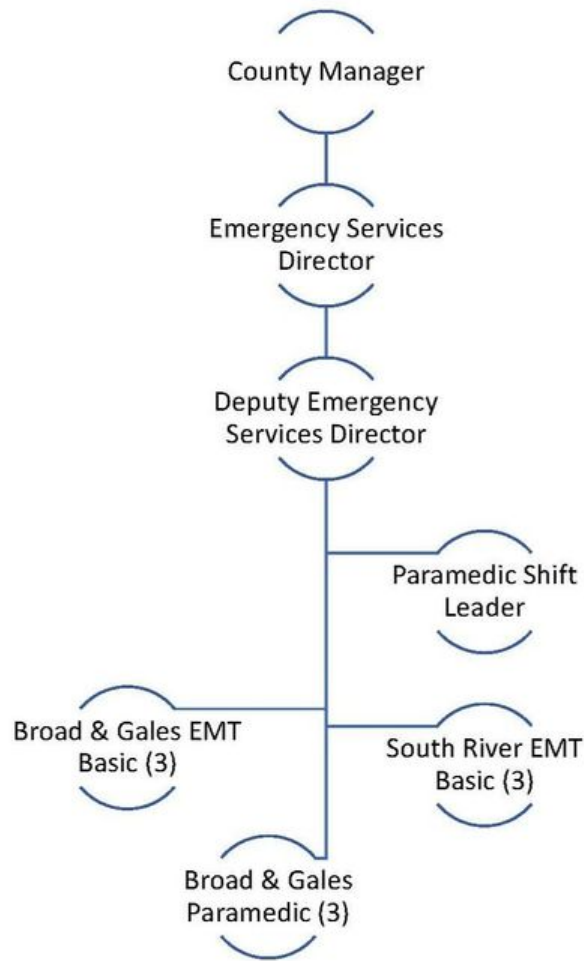
Goals & Objectives

(SPI #2, BMI #2) 

- Continue to provide paramedic level care to the citizens and visitors of South River and Broad & Gales Creek.
- To become an EMS pillar in the community.
- To assist the citizens in their time of need during natural and manmade disasters

Key Measures	FY20 SRFD	FY 21 SRFD	FY 22 County
Workload (Output)			
Calls for Service	61	13	204
Transports	37	8	7

Organizational Chart



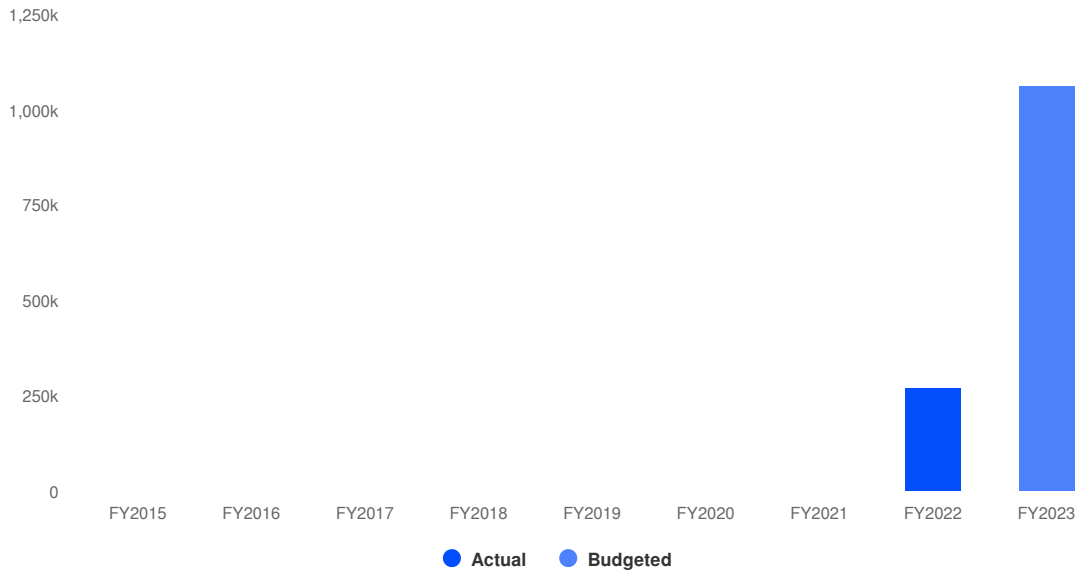
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
County Rescue Services					
Full Time	-	3.00	8.00	9.00	
FTE - Part Time	-	-	-	-	
Total	-	3.00	8.00	9.00	166.67%

Revenues Summary

\$1,061,000
\$788,500
(289.36% vs. prior year)

County Rescue Services Proposed and Historical Budget vs. Actual



Revenues by Source

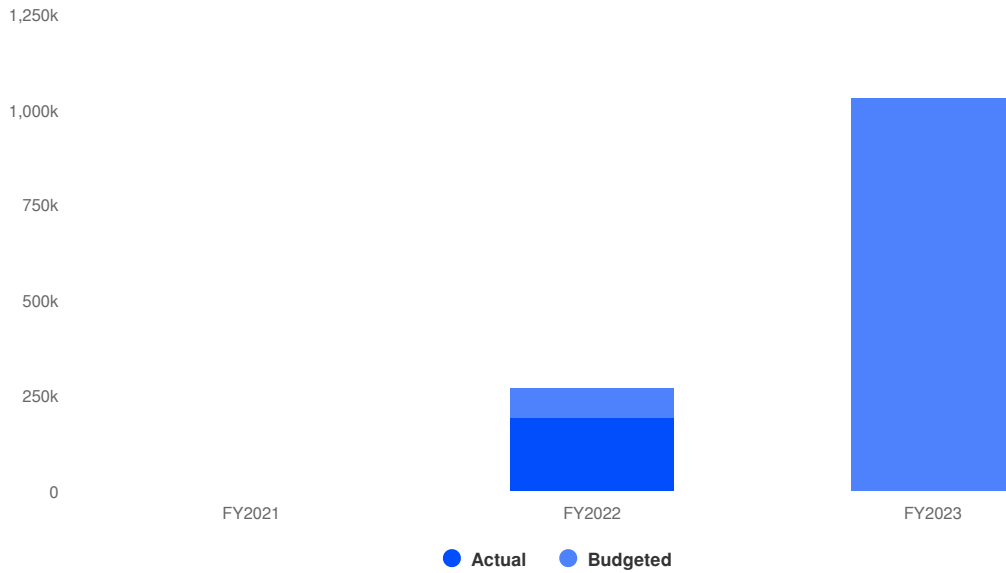
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source	\$0	\$272,500	\$952,000	\$1,061,000	289.4%
Total Revenue Source:	\$0	\$272,500	\$952,000	\$1,061,000	289.4%



Expenditures Summary

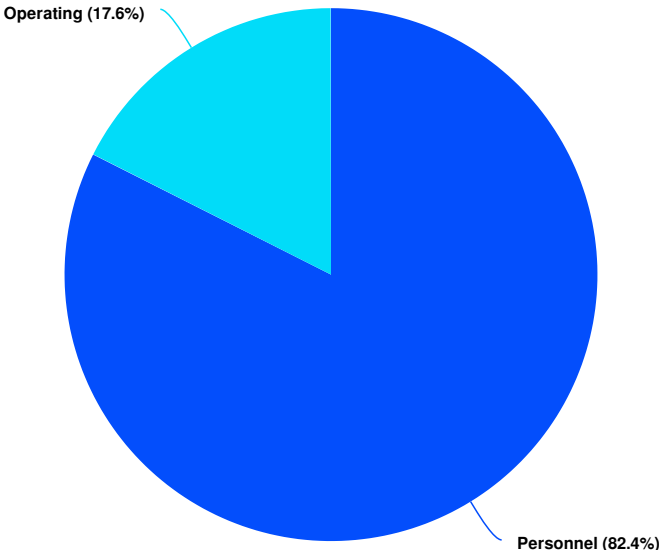
\$1,029,405 **\$756,905**
(277.76% vs. prior year)

County Rescue Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects	\$272,500	\$950,405	\$1,029,405	277.8%
Total Expense Objects:	\$272,500	\$950,405	\$1,029,405	277.8%

Emergency Management

Stephen Rea
Emergency Services Director

The purpose of this department is to maintain a high level of preparedness, identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all-hazard emergency situations; and facilitate effective recovery efforts following a disaster. The Emergency Management Department acts as a liaison between federal and state emergency response agencies and the local governments of Carteret County.

<http://www.carteretcountync.gov/138/Emergency-Services>

Major Accomplishments

- Completed all requirements for annual Emergency Management Performance Grant (EMPG) funding.
- Supported the COVID-19 response efforts, in coordination with Public Health.
- Participated in several exercises with state, federal and local emergency management agencies.
- Reviewed and updated County Emergency Operations Plan and supporting annexes; Biological Incident Management, Damage Assessment, Resource Management, Situational Awareness, Alert and Warning, and Winter Storm.
- Provided training on disaster management tool WebEOC to county staff and municipal agencies.
- Participated in multiple educational and outreach events throughout the county.
- Maintained and updated a database of vulnerable population in Carteret County for medically fragile and citizens with transportation needs.
- Provided support to assisted living facilities to enhance their emergency plans and identify gaps in capabilities and anticipated needs in the event of an emergency.
- Conducted emergency management meetings with locally elected and appointed officials in Carteret County.
- Developed County Alert and Warning Annex
- Provided support to municipal CRS program managers to maintain or improve their CRS class ratings.

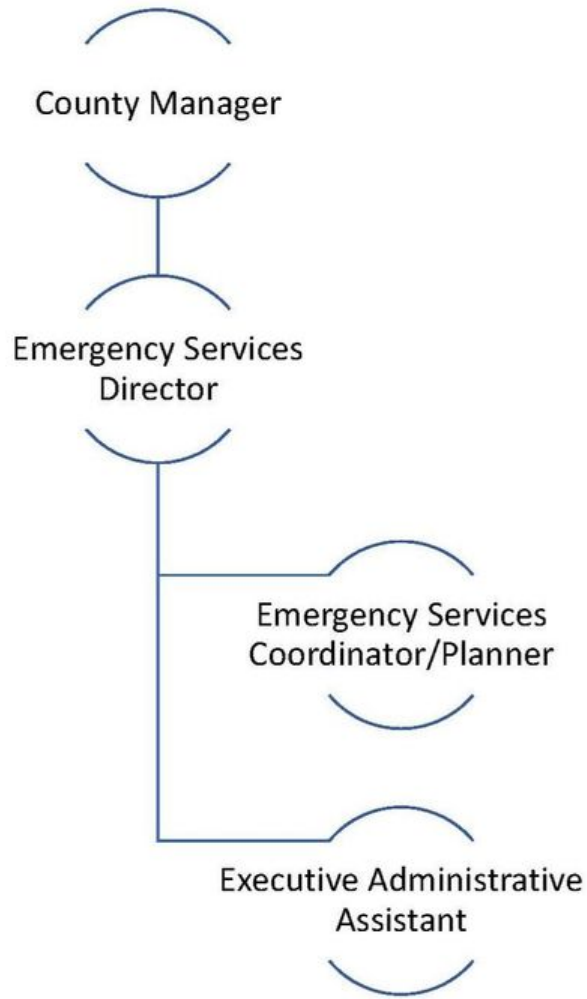
Goals & Objectives

(SPI #1&2 [↗](#) BMI #1&2 [↗](#))

- Review and update emergency plans and procedures to ensure the highest levels of mitigation, preparedness, response, and recovery.
- Continue to strengthen community engagement efforts through programs and initiatives to develop a “Culture of Preparedness” in Carteret County.
- Develop and maintain a comprehensive all hazards training and exercise program to evaluate and test all aspects of the emergency management system.
- Continue to strengthen internal emergency management planning and response operations within the Emergency Management division.
- Develop a recovery framework and enhance recovery capabilities.
- Continue to work with agencies and partner organizations to include Community Emergency Response Teams (CERT), Local Emergency Planning Committee (LEPC), Red Cross, Salvation Army, Amateur Radio, Civil Air Patrol, Fire & EMS Chief’s Association, Crystal Coast Disaster Coalition, North Carolina Emergency Management Association, and Carteret County Recovery Partners.
- Develop and implement a school outreach program focused on teaching children the importance of emergency preparedness.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Community Outreach Programs	6	10	15	20
Efficiency				
County emergency plans, procedures and staff help guides reviewed and updated	30	35	40	45
Assisted living facilities emergency response plans reviewed and updated	14	14	14	14
Emergency Management training	15	20	30	40
Multi-agency exercises	10	10	15	15
Incident management support	10	12	14	16
Grant award & Mangement:				
LEPC Tier II Grant	\$1,000	\$1,000	\$1,000	\$1,000
Emergency Management Performance Grant	\$37,135	\$37,135	TBD	\$37,135
Homeland Security Grant Program	\$11,136	\$11,136		
Effectiveness (Outcomes)				
Networking in working group sessions	50+	100+	100+	100+

Organizational Chart



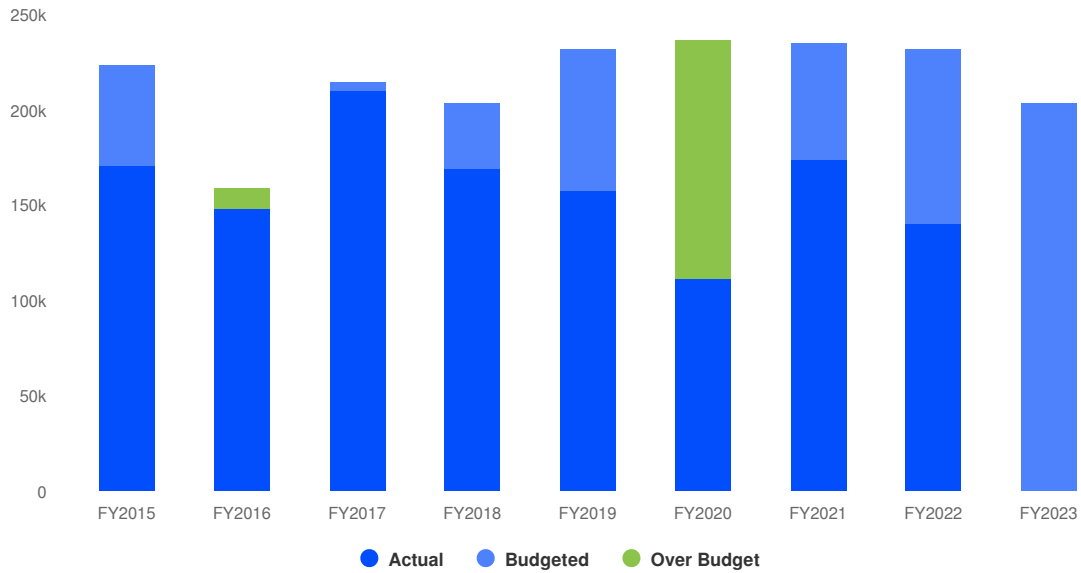
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Emergency Management					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-	-	-	-	
Total	3.00	3.00	3.00	3.00	0.00%

Revenues Summary

\$203,340 **-\$28,775**
 (-12.40% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual



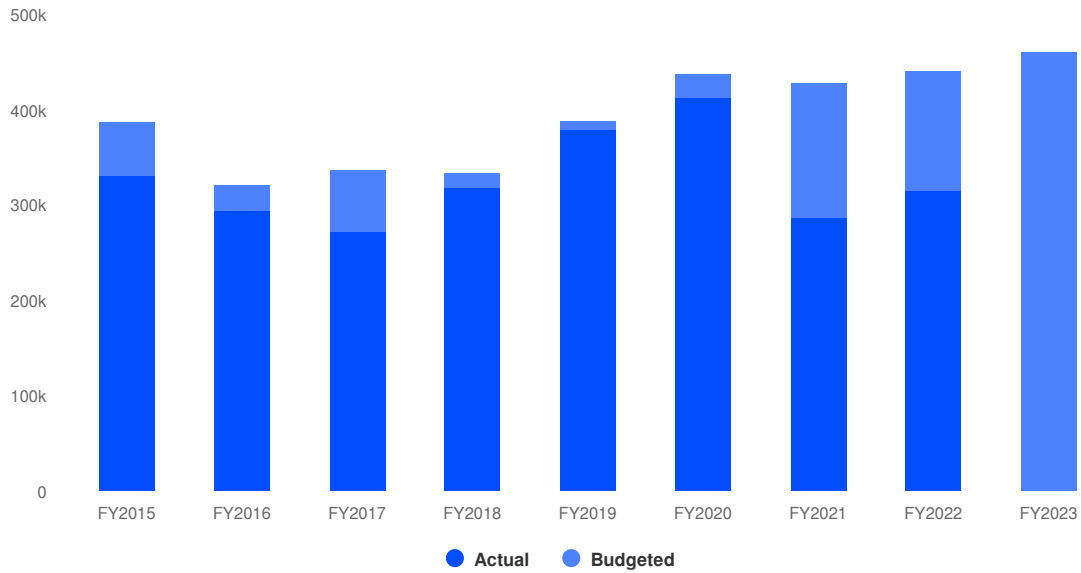
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source	\$256,388	\$232,115	\$203,340	\$203,340	-12.4%
Total Revenue Source:	\$256,388	\$232,115	\$203,340	\$203,340	-12.4%

Expenditures Summary

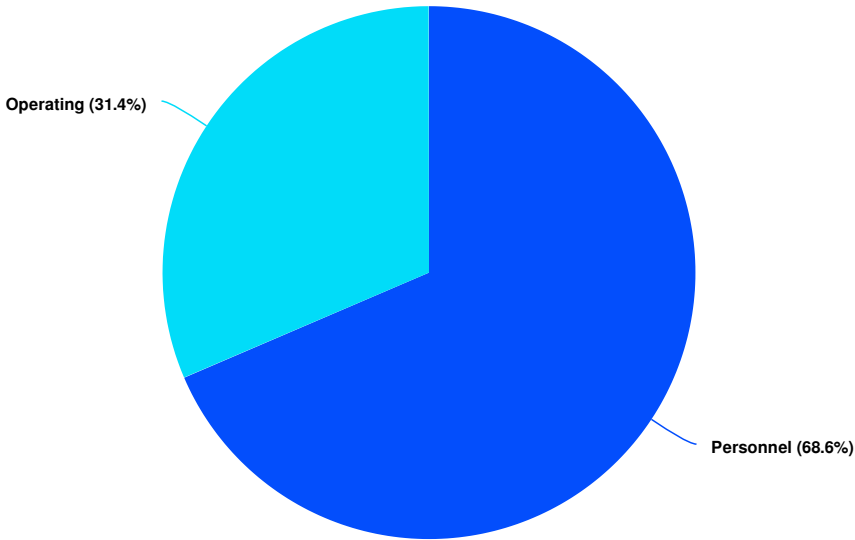
\$460,330 **\$19,426**
(4.41% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$227,020	\$298,864	\$315,785	\$315,610	5.6%
Operating	\$128,360	\$135,540	\$143,440	\$144,720	6.8%
Capital	\$0	\$6,500	\$0	\$0	-100%
Total Expense Objects:	\$355,380	\$440,904	\$459,225	\$460,330	4.4%



Rape Crisis

Gwen Roberts

Rape Crisis Director

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.

<http://www.carteretcountync.gov/460/Rape-Crisis>

Major Accomplishments

- Provided services to 70 primary and secondary victims, 4% of whom were children ages 0-18 yrs. (Decrease in service is attributed to the influence of COVID 19.)
- Secured an administrative assistant to help with grant reimbursements and other office duties.
- Accepted referrals from other county programs.
- Provided an internship opportunity for a Capella student.

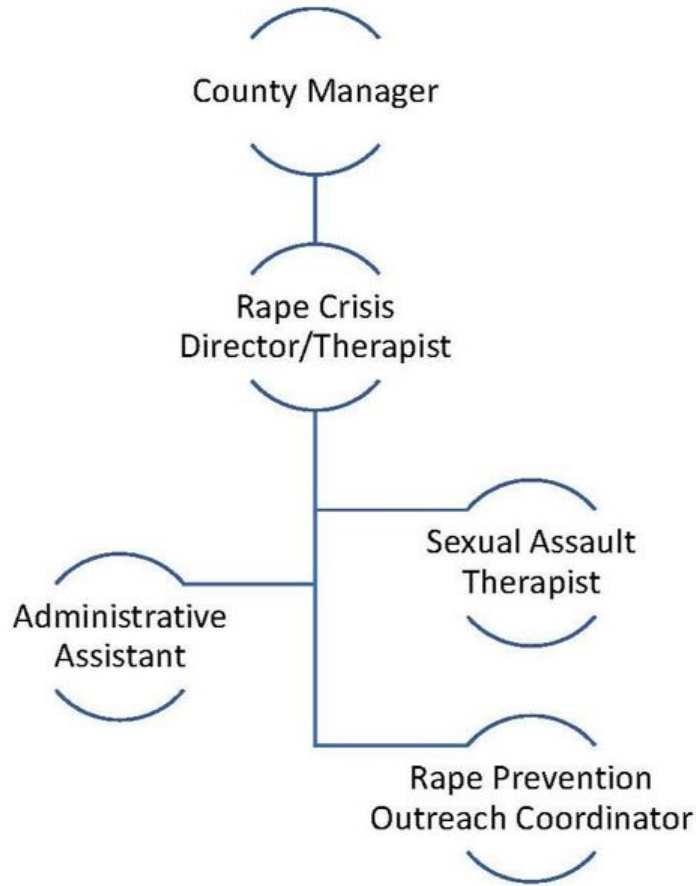
Goals & Objectives

(SPI #1&2 BMI #1&2)

- Become fully staffed (4 employees).
- Develop workshop or community events to highlight Sexual Assault Awareness Month (through virtual programs and or in the community as COVID dictates).
- Attend state and local meetings to stay abreast of emerging issues in the field of Sexual Assault/Prevention/Treatment (virtually).
- Obtain grant funding for FY23-24.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Service Hours provided to primary victims and their families	1500	1000	1000	1000
Counseling Hours Provided	1000	1000	1300	1100
Efficiency				
Educational Programs Provided	30	10	10	20
Participants	900	500	500	500

Organizational Chart



Staffing

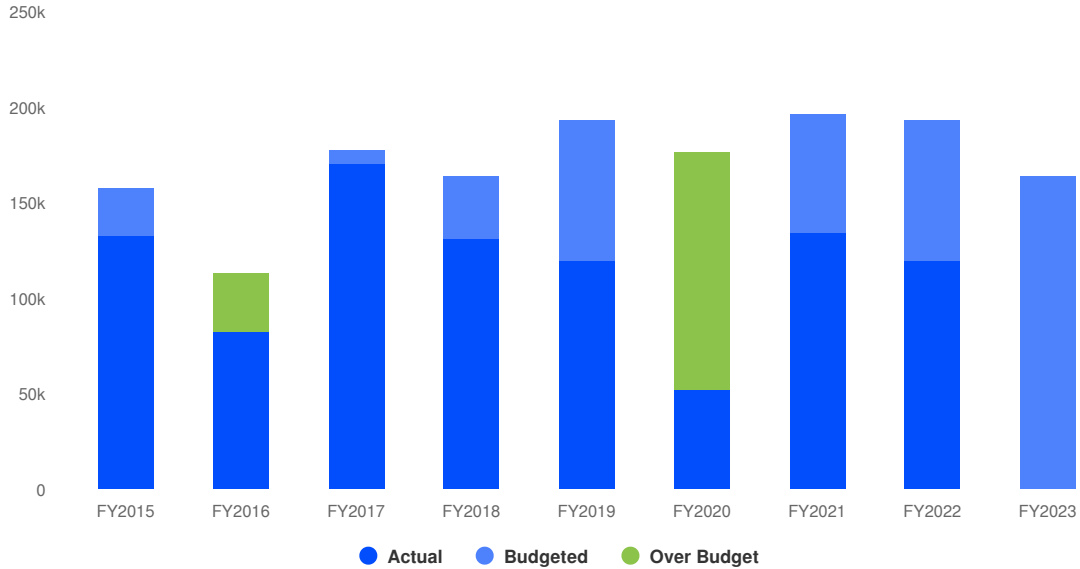
	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY22 Adopted	% Change
Rape Crisis					
Full Time	4.00	3.00	4.00	4.00	
FTE - Part Time	.24	-	-	-	
Total	4.24	3.00	4.00	4.00	33.33%



Revenues Summary

\$164,340
-\$29,175
 (-15.08% vs. prior year)

Rape Crisis Proposed and Historical Budget vs. Actual



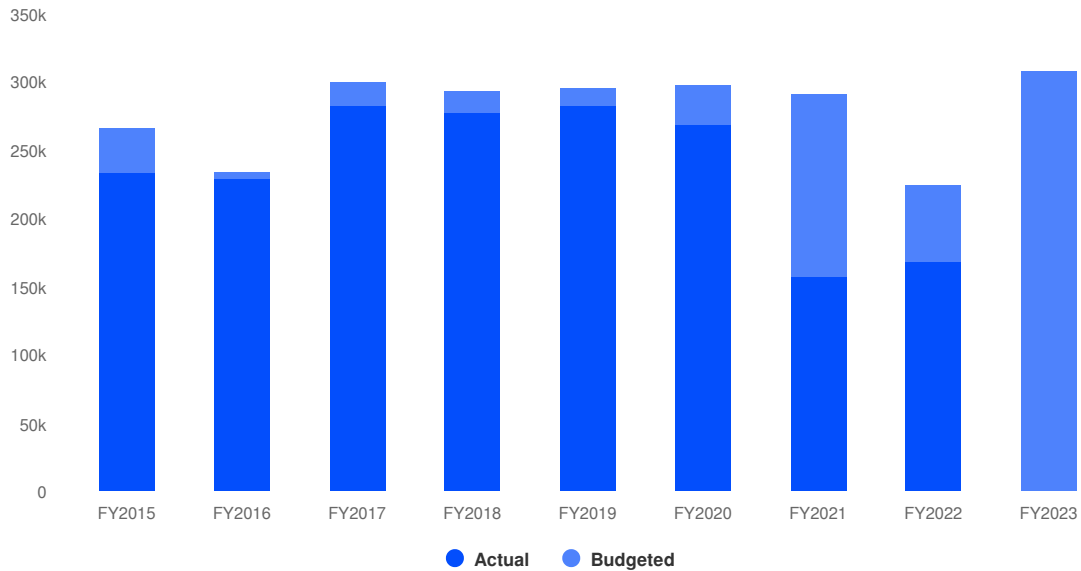
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$204,027	\$192,015	\$162,840	\$162,840	-15.2%
Miscellaneous	\$3,204	\$1,500	\$1,500	\$1,500	0%
Total Revenue Source:	\$207,231	\$193,515	\$164,340	\$164,340	-15.1%

Expenditures Summary

\$308,250 **\$83,968**
 (37.44% vs. prior year)

Rape Crisis Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$179,477	\$213,902	\$300,000	\$299,780	40.1%
Operating	\$16,184	\$10,380	\$8,470	\$8,470	-18.4%
Total Expense Objects:	\$195,661	\$224,282	\$308,470	\$308,250	37.4%

Fire Marshal

Eddie Lewis

Fire Marshal

This department serves the citizens of Carteret County by providing life safety strategies through inspection, investigation, public education, and code management. The Fire Marshal serves as an advisor to the 20 local fire departments and as a liaison between the fire departments and county government.

<http://www.carteretcountync.gov/527/Office-of-the-Fire-Marshal>

Major Accomplishments

- Fire Marshal's Office personnel played a major role in distributing COVID Relief Supplies.
- Received a grant for smoke and carbon monoxide detectors from NCDOT for homes that cannot afford them. Along with funds from Carteret County, we installed 451 units in 2021.
- Our inspection program was used to lower the Fire Insurance Rating in Beaufort, Mill Creek, Morehead City, Newport and Salter Path/Indian Beach Fire Districts.
- Managed all inspections, investigations, complaints and customer service needs in a timely manner.

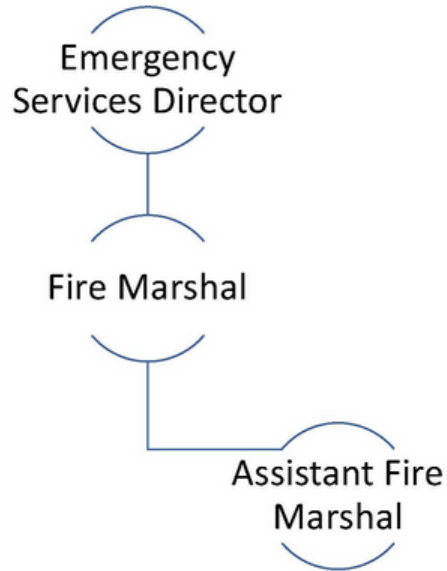
Goals & Objectives

(SPI #1&2 BMI #1&2)

- Assist all fire departments in lowering their NC Fire Insurance Ratings.
- Continue to target specific life safety occupancies for code compliance.
- Modify our inspection program, forms and policies to meet the needs of our customers.
- Continue our partnerships with local, state and federal agencies to reduce life safety potentials.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
<i>Workload (Output)</i>				
Enforcement of NC Fire Code/Fire Inspections	572	600	600	650
Fire Investigations	33	35	0	0
Fire Prevention / Education / Smoke Alarms	143	400	400	500
Unsafe Acts / Illegal Burning	12	15	0	0
<i>Efficiency</i>				
Hours Spent conducting inspections in 2021	4777	4800	4800	5000
<i>Effectiveness</i>				
Fire Code Violations in 2019	1019	1000	0	0
Teach Fire Prevention	605	550	600	700
Administer support / letters for businesses and entities	186	200	250	300

Organizational Chart



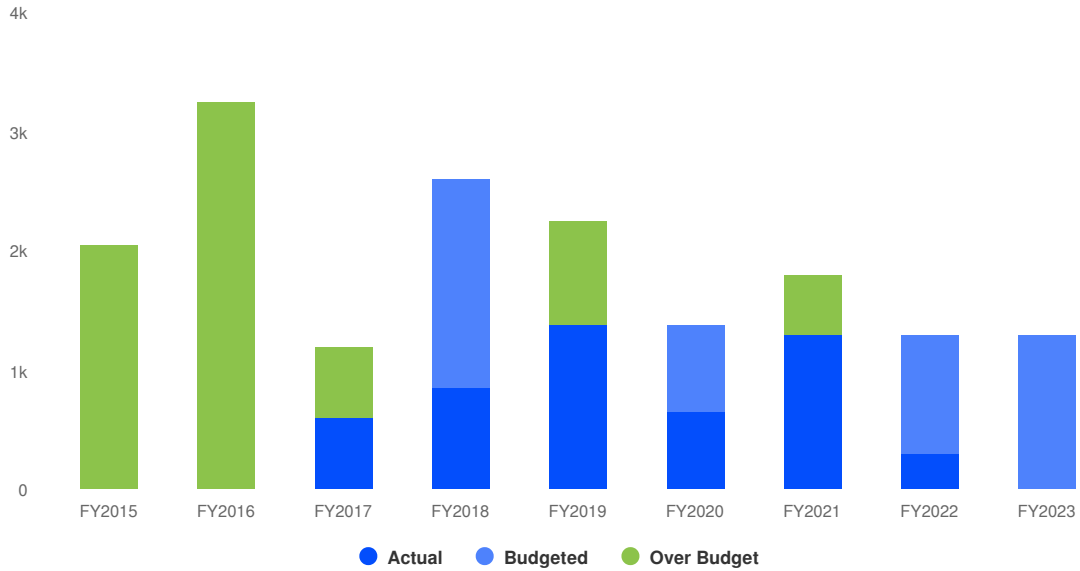
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Fire Marshal					
Full Time	2.00	2.00	2.00	2.00	
FTE - Part Time	0.96	0.96	0.96	0.96	
Total	2.96	2.96	2.96	2.96	0.00%

Revenues Summary

\$1,300 **\$0**
(0.00% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual



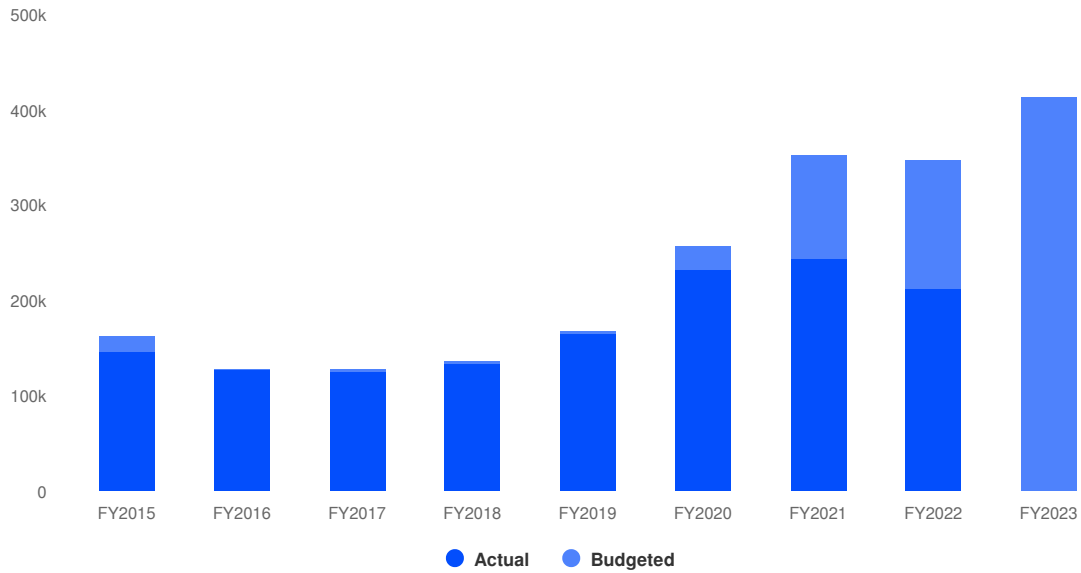
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$2,450	\$1,300	\$1,300	\$1,300	0%
Total Revenue Source:	\$2,450	\$1,300	\$1,300	\$1,300	0%

Expenditures Summary

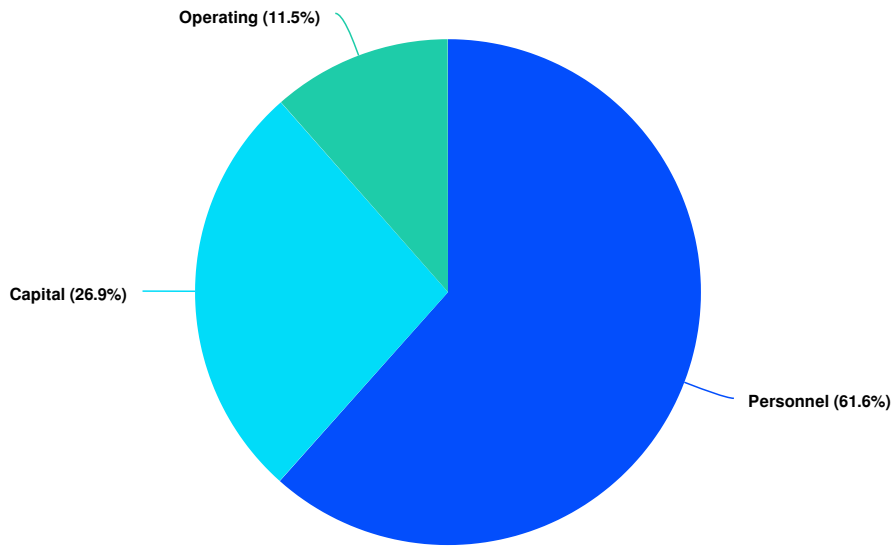
\$414,305 **\$67,342**
(19.41% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$214,097	\$241,708	\$256,770	\$255,200	5.6%
Operating	\$79,922	\$43,180	\$47,265	\$47,600	10.2%
Capital	\$0	\$62,075	\$111,505	\$111,505	79.6%
Total Expense Objects:	\$294,019	\$346,963	\$415,540	\$414,305	19.4%

Consolidated Communications

Jimmy Machipness

Deputy Emergency Services Director

The Communications department provides the vital link between the public and emergency responders by processing all 911 and non-emergency calls to acquire and disseminate information while efficiently dispatching appropriate public safety and emergency services. This department is manned 24 hours a day, 7 days a week, 365 days a year.

<http://www.carteretcountync.gov/137/9-1-1-Emergency-Communications>

Major Accomplishments

- In FY21 Carteret Emergency Communications created 158,840 calls for service.
- In FY21 Carteret Emergency Communications answered 109,721 phone calls.
- In FY21 Carteret Emergency Communications answered 35,182 phone calls from 911.

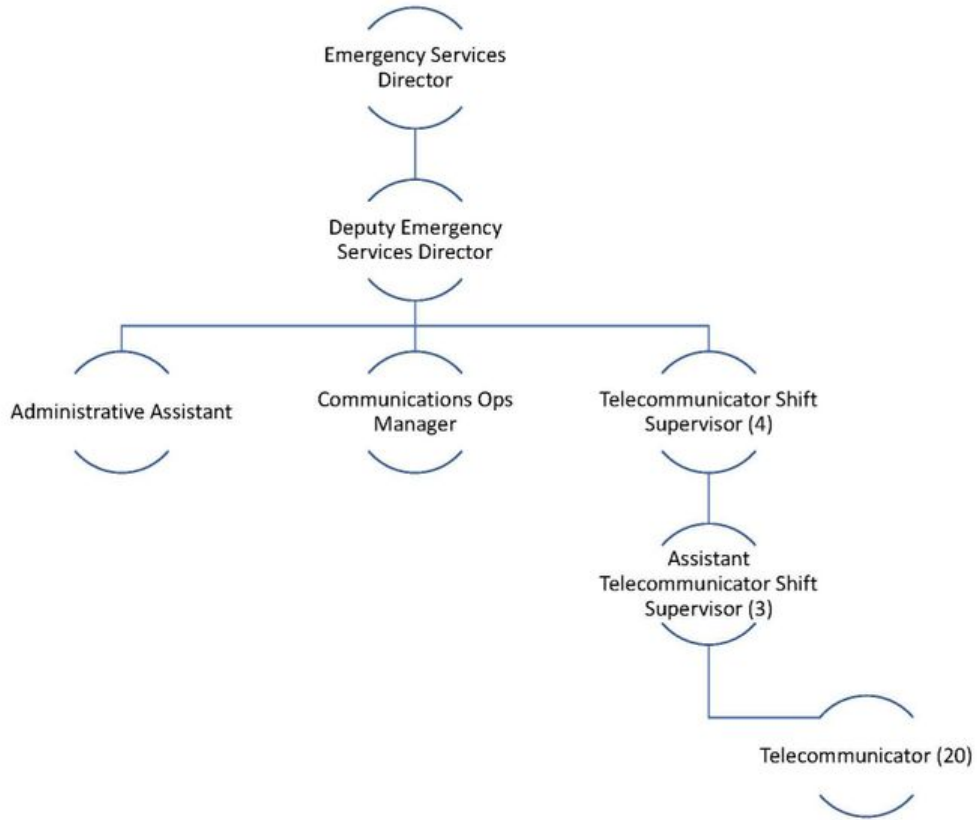
Goals & Objectives

(SPI #1&2 BMI #1&2)

- Complete the development of a training process to ensure that all candidates are trained to the same base level of skill and development.
- Assist employees in professional development by providing opportunities for training, conferences, and networking with industry subject matter experts, as allowed with pandemic protocols.
- Achieve ACE accreditation in Emergency Medical Dispatch.
- Fully staff the 911 center.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target
Workload (Output)			
Calls For Service	158,840	165,000	180,000
Telephone Calls Answered	144,903	150,000	179,000
Answer incoming calls in less than 15 seconds	99.55 %	99.99%	100%

Organizational Chart



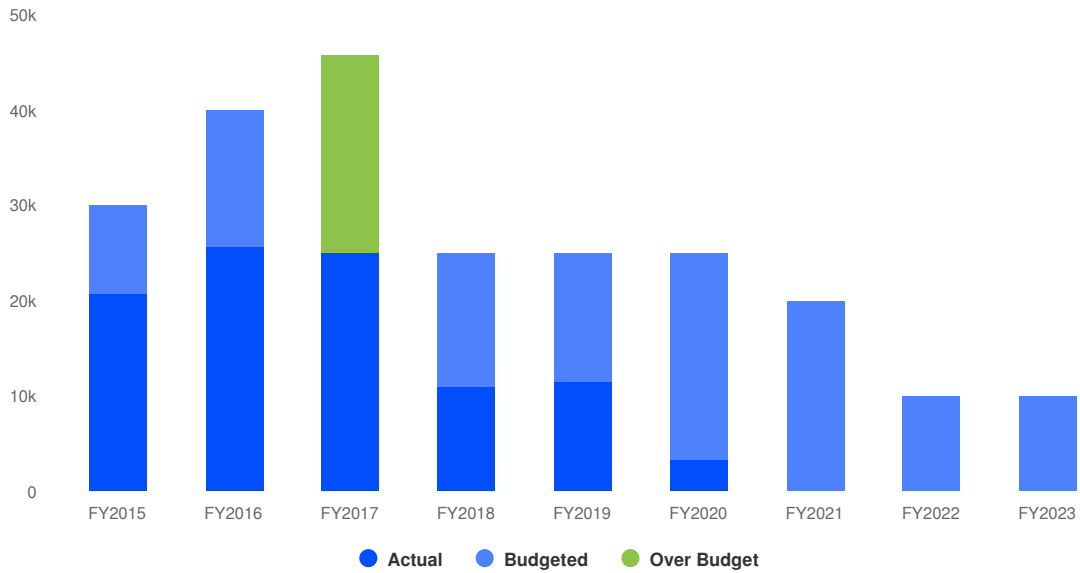
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Consolidated Communications					
Full Time	30.00	30.00	30.00	30.00	
FTE - Part Time	0.96	0.96	2.40	1.40	
Total	30.96	30.96	32.40	31.40	1.42%

Revenues Summary

\$10,000 **\$0**
(0.00% vs. prior year)

Consolidated Communications Proposed and Historical Budget vs. Actual



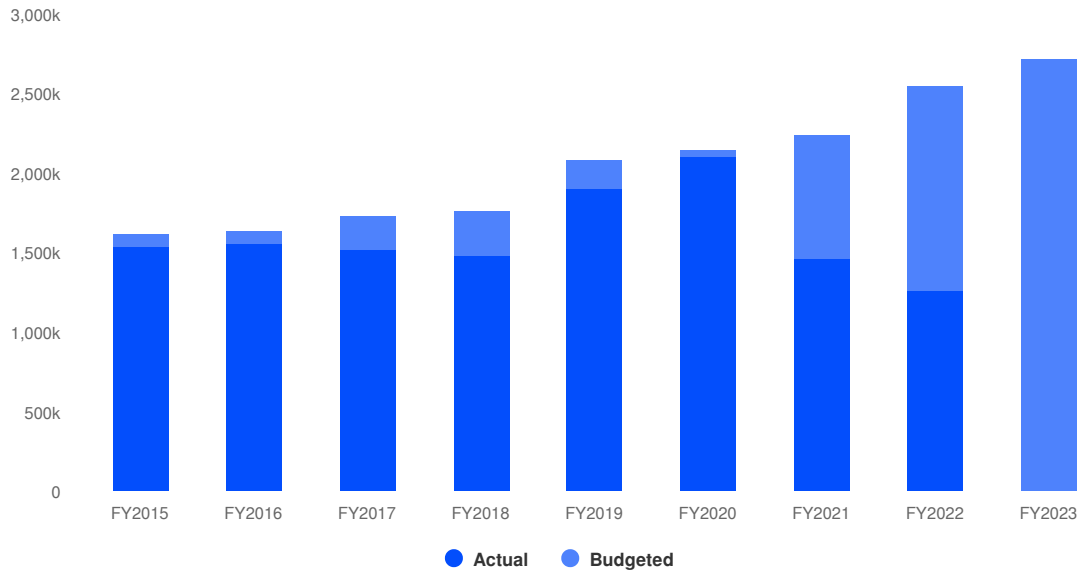
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$0	\$10,000	\$10,000	\$10,000	0%
Total Revenue Source:	\$0	\$10,000	\$10,000	\$10,000	0%

Expenditures Summary

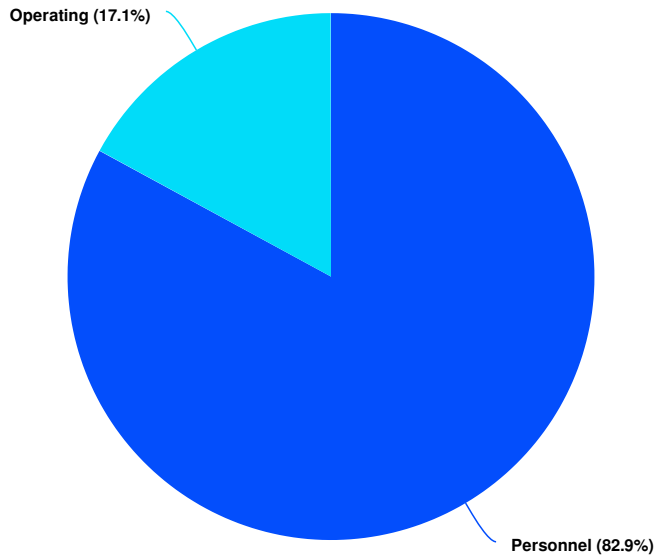
\$2,718,945 **\$169,984**
(6.67% vs. prior year)

Consolidated Communications Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,573,929	\$2,127,741	\$2,256,730	\$2,254,900	6%
Operating	\$228,154	\$421,220	\$464,045	\$464,045	10.2%
Total Expense Objects:	\$1,802,084	\$2,548,961	\$2,720,775	\$2,718,945	6.7%

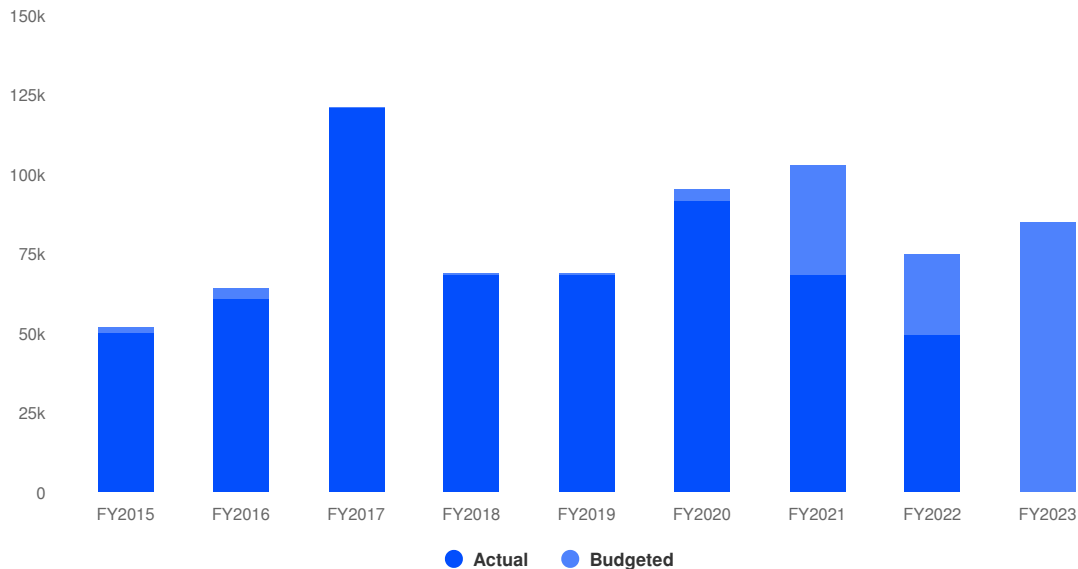
Medical Examiner

The County must pay to have state performed autopsies on certain deaths that occur within our County. The medical examiner in Carteret County goes to the sites where death has occurred, checks the body and determines whether an autopsy is needed. If an autopsy is needed, the County must pay to have one performed. Effective October 1, 2015 the NC General Assembly ratified bills to N.C.G.S. 130A-387 and 130A-389 which resulted in a 100% increase in Medical Examiner Fees and 40% increase in Autopsy Fees. (SPI #2,BMI #2&10)

Expenditures Summary

\$85,000 **\$10,000**
(13.33% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$101,750	\$75,000	\$85,000	\$85,000	13.3%
Total Expense Objects:	\$101,750	\$75,000	\$85,000	\$85,000	13.3%

Animal Control

The purpose of the Animal Control Department is to protect public health by educating, preventing, and investigating complaints while enforcing animal and rabies control laws and regulations as set forth in the NC General Statutes and County Ordinance.

<http://www.carteretcountync.gov/131/Animal-Control-Services>

Major Accomplishments

- Animal Control Officer, Tyler Harvill, recognized as County Employee of the Month for December.
- Held a rabies vaccination clinic in March where over 400 cats and dogs were vaccinated.
- Responded to reports of wildlife (raccoons & foxes) exhibiting neurological symptoms.

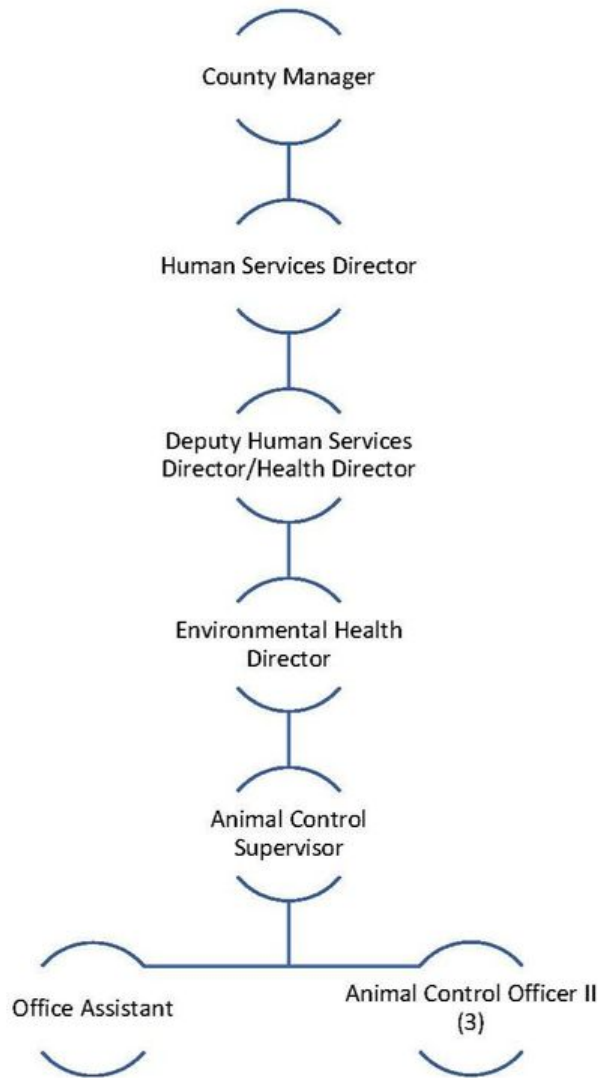
Goals & Objectives

(SPI #1&2 BMI #1&2)

- Hire and train two new animal control officer positions.
- Continue officer training and education and bring training here to Carteret County.
- Community outreach and education regarding responsible pet ownership through involvement within the community once staffed.
- Host at least one rabies vaccination clinic.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Animals Impounded	1,088	1,050	1,050	1,000
Animal Bite Reports Investigated	290	280	250	260
Efficiency				
Animals Impounded per Animal Control Officer	362	393	262	250
Bite Reports Investigated per Animal Control Officer	96	104	62	65
Effectiveness (Outcomes)				
Complaints per 1,000 pop	0	0	0	0

Organizational Chart



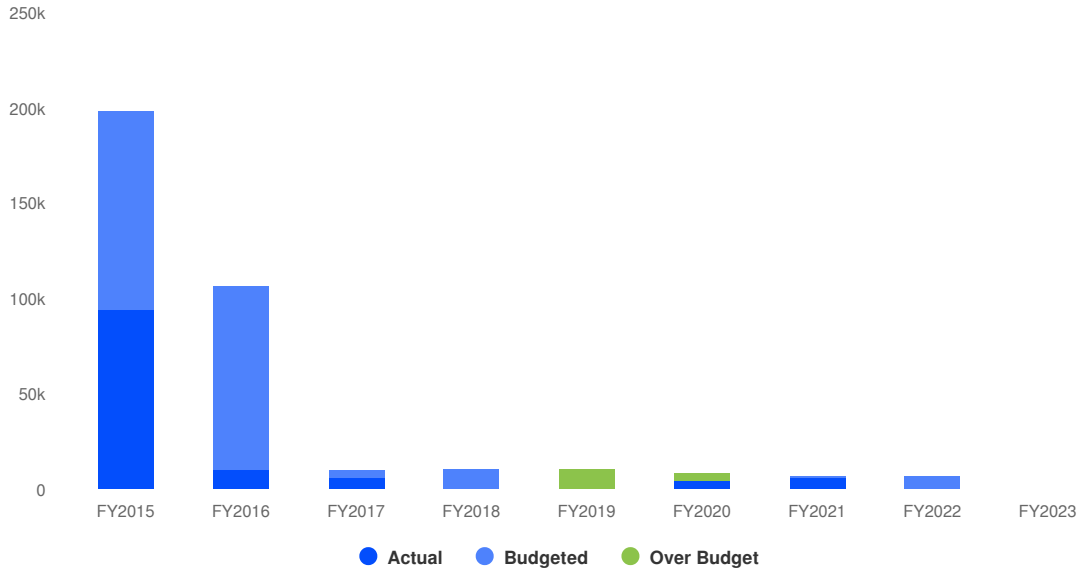
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Animal Control					
Full Time	4.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
Total	4.00	5.00	5.00	5.00	0.00%

Revenues Summary

\$0 **-\$7,340**
 (-100.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



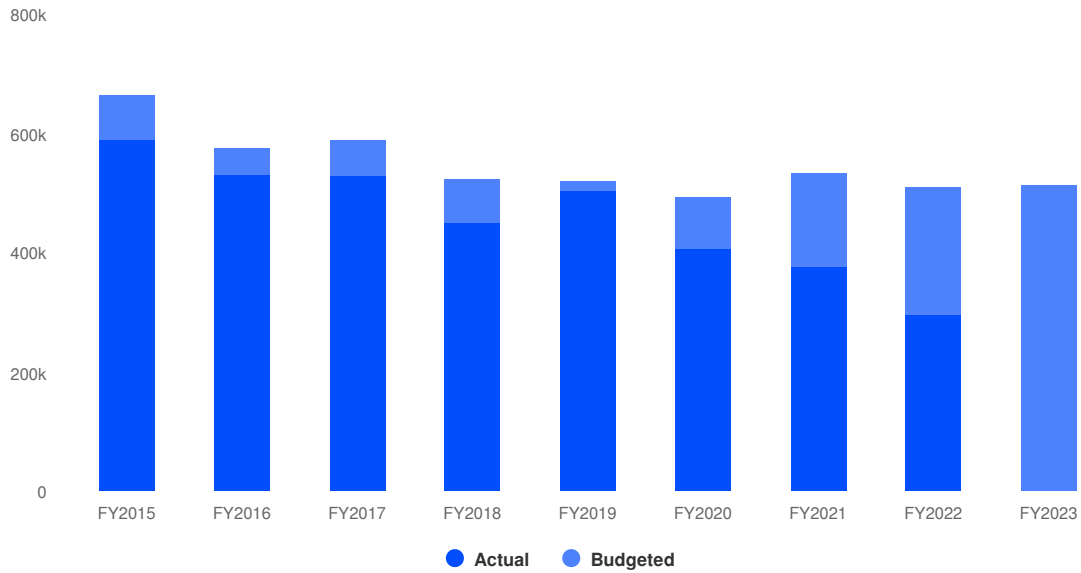
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$1,458	\$2,000	\$0	\$0	-100%
Intergovernmental	\$5,000	\$5,340	\$0	\$0	-100%
Total Revenue Source:	\$6,458	\$7,340	\$0	\$0	-100%

Expenditures Summary

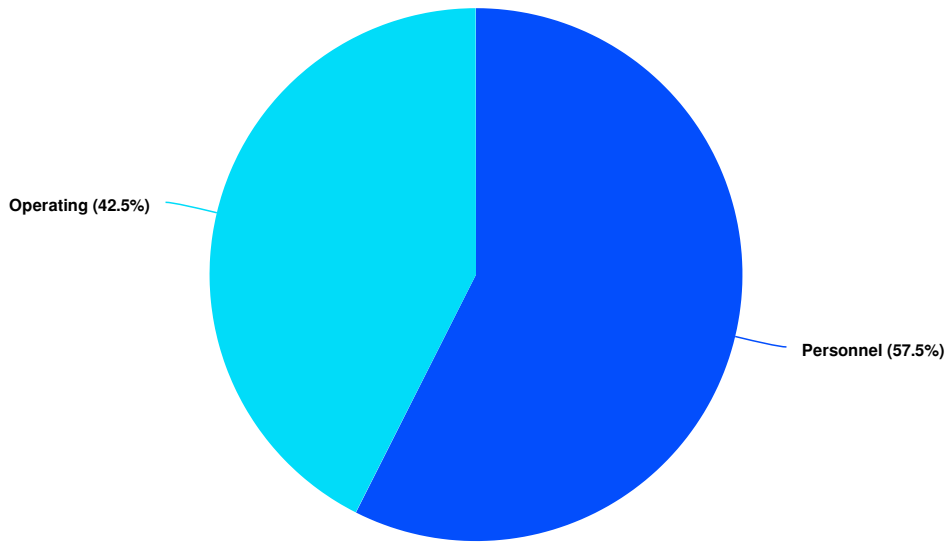
\$512,680 **\$2,140**
(0.42% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$220,501	\$286,390	\$295,035	\$294,575	2.9%
Operating	\$191,904	\$224,150	\$217,635	\$218,105	-2.7%
Capital	\$26,700	\$0	\$0	\$0	0%
Total Expense Objects:	\$439,105	\$510,540	\$512,670	\$512,680	0.4%

Airport

Funding for this department provides 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.

<https://flythecrystalcoast.org/>

Major Accomplishments

- Improved infrastructure by constructing fuel farm that the Airport Authority owns.
- Secured US Department of Commerce, Economic Development Administration (EDA) \$3.3 million grant to replace 28 hangars damaged by Hurricane Dorian in 2019.

Goals & Objectives

(SPI #5 BMI #4)

- Construct 28 hangars damaged by Hurricane Dorian.

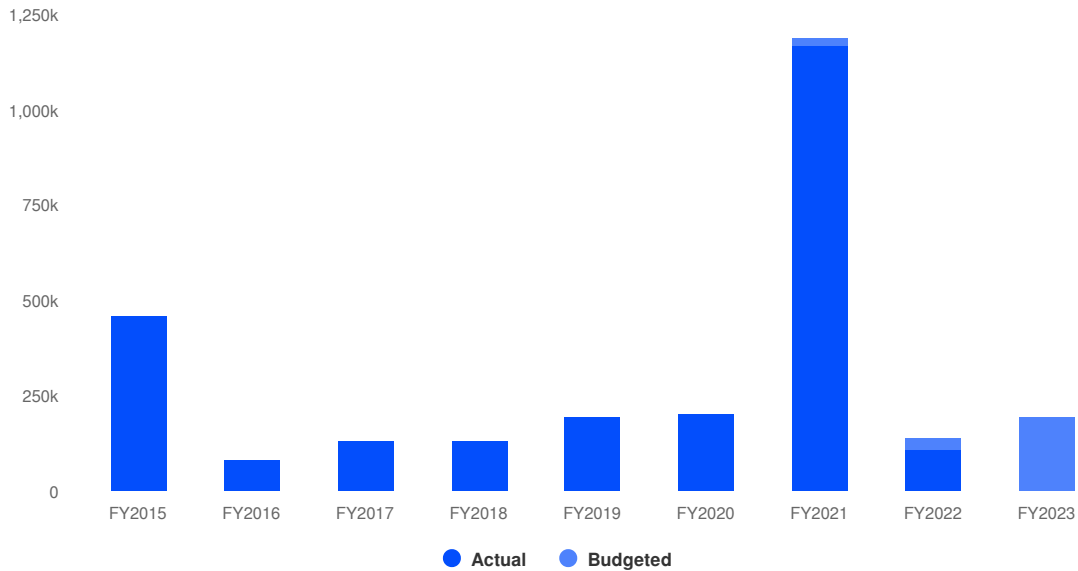
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Airport					
Full Time	1.00	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
Total	1.00	1.00	1.00	1.00	0.00%

Expenditures Summary

\$195,230
\$53,155
(37.41% vs. prior year)

Airport Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$23,369	\$71,770	\$77,490	\$77,420	7.9%
Operating	\$1,050,000	\$0	\$2,000	\$14,725	N/A
Capital	\$106,667	\$70,305	\$103,085	\$103,085	46.6%
Total Expense Objects:	\$1,180,036	\$142,075	\$182,575	\$195,230	37.4%

Harbor Authority

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

- Digitalized all files.
- New pump and pumphouse at Atlantic Harbor.
- New wiring at Harkers Island Harbor.

Goals & Objectives

(SPI #1,2&4 BMI #1,2&7)

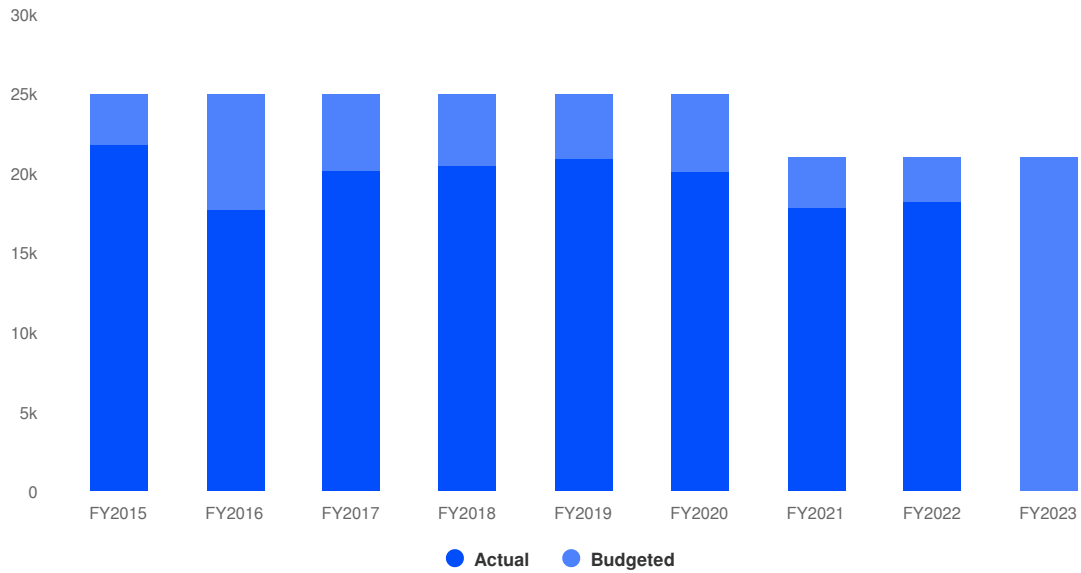
- Collect full payment in July for slip rent as per new lease requirements.
- Maintain all harbors for the safety and welfare of all watermen.
- Increase the amount of slips rented in the Atlantic Harbor.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Operations	97,158	32,250	25,000	25,000
Efficiency				
Fees	17,193	18,550	21,000	21,000
Effectiveness (Outcomes)				
Slips Utilized	64%	64 %	75%	70%

Revenues Summary

\$21,000 **\$0**
(0.00% vs. prior year)

Harbor Authority Proposed and Historical Budget vs. Actual



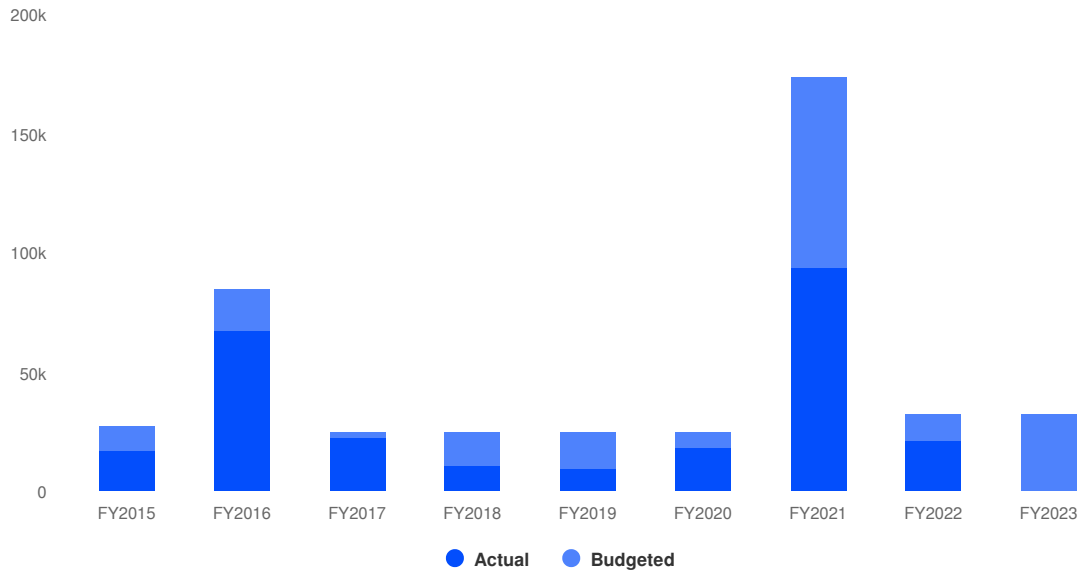
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$17,913	\$21,000	\$21,000	\$21,000	0%
Total Revenue Source:	\$17,913	\$21,000	\$21,000	\$21,000	0%

Expenditures Summary

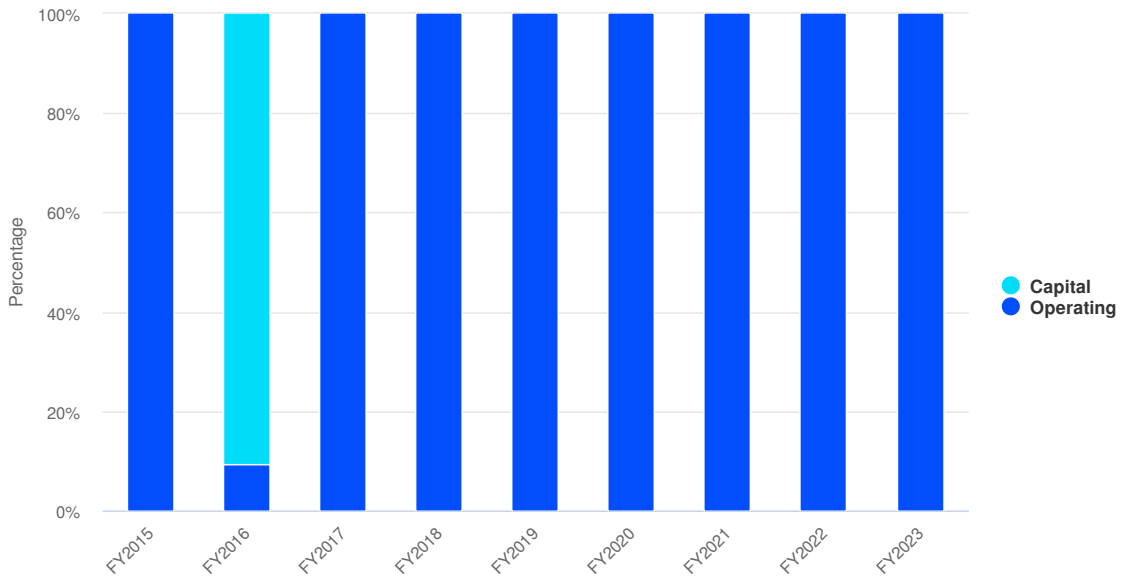
\$33,000 **\$500**
(1.54% vs. prior year)

Harbor Authority Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type




Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$97,159	\$32,500	\$33,000	\$33,000	1.5%
Total Expense Objects:	\$97,159	\$32,500	\$33,000	\$33,000	1.5%

CCATS

Randy Cantor
CCATS Director

This department administers the operation of the Carteret County Area Transportation System (CCATS), coordinates the provision of medical transportation to clients of the Department of Social Services (DSS), provide improved human service and public transportation to the citizens of Carteret County, and seeks grant funding to aid in accomplishing these tasks.

<http://carteretcountync.gov/834/CCATS-Public-Transportation> 

Major Accomplishments

- Continued propane utilization.
- Operated Down East Express coordination route.
- Reduced service miles and hours while increasing ridership.

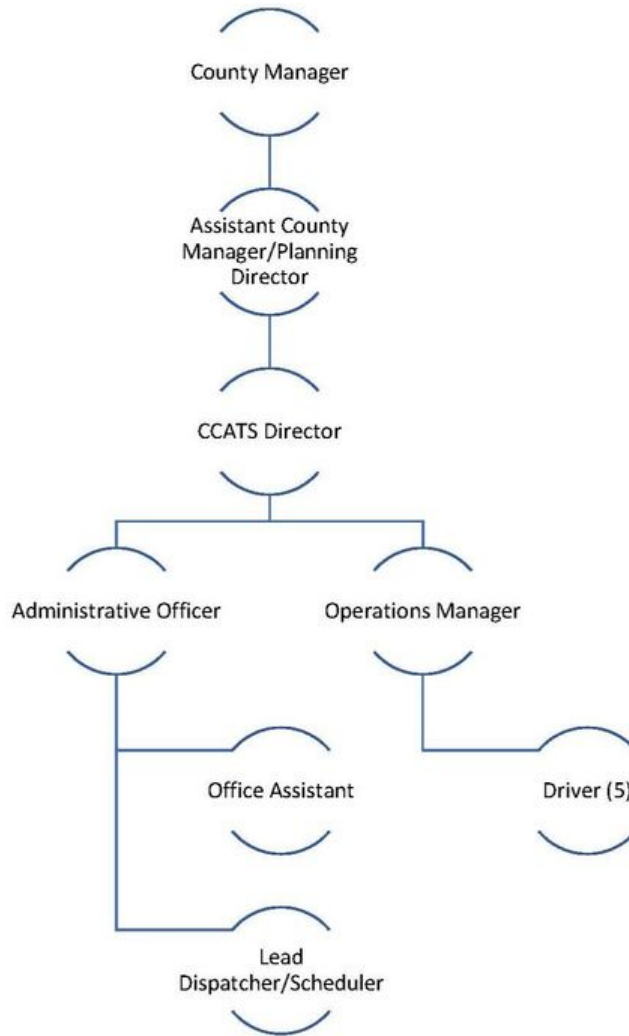
Goals & Objectives

(SPI #1 BMI #1&8 )

- Increase ridership while operating more efficiently in overall transportation options.
- Extend hours of operation.
- Expand marketing program to all festivals, fairs and events.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Total Trips	38,950	48,000	55,000	85,000
Total Miles	461,127	480,000	500,000	480,000
Total Hours	25,526	26,000	28,000	28,000
Efficiency				
Average Trip Miles	11.83	10.0	9.0	5.5
Passenger Trips per Hour	1.52	1.84	2.0	3.0

Organizational Chart



Staffing

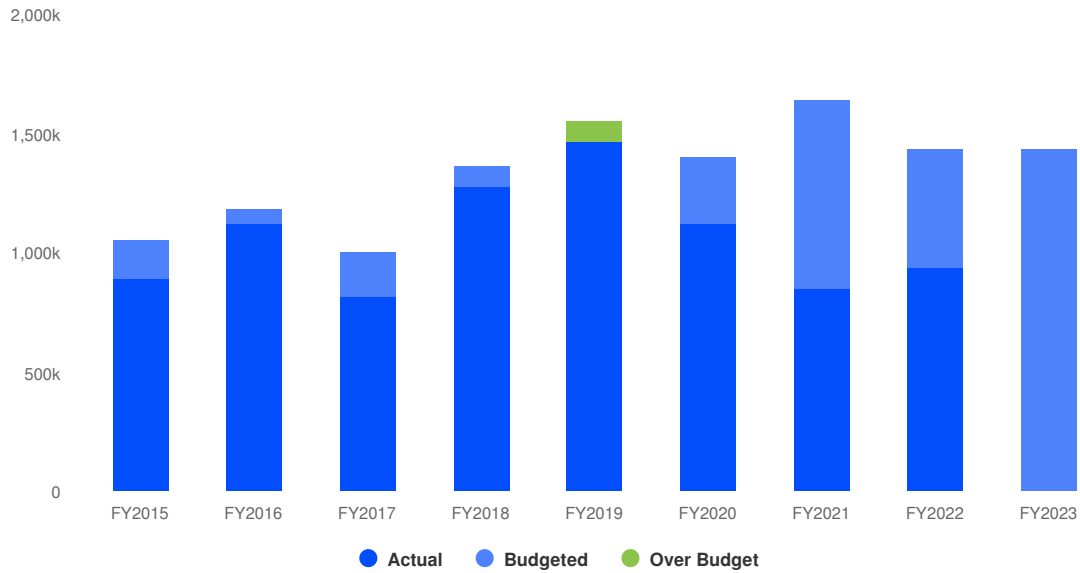
	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
CCATS					
Full Time	10.00	10.00	10.00	12.00	
FTE - Part Time	14.72	11.05	11.05	10.05	
Total	24.72	21.05	21.05	22.05	0.00%



Revenues Summary

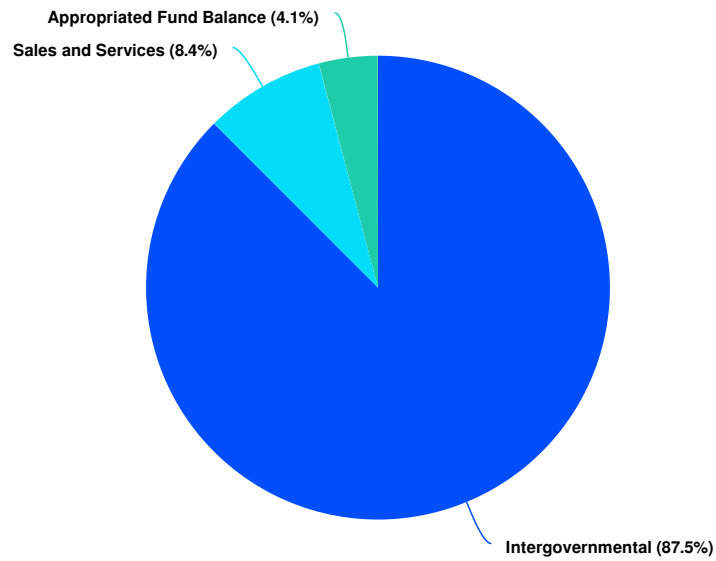
\$1,434,645 **\$1,680**
(0.12% vs. prior year)

CCATS Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2023 Revenues by Source

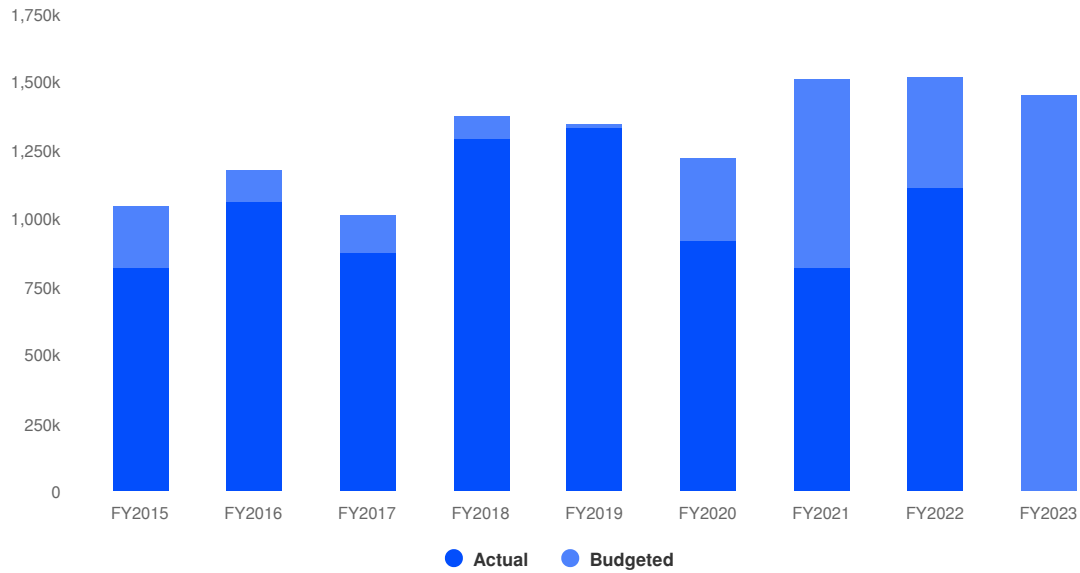


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$1,185,752	\$1,347,965	\$1,255,635	\$1,255,635	-6.8%
Sales and Services	\$80,647	\$85,000	\$120,000	\$120,000	41.2%
Appropriated Fund Balance	\$0	\$0	\$0	\$59,010	N/A
Total Revenue Source:	\$1,266,399	\$1,432,965	\$1,375,635	\$1,434,645	0.1%

Expenditures Summary

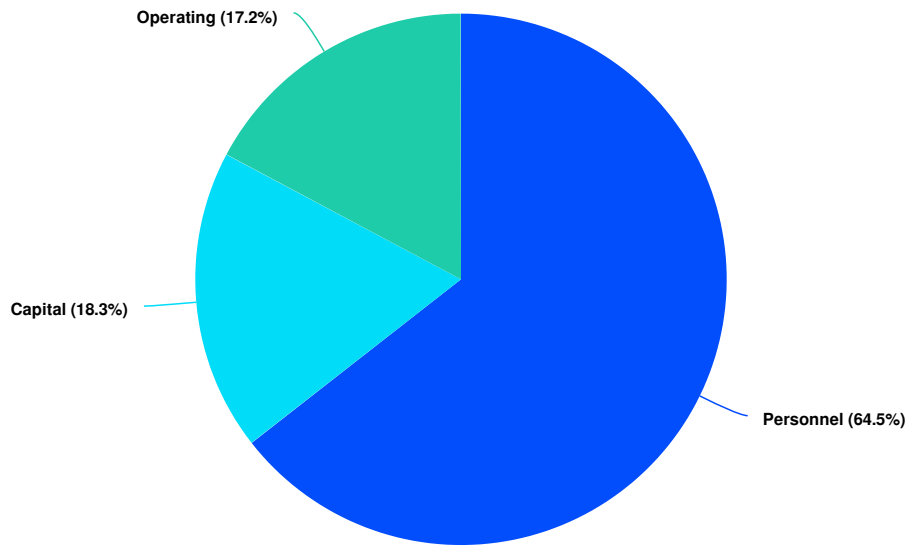
\$1,451,775 **-\$69,197**
(-4.55% vs. prior year)

CCATS Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$722,051	\$851,287	\$885,790	\$935,800	9.9%
Operating	\$266,959	\$237,288	\$247,275	\$249,775	5.3%
Capital	\$67,984	\$432,397	\$266,200	\$266,200	-38.4%
Total Expense Objects:	\$1,056,994	\$1,520,972	\$1,399,265	\$1,451,775	-4.5%



Forest Fire Control

The mission of the NC Forest Service is to protect, manage, and promote forest resources for the citizens of North Carolina. 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 \$347,584 of which the County funds 40% while the State funds 60%.

<https://www.ncforestservice.gov/contacts/carteret.htm>

Major Accomplishments

- Assisted county fire departments with 7 fires involving 217 acres and protected 48 structures at an estimated value of \$6.5 million.
- 4 Forest Management Plans under contract for Carteret County landowners (involving 100 acres).
- Under the Forest Development Program, 50 acres are scheduled to be planted this February, and another 50 acres that have been cost shared are to be site prepared and planted.
- 3 inspections of forestry operations affecting 250 acres.
- 3 Forest Management and Urban Assists involving 5 acres.
- 21 Community Wildland Protection Programs updated to designated areas of concern and ways to mitigate these hazards.
- Conducted 8 information, education and outreach programs.

Goals & Objectives

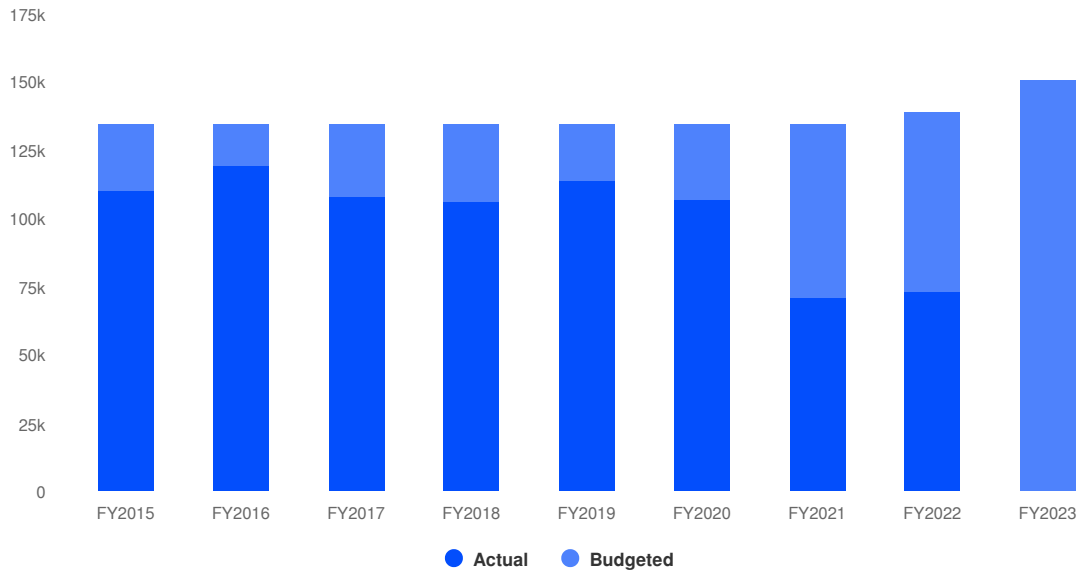
(SPI #2&4 BMI #2,5&9)

- Write 5 Forest Management Plans in Carteret County.
- Conduct 150 acres of forest regeneration.
- Inspect 10 forestry operations for adherence to best management practices related to water quality.
- Teach 2 Wildland Fire Suppression classes to Fire Departments.
- Conduct 30 information, education and outreach programs.

Expenditures Summary

\$151,000
\$12,000
 (8.63% vs. prior year)

Forest Fire Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Forest Fire Contribution	\$113,157	\$139,000	\$151,000	\$151,000	8.6%
Total Expense Objects:	\$113,157	\$139,000	\$151,000	\$151,000	8.6%

Waste Collection

Carteret County contracts with a private carrier, GFL/Waste Industries, for waste collection at our public facilities and convenience sites. There are twelve convenience sites located throughout the County where taxpayers can take their waste. The county pays a contract price per month to GFL, plus a tipping fee to the regional solid waste authority for waste carried over the scales and into the Regional Landfill.

<http://carteretcountync.gov/470/Solid-Waste-Recycling>

Major Accomplishments

- Started a new five year solid waste contract.
- Maintained site location and provided support for storage and transfer of electronics recycling.
- Provided recycling services to all citizens through convenience sites and special events including the annual latex paint collection event, household hazardous waste collection events, and the pesticide container recycling service located at two different sites.
- Made monetary changes in new contract for contractor to account for light container pulls.

Goals & Objectives

(SPI #1&4 BMI #1&5)

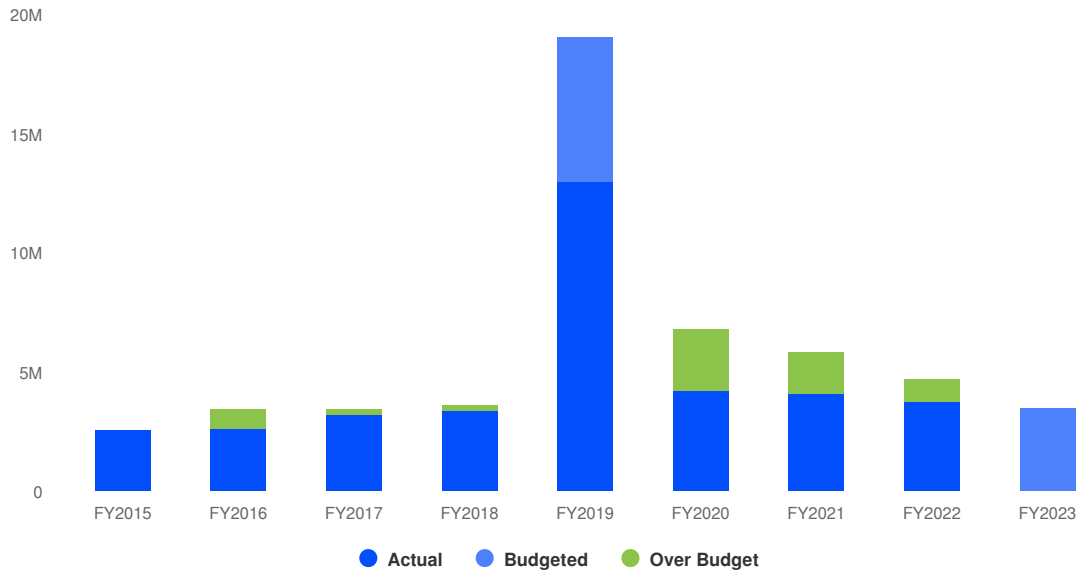
- Work to increase litter awareness, education, and enforcement.
- Work with new contract and contractor to better serve the citizens of Carteret County.
- Continue our electronics and paint recycling programs.
- Focus harder on recycling programs to reduce tonnage to the landfill.

Fiscal Year	Tipping Fee
2012-2013	\$50.50
2013-2014	\$52.50
2014-2015	\$52.50
2015-2016	\$52.50
2016-2017	\$52.50
2017-2018	\$52.50
2018-2019	\$52.50
2019-2020	\$52.50
2020-2021	\$52.50
2021-2022	\$52.50
2022-2023	\$52.50

Revenues Summary

\$3,540,000 **-\$225,000**
 (-5.98% vs. prior year)

Waste Collection Proposed and Historical Budget vs. Actual



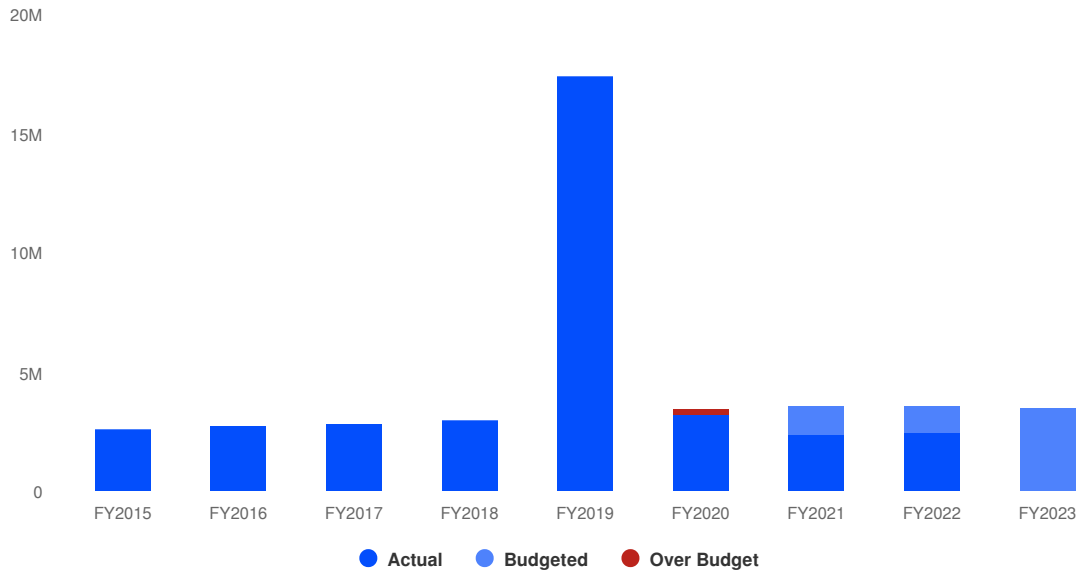
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$2,522,603	\$365,000	\$170,000	\$170,000	-53.4%
Sales and Services	\$3,478,132	\$3,400,000	\$3,370,000	\$3,370,000	-0.9%
Total Revenue Source:	\$6,000,735	\$3,765,000	\$3,540,000	\$3,540,000	-6%

Expenditures Summary

\$3,550,500 **-\$65,100**
 (-1.80% vs. prior year)

Waste Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Operating	\$52,500	\$172,700	\$100,500	\$100,500	-41.8%
Solid Waste Collections	\$3,210,600	\$3,430,000	\$3,435,000	\$3,435,000	0.1%
Landfill Closure	\$11,672	\$12,900	\$15,000	\$15,000	16.3%
Total Expense Objects:	\$3,274,773	\$3,615,600	\$3,550,500	\$3,550,500	-1.8%

Public Works

Tony Cahoon
Public Works Director

The Public Works Department 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. The mosquito control program prevents the transmission of vector-borne diseases 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.

<http://carteretcountync.gov/187/Public-Works-Division>

Major Accomplishments

- Provided assistance with the annual Household Hazardous Waste day.
- Arranged and planned to hold two Household Hazardous Waste days per year starting in 2021.
- Assisted in Gov Deals auction to sell surplus vehicles and arrange pickup of vehicles.
- Helped Harbor Authority with several projects to reduce costs.

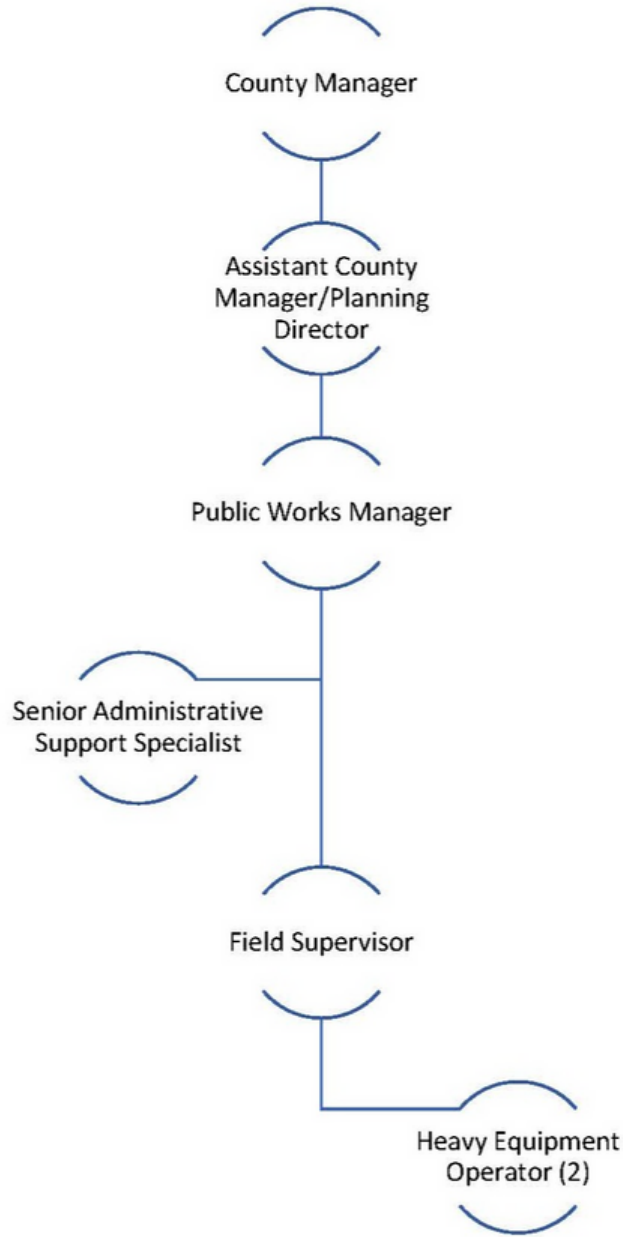
Goals & Objectives

(SPI #1,4&5 BMI #5&6)

- Assist other departments with labor to reduce spending.
- Continue to assist Harbor Authority with inspections and maintenance of infrastructure.
- Continue our mosquito control program to better serve and protect citizens.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload				
# of fleet vehicles maintained	230	230	-	215
Man hours – Mosquito Control – spraying & equip maint.	4000	4200	4000	3700
Man hours – Mosquito Control – surveillance	150	200	225	250
Man hours – labor - fleet maintenance	3100	3100	-	2800
Efficiency				
% of vehicle preventive maintenance performed as scheduled	75%	80%	-	90%
% of harbor and convenience site inspections performed as scheduled	80%	90%	100%	100%
Effectiveness				
% of mosquito control requests for service - response w/in 48 hours	90%	100%	100%	100%
% of street sign request for maintenance – response w/in 48 hours	80%	90%	95%	100%

Organizational Chart



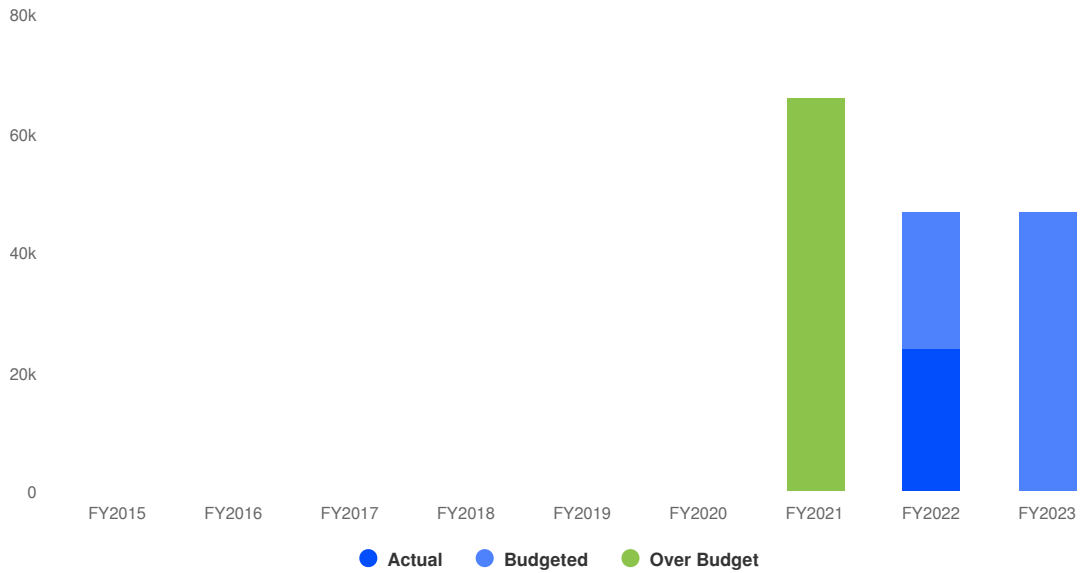
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Public Works					
Full Time	7.50	7.50	5.50	5.50	
FTE - Part Time	4.44	4.44	4.44	4.44	
Total	11.94	11.94	9.94	9.94	-16.75%

Revenues Summary

\$46,800 \$0
 (0.00% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



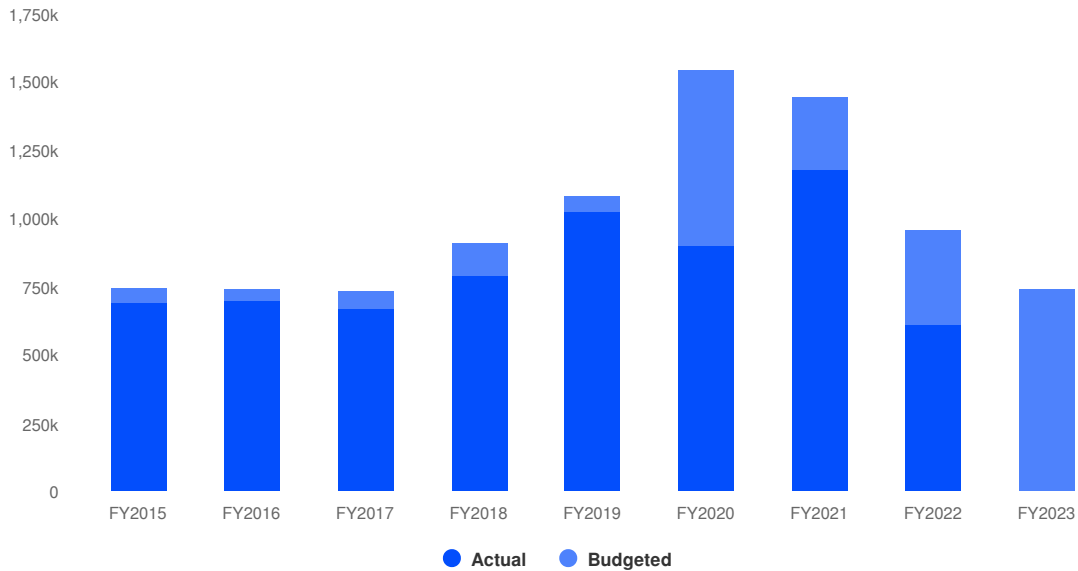
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Miscellaneous	\$66,000	\$46,800	\$46,800	\$46,800	0%
Total Revenue Source:	\$66,000	\$46,800	\$46,800	\$46,800	0%

Expenditures Summary

\$741,770
-\$217,320
 (-22.66% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$507,382	\$567,990	\$474,675	\$473,670	-16.6%
Operating	\$268,225	\$376,100	\$258,600	\$268,100	-28.7%
Capital	\$565,626	\$15,000	\$0	\$0	-100%
Total Expense Objects:	\$1,341,233	\$959,090	\$733,275	\$741,770	-22.7%

County Garage

The County Garage Department is responsible for providing maintenance and repairs of vehicles and equipment for County fleet assets. Fleet management also provides road and field service repair for disabled vehicles. This department also assists in the acquisition and acceptance of new vehicles and the disposal process for surplus vehicles.

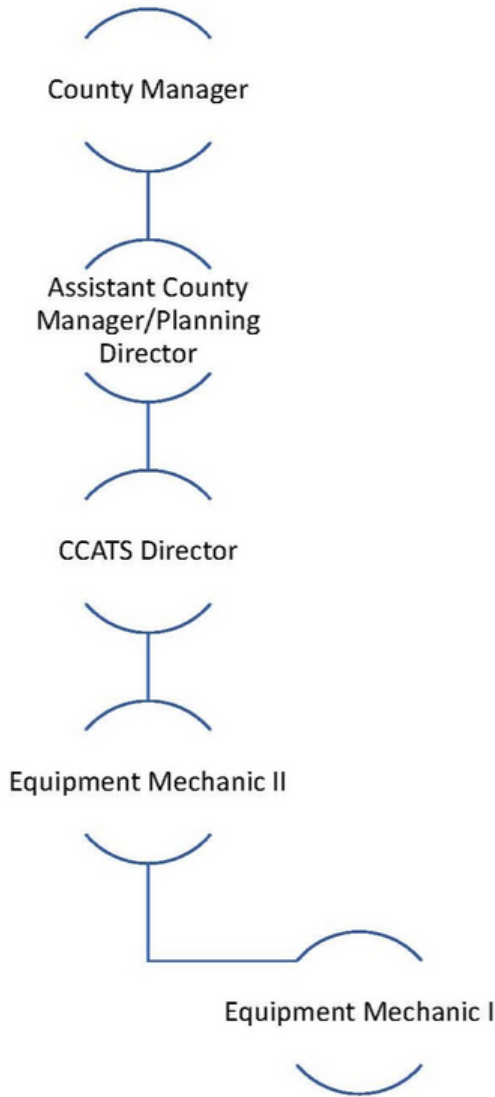
Goals & Objectives

(SPI #1, BMI #5)

- Improve vehicle repair documentation.
- Improve interdepartmental billing process to assure funds are collected.
- Improve functionality of the garage through maintenance and upkeep.
- Improve loaner vehicle usage monitoring and maintenance process.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload				
# of fleet vehicles maintained	-	-	220	215
Man hours – labor - fleet maintenance	-	-	225	250
Efficiency				
% of vehicle preventive maintenance performed as scheduled	-	-	95%	95%

Organizational Chart



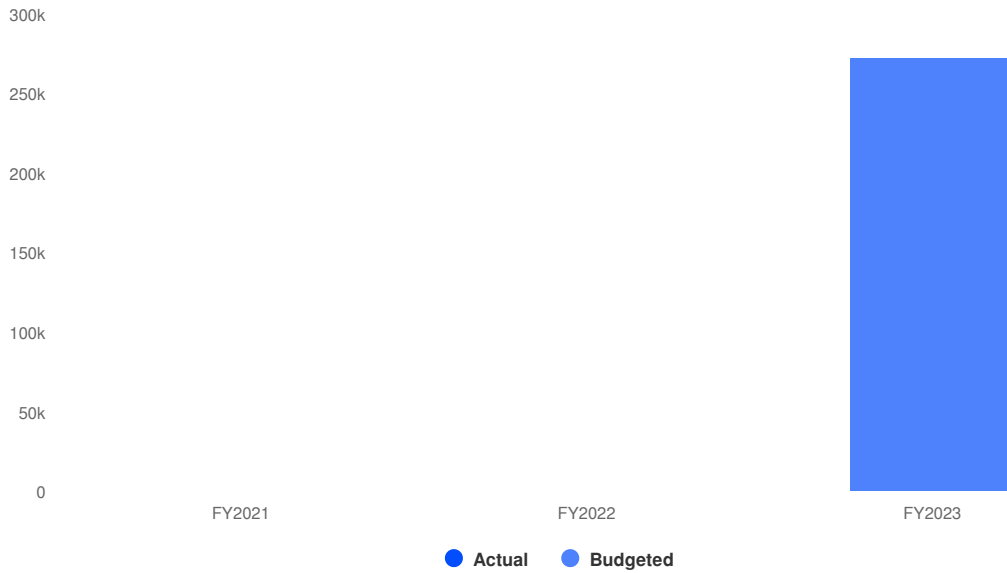
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Public Works					
Full Time	-	-	2.00	2.00	
FTE - Part Time	-	-	-	-	
Total	-	-	2.00	2.00	100.00%

Expenditures Summary

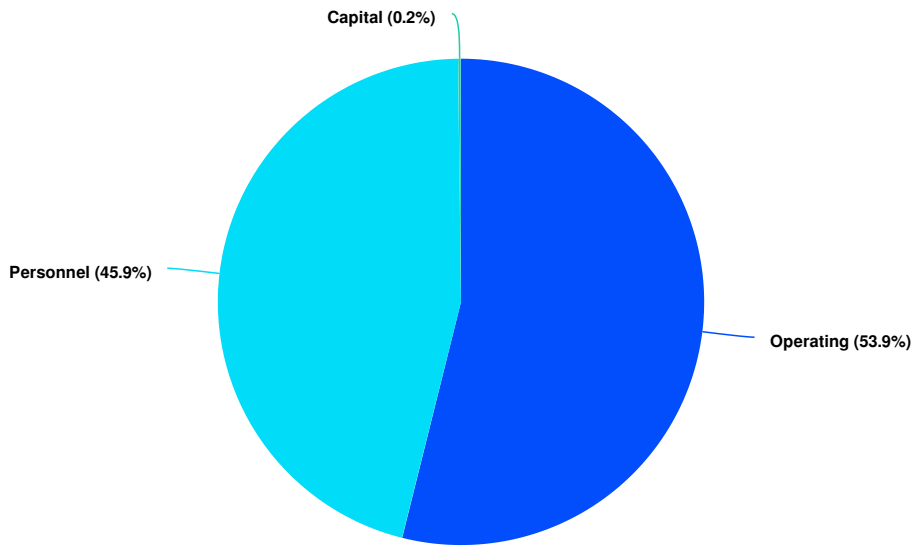
\$272,860 **\$272,860**
(% vs. prior year)

County Garage Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$0	\$0	\$125,765	\$125,260	N/A
Operating	\$0	\$0	\$147,100	\$147,100	N/A
Capital	\$0	\$0	\$500	\$500	N/A
Total Expense Objects:	\$0	\$0	\$273,365	\$272,860	N/A




Economic Development

Michele Query

Economic Development Director

The Economic Development Department assists in the growth of Carteret County's economy by encouraging new capital investments and job creation and works to raise awareness of Carteret County as a destination for permanent residents, which generates additional revenues to Carteret County and municipal governments.

<http://carteretcountync.gov/734/Economic-Development> 

Major Accomplishments

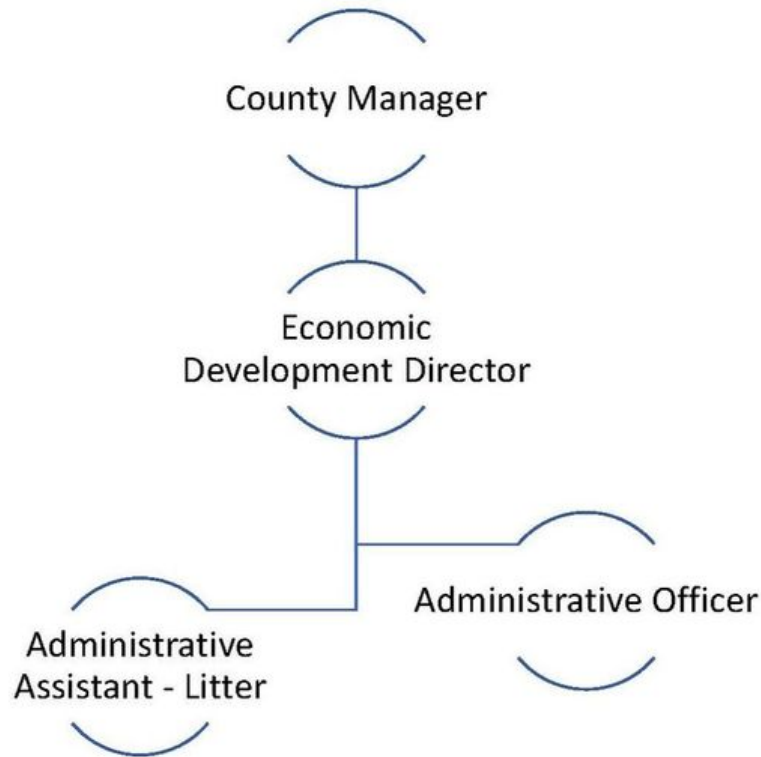
- Hosted the First Annual Crystal Coast Women in Business Conference; over 120 women business owners and leaders were in attendance, and the conference sold out.
- Received \$5,000 Building a New Digital Economy in North Carolina (BAND-NC) grant used to implement recommendations from the Carteret County digital inclusion plan captioned *Connecting Carteret—A Plan for Digital Inclusion*.
- Implemented new GIS Planning Tool for website that hosts an available property listing and demographic data for the County; provided data to various consultants and organizations for grant writing purposes and business relocation.
- Created marketing videos and printed brochures to market Radio Island and the County for new development and investment.
- Organized a County-wide clean-up day with six meet up locations throughout the County; over 120 volunteers collected approximately 3800 lbs. of debris.
- Created a website for the County's litter initiative that includes an ongoing list of scheduled clean-ups to provide volunteer opportunities and also a "Report a Problem" area that allows citizens to report an area that needs attention.

Goals & Objectives

(SPI #1&4 BMI #1&5 )

- Increase department's digital footprint through social media, digital advertising, and other platforms.
- Update department's existing website to enhance the user experience and provide an available property inventory and interactive tools to new and expanding businesses and prospective investors/developers.
- Strengthen relationships with existing businesses and local governments to identify workforce needs and business expansion opportunities, including identifying sites for business growth and infrastructure needs to make sites "project ready".
- Develop Crystal Coast Women in Business into a professional, dues paying network with appropriate programing and support for individual businesses.
- Raise public awareness for the County's Litter Campaign; develop a Business Coalition to support the efforts of the campaign.
- Implement a formal Business Retention & Expansion program to include industry specific events.

Organizational Chart



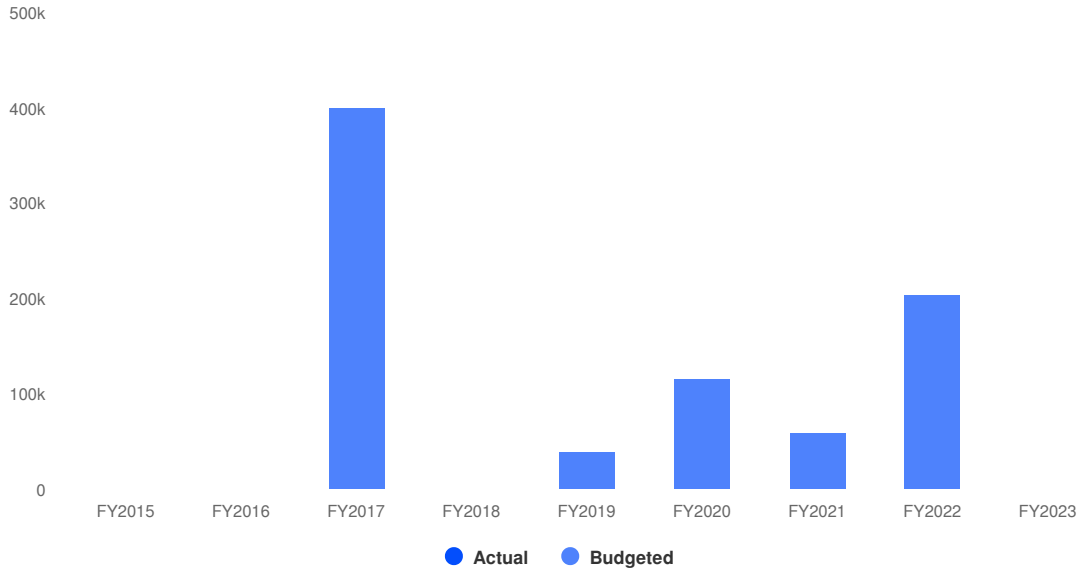
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Economic Development					
Full Time	2.00	2.00	3.00	3.00	
FTE - Part Time	-	-	-	-	
Total	2.00	2.00	3.00	3.00	50.00%

Revenues Summary

\$0 **-\$205,000**
 (-100.00% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



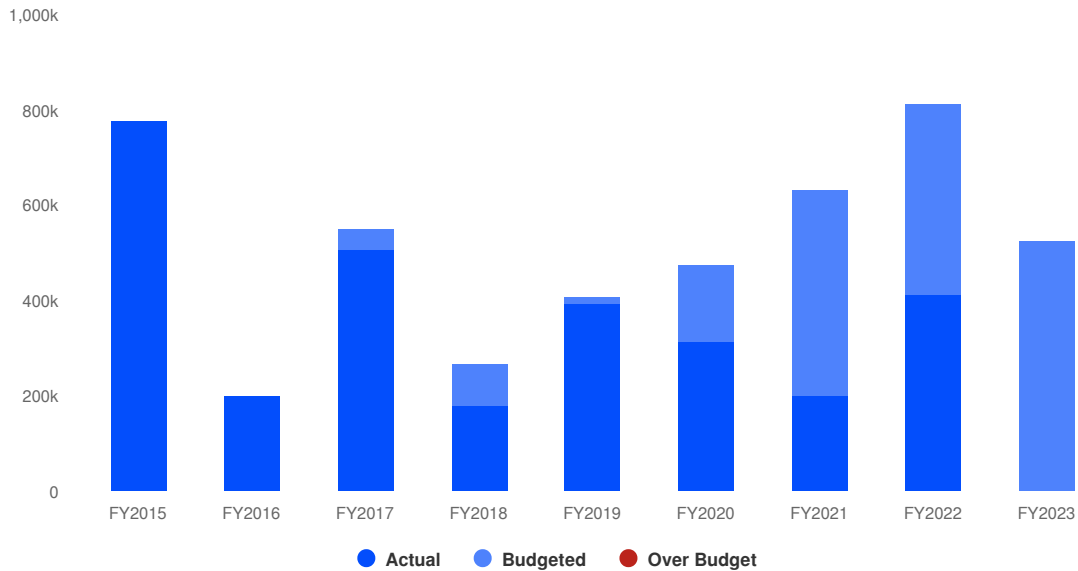
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Appropriated Fund Balance	\$0	\$205,000	\$0	\$0	-100%
Total Revenue Source:	\$0	\$205,000	\$0	\$0	-100%

Expenditures Summary

\$524,515 **-\$285,540**
 (-35.25% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$208,716	\$205,955	\$254,085	\$253,945	23.3%
Operating	\$69,300	\$195,100	\$235,900	\$236,570	21.3%
Economic Development	\$10,000	\$375,000	\$375,000	\$0	-100%
Business Development	\$0	\$34,000	\$34,000	\$34,000	0%
Total Expense Objects:	\$288,016	\$810,055	\$898,985	\$524,515	-35.2%

Shore Protection

J. Ryan Davenport

Shore Protection Manager

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. The office 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.

<http://carteretcountync.gov/837/Shore-Protection-Office>

Major Accomplishments

- Began construction on East Taylor Creek dredging and Radio Island restoration.
- Completed excavation of Straits Boat Ramp.
- Organized Shore Protection Office orientation for newly elected officials.

Goals & Objectives

(SPI #4 BMI #9)

- Obtain permits for and oversee dredging of canal in the community of Davis.
- Obtain permits for and begin construction of boat ramp along Highway 24.
- Encourage federal agencies to begin dredging the channel between Harkers Island and Cape Lookout.
- Continue to work with Moffatt and Nichol on contracted beach surveys.
- Encourage United States Coast Guard to place navigational markers in Core Sound.
- Continue to work with Moffatt and Nichol on contracted offshore sand search.

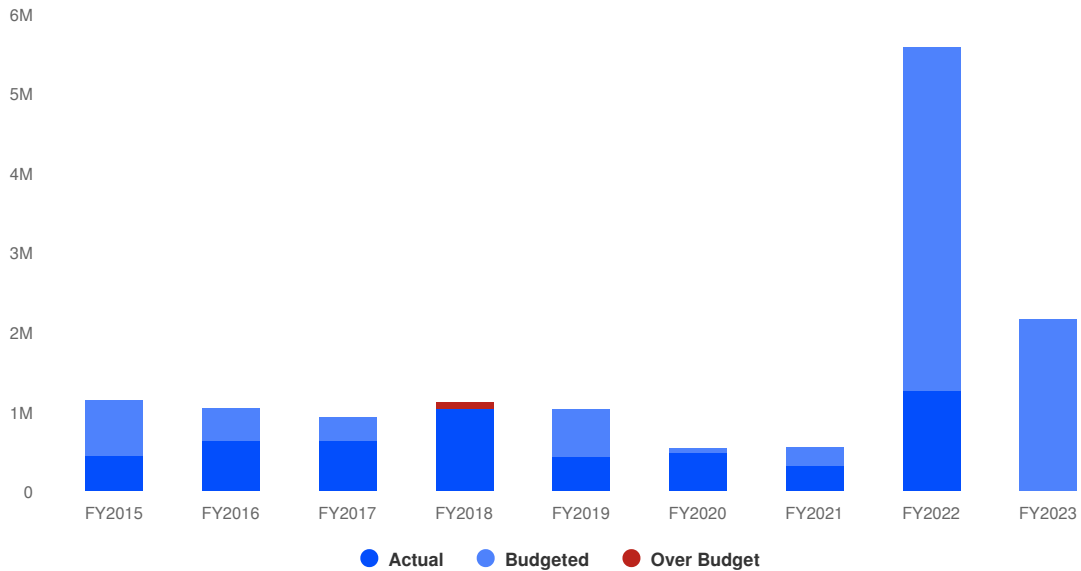
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Shore Protection					
Full Time	1.00	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
Total	1.00	1.00	1.00	1.00	0.00%

Expenditures Summary

\$2,175,000 - \$3,404,765
 (-61.02% vs. prior year)

Shore Protection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$150,708	\$154,970	\$162,950	\$162,950	5.1%
Operating	\$225,739	\$5,424,795	\$1,892,050	\$2,012,050	-62.9%
Total Expense Objects:	\$376,447	\$5,579,765	\$2,055,000	\$2,175,000	-61%

Planning & Development

Gene Foxworth

Assistant County Manager/Planning Director

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 for the Unincorporated areas of Carteret County and the Towns of Atlantic Beach, Bogue, Cape Carteret, Cedar Point, Emerald Isle, Indian Beach, and Peletier. This department serves as floodplain administrator for Unincorporated Carteret County and the Towns of Bogue, Indian Beach, and Peletier. This department serves as local permit official and administers the Coastal Area Management Act for Unincorporated Carteret County and the Towns of Bogue, Cape Carteret, Cedar Point, Indian Beach, and Peletier.

<http://carteretcountync.gov/170/Planning-Inspections>

Major Accomplishments

- Completed and County Commissioners adopted the County's updated CAMA Land Use Plan.
- Submitted the adopted major rewrite of the County's CAMA Land Use Plan to the Division of Coastal Management for certification.
- Updated and County Commissioners adopted the County's Zoning Ordinance to comply with NCGS 160D.
- Began to issue all building permits for the Town of Emerald Isle.
- Maintained the County's Class 7 rating for the Community Ratings System.

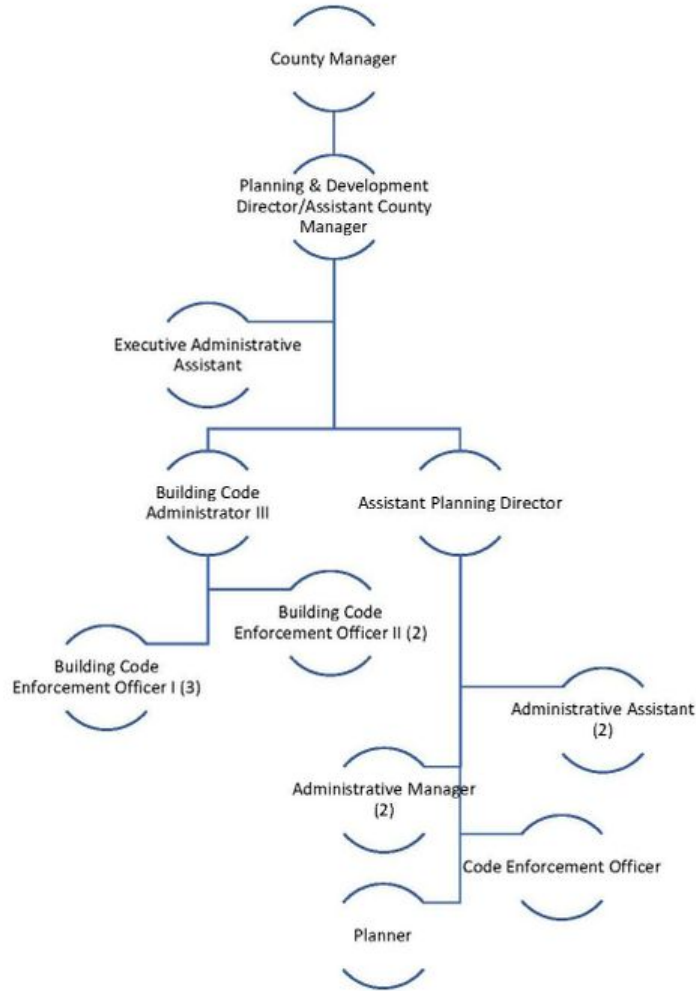
Goals & Objectives

(SPI #1,3,4&5 BMI #5,8,9&11)

- Acquire permits and begin construction at the public boat ramp facility on the Stroud Tract.
- Continue to administer the \$750,000 CDBG-NR Grant for the demolition and construction of four new dwellings.
- Update the Comprehensive Transportation Plan for Carteret County.
- Complete and implement the Highway 24 Corridor Study.
- Implement the Hazard Mitigation Grant Program DR-4393 elevation of 7 single-family dwellings.
- Continue to seek future Hazard Mitigation Grant Program funding to elevate single-family dwellings.
- Continue to work with the State and FEMA to adopt the remaining Preliminary Flood Insurance Rate Maps for Carteret County.
- Recertify Carteret County in the National Flood Insurance Program's Community Ratings System.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Number of Inspections	20,362	23,500	25,000	25,000
Number of Permits Issued	5,725	5,800	5,900	5,900
Efficiency				
Average miles/inspections	5.50	5.25	5.00	5.00
Effectiveness (Outcomes)				
% of violations that have met compliance	90%	90%	100%	100%

Organizational Chart



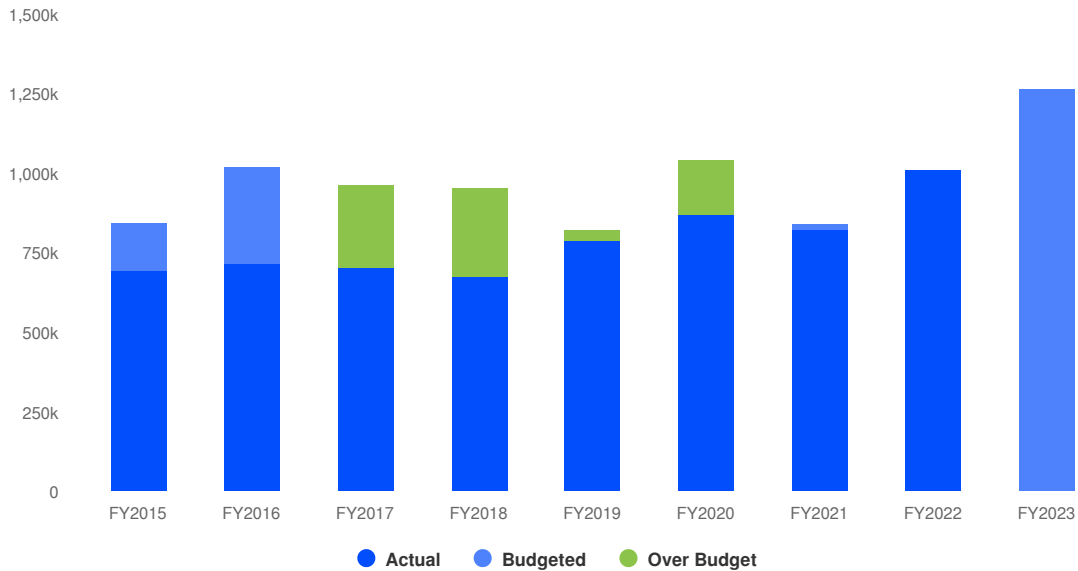
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Planning & Development					
Full Time	13.25	13.25	13.25	13.25	
FTE - Part Time	-	-	-	-	
Total	13.25	13.25	13.25	13.25	0.00%

Revenues Summary

\$1,265,000
\$255,000
(25.25% vs. prior year)

Planning & Development Proposed and Historical Budget vs. Actual



Revenues by Source

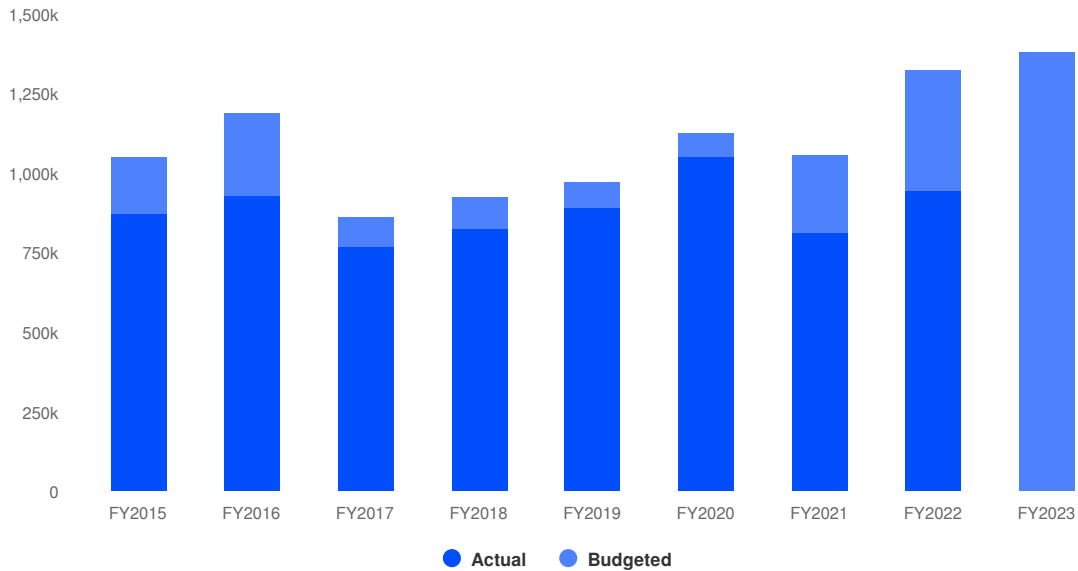
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$1,005,862	\$891,000	\$1,141,000	\$1,141,000	28.1%
Intergovernmental	\$7,415	\$0	\$0	\$0	0%
Sales and Services	\$137,110	\$119,000	\$124,000	\$124,000	4.2%
Total Revenue Source:	\$1,150,387	\$1,010,000	\$1,265,000	\$1,265,000	25.2%



Expenditures Summary

\$1,384,310 **\$58,491**
(4.41% vs. prior year)

Planning & Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$867,735	\$1,022,539	\$1,062,680	\$1,061,365	3.8%
Operating	\$185,868	\$279,457	\$298,300	\$298,945	7%
Capital	\$0	\$23,823	\$24,000	\$24,000	0.7%
Total Expense Objects:	\$1,053,603	\$1,325,819	\$1,384,980	\$1,384,310	4.4%

General Services

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

<http://carteretcountync.gov/158/General-Services>

Major Accomplishments

- Continued reorganization and implementation of efficiencies.
- Implementation of major renovation needs.
- Further implementation of Capital improvement program.

Goals & Objectives

(SPI #1&4 BMI #1,5,6&7)

- Continue to provide assistance to the General Service Departments as needed.
- Continue implementation of efficiencies.
- Continue accommodating space needs request of the departments.
- Continue refining our Capital Improvement Program for the County.

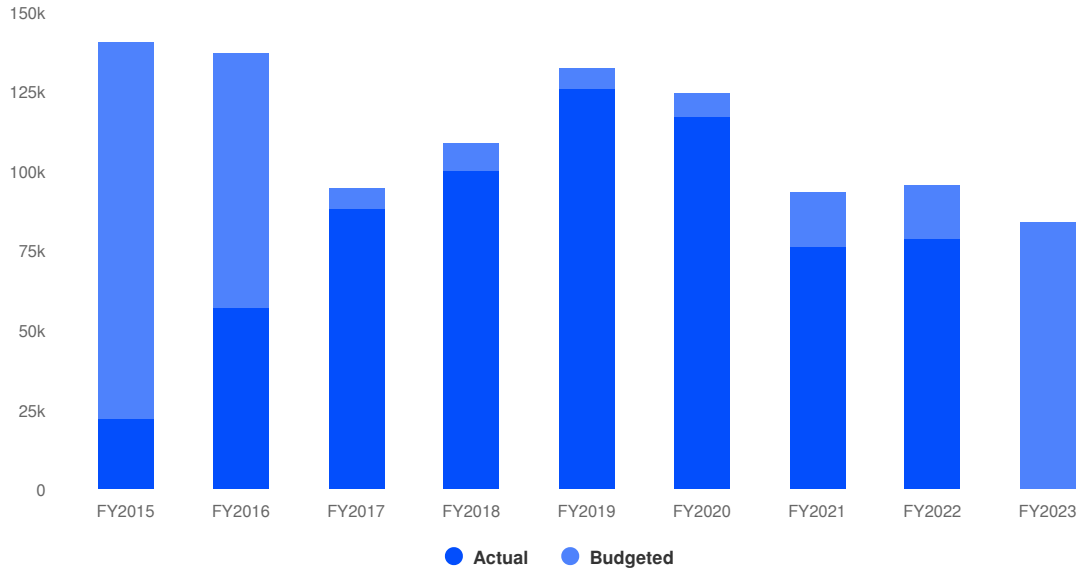
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
General Services					
Full Time	0.75	0.75	0.75	0.75	
FTE - Part Time	-	-	-	-	
Total	0.75	0.75	0.75	0.75	0.00%

Expenditures Summary

\$83,930 **-\$12,030**
 (-12.54% vs. prior year)

General Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$93,336	\$95,960	\$84,000	\$83,930	-12.5%
Total Expense Objects:	\$93,336	\$95,960	\$84,000	\$83,930	-12.5%

Cooperative Extension

Shawn Banks

Cooperative Extension Director

NC Cooperative Extension is a leader in extending knowledge, and provides reliable, university based information and training. The mission is to provide individuals, families, and communities practical education they can trust to help them improve the quality of their lives. The focus is on agricultural issues and alternative crop and marketing opportunities, consumer horticulture issues, including home food production and preservation, family and consumer sciences issues, including health and financial well-being, and youth development, all for Carteret County citizens. We bring university solutions to local problems. The department includes a Soil and Water Conservation component, which provides quality technical assistance to the public to aid in properly developing, using, managing and improving the natural resources of the County. The Carteret Big Sweep program coordinates with citizens who wish to help with litter removal and prevention.

<http://carteret.ces.ncsu.edu/>

Major Accomplishments

- The Extension and Community Association (ECA), comprised of 15 volunteers, completed 506 hours of volunteer service valued at \$13,146 to Carteret County.
- The Carteret Big Sweep (CBS) program had 171 clean-ups in which a total of 1,365 volunteers participated. They removed 34,519 pounds of debris from beaches, roadways, parks and other areas in Carteret County.
- School enrichment was a huge success in 2021. We had 27 classrooms participate, reaching just over 400 2nd grades across the county, in the 4-H Embryology Program.
- 4-H Learning Series offered every other month.
- Eight youth represented our county at District Activity Day and collected six gold medals, one silver medal, and one Cloverbud participation award.
- Implemented a county-wide photography contest for all youth, ages 5-18, residing in Carteret County.
- The Extension Master Gardener Volunteers comprised of 36 volunteers, completed 1,785 hours of volunteer service valued at \$46,394 and reported 314 contacts through phone, email, farmers markets and other activities where they were able to share research-based information and answer questions about home gardening activities.
- Soil and Water removed approximately 32 miles of woody stream debris from main drainage areas, which was deposited by hurricanes Florence and Dorian to reduce flooding throughout the county using State and Federal funding sources.
- Due to Covid19 restrictions, we were able to shift some of our programs from in person to virtual trainings, allowing us to continue reaching people through Zoom technology to complete Extension Master Gardener Volunteer Training, nutrition and food safety classes, 4-H school enrichment and Empowering Youth and Families (EYFP/Opioid prevention training) classes.

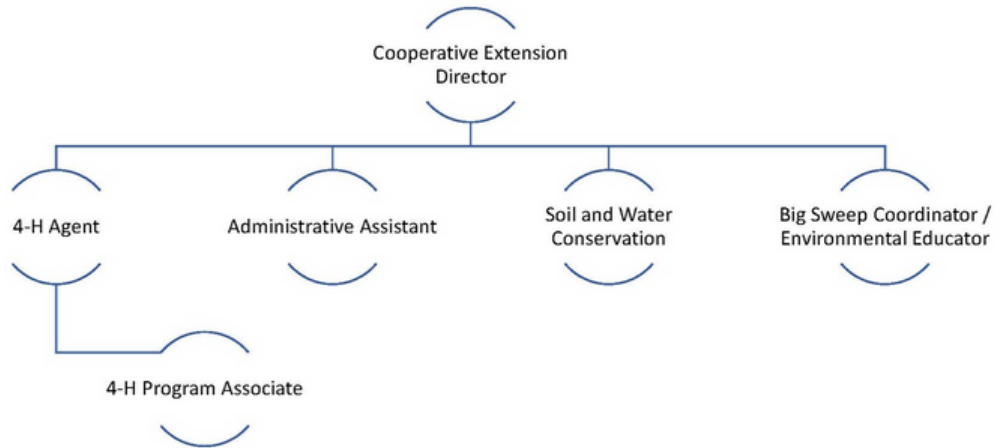
Goals & Objectives

(SPI #1,3 BMI #5&9)

- Empower youth and families to develop good habits and develop life skills that will promote an overall healthy lifestyle.
- Help strengthen families and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest and green industry systems.
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County.
- Empower families to make better choices in daily life to avoid situations with peer pressure, drugs, alcohol and other mind altering substances.
- Remove debris from streams and waterways left there by hurricanes and other means to allow the unimpeded flow of water from the land to the ocean thereby reducing flooding.
- Partner with Carteret County Parks and Recreation to offer the SALT crew - a Youth Leadership Group for 8th-12th graders that will meet monthly.
- Provide technical assistance to all landowners throughout the county related to natural resource concerns.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Extension Master Gardener Volunteer Hours	1,786	1,820	1,900	1,850
Extension and Community Association Volunteer Hours	506	520	550	550
Efficiency				
Number of teachers using 4-H STEM (Science, Technology, Engineering and Math) curriculum in their classroom	35	40	48	40
Number of individuals who gained knowledge or acquired skills related to vegetable / fruit gardening	27	75	100	100
Number of individuals who increase their knowledge of safe home food handling, preservation, or preparation practices	150	112	150	125
Effectiveness (Outcomes)				
Number of participants who use extension recommended Best Management Practices in landscape	327	350	400	350
Number of youth engaging in growth, development and leadership opportunities	777	830	880	880

Organizational Chart



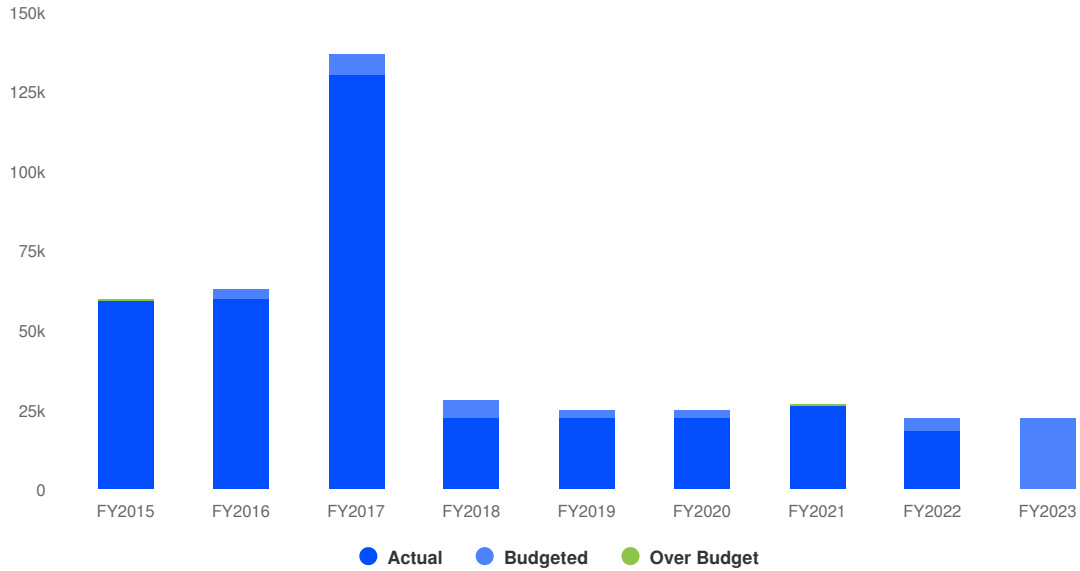
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Cooperative Extension					
Full Time	1.00	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
Total	1.00	1.00	1.00	1.00	0.00%

Revenues Summary

\$22,500 **\$0**
(0.00% vs. prior year)

Cooperative Extension Proposed and Historical Budget vs. Actual



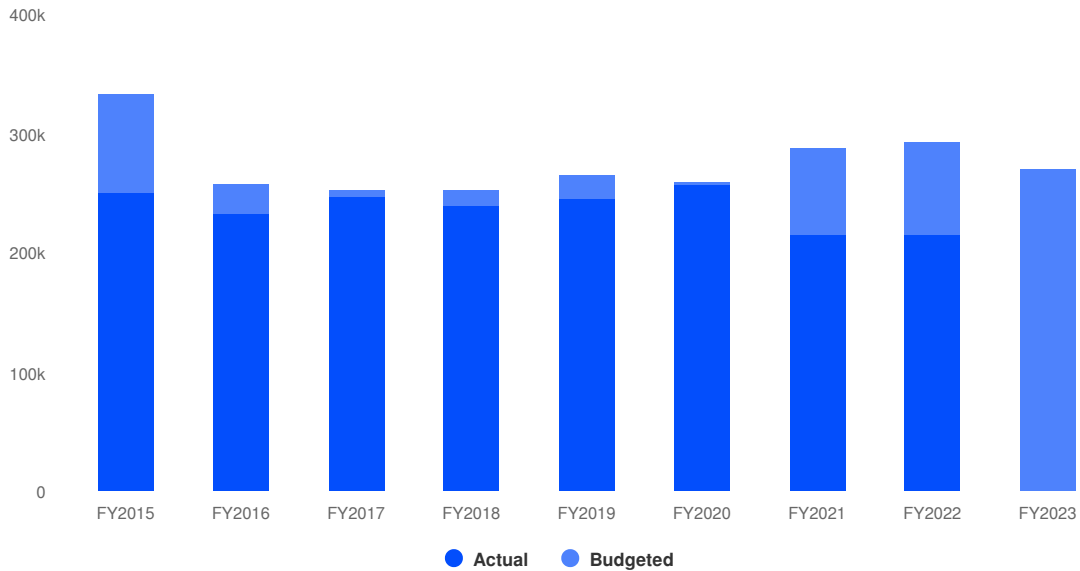
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$23,869	\$22,500	\$22,500	\$22,500	0%
Sales and Services	\$11,874	\$0	\$0	\$0	0%
Miscellaneous	\$30	\$0	\$0	\$0	0%
Total Revenue Source:	\$35,773	\$22,500	\$22,500	\$22,500	0%

Expenditures Summary

\$270,355 **-\$22,118**
 (-7.56% vs. prior year)

Cooperative Extension Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$62,565	\$70,763	\$82,565	\$82,495	16.6%
Operating	\$212,950	\$221,710	\$187,760	\$187,860	-15.3%
Total Expense Objects:	\$275,515	\$292,473	\$270,325	\$270,355	-7.6%



Health Department

Nina Oliver
Health Director

ADMINISTRATION AND SUPPORT – Provides leadership and support to all health department functions. Responsibilities of this team include program development, budgeting, strategic planning, personnel resources, HIPAA, marketing, patient eligibility for clinical services, billing and coding.

ADULT HEALTH – Provides comprehensive healthcare and primary care services to the citizens of Carteret County, provides acute and sick care for Carteret County Government employees, treats Hepatitis C positive patients who are uninsured or have Medicaid.

HEALTH EDUCATION – To promote community health through policy, system, and environmental changes. To prevent and reduce tobacco and drug use, obesity, and chronic disease.

BREAST & CERVICAL CANCER CONTROL PROGRAM (BCCCP) – Provides education, screening, and early detection of breast and/or cervical cancer for women at risk. Outreach efforts will be targeted towards minority women as well as those who are uninsured and women who are never or rarely screened.

COMMUNICABLE DISEASE – Educates the public and protects the public from disease outbreak, accepts reports from local health care providers and uses those reports to perform surveillance and conduct investigations. Investigates Communicable Disease outbreaks, screens for, diagnoses, and treats Sexually Transmitted Diseases (STDs), Tuberculosis (TB), and Human Immunodeficiency Virus (HIV). Conducts rapid surveillance and management of communicable diseases. Enforces public health law as it relates to identification, management, and reporting of communicable disease online through the North Carolina Electronic Disease Surveillance System (NCEDSS). CCHD has been the main reporting agency in the state system NC COVID during the COVID19 pandemic and to the public.

IMMUNIZATION – To administer vaccines, communicable disease prevention, screening and treatment of all vaccine reportable communicable disease, and prepare for disaster response.

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

FAMILY PLANNING - To provide reproductive life planning and counseling to help families prevent unintended pregnancy, achieve healthy planned pregnancies, and safe spacing between pregnancies. To provide preventive healthcare to men and women of childbearing age in Carteret County.

MATERNAL HEALTH – To make available low risk maternal health care and health supervision to any woman in Carteret County who does not have access to care. To improve pregnancy and birth outcomes to reduce infant mortality.

CHILD HEALTH – Provides preventive health care services in our community to children from birth through 20 years of age. Provides foster care exams to children in Carteret County. This team focuses on preventive health and sending referrals to medical homes for primary sick care and provides newborn home visits to families with Medicaid.

CARE MANAGEMENT FOR AT-RISK CHILDREN (CMARC) – To provide care management services to children 0-5 and families that need additional services or support. These services are provided to children at risk who may have special healthcare needs, experienced adverse life events or toxic stress, or were born and placed in the Neonatal Intensive Care Unit. There is special attention placed on those kids who are in Foster Care. The goal is to provide needed services and resources to this at-risk population.

CARE MANAGEMENT FOR HIGH RISK PREGNANCIES (CMHRP) – To ensure pregnant women receive the best possible care and resources during pregnancy including early and continuous prenatal care and referral to other needed services.

<http://carteretcountync.gov/836/Health-Department> 



Major Accomplishments

- Implemented self-check-in kiosks for Health Department patients.
- Assisted patients with the transition to Medicaid Managed Care and successfully enrolled with all participating plans.
- Adapted clinic schedules for vaccine readiness and COVID-19 testing in response to new variants and increased demand.
- Provided telehealth visits to clients to adhere to COVID restrictions and continue to provide services.
- Provided acute and sick visits for county government employees to reduce time out of work.
- Provided BCCCP services to women by telehealth in order to abide by COVID restrictions and continue to provide much needed services to women.
- Collaborated with Carteret Health Care Cancer Center and other healthcare agencies to provide free breast screening clinic to serve women in Carteret County.
- Collaborated with Jail Health to screen and test inmates for COVID-19.
- Worked with school system, multiple county municipalities, businesses, long term care facilities, emergency services and county administration to provide information and education surrounding COVID-19.
- Awarded NC Office of Rural Health Community Health grant for \$49,948 to purchase supplies and equipment for the dental program.
- Worked with Health ENC and Carteret Health Care to collect 720 CHNA surveys to learn about the health needs of the community.
- Established a Health Equity Work Group to assess & improve internal equity practices of the LHD including tracking equity efforts.
- Provided COVID-19 updates showing active cases (by zip code), recovery data, and number of deaths.
- Distributed N-95 respirators equitably to residents of Carteret County.

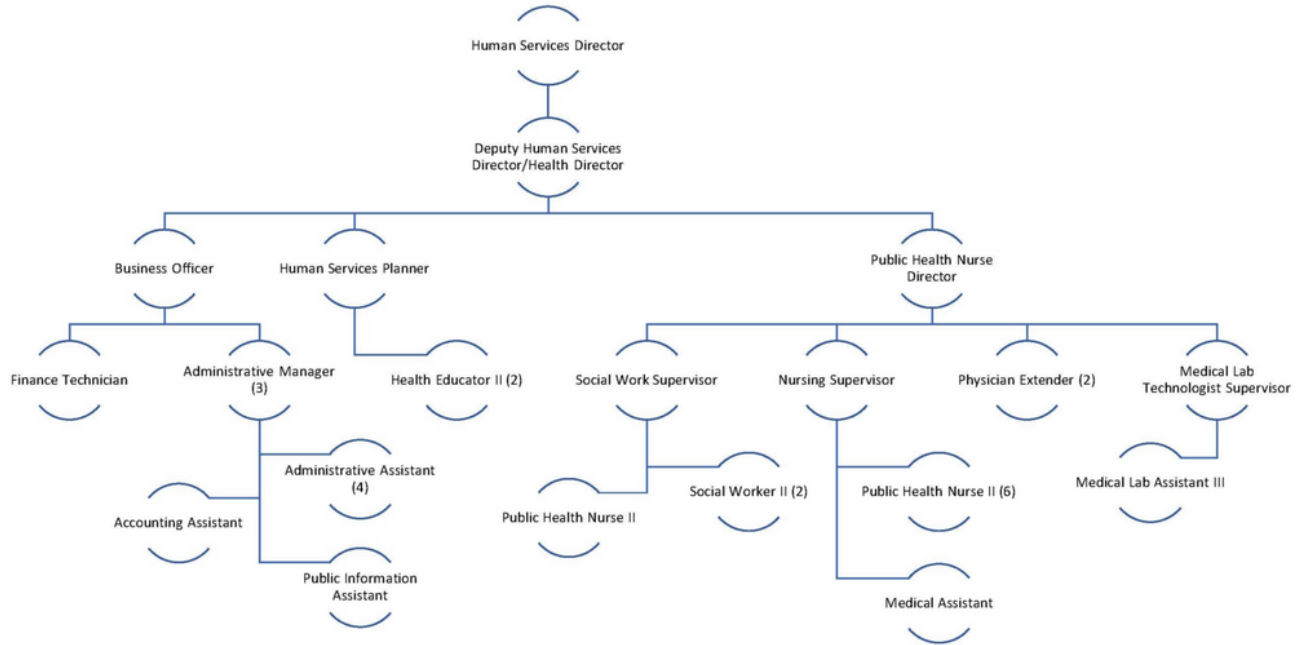
Goals & Objectives

(SPI #5 [↗](#) BMI #10 [↗](#))

- Increase efficiency and collaboration by cross training staff.
- Provide outreach and education to women of historically marginalized populations through increased health education efforts.
- Continue to identify innovative ways to provide services during the ongoing pandemic response and COVID vaccine distribution.
- Work with state partners to continue to provide labs and prescriptions for our Hepatitis C clients for treatment.
- Continue to offer affordable and quality chronic disease management and acute sick healthcare to county citizens to ensure access to healthcare for all populations.
- Increase collaboration with key state and local partners as we move through Medicaid Managed Care and develop updated name and performance metrics.
- Continue to increase program performance and women served in the high-risk population.
- Attend trainings offered to increase knowledge and skills in working with women dealing with substance used disorder in pregnancy.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
<i>Workload (Output)</i>				
Adult Health services provided	1,652	1,920	2,049	2,049
Child Health services provided overall	482	500	528	528
COVID tests performed	2,232	2,455	2,650	2,650
Total services provided by Care Managers	2,996	3,296	3,310	3,310
Number of Health Fair & Events Attended	43	50	50	45
Car seats distributed	17	26	25	20
Immunizations given	1,166	1,470	1,550	1,550
<i>Efficiency</i>				
Adult Health patients served	649	750	863	863
COVID follow up (total reported to CCHD) per 1 RN	13,089	26,000	40,000	40,000
Number of child safety seat checks performed	62	75	100	100
Average number of services provided monthly by Care Managers	138	202	240	240
% of county 2 year olds receiving timely vaccinations	80%	83%	90%	90%
<i>Effectiveness (Outcomes)</i>				
Complaints	0	0	0	0

Organizational Chart



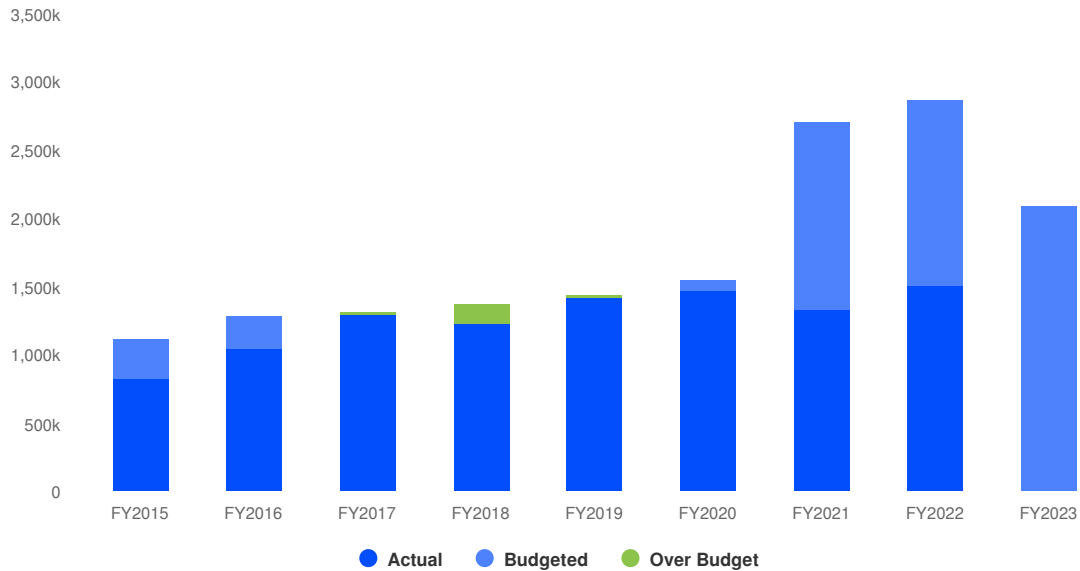
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Health Department					
Full Time	32.00	32.00	32.00	32.00	
FTE - Part Time	3.47	3.47	3.47	3.47	
Total	35.47	35.47	35.47	35.47	0.00%

Revenues Summary

\$2,089,300 **-\$781,483**
 (-27.22% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual



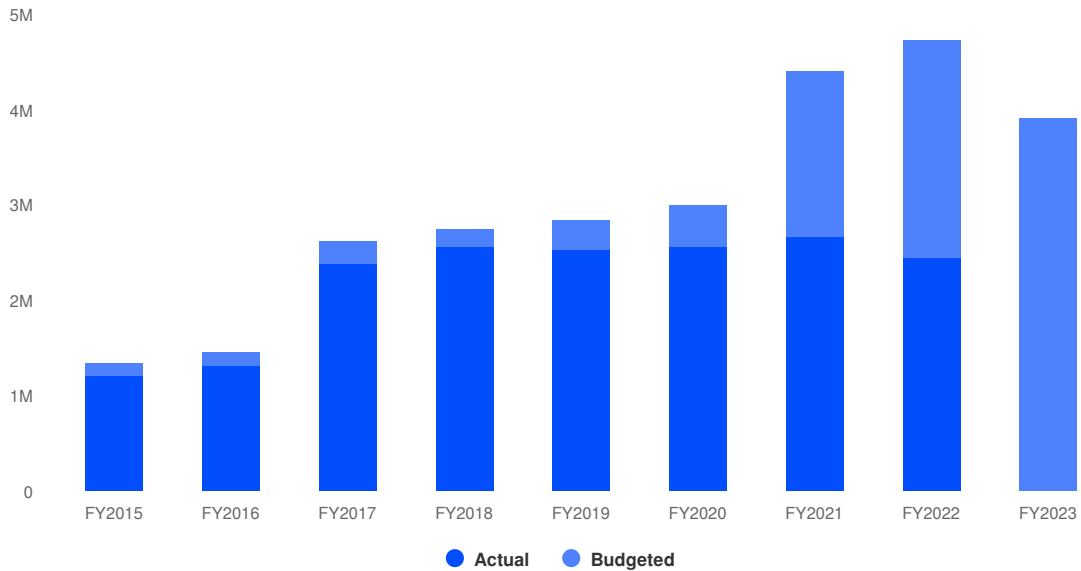
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source	\$2,340,266	\$2,870,783	\$2,064,300	\$2,089,300	-27.2%
Total Revenue Source:	\$2,340,266	\$2,870,783	\$2,064,300	\$2,089,300	-27.2%

Expenditures Summary

\$3,921,685 **-\$811,353**
 (-17.14% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$2,695,069	\$3,808,388	\$3,083,860	\$3,081,860	-19.1%
Operating	\$556,238	\$924,650	\$839,205	\$839,825	-9.2%
Total Expense Objects:	\$3,251,308	\$4,733,038	\$3,923,065	\$3,921,685	-17.1%

Dental

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 care access to underserved and vulnerable children and pregnant women by establishing a dental home and safety net for preventive and treatment services.

<http://carteretcountync.gov/398/Dental-Clinic>

Major Accomplishments

- Reinstated pre-pandemic scheduling capacity.
- Maintained delivery of dental services to patients despite retirement of long-term employee.
- Resumed travel of mobile clinic to elementary schools to provide services on location.

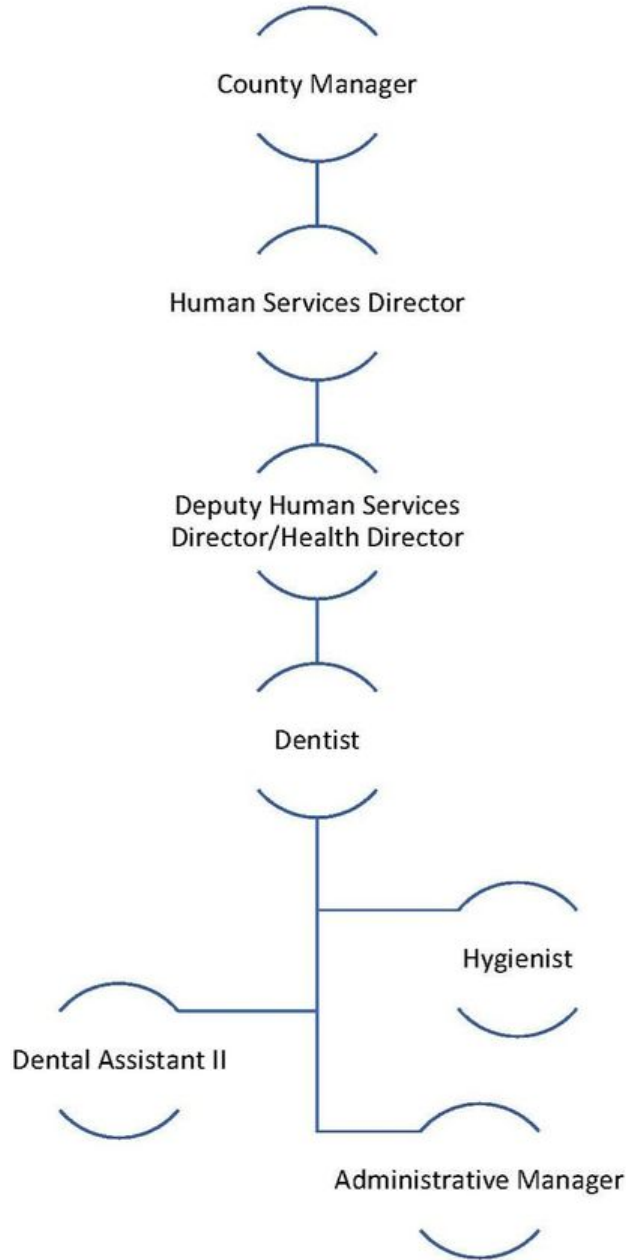
Goals & Objectives

(SPI #5 BMI #1,5&10)

- Continue expanding awareness of dental services with increased outreach to school administration.
- Increase community outreach through dental educational services.
- Reduce untreated dental disease and cavities through treatment and referrals.
- Treatment of all dental decay in Medicaid kindergarten children through treatment and referral methods.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Clients	380	568	850	925
Procedures	2898	6280	7000	7200
Educational groups served	1	1	5	10
Health Fairs	1	1	2	2
Efficiency				
Schools visited	2	6	7	7
Schools served	9	12	12	12
Head start/ preschool centers	1	1	2	2
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

Organizational Chart



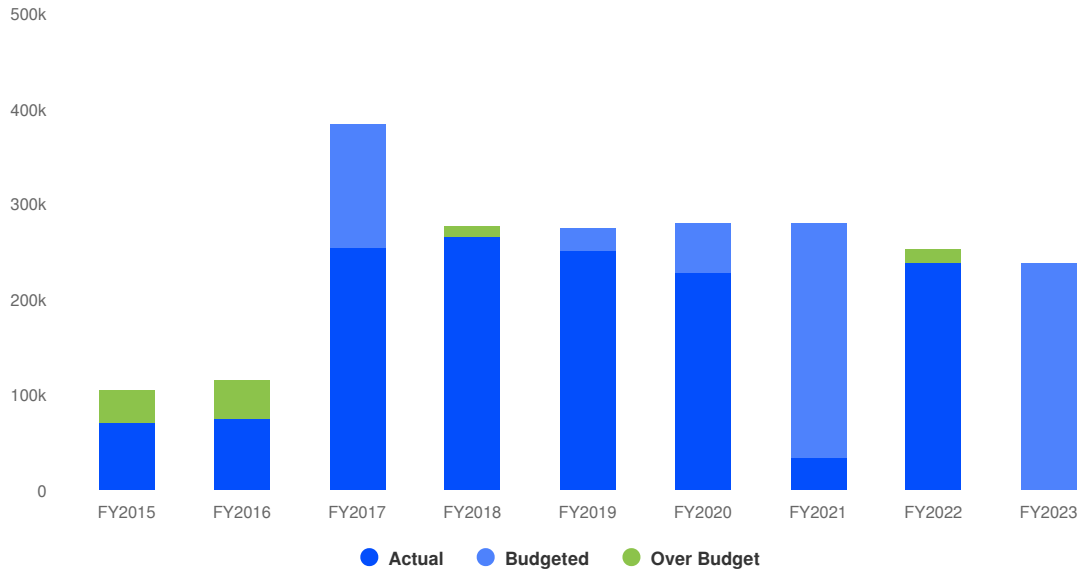
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
WIC					
Full Time	3.60	3.60	3.60	3.60	
FTE - Part Time	-	-	-	-	
Total	3.60	3.60	3.60	3.60	0.00%

Revenues Summary

\$239,460
\$0
 (0.00% vs. prior year)

Dental Proposed and Historical Budget vs. Actual



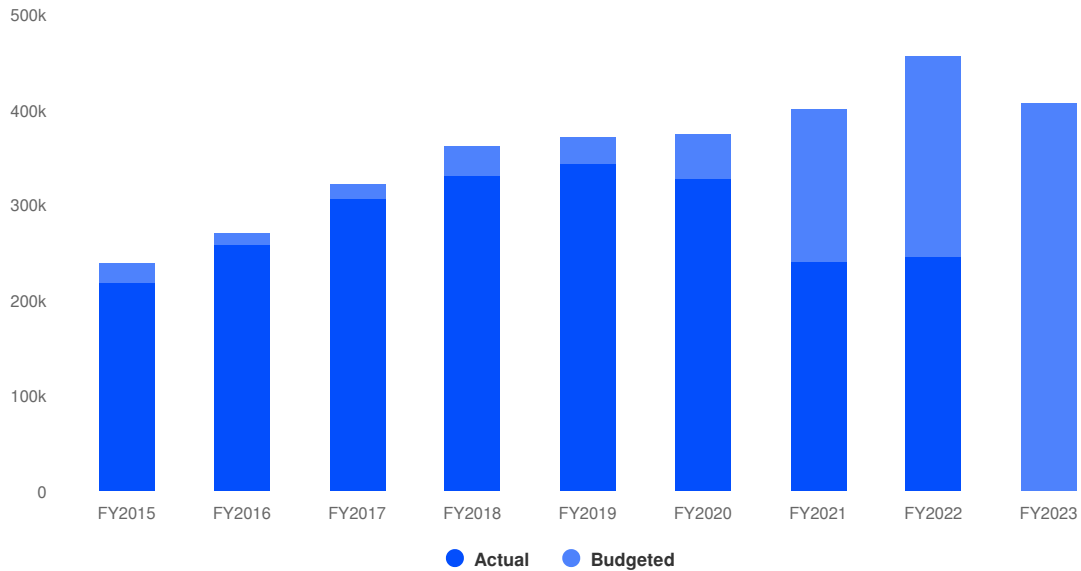
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source	\$137,969	\$239,460	\$239,460	\$239,460	0%
Total Revenue Source:	\$137,969	\$239,460	\$239,460	\$239,460	0%

Expenditures Summary

\$407,910 **-\$47,449**
 (-10.42% vs. prior year)

Dental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects	\$308,405	\$455,359	\$407,910	\$407,910	-10.4%
Total Expense Objects:	\$308,405	\$455,359	\$407,910	\$407,910	-10.4%

WIC


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

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

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

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

BREASTFEEDING PEER COUNSELOR PROGRAM – To increase breastfeeding initiation and duration among women enrolled in the WIC Program through mother-to-mother peer support.

<http://carteretcountync.gov/407/Women-Infants-Children-WIC> 

Major Accomplishments

- Screened and assisted WIC clients for acquiring appropriate immunization and lead testing.
- Due to WIC COVID-19 Waiver, WIC conducted phone appointments/interviews for the majority of all participant contacts.
- Trained 15 vendor representatives through the mandatory WIC vendor training.
- WIC vendors brought in \$660,788.19 for SFY to Carteret County.
- Addressed public health nutrition-related concerns of obesity and physical activity, along with recommendations to accommodate cultural traditions and food preferences of WIC clients served
- Reinforced American Academy of Pediatrics guidelines for infant feeding.
- Utilized motivational interviewing and counseling for nutrition education.

Goals & Objectives

(SPI #5 BMI #10)

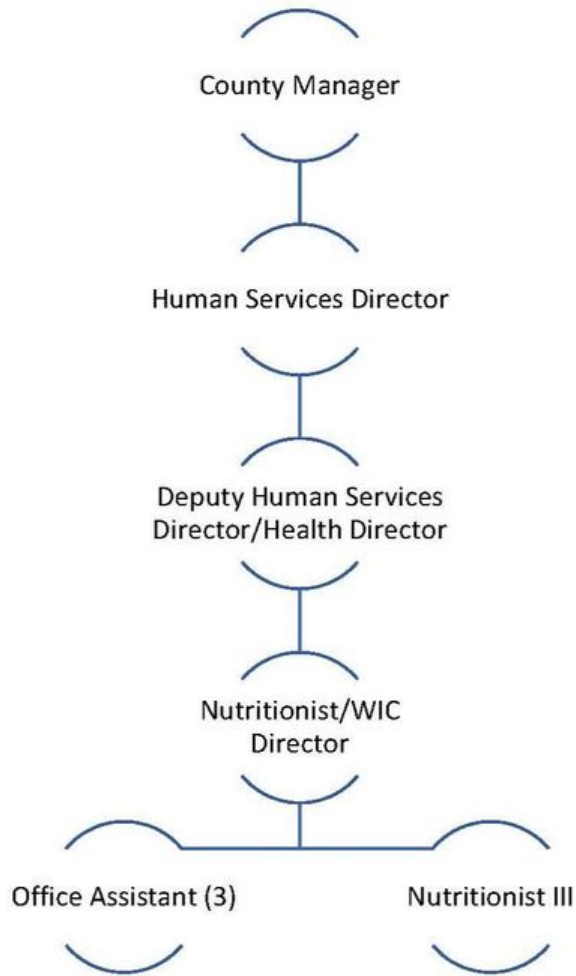
- o Resume quarterly Breastfeeding Task Force meetings.
- o Strive to serve 100% of the “At Risk Population” in Carteret County with WIC services.
- o Hold Annual World Breastfeeding Celebration.
- o Increase the percent of pregnant women, children birth to 5 years of age enrolled in Medicaid who receive WIC Program services.
- o Provide early preventive recommendations for parents/caretakers to deter incidence of childhood obesity in Carteret County.
- o Resume web-based WIC low risk nutrition education with WIChealth.org.
- o Monitor immunization status of children and infants that participate in WIC.
- o Collaborate with Head Start Program for lead screenings.
- o Increase folic acid need awareness for all WIC female clients.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Caseload	1,229	1,346	1,350	1,305
Vendor Training Attendance	16	16	17	16
Average Monthly Benefit Issuance	498*	500	510	500
Average Monthly Enrollment in BFPC Program	67	70	75	70
Efficiency				
Percent of Prenatal Women Receiving WIC/Medicaid	77.11%**			
Certification During 1st Trimester	203	205	210	204
Percent Initiating Breastfeeding	68.47%	70%	72%	69%
Percent Breastfeeding at Six Weeks	43.93%	45%	48%	44%
Percent Breastfeeding at Six Weeks	29.6%	31%	33%	30%
Effectiveness				
Vendor Monies	668,044	670,000	672,000	669,000
Complaints per 1000 pop	0	0	0	0

*Benefit Issuance counts have been affected due to Assisted State Issuance during COVID-19 Waivers.

**Data not available for 2021 Efficiency measure yet. Data entered is for FY20.

Organizational Chart



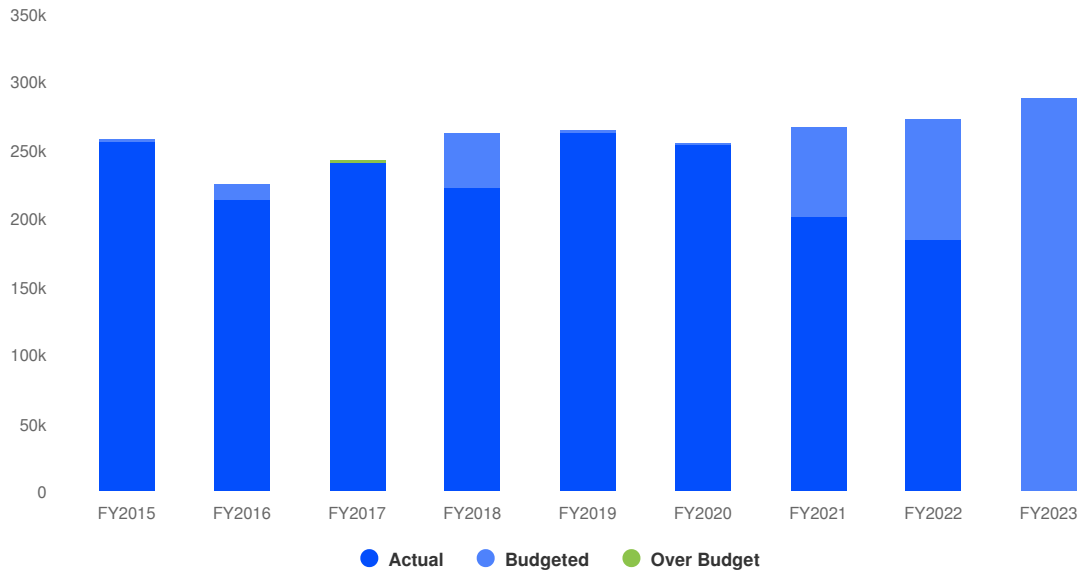
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
WIC					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
Total	5.00	5.00	5.00	5.00	0.00%

Revenues Summary

\$288,125
\$14,954
(5.47% vs. prior year)

WIC Proposed and Historical Budget vs. Actual



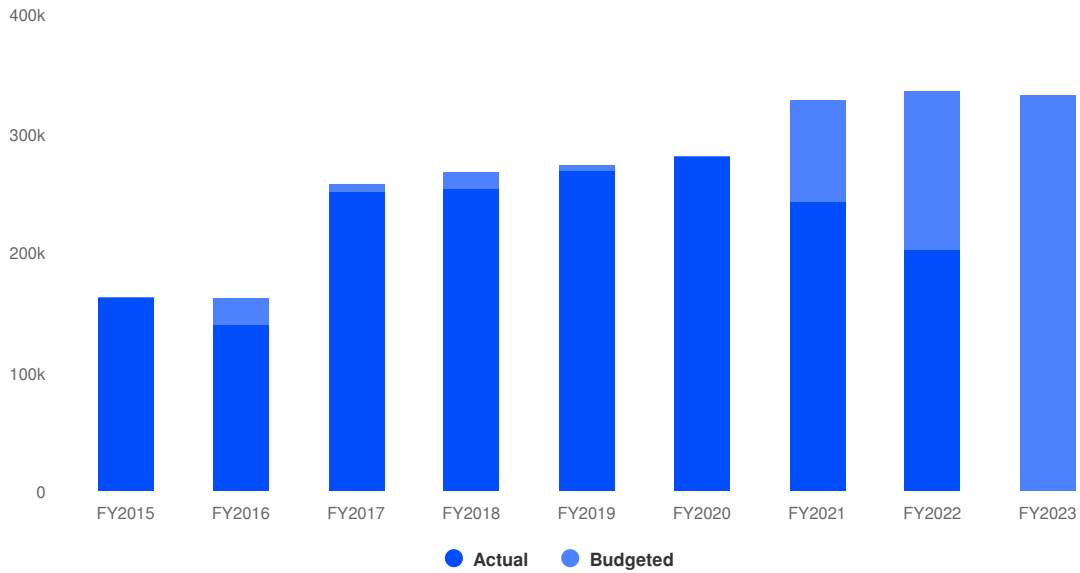
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$262,122	\$273,171	\$268,125	\$288,125	5.5%
Total Revenue Source:	\$262,122	\$273,171	\$268,125	\$288,125	5.5%

Expenditures Summary

\$331,895 **-\$3,416**
 (-1.02% vs. prior year)

WIC Proposed and Historical Budget vs. Actual



Expenditures by Expense Type


Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$273,178	\$307,222	\$326,935	\$326,650	6.3%
Operating	\$20,623	\$28,089	\$5,245	\$5,245	-81.3%
Total Expense Objects:	\$293,800	\$335,311	\$332,180	\$331,895	-1%

Environmental Health

Jesse Dail

Environmental Health Director

To assess and control factors in the environment that can adversely affect public health. Ensure safe food handling, proper on-site wastewater treatment and disposal, appropriate well placement and construction, compliance with Environmental Health standards for child occupied facilities, and effective swimming pool sanitation. Educate, interpret, and survey potential environmental hazards and enforce state and local laws, rules, and regulations pertaining to public health.

<http://carteretcountync.gov/139/Environmental-Health> 

Major Accomplishments

- Completed the digitization and incorporation of onsite wastewater and wells records into environmental health software. This enabled physical files and shelving to be removed from the office.
- Successfully completed NC State Laboratory of Public Health's biennial recertification audit of the Environmental Health Bacteriological Water Lab.
- Provided in-service training/presentations related to environmental health topics for school groups, civic organizations, and permitted establishments as requested.

Goals & Objectives

(SPI #1 BMI #5&10)

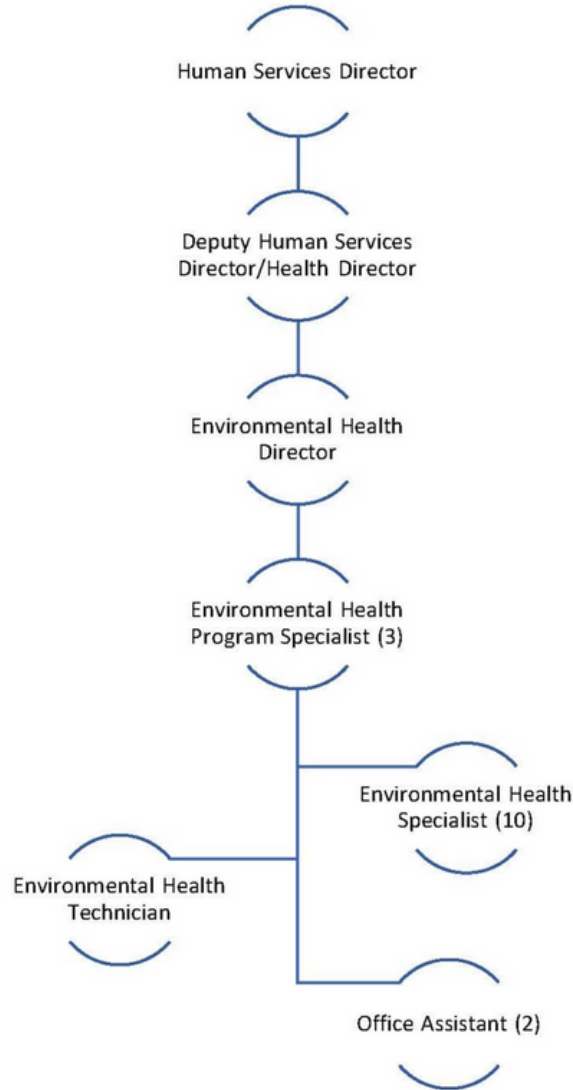
- Continue to provide presentations related to all aspects of environmental health to local groups as requested.
- Obtain necessary training for newly hired environmental health specialists so that they can be delegated authority by the state to perform duties in environmental health programs.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Onsite Water Protection Programs				
<i>Workload (Output)</i>				
Onsite Wastewater Inspections & Visits	2,134	2,160	2,175	1,975
Water Well Inspections & Visits	511	480	500	500
Complaints Investigated	65	48	60	60
Management Inspections Performed/Visits	435/125	268/101	500/150	500/150
<i>Efficiency</i>				
Inspections & Visits per Specialist	661	660	629	582
Management Inspections & Visits per Specialist	280	295	325	325

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Food, Lodging & Institutional Sanitation Program				
<i>Workload (Output)</i>				
Inspections & Corrective Visits	967	849	1,131	1,096
Complaints Investigated	84	65	75	70
<i>Efficiency</i>				
Inspections & Corrective Visits per Specialist	342	377	302	292
State determined inspection compliance percentage	99%	75%	100%	100%

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Public Swimming Pool Program				
<i>Workload (Output)</i>				
Inspections & Visits	322	476	476	480
Complaints Investigated	1	3	3	4
<i>Efficiency</i>				
Inspections & Visits per Specialist	54	87	79	69

Organizational Chart



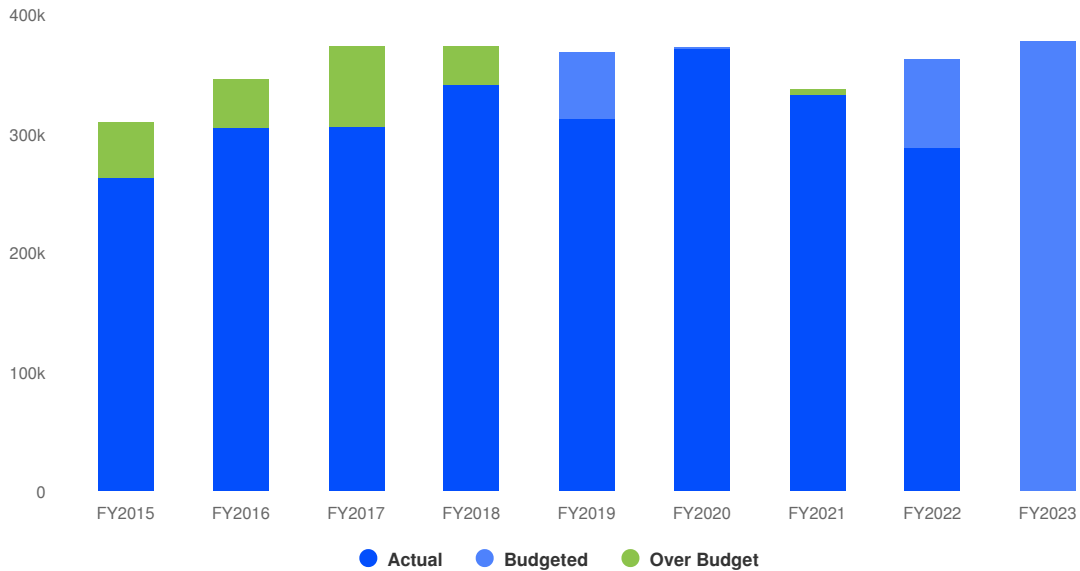
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
WIC					
Full Time	15.00	15.00	15.00	15.00	
FTE - Part Time	-	-	-	-	
Total	15.00	15.00	15.00	15.00	0.00%

Revenues Summary

\$377,000 **\$15,000**
(4.14% vs. prior year)

Environmental Health Proposed and Historical Budget vs. Actual



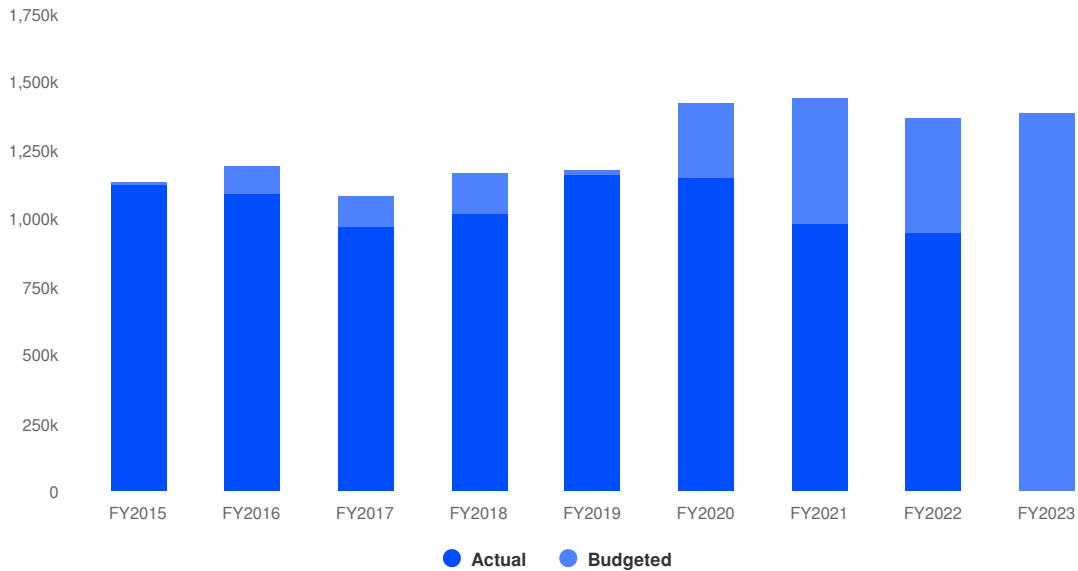
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$408,309	\$350,000	\$350,000	\$365,000	4.3%
Intergovernmental	\$18,657	\$12,000	\$12,000	\$12,000	0%
Total Revenue Source:	\$426,966	\$362,000	\$362,000	\$377,000	4.1%

Expenditures Summary

\$1,384,915 **\$15,650**
(1.14% vs. prior year)

Environmental Health Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,044,121	\$1,172,550	\$1,197,850	\$1,256,870	7.2%
Operating	\$125,400	\$118,895	\$126,645	\$128,045	7.7%
Capital	\$0	\$77,820	\$0	\$0	-100%
Total Expense Objects:	\$1,169,521	\$1,369,265	\$1,324,495	\$1,384,915	1.1%

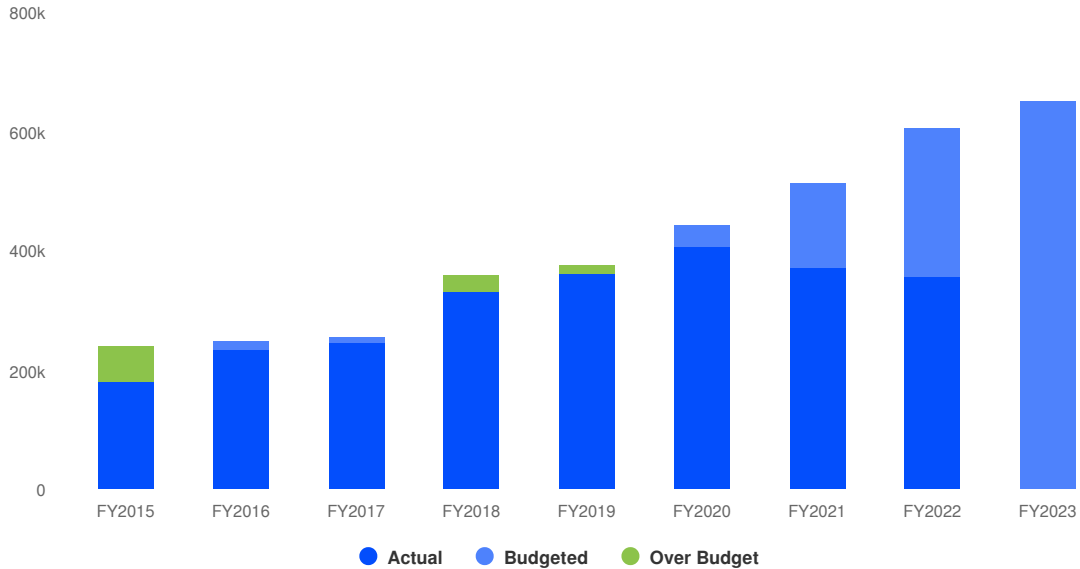
Other Health/Human Services

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 services outlined in the grant. All grant funds of that type are budgeted here as well. (SPI 2&5 BMI 2,4,5&10 [↗](#))

Revenues Summary

\$651,435
\$44,725
(7.37% vs. prior year)

Other Health/Human Services Proposed and Historical Budget vs. Actual



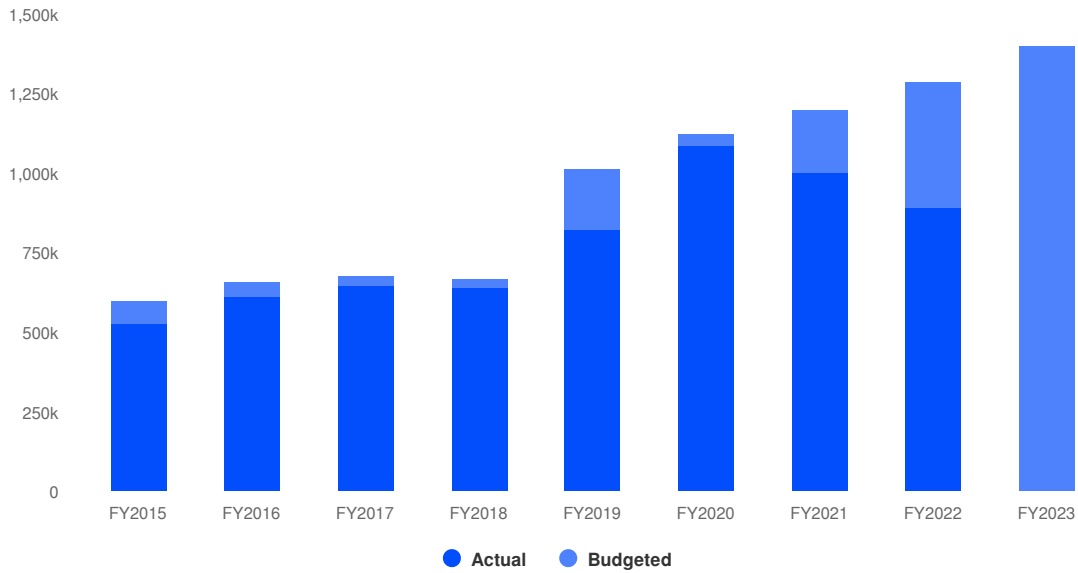
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Other Taxes	\$53,508	\$50,000	\$56,000	\$56,000	12%
Intergovernmental	\$384,881	\$556,710	\$591,510	\$595,435	7%
Total Revenue Source:	\$438,390	\$606,710	\$647,510	\$651,435	7.4%

Expenditures Summary

\$1,402,005 **\$114,370**
(8.88% vs. prior year)

Other Health/Human Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Mental Health	\$198,000	\$198,000	\$198,000	\$198,000	0%
ABC Bottle Tax - Mental Health	\$30,000	\$30,000	\$30,000	\$30,000	0%
Domestic Violence	\$14,100	\$37,000	\$37,000	\$37,000	0%
Schools Drug Free Education	\$38,113	\$38,000	\$38,500	\$38,500	1.3%
Dix Crisis Intervention	\$300,000	\$300,000	\$300,000	\$300,000	0%
Sro Contribution	\$55,411	\$55,530	\$56,000	\$184,400	232.1%
JCPC Task Force	\$5,632	\$7,600	\$7,600	\$7,600	0%
Teen Court	\$42,962	\$77,400	\$77,400	\$77,400	0%
Broad Street Clinic	\$60,000	\$60,000	\$60,000	\$60,000	0%
Carteret Literacy Council	\$0	\$2,000	\$2,000	\$2,000	0%
Crystal Coast Autism	\$10,000	\$10,000	\$10,000	\$10,000	0%
Carteret Peer Recovery	\$0	\$30,000	\$15,000	\$15,000	-50%
Easter Seals/JCPC B Bridges	\$105,332	\$105,335	\$105,335	\$105,335	0%
Boys & Girls Club	\$48,529	\$121,770	\$121,770	\$121,770	0%
Mhc Summer Rec Program	\$0	\$90,000	\$90,000	\$90,000	0%
Coastal Community Action	\$5,858	\$35,000	\$35,000	\$35,000	0%
School Nurse Funding	\$50,000	\$50,000	\$50,000	\$50,000	0%
Salvation Army	\$40,000	\$40,000	\$40,000	\$40,000	0%
Total Expense Objects:	\$1,003,938	\$1,287,635	\$1,273,605	\$1,402,005	8.9%

Aging Services

Lakisha Williams

Aging Services Director

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 quality of life for the seniors of Carteret County.

<http://carteretcountync.gov/168/Aging-Services> 

Major Accomplishments

- Safely, successfully developed and executed a comprehensive re-opening plan for the Leon Mann, Jr. Enrichment Center due to being closed to the public for 13 months due to COVID-19.
- Continued to provide established virtual programming opportunities even after re-opening.
- During the Medicare Open Enrollment Period of 2020, our certified SHIP counselors assisted 230 Medicare beneficiaries with their Part D drug plans. By comparing the cost of their Medicare Part D drug plans with other options, counselors were able to provide these beneficiaries with cost savings of \$104,034 on their prescription medication.
- Partnered with Friends of Aging, non-profit, to expand resources for vulnerable homebound community which included providing shelf-stable meals and fall-detection devices.

Goals & Objectives

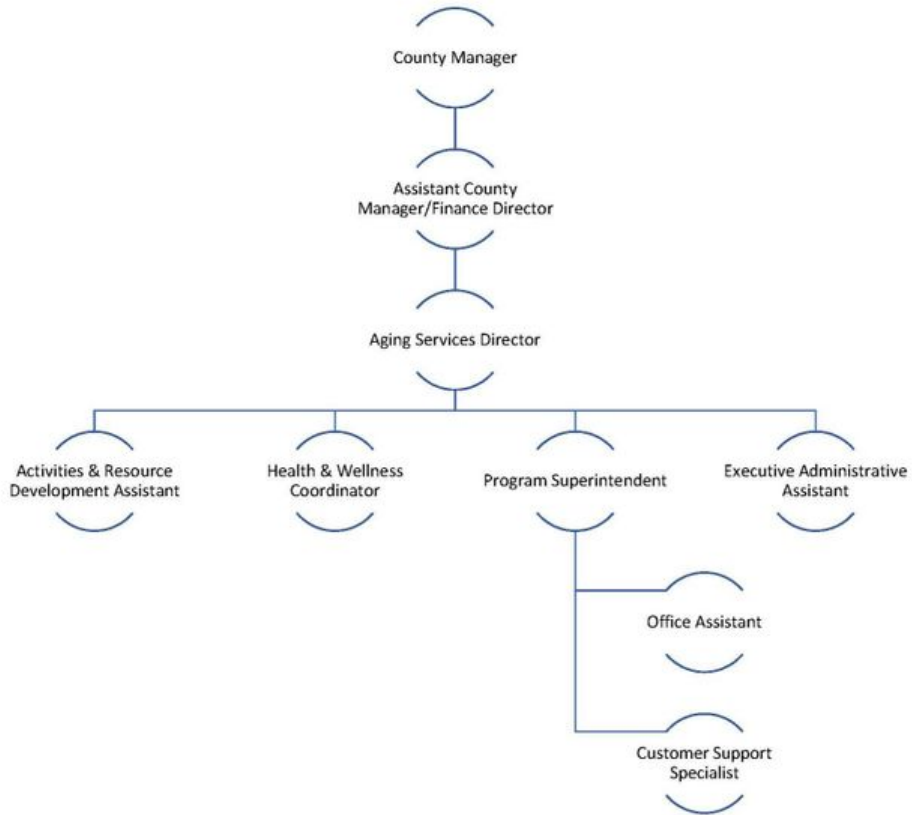
(SPI #5 BMI #5&10)

- Continue partnership with Friends of Aging to work on projects that will benefit the seniors in Carteret County.
- Build a stronger more efficient rapport with East Carolina Council of Government Area Agency on Aging as Council of Government rebuilds its staff and agency.
- Focus on extending services into eastern and western areas of Carteret County through continued expansion of our Evidenced Based Health Promotion programs and seminars.
- Secure professional development opportunities to keep staff engaged and motivated in their current roles.
- Obtain new and improved quality caterer for both Home Delivered Meals and Congregate Nutrition programs.

Key Measures	FY 21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Improvements due to Evidence-Based Health Promotion (# of seniors)	35	125	140	125
Health & safety seminars with professional speakers*	0	12	15	15
Efficiency				
Seniors to be trained in Evidence-Based Health Promotion	39	134	150	160
Average attendance at each seminar*	8	10	8	12
Effectiveness				
Improvement of health habits (percent of completed surveys)	100	100	100	100

*Building was closed to the public from March 16, 2020 thru April 11, 2021 due to COVID-19 global pandemic. We re-opened Monday, April 12, 2021 with capacity limits, limited activities and pre-registration only.

Organizational Chart



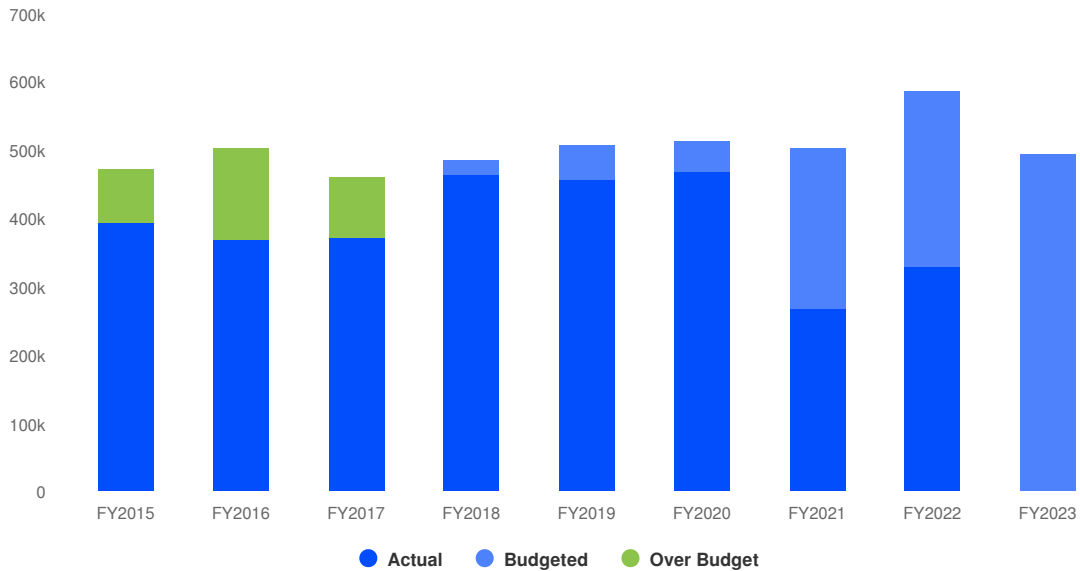
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Aging					
Full Time	4.78	4.78	4.78	4.78	
FTE - Part Time	1.44	1.44	1.44	1.44	
Total	6.22	6.22	6.22	6.22	0.00%

Revenues Summary

\$495,500 **-\$92,940**
 (-15.79% vs. prior year)

Aging Services Proposed and Historical Budget vs. Actual



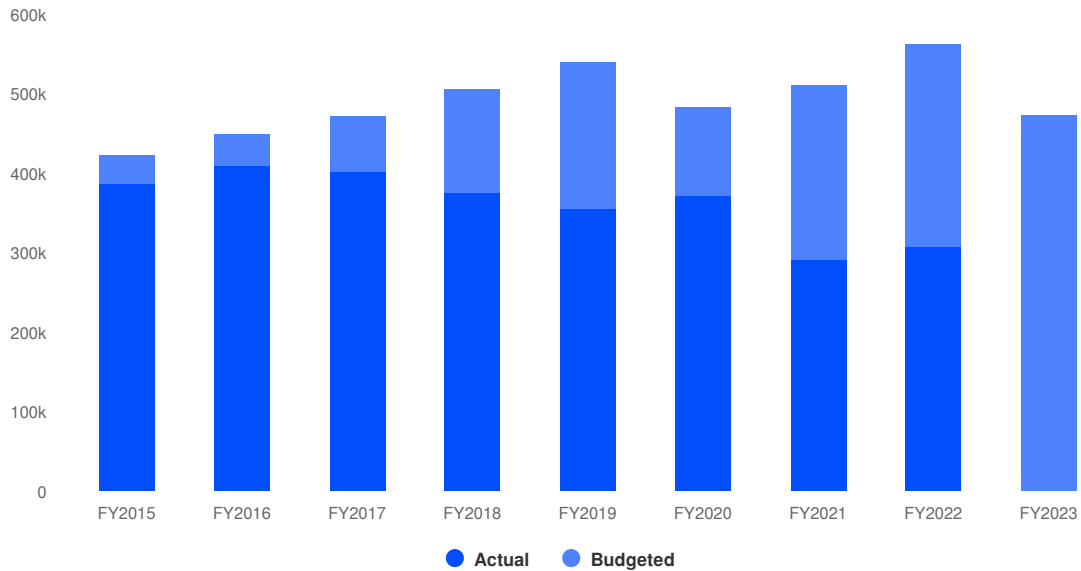
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$482,847	\$584,440	\$493,500	\$493,500	-15.6%
Miscellaneous	\$2,904	\$4,000	\$2,000	\$2,000	-50%
Total Revenue Source:	\$485,752	\$588,440	\$495,500	\$495,500	-15.8%

Expenditures Summary

\$474,300 -**\$88,015**
 (-15.65% vs. prior year)

Aging Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$250,822	\$296,460	\$323,725	\$323,465	9.1%
Operating	\$136,541	\$265,855	\$146,910	\$150,835	-43.3%
Capital	\$5,392	\$0	\$0	\$0	0%
Total Expense Objects:	\$392,755	\$562,315	\$470,635	\$474,300	-15.7%

Department of Social Services

Jessica Adams

DSS Director

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 and adult ward population.

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

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

<http://carteretcountync.gov/144/Social-Services>

Major Accomplishments

- Achieved permanence for 42 Children in foster care. Of those 42 children, 15 were adopted by families.
- Provided guardianship services to an average of 72 adults per month in the year of 2021. While the majority of our wards are aged 55 and older, an average of 25% are under the age of 55.
- Evaluated 267 elderly or disabled adults for the need of adult protective services.
- Assisted an average of 136 children per month with adoption assistance funding.
- Received 813 reports on potential abuse, neglect or dependency and determined 565 of those reports met statutory mandates.
- Our clerical staff processed 13,202 clients during the year and received an average of 5,641 telephone calls per month.
- Served a monthly average to the following in 2021:

	2021	2020	2019	2018	2017
Special Assistance (Rest Homes)	129	114	128	135	130
Long Term Care (Nursing Homes)	196	196	213	219	220
Adult Medicaid	4,611	4,509	4,356	6,467	6,725
Family&Children's Medicaid	5,782	5,730	5,481	5,605	5,314
SSI Medicaid Cases	1,260	1,124	1,201	1,242	1,255
Child Day Care	309	377	209	218	310
Food Nutrition Services cases/people	3,788/6,784	4,936/8,875	3,275/5,960	3,475/6,434	3,772/5,713

Goals & Objectives

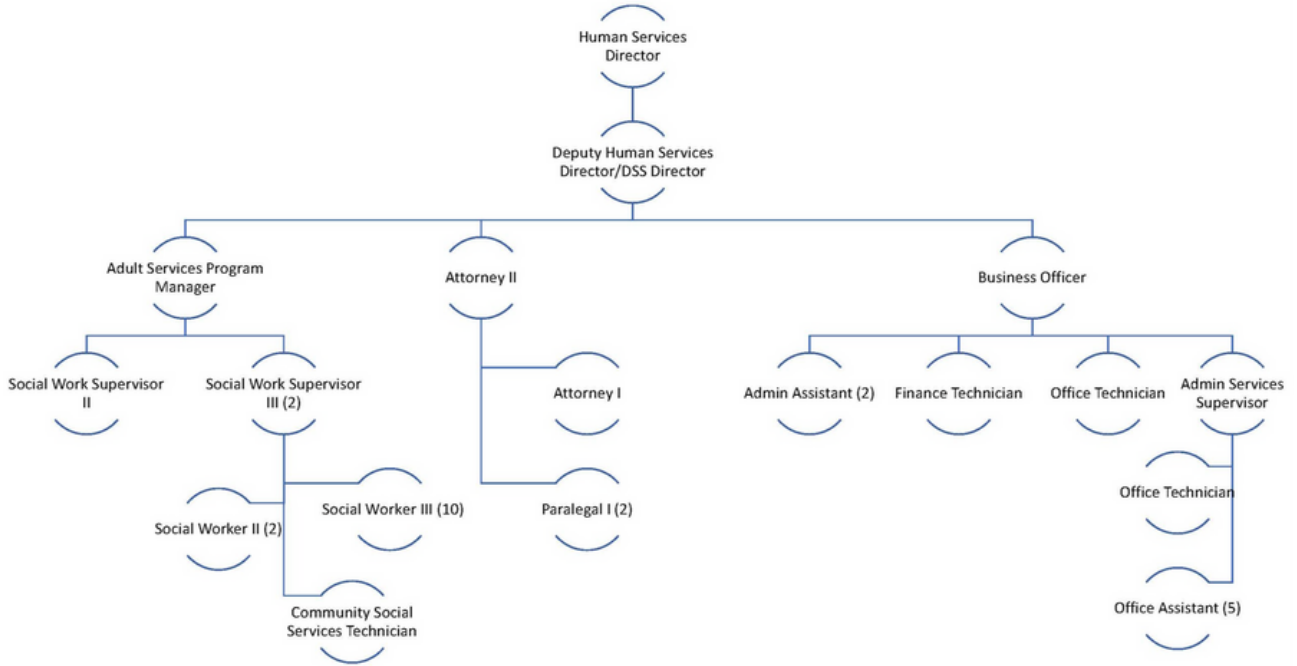
(SPI #2&5 BMI #2&4 )

- Promote knowledge and positive perception of DSS services and assistance.
- Maximize state/federal funding and grants to defray county costs.
- Protect vulnerable populations and strengthen families.
- Identify opportunities for human services co-location and collaboration.
- Recruit, develop and retain qualified workforce.

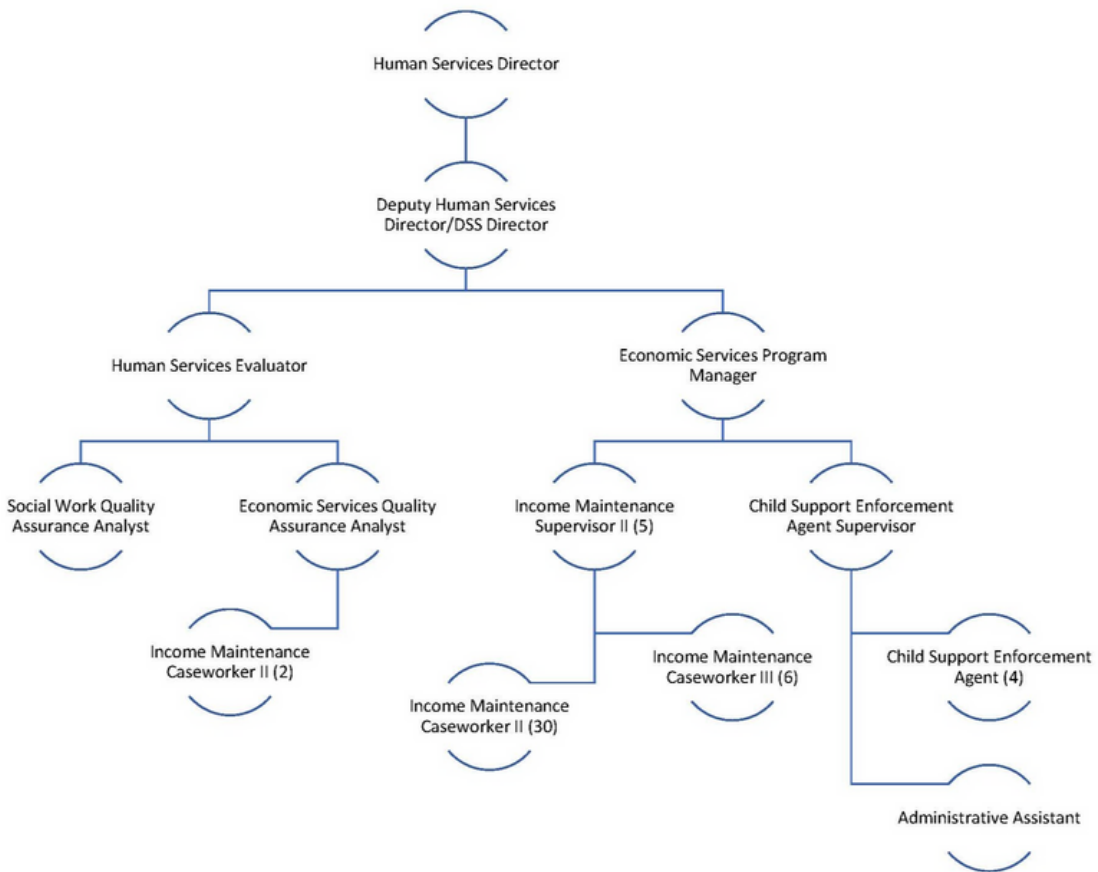
Key Measure:	FY21 Actual	FY22 Estimated	FY23 Target	Current Goal
Workload (Output)				
Dept. Training Classes	*	10	12	12
Adult Service Outreach	*	30	45	30
Agency Participation on Boards/Committees	*	*	24	24
Efficiency				
Foster Care Monthly Visitation	95.91%	98.16%	99.00%	95.00%
MAC Utilization	\$243,478	\$504,226	\$554,000	\$554,000
APS Evaluations Completed within 30 Days	97.91%	98.00%	98.00%	85.00%
Effectiveness (Outcomes)				
Increase CSE arrears collection	72.00%	70.00%	75.00%	40.00%

**Goal established in Strategic Plan not previously tracked.*

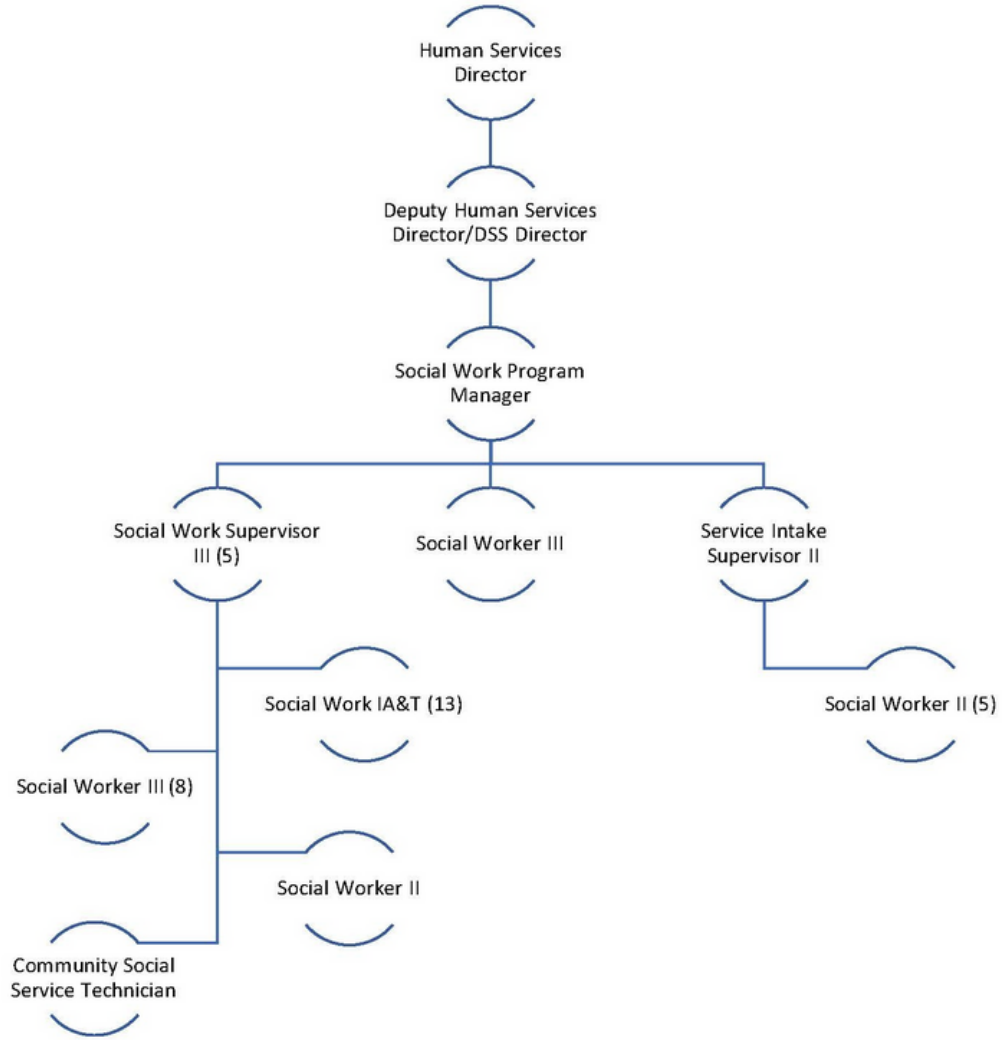
Organizational Chart



Organizational Chart



Organizational Chart



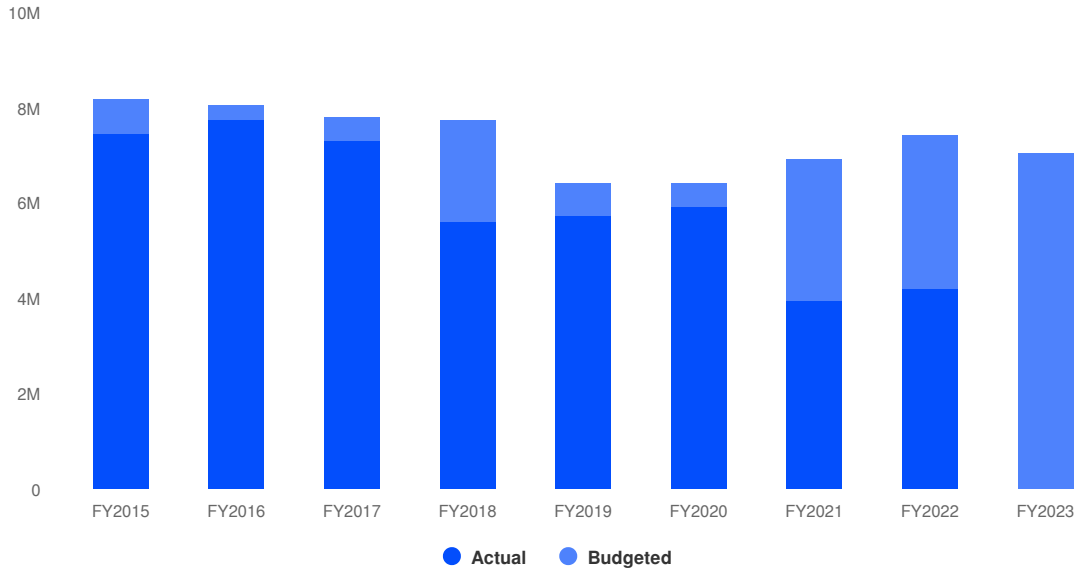
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
DSS					
Full Time	127.00	127.00	128.00	128.00	
FTE - Part Time	7.68	7.68	7.68	7.68	
Total	134.68	134.68	135.68	135.68	1.13%

Revenues Summary

\$7,050,255 **-\$358,044**
 (-4.83% vs. prior year)

Department of Social Services Proposed and Historical Budget vs. Actual



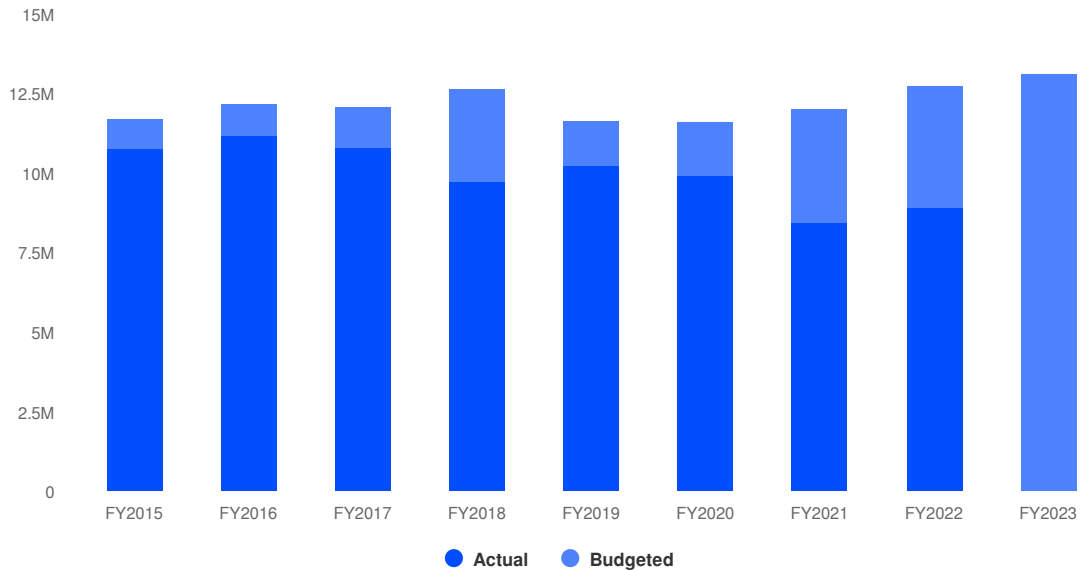
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$5,934,662	\$7,397,799	\$7,025,255	\$7,025,255	-5%
Miscellaneous	\$34,416	\$10,500	\$25,000	\$25,000	138.1%
Total Revenue Source:	\$5,969,077	\$7,408,299	\$7,050,255	\$7,050,255	-4.8%

Expenditures Summary

\$13,125,830 **\$394,470**
(3.10% vs. prior year)

Department of Social Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$7,867,356	\$8,765,509	\$9,721,835	\$9,715,245	10.8%
Operating	\$691,256	\$938,907	\$889,500	\$899,500	-4.2%
Capital	\$17,318	\$39,150	\$41,000	\$41,000	4.7%
Special Assistance	\$654,109	\$1,131,687	\$580,805	\$580,805	-48.7%
TANF	\$11,718	\$50,000	\$50,000	\$50,000	0%
General Assistance	\$565,658	\$752,000	\$1,142,000	\$1,142,000	51.9%
Special Projects	\$576,198	\$1,054,107	\$697,280	\$697,280	-33.9%
Total Expense Objects:	\$10,383,612	\$12,731,360	\$13,122,420	\$13,125,830	3.1%

Veterans Services

Brenda Dubose
Veteran Services Director

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.

<http://carteretcountync.gov/159/Veterans-Services>

Major Accomplishments

- Provided support and coordination for the Annual Carteret County Memorial Day Program and Veterans' Day Parade.
- Provided a meeting place for Post-Traumatic Stress Disorder groups.
- Worked with CCATS to provide Veteran transportation to medical appointments in Durham and Greenville.
- Assisted Veterans Services of the Carolinas in providing service to veterans including housing, food, clothing, etc.

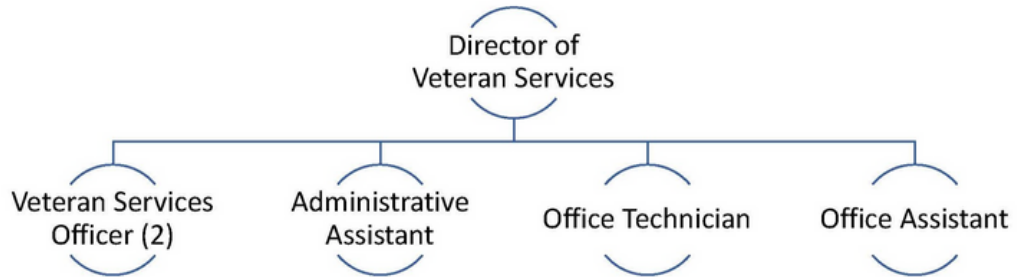
Goals & Objectives

(SPI #1 BMI #1,5&10)

- Maintain efficiency and effectiveness as demand for services and workloads increase.
- Continue to manage case work utilizing PIV Cards to access VA's Electronic Stakeholders Enterprise Portal, Vetraspec, and the Veterans Benefits Management System. This allows us to electronically manage Veteran's claims.
- Continue to improve service components by enhancing communications to our entire community.
- Continue to update the claim activity in the system VetraSpec to build and support a paperless resource.
- Continue to work in phases towards converting from paper filing system to an electronic one.

Key Measures	FY21 Actual	FY 22 Actual	FY 23 Target	Current Goal
Workload (Output) (Purged Files only)	26,368	26,632	29,005	31,642
Number of Veterans and/or Dependents seen in the office	1,674	1,691	1,841	2,009
Number of telephone calls made/received in office	10,796	10,904	11,876	12,955
Efficiency				
Veterans/Dependents Served in office	+36%	1%	10%	20%
Claims Generated	+11%	1%	10%	20%

Organizational Chart



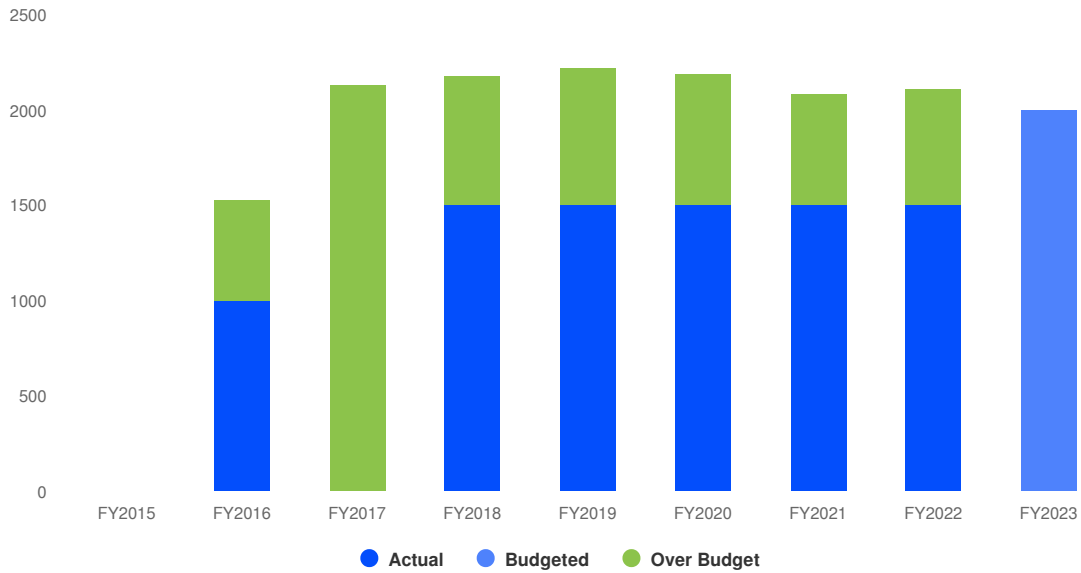
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Veterans Services					
Full Time	6.00	6.00	6.00	6.00	
FTE - Part Time	-	-	-	-	
Total	6.00	6.00	6.00	6.00	0.00%

Revenues Summary

\$2,000 **\$500**
(33.33% vs. prior year)

Veterans Services Proposed and Historical Budget vs. Actual



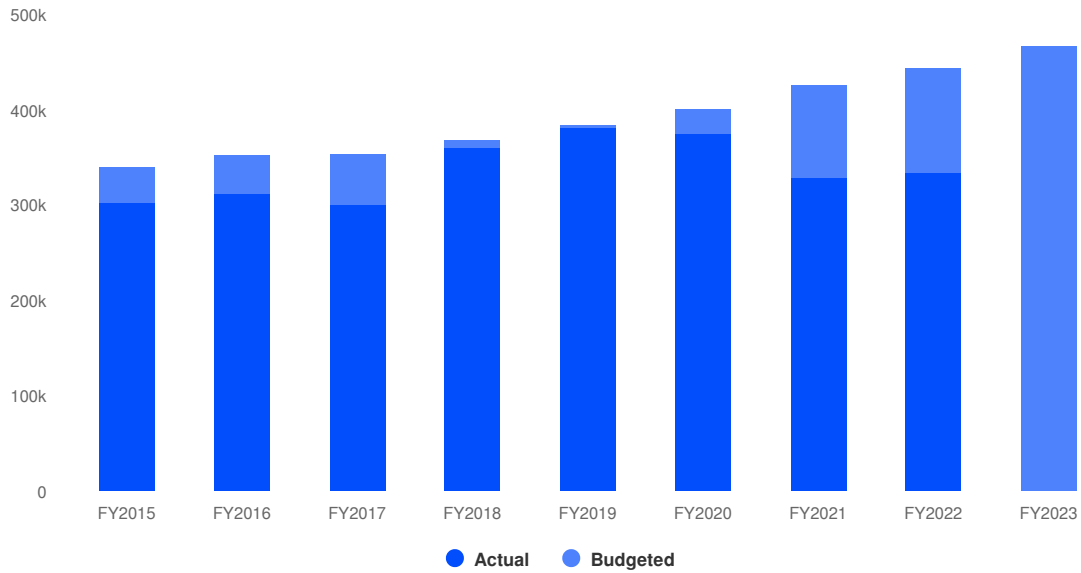
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$2,084	\$1,500	\$2,000	\$2,000	33.3%
Total Revenue Source:	\$2,084	\$1,500	\$2,000	\$2,000	33.3%

Expenditures Summary

\$467,450
\$23,930
(5.40% vs. prior year)

Veterans Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$341,881	\$382,720	\$407,040	\$406,695	6.3%
Operating	\$57,485	\$60,800	\$60,755	\$60,755	-0.1%
Total Expense Objects:	\$399,367	\$443,520	\$467,795	\$467,450	5.4%



Carteret County Board of Education

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. (SPI #3 [BMI](#) #1,3&5)

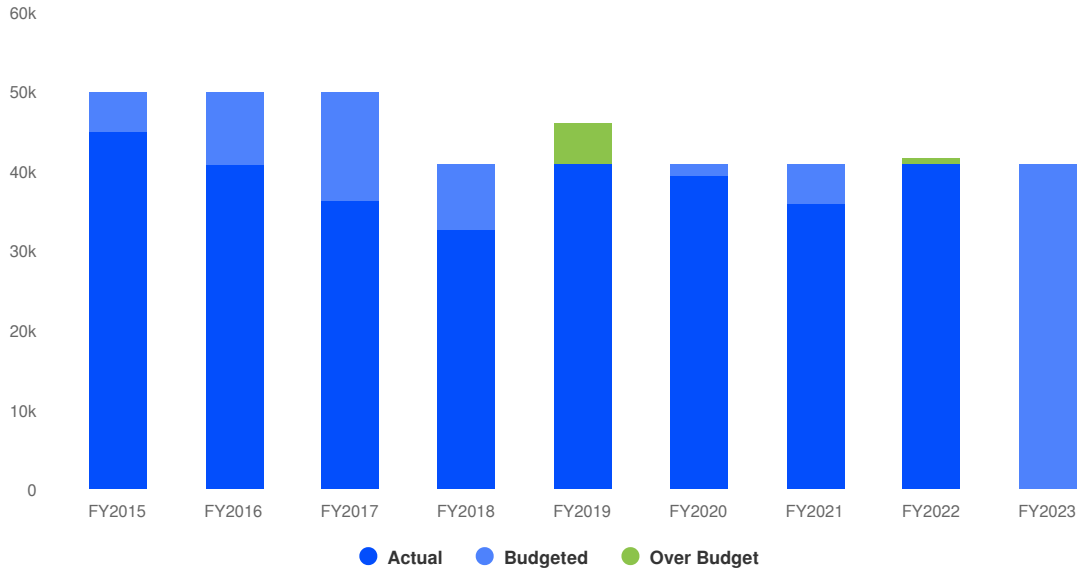
<https://www.carteretcountyschools.org/>



Revenues Summary

\$41,000 **\$0**
 (0.00% vs. prior year)

Carteret County Board of Education Proposed and Historical Budget vs. Actual



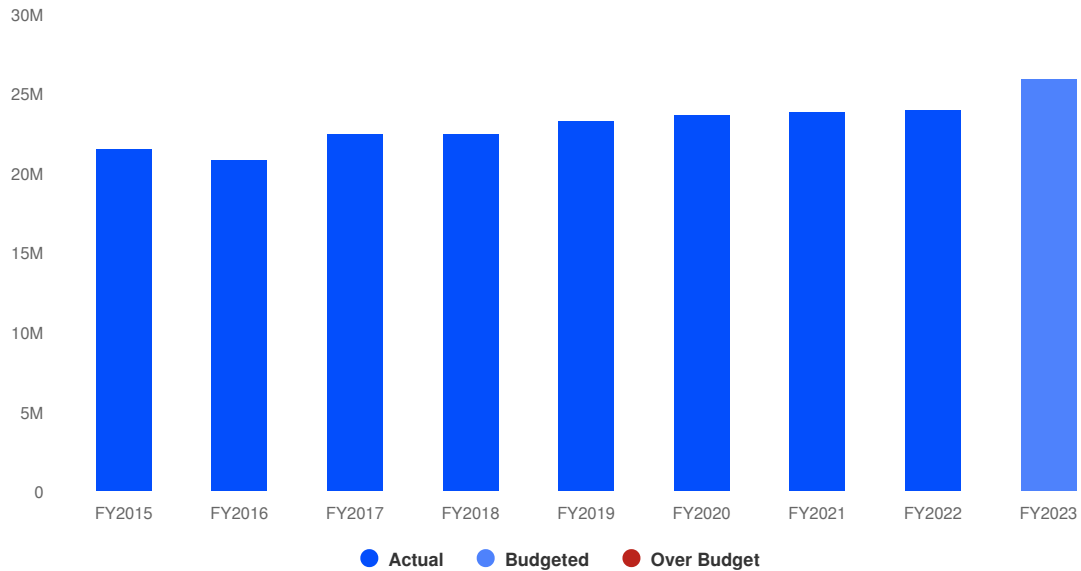
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$35,781	\$41,000	\$41,000	\$41,000	0%
Total Revenue Source:	\$35,781	\$41,000	\$41,000	\$41,000	0%

Expenditures Summary

\$25,912,500 **\$1,920,000**
(8.00% vs. prior year)

Carteret County Board of Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Charter School Expense	\$580,000	\$592,500	\$592,500	\$592,500	0%
Schools Current Expense	\$23,274,410	\$23,400,000	\$25,320,000	\$25,320,000	8.2%
Total Expense Objects:	\$23,854,410	\$23,992,500	\$25,912,500	\$25,912,500	8%



Carteret Community College

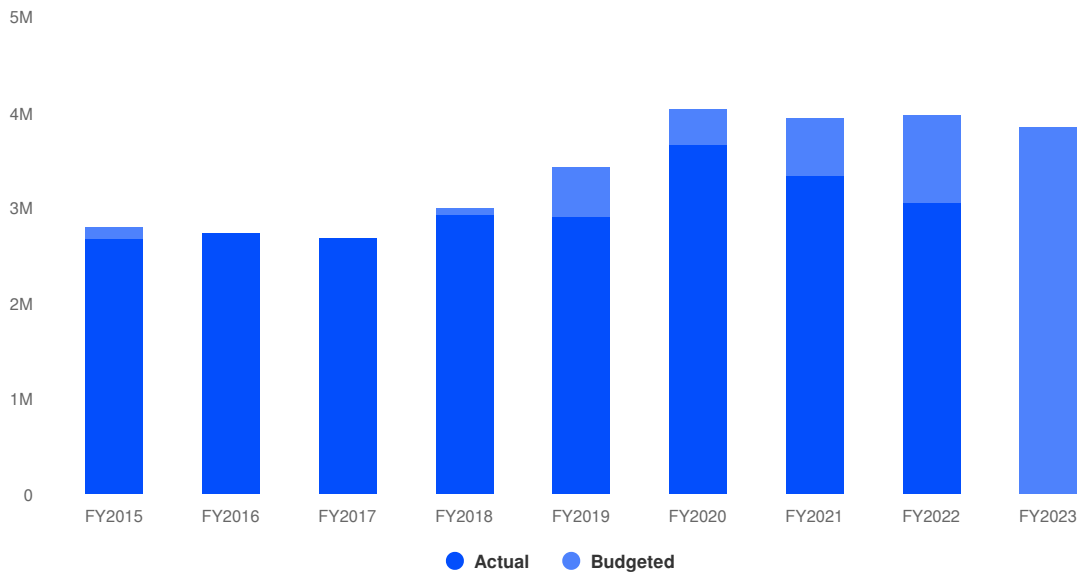
Carteret Community College offers opportunities for lifelong learning through high-quality traditional and distance-learning teaching, training, support, and enrichment with the intended purpose of improving the quality of life for all citizens of Carteret County and eastern North Carolina. (SPI #3&4 [BMI #1,3&5](#))

<https://carteret.edu/>

Expenditures Summary

\$3,846,000 **-\$128,900**
 (-3.24% vs. prior year)

Carteret Community College Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Community College Capital	\$1,092,701	\$1,199,900	\$1,000,000	\$1,000,000	-16.7%
Community College Current	\$2,665,000	\$2,775,000	\$2,846,000	\$2,846,000	2.6%
Total Expense Objects:	\$3,757,701	\$3,974,900	\$3,846,000	\$3,846,000	-3.2%



Senior Center

Lakisha Williams
Aging Services Director

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 Carteret County's over 50 population who reside in independent or quasi-independent arrangements.

<http://carteretcountync.gov/168/Aging-Services>

Major Accomplishments

- Safely, successfully developed and executed a comprehensive re-opening plan for the Leon Mann, Jr. Enrichment Center due to being closed to the public for 13 months due to COVID-19.
- Became an active collaborator within the Eastern Carteret Collaborative, which focuses on engaging within the Eastern Carteret community.
- Continue to purge senior database to eliminate clients no longer attending, archive past events, and eliminate non-working emails to improve reporting accuracy.
- Provided newly identified needs of older adults by securing additional COVID-19 flexible grant funding.

Goals & Objectives

(SPI #1 BMI #1&5)

- Improve outreach into the community – especially with local churches. Increase speaking opportunities with service organizations.
- Incorporate extended operating hours to accommodate working older adults (for example, 7am to 6pm)
- Continue collaborative efforts with area agencies to provide intergenerational, educational and other activities for the benefit of older adults.
- Explore opportunities to educate non-elderly on the challenges and issues facing aging adults.
- Collaborate with Parks and Recreation to expand Senior Center opportunities through partnerships with Western Park and Fort Benjamin facilities.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Seniors registered and utilizing computer sign-in	325	750	850	725
Rentals	0	0	10	0
Efficiency				
Percentage of seniors accurately recording event participations through database registration	97	97	98	98

**Building was closed to the public from March 16, 2020 thru April 11, 2021 due to COVID-19 global pandemic. We re-opened Monday, April 12, 2021, with capacity limits, limited activities and pre-registration only.*

Organizational Chart



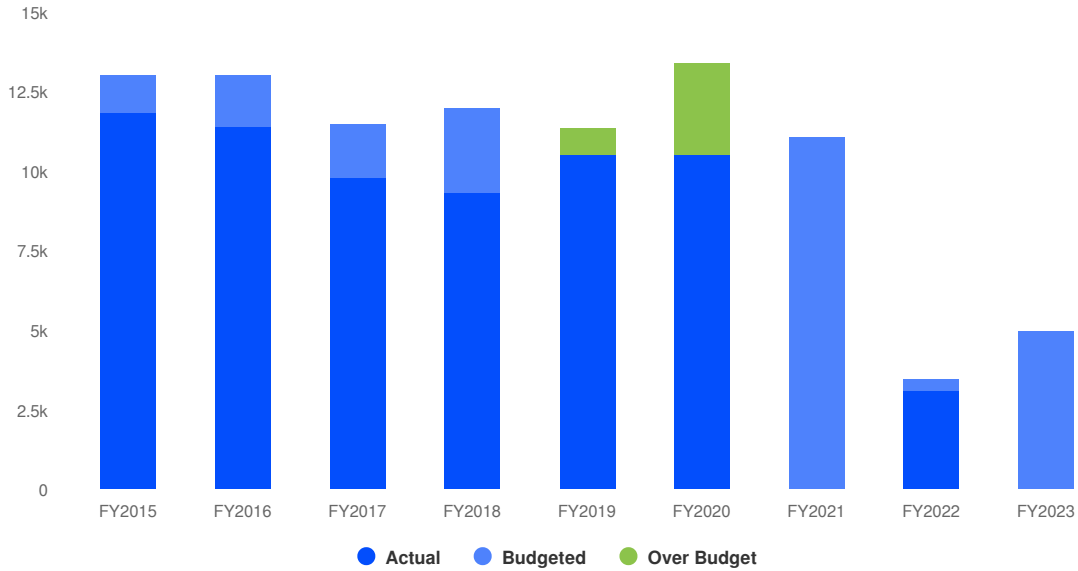
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Senior Center					
Full Time	2.22	2.22	2.22	2.22	
FTE - Part Time	0.26	0.26	0.26	0.26	
Total	2.48	2.48	2.48	2.48	0.00%

Revenues Summary

\$5,000 **\$1,500**
(42.86% vs. prior year)

Senior Center Proposed and Historical Budget vs. Actual



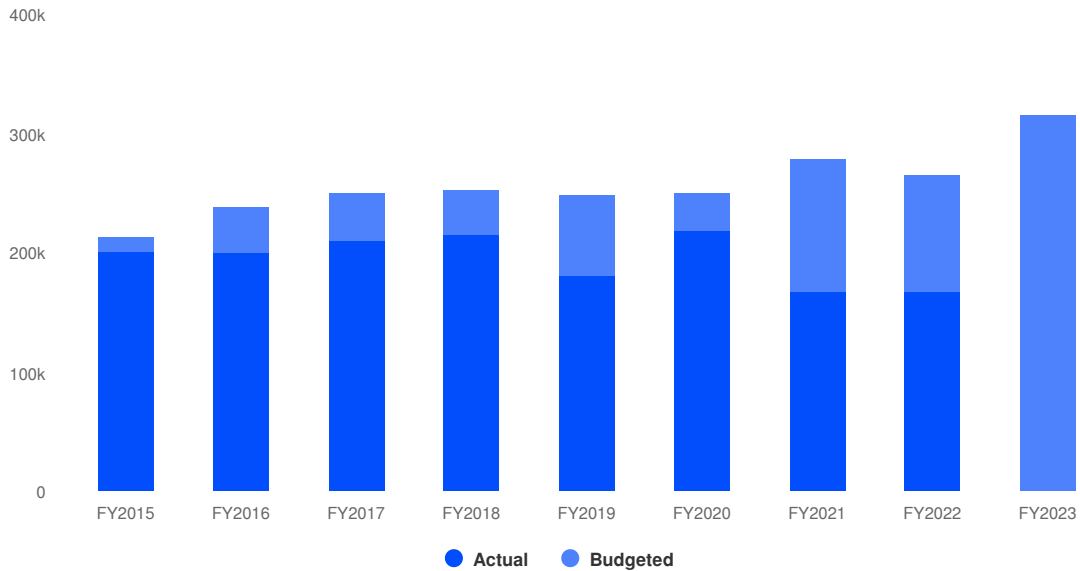
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$120	\$3,500	\$5,000	\$5,000	42.9%
Total Revenue Source:	\$120	\$3,500	\$5,000	\$5,000	42.9%

Expenditures Summary

\$315,810
\$50,882
(19.21% vs. prior year)

Senior Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$164,358	\$165,968	\$214,280	\$214,140	29%
Operating	\$41,842	\$98,960	\$101,670	\$101,670	2.7%
Total Expense Objects:	\$206,200	\$264,928	\$315,950	\$315,810	19.2%

Library

Jeanne Holmgren

Library Director

The public library encourages independent learning and research, maintains collections of popular adult and children's materials for educational and recreational purposes, answers reference questions, provides computer assistance and Internet access, and maintains a space for the community. The library provides a “societal infrastructure” that supports the citizens of Carteret County.

<https://carteretcountync.libguides.com/mainpage>

Major Accomplishments

- Completed Gale Analytics Collection Research to evaluate and analyze existing collection.
- Onboarded a roster of full and part time staff.
- Hired new library director.
- Maintained student access program in partnership with Carteret County Public Schools.
- Offered virtual library program in response to pandemic.
- Improved collection offerings through addition of periodicals, laptops, video games.
- Enhanced popular collection materials such as graphic novels.
- Reported steady increases across all patron service points.

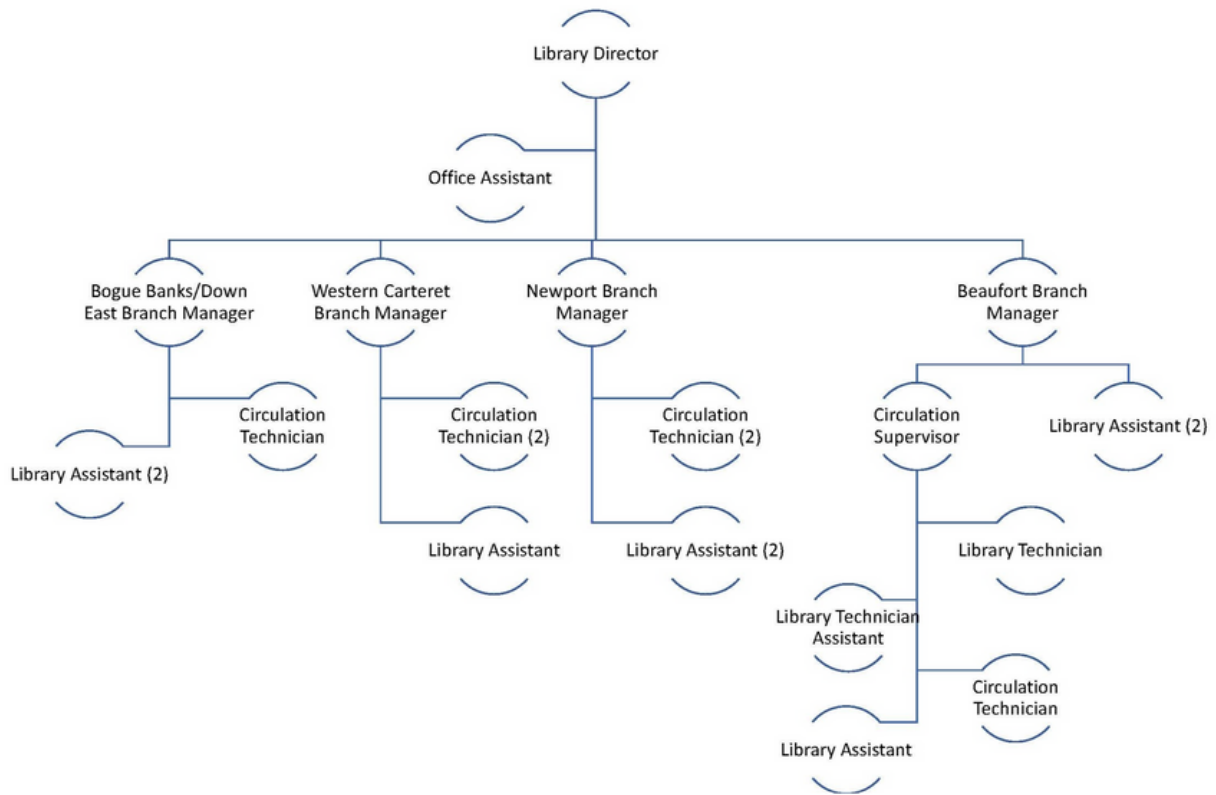
Goals & Objectives

(SPI #1&5 BMI #1,5&11)

- Establish a strategic plan for the library.
- Restructure/re-define position descriptions and library organizational chart.
- Analyze and revise existing library and staff policies.
- Return to in-person programming within library facilities.
- Enhance library offerings to include STEM programs, materials and kits.
- Develop impactful community partnerships to expand reach and impact.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
<i>Workload (Output)</i>				
Annual Circulation (Print & Digital)	132,858	225,000	245,000	235,000
Total Print Holdings	90,678	95,000	100,000	97,500
Reference Transactions	-	5,000	6,000	5,500
Public Computer Sessions (in library)	5,395	7,000	7,500	7,250
<i>Efficiency</i>				
Number of Programs Presented	33	250	300	275
Website Views	-	40,000	50,000	45,000
Door Count	64,813	72,000	80,000	76,000
<i>Effectiveness (Outcomes)</i>				
Annual Program Attendance	1,726	3,650	6,000	4,850
Registered Card Holders	39,975	43,000	45,000	44,000
Number of Program Partners	3	3	5	3

Organizational Chart



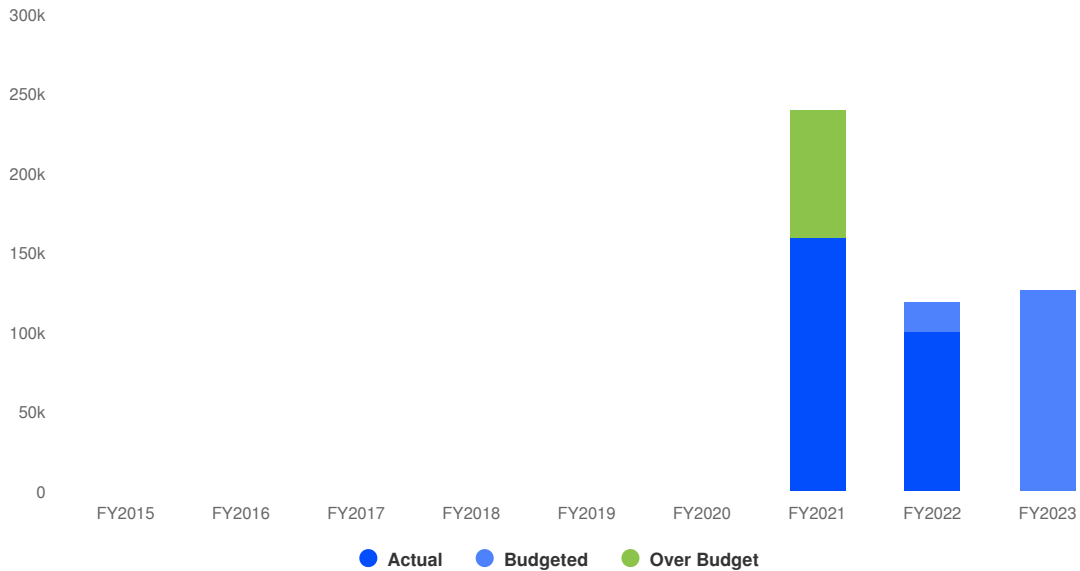
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Library					
Full Time	20.00	21.00	21.00	21.00	
FTE - Part Time	5.16	4.73	4.73	4.73	
Total	25.16	25.73	25.73	25.73	0.00%

Revenues Summary

\$126,000
\$7,400
(6.24% vs. prior year)

Library Proposed and Historical Budget vs. Actual



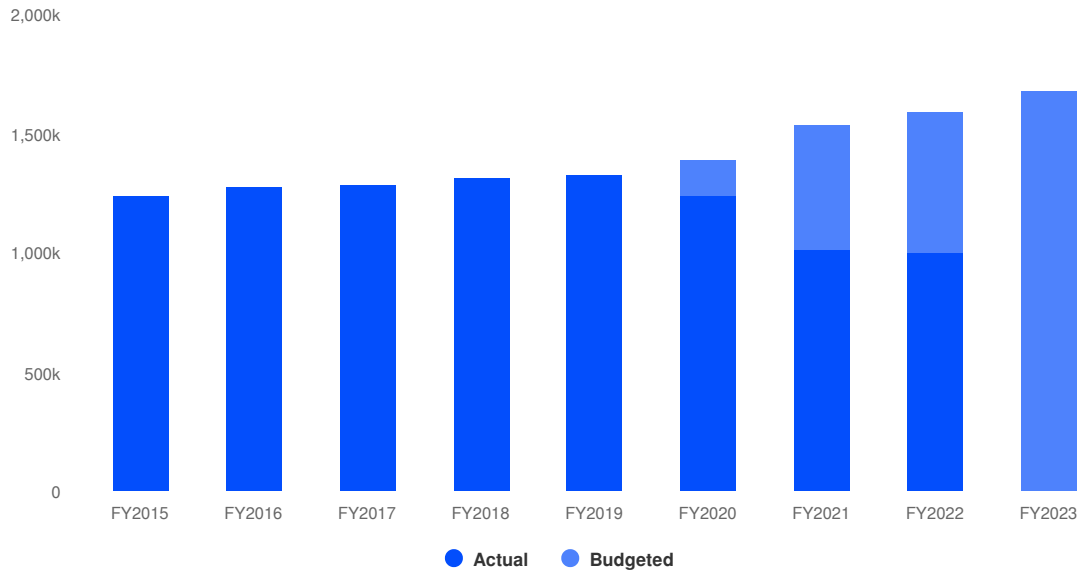
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$121,048	\$115,600	\$113,000	\$113,000	-2.2%
Sales and Services	\$7,488	\$2,500	\$12,500	\$12,500	400%
Miscellaneous	\$141,325	\$500	\$500	\$500	0%
Total Revenue Source:	\$269,861	\$118,600	\$126,000	\$126,000	6.2%

Expenditures Summary

\$1,682,295
\$89,076
(5.59% vs. prior year)

Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$788,457	\$1,255,739	\$1,327,950	\$1,326,795	5.7%
Operating	\$531,028	\$337,480	\$355,500	\$355,500	5.3%
Total Expense Objects:	\$1,319,486	\$1,593,219	\$1,683,450	\$1,682,295	5.6%

Parks & Recreation Programs

Tina Purifoy
Parks & Recreation Director

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.

<http://carteretcountync.gov/235/Parks-Recreation> 

Major Accomplishments

- Replaced outdated Musco lighting at Western, Eastern, Swinson, and Freedom Parks.
- Installed new LED light fixtures on 6 tennis courts at Fort Benjamin.
- Formed new cooperative program with 4-H - Youth Leadership and Archery program.
- Installing new playground equipment at South River Park.
- Refurbish unused basketball court into a new pickleball court at South River Park.
- Added three new pickleball courts at Western Park.
- Installing new outdoor fitness equipment at Fort Benjamin Park.
- Created a new indoor pickleball tournament at the Civic Center.
- Instituted a new sports program for teens – footgolf.
- Managed the largest youth basketball program in years – over 500 participants from Cedar Point to Cedar Island, with over 50 volunteer coaches, games and practices 6 nights per week.

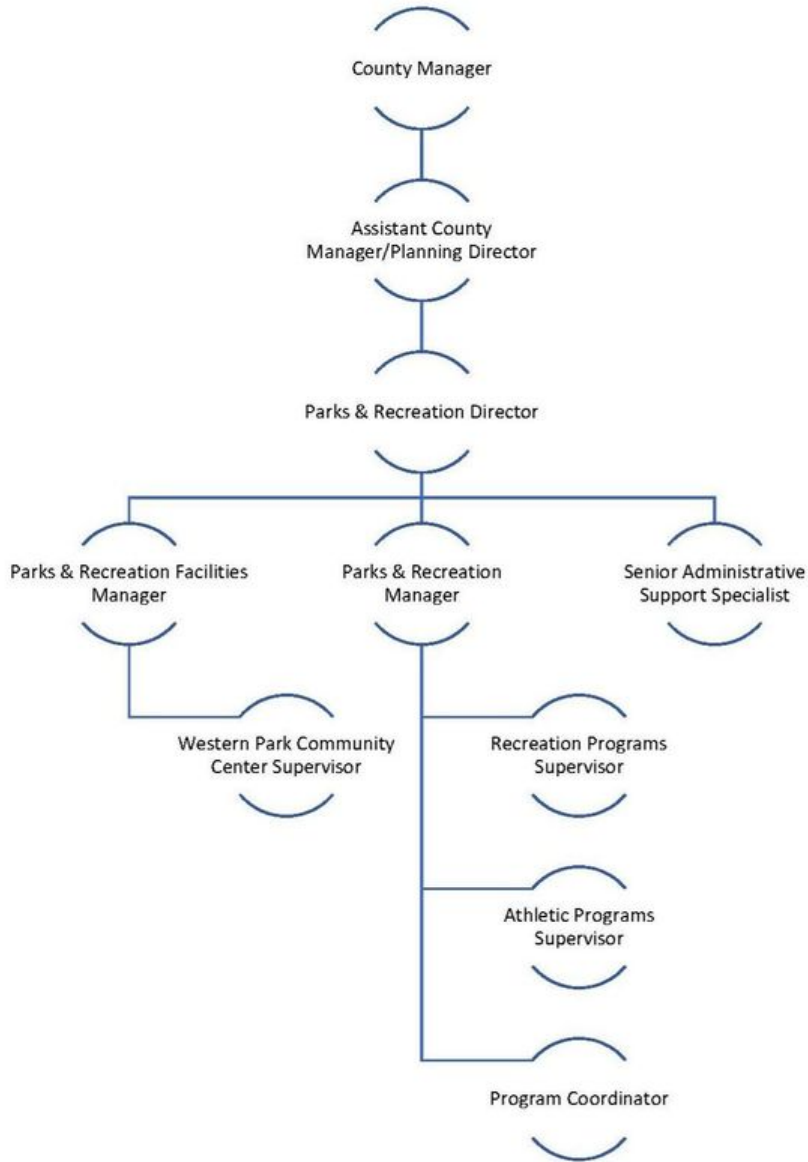
Goals & Objectives

(SPI #5 BMI #1,5&11)

- Acquire property for new Western Park Sports Complex – 6 soccer / lacrosse fields.
- Eastern Park playground - complete phase 3 and add artificial turf playground surfacing.
- Install artificial turf playground surfacing at Western Park.
- Purchase and upfit a mobile recreation van for outreach programs in underserved parts of the county.
- Work with the Tourism Development Authority to attract sports tournaments and group events to the county.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Athletic Programs Offered (sponsored & co-sponsored)	16	16	18	20
Recreation Programs Offered	22	24	27	30
Number of Reservations for County Athletic Fields	3,700	3,900	4,100	4,200
Number of Reservations for County Picnic Shelters	215	300	350	350
Fort Benjamin Recreation Center Reservations	52	70	80	85
Western Park Community Center Reservations	403	550	600	650
Efficiency				
Citizens served by Athletic Programs	1,073	1,100	1,200	1,300
Citizens served by Recreation Programs	722	750	800	850
Citizens utilizing Picnic Shelter Reservations	5,375	7,500	7,550	7,700
Citizens served at Fort Benjamin Recreation Center	1,300	1,750	1,800	1,850
Citizens served at Western Park Community Center	4,030	5,500	5,700	5,900
Effectiveness				
Growth in number of people utilizing programs and facilities	12,500	16,600	17,050	17,600

Organizational Chart



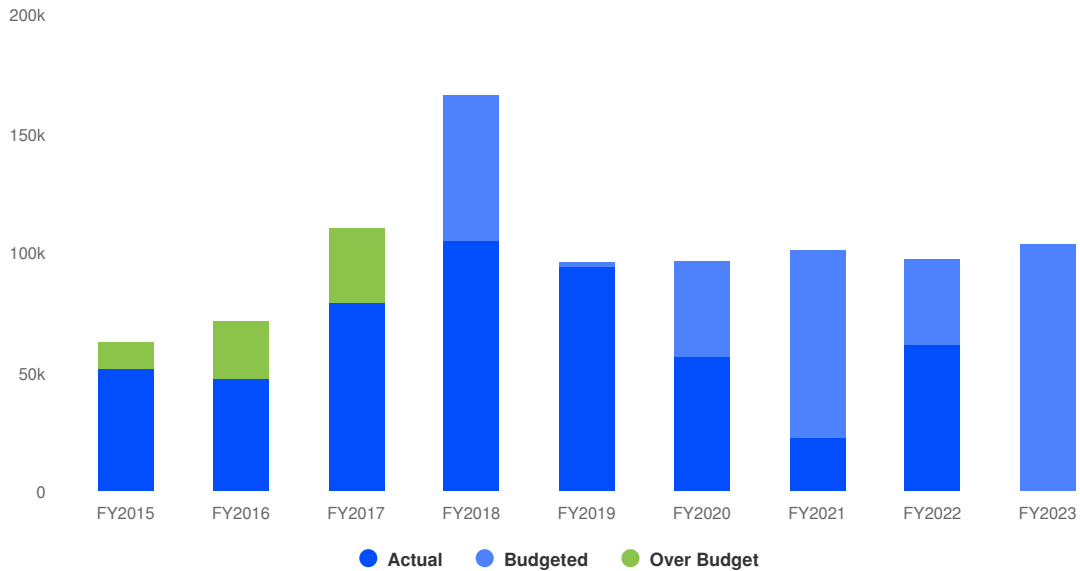
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Parks Maintenance					
Full Time	7.50	7.50	7.50	7.50	
FTE - Part Time	1.28	4.02	4.02	4.02	
Total	8.78	11.52	11.52	11.52	0.00%

Revenues Summary

\$103,500 **\$6,300**
(6.48% vs. prior year)

Parks & Recreation Programs Proposed and Historical Budget vs. Actual



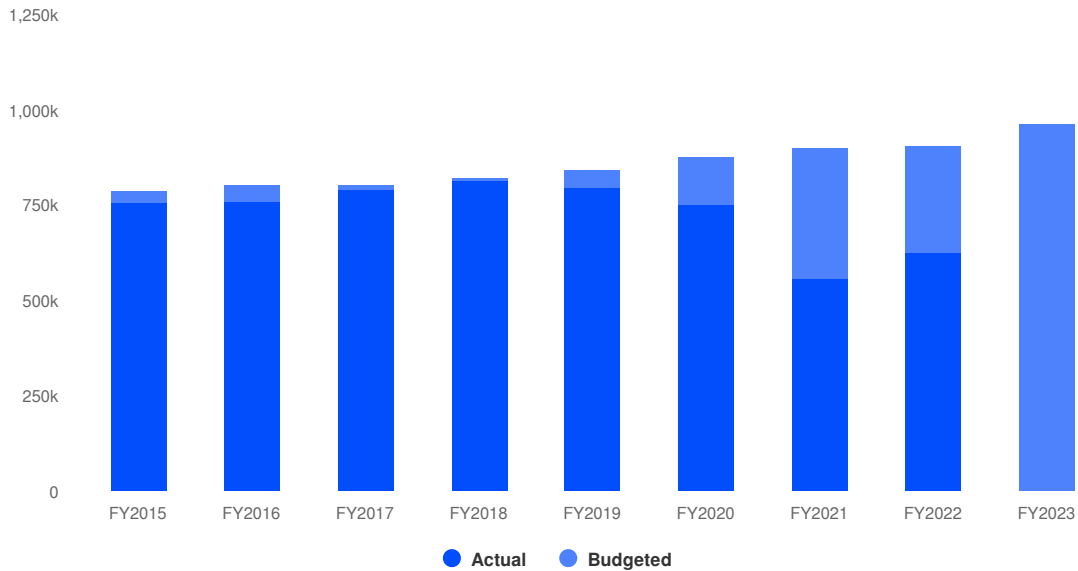
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$60,986	\$97,200	\$103,500	\$103,500	6.5%
Total Revenue Source:	\$60,986	\$97,200	\$103,500	\$103,500	6.5%

Expenditures Summary

\$964,795
\$62,189
(6.89% vs. prior year)

Parks & Recreation Programs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$487,891	\$600,891	\$660,185	\$659,970	9.8%
Operating	\$244,609	\$301,715	\$304,170	\$304,825	1%
Total Expense Objects:	\$732,500	\$902,606	\$964,355	\$964,795	6.9%

Parks Maintenance

Tony Cahoon
Public Works Director

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

Major Accomplishments

- Began program to spray fields for weed control and a thicker playing surface.
- Acquired more field and turf machines that make field prep better and faster.
- Added additional signage to beach and park accesses.

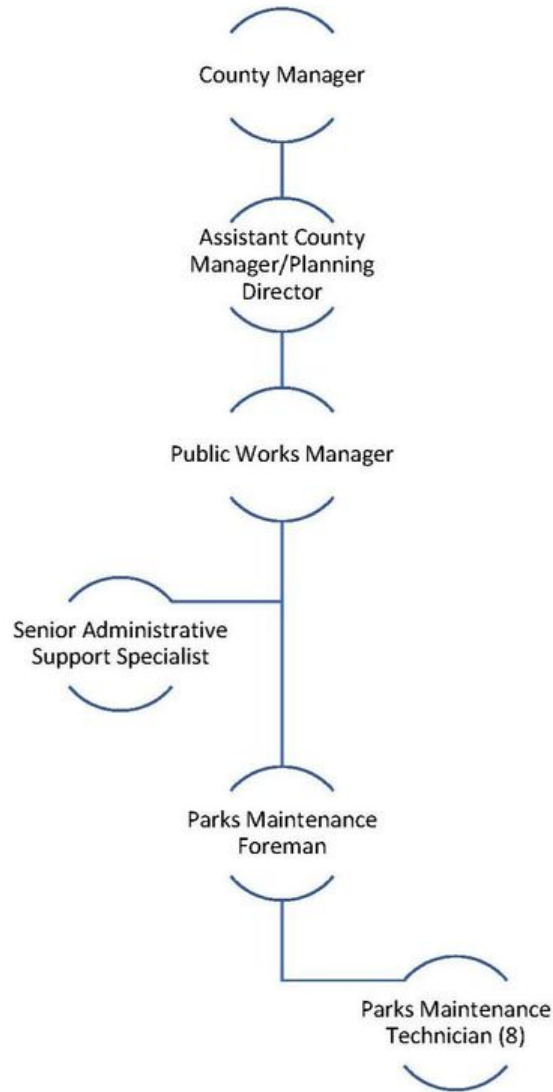
Goals & Objectives

(SPI #4 BMI #5,6&11)

- Maintain grass nourishment and weed control on playing fields.
- Continue to work with athletic program leagues to better serve the public needs.
- To add more pickleball courts and improve on tennis courts.
- Add mulch to some of the playgrounds to keep these facilities safer.

Key Measures	FY21 Actual	FY 22 Estimated	FY 23 Target	Current Goal
Workload (Output)				
Structure and equipment hours	6400	6200	6100	6100
Field maintenance hours	3300	3200	3100	3000
Efficiency				
Number of locations maintained and repaired	92	93	94	94
Effectiveness (Outcomes)				
Acres maintained	220	225	250	250

Organizational Chart



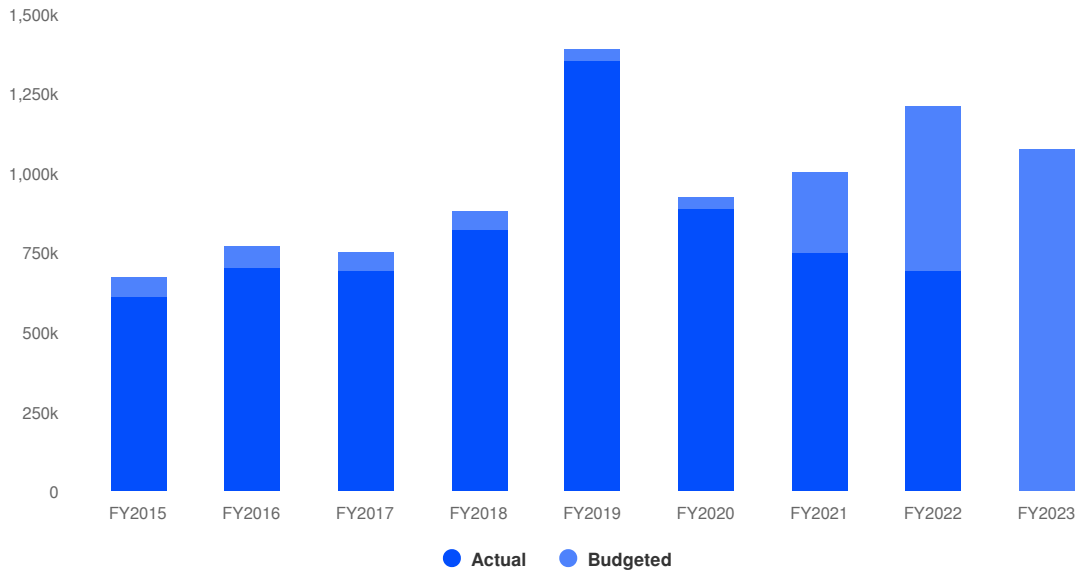
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Parks Maintenance					
Full Time	9.00	9.00	9.00	9.00	
FTE - Part Time	5.80	5.80	5.80	5.80	
Total	14.80	14.80	14.80	14.80	0.00%

Expenditures Summary

\$1,074,710 **-\$138,861**
 (-11.44% vs. prior year)

Parks Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$503,710	\$563,366	\$639,260	\$638,760	13.4%
Operating	\$287,344	\$488,105	\$400,085	\$401,950	-17.7%
Capital	\$115,432	\$162,100	\$34,000	\$34,000	-79%
Total Expense Objects:	\$906,486	\$1,213,571	\$1,073,345	\$1,074,710	-11.4%

Civic Center

Tina Purifoy
Civic Center Director

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

<http://carteretcountync.gov/835/Civic-Center>

Major Accomplishments

- Replaced chocolate kitchen equipment.
- Regained revenue growth through creative and progressive sales approach.
- Increased marketing efforts toward wedding and social events.
- Conducted successful Holiday Gift Show and Home & Garden Show.

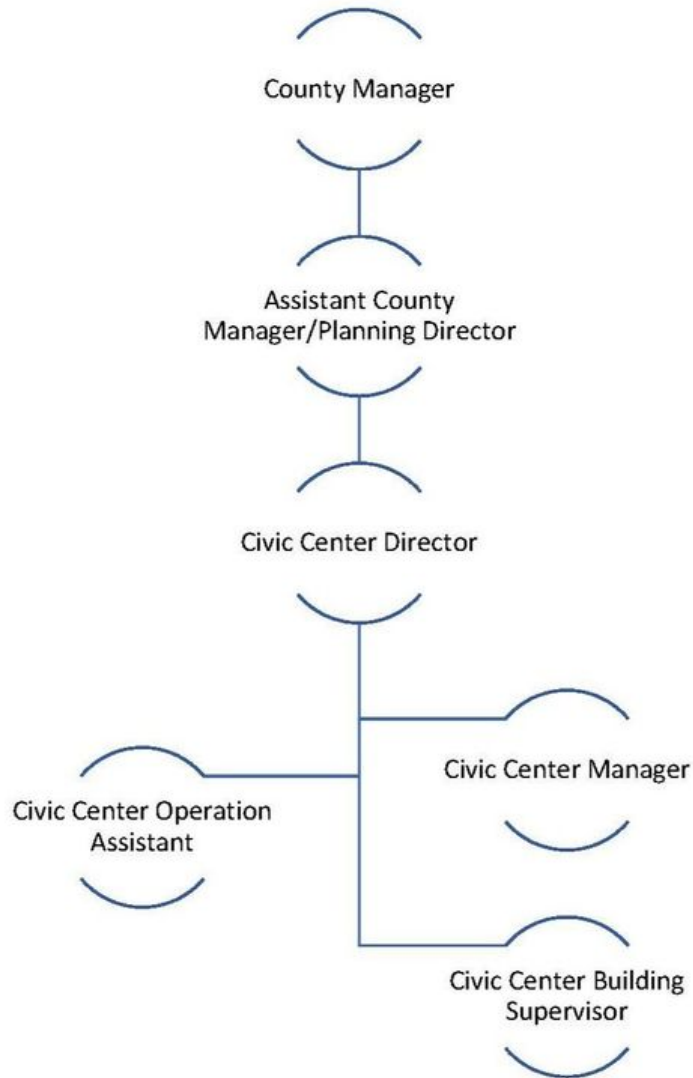
Goals & Objectives

(SPI #1 BMI #1)

- Continue to adapt to post-covid trends in the meetings and convention industry.
- Update video conferencing equipment.
- Increase target marketing to group segments such as military balls, weddings and social events.
- Continue to revamp consumer tradeshow by being creative and enhancing public awareness.
- Make needed improvements to outside esthetics in order to draw more wedding events.
- Continue to replace obsolete kitchen equipment.

Key Measures	FY21 Actual	FY22 Estimated	FY23 Target	Current Goal
Workload (Output)				
Commercial / Private Events	50	101	150	160
Days Utilized by Commercial Private Events	59	113	175	185
Non-Profit/Gov't Events	40	47	100	150
Days Utilized by Non-profits/Gov't	41	63	120	170
Efficiency				
Annual Attendance at events	2,250	11,840	20,000	24,800
Effectiveness				
Increase in total number of events	90	148	250	310

Organizational Chart



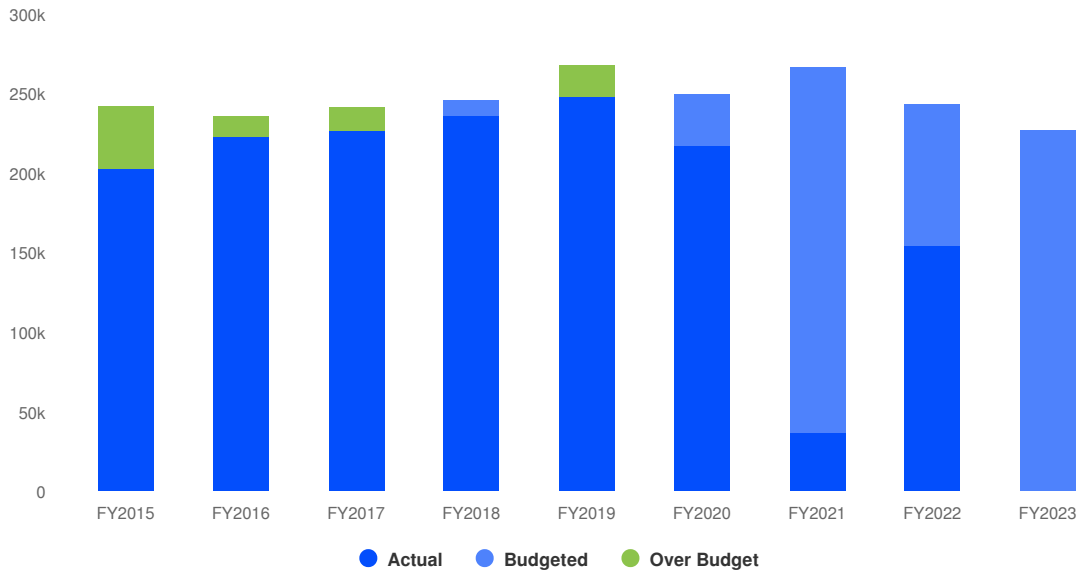
Staffing

	FY 21 Actual	FY 22 Amended	FY23 Recommended	FY23 Adopted	% Change
Civic Center					
Full Time	3.50	3.50	3.50	3.50	
FTE - Part Time	0.73	0.73	0.73	0.73	
Total	4.23	4.23	4.23	4.23	0.00%

Revenues Summary

\$227,500 **-\$15,500**
 (-6.38% vs. prior year)

Civic Center Proposed and Historical Budget vs. Actual



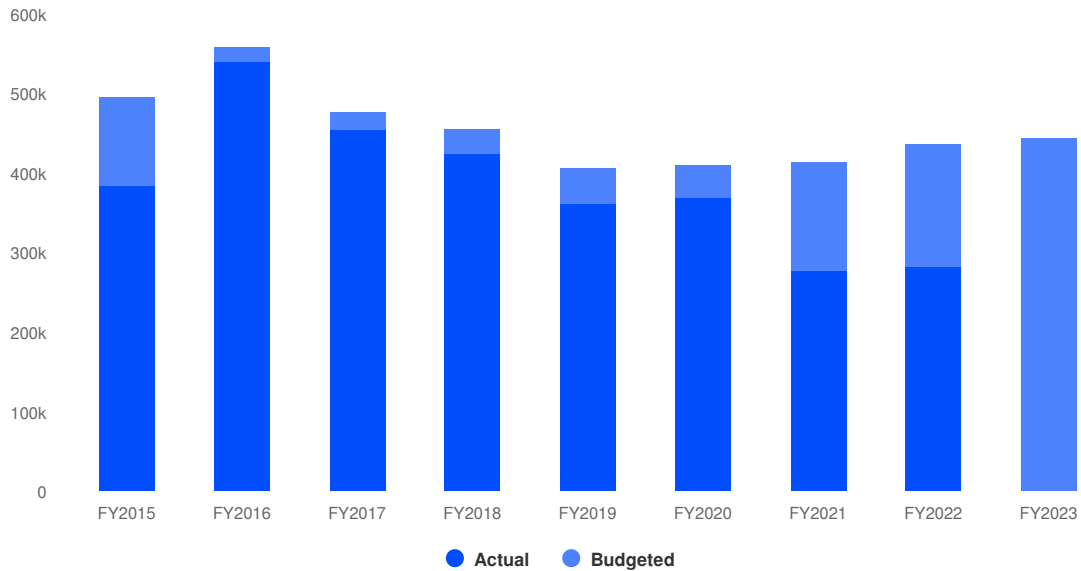
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$52,370	\$243,000	\$227,500	\$227,500	-6.4%
Total Revenue Source:	\$52,370	\$243,000	\$227,500	\$227,500	-6.4%

Expenditures Summary

\$444,465
\$7,245
 (1.66% vs. prior year)

Civic Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Personnel	\$227,958	\$267,385	\$282,715	\$282,165	5.5%
Operating	\$116,422	\$169,835	\$162,300	\$162,300	-4.4%
Total Expense Objects:	\$344,380	\$437,220	\$445,015	\$444,465	1.7%

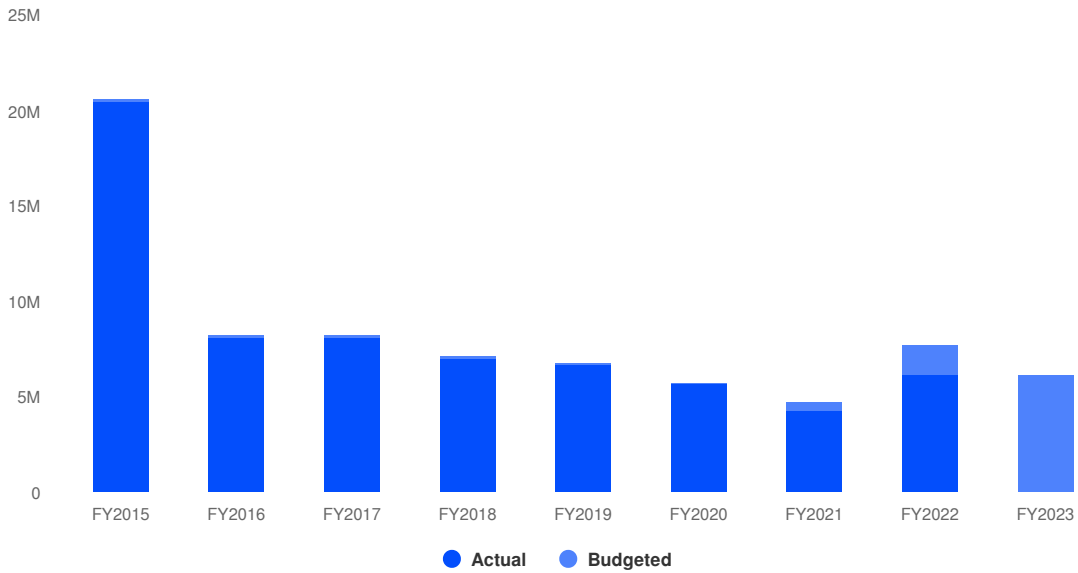
Debt Service

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.

Expenditures Summary

\$6,144,955 **-\$1,555,645**
 (-20.20% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Interest and Fees					
BOND SERVICES CHARGES	\$2,250	\$15,000	\$15,000	\$15,000	0%
2015 GO REFUND 2007 INTEREST	\$167,951	\$142,000	\$120,000	\$120,000	-15.5%
2022 GO: SCHOOLS INTEREST	\$0	\$300,000	\$1,000,000	\$1,000,000	233.3%
2013 GO: 06 REFUND INTEREST	\$366,600	\$306,000	\$245,000	\$245,000	-19.9%
2015 GO SCHOOLS INTEREST	\$139,438	\$128,000	\$117,000	\$117,000	-8.6%
2011 COPS: 2002 REFUND INT	\$29,950	\$15,000	\$0	\$0	-100%
QZAB INT 10 ECHS	\$64,246	\$50,000	\$37,000	\$37,000	-26%
QSCB INT 10 ECHS	\$19,888	\$15,000	\$10,000	\$10,000	-33.3%
Total Interest and Fees:	\$790,322	\$971,000	\$1,544,000	\$1,544,000	59%
Principal					
2015 GO REFUND 2007 PRINCIP	\$1,290,000	\$1,270,000	\$1,250,000	\$1,250,000	-1.6%
2022 GO: SCHOOLS PRINC	\$0	\$750,000	\$1,000,000	\$1,000,000	33.3%
2013 GO: 06 REFUND PRINCIPAL	\$1,265,000	\$1,270,000	\$1,275,000	\$1,275,000	0.4%
2015 GO SCHOOLS PRINCIPAL	\$230,000	\$230,000	\$230,000	\$230,000	0%
2011 COPS: 2002 REFUND PRIN	\$430,000	\$425,000	\$0	\$0	-100%
LEASE PRINCIPAL	\$0	\$214,000	\$244,000	\$275,355	28.7%
QZAB PRINCIPAL MES	\$0	\$2,000,000	\$0	\$0	-100%
QZAB PRINCIPAL NES	\$120,000	\$125,000	\$125,000	\$125,000	0%
QZAB PRIN 10 ECHS	\$307,692	\$307,700	\$307,700	\$307,700	0%
QSCB PRIN 10 ECHS	\$137,822	\$137,900	\$137,900	\$137,900	0%
Total Principal:	\$3,780,514	\$6,729,600	\$4,569,600	\$4,600,955	-31.6%
Total Expense Objects:	\$4,570,836	\$7,700,600	\$6,113,600	\$6,144,955	-20.2%



Non-Departmental

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.

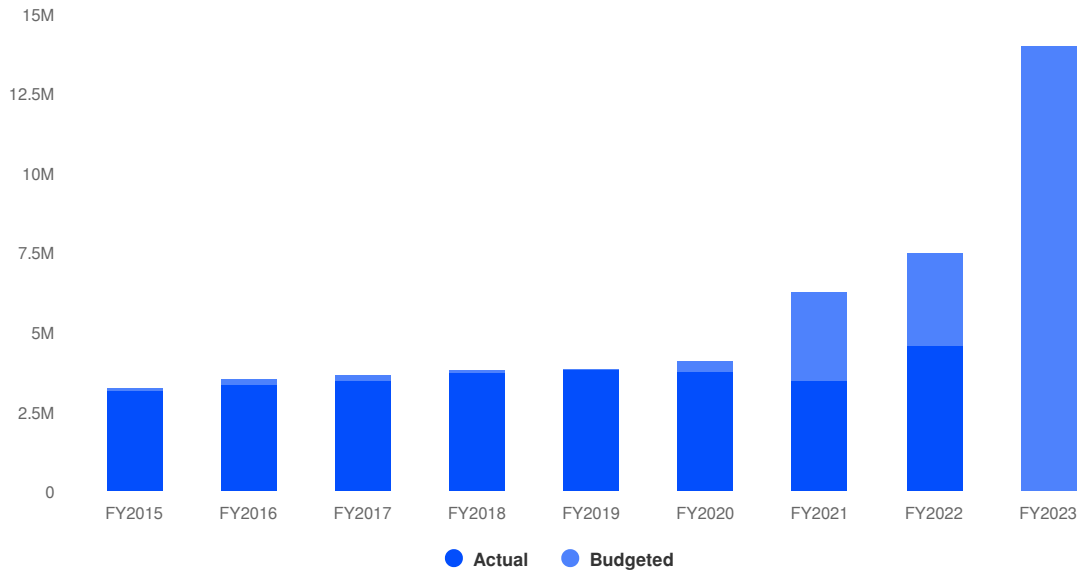
Contingency – These funds are intended for anticipated expenditures, since it is impossible to anticipate in June all the needs of the County during the fiscal year. A contingency appropriation is limited by law to 5 percent of the total appropriation in a particular field.



Revenues Summary

\$14,023,000
\$6,500,000
(86.40% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



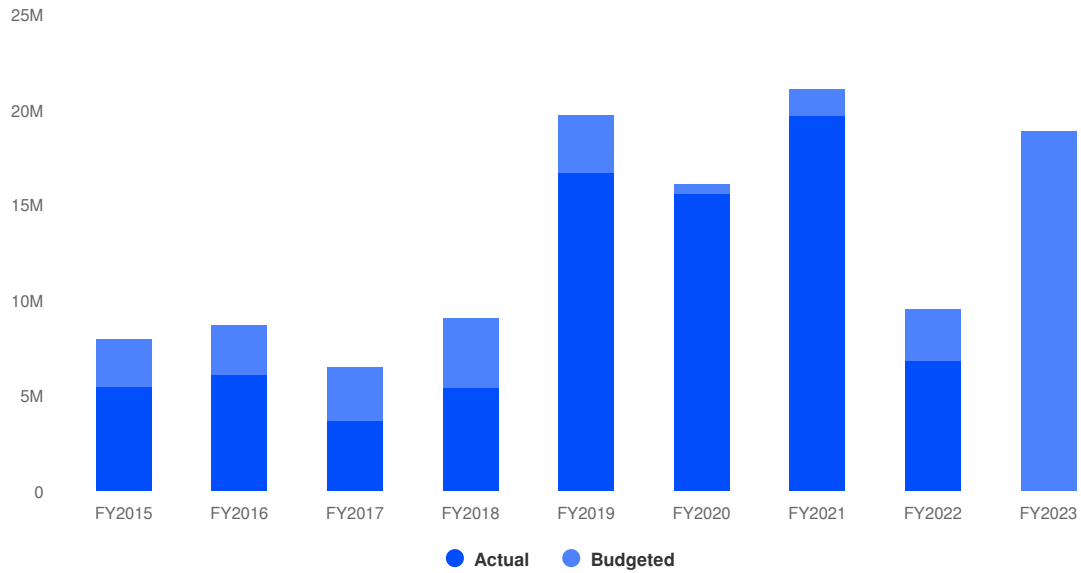
Revenues by Source

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Transfers	\$6,383,660	\$7,523,000	\$7,123,000	\$14,023,000	86.4%
Total Revenue Source:	\$6,383,660	\$7,523,000	\$7,123,000	\$14,023,000	86.4%

Expenditures Summary

\$18,850,015 **\$9,271,993**
(96.80% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Recommended Budget	FY2023 Adopted Budget	FY2022 Amended Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Transfers					
TRANS FACIL/DEBT RES 410	\$1,790,000	\$1,500,000	\$935,000	\$935,000	-37.7%
TRANSFER TO REVALUATION FUND	\$0	\$1,785,000	\$1,240,000	\$1,240,000	-30.5%
TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$6,900,000	N/A
TRANSFER TO SCHOOL PROJ 421	\$1,805,708	\$3,309,835	\$2,100,000	\$2,100,000	-36.6%
TRANSFER TO CAPITAL IMPROVE	\$14,724,185	\$500,000	\$500,000	\$500,000	0%
TRANSFER WATERWAY DREDGING	\$461,045	\$350,000	\$350,000	\$350,000	0%
TRANS TO 450: CO BLDG PROJ	\$990,000	\$0	\$0	\$0	0%
Total Transfers:	\$19,770,938	\$7,444,835	\$5,125,000	\$12,025,000	61.5%
Contingency					
CONTINGENCY APPROPRIATION	\$0	\$241,400	\$300,000	\$220,795	-8.5%
CONTINGENCY EDUCATION	\$0	\$200,000	\$500,000	\$500,000	150%
UNEMPLOYMENT CONTINGENCY	\$0	\$23,550	\$40,000	\$40,000	69.9%
INSURANCE & WC CONTINGENCY	\$0	\$55,000	\$300,000	\$300,000	445.5%
MOTOR FUEL CONTINGENCY	\$0	\$0	\$100,000	\$100,000	N/A
OCCUPANCY TAX CONTINGENCY	\$0	\$1,543,235	\$5,068,000	\$4,948,000	220.6%
RECLASS CONTINGENCY	\$0	\$45,000	\$45,000	\$45,000	0%
MERIT: STATE /FEDERAL	\$0	\$0	\$140,000	\$140,000	N/A
MERIT FRINGES STATE/ FEDERAL	\$0	\$0	\$35,250	\$35,250	N/A
MERIT	\$0	\$2	\$396,970	\$396,970	19,848,400%
MERIT FRINGES	\$0	\$0	\$99,000	\$99,000	N/A
HUMANE SOCIETY CONTINGENCY	\$0	\$25,000	\$0	\$0	-100%
Total Contingency:	\$0	\$2,133,187	\$7,024,220	\$6,825,015	219.9%
Total Expense Objects:	\$19,770,938	\$9,578,022	\$12,149,220	\$18,850,015	96.8%

CAPITAL



Capital Equipment and 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.

In the fall of each year, the General Services Department works with the county departments and consultants for large projects to determine capital improvements. These recommended capital improvements are presented to the Board of Commissioners annually during its winter budget retreat. The County's fleet is reviewed annually by the fleet committee. Each year, the committee recommends the fleet vehicles to be replaced based on the committee's criteria. All other capital equipment is requested by the department head and reviewed by the County Manager, Assistant County Manager, and Information Technology Director as applicable.

Recurring Capital / Periodic Projects

- Technology, computers and network equipment (\$375,000) - Annually the county funds server, network equipment, infrastructure upgrades, and computers.
- Vehicle replacement (\$1,208,345) - Sheriff's, CCATS, Planning, Public Buildings, Social Services and Fire Marshal Departments are funding replacement vehicles. The Fleet Committee determines each year which vehicles are replaced excluding CCATS. The CCATS replacement schedule is determined by the State. The Sheriff's Department has a standard replacement schedule that recurs each fiscal year.
- Grounds and parks maintenance equipment (\$34,000) - Public Works and Parks & Recreation Departments have mowers, field maintenance equipment, and trailers for moving equipment replaced on an as needed basis. The frequency of budgeting those capital items is approximately every two years.

Other Funds Capital and Capital Improvements

- Emergency Telephone System Special Revenue Fund (\$312,000) - Emergency communications equipment upgrades. Upgrades are determined by staff and the County's system consultant. The funding comes from appropriated fund balance accumulated over the years. The revenue is received from the state and can only be used for purposes defined by the State.
- Capital Improvements Fund
 - Pictometry mapping (\$200,000) - The budget funds the second year of a five year contract to update photography maps, which are high-resolution maps used for real estate appraisal, code enforcement, economic development, and public safety / emergency services purposes.
 - Building improvements / Facilities renovations (\$400,000) - The budget continues annual funding for general renovations and improvements to address needs of aging facilities.
 - West Beaufort Water Access (\$200,000) - The budget provides funding to redesign and renovate the docks and water access.
 - Waterway Dredging (\$350,000) - The budget continues annual funding for various waterway dredging. Waterway dredging projects are reviewed by a waterways committee.
- County Capital Equipment Fund (\$6,900,000) - ARPA funds received for lost revenue during the COVID pandemic will be transferred from the general fund to fund capital equipment needs.
- School Capital Projects Fund (\$2,100,000) - The budget continues to fund public school capital and capital improvements, such as capital equipment, technology, vehicles such as maintenance vehicles and activity buses, and capital building and infrastructure improvements. This funding is provided annually from the General Fund.

Capital Expenditures & Funding Sources

Fund	Capital	Department Total
General Fund		
<i>Expense:</i>		
Information Technology	Computers and Network Equipment	\$ 375,000
Public Buildings	3 Vehicles	80,640
Sheriff's Department	Vehicles	685,000
Fire Marshal	2 Vehicles	111,505
CCATS	Transit Vehicles	236,700
	Propane Conversions and wraps	29,500
Planning	Truck	24,000
Social Services	2 Vehicles	41,000
Parks & Recreation	TORO Mower	17,500
	John Deere Gator Utility	16,500
Total General Fund Expenses		\$ 1,617,345
<i>Revenue Source:</i>		
		\$ 416,700
Intergovernmental		24,000
Fees		1,176,645
Appropriated Fund Balance		1,176,645
Total General Fund Revenues		\$ 1,617,345
Emergency Telephone System Fund		
<i>Expense:</i>		
	Communications Equipment	\$ 312,000
<i>Revenue Source:</i>		
Appropriated Fund Balance		\$ 312,000
Capital Improvements Fund		
<i>Expense:</i>		
Tax Department	Pictometry Maps	\$ 200,000
Public Buildings	Building Improvements	400,000
Parks	West Beaufort Water Access	200,000
Transportation	Waterway Dredging	350,000
Total Capital Improvements Fund Expenses		\$ 1,150,000
<i>Revenue Source:</i>		
Transfer In General Fund		\$ 850,000
Appropriated Fund Balance		300,000
Total Capital Improvements Fund Revenues		\$ 1,150,000
County Capital Equipment Fund		
<i>Expense:</i>		
	Capital Contribution	\$ 6,900,000
<i>Revenue Source:</i>		
Transfer In General Fund		\$ 6,900,000
School Capital Projects Fund		
<i>Expense:</i>		
	Capital Contribution	\$ 2,100,000
<i>Revenue Source:</i>		
Transfer In General Fund		\$ 2,100,000
Total Governmental Funds		\$ 12,079,345
Total Revenue Sources		\$ 12,079,345



Capital Improvements Program

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

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

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

Future years' capital improvements should be financed through normal growth in revenues and other financing sources for large projects, such as school construction. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do not need to be re-appropriated year after year.

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

Continuing Projects

School Renovations and Capital Improvements

In November 2020, Carteret County voters passed a \$42 million general obligation bond referendum for public schools' renovations, capital improvements, and new construction to expand existing facilities for Carteret County Public School System. In addition, the State Needs Based School Capital Fund for facilities construction awards Carteret County Schools \$10 million in FY21, and \$1.93 million in FY22. Total funding available for school improvements is \$53.93 million. Small projects are in process, and larger projects are in various stages of design and bid process. The County anticipates issuing a portion of the school bonds in FY23.

Facilities Master Plan

In the Spring of 2015, the County's Facility Master Plan was presented to the Board of Commissioners. This plan provided an assessment of building conditions, space limitations and space needs for a 25-30 year strategic vision, as well as aiding the County in budgeting, scheduling, and administering major building renovations and new construction capital projects. If the plan is implemented in its entirety over the recommended 10 to 15 years, the projected cost is approximately \$79 million.

The County has addressed two needs identified in the facilities master plan. In November 2017, the County completed the General Services Operation Facility. It is a 15,000 square foot building that houses CCATS, Public Works, Public Buildings, and General Services. The second need addressed is administrative space. The County renovated the 7,700 square foot former Beaufort Library building. The County Manager's Office, Information Technology, Human Resources, and Finance Departments occupied this building in late FY21.

The next major capital projects for consideration are in public safety: Carteret County Detention Center expansion and emergency operations facility.

The Carteret County Detention Center was designed and constructed in the early 1990s, and no building addition has occurred since the facility opened. The detention center has 116 beds and the average daily population exceeds the number of beds requiring the Sheriff's Department to transport inmates to other facilities. Carteret County has engaged services to provide a needs assessment as well as estimated construction expenses. The timeframe for the next steps of this project is uncertain.

Carteret County Emergency Operations Center: In 2010, Carteret County consolidated the County's 911 communications services. In addition, the County partnered with the Town of Morehead City, and occupies a portion of the Town's Public Safety Building. During emergency events such as hurricanes, this space serves as the County's Emergency Operation Center. This partnership has worked well; however, the County needs additional space. Currently, the County is considering renovating vacated and unused space adjacent to the Health Department Building. This unused space is adequate for 911 communications services and can serve as the County's emergency operations center. The projected renovation expense is \$2.8 - \$3.0 million. Depending on timing, the project may be in fiscal year 2023 or 2024.

Capital Improvements Plan

2023-2027

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

Capital Improvements Decision Process:

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

Function of the Capital Improvements Plan:

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

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

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

DEBT

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 debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The county has excellent bond ratings and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA+, and Standard & Poor's AA+. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These policies can be found in the Appendix section of the County's budget book.

On July 1, 2022, the County's debt obligations are \$14,579,562. All of the County's governmental debt obligations are for public school system facilities. In addition to the existing debt, November, 2020, the voters approved a \$42 million Public School General Obligation referendum. The \$42 million will improve renovate, and expand existing school facilities. The timing and amount of issuing a portion of the \$42 million is uncertain. Inflationary cost for building materials and construction labor are impacting the timing of construction projects, and thus impacting the timing of issuing general obligation bonds. This recommended budget projects and budgets the County issuing \$20 million general obligation bonds at 5% interest. Currently, the County's General Fund is upfronting small school projects, and when the bonds are issued, the General Fund will be reimbursed. At this time, the General Fund has upfronted approximately \$2 million, and this is possible due the County's healthy fund balance. The debt service budget is \$6.11 million, 5.33% of the General Fund budget.

The County continues to review its Facilities Master Plan that provided an assessment of building conditions, space limitations, and space needs for a 25-30 year strategic vision, as well as aiding the County in budgeting, scheduling, and administering major building renovations and new construction capital needs. The County's Debt Facilities Reserve Fund is designed to assist in funding the debt service for future capital construction. County Commissioners and staff continue to evaluate and implement phases of the Facilities Master Plan. Currently, expanding the County detention center is being evaluated. If the County moves forward with this project, the county will issue long-term debt in calendar year 2023 or 2024.

The County continues to make debt payments on its water utility debt. On July 1, 2022, outstanding water utility debt is \$1,497,032. The debt is a combination of direct placement installment and USDA revenue bonds. FY22 debt service payments are approximately \$236,000. As stated previously in the budget, the County is in the process of selling the water system to a private utility company. If the NC Utilities Commission approves the sell and is finalized, the outstanding debt will be defeased. If the sell is not finalized, the County will continue making annual debt service payments. In addition, the County has no major system improvements or utility debt issuances planned for the next few years if the system is not sold.

June 30, 2022 estimated legal debt margin is \$1,279,598,021. 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, 2022.

Assessed Value	\$16,715,745,000
Debt limit (8%)	1,337,259,600
Gross debt:	
Total bonded debt	13,580,000
Direct placement installment debt	999,562
Net bond premiums and adjustments	1,082,017
Authorized unissued bonded debt	<u>42,000,000</u>
Total Debt applicable to debt limit	<u>57,661,579</u>
Legal debt margin	<u>\$1,279,598,021</u>

General Obligation Debt

General Obligation (GO) debt is secured by the full faith and credit of the local government issuing the debt. The repayment of the bond is guaranteed by the taxing authority of the County.

General Fund

2015 School GO Bonds

Issue Date 11/3/2015	Call Date 2036	Interest Rate 2.61			
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	
2017	4,600,000	230,000	185,438	415,438	
2018	4,370,000	230,000	173,938	403,938	
2019	4,140,000	230,000	162,438	392,438	
2020	3,910,000	230,000	150,938	380,938	
2021	3,680,000	230,000	139,438	369,438	
2022	3,450,000	230,000	127,938	357,938	
2023	3,220,000	230,000	116,438	346,438	
2024	2,990,000	230,000	104,938	334,938	
2025	2,760,000	230,000	93,438	323,438	
2026	2,530,000	230,000	81,938	311,938	
2027	2,300,000	230,000	71,588	301,588	
2028	2,070,000	230,000	62,388	292,388	
2029	1,840,000	230,000	53,188	283,188	
2030	1,610,000	230,000	45,188	275,188	
2031	1,380,000	230,000	38,238	268,238	
2032	1,150,000	230,000	31,338	261,338	
2033	920,000	230,000	24,438	254,438	
2034	690,000	230,000	17,538	247,538	
2035	460,000	230,000	10,638	240,638	
2036	230,000	230,000	3,594	233,594	
		\$ 4,600,000	\$ 1,695,016	\$ 6,295,016	



General Fund

2013 Refunding of 2006 School GO Bonds

Issue Date 4/25/2013	Call Date N/A	Interest Rate 2.07
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<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2014	12,700,000	-	545,440	545,440
2015	12,700,000	-	584,400	584,400
2016	12,700,000	-	584,400	584,400
2017	12,700,000	1,305,000	584,400	1,889,400
2018	11,395,000	1,290,000	532,200	1,822,200
2019	10,105,000	1,275,000	480,600	1,755,600
2020	8,830,000	1,260,000	429,600	1,689,600
2021	7,570,000	1,265,000	366,600	1,631,600
2022	6,305,000	1,270,000	303,350	1,573,350
2023	5,035,000	1,275,000	239,850	1,514,850
2024	3,760,000	1,285,000	176,100	1,461,100
2025	2,475,000	1,285,000	111,850	1,396,850
2026	1,190,000	1,190,000	47,600	1,237,600
	\$ 12,700,000	\$ 4,986,390	\$ 17,686,390	

General Fund

2015 School Refunding of 2007 School GO Bonds

Issue Date 3/12/2015	Call Date N/A	Interest Rate 2.13%
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<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2016	12,250,000	165,000	260,925	425,925
2017	12,085,000	170,000	257,411	427,411
2018	11,915,000	1,375,000	253,790	1,628,790
2019	10,540,000	1,345,000	224,502	1,569,502
2020	9,195,000	1,310,000	195,854	1,505,854
2021	7,885,000	1,290,000	167,951	1,457,951
2022	6,595,000	1,270,000	140,473	1,410,473
2023	5,325,000	1,250,000	113,422	1,363,422
2024	4,075,000	1,230,000	86,798	1,316,798
2025	2,845,000	1,205,000	60,598	1,265,598
2026	1,640,000	1,185,000	34,932	1,219,932
2027	455,000	455,000	9,691	464,691
	\$ 12,250,000	\$ 1,806,347	\$ 14,056,347	

Installment Financing & COPS

Installment loans must be paid with regularly scheduled payments or installments. COPS, Certificates of Participation, is a type of financing secured by lease revenues.

General Fund

Qualified Zone Academy Bonds - Schools

Issue Date 9/26/2008	Call Date N/A	Interest Rate 0.00%		
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2010	1,781,354	115,000	-	115,000
2011	1,666,354	115,000	-	115,000
2012	1,551,354	115,000	-	115,000
2013	1,436,354	115,000	-	115,000
2014	1,321,354	115,000	-	115,000
2015	1,206,354	115,000	-	115,000
2016	1,091,354	120,000	-	120,000
2017	971,354	120,000	-	120,000
2018	851,354	120,000	-	120,000
2019	731,354	120,000	-	120,000
2020	611,354	120,000	-	120,000
2021	491,354	120,000	-	120,000
2022	371,354	125,000	-	125,000
2023	246,354	125,000	-	125,000
2024	121,354	121,354	-	121,354
		\$ 1,781,354	\$ -	\$ 1,781,354

General Fund

Qualified Zone Academy Bonds - Schools

Issue Date 9/8/2010	Call Date N/A	Interest Rate 5.22%		
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2012	4,000,000	307,692	208,800	516,492
2013	3,692,308	307,692	192,739	500,431
2014	3,384,616	307,692	176,677	484,369
2015	3,076,924	307,692	160,615	468,307
2016	2,769,232	307,692	144,554	452,246
2017	2,461,540	307,692	128,492	436,184
2018	2,153,848	307,692	112,431	420,123
2019	1,846,156	307,692	96,369	404,061
2020	1,538,464	307,692	80,308	388,000
2021	1,230,772	307,692	64,246	371,938
2022	923,080	307,692	48,185	355,877
2023	615,388	307,692	32,123	339,815
2024	307,696	307,696	16,062	323,758
		\$ 4,000,000	\$ 1,461,601	\$ 5,461,601



General Fund

Qualified School Construction Bond

Issue Date 9/8/2010	Call Date N/A	Interest Rate 4.81%
------------------------	------------------	------------------------

<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2012	1,653,860	137,822	79,551	217,373
2013	1,516,038	137,822	72,921	210,743
2014	1,378,216	137,822	66,292	204,114
2015	1,240,394	137,822	59,663	197,485
2016	1,102,572	137,822	53,034	190,856
2017	964,750	137,822	46,405	184,227
2018	826,928	137,822	39,775	177,597
2019	689,106	137,822	33,146	170,968
2020	551,284	137,822	26,517	164,339
2021	413,462	137,822	19,888	157,710
2022	275,640	137,822	13,258	151,080
2023	137,818	137,818	6,629	144,447
	\$ 1,653,860	\$ 517,079	\$ 2,170,939	



Water Fund Debt

The County continues to make debt payments on its water utility debt. In FY09, the Board approved \$3.47 million construction improvements to the County's water system.

Water Fund

NC Clean Water Fund

Issue Date		Call Date		Interest Rate	
5/1/2004		N/A		5.75%	
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	
2006		31,032	32,118	63,150	
2007		31,032	30,334	61,366	
2008		31,032	28,549	59,581	
2009		31,032	26,765	57,797	
2010		31,032	24,981	56,013	
2011		31,032	23,196	54,228	
2012		31,032	21,412	52,444	
2013		31,032	19,628	50,660	
2014		31,032	17,843	48,875	
2015		31,032	16,059	47,091	
2016		31,032	14,275	45,307	
2017		31,032	12,490	43,522	
2018		31,032	10,706	41,738	
2019		31,032	8,922	39,954	
2020		31,032	7,138	38,170	
2021		31,032	5,353	36,385	
2022		31,032	3,569	34,601	
2023		31,032	1,784	32,816	
		\$ 558,576	\$ 305,122	\$	863,698



Water Fund

NC Water Revolving Loan

Issue Date 6/1/2006	Call Date N/A	Interest Rate 2.03%
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<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2007		140,000	113,331	253,331
2008		140,000	58,653	198,653
2009		140,000	55,566	195,566
2010		140,000	52,479	192,479
2011		140,000	49,392	189,392
2012		140,000	46,305	186,305
2013		140,000	43,218	183,218
2014		140,000	40,131	180,131
2015		140,000	37,044	177,044
2016		140,000	33,957	173,957
2017		140,000	30,870	170,870
2018		140,000	27,783	167,783
2019		140,000	24,696	164,696
2020		140,000	21,609	161,609
2021		140,000	18,522	158,522
2022		140,000	15,435	155,435
2023		140,000	12,348	152,348
2024		140,000	9,261	149,261
2025		140,000	6,174	146,174
2026		140,000	3,087	143,087
		\$ 2,800,000	\$ 699,861	\$ 3,499,861



Water Fund

USDA - Revenue Bond

Issue Date N/A	Call Date N/A	Interest Rate N/A			
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	
2014	1,046,000	-	28,765	28,765	
2015	1,046,000	16,000	28,765	44,765	
2016	1,030,000	16,000	28,325	44,325	
2017	1,014,000	17,000	27,885	44,885	
2018	997,000	17,000	27,418	44,418	
2019	980,000	18,000	26,950	44,950	
2020	962,000	18,000	26,455	44,455	
2021	944,000	19,000	25,960	44,960	
2022	925,000	19,000	25,438	44,438	
2023	906,000	20,000	24,915	44,915	
2024	886,000	20,000	24,365	44,365	
2025	866,000	21,000	23,815	44,815	
2026	845,000	21,000	23,235	44,235	
2027	824,000	22,000	22,660	44,660	
2028	802,000	23,000	22,055	45,055	
2029	779,000	23,000	21,423	44,423	
2030	756,000	24,000	20,790	44,790	
2031	732,000	25,000	20,130	45,130	
2032	707,000	25,000	19,443	44,443	
2033	682,000	26,000	18,755	44,755	
2034	656,000	27,000	18,040	45,040	
2035	629,000	27,000	17,298	44,298	
2036	602,000	28,000	16,555	44,555	
2037	574,000	29,000	15,785	44,785	
2038	545,000	30,000	14,988	44,988	
2039	515,000	31,000	14,163	45,163	
2040	484,000	31,000	13,310	44,310	
2041	453,000	32,000	12,458	44,458	
2042	421,000	33,000	11,578	44,578	
2043	388,000	34,000	10,670	44,670	
2044	354,000	35,000	9,735	44,735	
2045	319,000	36,000	8,773	44,773	
2046	283,000	37,000	7,783	44,783	
2047	246,000	38,000	6,765	44,765	
2048	208,000	39,000	5,720	44,720	
2049	169,000	40,000	4,648	44,648	
2050	129,000	42,000	3,548	45,548	
2051	87,000	43,000	2,393	45,393	
2052	44,000	44,000	1,210	45,210	
		\$ 1,046,000	\$ 682,967	\$ 1,728,967	





ADDENDUM



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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	55,955,000
Other Taxes	20,656,000
Permits and Fees	4,383,500
Intergovernmental	17,212,600
Sales and Services	5,356,265
Interest	750,000
Other Financing Sources	14,177,000
Appropriated Fund Balance	3,300,000
Appropriated Fund Balance - Transportation	59,010
Appropriated Fund Balance - Health	170,000
Miscellaneous	<u>180,625</u>
	<u><u>122,200,000</u></u>

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, 2022 and ending June 30, 2023.

Governing Body	394,530
Administration	505,630
Information Systems	2,971,345
Finance	1,049,250
Human Resources	650,225
Tax	1,821,505
Legal	170,000
Court Facilities	62,000
Elections	547,825
Register of Deeds	692,620
Public Buildings	2,271,410
Sheriff Division	13,016,860
Paramedic Operations	932,105
County Rescue Services	1,029,405
Emergency Management	460,330
Rape Crisis	308,250
Fire Marshal	414,305
Consolidated Communications	2,718,945
Medical Examiner	85,000
Animal Control	512,680
Airport	195,230
Harbors	33,000
CCATS – Transportation	1,451,775
Forest Fire Control	151,000
Waste Collections	3,550,500
Public Works	741,770
County Garage	272,860
Economic Development	524,515
Beach Nourishment	2,175,000



Planning and Development	1,384,310
General Services	83,930
Cooperative Extension	270,355
Health Programs	3,921,685
Dental	407,910
WIC Programs	331,895
Environmental Health	1,384,915
Other Health & Human Services	1,402,005
Social Services Administration	10,655,745
Social Services Programs	2,470,085
Veterans	467,450
Senior Center Aging Programs	474,300
Debt Service	6,144,955
Education	29,758,500
Senior Center	315,810
Public Library	1,682,295
Parks & Recreation Programs	964,795
Park Maintenance	1,074,710
Civic Center	444,465
Other Sources & Uses	12,025,000
Contingency	<u>6,825,015</u>
	<u>122,200,000</u>

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

Section II: Emergency Telephone System Fund

- A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Interest	-
Emergency Telephone System State Distribution	205,000
Fund Balance Appropriation	<u>577,000</u>
	<u>782,000</u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Emergency Telephone System Services	<u>782,000</u>
	<u>782,000</u>



Section III: Register of Deeds Trust Fund

A. It is estimated that the following revenues will be available in the Register of Deeds Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Permits and Fees	<u>130,000</u>
	<u><u>130,000</u></u>

B. The following amounts are hereby appropriated in the Register of Deeds Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Register of Deeds Trust Fund	<u>130,000</u>
	<u><u>130,000</u></u>

Section IV: DSS Payee Fund

A. It is estimated that the following revenues will be available in the DSS Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Intergovernmental	<u>800,000</u>
	<u><u>800,000</u></u>

B. The following amounts are hereby appropriated in the DSS Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

DSS Payee Fund	<u>800,000</u>
	<u><u>800,000</u></u>

Section V: Revaluation Fund

A. It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Transfer from General Fund	<u>1,240,000</u>
	<u><u>1,240,000</u></u>

B. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Revaluation Fund	<u>1,240,000</u>
	<u><u>1,240,000</u></u>



Section VI: Salter Path District

A. There is hereby levied a tax at the rate of five and a half cents (\$.055) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2022. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Ad Valorem Taxes	6,000
Interest	-
Sales Tax	2,000
Transfer from General Fund	-
	<u>8,000</u>

B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Beach Nourishment	<u>8,000</u>
	<u>8,000</u>

Section VII: 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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	3,712,000
Other Taxes	1,176,000
Appropriated Fund Balance	-
	<u>4,888,000</u>

B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Beaufort	1,074,000
Broad & Gales Creek	534,000
Mill Creek	173,000
Mitchell Village	220,000
Newport	95,000
Otway	415,000
Sea Level	241,000
South River	202,000
Western Carteret	773,000
Motor Vehicle Tax Fees	25,000
Sales Tax	1,136,000
District Reserves	-
	<u>4,888,000</u>



Section VIII: 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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	5,029,000
Other Taxes	1,594,000
Appropriated Fund Balance	-
	6,623,000

B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Atlantic	67,000
Beaufort	610,000
Broad & Gales Creek	356,000
Cedar Island	46,000
Davis	63,000
Harkers Island	358,000
Harlowe	86,000
Marshallberg	19,730
Mill Creek	60,000
Mitchell Village	481,000
Newport	568,500
North River	57,000
Otway	189,000
Salter Path	92,500
Sea Level	38,000
South River	77,000
Stacy	22,000
Stella	256,000
Western Carteret	776,000
Wildwood	1,038,000
Motor Vehicle Tax Fees	35,000
Sales Tax	1,096,000
District Reserves	231,270
	6,623,000

Section IX: 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, 2022 and ending June 30, 2023.

Occupancy Tax	14,390,000
Penalties and Interest	10,000
	14,400,000

B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.



Tourism Development Authority	7,123,000
Transfer to General Fund	<u>7,277,000</u>
	<u>14,400,000</u>

Section X: 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, 2022 and ending June 30, 2023.

Appropriated Fund Balance	300,000
Transfer from General Fund	500,000
Transfer from GF Waterway Dredging	350,000
Miscellaneous	-
Interest	<u>-</u>
	<u>1,150,000</u>

B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Building improvements/Facilities renovations	400,000
Pictometry Mapping	200,000
West Beaufort Water Access	200,000
Waterway Dredging	<u>350,000</u>
	<u>1,150,000</u>

Section XI: Facilities/Debt Reserve Capital Fund

A. It is estimated that the following revenues will be available in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Interest	-
Transfer from Other Funds	<u>935,000</u>
	<u>935,000</u>

B. The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Transfer to Other Funds	-
Contingency	<u>935,000</u>
	<u>935,000</u>



Section XII: County Capital Equipment

A. It is estimated that the following revenues will be available in the County Capital Equipment Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Transfer from Other Funds	<u>6,900,000</u>
	<u>6,900,000</u>

B. The following amounts are hereby appropriated in the County Capital Equipment Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Transfer to Other Funds	-
Contingency Future Project	<u>6,900,000</u>
	<u>6,900,000</u>

Section XIII: 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, 2022 and ending June 30, 2023.

Transfer from General Fund	2,100,000
Interest	-
Appropriated Fund Balance	<u>-</u>
	<u>2,100,000</u>

B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Capital	<u>2,100,000</u>
	<u>2,100,000</u>

Section XIV: 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, 2022 and ending June 30, 2023.

Operating Revenues	1,085,000
Interest	-
Contribution from other Funds	-
Contribution from General Fund	-
Appropriated Fund Balance	<u>75,000</u>
	<u>1,160,000</u>



- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Operations	923,920
Debt Service	236,080
Contingency	-
	<hr/>
	<u>1,160,000</u>

Section XV:

- A. There is hereby levied a tax at the rate of thirty-three cents (\$.33) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2022 for the purpose of raising the revenue listed as "Current Year Property Tax" in the General Fund section of this Ordinance. This tax rate is based on an estimated total valuation of property for the purpose of taxation of \$15,893,000,000 and an estimated collection rate of 98.28%. This collection rate is based on the collection rate stated in the June 30, 2021 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$970,000,000 and has an estimated collection rate of 100.00%.
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$157.00 for households without residential pickup. A solid waste availability fee will be charged in the amount of \$15.00 to all taxable improved parcels. Interest and penalties will accrue on this assessment in the same manner as ad valorem taxes.

Section XVI:

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

- a. He may transfer amounts not to exceed \$30,000 per occurrence between departments of the same fund.
- b. He may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. He may appropriate no more than \$10,000 from contingency per occurrence with a report being submitted to the Board at the next regularly scheduled meeting. Appropriations in excess of \$10,000 may not be transferred without the approval of the Board of Commissioners.
- d. He may transfer amounts from pay increases, salary adjustments, fringes, reclassifications, unemployment, insurance, workers compensation, fuel and vehicle contingency line items to the appropriate departments not to exceed the balance in those line items.



e. He may enter into contracts on behalf of the County in an amount not to exceed \$30,000 per contract in a fiscal year. All other contracts between the county and outside agencies must be approved by the Board of Commissioners.

f. He may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

Section XVII:

In accordance with 2 C.F.R § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, Carteret County hereby self-certifies the following micro-purchase thresholds:

- a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- b. \$30,000, for the purchase of "construction or repair work"; and
- c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.

Section XVIII:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Section XIX:

In accordance with G.S. 115C-429 (b), the following appropriations are made to the Carteret County Board of Education. The budget resolution adopted by the Carteret County Board of Education shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Once adopted, such ordinance shall not be amended without the prior approval of the Board of Commissioners. Current expense and Charter Schools will be distributed to the Board of Education in four (4) equal quarterly installments. Capital outlay is adopted by project as listed in Section VIII. Capital outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current expense is adopted in accordance with N.C.G.S. 115C-433. Current expense will be distributed to the Carteret County Board of Education in four (4) quarterly installments.

Function

Education	25,320,000
Charter Schools	<u>592,500</u>
Total	<u>25,912,500</u>

The Board of Commissioners is committed to funding the Board of Education's Current Expense at for the 2022-2023 fiscal year.



Section XX:

The following appropriations are made to Carteret Community College. The budget ordinance adopted by Carteret Community College shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Current expense will be distributed to Carteret Community College in four (4) equal quarterly installments. Capital Outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current Expense	2,846,000
Other Capital Outlay	<u>1,000,000</u>
Total CCC	<u><u>3,846,000</u></u>

Section XXI:

There is hereby levied a special tax for the purpose of raising revenue for Fire Prevention and Rescue Service in the following Fire Districts and Rescue Districts and/or Fire Service Districts and Rescue Service Districts. Each district will be distributed its estimated ad valorem tax funds in 1/12 increments each month. The following rates are based on one hundred dollar (\$100) valuation of taxable property as listed January 1, 2022, for each related district.

	Tax Rate
Beaufort Rescue	0.0600
Broad & Gales Creek Rescue	0.0600
Mill Creek Rescue	0.0900
Mitchell Village Rescue	0.0400
Newport Rescue	0.0200
Otway Rescue	0.0900
Sea Level Rescue	0.1000
South River Rescue District	0.1300
Western Carteret Rescue	0.0500
Atlantic Township	0.0800
Beaufort Fire District	0.1000
Broad & Gales Creek Fire District	0.0400
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.1100
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0800
Mill Creek Fire District	0.0750
Mitchell Village Fire District	0.0800
Newport Township / West Wildwood Fire District	0.1000
North River Fire District	0.0700
Otway Fire District	0.0800
Salter Path Fire District	0.1000
Sea Level Fire District	0.0950
South River Fire District	0.0500
Stacy Fire District	0.0850
Stella Fire District	0.1000
Western Carteret Fire District	0.0600
Wildwood Fire District	0.1125



Section XXII:

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 20th Day of June 2022.

Ed Wheatly

Ed Wheatly, Chairman
Carteret County Board of Commissioners

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.

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.

Asset and 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.

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.



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.

Accounting, Auditing and Financial Reporting

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

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.

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.

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.

Review and Revision

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



General Fund Balance

Carteret County, North Carolina

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

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund					
Restricted:					
Stabilization by state statute	\$ 5,614,618	\$ 5,613,195	\$ 6,457,421	\$ 6,608,370	\$ 6,881,419
Sheriff's fund	403,907	437,789	426,804	508,301	547,341
Recreation districts	102,739	102,739	104,081	104,081	116,336
Transportation programs	-	-	-	-	-
Health programs	812,855	797,986	615,523	364,036	121,577
Register of deeds	383,149	375,918	394,275	297,572	264,390
Beach nourishment	5,723,261	7,312,865	10,283,851	13,083,623	15,986,798
Economic development	-	1,705,420	1,128,497	1,128,496	1,096,663
Total restricted	13,040,529	16,345,912	19,410,452	22,094,479	25,014,524
Assigned:					
Subsequent year's expenditures	1,000,000	5,254,210	3,717,325	3,775,000	5,205,000
County Library	-	-	-	-	-
Unassigned	30,527,492	30,092,051	30,644,570	27,941,462	28,626,430
Total General Fund	\$ 44,568,021	\$ 51,692,173	\$ 53,772,347	\$ 53,810,941	\$ 58,845,954
General Fund Expenditures	71,587,274	71,074,842	76,251,090	76,769,662	78,367,018
Unassigned Fund Balance					
Percentage of General Fund Expenditures	42.64%	42.34%	40.19%	36.40%	36.53%

Note: FY2022 is projected



General Fund Balance

Carteret County, North Carolina

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

	Fiscal Year				
	2018	2019	2020	2021	2022
General Fund					
Restricted:					
Stabilization by state statute	\$ 7,170,172	\$ 8,143,941	\$ 17,871,225	\$ 11,573,033	\$ 11,573,000
Sheriff's fund	329,103	313,632	412,053	541,534	240,000
Recreation districts	33,898	33,898	33,898	33,898	33,900
Transportation programs	-	-	-	174,965	-
Health programs	481,368	484,242	482,776	754,744	750,000
Register of deeds	203,560	204,369	199,720	221,977	241,000
Beach nourishment	18,631,010	10,679,909	17,164,659	17,714,605	19,258,000
Economic development	617,948	1,029,885	962,948	962,948	927,950
Total restricted	27,467,059	20,889,876	37,127,279	31,977,704	33,023,850
Assigned:					
Subsequent year's expenditures	5,324,430	5,300,000	1,600,000	2,400,000	3,150,000
County Library	-	-	-	140,000	140,000
Unassigned	29,046,079	21,801,623	26,838,581	34,670,762	36,815,556
Total General Fund	\$ 61,837,568	\$ 47,991,499	\$ 65,565,860	\$ 69,188,466	\$ 73,129,406
General Fund Expenditures	78,747,881	98,274,191	83,418,385	86,495,063	98,106,425
Unassigned Fund Balance					
Percentage of General Fund Expenditures	36.88%	22.18%	32.17%	40.08%	37.53%

Note: FY2022 is projected



Property Tax Levies & Collections

Carteret County, North Carolina

**Property Tax Levies and Collections
Last Ten Fiscal Years**

FY Ended June 30	Taxes Levied Fiscal Year		Collected Within the Fiscal Year of the Levy			Total Collections to Date		
	(Original Levy)	Adjustments	Total Tax Levy (1)(2)	Amount	% of Levy	Collections of Subsequent Years	Amount	% of Levy
2013	\$44,109,338	\$(130,510)	\$43,978,828	\$42,824,327	97.37%	\$1,152,169	\$43,976,496	99.99%
2014	44,863,630	(80,067)	44,783,563	43,722,134	97.63%	1,009,470	44,731,604	99.88%
2015	46,118,930	(47,927)	46,071,003	45,099,962	97.89%	924,250	46,024,212	99.90%
2016	43,572,880	(108,654)	43,464,226	42,642,837	98.11%	758,666	43,401,603	99.86%
2017	45,841,885	(194,859)	45,647,026	44,595,689	97.70%	877,203	45,472,892	99.62%
2018	46,325,347	(222,205)	46,103,142	45,175,396	97.99%	802,819	45,978,215	99.73%
2019	46,870,483	(133,316)	46,737,167	45,799,705	97.99%	781,157	46,580,862	99.67%
2020	47,201,126	(301,598)	46,899,528	46,024,208	98.13%	625,680	46,469,888	99.47%
2021	54,605,942	(203,058)	54,402,884	53,530,496	98.40%	423,418	53,953,914	99.17%
2022	55,505,173	(152,429)	55,352,744	54,539,419	98.53%	-	54,539,419	98.53%

Notes:

(1) Includes General Fund

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





Assessed Values

Carteret County, North Carolina

Assessed Value and Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property				Total
	Residential Property	Commercial Property	Industrial Property	Present-use Value (1)	
2013	\$ 12,928,563,319	\$ 1,021,551,269	\$ 34,868,391	\$ 68,507,500	\$ 14,053,490,479
2014	12,977,674,352	1,026,639,566	35,108,082	69,700,524	14,109,122,524
2015	13,066,163,985	1,022,301,188	33,593,356	70,263,592	14,192,322,121
2016 ⁽⁵⁾	11,863,427,000	1,158,966,816	40,894,377	60,528,976	13,123,817,169
2017	12,028,089,441	1,138,917,384	40,521,183	61,238,487	13,268,766,495
2018	12,162,660,612	1,137,063,586	35,910,900	60,610,484	13,396,245,582
2019	12,287,126,108	1,136,878,027	35,910,900	61,950,816	13,521,865,851
2020	12,215,471,240	1,170,143,130	38,274,243	60,560,640	13,484,449,253
2021 ⁽⁵⁾	13,222,410,680	1,374,594,931	39,946,884	70,567,490	14,707,519,985
2022	13,455,101,894	1,378,805,275	34,828,166	64,282,478	14,933,017,813

Source:

(1) Present use value property is agricultural, horticultural and forestland for which the owner has applied for the property to be taxed at its present use. The difference in taxes on the present use basis and the taxes that would have been payable are a lien on the property and are deferred. The taxes become due if the property ceases to qualify for present use value. The preceding three fiscal years' taxes are then required to be paid.

(2) Public service companies' valuations are provided to the County by the North Carolina Department of Revenue. These amounts include both real and personal property.

(3) Per \$100 of value.

(4) The estimated market value is calculated by dividing the assessed value by an assessment-to-sales ratio determined by the North Carolina Department of Revenue. The ratio is based on actual property sales which took place during the fiscal year.

(5) Revaluation Years



Assessed Values

Carteret County, North Carolina

Assessed Value and Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year Ended June 30	Personal Property	Public Service Companies (2)	Total Assessed Valuation	Total Direct Tax Rate (3)	Estimated Actual Taxable Value (4)
2013	\$ 990,156,693	\$ 134,766,034	\$ 15,178,413,206	0.29	\$ 15,178,413,206
2014	1,212,368,458	129,665,570	15,451,156,552	0.29	15,451,156,552
2015	1,049,826,237	123,526,642	15,365,675,000	0.30	15,365,675,000
2016 ⁽⁵⁾	1,232,232,454	142,852,043	14,498,901,666	0.30	14,498,901,666
2017	1,307,233,688	144,399,817	14,720,400,000	0.31	14,851,089,588
2018	1,350,774,902	145,921,774	14,892,942,258	0.31	15,892,585,912
2019	1,429,210,534	144,287,809	15,095,364,194	0.31	16,108,594,807
2020	1,506,349,077	146,880,056	15,137,678,386	0.31	16,338,562,748
2021 ⁽⁵⁾	1,629,594,558	151,521,216	16,488,635,759	0.33	16,488,635,759
2022	1,679,655,340	160,885,938	16,773,559,091	0.33	16,773,559,091

Source:

(1) Present use value property is agricultural, horticultural and forestland for which the owner has applied for the property to be taxed at its present use. The difference in taxes on the present use basis and the taxes that would have been payable are a lien on the property and are deferred. The taxes become due if the property ceases to qualify for present use value. The preceding three fiscal years' taxes are then required to be paid.

(2) Public service companies' valuations are provided to the County by the North Carolina Department of Revenue. These amounts include both real and personal property.

(3) Per \$100 of value.

(4) The estimated market value is calculated by dividing the assessed value by an assessment-to-sales ratio determined by the North Carolina Department of Revenue. The ratio is based on actual property sales which took place during the fiscal year.

(5) Revaluation Years



Property Tax Rates

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Municipalities</i>										
Carteret County	0.2900	0.3000	0.3000	0.3100	0.3100	0.3100	0.3100	0.3300	0.3300	0.3300
Atlantic Beach	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1800	0.1800	0.2000	0.2000
Beaufort	0.3000	0.3300	0.3475	0.3475	0.3775	0.4135	0.4600	0.4600	0.4600	0.4600
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1525	0.1525	0.1525	0.1975	0.1975	0.2125	0.2125	0.2125	0.2125	0.2125
Cedar Point	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0925	0.1175	0.1475	0.1475
Emerald Isle	0.1250	0.1400	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550
Indian Beach	0.1650	0.1650	0.1950	0.1950	0.1950	0.2250	0.2550	0.2850	0.2850	0.2850
Morehead City	0.3150	0.3300	0.3500	0.3500	0.3500	0.3500	0.3800	0.3800	0.3800	0.3800
Newport	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3950	0.4400	0.4400
Pelitier	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1560	0.1560	0.1970	0.1970	0.1970	0.1970	0.1970	0.2070	0.2070	0.2070
<i>Fire Districts</i>										
Atlantic	0.0700	0.0700	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
Beaufort	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0625	0.0700	0.1000	0.1000
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0700	0.0700	0.0850	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
Harlowe	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0900	0.0900	0.0975	0.0975	0.0900	0.0900	0.0900	0.0900	0.0900	0.0800
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0550	0.0550	0.0550	0.0750
Mitchell Village	0.0550	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0800	0.0800
Newport	0.0700	0.0700	0.0700	0.0700	0.0700	0.0900	0.0900	0.1000	0.1000	0.1000
North River	0.0900	0.0900	0.0900	0.0900	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
Otway	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
Salter Path	0.0600	0.0600	0.0600	0.0700	0.0700	0.0900	0.0900	0.1000	0.1000	0.1000
Sea Level	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0500	0.0500	0.0500
Stacy	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0400	0.0400	0.0400	0.0400	0.0800	0.1000	0.1000	0.1000	0.1000	0.1000
Western Carteret	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600	0.0600	0.0600	0.0600	0.0600
Wildwood	0.0850	0.0675	0.0675	0.0675	0.0675	0.0675	0.0675	0.0675	0.0925	0.1125

Notes:

2016 and 2021 are revaluation years

¹ First Year Tax District 2021



Property Tax Rates

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Rescue Districts</i>										
Beaufort	0.0500	0.0500	0.0550	0.0550	0.0700	0.0600	0.0600	0.0600	0.0600	0.0600
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0600	0.0600	0.0800	0.0800	0.0800	0.0900
Mitchell Village	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0400
Newport ²	-	-	-	-	-	-	-	-	-	0.0200
Otway	0.0300	0.0300	0.0400	0.0550	0.0650	0.0650	0.0700	0.0700	0.0700	0.0900
South River ¹	-	-	-	-	-	-	-	0.1225	0.1300	0.1300
Sea Level	0.0600	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Western Carteret	0.0300	0.0300	0.0300	0.0300	0.0300	0.0500	0.0500	0.0500	0.0500	0.0500
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Indian Beach Non Ocean Front	0.0325	0.0300	0.0200	0.0200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0100
Indian Beach Ocean Front	0.0850	0.0650	0.0400	0.0400	0.0400	0.0400	0.0300	0.0300	0.0300	0.0300
Emerald Isle Non Ocean Front	0.0150	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.0450	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0140	0.0140	0.0160	0.0160	0.0160	0.0160	0.0160	0.0150	0.0150	0.0150
Pine Knoll Shores Ocean Front	0.0520	0.0520	0.0600	0.0600	0.0600	0.0600	0.0600	0.0550	0.0550	0.0550
<i>Water Districts</i>										
Water Special Tax	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0000	0.0000

Notes:

2016 and 2021 are revaluation years

¹ First Year Tax District 2021

² First Year Tax District 2023



Ten Largest Taxpayers

Carteret County, North Carolina

Ten Largest Taxpayers
Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2021			Fiscal Year 2012		
		Assessed Valuation	Rank	% of Total Assessed Valuation	Assessed Valuation	Rank	% of Total Assessed Valuation
Carteret Craven Electric	Utility	\$ 124,515,646	1	0.756%	\$ 109,909,233	1	0.729%
Duke Energy Progress, Inc	Utility	120,663,204	2	0.733%	-	-	-
Open Grounds Farm, Inc.	Farm	93,436,154	3	0.567%	67,285,969	3	0.446%
Goose Creek Landing HOA	Real Estate	29,809,525	4	0.181%	33,372,126	5	0.221%
Beaufort Hospitality	Real Estate	27,535,123	5	0.167%	-	-	-
Carteret Place Investors LLC	Real Estate	26,103,710	6	0.159%	-	-	-
Beaufort Cove LLC	Real Estate	26,063,510	7	0.158%	-	-	-
USPG Portfolio Five LLC	Real Estate	25,754,286	8	0.156%	-	-	-
ITAC192 LLC	Real Estate	25,260,964	9	0.153%	21,272,864	8	0.141%
Blue Treasure LLC	Barge Transport	16,785,473	10	0.102%	-	-	-
Progress Energy	Utility	-	-	-	78,380,078	2	0.520%
Carolina Telephone	Utility	-	-	-	46,676,112	4	0.310%
Atlantic Veneer Corp	Manufacturing	-	-	-	23,819,512	6	0.158%
Indian Beach Acquisition LLC	Real Estate	-	-	-	23,413,000	7	0.155%
Time Warner Entertainment	Utility	-	-	-	17,387,551	9	0.115%
Shearin Family Investment LLC	Real Estate	-	-	-	3,049,463	10	0.020%
		\$ 515,927,595		3.134%	\$ 424,565,908		2.815%

Source: Carteret County Tax Department



General Obligation Debt Ratios

Carteret County, North Carolina

Ratios of Net General Bonded Debt Outstanding,
Last Ten Fiscal Years

Fiscal Year Ended June 30	Net General Obligation Bonded Debt	Assessed Value	% of Actual Taxable Value of Property	% of Personal Income	Population (1)	Net General Obligation Bonded Debt Per Capita
2013	\$ 44,069,917	\$ 15,178,413,206	0.29%	1.53%	68,645	\$ 642.00
2014	39,645,791	15,451,156,552	0.26%	1.31%	69,092	573.81
2015	36,155,697	15,365,675,000	0.24%	1.19%	70,079	515.93
2016	36,588,620	14,498,901,666	0.25%	1.15%	69,706	524.90
2017	31,827,445	14,720,400,000	0.22%	0.97%	70,401	452.09
2018	27,856,480	14,892,942,258	0.19%	0.81%	70,620	394.46
2019	23,945,515	15,095,364,194	0.16%	0.67%	71,084	336.86
2020	20,694,550	15,137,678,386	0.14%	0.56%	71,640	288.87
2021	17,662,567	16,464,683,124	0.11%	*	67,690	260.93
2022	14,662,017	16,773,559,091	0.09%	*	67,690	216.61

Notes:

Details regarding the County's outstanding debt can be found in the notes to financial statements.

(1) NC Office of State Planning

*Personal income not available to calculate fiscal years 2021 and 2022



Debt Ratios by Type

Fiscal Year	Governmental Activities				Business Activity		Total Primary Government	Per Capita (I)	Percentage of Personal Income (I)
	General Obligation Bonds	Net Premiums Discounts & Adjustments	Certificates of Participation	Direct Placement Installment Loans	Direct Placement Installment Loans	Direct Placement Revenue Bonds			
2013	\$ 40,605,000	\$ 3,464,917	\$ 4,040,000	\$ 14,339,872	\$ 2,130,320	\$ 1,046,000	\$ 65,626,109	\$ 1,064	2.27%
2014	36,545,000	3,100,791	3,560,000	13,365,073	1,959,288	1,046,000	59,576,152	862	1.97%
2015	33,475,000	2,680,697	3,090,000	11,709,696	1,788,256	1,030,000	53,773,649	778	1.77%
2016	33,820,000	2,768,620	2,630,000	10,031,656	1,617,224	1,014,000	51,881,500	744	1.64%
2017	29,410,000	2,417,445	2,175,000	8,382,789	1,446,192	997,000	44,828,426	637	1.36%
2018	25,725,000	2,131,480	1,730,000	6,850,875	1,275,160	980,000	38,692,515	548	1.13%
2019	22,100,000	1,845,515	1,290,000	5,411,102	1,104,128	962,000	32,712,745	460	0.91%
2020	19,135,000	1,559,550	855,000	4,135,588	933,096	944,000	27,562,234	385	0.74%
2021	16,350,000	1,312,567	425,000	3,570,074	762,064	925,000	23,344,705	345	*
2022	13,580,000	1,082,017	-	999,562	591,562	906,000	17,158,611	253	*



Legal Debt Margin

Carteret County, North Carolina

Computation of Legal Debt Margin Last Ten Fiscal Years

	Fiscal Year				
	2013	2014	2015	2016	2017
Assessed values of property	\$ 15,178,413,206	\$ 15,451,156,552	\$ 15,365,675,000	\$ 14,498,901,666	\$ 14,720,400,000
Debt limit 8% of assessed value	1,214,273,056	1,236,092,524	1,229,254,000	1,159,912,133	1,177,632,000
Gross debt:					
Total bonded debt	44,645,000	40,105,000	36,565,000	36,450,000	31,585,000
Direct placement installment debt	14,339,872	13,365,073	11,709,696	10,031,656	8,382,789
Net bond premiums and adjustments	3,464,917	3,100,791	2,680,697	2,768,620	2,417,445
Authorized unissued bonded debt	9,710,000	9,710,000	9,710,000	-	-
Total amount of debt applicable to debt limit	72,159,789	66,280,864	60,665,393	49,250,276	42,385,234
Legal debt margin	\$ 1,142,113,267	\$ 1,169,811,660	\$ 1,168,588,607	\$ 1,110,661,857	\$ 1,135,246,766
Total net debt applicable to the limit as a percentage of debt limit	5.94%	5.36%	4.94%	4.25%	3.60%

Carteret County, North Carolina

Computation of Legal Debt Margin Last Ten Fiscal Years

	Fiscal Year				
	2018	2019	2020	2021	2022
Assessed values of property	\$ 14,892,942,258	\$ 15,095,364,194	\$ 15,137,678,386	\$ 16,488,635,759	\$ 16,773,559,091
Debt limit 8% of assessed value	1,191,435,381	1,207,629,136	1,211,014,271	1,319,090,861	1,341,884,727
Gross debt:					
Total bonded debt	27,455,000	23,390,000	19,990,000	16,775,000	13,580,000
Direct placement installment debt	6,850,875	5,411,102	4,135,588	3,570,074	999,562
Net bond premiums and adjustments	2,131,480	1,845,515	1,559,550	1,312,567	1,082,017
Authorized unissued bonded debt	-	-	-	42,000,000	42,000,000
Total amount of debt applicable to debt limit	36,437,355	30,646,617	25,685,138	63,657,641	57,661,579
Legal debt margin	\$ 1,154,998,026	\$ 1,176,982,519	\$ 1,185,329,133	\$ 1,255,433,220	\$ 1,284,223,148
Total net debt applicable to the limit as a percentage of debt limit	3.06%	2.54%	2.12%	4.83%	4.30%



Principal Employers

Carteret County, North Carolina

Principal Employers
Current Year and Ten Years Ago

Employer	2021		2012		2011	
	Employment Range	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1000+	1	-	1,076	1	3.30%
Carteret General Hospital	1000+	2	-	1,000	2	3.06%
Carteret County	500-999	3	-	548	4	1.68%
Wal-Mart Associates Inc	250-499	4	-	424	5	1.30%
Lowe's Home Improvements	250-499	5	-	274	8	0.84%
Food Lion	250-499	6	-	200	10	0.61%
Carteret Community College	250-499	7	-	381	6	1.17%
Bally Refrigerated Boxes	100-249	8	-	-	-	-
Lowe's Foods, LLC	100-249	9	-	237	9	0.73%
Town of Morehead City	100-249	10	-	-	-	-
NC Department of Transportation	-	-	-	553	3	1.69%
US Coast Guard	-	-	-	275	7	0.84%

Source: NC Commerce LEAD Division
2021 Employees are full time

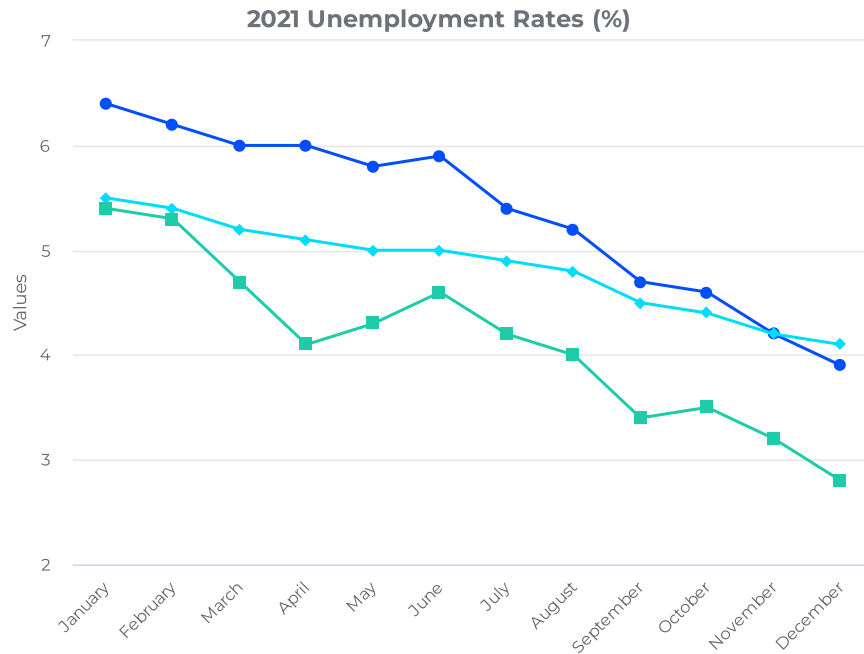


Unemployment Rates

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2018			2019			2020			2021		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	4.50%	4.40%	5.10%	4.00%	4.00%	5.70%	4.00%	3.60%	4.10%	6.40%	5.50%	5.40%
February	4.40%	4.40%	5.00%	3.80%	4.10%	5.10%	3.80%	3.40%	3.70%	6.20%	5.40%	5.30%
March	4.10%	4.00%	4.60%	3.80%	4.10%	4.70%	4.50%	4.00%	4.20%	6.00%	5.20%	4.70%
April	3.70%	3.60%	3.80%	3.60%	4.10%	4.10%	14.40%	13.20%	12.90%	6.00%	5.10%	4.10%
May	3.60%	3.70%	3.60%	3.60%	4.00%	4.00%	13.00%	13.70%	11.60%	5.80%	5.00%	4.30%
June	4.20%	4.20%	4.00%	3.70%	4.00%	4.00%	11.20%	8.90%	6.70%	5.90%	5.00%	4.60%
July	4.10%	4.10%	4.00%	3.70%	3.90%	4.20%	10.50%	9.30%	6.70%	5.40%	4.90%	4.20%
August	3.90%	4.00%	3.90%	3.70%	3.80%	4.10%	8.50%	6.90%	5.10%	5.20%	4.80%	4.00%
September	3.60%	3.50%	3.50%	3.50%	3.70%	3.40%	7.70%	7.10%	5.40%	4.70%	4.50%	3.40%
October	3.50%	3.60%	4.80%	3.60%	3.70%	3.50%	6.60%	6.40%	5.10%	4.60%	4.40%	3.50%
November	3.50%	3.60%	4.50%	3.50%	3.60%	3.00%	6.40%	6.30%	5.00%	4.20%	4.20%	3.20%
December	3.70%	3.70%	4.70%	3.50%	3.60%	3.50%	6.50%	6.10%	5.20%	3.90%	4.10%	2.80%
Annual Average	3.90%	3.90%	4.29%	3.67%	3.88%	4.11%	8.10%	7.30%	6.20%	5.35%	4.84%	4.13%

*Source: US Department of Commerce Bureau of Economic Analysis



Demographic Statistics

Carteret County, North Carolina

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income (2)	Unemployment Rate (3)	Public School Enrollment (4)
2013	68,645	2,888,870	42,214	8.48%	8,307
2014	69,092	3,021,043	43,903	6.50%	8,254
2015	70,079	3,044,352	43,442	5.76%	8,445
2016	69,706	3,172,812	45,517	5.67%	8,141
2017	70,401	3,297,436	47,871	4.83%	8,072
2018	70,620	3,431,692	48,594	4.35%	8,006
2019	71,084	3,583,559	50,413	4.35%	7,892
2020	69,558	3,705,783	50,503	5.58%	8,058
2021	67,690	*	*	4.85%	7,723
2022	67,690	*	*	*	*

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 Department of Commerce Division of Employment Security

(4) Carteret County Board of Education

* Information Unavailable



Miscellaneous Statistics

Carteret County, North Carolina

Miscellaneous Statistics

30-Jun-21

Date of Establishment 1722

Form of Government Commission-Manager

Area 526 Square Miles

Carteret County Facilities and Services:

Fire Protection:

Number of stations 22

Number of firemen and officers 774

Number of units 143

Police Protection:

Number of stations 1

Number of deputies and officers 50

Number of patrol units 24

Cultural and Recreational:

Number of parks 7 with 167 total acres

Number of public beach accesses/ boat ramps. 9

Facilities and Services not included in primary government:

Hospitals (2)

Number of hospitals 1

Number of patients beds 117

Facilities and Services not included in the reporting entity:

Education (3)

Number of Schools 16

Number of teachers 629

Number of students 7,723

Cultural and Recreational (4)

Number of libraries 5

Number of volumes 133,154

Sources:

(1) Carteret County Planning Department

(2) Carteret General Hospital

(3) Carteret County Board of Education

(4) Carteret County Library





APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

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

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

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

ADA: American Disability Act which prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firings, 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.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Annual Budget - a budget covering a single fiscal year.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

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

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

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

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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 roster 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.



Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

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.

BCCCP: (Breast and Cervical Cancer Program) - provides education, screening, and early detection of breast and/or cervical cancer for women at risk.

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

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

BMI: (Budget Message Initiative) - initiatives outlined in the County Manager's budget message which guide management's budgetary decisions.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) - The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

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 dispatcher 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.

CAP: - Community Alternatives Program.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

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: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

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.



Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

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.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

CMARC: (Care Management for At-Risk Children) - provides care management services to children 0-5 and families that need additional services or support.

CMHRP: (Care Management for High Risk Pregnancies) - statewide program in North Carolina to promote healthy mothers and healthy babies.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

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.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

CPCRL: (Craven Pamlico Carteret Regional Library) is composed of ten member libraries. The administrative offices are located at the New Bern-Craven County Public Library.

CRSWMA: (Coastal Regional Solid Waste Management Authority) was formed in 1990 as a partnership between Carteret, Craven, and Pamlico counties. The purpose is to provide an environmentally sound, cost effective system of solid waste disposal for the citizens of the three member counties.

CWPP: (Community Wildfire Protection Plan) addresses issues such as wildfire response, hazard mitigation, community preparedness, or structure protection – or all of the above. Local wildfire protection plans can take a variety of forms, based on the needs of the people involved in their development.

DARE: (Drug Abuse Resistance Education) - a highly acclaimed program that gives kids the skills they need to avoid involvement in drugs, gangs, and violence.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Department - an organizational unit responsible for carrying out a major governmental function.

Depreciation - a reduction in the value of an asset with the passage of time, due in particular to wear and tear.

DSS: (Department of Social Services) - provide citizens with resources and services to maximize their well-being and self-determination. We aim to prevent abuse, neglect, and exploitation of vulnerable citizens – the poor, the children, the aged, the disabled, and the sick – as well as, promote self-reliance and self-sufficiency for individuals and families.



E911: (Enhanced 9-1-1) - is a North American telecommunications based system that automatically associates a physical address with the calling party's telephone number, and routes the call to the most appropriate Public Safety Answering Point for that address. The caller's address information is displayed to call taker immediately upon call arrival.

ECC-AAA: (Eastern Carolina Council - Area Agency on Aging) – helps to maintain and improve the quality of life for older adults (55 years or better) and to address their needs and concerns. The Agency focuses on supporting and assisting older adults in obtaining aging services offered in their communities through local aging service providers.

EEO: (Equal Employment Opportunity) - a set of laws that are governed by the Equal Employment Opportunity Commission that prohibit discrimination based on race, color, religion, sex, or national origin; sex-based wage discrimination; age discrimination; individuals with disabilities.

EEOC: (Equal Employment Opportunity Commission) - is an independent federal law enforcement agency that enforces laws against workplace discrimination. The EEOC investigates discrimination complaints based on an individual's race, color, national origin, religion, sex, age, perceived intelligence, disability (such as alcoholism) and retaliation for reporting and/or opposing a discriminatory practice. It is empowered to file discrimination suits against employers on behalf of alleged victims and to adjudicate claims of discrimination brought against federal agencies.

Effectiveness - results (including quality) of the program.

Efficiency - cost (whether in dollars or employee hours) per unit of output.

EFNEP: (Expanded Food and Nutrition Education Program) - is designed to assist limited resource audiences in acquiring the knowledge, skills, attitudes, and changed-behavior necessary for nutritionally sound diets, and to contribute to their personal development.

EMD: (Emergency Medical Dispatch) - is an essential part of a prehospital EMS system. The functions of emergency medical dispatching must include the use of predetermined 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: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)



Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

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.

FEMA: (Federal Emergency Management Agency) - an agency of the United States Department of Homeland Security. The agency's primary purpose is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities

FY (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.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

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 of a son or daughter for adoption or foster care; care for an immediate family member (spouse, child or parent) with a serious health condition; to take medical leave when an employee is unable to work due to a serious health condition.

FNS: (Food and Nutrition Services) - is a federal food assistance program that helps low-income families. The purpose of Food and Nutrition Services is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.

FTE: (Full Time Equivalent) - the calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by normal hours scheduled for one employee.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.



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.

GASB: (Governmental Accounting Standards Board) - source of generally accepted accounting principles used by state and local governments in the United States.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

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 Officers 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.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

GPS: (Global Positioning Systems) - is a global navigational satellite system developed by the United States Department of Defense. It is the only fully functional global navigational satellite system in the world, can be used freely, and is often used by civilians for navigational purposes.

Grant - a payment from one level of government to another. Federal and State aid to local governments is often in this form. Grants are usually made for specific purposes.

GREAT: (Gang Resistance Education and Training) - is a school-based, law enforcement officer-instructed classroom curriculum. With prevention as its primary objective, the program is intended as an immunization against delinquency, youth violence, and gang membership.

HAVA: (Help America Vote Act) - a program to provide funds to States to replace punch card voting systems; assist in the administration of Federal elections; establish minimum election administration standards.



HCCBG: (Home and Community Care Block Grant) - The Area Agency on Aging in partnership with each county's Home and Community Care Block Grant committee, studies the needs of senior adults and helps plan services to meet those needs. The goal is to enable senior adults to live independently in their own homes.

HDM: (Home Delivered Meals) – are meals delivered to older adults. Home-delivered meals are often the first in-home service that an older adult receives, and the program is a primary access point for the other home and community-based services.

HIV: (Human Immunodeficiency Virus) - virus that attacks the body's immune system.

HPV: (Human Papillomavirus) - sexually transmitted virus.

HVAC: (Heating, Ventilating, and Air-Conditioning) - a system installed in buildings and personal dwellings to control the climate within the structure.

IAAO: (International Association of Assessing Officers) - is a nonprofit, educational, and research association. It is a professional membership organization of government assessment officials and others interested in the administration of property tax.

IDSE: (Initial Distribution System Evaluation) - 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.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

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.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

IT: (Information Technology) - department responsible for hardware, software, and networking of computers and systems in the County.

JLUS: (Joint Land Use Study) – is a process where communities and military installations work together to develop common growth management strategies.

Lease Purchase Agreement - an agreement that conveys the right to property or equipment for a stated period of time. It allows the county to spread the cost of an acquisition over several budget years.

LED: (Light Emitting Diode) – a semiconductor diode which glows when a voltage is applied. Highly energy efficient light output which produces more light with less heat at a lower cost.



LEO: (Law Enforcement Officer) – is any public-sector employee or agent whose duties involve the enforcement of laws. The phrase can include police officers, prison officers, customs officers, immigration officers, bailiffs, probation officers, parole officers, arson investigators, auxiliary officers, and sheriffs, marshals, and their deputies.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

LINKS: - federally funded program for youth between the ages of 13 and 20 who are currently in or have been in foster care..

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 Aid: Revenue allocated by the state or counties to municipalities and school districts.

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.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

MCI: (Mass Casualty Incident) - is any incident in which emergency medical services resources, such as personnel and equipment, are overwhelmed by the number and severity of casualties.

MSAG: (Master Street Address Guide) - is a database of address information, utilized for the purposes of 9-1-1.

MSDS: (Material Safety Data Sheet) – or internationally known as Safety Data Sheet (SDS) is an important component of product stewardship and workplace safety. It is intended to provide workers and emergency personnel with procedures for handling or working with that substance in a safe manner, and includes information such as physical data (melting point, boiling point, flash point, etc.), toxicity, health effects, first aid, reactivity, storage, disposal, protective equipment, and spill-handling procedures.

Modified Accrual Basis of Accounting - the accounting approach under which 1) revenues are recognized in the accounting period in which they are both measurable and available to pay the liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long-term debt is recognized when due.

MPLS: (Multiprotocol Label Switching) - is a mechanism in high-performance telecommunications networks that directs data from one network node to the next based on short path labels rather than long network addresses, avoiding complex lookups in a routing table.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

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.

NCDOT: (North Carolina Department of Transportation) - ensures the safety and efficiency of transportation within the State of NC.



NCDPH: (North Carolina Department of Public Health) - promotes disease prevention, health services and health promotion programs that protect communities.

NCDWQ: (North Carolina Division of Water Quality) - is the agency responsible for statewide regulatory programs in surface water and groundwater protection.

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

NCEDSS: (North Carolina Electronic Disease Surveillance System) - online system to report communicable disease information.

NCGS: (North Carolina General Statute) - governing statute passed by the North Carolina General Assembly.

NEOGOV - an online employment and application tracking system. Automates the entire hiring and performance evaluation process, including position requisition approval, automatic minimum qualification screening, test statistics and analysis, and EEO reporting.

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

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

Note: A short-term loan, typically with a maturity date of a year or less.

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 subsystems.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

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.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

PAF: (Personnel Action Form) - form used by Human Resources to make changes to an employee's job. i.e. salary change, transfer to a different department, termination, etc.

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

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

PED: (Preconstruction, Engineering, and Design) - objective is to provide a 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.



Performance Budget: A budget that stresses output both in terms of economy and efficiency.

PHN: (Public Health Nurse) - nurse who practices the promotion and protection of the health of populations.

PIV: (Personal Identity Verification) - an identification card issued to Veterans that contains a computer chip.

Principal: The face amount of a bond, exclusive of accrued interest.

Prior Year - the year immediately preceding the current year.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

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 County has two proprietary fund types: internal service fund and enterprise fund.

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

Purchased Services: The cost of services that are provided by a vendor.

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.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

RN: (Registered Nurse) - nurse who has graduated from a nursing program and met the requirements outlined by a country, state, province or similar licensing body to obtain a nursing license.

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

SART: (Sexual Assault Response Team) - a multidisciplinary interagency team of individuals working collaboratively to provide services for the community by offering specialized sexual assault intervention services.



Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

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.

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.

SRO: (School Resource Officer) - sworn law enforcement officers responsible for safety and crime prevention in schools.

SSA (Social Security Administration) - the United States Social Security Administration is an independent agency of the U.S. federal government that administers Social Security, a social insurance program consisting of retirement, disability, and survivors benefits.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

SPI: (Strategic Plan Initiative) - plans set up by the governing body to reach the goals and objectives of the County.

STD: (Sexually Transmitted Disease) - disease spread mainly by sexual contact.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

TASC: (Treatment Accountability for Safer Communities) - the TASC model bridges referral and service systems through screening, assessment, case management, treatment, and advocacy.

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

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

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.

TB: (Tuberculosis) - infectious bacterial disease.

TDAP: (Tetanus, Diphtheria, and Pertussis) - TDAP vaccine is recommended for preteens at ages 11 or 12 years for protection against tetanus, diphtheria and pertussis (whooping cough).

Transfers - legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.



Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditure.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

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.

USDA: (United States Department of Agriculture) - federal executive department responsible for developing and executing federal laws related to farming, forestry, rural economic development, and food.

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.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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) - a general term for a family of transmission technologies for delivery of voice communications over IP networks such as the internet or other packet-switched networks.

WebEOC: (Web based Emergency Operations Center) - is a web-based application that allows the county and cities to communicate and coordinate response and recovery operations in secure, real-time environment. It can allow access to state and national weather trends, satellite images, mapping information, details of operations in other jurisdictions, local, regional and even national resource status and other data vital to the efficient management of any contingency.

WIC: (Women, Infants, and Children) - supplemental nutrition program for women, infants, and children.

