



ADOPTED BUDGET
FISCAL YEAR
2016



CARTERET COUNTY
NORTH CAROLINA



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BUDGET

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2016



Carteret County Adopted Budget

Fiscal Year 2015 – 2016

Board of Commissioners

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

County Manager

Russell Overman

County Officials

Dee Meshaw, Assistant Co. Manager/Finance Director
Chris Turner, Assistant Co. Manager/Human Resources Director
Asa Buck*, Sheriff
David Jenkins, Health Director
Tina Purifoy, Parks & Recreation/Civic Center Director
Gene Foxworth, Planning and Development Director
Ray Hall, Information Technology Director
David Atkinson, Human Services Director
Carl Tilghman, Tax Administrator
John Ford, Emergency Services Director
Jerry Hardesty*, Register of Deeds

*Elected County Officials



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Carteret County
North Carolina**

For the Fiscal Year Beginning

July 1, 2014

Jeffrey R. Emswiler

Executive Director

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MISSION STATEMENT

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

OUR VISION for CARTERET COUNTY

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

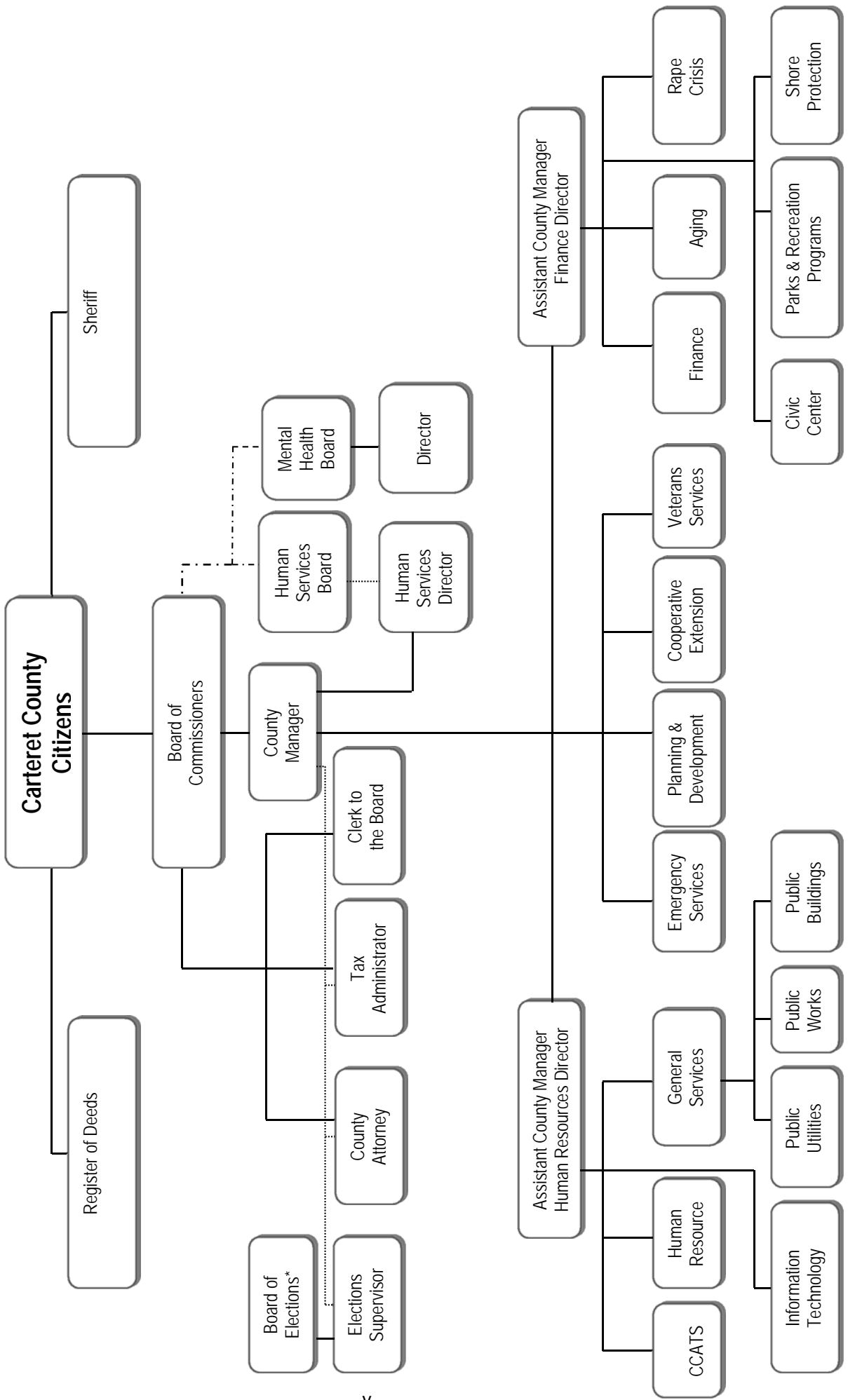
- Better business practices
- Establishment of fiscal responsibility
- Protection of our natural resources and the environment
- Encouragement of economic development through expansion of physical infrastructure
- Promotion of commercial and recreational aquatic resources

The Carteret County
Board of Commissioners

*The State Board of Elections appoints the 3 member Board of Elections from names submitted by the state chairs of the Democratic and Republican Parties

Organizational Chart ~ Carteret County

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



Carteret County Priorities Fiscal Year 2015 – 2016

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

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

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

1. Establish a fiscally responsible school system and accountable reporting of all appropriations to the school system.
2. Continue to pursue aggressive tax collections.
3. Establish an approach to work with state and federal officials to hear County issues.
4. Work with NCDOT on transportation issues
5. Study County-wide Fire & Rescue – EMS.
6. Aggressively work with state, federal and local jurisdictions on beach nourishment issues.
7. Establish an ongoing County maintenance/capital assets program.
8. Support Carteret Community College and other entities in workforce development for Carteret County.
9. Enhance access to waterways.

Guide to Using the Fiscal Year 2016 Operating Budget

The following guideline may be helpful to the reader in finding specific information in the Operating Budget Document.

1. The document is arranged with the ***Budget Message*** at the front. The County Manager's transmittal letter provides a good introduction to the budget and the major revenue and expenditure issues are reflected in the 2016 fiscal year. A summary of information follows the budget message. A ***summary of the budget*** is included here, along with a description of the budget process, fund balances, staffing, and capital items.
2. Information in the middle part of the document is presented by fund type, and is contained behind the tabs marked "***General Fund***" and "***Other Funds***". The ***General Fund*** is the County's operating fund and accounts for the following functions:

General Government
Public Safety
Transportation
Environmental Protection
Economic and Physical Development
Human Services
Education
Cultural and Recreation
Debt Service

3. The "***Other Funds***" include activities for the Special Revenue Funds, Capital Projects Funds, and Enterprise Funds.

Special Revenue Funds:

Emergency Telephone Fund
Rescue Squad Districts Fund
Fire Districts Fund
Salter Path District Fund
Water Tax District Fund
Occupancy Tax Fund

Capital Projects Funds:

County Capital Reserve Fund
County Capital Improvements Fund
School Capital Fund

Enterprise Fund:

Water Fund

Detailed material on departmental expenditures, narrative description of current programs and future plans, and goals are provided for each activity.

4. The Five Year Capital Improvement Plan is behind the "***Capital Improvement***" tab. It contains information about current capital projects and provides a schedule of projects for FY 16-20. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The ***Appendix*** contains information on a variety of topics, including the ***budget ordinance***, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

Carteret County Profile

A Brief History of Early Carteret County

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

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

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

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

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

Carteret County Today

Today, Carteret County is one of the most rapidly growing counties in North Carolina. The County is located on the central coastline of North Carolina with over 60,000 residents living in or around municipalities and rural "Down East" maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the "Crystal Coast". The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are 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 \$250 million annually.

Government Structure

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

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

Interesting Places

The following are a few of the many attractions visitors and citizens of Carteret County have available to enjoy.

Cape Lookout National Seashore

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

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

<http://ncmaritimemuseums.com/beaufort.html>

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

For More Information

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

Carteret County Coat of Arms

Description

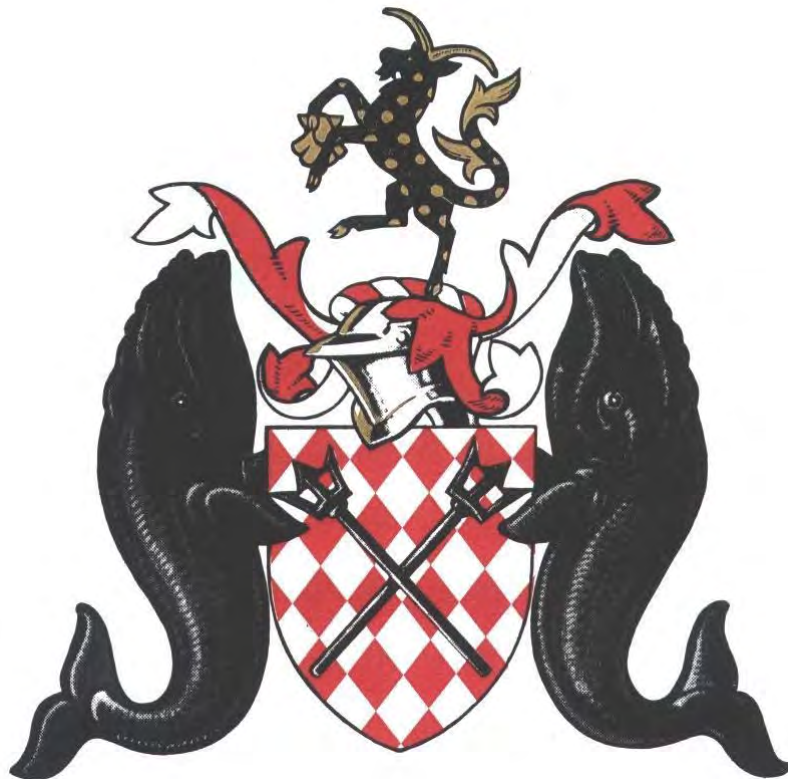
The silver –*Argent*– “diamonds or *Lozengy*– on the shield are representative of the Carteret Family, as the original Carteret Coat of Arms consisted of four silver lozenges on a red – *Gules* – field. The Tridents – *Sable* (black) *Saltire* (across the shield) are three pronged spears representative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

History

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

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

Data compiled by Charles O. Pitts, Jr.



North Carolina



Carteret County

Population	70,079
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

Board of Commissioners

Robin V. Comer, Chair
Jonathan Robinson, Vice-Chair
Elaine O. Crittenton
Jimmy Farrington
Terry Frank
Mark Mansfield
Bill Smith



County Manager
W. Russell Overman
russello@carteretcountync.gov

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

May 4, 2015

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2015 – 2016. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound practices Carteret County government has established and embraced.

BUDGET PROCESS

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 1, 2015. 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, 2015.

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 revenue neutral property tax rate
- Increases education operating funding
- Funds capital improvement projects for education and County.

BUDGET IN BRIEF

The recommended budget for all funds is \$103,424,745, a 5.70% decrease from the 2015 fiscal year amended budget as of March 31, 2015. The decreases are primarily due to school capital funding that was nonrecurring revenue in FY15. In addition, this is accounted for as a transfer between the General Fund and the School Capital Fund, and therefore has a doubled up effect. The county's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2015 as of 3/31/15	RECOMMENDED BUDGET FY 2016
GENERAL FUND	\$87,750,738	\$84,698,265
SPECIAL REVENUE FUNDS	13,898,169	14,193,945
CAPITAL PROJECT FUNDS	7,130,091	3,636,535
ENTERPIRSE FUND	895,000	895,000
TOTAL BUDGET	<u>\$109,673,998</u>	<u>\$103,423,745</u>
Percent Change from FY15		-5.70%

As in previous years, a variety of issues continue to make the budget preparation challenging. However, we are more optimistic about North Carolina's economy. Over the last few years, North Carolina has lagged behind national economic performance and has not experienced traditional post recessionary growth rates. Dr. John Connaughton, UNCC's Babson Capital Professor of Financial Economics, stated in his March 11, 2015 state economic forecast, that North Carolina's GSP gained 1.7 % in 2014. The state gained 114,500 jobs, almost double the number in 2013, and the unemployment rate dropped to 5.49% in December 2014 compared to 6.9% in December 2013. The national unemployment rate for December 2014 was 5.40% and Carteret County's rate was 5.20% compared to 6.40% in December 2013. The economic forecast projects the GSP to expand 3 percent in 2015, the strongest since 2006. Noted factors contributing to the growth include a stable federal budget outlook, stronger consumer confidence, and sustained increases in housing prices. In addition, 14 of the 15 economic sectors are expected to grow led by construction at 5.5%. This projected job growth should lead to a lower state's unemployment rate that is projected to be 4.8% by the end of the calendar year. As the economy is improving, staff continues to recommend conservative budgeting.

As key economic indicators point to an improving state economy, the State of North Carolina's budget forecast revenues to increase 2.9 percent above last year's collections. Based on the consensus forecast between the General Assembly's Fiscal Research Division and the NC Office of State Budget and Management, state revenue projections show a \$158.6 million shortfall. Personal income taxes, making up roughly 50% of the total state general fund revenues, continue to lag, with collections projected to be 4% below budget.

The Governor released his biennial budget on March 5 with \$21.5 billion in the first year, approximately \$.5 billion more than the adopted FY15 budget. Most of the budget increase is as follows: economic development, teacher pay and school enrollment growth, and Medicaid. The budget summary indicates he will call for two bond referenda of \$1.2 to \$1.4 billion each: one for transportation and the second for state building and community college improvements. The Governor's budget mostly keeps counties whole. However, it is important to note, he includes the second year phase of increasing teacher base pay to \$35,000 from \$33,000. This increase will impact the local school system budget.

Each biennium, the House and Senate alternate budget initiation. The House is the budget lead this biennium.

As stated above, the County has an improving economy, and in addition, it has an increased demand for public education funding, public safety, and capital improvements. As a result of these issues, the budget staff and individual departments reviewed current service levels and budgets, with an emphasis on streamlining governmental services and improving efficiency. The FY 2016 recommended budget provides resources to maintain County services at the same level with some expansion of services.

MAJOR BUDGET INITIATIVES

1. Operate within a fiscally responsible framework
2. Improve public safety
3. Maintain education operating and capital funding
4. Improve efficiency in County programs
5. Evaluate the County facilities master plan
6. Develop a preventative maintenance program
7. Improve transportation services
8. Seek opportunities to improve waterways
9. Improve Health and Human Services

The recommended budget meets these goals. The recommended budget provides the necessary resources to address the ongoing delivery of services.

Budget Summary

General Fund

The recommended FY 16 General Fund budget is \$84.70 million, 3.48% decrease from the \$87.75 million FY 15 amended budget. The decreases are primarily due to the following: transportation, economic development, and nondepartmental which includes transfer decreases to the School Capital and County Capital Improvements Funds. The General Fund does include some increases, such as increases in human services programs, recreation, and public school and community college operating funding. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes - The total assessed value for the recommended budget is \$14.56 billion with a general fund recommended tax rate of 32.15 cents per \$100 assessed valuation. Fiscal year 2016 implements the County's revaluation of real property values as of January 1, 2015. The revaluation reflects a \$.76 billion decrease (4.94% decrease) in overall values from the FY15 budgeted values. At the time of this recommended budget, the budget reflects a revenue neutral tax rate of 32.15 cents. However, the Board of Equalization and Review is reviewing property tax values, and the values will require updating before the budget is adopted by the Commission. Based on the current assessed value of \$14.56 billion, this will generate approximately \$45.67 million revenue. Property tax revenue is approximately 55.31% of general fund budget.

Sales Tax – Sales tax is projected to be \$12.90 million for FY 16. This is a 5.39% increase from FY 15. The increase is due to growth in the economy and FY15 sales tax projections are estimated to exceed the FY15 budget amounts. Sales tax is 15.27% of the General Fund budget, the County's third largest revenue source.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at \$14.02 million, .72% increase from FY 15 amended budget. Intergovernmental revenue supports human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 16.55% of the General Fund budget.

Investment earnings are budgeted \$250,000 for the general fund, the same amount as FY 2015. Interest rates and investment returns continue to be projected very low.

Expenditures

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

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

As part of the budget development process, staff conducted a review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the fiscal year. However, some services are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities as positions become vacant. As listed later in the budget, some new positions are recommended.

General Government: Initiatives #1 and #4

The FY 16 budget recommends increased operations funding in the Elections Department for the upcoming primaries and municipal elections. Other increases are in Information Systems, Administration, and technology in the Register of Deeds Departments.

Public Safety: Initiatives #1 and #2

The FY 16 budget funds a full year of services for court security in the Sheriff Bailiff Department. This plan was approved by the Commission during the 2015 fiscal year.

Transportation – Initiatives #1, #4 and #7

The FY 16 budget provides a 25% decrease in funding. One time State pass through proceeds funds for Airport right-of-way property is the result of the decrease. Service levels are the same for the Carteret County Area Transportation Program (CCATS) program. The CCATS program continues to find efficiencies without decreasing services.

Human Services – Initiatives #1, 4, and 9

The human services area is the second largest expenditure function of the general fund, 21.71%. Of the \$17.48 million funding, \$12.00 million is Social Services funding and \$4.11 million is public health funding. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.34 million for these programs.

In June 2012, the North Carolina General Assembly enacted legislation which authorized counties to reorganize and consolidate their local human services to improve efficiency in administrating, streamlining, and delivering these human services programs. In April 2014, the Board of Commissioners voted to consolidate health and human services. As this consolidation continues to be implemented, our citizens will benefit from having a single line of authority directing human service delivery to our citizens. Currently, human service delivery is fragmented, and this change is leading to an approach to service delivery that eliminates the confusing jumble of protocols and procedures that inevitably exists across multiple individual agencies. In addition, our County employees are operating under a single set of personnel policies; having clear lines of authority and responsibility for each program area.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$24.51 million, 30.00% of the County's total budget. In addition, School System and Community College debt service total \$8.51 million. Recommended operating funding for the School System is \$353,400 more than the current year or \$21.00 million. The School System ranked fifteenth in the state in local funding per ADM during 2014 fiscal year; 2015 fiscal year information is not available. Community College recommended operating funding is \$24,000 more than the FY 15 amended budget, or \$2,440,000. The recommended budget does not increase capital funding for the Community College. The recommended budget provides \$1.65 million capital funding for the School System, a \$2.87 million decrease. The decrease returns capital funding to previous budgets recurring revenue streams. The FY15 adopted budget increased school capital with fund balance appropriation.

Fund Balance - Initiative #1 The budget, as presented, appropriates \$1.07 million general fund balance to balance revenues and expenditures. The fund balance appropriation is intended to fund capital projects. Fund balance is projected to be 38.9% of general fund expenditures on June 30, 2015. Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities.

Employee Pay and Staffing

The recommended budget provides funding to continue implementation of the classification and compensation study that was approved by the Board in FY15. No cost of living adjustment is funded in the recommended budget. In addition, the budget recommends funding 5 new positions and eliminating a rape crisis bilingual translator due to loss of grant funds.

New positions are as follows:

- Government Affairs Officer: Shared funding between Administration and Shore Protection
- Tax Department: Tax Collection Specialist (delinquent tax collection)
- DSS: Income Maintenance Caseworker II
- Family Planning: Patient Relations Representative IV (converts part time position to full time)
- Parks Maintenance: 2 Parks Maintenance Technicians

Other Funds

County Capital Improvements Fund – Initiative #4: The recommended capital improvements fund is \$1,984,535. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department, improve park lighting by installing lights for tennis, soccer fields and basketball courts at Freedom, Western, Fort Benjamin, and Swinson Parks. This lighting project was not completed in FY15, so therefore, it is recommended in the FY16 budget. In addition, funding is provided for other park improvements such as Freedom Park, and Salter Path beach access. Building and facility needs are not addressed due to the facilities master plan that is under review by the County Commission and staff. The plan has the potential to significantly impact the County's five to ten year capital improvements plan.

Water Taxing District Special Revenue Fund – In 2010, the Board of Commissioners established this district to provide funding for the operating, debt service, and capital improvements of the water system. The total budget is

\$332,000 with \$324,000 transferring to the water fund. The recommended district tax rate is 5.5 cents per \$100 assessed property value, the same rate as FY15. Due to the County's revaluation of real property, property values decreased 2.6% from FY15; however, because of growth in sales tax revenue, the recommended tax rate did not require a change from the FY15 rate.

Water Fund –The recommended water fund budget is \$895,000, the same amount as the FY15 amended budget. The water fund has approximately 1,110 customers. The budget proposes no rate increase to water users. However, the budget includes \$324,000 in transfers from the special revenue water taxing district fund that is necessary to balance the water fund budget. This transfer is the same amount as FY15. The recommended budget includes no capital equipment, and \$264,580 in debt service for state revolving loans as well as the USDA revenue bonds. No major water system improvements are planned for the foreseeable future. County staff will continue seeking ways to increase the customer base.

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:

- Evaluating 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.
- Continue implementing and streamlining consolidation of human services.

Summary

The county budget is a planning document. It presents a complex accumulation of sound fiscal policy of 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 FY16 using fund balance as available means to exploit 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

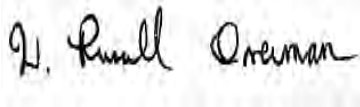
priorities either directly or indirectly is a reality of the budget process. Decisions made by the County Commission during review of this document will establish expected priorities for FY16 and beyond.

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 the Assistant County Manager Finance and her staff for their assistance and commitment in preparing this recommended budget.

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,

A handwritten signature in black ink that reads "W. Russell Overman". The signature is written in a cursive style with a large initial "W".

W. Russell Overman

County Manager

Addendum to the Budget Message

The Board of Commissioners net increase to the County Manager's recommended budget is approximately \$283,000 for all funds. The most significant change in adopted revenues is the Board adopted a General Fund tax rate of 30 cents per \$100 assessed property valuation. This is a 2.15 cent decrease from the recommended budget and approximately \$3.25 million less in ad valorem revenue. The adopted General Fund budget decreased approximately \$576,000, so a portion of the decreased ad valorem revenue is offset by the fund budget decrease as well as adjustments to intergovernmental revenue. The remaining decrease in ad valorem revenue is offset by additional fund balance appropriation. The Commission justified the reduction of ad valorem revenues due to operating expenses reduced, such as public school operating, and capital expenditures were reduced. Rescue and Fire Districts Funds revenues and expenses are increased approximately \$184,000 due to additional needs presented to the Commission for these taxing districts. Below is a list of changes from the recommended budget to the adopted budget.

FY 2015 - 2016 Recommended Budget Revenues \$ 103,424,745

Revenue Summary Changes

General Fund Revenue Changes

Ad Valorem Taxes	\$ (3,250,000)	
Intergovernmental	31,700	
Appropriated Fund Balance - General Fund	2,642,540	
Total General Fund Changes		(575,760)

Other Funds Revenue Changes

Rescue Districts Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.
 The Board of Commissioners increased \$44,285 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$118,590. 162,875

Fire Districts Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.
 The Board of Commissioners decreased \$67,885 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$88,700. 20,815

County Capital Improvements

Decreased transfer from General Fund by \$75,000. (75,000)

School Special Projects Fund

Increased transfer from General Fund by \$750,000. 750,000

FY 2015 - 2016 Adopted Budget Revenues **\$ 103,707,675**

FY 2015 - 2016 Recommended Budget Expenditures \$ 103,424,745

Expenditure Summary Changes

General Fund Expenditure Changes

Finance

The Board of Commissioners increased operating funding \$21,800 in contracted services. 21,800

Rape Crisis

The Board of Commissioners increased funding for part time wages \$19,460. 19,460

Consolidated Communications

The Board of Commissioners increased funding for a new full time position \$42,000. 42,000

Other Health & Human Services

- CBA Task Force JCPC Grant - increased \$3,000 3,000
 - CBA Teen Court - increased \$5,500 5,500
 - Broad Street Clinic - increased \$40,000 40,000
 - JCPC - increased \$37,835 37,835
 - Boys & Girls Club - increased \$10,000 10,000
-
- 96,335

Debt Service

The Board of Commissioners decreased the amount of GO debt they intend to issue in FY16; therefore, funding for payment of debt principal was decreased \$400,000. (400,000)

Board of Education

The Board of Commissioners decreased operating funding \$1,013,400 which includes \$10,000 decrease for Charter School expense. (1,013,400)

Senior Center

The Board of Commissioners decreased funding \$16,955 in maintenance and repair buildings. (16,955)

Transfers

- To School Projects – increased \$750,000 \$ 750,000
 - To County Capital Improvements – decreased \$75,000 (75,000)
-
- 675,000

Total General Fund Expenditure Changes (575,760)

Other Funds Expenditure Changes

Rescue Districts Fund

The Board of Commissioners increased \$60,652 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$102,223. 162,875

Fire Districts Fund

The Board of Commissioners decreased \$63,245 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$84,060. 20,815

County Capital Improvements

The Board of Commissioners decreased funding \$75,000. (75,000)

School Special Projects

Increased funding \$750,000 for capital. 750,000

FY 2015 - 2016 Adopted Budget Expenditures \$ 103,707,675

Budget Summary

Fund Structure

Carteret County's accounts are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, revenues, and expenditures. The minimum number of funds is maintained consistent with the requirements of the law.

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

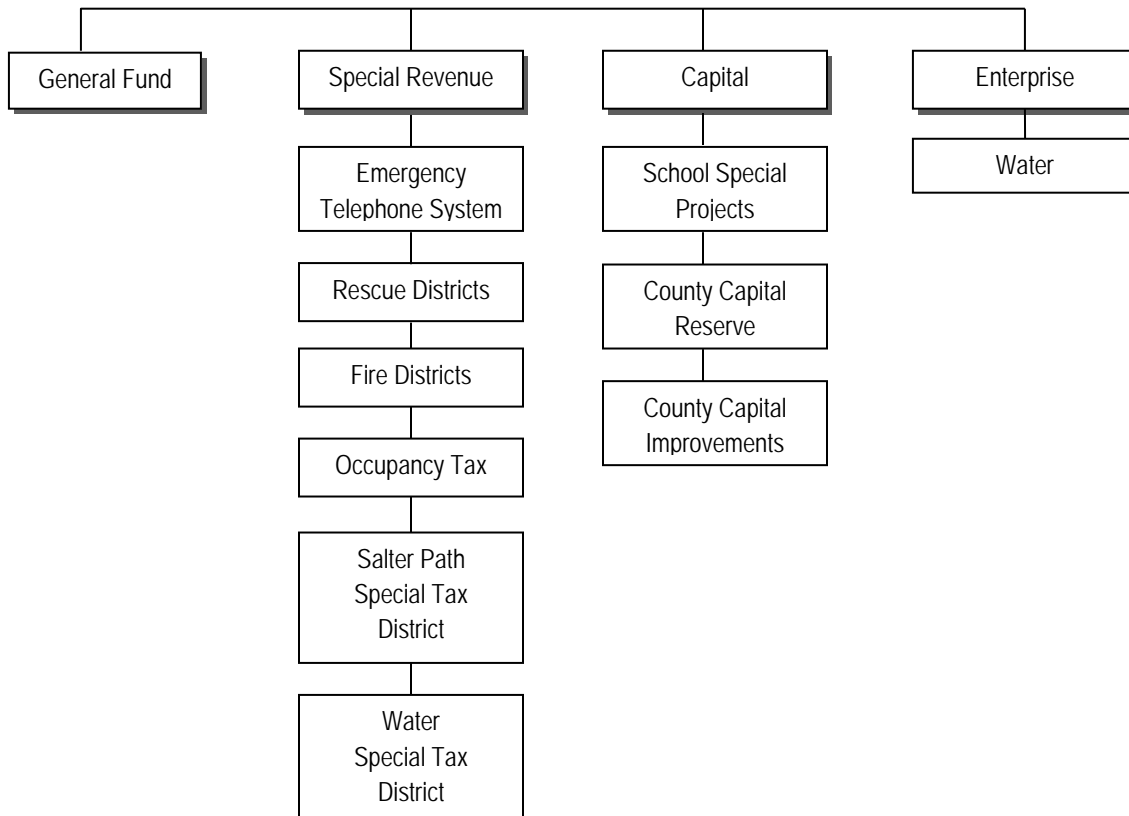
- **Major Fund**
 - **General Fund** – The general fund is the general operating fund of the County. It is used to account for all financial resources such as ad valorem taxes, sales taxes, state-shared revenues, and fees for services. The major expenditures categories are general government, public safety, human services, environmental protection, economic development, education, cultural and recreation, and debt services.
- **Nonmajor Funds**
 - **Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
 - *Emergency Telephone System Fund* – Accounts for assessments that are used for emergency telephone system equipment enhancements and for program costs.
 - *Rescue District Fund* – Accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts.
 - *Fire District Fund* – Accounts for the special fire district tax assessed on rural areas of the county and is distributed to those districts.
 - *Occupancy Tax Fund* – Accounts for taxes collected on hotel and motel room rental within the County. These funds are used to promote tourism and for beach nourishment.
 - *Salter Path Special Tax District* – This fund is a special tax district that was established to fund beach nourishment in the Salter Path community.
 - *Water Special Tax District* – Accounts for special water tax assessed to fund water system upgrades.
 - **Capital Projects Funds** – The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.
 - *School Special Projects* – This fund is used for school capital projects and improvements that are completed within one year.
 - *County Capital Reserve* – This fund is used to account for future capital outlays for the benefit of the County.
 - *County Capital Improvements* – This fund is used to account for annual capital projects.
 - **Enterprise Fund** – Water Fund accounts for water fees and related contracted cost. In accordance with NC General Statutes, the water fund is budgeted on the modified accrual basis of accounting, and it is reported at year end in the financial statements on the accrual basis of accounting.

Basis of Accounting and Budgeting

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

Carteret County Fund Structure By Budgetary Basis

Modified Accrual Basis of Budgeting



Budgetary Control

Formal budgetary accounting is employed as a management control for all funds of the County. An annual budget ordinance is adopted each fiscal year and amended as required for annual funds. Project budgets spanning more than one fiscal year are adopted or amended as required for specific revenue and capital projects funds such as CDBG and school construction.

Budgetary control is exercised at the department level, with the adoption of the budget by the Board of Commissioners, and at the line item level through accounting controls. The budget officer may amend the budget throughout the year within the limitations stated in the budget ordinance. Also, the board may amend the budget. All budget appropriations, except project ordinances lapse at year end. As required by North Carolina statute, the county maintains an encumbrance system. Encumbrances outstanding at year end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed.

Budget Process

Legal Budget Requirements

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The LGBFCA (G.S. 159-10-13) establishes the dates by which each stage in the annual budget process is to be completed.

Budget Preparation Calendar

- Departmental requests, other than public schools, must be submitted to the budget officer before April 30.
- School administrative units and community colleges must submit their proposed budgets and requests for county appropriations and supplemental tax levies no later than May 15.
- The recommended budget must be presented to the Board of Commissioners no later than June 1.
- The Commission must enact the budget ordinance by July 1, when the budget year begins.

Departmental Requests

N.C.G.S. 159-11 requires that the budget officer's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. N.C.G.S. 159-11(b) state what the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year
- Important features of the activities anticipated in the budget,
- The reasons for state changes from the previous year in program goals, programs, and appropriation levels
- Any major changes in fiscal policy.

N.C.G.S. 159-12 requires a public hearing to be conducted before the Board of Commissioners adopts the annual budget.

The County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Carteret County uses long range policy and financial planning to guide its decision making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. The County's operating budget places in motion the financial plan to achieve the County's vision, goals, and objectives. The budget also serves as an instrument to communicate these plans to the public. The different budget phases and the timeframe in which budget preparation takes place is outlined below.

Budget Planning Phase

The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision making process which includes both short and long range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed

Budget Development Phase

Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with department being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.

Policy Development Phase

The Commission met during February to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.

Budget Review And Modification Phase

The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.

Budget Adoption Phase

The County Manager's recommended budget is presented on May 5, 2015 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 1, 2015. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2015. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.

Budget Implementation Phase

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

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 \$20,000 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

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

February 17, 2015	Board of Commissioners adopt budget calendar
January 14	Staff Meeting to distribute budget materials to department head
January 29 - 30	Board of Commissioners Planning Workshop
January 14 - February 13	Departments prepare budget request
February 13	Department budgets due to Finance Department
February 13 – March 20	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 01 – April 20	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 20	Community College and County Schools budget due to County Manager and Finance Department
May 4	Recommended budget presented to the Board of Commissioners.
To be Established	Board of Commissioners to review recommended budget and conduct budget workshops.
May 24	Advertise public hearing for annual budget.
June 1	Public hearing held by Board of Commissioners
To be adopted any time after June 1, but before June 30	Board of Commissioners adopt annual budget

▪ **Budget Assumptions**

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

- Modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budget conservatively with the anticipation of low interest rates through the 2016 fiscal year. This is based on Federal Reserve indications.

**Consolidated Funds Summary
Fiscal Year 2016**

The following chart presents a consolidated summary for Fiscal Year 2016 of all funds, including revenue sources and expenditures.

	Governmental Funds		Enterprise Funds		Total	Budget
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund		
Financial Sources						
Ad Valorem	43,593,000	5,435,200	-	-	49,028,200	
Other Taxes	12,930,000	8,069,900	-	-	20,999,900	
Permits & Fees	2,768,500	-	-	-	2,768,500	
Intergovernmental	14,048,685	537,420	5,000	-	14,591,105	
Sales & Services	3,053,495	-	-	-	3,053,495	
Interest Earnings	250,000	-	-	-	250,000	
Water Revenue	-	-	-	571,000	571,000	
Miscellaneous	92,500	-	-	-	92,500	
Total Estimated Financial Sources	76,736,180	14,042,520	5,000	571,000	91,354,700	
Expenditures						
General Government	7,459,610	-	75,535	-	7,535,145	
Public Safety	11,350,895	7,585,135	50,000	-	18,986,030	
Transportation	1,146,175	-	-	-	1,146,175	
Environmental Protection	3,536,195	-	-	-	3,536,195	
Economic & Physical Development	2,790,460	3,205,000	-	-	5,995,460	
Human Services	17,581,315	-	-	-	17,581,315	
Education	23,499,000	-	2,403,000	-	25,902,000	
Cultural & Recreation	3,524,360	-	1,784,000	-	5,308,360	
Non Departmental	2,278,095	-	-	-	2,278,095	
Water Operations	-	-	-	602,420	602,420	
Principal Retirement	6,538,400	-	-	187,080	6,725,480	
Interest and Fiscal Charges	1,915,000	-	-	77,500	1,992,500	
Total Expenditures	81,619,505	10,790,135	4,312,535	867,000	97,589,175	
Excess (deficiency) of revenues over(under) expenditures	(4,883,325)	3,252,385	(4,307,535)	(296,000)	(6,234,475)	
Other Financing Sources and Uses						
Sale of Property	25,000	-	-	-	25,000	
Appropriated reserve fund balance	380,500	-	-	-	380,500	
Other Transfers	(2,503,000)	(3,587,500)	-	(28,000)	(6,118,500)	
Transfers	3,263,500	-	2,503,000	324,000	6,090,500	
Total Other Sources (Uses)	1,166,000	(3,587,500)	2,503,000	296,000	377,500	
Net Increase (Decrease) in Fund Balance	(3,717,325)	(335,115)	(1,804,535)	-	(5,856,975)	
Fund Balance July 1	53,193,000	3,503,205	3,827,929	679,695	52,333,363	
Fund Balance June 30	49,475,675	3,168,090	2,023,394	679,695	46,476,388	

Combined Revenue and Expenditures All Funds

	Actual FY 2014	Amended FY 15	Adopted FY 16	Percentage Change FY 15 to FY 16	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$50,941,907	\$51,376,230	\$49,028,200	-4.57%	47.69%
Other Taxes	18,880,888	19,357,200	20,999,900	8.49%	20.43%
Permits & Fees	2,575,469	2,657,800	2,768,500	4.17%	2.69%
Intergovernmental	13,613,457	14,370,611	14,586,105	1.50%	14.19%
Sales & Services	3,016,062	3,058,110	3,053,495	-0.15%	2.97%
Interest Earnings	285,353	255,120	255,000	-0.05%	0.25%
Miscellaneous	1,359,056	505,946	117,500	-76.78%	0.11%
Other Financing Sources	5,818,458	17,197,981	12,003,975	-30.20%	11.68%
Total	\$96,490,649	\$108,778,998	\$102,812,675	-5.48%	100.00%
Expenditures					
General Government	\$6,286,745	\$7,242,225	\$7,535,145	4.04%	7.33%
Public Safety	18,122,056	19,701,739	18,986,030	-3.63%	18.47%
Transportation	1,003,647	1,570,295	1,146,175	-27.01%	1.11%
Environmental Protection	3,132,347	3,525,749	3,536,195	0.30%	3.44%
Economic & Physical Development	7,233,406	9,076,231	9,250,960	1.93%	9.00%
Human Services	14,815,970	16,932,860	17,581,315	3.83%	17.10%
Education	24,120,035	29,558,811	25,902,000	-12.37%	25.19%
Cultural & Recreation	3,403,143	4,807,388	5,308,360	10.42%	5.16%
Debt Service	8,800,866	8,362,400	8,453,400	1.09%	8.22%
Non Departmental	2,892,211	8,001,300	5,113,095	-36.10%	4.97%
Total	\$89,810,426	\$108,778,998	\$102,812,675	-5.48%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$562,238	\$570,000	\$569,000	-0.18%	63.58%
Water Non Operating	303,486	325,000	326,000	0.31%	36.42%
Total	\$865,724	\$895,000	\$895,000	0.00%	100.00%
Expenditures					
Water Operating	\$941,369	\$609,965	\$602,420	-1.24%	67.31%
Water Nonoperating	85,939	285,035	292,580	2.65%	32.69%
Total	\$1,027,308	\$895,000	\$895,000	0.00%	100.00%
Entity Totals					
Total Entity Revenues	\$97,356,373	\$109,673,998	\$103,707,675	-5.44%	100.00%
Total Entity Expenditures	\$90,837,733	\$109,673,998	\$103,707,675	-5.44%	100.00%

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 25

	Actual	Amended	Adopted	Percentage	Percent of
	FY 14	FY 15	FY 16	Change FY	Fund Total
				15 to FY 16	
General Fund					
Revenues					
Ad Valorem	\$ 45,153,429	\$ 45,909,000	\$ 43,593,000	-5.04%	51.82%
Other Taxes	12,117,341	12,284,000	12,930,000	5.26%	15.37%
Permits & Fees	2,575,469	2,657,800	2,768,500	4.17%	3.29%
Intergovernmental	13,091,551	13,916,611	14,048,685	0.95%	16.70%
Sales & Services	3,016,062	3,058,110	3,053,495	-0.15%	3.63%
Interest Earnings	250,584	250,000	250,000	0.00%	0.30%
Miscellaneous	1,359,056	505,946	117,500	-76.78%	0.14%
Other Financing Sources	3,226,811	9,169,271	7,361,325	-19.72%	8.75%
Total	\$ 80,790,302	\$ 87,750,738	\$ 84,122,505	-4.13%	100.00%
Expenditures					
General Government	\$ 6,160,049	\$ 7,166,690	\$ 7,459,610	4.09%	8.87%
Public Safety	10,290,235	11,432,985	11,350,895	-0.72%	13.49%
Transportation	918,872	1,534,295	1,146,175	-25.30%	1.36%
Environmental Protection	3,132,347	3,525,749	3,536,195	0.30%	4.20%
Economic & Physical Dev.	2,044,335	3,465,231	2,790,460	-19.47%	3.32%
Human Services	14,719,500	16,932,860	17,581,315	3.83%	20.90%
Education	21,816,743	24,256,840	23,499,000	-3.12%	27.93%
Cultural & Recreation	3,191,893	3,408,388	3,524,360	3.40%	4.19%
Debt Service	8,800,866	8,362,400	8,453,400	1.09%	10.05%
Non Departmental	2,591,308	7,665,300	4,781,095	-37.63%	5.68%
Total	\$ 73,666,150	\$ 87,750,738	\$ 84,122,505	-4.13%	100.00%
Emergency Telephone System Fund					
Intergovernmental	521,906	454,000	537,420	18.37%	
Interest	3,580	-	-	0.00%	
Other Financing Sources	3,533	198,030	100,000	-49.50%	
Total	\$ 529,019	\$ 652,030	\$ 637,420	-2.24%	100.00%
Expenditures - Public Safety	\$ 409,661	\$ 652,030	\$ 637,420	-2.24%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 1,911,834	\$ 1,925,245	\$ 1,970,300	2.34%	
Other Taxes	524,334	501,000	538,000	7.39%	
Interest	5,507	-	-	0.00%	
Other Financing Sources	-	310,675	125,590	-59.58%	
Total	\$ 2,441,675	\$ 2,736,920	\$ 2,633,890	-3.76%	100.00%
Expenditures - Public Safety	\$ 2,805,379	\$ 2,736,920	\$ 2,633,890	-3.76%	100.00%
Fire Districts					
Ad Valorem Taxes	\$ 3,586,240	\$ 3,273,685	\$ 3,205,800	-2.07%	
Other Taxes	971,794	896,500	998,500	11.38%	
Interest	7,574	-	-	0.00%	
Other Financing Sources	-	392,034	109,525	-72.06%	
Total	\$ 4,565,609	\$ 4,562,219	\$ 4,313,825	-5.44%	100.00%
Expenditures - Public Safety	\$ 4,616,780	\$ 4,562,219	\$ 4,313,825	-5.44%	100.00%

	Actual FY 14	Amended FY 15	Adopted FY 16	Percentage Change FY 15 to FY 16	Percent of Fund Total
Occupancy Tax					
Occupancy Tax	\$ 5,189,070	\$ 5,600,000	\$ 6,452,500	15.22%	
Interest	2,767	3,000	-	-100.00%	
Total	\$ 5,191,837	\$ 5,603,000	\$ 6,452,500	15.16%	100.00%
Expenditures - Economic Development	\$ 5,189,070	\$ 5,603,000	\$ 6,452,500	15.16%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ 6,218	\$ 6,300	\$ 6,100	-3.17%	
Sales Tax	1,693	1,700	1,900	11.76%	
Interest	146	-	-	0.00%	
Total	\$ 8,057	\$ 8,000	\$ 8,000	0.00%	100.00%
Expenditures					
Economic Development	\$ -	\$ 8,000	\$ 8,000	0.00%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ 284,185	\$ 262,000	\$ 253,000	-3.44%	
Sales Tax	76,657	74,000	79,000	6.76%	
Interest	551	-	-	0.00%	
Total	\$ 361,393	\$ 336,000	\$ 332,000	-1.19%	100.00%
Expenditures	\$ 300,903	\$ 336,000	\$ 332,000	-1.19%	100.00%
School Capital Projects					
Interest	3,541	-	-	0.00%	
Other Financing Sources	1,653,339	5,301,971	2,403,000	-54.68%	
Total	\$ 1,656,880	\$ 5,301,971	\$ 2,403,000	-54.68%	100.00%
Capital Outlay	\$ 2,303,291	\$ 5,301,971	\$ 2,403,000	-54.68%	100.00%
Capital Reserve Fund					
Interest	\$ 3,032	\$ -	\$ -	0.00%	
Total	\$ 3,032	\$ -	\$ -	0.00%	0.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	0.00%
Capital Improvements Fund					
Interest	8,070	2,120	5,000	135.85%	
Other Financing Sources	934,775	1,826,000	1,904,535	4.30%	
Total	\$ 942,845	\$ 1,828,120	\$ 1,909,535	4.45%	100.00%
Expenditures - Capital Outlay	\$ 519,191	\$ 1,828,120	\$ 1,909,535	4.45%	100.00%
Water Fund					
Operating Revenues	\$ 562,238	\$ 570,000	\$ 569,000	-0.18%	
Non Operating Revenues	3,486	1,000	2,000	100.00%	
Other Financing Sources	300,000	324,000	324,000	0.00%	
Total	\$ 865,724	\$ 895,000	\$ 895,000	0.00%	100.00%
Operating Expenditures	\$ 941,369	\$ 609,965	\$ 602,420	-1.24%	
Non Operating Expenditures	85,939	285,035	292,580	2.65%	
Total Water Expenditures	\$ 1,027,308	\$ 895,000	\$ 895,000	0.00%	100.00%

REVENUE AND EXPENDITURE STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2012 THRU BUDGETED 2016

	Actual FY 12	Actual FY 13	Actual FY 14	Projected 2015	Adopted 2016
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 45,233,960	\$ 44,356,071	\$ 45,153,429	\$ 46,300,000	\$ 43,593,000
Other taxes and licenses	11,434,550	12,191,124	12,117,341	13,327,000	12,930,000
Permits and fees	2,590,236	2,766,236	2,575,469	2,456,350	2,768,500
Intergovernmental	13,912,533	13,045,286	13,091,551	14,071,475	14,048,685
Sales and services	2,840,076	2,746,504	3,016,062	2,972,890	3,053,495
Interest	461,823	(77,851)	250,584	250,000	250,000
Miscellaneous	188,502	127,899	176,795	486,800	92,500
Total Revenue	76,661,680	75,155,269	76,381,231	79,864,515	76,736,180
EXPENDITURES					
Current					
General Government	5,402,432	5,697,525	6,160,049	6,650,000	7,459,610
Public Safety	9,648,533	10,082,799	10,290,235	10,985,000	11,350,895
Transportation	1,159,848	2,658,305	918,872	1,450,000	1,146,175
Environmental Protection	4,014,786	3,104,387	3,132,347	3,315,000	3,536,195
Economic & Phys. Dev.	3,792,444	2,076,173	2,044,335	2,280,000	2,790,460
Human Services	15,598,191	14,841,515	14,719,500	15,773,119	17,581,315
Education	22,306,178	21,265,441	21,816,743	24,180,000	23,499,000
Cultural & Recreation	2,774,024	2,889,936	3,191,893	3,180,000	3,524,360
Nondepartmental	-	-	-	-	2,278,095
Debt Services					
Principal	6,615,517	6,174,180	6,405,682	6,156,235	6,538,400
Interest and fees	2,883,139	2,797,013	2,395,184	2,184,335	1,915,000
Total Expenditures	74,195,092	71,587,274	71,074,842	76,153,689	81,619,505
Revenues over (under) expenditures	2,466,588	3,567,995	5,306,389	3,710,826	(4,883,325)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,866,140	1,960,766	2,319,811	3,215,000	3,263,500
Appropriated reserved fund balance	-	-	-	-	380,500
Special Item	-	-	1,128,496	-	-
Operating transfers out	(2,352,236)	(10,058,759)	(2,591,308)	(5,475,000)	(2,503,000)
Debt proceeds	10,029,942	12,700,000	907,000	12,225,000	-
Premium on debt issued	-	2,624,435	-	-	-
Payment to refunded bond escrow agent	(10,012,059)	(15,077,852)	-	(12,225,000)	-
Proceeds from sale of capital assets	1,406,960	2,020,080	53,765	50,000	25,000
Total other financing sources (uses)	938,747	(5,831,330)	1,817,764	(2,210,000)	1,166,000
Revenue & other financing sources over expenditures and other financing uses	3,405,335	(2,263,335)	7,124,153	1,500,826	(3,717,325)
FUND BALANCE, BEGINNING	43,426,021	46,831,356	44,568,021	51,692,174	53,193,000
FUND BALANCE ENDING	\$ 46,831,356	\$ 44,568,021	\$ 51,692,174	\$ 53,193,000	\$ 49,475,675

	Actual FY 12	Actual FY 13	Actual FY 14	Projected 2015	Adopted 2016
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	\$ 559,066	\$ 491,162	\$ 521,906	\$ 454,000	\$ 537,420
Interest	5,599	603	3,580	1,200	-
Other Financing Sources	-	4,711	3,533	-	-
Total Revenue	564,665	496,476	529,019	455,200	537,420
EXPENDITURES - Public Safety					
	498,598	323,977	409,661	309,300	637,420
Revenues over (under) expenditures	66,067	172,499	119,358	145,900	(100,000)
Revenue & other financing sources over (under) expenditures and other financing uses	66,067	172,499	119,358	145,900	(100,000)
ENDING FUND BALANCE	\$ 594,251	\$ 766,750	\$ 886,108	\$ 1,032,008	\$ 932,008
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 2,013,841	\$ 1,932,321	\$ 1,911,834	\$ 1,925,245	\$ 1,970,300
Other taxes	624,475	540,874	524,334	501,000	538,000
Interest	8,259	1,293	5,507	2,500	-
Total Revenue	2,646,575	2,474,488	2,441,675	2,428,745	2,508,300
EXPENDITURES - Public Safety					
	2,414,476	2,481,123	2,805,379	2,736,920	2,633,890
Revenues over (under) expenditures	232,099	(6,635)	(363,704)	(308,175)	(125,590)
Revenue & other financing sources over (under) expenditures and other financing uses	232,099	(6,635)	(363,704)	(308,175)	(125,590)
ENDING FUND BALANCE	\$ 1,394,391	\$ 1,387,756	\$ 1,024,052	\$ 715,877	\$ 590,287
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,549,197	\$ 3,542,694	\$ 3,586,240	\$ 3,273,685	\$ 3,205,800
Other taxes	1,003,487	958,557	971,794	896,500	998,500
Interest	19,875	1,869	7,574	3,000	-
Total Revenue	4,572,559	4,503,120	4,565,609	4,173,185	4,204,300
EXPENDITURES - Public Safety					
	4,302,005	4,633,298	4,616,780	4,562,220	4,313,825
Revenues over (under) expenditures	270,554	(130,178)	(51,171)	(389,035)	(109,525)
Revenue & other financing sources over (under) expenditures and other financing uses	270,554	(130,178)	(51,171)	(389,035)	(109,525)
ENDING FUND BALANCE	\$ 2,031,908	\$ 1,901,730	\$ 1,850,559	\$ 1,461,524	\$ 1,351,999

	Actual FY 12	Actual FY 13	Actual FY 14	Projected 2015	Adopted 2016
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 18,498	\$ 6,183	\$ 6,218	\$ 6,200	\$ 6,100
Other Taxes	-	4,980	1,693	1,850	1,900
Interest	101	(132)	146	50	-
Total Revenue	18,599	11,031	8,057	8,100	8,000
EXPENDITURES - Economic & Phys. & Dev.					
	-	-	-	-	8,000
Revenues over (under) expenditures	18,599	11,031	8,057	8,100	-
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	18,599	11,031	8,057	8,100	-
ENDING FUND BALANCE	\$ 18,599	\$ 29,630	\$ 37,687	\$ 45,787	\$ 45,787
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 254,454	\$ 272,996	\$ 284,185	\$ 277,000	\$ 253,000
Other Taxes	-	72,024	76,657	76,000	79,000
Interest	390	81	551	400	-
Total Revenue	254,844	345,101	361,393	353,400	332,000
EXPENDITURES					
	-	-	903	920	1,000
Revenues over (under) expenditures	254,844	345,101	360,490	352,480	331,000
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	(50,000)	-	-	-
Transfer to Water Fund	(245,000)	(231,565)	(300,000)	(324,000)	(324,000)
Contingency	-	-	-	-	(7,000)
Total Other Financing Sources (Uses)	(245,000)	(281,565)	(300,000)	(324,000)	(331,000)
Revenue & other financing sources over (under) expenditures and other financing uses	9,844	63,536	60,490	28,480	-
ENDING FUND BALANCE	\$ 9,844	\$ 73,380	\$ 133,870	\$ 162,350	\$ 162,350
OCCUPANCY TAX FUND					
Revenue					
Other taxes	\$ 4,581,626	\$ 4,451,292	\$ 5,189,070	\$ 6,302,000	\$ 6,452,500
Interest	10,863	-	2,767	-	-
Total Revenue	4,592,489	4,451,292	5,191,837	6,302,000	6,452,500
EXPENDITURES - Economic & Phy. Development					
	2,715,486	2,637,711	2,869,259	3,114,500	3,189,000
Revenues over (under) expenditures	1,877,003	1,813,581	2,322,578	3,187,500	3,263,500
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,866,140)	(1,812,981)	(2,319,811)	(3,187,500)	(3,263,500)
Revenue & other financing sources over expenditures and other financing uses	10,863	600	2,767	-	-
ENDING FUND BALANCE	\$ 82,292	\$ 82,892	\$ 85,659	\$ 85,659	\$ 85,659

	Actual FY 12	Actual FY 13	Actual FY 14	Projected 2015	Adopted 2016
CAPITAL RESERVE FUND					
REVENUE					
Interest	\$ 7,238	\$ 680	\$ 3,032	\$ 2,000	\$ -
Proceeds from sale of fixed assets	-	-	-	-	-
Total Revenue	7,238	680	3,032	2,000	
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	7,238	680	3,032	2,000	-
ENDING FUND BALANCE	\$ 728,995	\$ 729,675	\$ 732,707	\$ 734,707	\$ 734,707

CAPITAL IMPROVEMENTS FUND

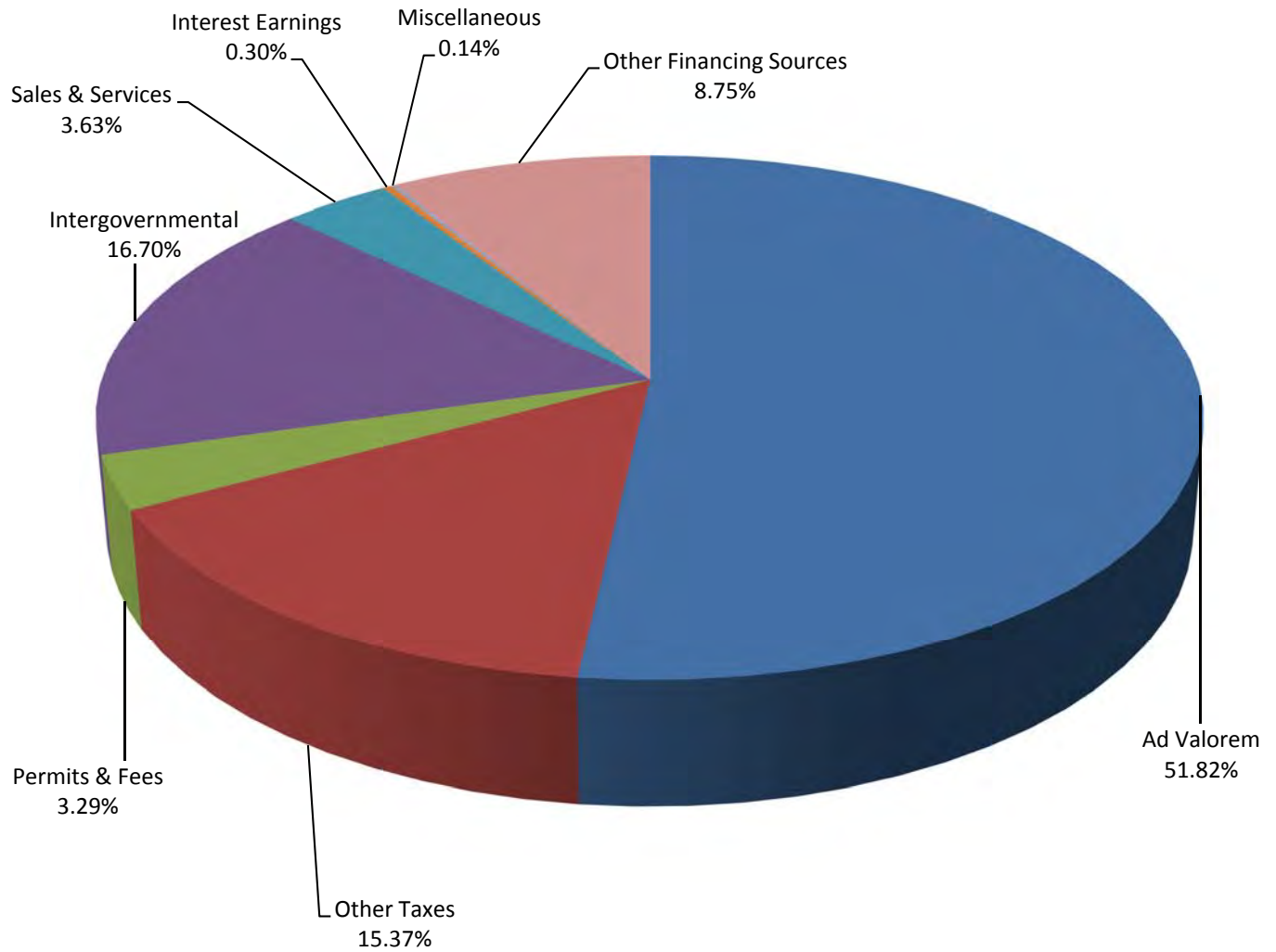
REVENUE					
Intergovernmental	\$ 111,784	\$ 8,257	\$ -	\$ 17,575	\$ -
Interest	15,258	1,133	8,070	5,000	5,000
Sale of Fixed Assets	124,554	-	-	-	-
Miscellaneous Income	22,616	-	-	-	-
Total Revenue	274,212	9,390	8,070	22,575	5,000
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	(352,727)	(6,375,292)	(511,121)	(166,460)	(1,904,535)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	6,853,263	934,775	975,000	100,000
Total Other Financing Sources (Uses)	-	6,853,263	934,775	975,000	100,000
Revenue & other financing sources over (under) expenditures and other financing uses	(352,727)	477,971	423,654	808,540	(1,804,535)
ENDING FUND BALANCE	\$ 1,322,374	\$ 1,800,345	\$ 2,223,999	\$ 3,032,539	\$ 1,228,004

SCHOOL CAPITAL FUND

REVENUE					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,462	173	3,541	3,000	-
Total Revenue	5,462	173	3,541	3,000	-
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	(1,039,773)	(2,056,144)	(2,299,751)	(5,298,970)	(2,403,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,103,000	3,103,000	1,653,339	4,500,000	2,403,000
Total Other Financing Sources	1,103,000	3,103,000	1,653,339	4,500,000	2,403,000
Revenue & other financing sources over (under) expenditures and other financing uses	63,227	1,046,856	(646,411)	(798,970)	-
ENDING FUND BALANCE	\$ 459,208	\$ 1,506,064	\$ 859,653	\$ 60,683	\$ 60,683

	Actual FY 12	Actual FY 13	Actual FY 14	Projected 2015	Adopted 2016
WATER FUND					
REVENUE					
Operating Revenues	\$ 526,067	\$ 575,338	\$ 562,238	\$ 565,500	\$ 569,000
Non Operating Revenues	252,304	716	3,486	3,165	2,000
Total Revenue	778,371	576,054	565,724	568,665	571,000
EXPENDITURES					
Operating	748,381	830,160	941,369	571,619	602,420
Debt Service	66,916	79,146	85,939	270,035	264,580
Total Expenditures	815,297	909,306	1,027,308	841,654	867,000
Revenues over (under) expenditures	(36,926)	(333,252)	(461,584)	(272,989)	(296,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	245,000	231,565	300,000	324,000	324,000
Transfers out	-	(97,785)	-	-	-
Contingency	-	-	-	-	(28,000)
Total Other Financing Sources (Uses)	245,000	133,780	300,000	324,000	296,000
Revenue & other financing sources over (under) expenditures and other financing uses	208,074	(199,472)	(161,584)	51,011	-
ENDING FUND BALANCE	\$ 989,740	\$ 790,268	\$ 628,684	\$ 679,695	\$ 679,695

Fiscal Year 2016 Governmental Revenues By Category



Notes:

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

Budget Summary

- Revenue Summary By Category

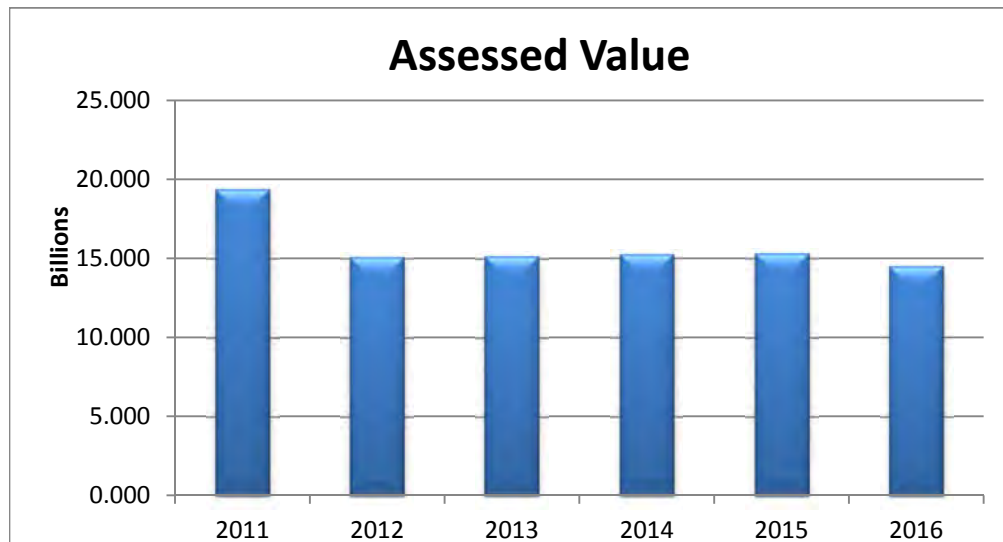
The County receives revenues from many different sources. These various sources have been grouped into eight categories. Below are descriptions and highlights of these categories.

Ad Valorem (Property) Taxes

The County's largest source of operating revenues 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 Commissioner per \$100 value.

The State mandates that a revaluation must be carried out by the County a minimum of once every eight years. Carteret County's 2015 revaluation resulted in county-wide value decreases from \$15.31 billion to \$14.56 billion, (a 4.94% decrease). The value of a penny on the tax rate is now \$1.42 million. All counties are required to publish a "revenue-neutral" tax rate that produces the level of property tax generated with the previous rate and tax base. The recommended tax rate is 32.15 cents and revenue neutral rate is 32.5 cents as of June 15, 2015. However, the Board adopted a rate below revenue neutral, 30.00 cents, and \$42,420,000 will be generated, 50.43% of total general fund revenues.

In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, beach nourishment and water districts. These taxes are accounted for in special revenue funds. See page 238 for a listing of each district's tax rate levied. Below is a graph of the County's assessed values over a six-year period.



Note: Fiscal Year 2012 and 2016 are revaluation years.

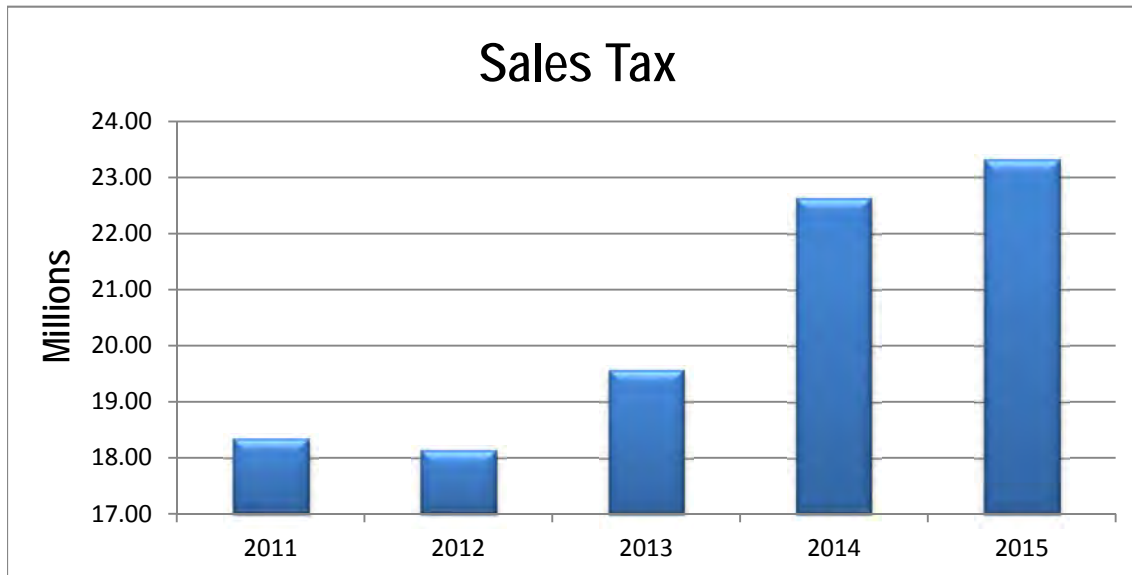
Other Taxes

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. There are four separate sales taxes. We reference sales taxes by its statutory citations in General Statute Chapter 105:

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

The economy has a significant impact on the County's sales tax making it a volatile revenue source. Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. The County anticipates approximately 5.26% (\$646,000) increase in sales tax distribution from FY 2015 to FY 2016. The County forecasts that sales tax distributions will represent approximately 15.37% (\$12.90 million) of the County's general fund revenues.

The distribution of sales tax revenues among local governments in Carteret County is based on relative tax levy. The tax levies for fiscal year 2015 will be used by the state to distribute fiscal year 2016 sales tax. It is estimated the County will receive 71% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 88.54% of that stated 71%. As stated above, FY 2016, the general fund retained sales tax revenues are budgeted \$12.90 million, a 5.26% increase from FY 2015 estimated revenue. This total area of the general fund budget is 15.37% of total general fund revenues. Below is a graph demonstrating sales tax distributions to the County before distribution to the municipalities. Fiscal years 2011, 2012, 2013, 2014 are actual revenues, 2015 is estimated.



Intergovernmental

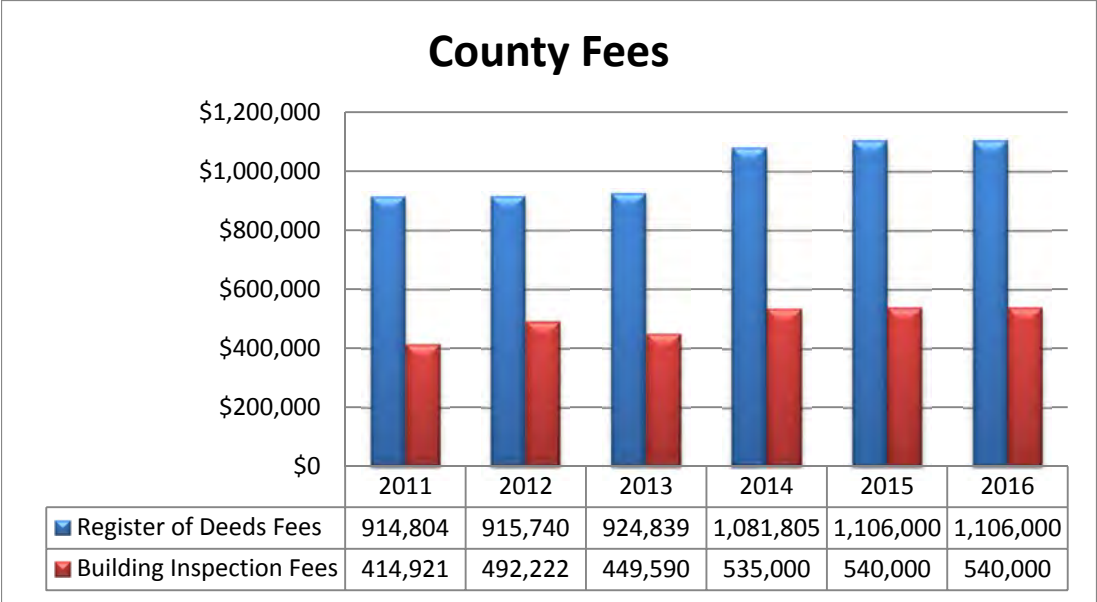
This category represents \$14,048,685 or 16.70% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2016 budget represents a .95% increase or \$132,074 increase over the amended 2015 fiscal year budget. The largest single revenue source in this category is state and federal assistance for the Department of Social Services. The adopted budget projects an increase in federal and state grant funding by 1.50%, totaling just over \$185,000.00

Court facility fees are in this category and are charged as a part of the cost assessed in each criminal and civil action. The funds are remitted to the County for the use of the courtroom where the judgment is rendered. The budgeted amount for court facility fees is 4.16% lower based on actual revenues received in prior years. The County has also budgeted a 11.11% increase or \$50,000 for ABC profits based on prior year trend analysis.

Permits and Fees

Accounting for 3.29% or \$2,768,500 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. The County has projected an increase of 4.17% in permits and fees from amended FY 2015. The County is encouraged to have seen marginal growth in register of deeds fees. An 8.53% increase has been budgeted resulting in an additional \$95,700. The County has also budgeted a 12.00% increase, an additional \$30,000, in Environmental Health fees due to trend analysis.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2011, 2012, 2013, 2014 are actual revenues, 2015 is projected and 2016 is adopted.



Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The recommended budget does not propose a solid waste fee increase. The fee is \$165.00 for residents without residential pickup and a \$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 \$3,053,495 a .15% decrease from amended 2015 fiscal year budget.

Investment Earning

Budgeted investment earnings are \$250,000 for the general fund or .30% of general fund revenues. Based on current market interest rates the county has projected investment earnings to remain constant with FY 2015 earnings.

Other Financing Sources

This category accounts for \$7,361,325 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$354,500 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 fund balance appropriation of \$3,717,325. On June 30, 2014, the County's general fund balance was \$51,692,173. Of that amount, \$30,092,051 was unassigned and was 42.34% of general fund expenditures.

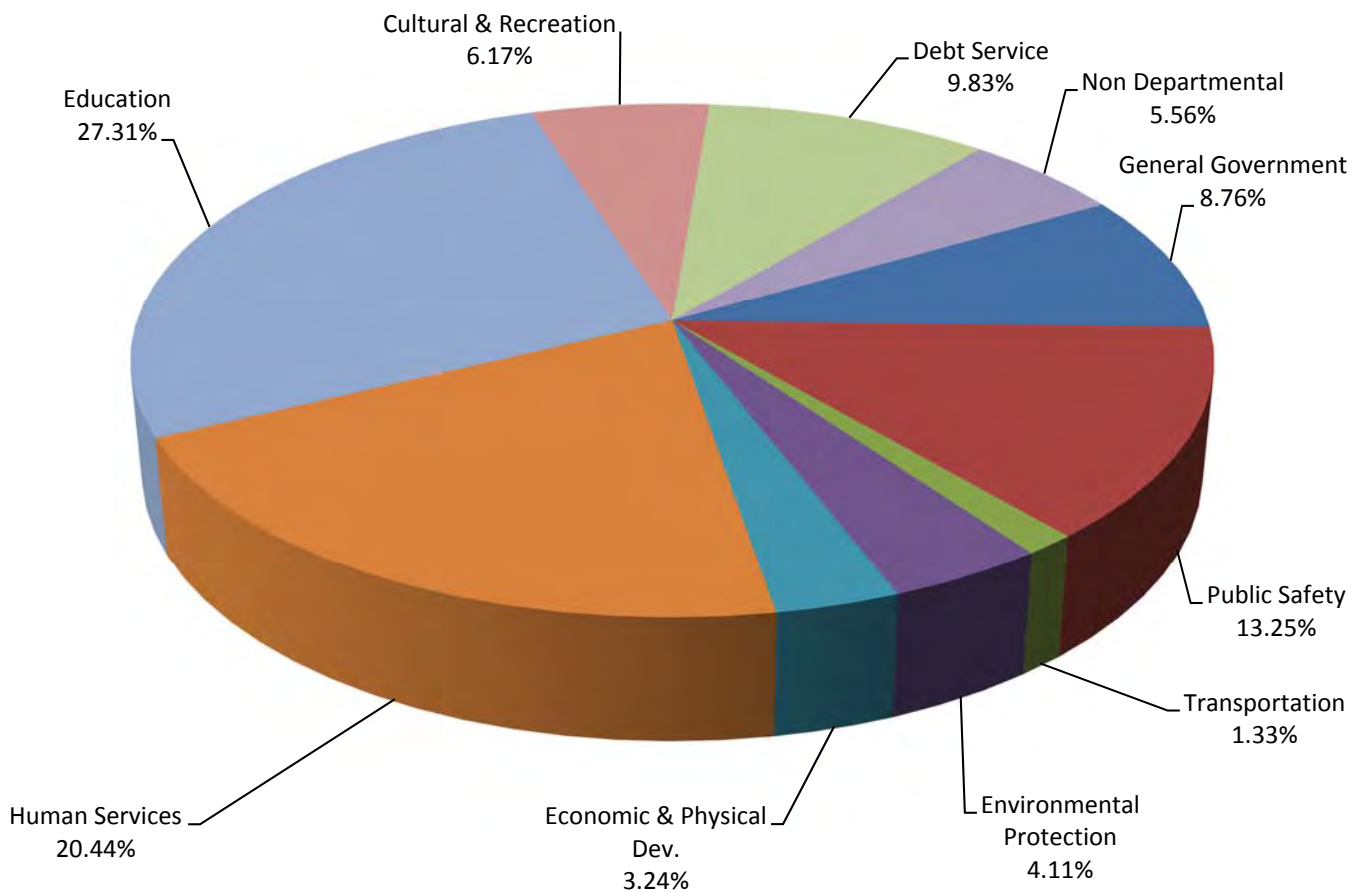
Below is a comparison of fiscal year 2016 adopted revenues to the amended fiscal year 2015 budget and fiscal year 2014 actual revenues for all funds.

REVENUES BY FUND

	Actual FY14	Amended FY15	Adopted FY16	Percentage Change FY 15 to FY16	Percent of Total
General Fund					
Ad Valorem	45,153,429	45,909,000	43,593,000	-5.04%	
Other Taxes	12,117,341	12,284,000	12,930,000	5.26%	
Permits & Fees	2,575,469	2,657,800	2,768,500	4.17%	
Intergovernmental	13,091,551	13,916,611	14,048,685	0.95%	
Sales & Services	3,016,062	3,058,110	3,053,495	-0.15%	
Interest Earnings	250,584	250,000	250,000	0.00%	
Miscellaneous	1,359,056	505,946	117,500	-76.78%	
Other Financing Sources	3,226,811	9,169,271	7,361,325	-19.72%	
Total	80,790,302	87,750,738	84,122,505	-4.13%	81.12%
Emergency Telephone System Fund					
Intergovernmental	521,906	454,000	537,420	18.37%	
Interest	3,580	-	-	0.00%	
Other Financing Sources	3,533	198,030	100,000	-49.50%	
Total	529,019	652,030	637,420	-2.24%	0.61%
Rescue Districts					
Ad Valorem Taxes	1,911,834	1,925,245	1,970,300	2.34%	
Other Taxes	524,334	501,000	538,000	7.39%	
Interest	5,507	-	-	0.00%	
Other Financing Sources	-	310,675	125,590	-59.58%	
Total	2,441,675	2,736,920	2,633,890	-3.76%	2.54%
Fire Districts					
Ad Valorem Taxes	3,586,240	3,273,685	3,205,800	-2.07%	
Other Taxes	971,794	896,500	998,500	11.38%	
Interest	7,574	-	-	0.00%	
Other Financing Sources	-	392,034	109,525	-72.06%	
Total	4,565,609	4,562,219	4,313,825	-5.44%	4.16%
Occupancy Tax					
Occupancy Tax	5,189,070	5,600,000	6,452,500	15.22%	
Interest	2,767	3,000	-	-100.00%	
Total	5,191,837	5,603,000	6,452,500	15.16%	6.22%

	Actual FY14	Amended FY15	Adopted FY16	Percentage Change FY 15 to FY16	Percent of Total
Salter Path District					
Ad Valorem Taxes	6,218	6,300	6,100	-3.17%	
Sales Tax	1,693	1,700	1,900	11.76%	
Interest	146	-	-	0.00%	
Total	8,057	8,000	8,000	0.00%	0.01%
Water Tax District					
Ad Valorem Taxes	284,185	262,000	253,000	-3.44%	
Sales Tax	76,657	74,000	79,000	6.76%	
Interest	551	-	-	0.00%	
Total	361,393	336,000	332,000	-1.19%	0.32%
School Capital Projects					
Interest	3,541	-	-	0.00%	
Other Financing Sources	1,653,339	5,301,971	2,403,000	-54.68%	
Total	1,656,880	5,301,971	2,403,000	-54.68%	2.32%
Capital Reserve Fund					
Interest	3,032	-	-	0.00%	
Total	3,032	-	-	0.00%	0.00%
Capital Improvements Fund					
Interest	8,070	2,120	5,000	135.85%	
Other Financing Sources	934,775	1,826,000	1,904,535	4.30%	
Total	942,845	1,828,120	1,909,535	4.45%	1.84%
Water Fund					
Operating Revenues	562,238	570,000	569,000	-0.18%	
Non Operating Revenues	3,486	1,000	2,000	100.00%	
Other Financing Sources	300,000	324,000	324,000	0.00%	
Total	865,724	895,000	895,000	0.00%	0.86%
Total All Funds	\$97,356,373	\$109,673,998	\$103,707,675	-5.44%	100.00%

Fiscal Year 2016 Governmental Expenditures By Service Area



Notes

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

Expenditure Summary By Fund

General Fund	84,122,505
Emergency Telephone System Fund	637,420
Rescue Districts Fund	2,633,890
Fire Districts Fund	4,313,825
Occupancy Tax Fund	6,452,500
Salter Path Special Tax Fund	8,000
Water Tax Fund	332,000
School Special Projects Fund	2,403,000
Capital Improvements Fund	1,909,535
Water Fund	895,000
Total	103,707,675

Expenditures Summary By Service Area, All Funds

The adopted expenditures for fiscal year 2016 total \$103,707,675 a 5.44% decrease from fiscal year 2015 amended budget on March 31, 2015.

Individual department expenditure comparisons for the fiscal years 2014-2016 begin on page 63. Previous pages illustrate the County's financial statements from 2012 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2015 to FY 2016. Below are brief descriptions of each service area, along with highlights of expenditures.

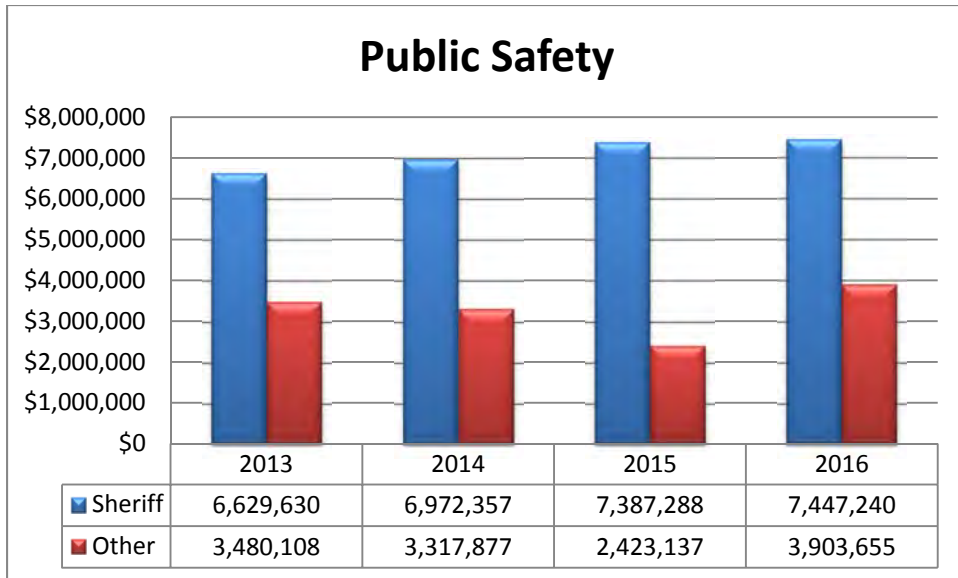
General Government

This service area, which accounts for \$7,459,610 or 8.87% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area increase is 4.09% from FY 2015. Register of Deeds 13.42% increase is due to the use of reserve technology funding for preservation and conservation of records. Election's 35.29% increase, totaling \$150,293 in additional funding, is due to the additional Presidential Preference Primary.

Public Safety

This area consists of departments that provide law enforcement and other services to protect lives and property of the residents of Carteret County. Also, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 13.49% of total expenditures or \$11,350,895. The funding level for this service area is a decrease of .72% from FY 2015. The Fire Marshal reduction of 23.28% is due to a vehicle in FY 2015 and is not needed in FY 2016.

The Sheriff Department is the largest division accounting for 65.61% of the expenditures in public safety. Below is a comparison of the Sheriff Department and the other areas for a four-year period. Fiscal years 2013 and 2014 are actual expenditures, fiscal year 2015 is estimated, and 2016 is adopted.



Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area operations. The funding for transportation is \$1,146,175, a 25.30% decrease from last fiscal year. All three departments decreased. The Airport's decrease of 81.80% is a bit misleading. The adopted budget keeps the operating and capital funding the same for the Airport Authority. A state pass thru loan payoff expenditure was in FY 2015 and is not in FY 2016.

Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is \$3,536,195 or 4.20% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection increased by .30% from fiscal year 2015. This small increase is due to maintenance work at the solid waste collection sites.

Economic and Physical Development

The programs in this service area provide for the orderly planning of growth and development in Carteret County. This area consists of beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 3.32% of expenditures or \$2,790,460. The function's decrease of 19.47% from FY 2015 is due Cooperative Extension and an Eastern Region loan pass through. The pass through in FY 2015 caused a 74.26% reduction. The 23.80% reduction in Cooperative Extension is due to Carteret County will now share a Cooperative Extension agent with a neighboring county and an Administrative Assistant position will not be filled.

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, \$17,581,315 or 20.90% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 68.29% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a 3.83% increase in this area from the prior year. The funding for an Income Maintenance Caseworker as well as the replacement of four vehicles drives the increase in Health Services.

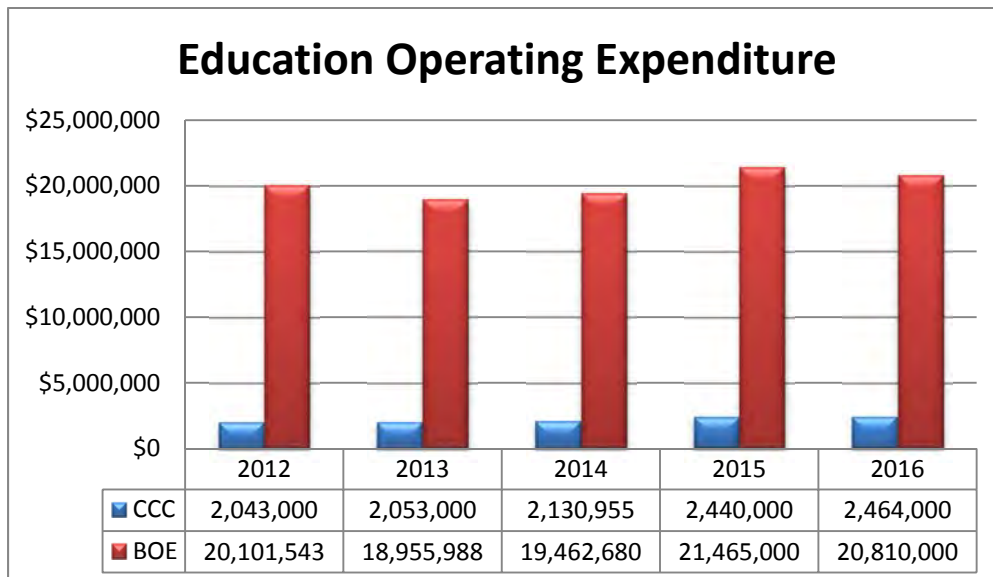
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will continue using a portion of the escrows in FY 2016 to reduce local spending.

Education

The largest service area in expenditures is education. This area includes Carteret County Schools and Carteret Community College. Operating expenditures are accounted for in the general fund, capital outlay and improvements are accounted for in the schools capital improvement fund. All debt service is accounted for in the debt service department in the general fund. Education operating, and capital outlay expenditures account for \$23,499,000 or 27.93% of the County's total budget. The school's operating expenditures are \$20,810,000, a 3.05% decrease from amended FY 2015. Capital outlay is \$2,403,000, a \$2,097,000 decrease from FY 2015 adopted capital. Adopted FY 2015 capital is used as the benchmark for comparison because any previous year unspent capital funds are re-appropriated annually. Therefore, amended capital funding comparisons are distorted and misleading. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating expenses are \$2,464,000, a .98% increase from amended FY 2015. Its capital budget is \$225,000.

The estimated daily membership for county schools in fiscal year 2016 is 8,495 students, as compared to 8,434 last year. The adopted budget funds current expense per student at \$2,450 compared to \$2,539 in FY 2015. Debt service for the schools is reflected in the debt service department, which totals \$7,405,460. The Community College total debt is \$703,000. Below is a graph for operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2012, 2013 and 2014 are actual expenditures, fiscal year 2015 is estimated, and 2016 is adopted.



Cultural and Recreation

This area consists of the county libraries, the parks and recreation programs and facilities, senior center, and the civic center. This area represents \$3,524,360 or 4.19% of the County's budget. The funding level for this service area increased 3.40% due to maintenance and repair work at the senior center and the recommendation of two park maintenance technicians for parks and recreation.

Other Programs

This area includes many programs that are not related to any particular department or service area. Programs in this service include non-departmental and contributions to other funds. In addition, some of the expenditures in this area are transferred to other programs throughout the year (e.g. vehicle contingency, unemployment contingency, fuel contingency, education contingency, and insurance). The amount funded in this area is \$4,781,095 with \$2,278,095 for contingencies, and contingent projects and \$2,503,000 for transfers to other funds.

Other Funds

Emergency Telephone System Fund

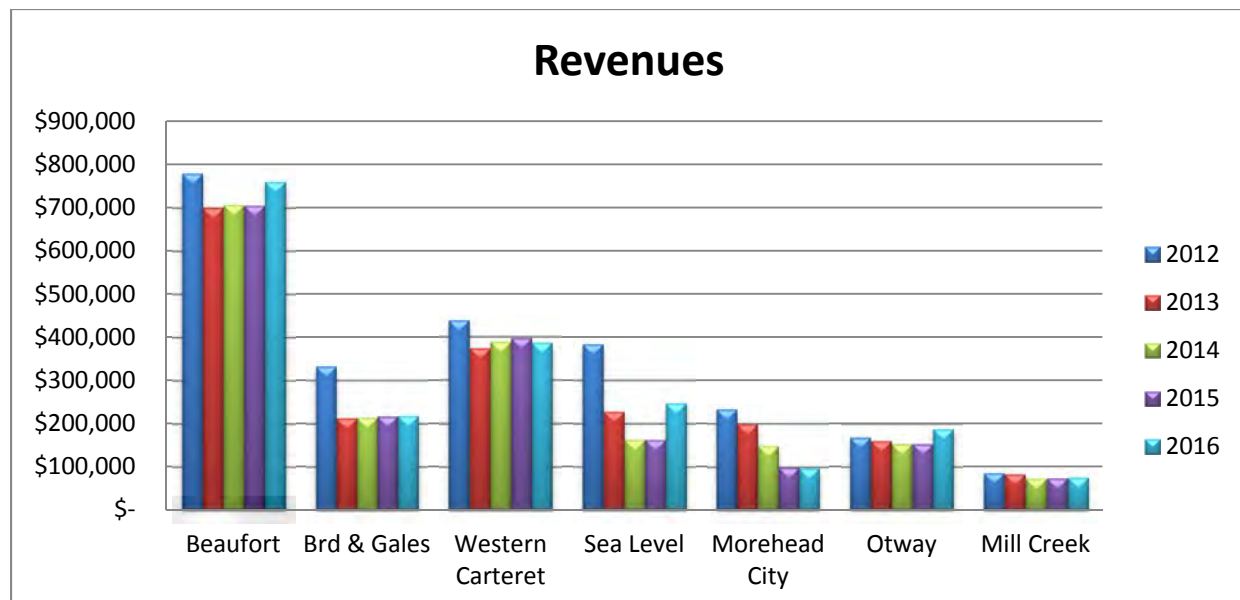
This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. The fund total is \$637,420. In FY 2008 the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer 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. Expenditures decreased 2.24% from FY 2015. The decrease is due to equipment upgrades in FY 2015 that are not needed in FY 2016.

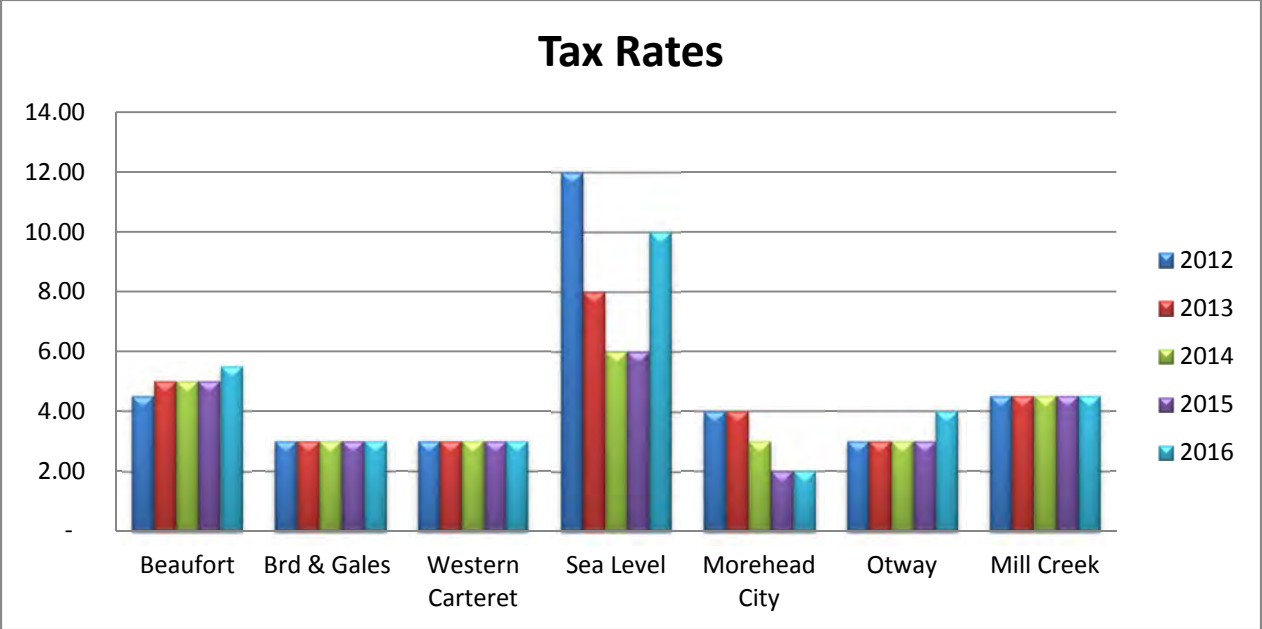
Fire Tax Districts Fund

This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$4,313,825.

Rescue Tax Districts Fund

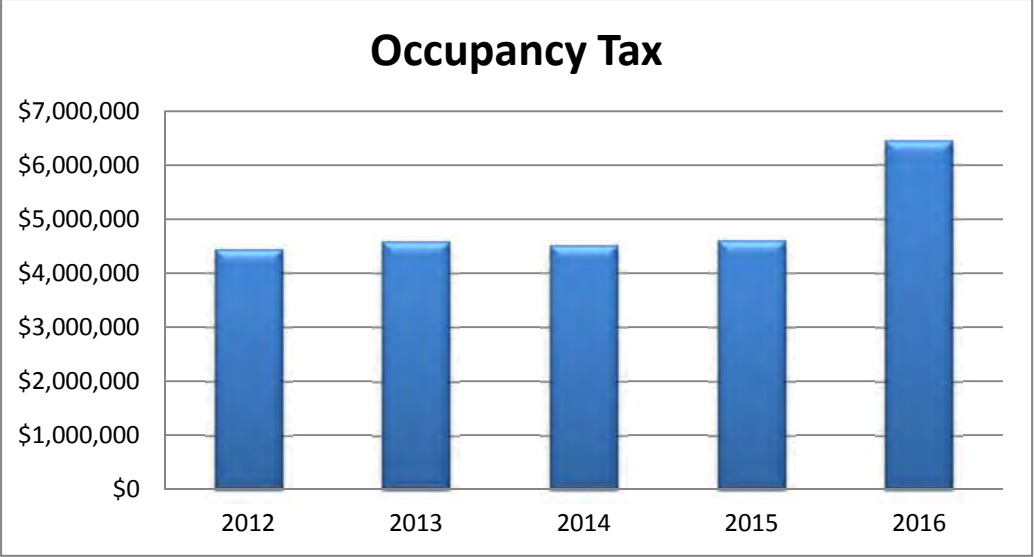
This special revenue fund accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts. The County does not have a standard of care throughout the county for the level of rescue service provided. Some districts and towns have employed paramedics, while other districts maintain volunteers that are not paramedic level. The funding for rescue districts is \$2,633,890. Below are two graphs, the first is ad valorem tax revenue and the second is tax rate comparisons for the districts for five years. Fiscal years 2012 through 2014 are actual revenues and tax rates; 2015 is estimated revenue and adopted tax rates, and 2016 is adopted revenues and rates by the districts.





Occupancy Tax

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within in the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. 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. The funding for occupancy tax is \$6,452,500. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2012, 2013, and 2014 are actual revenues, fiscal year 2015 is estimated, and 2016 is adopted.



Salter Path Tax District Fund

This special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The recommended budget increases the special tax rate from 5 cents to 5.5 cents. The funding for the Salter Path tax district is \$8,000.

Water Tax District Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. The funding for the water district is \$332,000. The adopted special tax rate is 5.5 cents.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$2,403,000 of improvements, a \$2,097,000 decrease from FY 2015 adopted capital.

Capital Improvements Fund

This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The adopted budget funds \$1,909,535 in projects. The adopted budget includes \$75,535 for pictometry mapping of the County, \$50,000 for courthouse security and \$25,000 for Salter Path Park. The CIP also includes funding for park lighting at four of the County's parks totaling \$1,199,000 and an additional \$150,000 for park improvements at Freedom Park. The adopted budget also includes funding for improvements at the County's Salter Path Beach access in the amount of \$160,000. The County will continue its partnerships with other municipalities and funds \$200,000 for the Atlantic Beach park expansion project and \$50,000 for lighting at the Newport Community Park.

Enterprise Fund

Water Fund

This fund accounts for the operations of the County's water system. This fund is the County's only enterprise fund. The funding for the water system remains the same for FY 2016 as it was in FY 2015, \$895,000. The current customer base is approximately 1,125 customers. The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The adopted budget does not include a rate increase.

Summary of Expenditures, By Service Areas
All Funds

	Actual FY14	Amended FY15	Adopted FY16	Percent Change FY 15 to FY16	Percent of Total
General Fund					
General Government					
Governing Body	\$231,027	\$281,390	\$294,925	4.81%	
Administration	308,130	339,519	367,740	8.31%	
Information Systems	1,210,556	1,593,377	1,675,165	5.13%	
Finance	599,766	620,295	636,170	2.56%	
Human Resources	339,826	385,291	375,190	-2.62%	
Tax	1,151,829	1,254,313	1,243,625	-0.85%	
Tax Revaluation	208,292	282,237	229,350	-18.74%	
Legal	61,359	70,000	70,000	0.00%	
Court Facilities	58,844	70,965	63,785	-10.12%	
Elections	391,034	425,927	576,220	35.29%	
Register of Deeds	396,292	573,413	650,360	13.42%	
Public Buildings	1,203,097	1,269,963	1,277,080	0.56%	
Total	6,160,049	7,166,690	7,459,610	4.09%	7.19%
Public Safety					
Sheriff - Criminal Division	4,032,021	4,140,808	4,164,040	0.56%	
Sheriff - Civil Division	220,279	238,191	232,915	-2.22%	
Sheriff - Bailiff Division	194,983	314,082	396,790	26.33%	
Sheriff - Jail Division	2,525,074	2,649,182	2,653,495	0.16%	
Emergency Management	391,987	387,032	323,710	-16.36%	
Paramedic Services	734,083	932,367	977,955	4.89%	
Rape Crisis	214,940	266,790	232,475	-12.86%	
Fire Marshal	118,778	164,745	126,395	-23.28%	
Consolidated Communications	1,395,178	1,619,751	1,621,400	0.10%	
Medical Examiner	33,600	52,000	48,000	-7.69%	
Animal Control	429,312	668,037	573,720	-14.12%	
Total	10,290,235	11,432,985	11,350,895	-0.72%	10.95%
Transportation					
Airport	67,290	461,385	83,955	-81.80%	
Harbors	19,892	27,390	25,000	-8.73%	
CCATS	831,690	1,045,520	1,037,220	-0.79%	
Total	918,872	1,534,295	1,146,175	-25.30%	1.11%
Environmental Protection					
Forest Fire Control	96,879	134,925	134,925	0.00%	
Waste Collections	2,425,746	2,630,125	2,665,025	1.33%	
Public Works	609,722	760,699	736,245	-3.21%	
Total	3,132,347	3,525,749	3,536,195	0.30%	3.41%

	Actual FY14	Amended FY15	Adopted FY16	Percent Change FY 15 to FY16	Percent of Total
Economic & Physical Development					
Economic & Physical Development	204,070	776,923	200,000	-74.26%	
Beach Nourishment	785,166	1,160,350	1,050,065	-9.50%	
Planning and Development	694,143	1,053,755	1,149,745	9.11%	
General Services	96,214	140,573	136,440	-2.94%	
Cooperative Extension	264,743	333,630	254,210	-23.80%	
Total	2,044,335	3,465,231	2,790,460	-19.47%	2.69%
Human Services					
Health Services	2,344,062	2,816,207	2,938,380	4.34%	
Environmental Health	1,029,988	1,123,774	1,172,340	4.32%	
Aging Programs	418,244	419,283	448,470	6.96%	
Social Services	10,115,063	11,684,060	12,006,705	2.76%	
Other Health & Human Services	491,646	550,155	662,490	20.42%	
Veterans	320,498	339,381	352,930	3.99%	
Total	14,719,500	16,932,860	17,581,315	3.83%	16.95%
Education					
Schools Current Expense	19,462,680	21,465,000	20,810,000	-3.05%	
Community College Current	2,130,955	2,440,000	2,464,000	0.98%	
Community College Capital	223,108	351,840	225,000	-36.05%	
Total	21,816,743	24,256,840	23,499,000	-3.12%	22.66%
Cultural & Recreational					
Senior Center	257,483	215,489	238,405	10.63%	
Library	1,258,343	1,236,745	1,276,310	3.20%	
Parks & Recreation Programs	706,499	786,008	799,940	1.77%	
Parks Maintenance	579,591	674,110	771,520	14.45%	
Civic Center	389,976	496,036	438,185	-11.66%	
Total	3,191,893	3,408,388	3,524,360	3.40%	3.40%
Debt Service					
Principal	6,405,682	6,142,900	6,538,400	6.44%	
Interest	2,395,184	2,219,500	1,915,000	-13.72%	
Total	8,800,866	8,362,400	8,453,400	1.09%	8.15%
Non Departmental					
Transfers to Other Funds	2,591,308	5,475,000	2,503,000	-54.28%	
Non Departmental	-	2,190,300	2,278,095	4.01%	
Total	2,591,308	7,665,300	4,781,095	-37.63%	4.61%
Total General Fund	73,666,150	87,750,738	84,122,505	-4.13%	81.12%

	Actual FY14	Amended FY15	Adopted FY16	Percent Change FY 15 to FY16	Percent of Total
Other Funds					
Emergency Telephone System Fund	409,661	652,030	637,420	-2.24%	0.61%
Rescue Squads Tax Fund	2,805,379	2,736,920	2,633,890	-3.76%	2.54%
Fire Districts Tax Fund	4,616,780	4,562,219	4,313,825	-5.44%	4.16%
Occupancy Tax Fund	5,189,070	5,603,000	6,452,500	15.16%	6.22%
Salter Path Tax District Fund	-	8,000	8,000	0.00%	0.01%
Water Tax District Fund	300,903	336,000	332,000	-1.19%	0.32%
Schools Special Projects Fund	2,303,291	5,301,971	2,403,000	-54.68%	2.32%
Capital Improvements Fund	519,191	1,828,120	1,909,535	4.45%	1.84%
Water Fund	1,027,308	895,000	895,000	0.00%	0.86%
Total All Funds	\$90,837,733	\$109,673,998	\$103,707,675	-5.44%	100%

Fund Balance

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

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose. In the Fund Balance Reserve Policy, included in this report on page 217, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2014, audited general fund unassigned fund balance was \$30.09 million or 42.34% of general fund expenditures, a decrease of approximately \$435,000 from the prior year. The decrease was due to additional fund balance appropriated for school capital. Fiscal year 2015 and 2016 estimated unassigned general fund balance is \$31.45 million, or 38.31%. The difference is due to FY15 revenues exceeding budgeted amounts and expenditures estimated less than budgeted expenditures; as well as, the 2016 adopted \$3.72 million fund balance appropriation which is less than FY15. The Board of Commissioners continues its commitment to maintaining a healthy fund balance for a county our size and bond rating.

Fund balance is appropriated in two nonmajor funds that exceeds 10 percent change in the estimated June 30, 2015 fund balance calculation: County Capital Improvement Fund and Special Revenue Rescue Taxing District Fund. The Capital Improvement Fund appropriates \$1,804,535 for capital improvements. Most of these improvements are for county park projects. These funds have accumulated over the years and are designated for specific projects in the capital fund. The Rescue Taxing District Fund appropriates restricted funds for a district's capital needs.

Future expenditures effecting fund balance:

In fiscal year 2015, the County contracted a facilities master plan. The plan is received and is now under review by the County Commission. The facilities master plan showed the County has a challenge with adequate space needs as well as building conditions due to deferred building maintenance. The construction, building improvements, potential debt service, and future operations of county facilities may impact fund balance levels.

Fund	Estimated Fund Balance 06/30/15	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/16	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
Major Fund								
General	53,193,000	77,141,680	3,263,500	2,503,000	81,619,505	49,475,675	(3,717,325)	-6.99%
Non-Major Funds								
Emergency Telephone System	1,032,008	537,420	-	-	637,420	932,008	(100,000)	-9.69%
Fire District	1,461,524	4,204,300	-	-	4,313,825	1,351,999	(109,525)	-7.49%
Rescue Districts	715,877	2,508,300	-	-	2,633,890	590,287	(125,590)	-17.54%
Occupancy Tax	85,659	6,452,500	-	3,263,500	3,189,000	85,659	-	0.00%
Water Tax District	162,350	332,000	-	324,000	8,000	162,350	-	0.00%
Salter Path District	45,787	8,000	-	-	8,000	45,787	-	0.00%
School Special Projects	60,683	-	2,403,000	-	2,403,000	60,683	-	0.00%
Capital Reserve	734,707	-	-	-	-	734,707	-	0.00%
County Capital Improvement	3,032,539	5,000	100,000	-	1,909,535	1,228,004	(1,804,535)	-59.51%
Water Fund	679,695	571,000	324,000	-	895,000	679,695	-	0.00%

Fund Transfers

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

Transfer to Fund

Transfer From Fund	General	School Projects	County Capital Improvement	Water
General	-	2,403,000	100,000	-
Occupancy	3,263,500	-	-	-
Water Tax District	-	-	-	324,000
Total	3,263,500	2,403,000	100,000	324,000

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$103,707,675
Less Interfund Transfers	<u>(6,090,500)</u>
Net Budget	<u>\$97,617,175</u>

Debt Service

The County issues debt for major capital projects. The County utilizes general obligation debt, certificates of participation, and installment financing arrangements. General obligation bonds require voter approval whereas; certificates of participation and installment financing do not. General obligation debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The County has excellent bond ratings, and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA+, and Standard & Poor's AA+. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These policies are found on pages 215-228.

On July 1, 2015, the County's governmental debt obligations are \$48,274,696. The County continues to make debt payments on prior year projects such as public school buildings and the community college buildings. As illustrated in the table below, the County's priority has been to improve our education facilities, and 97.12% of our debt service budget is for education. In addition to education, the County continues to make debt service payments for, County office space improvements, and the Beaufort Library expansion. Debt service is 10.05% of the County's general fund budget.

On November 8, 2005, the voters approved a \$50 million school bond referendum. These funds are for school expansions and major renovations. Of the \$50 million, \$9.71 million is authorized and unissued. In September 2012, the NC Local Government Commission approved a three year extension for the amount authorized and unissued. The extension is authorized through November 2015. The County and School Board members are discussing capital needs and potentially issuing a portion of these bonds.

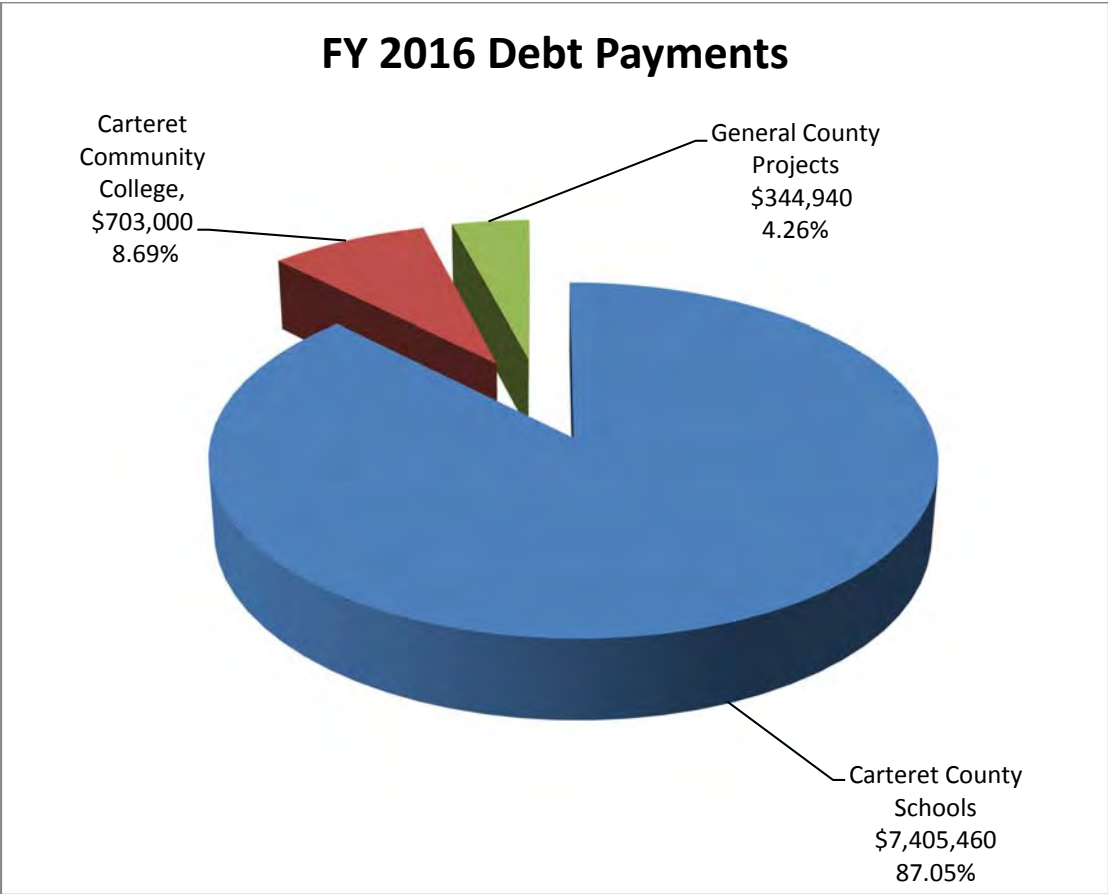
The County continues to make debt payments on its water utility debt that is \$1,788,256 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project was a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County does not have plans for issuing future water debt.

The County's legal debt margin is estimated \$1,121,517,632 on June 30, 2015. 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, 2015.

Assessed Value	\$14,558,782,900
Debt Limit (8%)	1,164,702,632
Amount of General Obligation & Bonded Debt	33,475,000
General Obligation Bonds Authorized but Unissued	9,710,000
Legal Debt Margin	\$1,121,517,632

The 2016 budget for general fund debt service payments total \$8,453,400.

Agency	Amount
Carteret County Schools	\$7,405,460
Carteret Community College	703,000
General County Projects	344,940
Total FY 2016 Debt Service	\$8,453,400



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

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 15-16	FY 16-17	FY 17-18
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$600,000 102,500	\$595,000 84,500	\$790,000 60,700
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	1,440,000 101,160	1,410,000 50,760	- -
2006 School GO Bonds	4/4/06	2016	4.34	P I	1,350,000 67,500	- -	- -
2007 School GO Bonds	4/27/07	2017	4.11	P I	700,000 53,375	700,000 25,375	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- 584,400	1,305,000 584,400	1,290,000 532,200
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	460,000 101,150	455,000 91,950	445,000 78,300
2015 School Refunding 2007 GO Bonds	3/12/15	N/A	2.13	P I	165,000 260,925	170,000 257,411	1,375,000 253,790
Total GO Debt & COPS				P I	4,715,000 1,271,010	4,635,000 1,094,396	3,900,000 924,990
Installment Financing							
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	111,334	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	120,000	120,000	120,000
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	915,000 153,831	900,000 120,983	885,000 88,672
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	307,692 144,554	307,692 128,492	307,692 112,431
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	137,822 53,034	137,822 46,405	137,822 39,775
Total Installment Financing				P I	1,591,848 351,419	1,576,848 295,880	1,561,848 240,878
Total Governmental Debt Service				P I	6,306,848 1,622,429	6,211,848 1,390,276	5,461,848 1,165,868
Utility Fund Debt							
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	31,032 14,275	31,032 12,490	31,032 10,706
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	140,000 33,957	140,000 30,870	140,000 27,783
USDA				P I	16,000 28,325	17,000 27,885	17,000 27,418
Total Utility Debt				P I	187,032 76,557	188,032 71,245	188,032 65,907

FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
\$775,000	\$165,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
37,750	8,250	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,275,000	1,260,000	1,265,000	1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-
480,600	429,600	366,600	303,350	239,850	176,100	111,850	47,600	-	-
440,000	435,000	430,000	425,000	-	-	-	-	-	-
64,950	47,350	29,950	12,750	-	-	-	-	-	-
1,345,000	1,310,000	1,290,000	1,270,000	1,250,000	1,230,000	1,205,000	1,185,000	455,000	-
224,502	195,854	167,951	140,474	113,423	86,798	60,599	34,932	9,692	-
3,835,000	3,170,000	2,985,000	2,965,000	2,525,000	2,515,000	2,490,000	2,375,000	455,000	-
807,802	681,054	564,501	456,574	353,273	262,898	172,449	82,532	9,692	-
111,334	111,334	111,334	111,324	-	-	-	-	-	-
120,000	120,000	120,000	125,000	125,000	121,354	-	-	-	-
875,000	710,000	-	-	-	-	-	-	-	-
56,901	25,489	-	-	-	-	-	-	-	-
307,692	307,692	307,692	307,692	307,692	307,696	-	-	-	-
96,369	80,308	64,246	48,185	32,123	16,062	-	-	-	-
137,822	137,822	137,822	137,822	137,818	-	-	-	-	-
33,146	26,517	19,888	13,258	6,629	-	-	-	-	-
1,551,848	1,386,848	676,848	681,838	570,510	429,050	-	-	-	-
186,416	132,314	84,134	61,443	38,752	16,062	-	-	-	-
5,386,848	4,556,848	3,661,848	3,646,838	3,095,510	2,944,050	2,490,000	2,375,000	455,000	-
994,218	813,368	648,635	518,017	392,025	278,960	172,449	82,532	9,692	-
31,032	31,032	31,032	31,032	31,032	-	-	-	-	-
8,922	7,138	5,353	3,569	1,784	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	-
24,696	21,609	18,522	15,435	12,348	9,261	6,174	3,087	-	-
18,000	18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	23,000
26,950	26,455	25,960	25,438	24,915	24,365	23,815	23,235	22,660	22,055
189,032	189,032	190,032	190,032	191,032	160,000	161,000	161,000	22,000	23,000
60,568	55,202	49,835	44,442	39,047	33,626	29,989	26,322	22,660	22,055

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 28-29	FY 29-30	FY 30-31	FY 31-32
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$- -	\$- -	\$- -	\$- -
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	- -	- -	- -	- -
2006 School GO Bonds	4/4/06	2016	4.34	P I	- -	- -	- -	- -
2007 School GO Bonds	4/27/07	2017	4.11	P I	- -	- -	- -	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- -	- -	- -	- -
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	- -	- -	- -	- -
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
Total GO Debt & COPS				P I	- -	- -	- -	- -
Installment Financing								
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	-	-	-	-
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	- -	- -	- -	- -
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	- -	- -	- -	- -
Total Installment Financing				P I	- -	- -	- -	- -
Total Governmental Debt Service				P I	- -	- -	- -	- -
Utility Fund Debt								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	- -	- -	- -	- -
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	- -	- -	- -	- -
USDA				P I	23,000 21,423	24,000 20,790	25,000 20,130	25,000 19,443
Total Utility Debt				P I	23,000 21,423	24,000 20,790	25,000 20,130	25,000 19,443

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 42-43	FY 43-44	FY 44-45	FY 45-46
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$- -	\$- -	\$- -	\$- -
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	- -	- -	- -	- -
2006 School GO Bonds	4/4/06	2016	4.34	P I	- -	- -	- -	- -
2007 School GO Bonds	4/27/07	2017	4.11	P I	- -	- -	- -	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- -	- -	- -	- -
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	- -	- -	- -	- -
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
Total GO Debt & COPS				P I	- -	- -	- -	- -
Installment Financing								
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	-	-	-	-
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	- -	- -	- -	- -
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	- -	- -	- -	- -
Total Installment Financing				P I	- -	- -	- -	- -
Total Governmental Debt Service				P I	- -	- -	- -	- -
Utility Fund Debt								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	- -	- -	- -	- -
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	- -	- -	- -	- -
USDA				P I	34,000 10,670	35,000 9,735	36,000 8,773	37,000 7,783
Total Utility Debt				P I	34,000 10,670	35,000 9,735	36,000 8,773	37,000 7,783

FY 46-47	FY 47-48	FY 48-49	FY 49-50	FY 50-51	FY 51-52	Total All Years
\$-	\$-	\$-	\$-	\$-	\$-	\$3,535,000
-	-	-	-	-	-	414,500
-	-	-	-	-	-	4,210,000
-	-	-	-	-	-	307,480
-	-	-	-	-	-	2,700,000
-	-	-	-	-	-	202,500
-	-	-	-	-	-	2,100,000
-	-	-	-	-	-	641,275
-	-	-	-	-	-	12,700,000
-	-	-	-	-	-	4,440,950
-	-	-	-	-	-	3,560,000
-	-	-	-	-	-	536,950
-	-	-	-	-	-	12,250,000
-	-	-	-	-	-	1,806,351
-	-	-	-	-	-	28,805,000
-	-	-	-	-	-	14,802,705
-	-	-	-	-	-	890,662
-	-	-	-	-	-	1,206,354
-	-	-	-	-	-	5,215,000
-	-	-	-	-	-	633,095
-	-	-	-	-	-	3,076,924
-	-	-	-	-	-	883,385
-	-	-	-	-	-	1,240,394
-	-	-	-	-	-	298,315
-	-	-	-	-	-	11,629,334
-	-	-	-	-	-	1,814,795
-	-	-	-	-	-	52,684,334
-	-	-	-	-	-	10,164,801
-	-	-	-	-	-	279,288
-	-	-	-	-	-	80,296
-	-	-	-	-	-	1,680,000
-	-	-	-	-	-	240,786
38,000	39,000	40,000	42,000	43,000	44,000	1,046,000
6,765	5,720	4,648	3,548	2,393	1,210	654,202
38,000	39,000	40,000	42,000	43,000	44,000	3,005,288
6,765	5,720	4,648	3,548	2,393	1,210	975,284

Authorized Full-Time Positions

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Adjustments	FY 2016 Base Budget	FY 2016 Additions / Adjustments	FY 2016 Adopted Budget
General Fund						
County Manager	1.00	1.00	-	1.00	-	1.00
Clerk to the Board	1.00	1.00	-	1.00	-	1.00
Governmental Affairs Officer	-	-	-	-	0.50	0.50
Administrative Assistant	1.00	1.00	-	1.00	(0.50)	0.50
Administration	3.00	3.00	-	3.00	-	3.00
Director	1.00	1.00	-	1.00	-	1.00
Network Specialist	1.00	1.00	-	1.00	-	1.00
IT Specialist	2.00	2.00	-	2.00	-	2.00
Network Manager	1.00	1.00	-	1.00	-	1.00
Systems Manager	1.00	1.00	-	1.00	-	1.00
GIS Manager	1.00	1.00	-	1.00	-	1.00
Senior GIS Technician	1.00	1.00	-	1.00	-	1.00
GIS Specialist & 911 Addressing Coordinator	1.00	1.00	-	1.00	-	1.00
Information Technology	9.00	9.00	-	9.00	-	9.00
Assistant County Manager/Finance Director	1.00	1.00	-	1.00	-	1.00
Assistant Finance Director	0.80	0.80	-	0.80	-	0.80
Accounting Services Sup.	2.00	2.00	-	2.00	-	2.00
Budget Analyst	1.00	1.00	-	1.00	-	1.00
Accounting Assistant	0.50	0.50	-	0.50	-	0.50
Finance Technician - Accounts Payable	1.00	1.00	-	1.00	-	1.00
Payroll Specialist	1.00	1.00	-	1.00	-	1.00
Customer Service Representative	0.50	0.50	-	0.50	-	0.50
Finance	7.80	7.80	-	7.80	-	7.80
Assistant County Manager/Human Resources Director	1.00	1.00	-	1.00	-	1.00
Assistant Human Resources Director	1.00	1.00	-	1.00	-	1.00
Human Resources Assistant	1.00	1.00	-	1.00	-	1.00
Risk Manager	1.00	1.00	-	1.00	-	1.00
Human Resources	4.00	4.00	-	4.00	-	4.00
Tax Administrator / Collector	1.00	1.00	-	1.00	-	1.00
Assistant Tax Administrator	1.00	1.00	-	1.00	-	1.00
Billing & Collection Manager	1.00	1.00	-	1.00	-	1.00
Tax Collections Supervisor	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Sup.	1.00	1.00	-	1.00	-	1.00
Deed Transfer Clerk	1.00	1.00	-	1.00	-	1.00
Senior Appraiser	1.00	1.00	-	1.00	-	1.00
Appraiser	1.00	1.00	-	1.00	-	1.00
Business Property Appraiser	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Rep.	6.00	6.00	-	6.00	-	6.00
Tax Collection Specialist	-	-	-	-	1.00	1.00
GIS Technician	1.00	1.00	-	1.00	-	1.00
Tax	16.00	16.00	-	16.00	1.00	17.00
Senior Property Appraiser	2.00	2.00	-	2.00	-	2.00
Revaluation Appraiser	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Representative	1.00	1.00	-	1.00	-	1.00
Tax Revaluation	4.00	4.00	-	4.00	-	4.00
Elections Director	1.00	1.00	-	1.00	-	1.00
Deputy Elections Director	1.00	1.00	-	1.00	-	1.00
Elections Specialist II	1.00	1.00	-	1.00	-	1.00
Elections	3.00	3.00	-	3.00	-	3.00
Register of Deeds	1.00	1.00	-	1.00	-	1.00
Assistant Register of Deeds	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds III	1.00	1.00	-	1.00	-	1.00

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Adjustments	FY 2016 Base Budget	FY 2016 Additions / Adjustments	FY 2016 Adopted Budget
Deputy Register of Deeds II	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds I	1.00	2.00	-	2.00	-	2.00
Register of Deeds	5.00	6.00	-	6.00	-	6.00
Public Building Manager	1.00	1.00	-	1.00	-	1.00
Mail Clerk	1.00	1.00	-	1.00	-	1.00
Maintenance Technician	6.00	6.00	-	6.00	-	6.00
Public Buildings	8.00	8.00	-	8.00	-	8.00
General Government Total	59.80	60.80	-	60.80	1.00	61.80
Sheriff	1.00	1.00	-	1.00	-	1.00
Chief Deputy Sheriff	2.00	2.00	-	2.00	-	2.00
Division Administrator	1.00	1.00	-	1.00	-	1.00
Prescription Drug Diversion Investigator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Assistant Division Administrator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Captain	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Lt.	6.00	6.00	-	6.00	-	6.00
Deputy Sheriff - Special Assignment Sgt.	6.00	6.00	-	6.00	-	6.00
Deputy Sheriff - Special Assignment	9.00	9.00	-	9.00	-	9.00
Deputy Sheriff	19.00	19.00	-	19.00	-	19.00
Office Assistant	1.00	1.00	-	1.00	-	1.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	2.00	2.00	-	2.00	-	2.00
Records Manager	1.00	1.00	-	1.00	-	1.00
Chief Bailiff	1.00	1.00	-	1.00	-	1.00
Bailiff	2.00	2.00	2.00	4.00	-	4.00
Detention Center Administrator	1.00	1.00	-	1.00	-	1.00
Detention Center Administrative Officer	1.00	1.00	-	1.00	-	1.00
Detention Center Asst. Administrative Officer	1.00	1.00	-	1.00	-	1.00
Detention Shift Supervisor	4.00	4.00	-	4.00	-	4.00
Senior Detention Officer	4.00	4.00	-	4.00	-	4.00
Detention Officer	21.00	21.00	-	21.00	-	21.00
Sheriff/Jail	87.00	87.00	2.00	89.00	-	89.00
EMS Coordinator	1.00	1.00	-	1.00	-	1.00
Paramedics Shift Leader	3.00	3.00	-	3.00	-	3.00
Paramedics	6.00	6.00	-	6.00	-	6.00
Paramedic	10.00	10.00	-	10.00	-	10.00
Emergency Services Director	1.00	1.00	-	1.00	-	1.00
Deputy Director of Emergency Services	1.00	1.00	-	1.00	-	1.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Emergency Management	3.00	3.00	-	3.00	-	3.00
Fire Marshal	1.00	1.00	-	1.00	-	1.00
Fire Marshal	1.00	1.00	-	1.00	-	1.00
911 Communications Manager	1.00	1.00	-	1.00	-	1.00
Training & Quality Assurance Supervisor	1.00	1.00	-	1.00	-	1.00
Telecommunicator Shift Supervisor	4.00	4.00	-	4.00	-	4.00
Telecommunicator Asst. Supervisor	4.00	4.00	-	4.00	-	4.00
Telecommunicator	19.00	19.00	-	19.00	1.00	20.00
Consolidated Communications	29.00	29.00	-	29.00	1.00	30.00
Program Director	1.00	1.00	-	1.00	-	1.00
Sexual Trauma Therapist	1.00	1.00	-	1.00	-	1.00
Rape Crisis Therapist	-	1.00	-	1.00	(1.00)	-
Rape Prevention/Outreach Coordinator	1.00	1.00	-	1.00	-	1.00
Rape Crisis	3.00	4.00	-	4.00	(1.00)	3.00
Animal Control Lead Officer	1.00	1.00	-	1.00	-	1.00
Animal Control Officer II	2.00	2.00	-	2.00	-	2.00
Office Assistant V	1.00	1.00	-	1.00	-	1.00
Animal Control	4.00	4.00	-	4.00	-	4.00
Public Safety Total	137.00	138.00	2.00	140.00	-	140.00

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Adjustments	FY 2016 Base Budget	FY 2016 Additions / Adjustments	FY 2016 Adopted Budget
Transportation Services Manager	1.00	1.00	-	1.00	-	1.00
Operations Supervisor	-	1.00	-	1.00	-	1.00
Dispatcher/Scheduler	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
CCATS Transportation	3.00	4.00	-	4.00	-	4.00
Transportation Total	3.00	4.00	-	4.00	-	4.00
Public Works Manager	0.50	0.50	-	0.50	-	0.50
Field Supervisor	1.00	1.00	-	1.00	-	1.00
Heavy Equipment Operator	2.00	2.00	-	2.00	-	2.00
Equipment Mechanic I	1.00	1.00	-	1.00	-	1.00
Equipment Mechanic II	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Public Works	6.50	6.50	-	6.50	-	6.50
Environmental Protection Total	6.50	6.50	-	6.50	-	6.50
Shore Protection Manager	1.00	1.00	-	1.00	-	1.00
Governmental Affairs Officer	-	-	-	-	0.50	0.50
Beach Nourishment	1.00	1.00	-	1.00	0.50	1.50
Planning & Development Director	1.00	1.00	-	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Planning Code Enforcement Officer	1.00	1.00	-	1.00	-	1.00
Planning Technician	1.00	1.00	-	1.00	-	1.00
Building Code Administrator	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer II	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer I	3.00	3.00	-	3.00	-	3.00
Senior Administrative Support Specialist	1.50	1.50	-	1.50	0.50	2.00
Planning and Development	10.50	10.50	-	10.50	0.50	11.00
General Services Director	0.87	0.87	-	0.87	-	0.87
Administrative Assistant	0.50	0.50	-	0.50	-	0.50
General Services	1.37	1.37	-	1.37	-	1.37
District Conservation Technician	1.00	1.00	-	1.00	-	1.00
Cooperative Extension	1.00	1.00	-	1.00	-	1.00
Economic & Physical Development Total	13.87	13.87	-	13.87	1.00	14.87
Public Health Director	1.00	1.00	-	1.00	-	1.00
Local Public Health Administrator	1.00	1.00	-	1.00	-	1.00
PHN Director I	1.00	1.00	-	1.00	-	1.00
Physician Extender II	1.80	1.80	-	1.80	0.20	2.00
Med. Lab Tech. II	1.00	1.00	-	1.00	-	1.00
Med. Lab Asst. III	1.00	1.00	-	1.00	-	1.00
LPN II	1.00	1.00	(1.00)	-	-	-
PHN III	2.00	2.00	(1.00)	1.00	-	1.00
PHN II	4.00	5.00	(2.00)	3.00	-	3.00
PHN I	-	-	3.00	3.00	-	3.00
Social Worker II	2.80	2.80	0.20	3.00	-	3.00
Nutritionist III	1.00	1.00	-	1.00	-	1.00
Nutritionist II	1.00	1.00	-	1.00	-	1.00
Public Health Educator I	1.00	1.00	-	1.00	-	1.00
Information & Communication Specialist II	1.00	1.00	-	1.00	-	1.00
Foreign Language Interpreter	1.00	1.00	-	1.00	-	1.00
Accounting Tech. III	1.00	1.00	-	1.00	-	1.00
Personnel Officer I	1.00	1.00	-	1.00	(1.00)	-
Administrative Asst. II	1.00	1.00	-	1.00	-	1.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Public Information IV	1.00	1.00	-	1.00	-	1.00
Patient Relations Rep. IV	1.00	1.00	-	1.00	1.00	2.00
Patient Relations Rep. V	1.00	1.00	-	1.00	-	1.00
Office Assistant IV	1.00	1.00	1.00	2.00	-	2.00

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Adjustments	FY 2016 Base Budget	FY 2016 Additions / Adjustments	FY 2016 Adopted Budget
Processing Assistant III	3.00	3.00	-	3.00	-	3.00
Office Work Unit Supervisor	1.00	1.00	-	1.00	-	1.00
Dental Hygenist II	-	1.00	-	1.00	-	1.00
Dental Assistant	0.80	0.80	-	0.80	-	0.80
Preparedness Coordinator	1.00	1.00	-	1.00	-	1.00
Health Center	35.40	37.40	0.20	37.60	0.20	37.80
Environmental Health Director I	1.00	1.00	-	1.00	-	1.00
Environmental Health Program Specialist	4.00	4.00	-	4.00	-	4.00
Environmental Health Specialist	10.00	10.00	-	10.00	-	10.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Office Assistant IV	2.00	2.00	-	2.00	-	2.00
Environmental Health	18.00	18.00	-	18.00	-	18.00
Human Services Director	1.00	1.00	-	1.00	-	1.00
Accounting Technician II	2.00	2.00	-	2.00	-	2.00
Accounting Technician III	1.00	1.00	-	1.00	-	1.00
Attorney I	1.00	1.00	-	1.00	-	1.00
Attorney II	1.00	1.00	-	1.00	-	1.00
Paralegal	2.00	2.00	-	2.00	-	2.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Income Maintenance Caseworker I	1.00	1.00	-	1.00	-	1.00
Income Maintenance Caseworker II	32.00	32.00	-	32.00	1.00	33.00
Income Maintenance Caseworker III	2.00	2.00	-	2.00	-	2.00
Income Maintenance Investigator II	1.00	1.00	-	1.00	-	1.00
Income Maintenance Supervisor II	4.00	4.00	-	4.00	-	4.00
Office Assistant IV	3.00	3.00	-	3.00	-	3.00
Public Information Assistant IV	3.00	3.00	-	3.00	-	3.00
Accounting Clerk IV	1.00	1.00	-	1.00	-	1.00
Human Services Deputy Director	1.00	1.00	-	1.00	-	1.00
Social Worker I A&T	13.00	13.00	-	13.00	-	13.00
Social Worker II	12.00	12.00	-	12.00	-	12.00
Social Worker III	14.00	14.00	1.00	15.00	-	15.00
Social Work Supervisor II	2.00	2.00	-	2.00	-	2.00
Social Work Supervisor III	4.00	4.00	-	4.00	-	4.00
OWU Supervisor V	1.00	1.00	-	1.00	-	1.00
Community Social Service Tech.	2.00	2.00	-	2.00	-	2.00
Social Services	105.00	105.00	1.00	106.00	1.00	107.00
Veterans Services Director	1.00	1.00	-	1.00	-	1.00
Veterans Services Officer	1.00	1.00	-	1.00	-	1.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Office Assistant	3.00	3.00	-	3.00	-	3.00
Veterans	6.00	6.00	-	6.00	-	6.00
Health and Wellness Coordinator	0.83	0.83	-	0.83	-	0.83
Customer Service Representative	0.55	0.55	-	0.55	-	0.55
Activities & Resource Development Asst.	-	0.65	-	0.65	-	0.65
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Senior Services Program Superintendent	1.00	1.00	-	1.00	-	1.00
Program Coordinator	0.55	0.55	-	0.55	-	0.55
Aging	3.93	4.58	-	4.58	-	4.58
Human Services Totals	168.33	170.98	1.20	172.18	1.20	173.38
Senior Services Director	1.00	1.00	-	1.00	-	1.00
Health and Wellness Coordinator	0.17	0.17	-	0.17	-	0.17
Customer Service Representative	0.45	0.45	-	0.45	-	0.45
Activities & Resource Development Asst.	-	0.35	-	0.35	-	0.35
Program Coordinator	0.45	0.45	-	0.45	-	0.45
Senior Center	2.07	2.42	-	2.42	-	2.42
Parks & Recreation Director	0.50	0.50	-	0.50	-	0.50
Parks & Recreation Manager	1.00	1.00	-	1.00	-	1.00

Department	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Adjustments	FY 2016 Base Budget	FY 2016 Additions / Adjustments	FY 2016 Adopted Budget
Recreation Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Athletic Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Program Coordinator	1.00	1.00	-	1.00	-	1.00
Parks & Recreation Facilities Manager	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Western Park Community Center Supervisor	1.00	1.00	-	1.00	-	1.00
Parks and Recreation	7.50	7.50	-	7.50	-	7.50
Parks Maintenance Foreman	1.00	1.00	-	1.00	-	1.00
Park Maintenance Technician	6.00	6.00	-	6.00	2.00	8.00
Parks and Recreation - Maintenance	7.00	7.00	-	7.00	2.00	9.00
Civic Center Director	0.50	0.50	-	0.50	-	0.50
Civic Center Manager	1.00	1.00	-	1.00	-	1.00
Civic Center Building Supervisor	1.00	1.00	-	1.00	-	1.00
Civic Center Operation Assistant	1.00	1.00	-	1.00	-	1.00
Civic Center	3.50	3.50	-	3.50	-	3.50
Culture and Recreation Total	20.07	20.42	-	20.42	2.00	22.42
General Fund Total	408.57	414.57	3.20	417.77	5.20	422.97
Water Director	0.50	0.50	-	0.50	-	0.50
General Services Director	0.13	0.13	-	0.13	-	0.13
Lead Water Plant Supervisor	1.00	1.00	-	1.00	-	1.00
Lead Water Plant Operator	1.00	1.00	-	1.00	-	1.00
Utilities Technician	1.00	1.00	-	1.00	-	1.00
Water Billing Supervisor	0.20	0.20	-	0.20	-	0.20
Water Billing Technician	0.50	0.50	-	0.50	-	0.50
Customer Service Rep.	0.50	0.50	-	0.50	-	0.50
Water Fund	4.83	4.83	-	4.83	-	4.83
Total All Funds	413.40	419.40	3.20	422.60	5.20	427.80

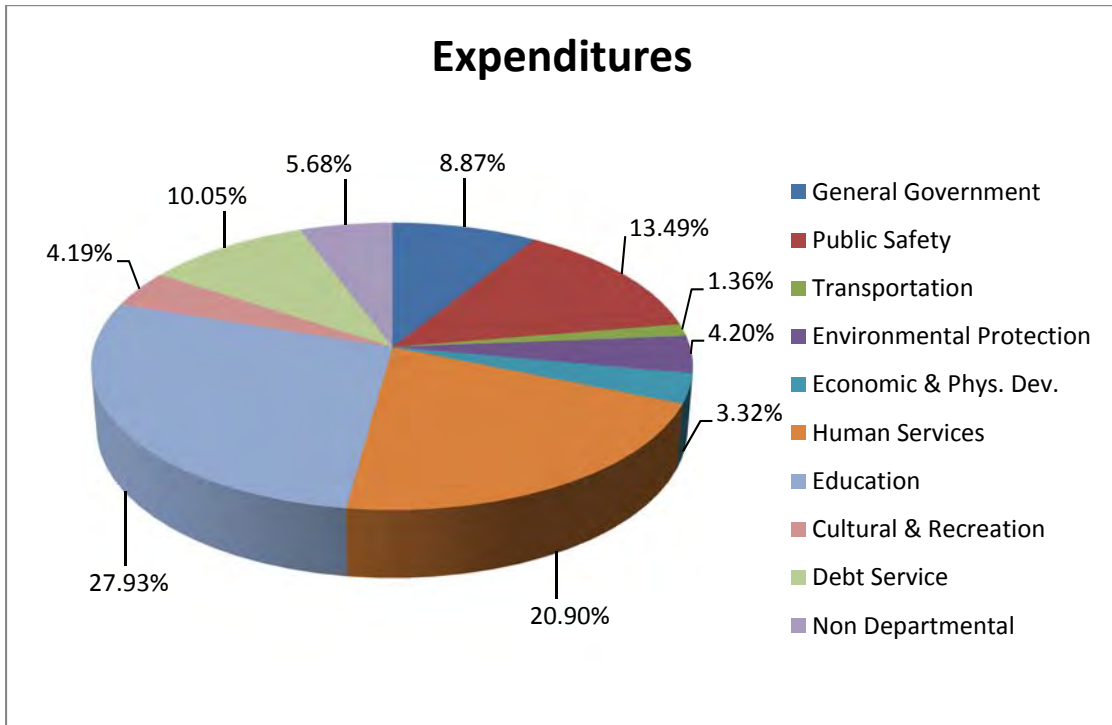
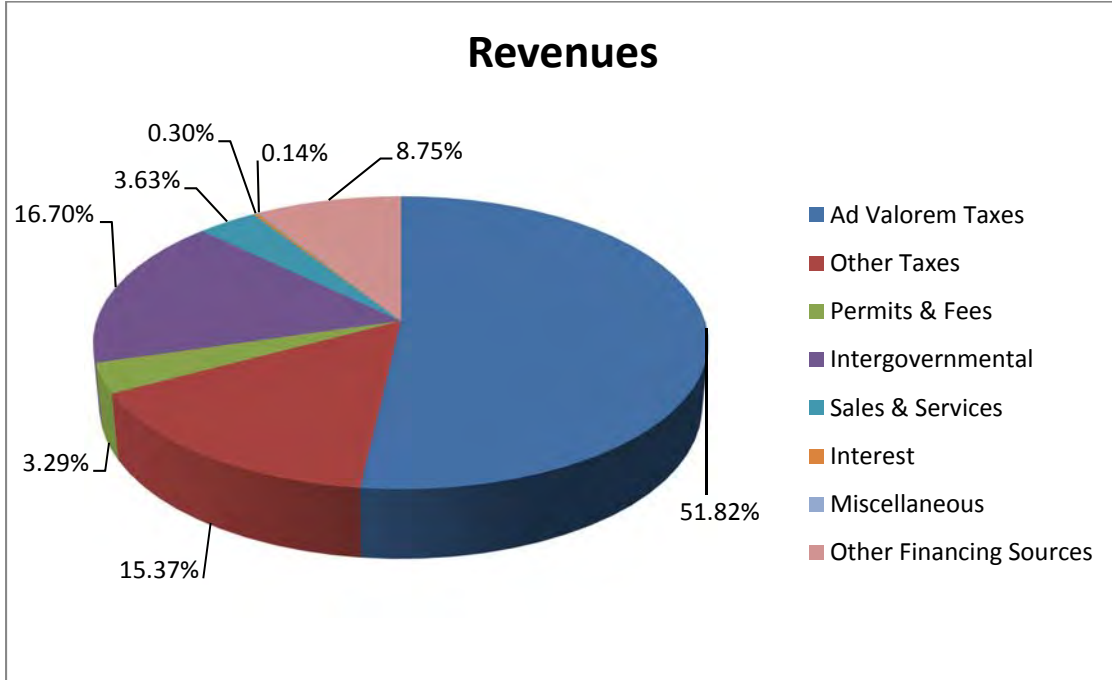
Capital Equipment & Capital Improvements

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

General Government	Items	Department Total
General Fund		
Information Technology	Server & Network Upgrades	\$180,000
Register of Deeds	Equipment & Technology Enhancements	225,000
Sheriff Department	6 Patrol Vehicles, 1 Crime Scene Vehicle, 1 Undercover Narcotics Vehicle	214,370
	Oculus Equipment and Pole Camera	17,990
Paramedic Operations	Vehicle	36,000
	Lifepak 15 Monitor	35,200
CCATS	Vehicles	122,970
Health Center	Vehicle	21,903
Environmental Health	2 Vehicles	35,520
Social Services	Vehicle	19,000
Total General Fund		<u>\$907,953</u>
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equip.	\$162,000
Capital Improvements Fund		
Tax	Pictometry Maps	\$75,535
General Services	Courthouse Security	50,000
Parks and Recreation	Freedom Park Improvements	150,000
	Newport Park Lighting	50,000
	Park Lighting	1,199,000
	AB Park Expansion Project	200,000
	Salter Path Beach Access	160,000
	Salter Path Park	25,000
Total Capital Improvements Fund		<u>\$1,909,535</u>
School Special Projects Fund	Capital Contribution	\$2,403,000
Total Governmental Funds		<u>\$5,382,488</u>
ENTITY TOTAL		<u>\$5,382,488</u>



General Fund



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

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

The following pages contain budgetary information of each of these departments. Each department is described in a narrative statement, followed by prior year accomplishments and current year objectives. Functional areas are separated by a divider page that lists the departments within that function. The financial information is shown for the following periods: June 30, 2014 actual, fiscal year 2015 amended budget as of March 31, 2015, requested, recommended, and adopted fiscal year 2016. The percentage change column is the percentage change from fiscal year 2015 amended to the fiscal year 2016 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2016.

Revenues		Expenditures	
Ad Valorem Taxes	\$ 43,593,000	General Government	\$ 7,459,610
Other Taxes	12,930,000	Public Safety	11,350,895
Permits & Fees	2,768,500	Transportation	1,146,175
Intergovernmental	14,048,685	Environmental Protection	3,536,195
Sales & Services	3,053,495	Economic & Phys. Dev.	2,790,460
Interest	250,000	Human Services	17,581,315
Miscellaneous	117,500	Education	23,499,000
Other Financing Sources	7,361,325	Cultural & Recreation	3,524,360
		Debt Service	8,453,400
		Non Departmental	4,781,095
Total	\$ 84,122,505	Total	\$ 84,122,505

GENERAL FUND REVENUE COMPARISON

REVENUE	Actual FY 14	Amended FY 15	Adopted FY 16
Ad Valorem Taxes			
Current year	\$43,722,134	\$44,679,000	\$42,420,000
Prior years	1,043,191	950,000	890,000
Interest & penalties	388,103	280,000	283,000
	<u>45,153,429</u>	<u>45,909,000</u>	<u>43,593,000</u>
Other taxes & licenses			
Privilege licenses	16,153	14,000	-
ABC bottle tax	34,796	30,000	30,000
Local option sales tax	12,066,392	12,240,000	12,900,000
	<u>12,117,341</u>	<u>12,284,000</u>	<u>12,930,000</u>
Permits & fees			
Sheriff fees	213,463	130,000	130,000
Register of deeds	1,014,921	1,121,500	1,217,200
Franchise fees	462,963	480,000	470,000
Building permits & inspections fees	512,351	565,000	565,000
Environmental health fees	285,661	250,000	280,000
Other fees	86,110	111,300	106,300
	<u>2,575,469</u>	<u>2,657,800</u>	<u>2,768,500</u>
Intergovernmental			
Restricted			
Federal & state grants	11,397,602	12,306,611	12,491,685
Lottery proceeds	700,000	700,000	600,000
Court facilities fees	106,721	120,000	115,000
White goods & solid waste disposal tax	49,955	40,000	40,000
Scrap tire disposal tax	82,174	85,000	82,000
Unrestricted			
Beer and wine tax	171,429	165,000	170,000
ABC profits	538,512	450,000	500,000
Croatan National Forest	45,159	50,000	50,000
	<u>13,091,551</u>	<u>13,916,611</u>	<u>14,048,685</u>
Sales & services			
Solid waste	2,398,662	2,475,000	2,400,000
Civic center fees	219,205	202,485	222,300
Other	398,195	380,625	431,195
	<u>3,016,062</u>	<u>3,058,110</u>	<u>3,053,495</u>
Interest	250,584	250,000	250,000

REVENUE	Actual FY 14	Amended FY 15	Adopted FY 16
Miscellaneous			
Proceeds from sale of fixed assets	53,765	25,000	25,000
Other	1,305,291	480,946	92,500
	<u>1,359,056</u>	<u>505,946</u>	<u>117,500</u>
Other Financing Sources			
Operating transfers in	2,319,811	2,834,500	3,263,500
Long-term debt proceeds	907,000	-	-
Appropriated fund balance	-	6,028,771	3,717,325
Appropriated capital/debt reserve F.B.	-	-	26,000
Appropriated health reserve F.B.	-	306,000	354,500
	<u>3,226,811</u>	<u>9,169,271</u>	<u>7,361,325</u>
Total Revenue	<u><u>\$80,790,302</u></u>	<u><u>\$87,750,738</u></u>	<u><u>\$84,122,505</u></u>

General Government

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

Governing Body

General Government

Purpose: The Board of Commissioners is the governing body for the people of Carteret County. The Board consists of seven County Commissioners who set policy for county government in accordance with the laws of the State of North Carolina. The County operates under the County Manager form of government and the Board appoints a County Manager who is responsible for the day to day management of County government.

Major Accomplishments

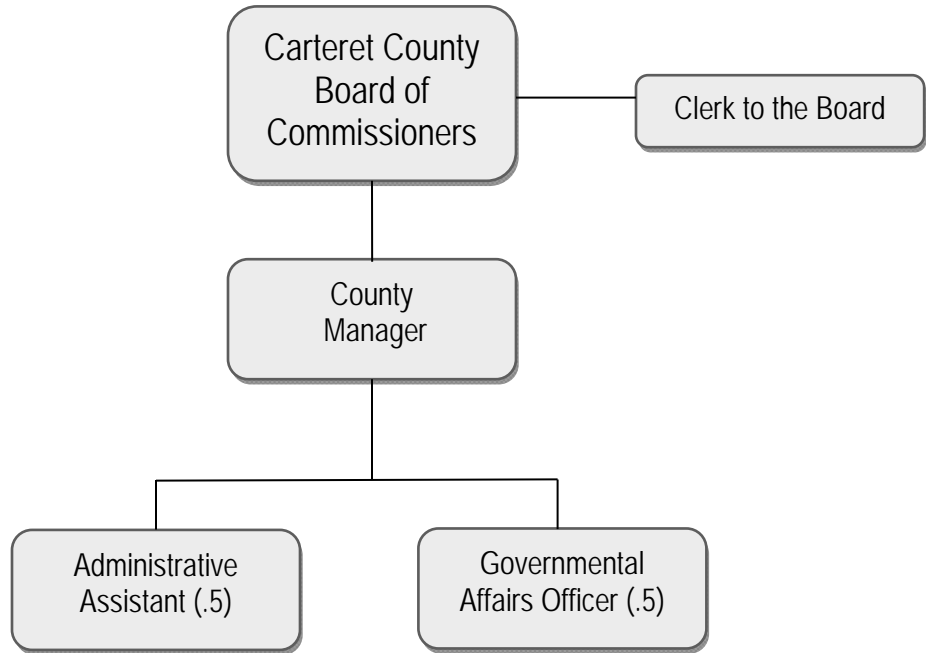
- Set one of the lowest responsible ad valorem tax rates in the state.
- Completed a facilities master plan.
- Approved consolidated human services.
- Approved mental health merger with Trillium Health Resources.
- Approved a classification and compensation plan for employees.

Goals & Objectives

- Implement facilities master plan.
- Address county and school capital needs.
- Maintain the County's high bond rating.
- Improve mental health services.
- Continue to monitor and inform public of federal and state regulations.

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	46,004	52,800	56,875	56,875	56,875	
Operations	185,022	228,590	238,050	238,050	238,050	
Capital Outlay	-	-	-	-	-	
Total	231,027	281,390	294,925	294,925	294,925	4.81%
Revenue Sources	-	-	-	-	-	
Staffing						
Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

Administration Organizational Chart



Administration Department

General Government

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

Major Accomplishments

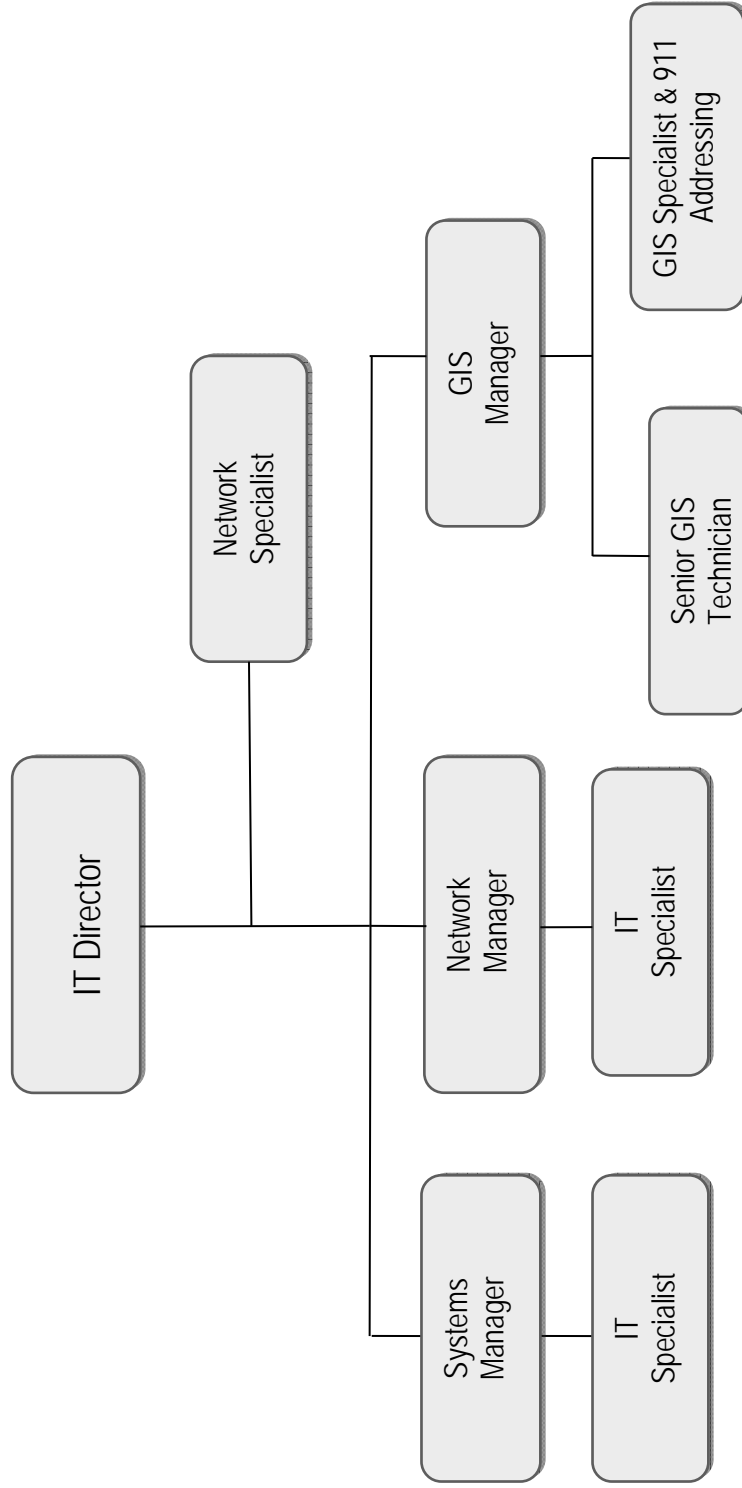
- Implemented consolidated health and human services.
- Approved merger of Mental Health LME.
- Completed a facilities master plan.
- Implemented classification and compensation plan.

Goals & Objectives

- Implement facilities master plan.
- Assist Commission with addressing county and school capital needs.
- Assist Commission with monitoring federal and state regulations.

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015 Budget 3/31/15				
Personnel	283,839	299,419	327,840	327,840	327,840	
Operations	24,292	40,100	35,900	39,900	39,900	
Total	308,130	339,519	363,740	367,740	367,740	8.31%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	3.00	3.00	3.00	3.00	3.00	
Numbers of Positions	3.00	3.00	3.00	3.00	3.00	0.00%

Information Technology Organizational Chart



Information Technology Department

General Government

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

Major Accomplishments

- Implemented redundancy and replication for servers and data between all primary data centers.
- Replaced data backup system with full data center redundancy and cloud replication.
- Migrated and incorporated DSS into primary county network domain.
- Implemented courthouse security door access controls system.
- Implemented redundant 911 CAD systems and internet capabilities.
- Improved GIS and addressing services to many county departments.

Goals & Objectives

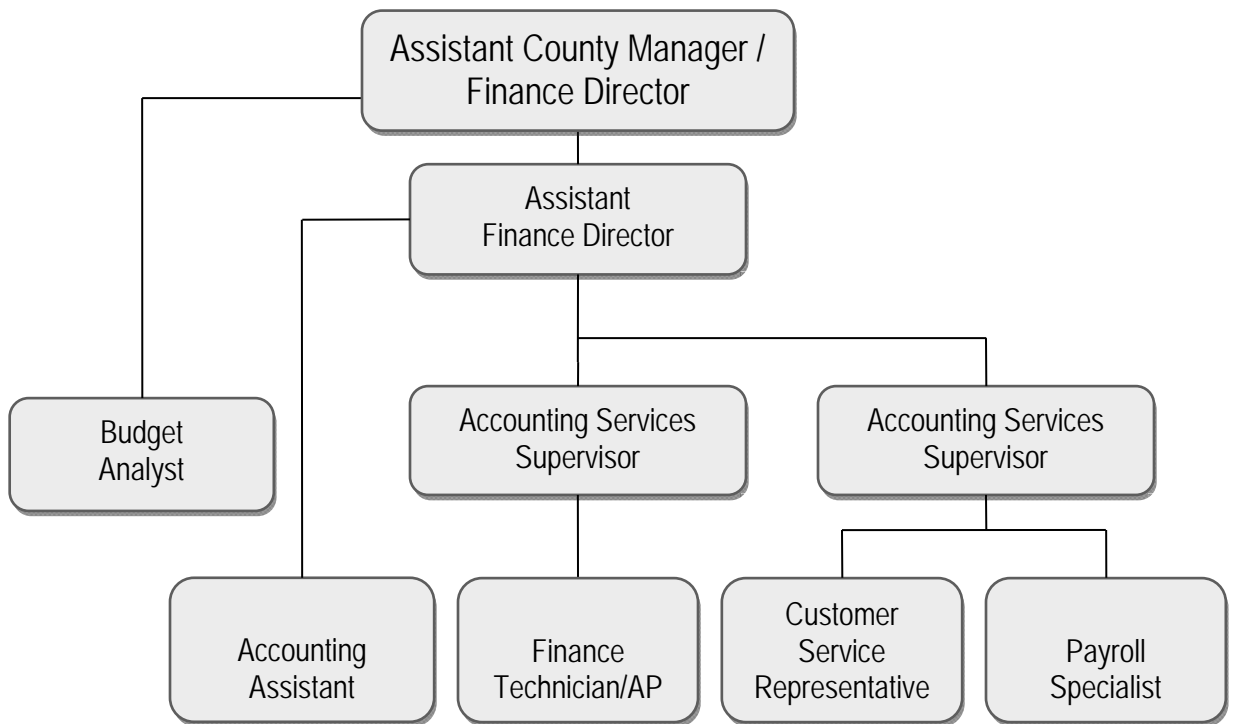
- Implement resiliency and improve efficiencies in county-wide phone and fax systems.
- Improve efficiencies and management of county printer deployments.
- Implement initial infrastructure for virtual applications and desktops.
- Migrate Microsoft applications to Office 365 cloud platform.
- Implement ArcGIS online cloud platform to ease deployment and use of GIS.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Completed work orders by month	402	505	500	500
<i>Efficiency</i>				
Timeliness of service provided – Customer Satisfaction	97%	99%	99%	98%
Average Work Order response time	1 Hrs.	1.3 Hrs.	1 Hrs.	2 Hrs.
<i>Effectiveness</i>				
Quality of service provided – Customer Satisfaction	99%	100%	99%	96%
Average Work Order completion time	1 Days	1.8 Days	1.5 Days	1.5 Days

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	466,060	558,082	581,915	581,915	581,915	
Operations	633,313	845,295	961,750	913,250	913,250	
Capital Outlay	111,183	190,000	190,000	180,000	180,000	
Total	1,210,556	1,593,377	1,733,665	1,675,165	1,675,165	5.13%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	9.00	9.00	9.00	9.00	9.00	0.00%

Finance Organizational Chart



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

Major Accomplishments

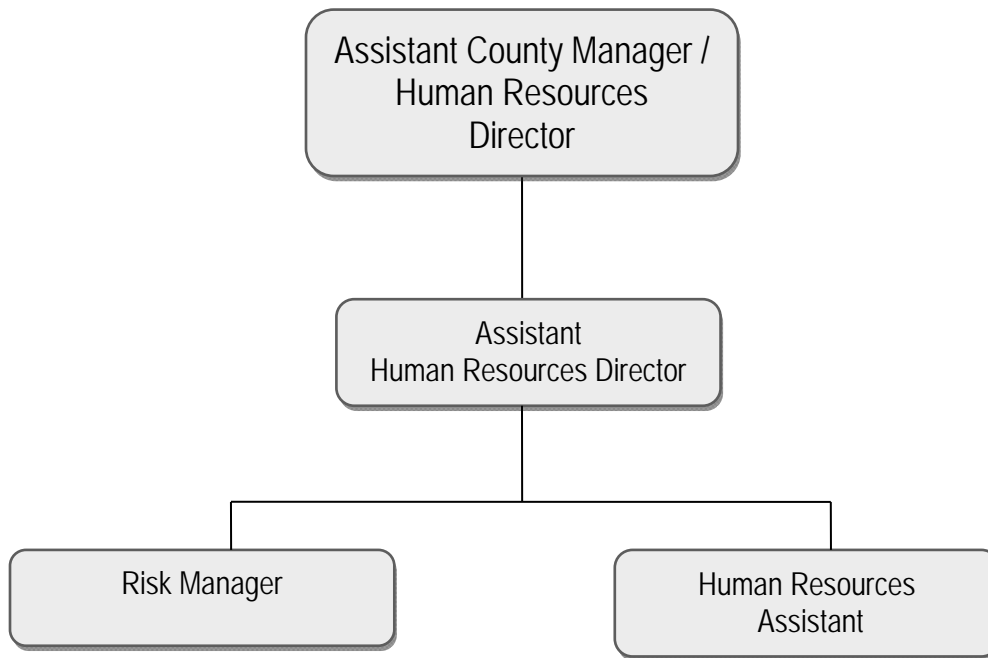
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2015 budget document; the County's 20th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2013, the County's 17th consecutive year.
- Compiled Fire & EMS non-profits FY 2014 financial information, and as a result, reporting, budgeting, and communications were improved between the non-profits, Fire/EMS Commission, and the County Board of Commissioners.

Goals & Objectives

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	539,734	569,630	561,620	561,620	561,620	
Operations	60,032	50,665	52,750	52,750	74,550	
Total	599,766	620,295	614,370	614,370	636,170	2.56%
Revenue Sources						
Other Taxes	61,891	66,000	74,500	74,500	74,500	12.88%
Staffing						
Full Time Positions	7.80	7.80	7.80	7.80	7.80	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	7.80	7.80	7.80	7.80	7.80	0.00%

Human Resources Organizational Chart



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

Major Accomplishments

- Implemented online employment and application tracking system (NEOGOV).
- Implemented Classification and Compensation Plan.
- Implemented staff development and training courses with focus on department level leadership.
- Implemented Global Harmonization Standards - HAZCOM

Goals & Objectives

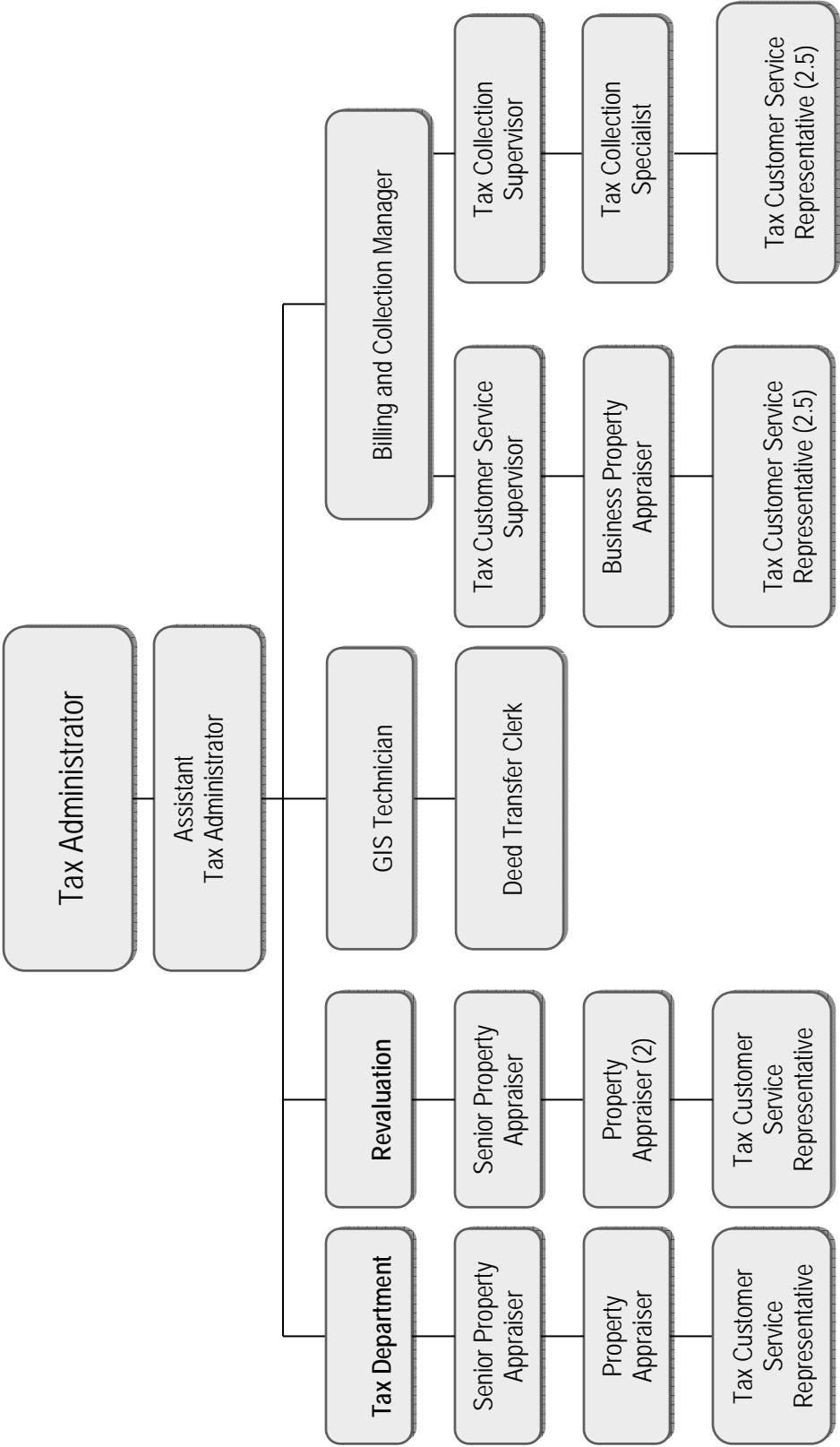
- Update Personnel Policy Manual.
- Implement progressive Merit Pay Plan.
- Implement electronic personnel action system.
- Implement electronic performance management system.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Employment FTE & PTE	513	518	520	N/A
Hires	114	100	100	75
Separations	104 (20%)	98 (19%)	93 (18%)	66 (13%)
Applications Received	4202	4500	4500	4500
Job Posting Hits	99,915	98,500	98,000	95,000
<i>Effectiveness</i>				
Wellness Program participation	68%	69%	71%	75%

Expenditure Category	Amended				2015-2016 Board Approved	Percent Change From FY 15/16
	2013-2014 Actual	2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended		
Personnel	274,648	293,276	314,790	314,790	314,790	
Operations	65,178	92,015	60,400	60,400	60,400	
Total	339,826	385,291	375,190	375,190	375,190	-2.62%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	4.00	4.00	4.00	4.00	0.00%

Tax Department Organizational Chart



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

Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Completed revaluation of all real property.

Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes.
- Complete appeal process for 2015 revaluation of all real property.
- Continue business personal property audit and debt collection efforts with delinquent accounts.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Complete personal property listing process within 60 days of filing deadline.	70%	75%	100%	100%
Electronic scan of checks received in collection	100%	100%	100%	100%
Conversion of new vehicle tax system	80%	90%	100%	100%
<i>Efficiency</i>				
Electronic Storage of all documents	95%	95%	100%	100%
Computer generated collection reports	95%	95%	100%	100%
<i>Effectiveness</i>				
Business Personal Property Tax Audit	95%	95%	100%	100%
\$ Amount submitted to Debt Setoff for collection	\$2,471,228	\$2,200,000	\$2,200,000	\$2,200,000
% of Debt Setoff collected	23%	23%	23%	23%

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
TAX ADMINISTRATION						
Personnel	851,374	896,313	929,125	918,125	918,125	
Operations	300,454	358,000	358,000	325,500	325,500	
Total	1,151,829	1,254,313	1,287,125	1,243,625	1,243,625	-0.85%
REVALUATION						
Personnel	190,282	202,737	201,021	201,650	201,650	
Operations	18,010	79,500	58,500	27,700	27,700	
Capital Outlay	-	-	35,520	-	-	
Total	208,292	282,237	295,041	229,350	229,350	-18.74%
Grand Total	1,360,120	1,536,550	1,582,166	1,472,975	1,472,975	-4.14%
Revenue Sources: Fees	34,898	298,100	62,200	62,200	62,200	-79.13%
Staffing						
Full Time Positions	20.00	20.00	21.00	21.00	21.00	
Part Time as FTE	0.83	1.44	0.96	0.96	0.96	
Number of Positions	20.83	21.44	21.96	21.96	21.96	2.43%

Legal

General Government

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Professional Services	61,359	70,000	70,000	70,000	70,000	
Total	<u>61,359</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>0.00%</u>
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>

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

Major Accomplishments

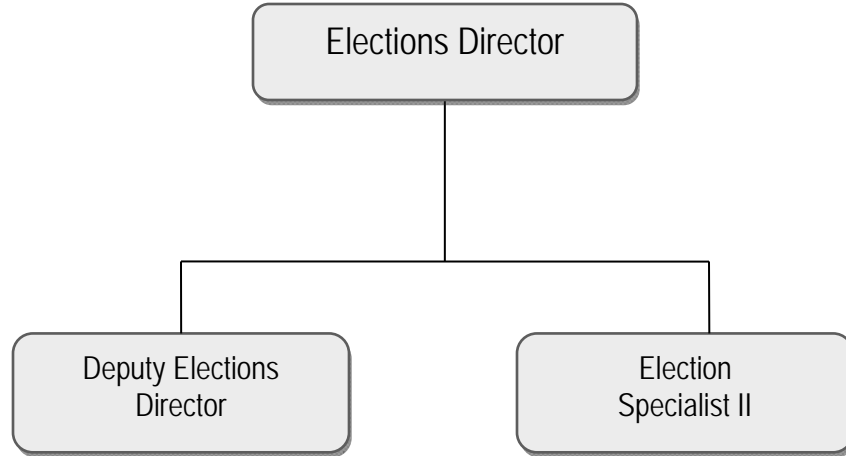
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Improved storage capacity.
- Painted offices and stained Judge’s bench in courtrooms.

Goals & Objectives

- Purchase new bench cushions for courtrooms.
- Continue to replace workspace furniture in courtrooms, offices, and public spaces.
- Improve storage capacity of building to carve out much needed space for operations.

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Booard Approved	Percent Change From FY 15/16
Operations	58,844	70,965	68,585	63,785	63,785	
Total	58,844	70,965	68,585	63,785	63,785	-10.12%
Revenue Sources						
Intergovernmental	106,721	120,000	115,000	115,000	115,000	-4.17%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Elections Organizational Chart



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

Major Accomplishments

- Conducted a successful general election while implementing the first stages of the voter identification requirements.
- Implemented election law changes as mandated by House Bill 589 including changes to provisional balloting, absentee balloting, same-day registration and the shortened one-stop absentee period.
- Implemented new reporting requirements from the NC State Board of Elections, requiring data to be submitted in a shorter time period after the election canvass.

Goals & Objectives

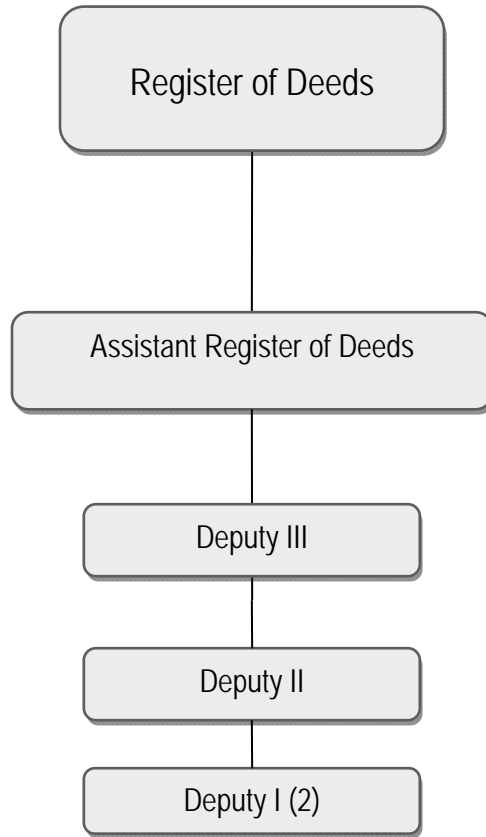
- Complete a record number of elections within in this budget cycle including a Presidential Preference Primary in February; requiring all precincts in the County to be open.
- Complete the implementation of the voter identification requirements of House Bill 589 as mandated during the 2016 elections.
- Continue offering poll worker training and outreach services to maintain high level of poll worker retention.
- Continue outreach programs to provide updated and accurate information through our website and other resources to inform voters of changes in election laws and procedures.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Elections Held	1	5	5	N/A
Number of Registered Voters	49,339	50,250	51,000	51,000
<i>Efficiency</i>				
Time Election results Available on Election Night	8:50 PM	9:00 PM	9:00 PM	9:00 PM
Time Voting Equipment is picked up at last precinct	9:55 PM	10:00 PM	10:00 PM	10:00 PM
<i>Effectiveness</i>				
Number of errors between Election Night Call-ins and Canvass Report	5	2	0	0

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	250,971	253,368	405,755	310,275	310,275	
Operations	140,063	172,559	334,826	265,945	265,945	
Total	391,034	425,927	740,581	576,220	576,220	35.29%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Fees	40,035	75	25,665	25,665	25,665	
Total	40,035	75	25,665	25,665	25,665	341.20%
Staffing						
Full Time Positions	3.00	3.00	4.00	3.00	3.00	
FTE - Part Time Positions	1.90	1.08	2.40	1.68	0.58	
Numbers of Positions	4.90	4.08	6.40	4.68	3.58	-12.25%

Register of Deeds Organizational Chart



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

Major Accomplishments

- Implemented e-recording of legal documents.
- Scanned and indexed older records for easy access online.

Goals & Objectives

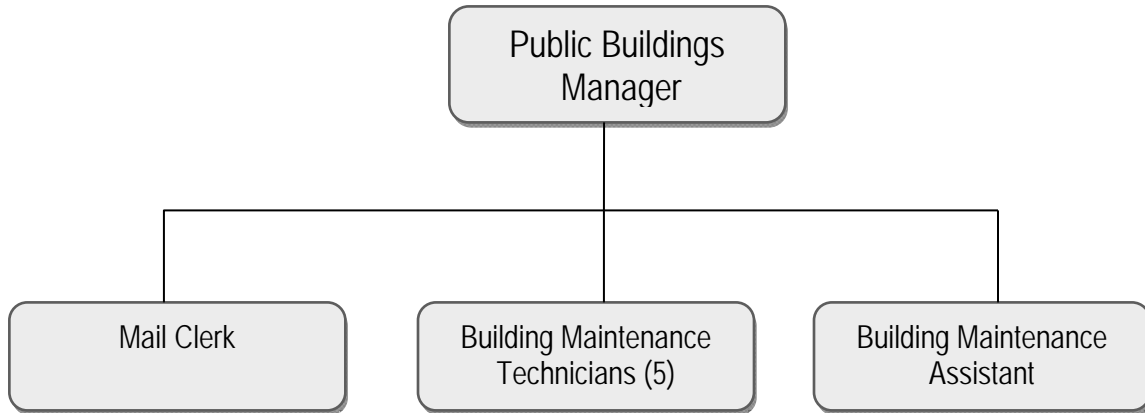
- Cross train employees to create more efficient and effective operations.
- Continue indexing and scanning previous year’s birth, death, and marriage records.
- Improve customer service by providing service in a courteous and timely manner.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Documents recorded	15,720	16,900	18,000	16,900
Certified copies issued	8,748	9,600	10,200	9,600
<i>Efficiency</i>				
Database updated by 10:00 a.m.	99.9%	99.9%	100%	100%
Process all documents same day received	99.9%	99.9%	100%	100%
<i>Effectiveness</i>				
Instant recording when requested	99.9%	99.9%	100%	100%

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015 Budget 3/31/15				
Personnel	253,650	298,498	303,550	303,550	303,550	
Operations	142,641	144,827	121,810	121,810	121,810	
Capital Outlay	-	130,088	225,000	225,000	225,000	
Total	396,292	573,413	650,360	650,360	650,360	13.42%
Revenue Sources						
Fees	1,014,921	1,121,500	1,217,200	1,217,200	1,217,200	8.53%
Staffing						
Full Time Positions	5.00	6.00	6.00	6.00	6.00	
FTE - Part Time Positions	0.28	-	-	-	-	
Numbers of Positions	5.28	6.00	6.00	6.00	6.00	0.00%

Public Buildings Organizational Chart



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

Major Accomplishments

- Replaced HVAC units for Superior Court, Planning, Senior Center and Civic Center.
- Assisted with various components of Courthouse Security project.
- Implemented an after-hours call schedule and policy.
- Transitioned a maintenance technician into a devoted preventive maintenance technician.

Goals & Objectives

- Develop and implement a Public Buildings policy and procedures manual.
- Improve work order efficiency, reduce call backs and adopt a planned maintenance/inspection approach.
- Develop an inventory control program and supply procurement process.
- Develop and implement a preventative maintenance program.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Average monthly – All Work Orders	110	130	180	130
Average monthly – Corrective Work Orders	110	130	100	100
Average monthly – Preventive Maintenance Work Orders	n/a	50	75	75
<i>Efficiency</i>				
Average monthly – Corrective Work Orders Completed	100	120	100	100
Average monthly – Preventive Work Orders Completed	n/a	50	75	75
<i>Effectiveness (number of work orders)</i>				
Average monthly – Repeat Corrective Work Orders	n/a	1	0	0
Average monthly – Asset Down Days (Partial availability)	n/a	14	10	10
Average monthly – After-hours Emergency Work Orders	n/a	5	5	5
Average monthly – Priority Work Order (24hr. completion)	90%	93%	98%	100%

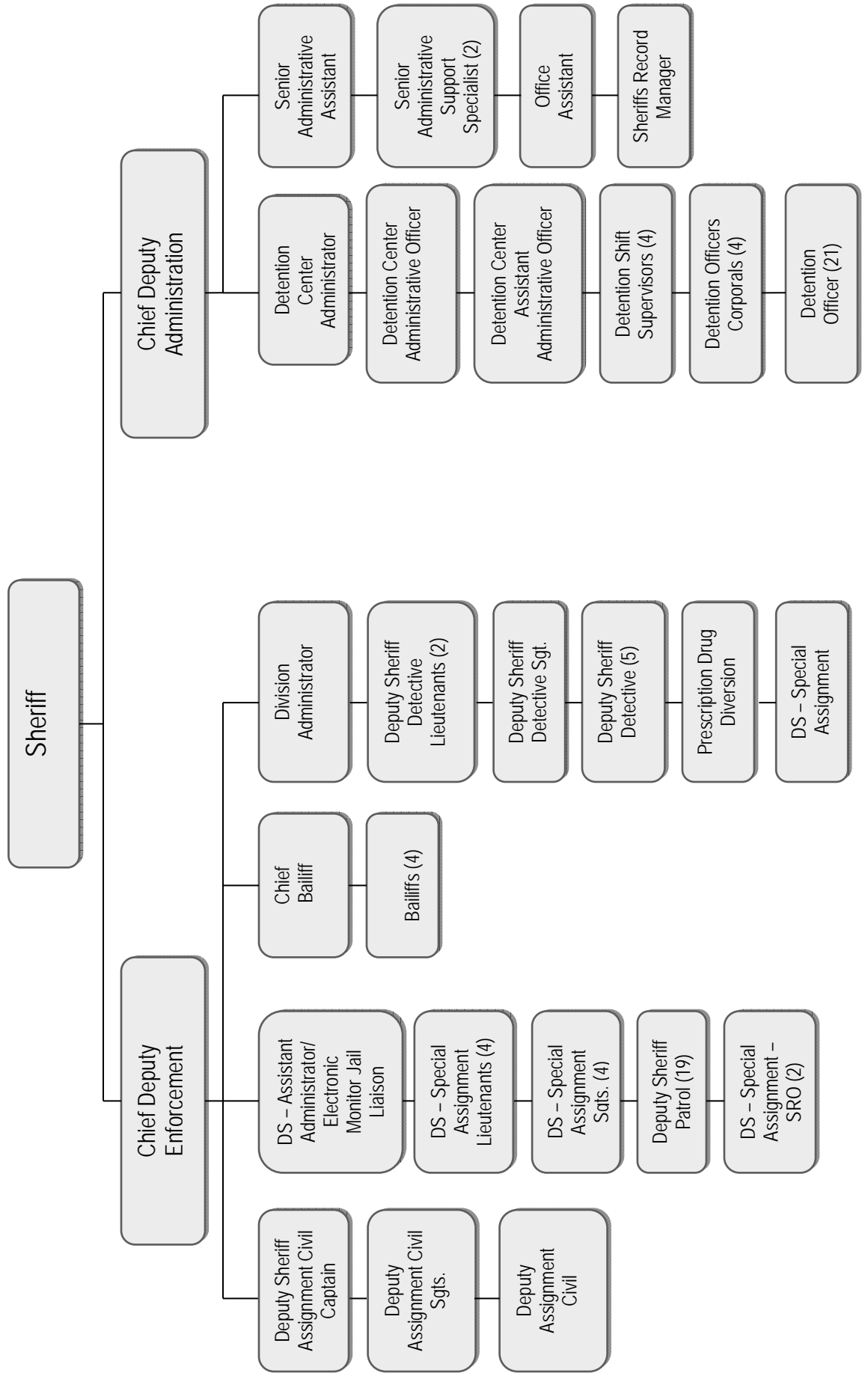
	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	341,608	386,213	397,030	397,030	397,030	
Operations	714,266	883,750	880,750	880,050	880,050	
Capital Outlay	147,223	-	-	-	-	
Total	<u>1,203,097</u>	<u>1,269,963</u>	<u>1,277,780</u>	<u>1,277,080</u>	<u>1,277,080</u>	<u>0.56%</u>
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	8.00	8.00	8.00	8.00	8.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>0.00%</u>



Public Safety

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

Sheriff Department Organizational Chart



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

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

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

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

Major Accomplishments

- Implemented Courthouse security project.
- Reduced average inmate population that resulted in controlling cost of incarceration through the alternative incarceration program, electronic monitoring, to qualifying offenders.
- Collected 206,681 dosage units of potentially harmful prescription drugs through Operation Medicine Drop and Pills Can Kill campaign.
- Utilized 1,182 hours of volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, special activities, and training.
- Collected over \$69,000 in arrears child support from electronic monitoring offenders.
- Investigated 384 prescription drug diversion cases.

Goals & Objectives

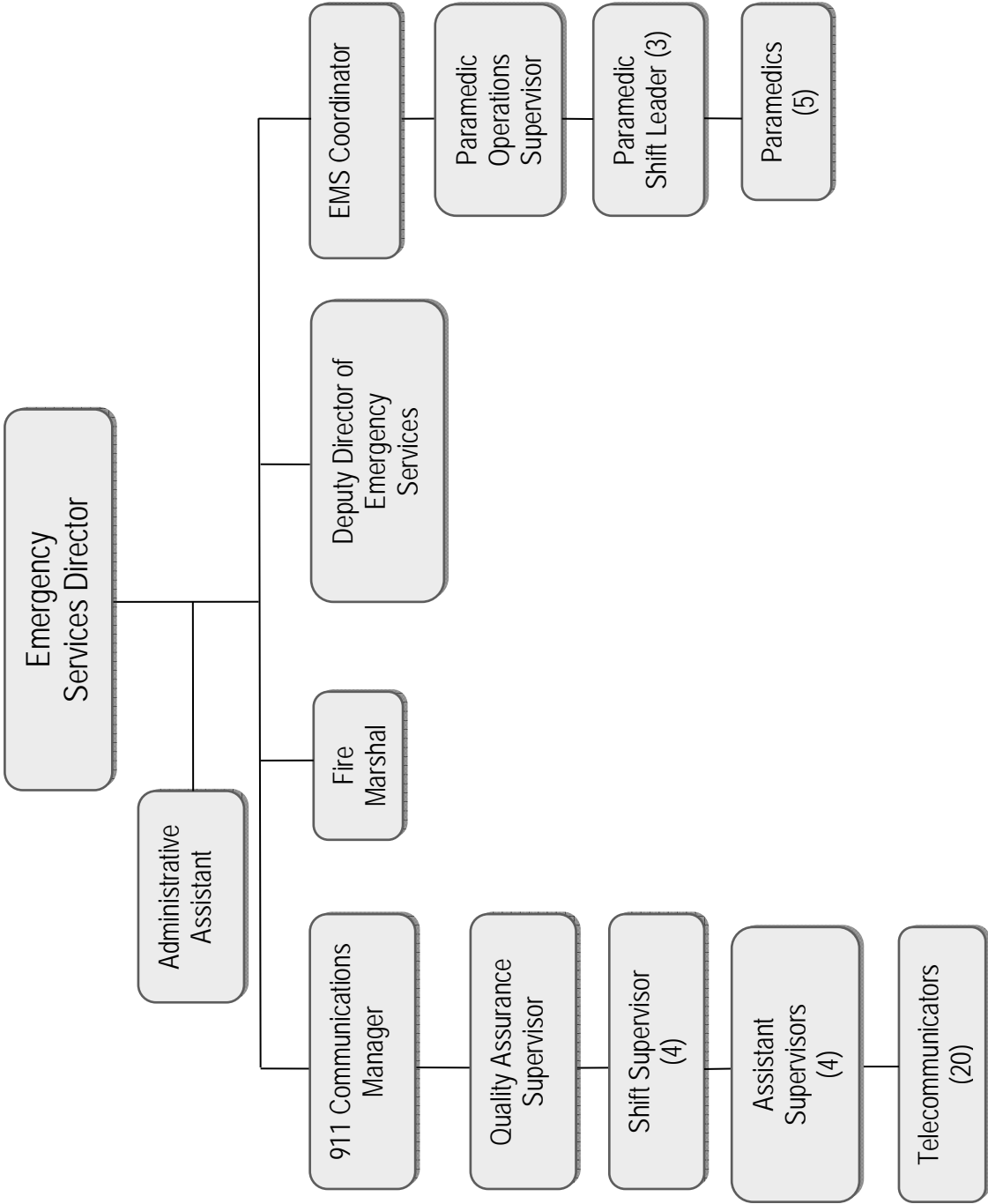
- Continue to provide for the safety, security, and well-being of our citizens.
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices.
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders.
- Reach more citizens through community watch and crime prevention programs.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Average daily population	147	135	121	116 >
Detention Intake	3,023	3,200	3,000	N/A
Sheriff's Patrol unit calls for service	27,561	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	6,493	7,500	N/A	N/A
Civil papers for service received	3,874	4,000	N/A	N/A
Concealed handgun permits processed	1,109	800	800	N/A
Pistol Permits Processed	1,681	850	N/A	N/A
Sex offenders address verification site visits	176	180	180	100%
Electronic monitoring offender participants	84	90	90	100
<i>Efficiency</i>				
Civil processes served	86%	90%	95%	100%
Criminal processes served	83%	85%	90%	100%
<i>Effectiveness</i>				
Collections of money on Writs of Executions	\$323,598	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$93,465	\$160,000	\$160,000	N/A
Total weapons fees collected	\$102,274	\$140,000	\$140,000	N/A
Child support collected due to electronic monitoring	\$69,079	\$70,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	6,913	5,500	5,500	N/A
Savings to County due to electronic monitoring	\$311,085	\$228,150	\$248,400	\$400,000
Warrants Arrest Made	1,784	2,500	2,500	N/A
Drug suspects arrested	129	200	200	N/A
Drug Charges	730	500	600	N/A

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015				
		3/31/15	Requested		Approved	From FY
						15/16
CRIMINAL DIVISION						
Personnel	2,934,660	3,113,221	3,149,565	3,139,565	3,139,565	
Operations	868,296	752,783	797,715	792,115	792,115	
Capital Outlay	229,065	274,804	232,360	232,360	232,360	
Total	4,032,021	4,140,808	4,179,640	4,164,040	4,164,040	0.56%
CIVIL DIVISION						
Personnel	196,247	215,191	212,715	206,715	206,715	
Operations	24,032	23,000	23,000	26,200	26,200	
Total	220,279	238,191	235,715	232,915	232,915	-2.22%
BAILIFF DIVISION						
Personnel	165,585	261,452	271,180	271,180	271,180	
Operations	29,398	52,630	125,610	125,610	125,610	
Total	194,983	314,082	396,790	396,790	396,790	26.33%
JAIL DIVISION						
Personnel	1,406,056	1,476,011	1,493,050	1,493,050	1,493,050	
Operations	1,090,798	1,173,171	1,160,445	1,160,445	1,160,445	
Capital Outlay	28,220	-	-	-	-	
Total	2,525,074	2,649,182	2,653,495	2,653,495	2,653,495	0.16%
GRAND TOTAL	6,972,357	7,342,263	7,465,640	7,447,240	7,447,240	1.43%
Revenue Sources						
Intergovernmental	343,273	313,410	319,210	319,210	319,210	
Fees	213,463	130,000	130,000	130,000	130,000	
Total	556,735	443,410	449,210	449,210	449,210	1.31%
Staffing						
Criminal	49.00	49.00	49.00	49.00	49.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	3.00	5.00	5.00	5.00	5.00	
Jail	32.00	32.00	32.00	32.00	32.00	
Full Time Positions	87.00	89.00	89.00	89.00	89.00	
FTE - Part-time	5.75	5.76	4.47	4.47	4.47	
Number of Positions	92.75	94.76	93.47	93.47	93.47	-1.36%

Emergency Services Organizational Chart



Paramedic Operation

Public Safety

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

Major Accomplishments

- Developed and implemented Mass Casualty Plan.
- Implemented the Emergency Medical Services Plan.
- Responded to 2,218 emergency calls with an average response time of 9.37 minutes.

Goals & Objectives

- Continue working with county nonprofit EMS departments to enhance their level of patient care and build stronger working relationships.
- Implement community outreach program to promote CPR training in the county high schools.
- Work towards implementation of Mobile Integrated Healthcare.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
Workload (Output)				
QRV 1 calls/year	1,066	884	1,000	1,100
QRV 2 calls/year	1,399	1,239	1,250	1,400
QRV 3 calls/year	319	314	325	350
QRV 4 calls/year	76	53	25	25
Public Service Events	2	3	5	5

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	637,228	799,642	764,235	764,235	764,235	
Operations	96,855	132,725	144,520	142,520	142,520	
Capital Outlay	-	-	71,200	71,200	71,200	
Total	734,083	932,367	979,955	977,955	977,955	4.89%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	10.00	10.00	10.00	10.00	
FTE - Part Time Positions	1.88	0.96	1.10	1.10	1.10	
Numbers of Positions	11.88	10.96	11.10	11.10	11.10	1.28%

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

Major Accomplishments

- Developed various standard operating guides including Damage Assessment, Resource Distribution Plan, and Biological Incident Management Plan.
- Upgraded CodeRED, the county's emergency notification system, to include severe weather warnings.
- Successfully completed all requirements for annual Emergency Management Performance Grant (EMPG) funding.
- Successfully operated Emergency Operations Center in response to Hurricane Arthur.

Goals & Objectives

- Continue to work with various organizations within the county to create strong working relationships.
- Update and maintain emergency plans and procedures to ensure the highest level of mitigation, preparedness, response, and recovery; conduct reviews of healthcare facilities disaster plans.
- Develop, coordinate and bring to the County, training opportunities for all Emergency Support Functions (ESFs) and disaster staffing; including conducting exercises to test emergency response plans and procedures.
- Engage the public, private, non-profit, and citizen community in emergency management and provide easy access to preparedness, planning, and emergency information.

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	222,773	239,232	223,238	223,160	223,160	
Operations	136,389	147,800	107,550	100,550	100,550	
Capital Outlay	32,825	-	-	-	-	
Total	391,987	387,032	330,788	323,710	323,710	-16.36%
Revenue Sources						
Intergovernmental	41,640	65,000	65,000	65,000	65,000	0.00%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	3.00	3.00	3.00	3.00	3.00	0.00%

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

Major Accomplishments

- Implemented new County fire ordinance and fee schedule to enforce the County ordinance and the NC Fire Codes.
- Developed an electrical and heater safety program for the elderly.
- Received a grant from the North Carolina Department of Insurance for smoke and carbon monoxide detectors.
- Entered into a partnership with Department of Social Services to identify families in need of these devices.

Goals & Objectives

- Continue to assist fire departments in lowering their ISO rating.
- Expand our educational outreach to educate the public about fire and life safety issues.
- Enhance the protection of life, property and the environment through inspection, education and investigative strategies.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	260	400	500	500
Investigations (Fire, Illegal Burn, & Hazardous Materials)	26	30	0	0
Fire Prevention Activities	5	8	12	12
Unsafe Acts/Illegal Burning	12	14	0	0

Expenditure Category	2013-2014	Amended 2014-2015	2015-2016	2015-2016	2015-2016	Percent Change
	Actual	Budget 3/31/15	Requested	Recommended	Board Approved	From FY 15/16
Personnel	97,649	101,164	157,217	100,015	100,015	
Operations	21,130	30,097	32,794	26,380	26,380	
Capital Outlay	-	33,484	-	-	-	
Total	118,778	164,745	190,011	126,395	126,395	-23.28%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.00	1.00	2.00	1.00	1.00	
FTE - Part Time Positions	0.96	0.84	0.95	0.95	0.95	
Numbers of Positions	1.96	1.84	2.95	1.95	1.95	5.98%

Purpose: Provide 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.

Major Accomplishments

- Implemented Next Generation 911 services with two wireless carriers: Sprint and T-Mobile.
- Dispatched resources to 153,610 calls for service, answered 108,162 phone calls (911 and administrative lines combined), and actively participated in approximately 614,440 radio transmissions.
- Created response plans in the Computer Aided Dispatch system (CAD) to further assist telecommunicators in the efficient and accurate dispatch of resources to emergent incidents.

Goals & Objectives

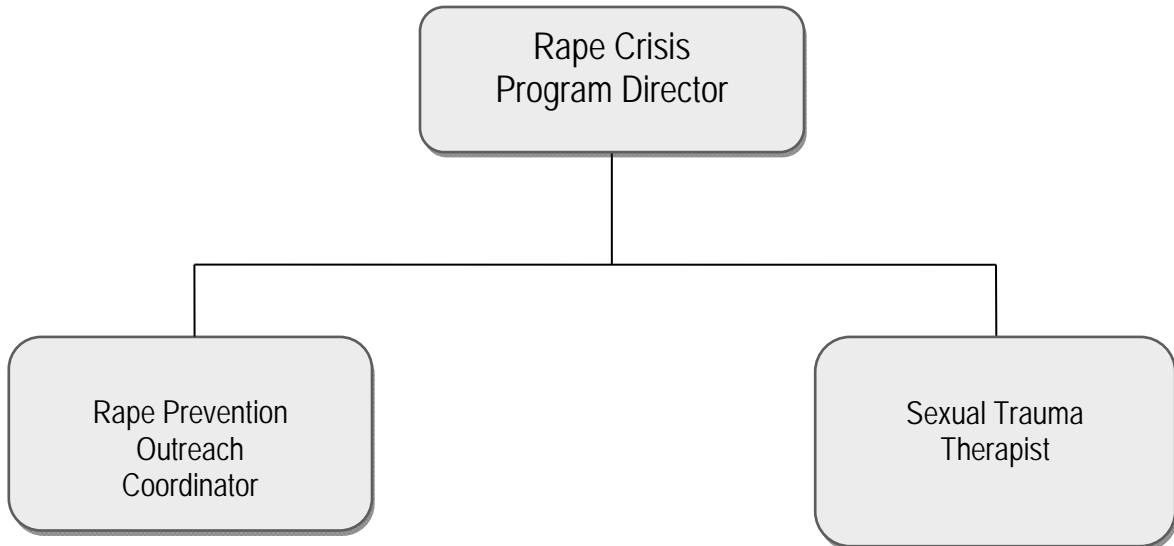
- Continue the implementation of Next Generation 911 with other major wireless carrier services, specifically AT&T and Verizon.
- Continue to enhance communications infrastructure, operations and procedures in an effort to obtain national accreditation.
- Continue to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness.
- Continue to enhance response plans previously built in the CAD to include in-depth layers of backup personnel which could be needed during a mass casualty event.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Prompt processing of emergency / assistance / incidents	153,610	155,000	155,000	100%
<i>Efficiency</i>				
Dispatch Protocol Proficiency	99.34%	100%	100%	100%
<i>Effectiveness</i>				
Answer 911 Calls < 15 sec 95% & <40 99%	100%	100%	100%	100%
Dispatch true emergencies <60 sec 95% and <90 sec 99%	100%	100%	100%	100%
Identify & troubleshoot system failures <60 min	100%	100%	100%	100%

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	1,167,569	1,375,073	1,389,430	1,347,100	1,389,430	
Operations	227,608	244,678	239,300	232,300	231,970	
Capital Outlay	-	-	-	-	-	
Total	1,395,178	1,619,751	1,628,730	1,579,400	1,621,400	0.10%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	29.00	29.00	30.00	29.00	30.00	
FTE - Part Time Positions	1.20	1.25	1.15	1.15	1.15	
Numbers of Positions	30.20	30.25	31.15	30.15	31.15	2.98%

Rape Crisis Organizational Chart



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

Major Accomplishments

- Served 151 primary and secondary victims: 34% of whom were children 0-18.
- Provided 1,100 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Hired a bilingual advocate to provide counseling and advocacy to Hispanic population.
- Sponsored Sexual Assault Awareness Month workshop.
- Participated in Military Sexual Assault Awareness education display and training at Cherry Point.

Goals & Objectives

- Continue to provide services to underserved populations in the county, such as rural and minority groups.
- Attend specialized trainings to treat and work with victims of sexual abuse and assault to stay updated on the most effective modalities used to assist victims/survivors of abuse.
- Conduct a community assessment to explore met/unmet needs and concerns in the county for sexual abuse survivor/victim services and utilization of available resources.
- Increase efficiency and direct victim's services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program.
- Conduct community sexual abuse awareness events during the year.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Counseling Hours provided to primary and secondary victim	1,100	1,500	1,500	1,500
Direct Services to victims/families	400	500	500	500
<i>Efficiency</i>				
Educational Programs Provided	49	65	65	65
Participants in Educational Program	2,088	2,000	2,000	1,500

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	184,149	232,680	248,170	183,945	201,905	
Operations	30,790	34,110	33,570	29,070	30,570	
Total	214,940	266,790	281,740	213,015	232,475	-12.86%
Revenue Sources						
Intergovernmental	117,325	157,215	60,500	60,500	79,960	
Miscellaneous	2,250	1,000	1,500	1,500	1,500	
Total	119,575	158,215	62,000	62,000	81,460	-48.51%
Staffing						
Full Time Positions	3.00	4.00	4.00	3.00	4.00	
FTE - Part Time Positions	0.06	0.09	0.14	0.14	0.14	
Numbers of Positions	3.06	4.09	4.14	3.14	4.14	1.22%

Medical Examiner

Public Safety

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Contracted Services	33,600	52,000	48,000	48,000	48,000	
Total	33,600	52,000	48,000	48,000	48,000	-7.69%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Animal Control**Public Safety**

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

Major Accomplishments

- Promoted programs and clinics resulting in 1,219 cats and dogs receiving rabies vaccinations.
- Obtained \$183,620 PetSmart Charities grant for spay and neutering 1,470 dogs.
- Implemented the PetPoint microchip program which will help increase chances of identifying lost, stolen, adopted or injured animals.

Goals & Objectives

- Complete PetSmart Charities dog voucher grant program.
- Seek additional grants for spay and neutering cats and dogs to help control the animal population.
- Review County ordinances for possible updates and/or changes to better serve the needs of the County.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Telephone Calls	14,236	15,000	16,000	100%
Premises visited/patrolled Areas	3,682	3,000	2,000	100%
Animals Impounded	900	800	700	100%
<i>Efficiency</i>				
Premises visited/Patrolled per Animal Control Officer	1,227	1,100	1,000	100%
Animals Impounded per Animal Control Officer	409	350	300	100%
<i>Effectiveness</i>				
Complaint per 1000 pop	0	0	0	0

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	177,838	195,751	199,003	194,270	194,270	
Operations	251,474	472,286	378,441	379,450	379,450	
Total	429,312	668,037	577,444	573,720	573,720	-14.12%
Revenue Sources						
Intergovernmental	91,810	176,400	84,590	84,590	84,590	
Fees	825	20,000	15,000	15,000	15,000	
Total	92,635	196,400	99,590	99,590	99,590	-49.29%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.49	0.96	0.96	0.96	0.96	
Numbers of Positions	4.49	4.96	4.96	4.96	4.96	0.00%

Transportation

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

Airport

Transportation

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Operating Contribution	67,290	444,720	67,290	67,290	67,290	
Capital Contribution	-	16,665	16,665	16,665	16,665	
Total	67,290	461,385	83,955	83,955	83,955	-81.80%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

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

Major Accomplishments

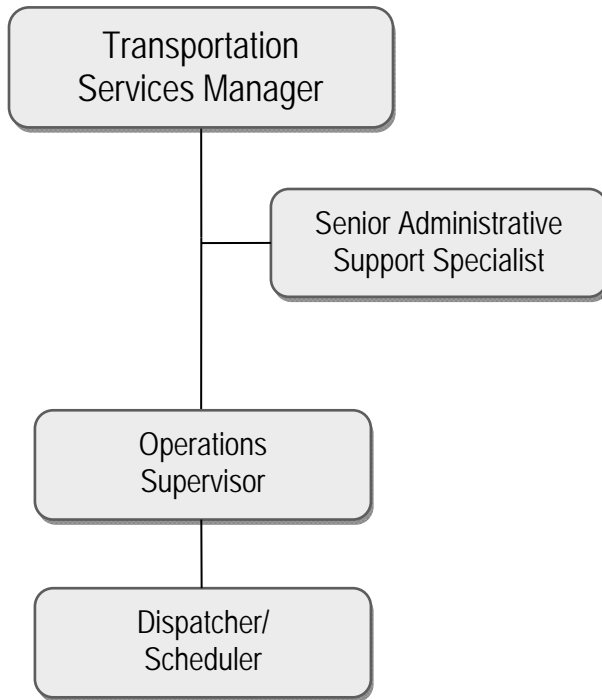
- Rocked parking lots at Atlantic and Harkers Island Harbors.
- Replaced boards and refurbished areas of the dock at Harkers Island Harbor.
- Replaced electrical boxes at Atlantic Harbor to bring them up to code.

Goals & Objectives

- Add finger piers at Harkers Island Harbor to better accommodate various slips.
- Reconstruct bulk head at Harkers Island Harbor.
- Purchase land for improved parking at Harkers Island Harbor.

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Operations	19,892	27,390	25,000	25,000	25,000	
Total	19,892	27,390	25,000	25,000	25,000	-8.73%
Revenue Sources						
Fees	20,218	25,000	25,000	25,000	25,000	
Total	20,218	25,000	25,000	25,000	25,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

CCATS Organizational Chart



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

Major Accomplishments

- Implemented a deviated fixed route.
- Developed a new marketing program to include: branding, brochures, van wraps and uniforms.
- Provided transportation for four large public events.
- Offering monthly day trips for seniors through the Leon Mann Enrichment Center.

Goals & Objectives

- Continue to increase the number of individuals served without increasing service hours or miles.
- Develop a second deviated fixed route for Newport.
- Develop a seasonal deviated fixed route for Atlantic Beach.
- Expand marketing program to all festivals, fairs and events in Carteret County.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Total Trips	55,410	65,000	67,000	66,000
Total Miles	535,240	517,888	522,600	521,400
Total Hours of Service	30,207	30,828	31,753	31,280
<i>Efficiency</i>				
Average Trip Miles	9.6	8.0	7.8	7.9
<i>Effectiveness</i>				
Passengers per service Hour per vehicle	2.05	2.11	2.11	2.20

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	510,431	552,391	610,030	609,275	609,275	
Operations	321,259	335,129	304,975	304,975	304,975	
Capital Outlay	-	158,000	122,970	122,970	122,970	
Total	831,690	1,045,520	1,037,975	1,037,220	1,037,220	-0.79%
Revenue Sources						
Intergovernmental	643,090	844,609	893,344	898,355	898,355	
Fees	173,010	215,000	149,000	158,030	158,030	
Total	816,100	1,059,609	1,042,344	1,056,385	1,056,385	-0.30%
Staffing						
Full Time Positions	3.00	4.00	4.00	4.00	4.00	
FTE - Part Time	17.96	16.33	16.72	16.72	16.72	
Numbers of Positions	20.96	20.33	20.72	20.72	20.72	1.92%



Environmental Protection

**Forest Fire Control
Waste Collections
Public Works**

Forest Fire Control

Environmental Protection

Purpose: To develop, protect, and manage the multiple resources of North Carolina's forests through professional stewardship, enhancing the quality of life for our citizens while ensuring the continuity of these vital resources. Services are provided in three (3) basic areas: 1) Forest Management – writing woodland management plans, at no charge, with recommendations for timber sales, tree planting, thinning, site preparation, insect and disease problems, maintaining water quality, etc.; 2) Forest Stewardship – how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control – prevention, pre-suppression, and suppression of forest fires. The County contracts with the State Department of Environment, Health and Natural Resources for forest fire control. The entire Forest Fire budget is \$337,314 of which the County funds 40% while the State funds 60%.

Major Accomplishments

- 3 forest management plans written for Carteret County landowners involving 252 acres.
- 46 acres of forest regeneration (all planted).
- 12 inspections of forestry operations (Forest Best Management Practices) affecting 176 acres.
- 21 Community Wildland Protection Program plans written to assist volunteer fire departments in Carteret County receive federal wildland fire grants.

Goals & Objectives

- Write 15 forest management plans in Carteret County.
- Conduct 350 acres of forest regeneration in Carteret County.
- Inspect 18 tracts for Forest Water Quality.
- Teach 2 Wildland Fire Suppression class to volunteer fire departments.

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015 Budget 3/31/15				
Forest Fire Contribution	96,879	134,925	134,925	134,925	134,925	
Total	96,879	134,925	134,925	134,925	134,925	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Waste Collection

Environmental Protection

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

Major Accomplishments

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

Goals & Objectives

- Maintain the 12 convenience sites.
- Expand the electronic recycling to two additional locations.

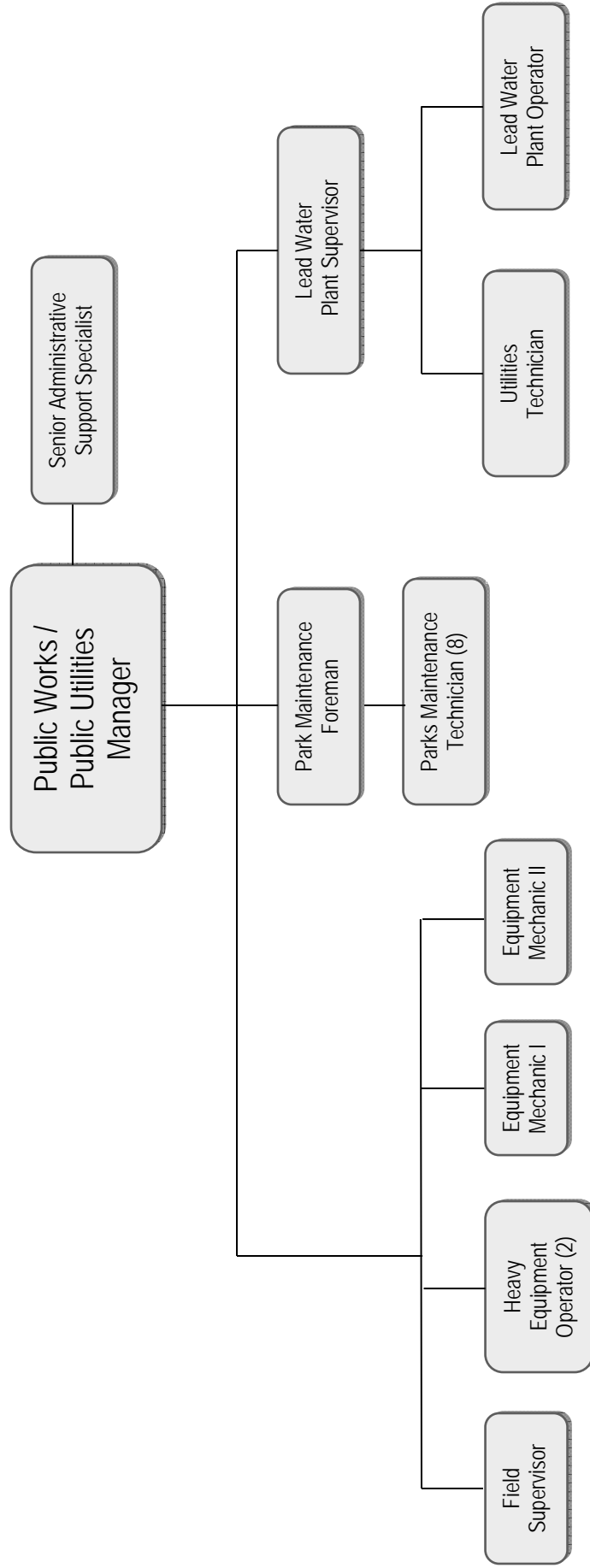
Fiscal Year	Tipping Fee
2006-2007	\$46.50
2007-2008	\$46.50
2008-2009	\$46.50
2009-2010	\$48.50
2010-2011	\$50.50
2011-2012	\$50.50
2012-2013	\$50.50
2013-2014	\$52.50
2014-2015	\$52.50
2015-2016	\$52.50

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Solid Waste Program Cost	\$ 2,425,746	\$ 2,602,100	\$ 2,600,000	\$2,600,000
Tonnage Handled Each Year	17,595	17,800	17,400	17,200
<i>Efficiency</i>				
Cost per ton handled	\$137.86	\$132.00	\$132.00	\$130.00
Yard Waste & Recyclables kept out of Landfill	14%	15%	17%	18%
<i>Effectiveness</i>				
Actual vs. Desired Recycle Rate	86%	87%	90%	100%

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Operations	21,958	29,500	47,900	52,900	52,900	
Solid Waste Collections	2,391,173	2,585,625	2,600,125	2,600,125	2,600,125	
Landfill Closure	12,615	15,000	12,000	12,000	12,000	
Capital	-	-	25,000	-	-	
Total	2,425,746	2,630,125	2,685,025	2,665,025	2,665,025	1.33%
Revenue Sources						
Intergovernmental	107,664	115,000	132,000	132,000	132,000	
Fees	28,971	20,000	20,000	20,000	20,000	
Total	136,635	135,000	152,000	152,000	152,000	12.59%
Staffing						
Numbers of Positions	-	-	-	-	-	

Public Works/Public Utilities Organizational Chart



Public Works Department

Environmental Protection

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

Major Accomplishments

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

Goals & Objectives

- Improve on maintenance techniques to save time and money for the County.
- Increase synergy with other departments to improve efficiency and create savings on contracted services.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Mosquito Control (Spraying and equipment maintenance)	4,600	4,500	4,200	4,000
<i>Efficiency</i>				
Chilton Labor Hours (2012 Chilton Labor Rate = \$95)	2,800	2,600	2,500	2,400
<i>Effectiveness</i>				
Savings realized by using in-house mechanic labor for vehicle maintenance	\$ 192,000	\$ 188,000	\$ 186,000	\$180,000

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	367,309	408,824	429,345	414,920	414,920	
Operations	220,013	343,375	331,525	321,325	321,325	
Capital Outlay	22,400	8,500	-	-	-	
Total	609,722	760,699	760,870	736,245	736,245	-3.21%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	6.50	6.50	6.50	6.50	6.50	
FTE - Part Time Positions	3.71	4.62	6.05	6.05	6.05	
Numbers of Positions	10.21	11.12	12.55	12.55	12.55	12.86%

Economic & Physical Development

**Special Appropriations
Planning And Development
General Services
Shore Protection
Cooperative Extension**

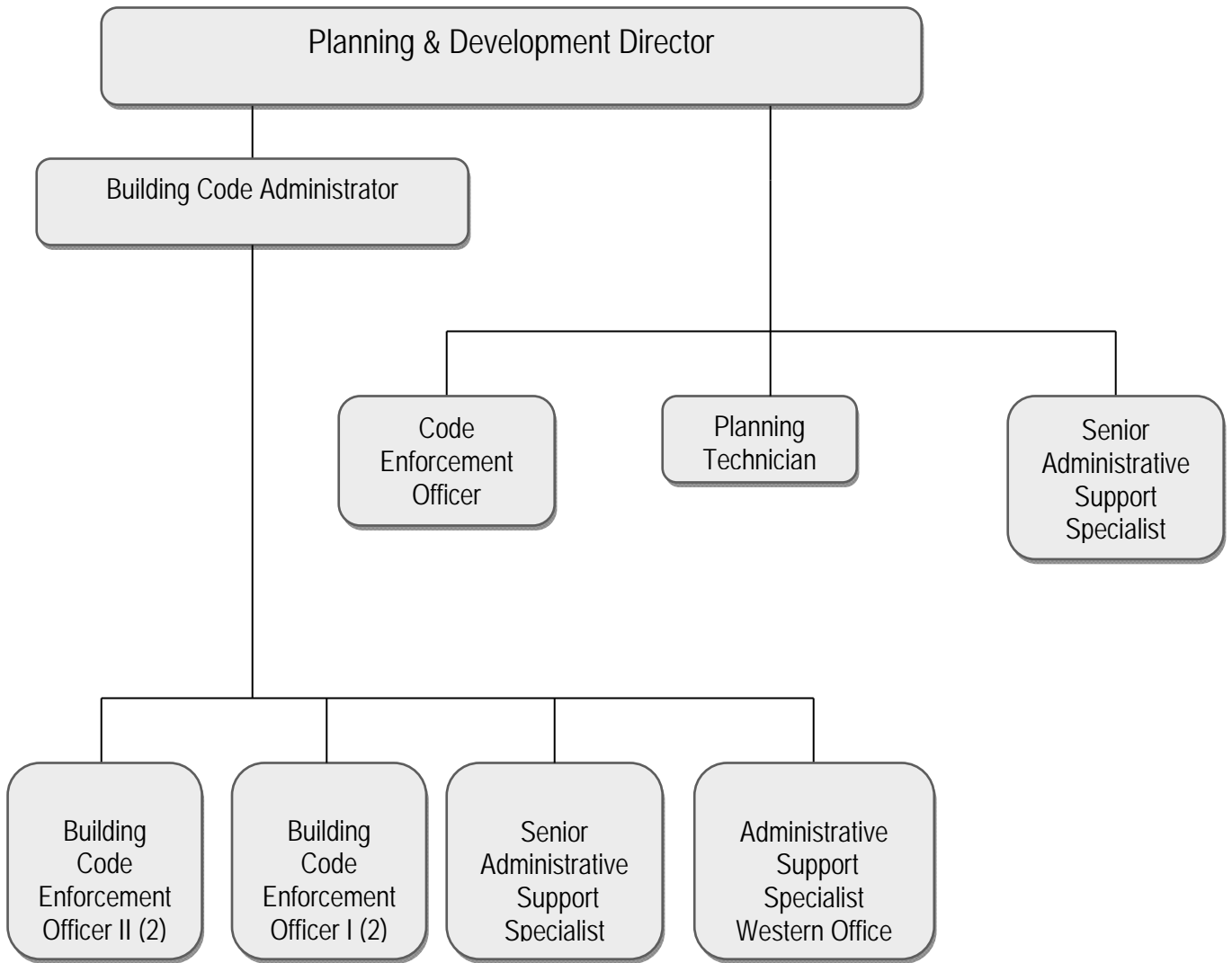
Special Appropriations

Economic and Physical Development

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Economic Development Council	175,000	175,000	175,000	175,000	175,000	
Eastern Region Loans	4,070	576,923	-	-	-	
Business Development	25,000	25,000	25,000	25,000	25,000	
Total	204,070	776,923	200,000	200,000	200,000	-74.26%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Total	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Department of Planning & Development Organization Chart



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

Major Accomplishments

- Improved consistency of operations and procedures between Beaufort and Western Planning and Inspections offices.
- Began cross training staff to ensure continuity of operations and to improve the flow of information to our customers.
- Implemented changes in planning ordinances to reflect updates in state legislation.
- Improved processes specific to Zoning and Building Code Enforcement pertaining to chronological sequencing for measureable enforcement and closure.

Goals & Objectives

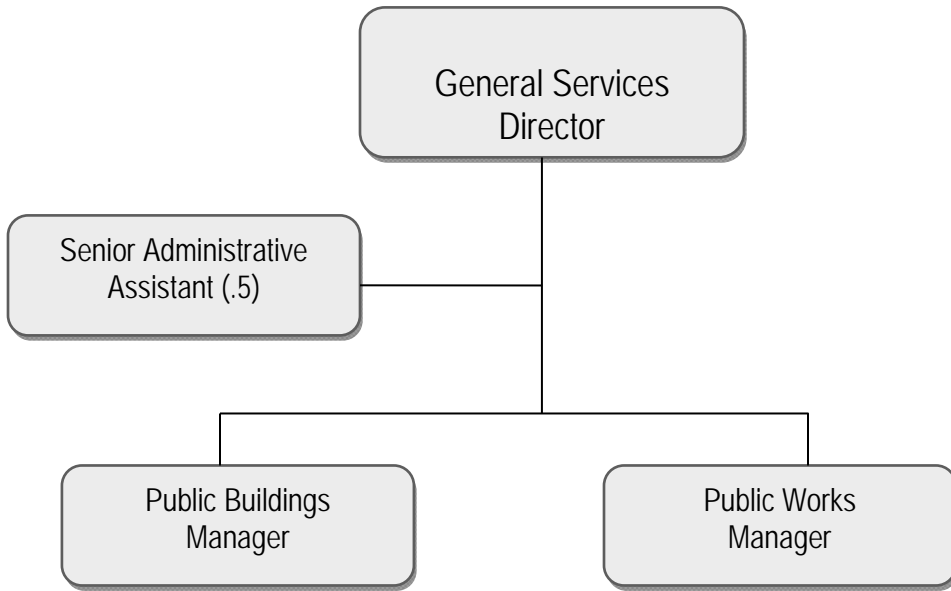
- Begin exploring and updating the Carteret County Land Use Plan.
- Participate in the Joint Land Use Study Task Force effort to support the military missions at Cherry Point, Bogue Field, Atlantic Field, and the bombing ranges by working to reduce encroachments.
- Initiate the process of corridor studies and/or small area studies in areas of concern and key growth areas.
- Continue to work toward consistent, effective, and user friendly planning ordinances.
- Continue to take a proactive approach to Flood Damage Prevention activities specifically as they pertain to life safety and economic preservation.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Number of Inspections	6,819	7,025	7,500	7,500
Number of Permits Issued	2,734	2,559	2,900	2,900
<i>Efficiency</i>				
Average miles/inspection	12.9	12.8	13	10
<i>Effectiveness</i>				
% of violations that have met compliance	44%	90%	95%	95%

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	559,791	621,125	664,760	664,760	664,760	
Operations	134,352	432,630	487,695	484,985	484,985	
Capital Outlay	-	-	-	-	-	
Total	694,143	1,053,755	1,152,455	1,149,745	1,149,745	9.11%
Revenue Sources						
Intergovernmental	-	275,000	360,000	360,000	360,000	
Fees	23,489	22,000	75,810	75,810	75,810	
Total	23,489	297,000	435,810	435,810	435,810	46.74%
Staffing						
Full Time Positions	10.50	10.50	11.00	11.00	11.00	
FTE - Part Time Positions	0.42	0.48	0.48	0.48	0.48	
Numbers of Positions	10.92	10.98	11.48	11.48	11.48	4.55%

General Services Organizational Chart



General Services

Economic and Physical Development

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

Goals & Objectives

- Manage architectural contract for design of County Jail expansion.
- Coordinate selection of an architectural and engineering firm for County facility renovation and construction.
- Provide technical assistance to public works, utilities, and public buildings departments as needed.
- Work with County departments to develop a preventative maintenance program.

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	82,461	125,773	123,540	123,540	123,540	
Operations	13,753	14,800	12,900	12,900	12,900	
Total	96,214	140,573	136,440	136,440	136,440	-2.94%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.50	1.37	1.37	1.37	1.37	
FTE - Part Time	-	-	-	-	-	
Numbers of Positions	1.50	1.37	1.37	1.37	1.37	0.00%

Shore Protection Office

Economic & Physical Development

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

Major Accomplishments

- Completed the Post Irene Renourishment Project placing 965,011 cubic yards of sand on Bogue Banks; the project was completed on time, on budget, and more sand was received than the original contract volume.
- Led the efforts to increase Occupancy Tax from 5% to 6%, with the additional 1% designated for the sole purpose of beach nourishment.

Goals & Objectives

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	116,394	123,990	127,761	166,085	166,085	
Operations	668,772	1,036,360	883,980	883,980	883,980	
Total	785,166	1,160,350	1,011,741	1,050,065	1,050,065	-9.50%
Revenue Sources						
Other Taxes	218,733	620,350	471,741	510,065	510,065	
Intergovernmental	566,432	540,000	540,000	540,000	540,000	
Reserved Fund Balance	-	-	-	-	-	
Total	785,166	1,160,350	1,011,741	1,050,065	1,050,065	-9.50%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.50	1.50	
FTE Part Time Position	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.50	1.50	50.00%

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

Major Accomplishments

- 1,055 volunteers worked 281 hours, cleaning 45 zones, collecting 12,517 pounds of litter as a part of the Big Sweep campaign.
- 37 master gardener volunteers logged 3,359 hours of time educating the public on horticulture issues.
- Offered the Steps to Health program to 3rd grade students at seven elementary schools. This program teaches students how to make better decisions in regards to food choices. 417 students completed the program.
- 545 clients were assisted in the evaluation of their Medicare options through the Seniors Health Insurance Information Program (SHIIP), at an average savings of \$750 per client.

Goals & Objectives

- Empower youth and families in Carteret County to make healthier food choices and be physically active in order to achieve and maintain a healthy weight and prevent chronic disease.
- 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.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,961	1,900	1,900	
<i>Efficiency</i>				
Students indicating they have made positive behavior change related to nutrition and eating habits	50%	50%	50%	100%
<i>Effectiveness</i>				
3 rd Grade students who participated in SNAP-ED program improved their overall knowledge of nutrition	74%	75%	75%	100%

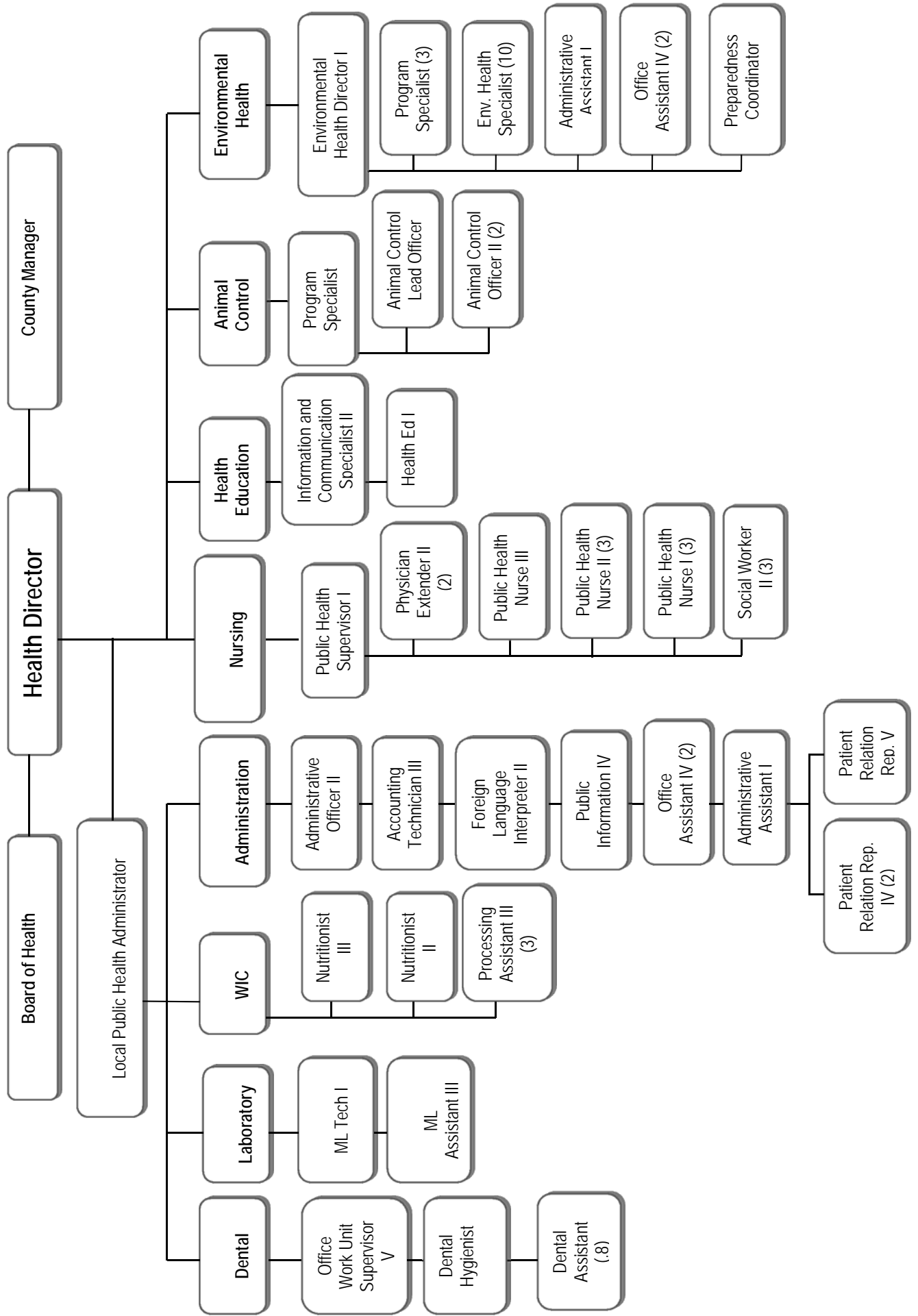
	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	57,335	64,139	61,480	59,280	59,280	
Operations	207,408	246,991	199,795	194,930	194,930	
Capital Outlay	-	22,500	-	-	-	
Total	264,743	333,630	261,275	254,210	254,210	-23.80%
Revenue Sources						
Intergovernmental	31,003	62,405	59,000	59,000	59,000	
Total	31,003	62,405	59,000	59,000	59,000	-5.46%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.07	0.06	0.06	0.06	0.06	
Numbers of Positions	1.07	1.06	1.06	1.06	1.06	0.00%



Human Services

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

Health Department Organizational Chart



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

Major Accomplishments

- Participated in 15 community health fairs.
- Partnered with school nurses to provide TDAP clinics at five elementary schools in the County.

Goals & Objectives

- Implement electronic medical record practice management system.
- Continue to partner with school nurses to provide TDAP and Meningococcal to rising 7th graders by continuing to provide clinics at local middle schools.
- Continue partnerships with local and regional partners to utilize Community Transformation grant funds for healthy living, healthy eating, and tobacco-free initiatives.
- Increase community awareness of Adult Health Program and the services provided.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Adult health visits	1,022	1,035	1,035	1,035
Immunizations given (Seasonal)	1,218	1,300	1,300	1,300
Influenza vaccines given	338	400	400	400
<i>Efficiency</i>				
Adult health visits per Nurse Practitioner (2)	809/213	812/215	812/215	812/215
% of LHD 2 year olds receiving appropriate immunization	89%	90%	90%	90%
% of County 2 year olds receiving immunizations	76%	80%	80%	80%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	834,604	1,016,021	1,090,002	1,089,999	1,089,999	
Operations	198,555	315,719	331,771	331,771	331,771	
Capital Outlay	-	-	-	-	-	
Total	1,033,159	1,331,740	1,421,773	1,421,770	1,421,770	6.76%
Revenue Sources						
Intergovernmental	179,811	174,676	179,963	179,963	179,963	
Fees	12,055	20,000	20,000	20,000	20,000	
Total	191,866	194,676	199,963	199,963	199,963	2.72%
Staffing						
Full Time Positions	15.60	16.70	16.30	16.30	16.30	
FTE - Part Time Positions	0.44	0.13	1.58	1.58	1.58	
Numbers of Positions	16.04	16.83	17.88	17.88	17.88	6.24%

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

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

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

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

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

Major Accomplishments

- Increased outreach to African American community to reach population with proven increased risk of mortality from breast cancer.
- Increased collaboration with Labor and Delivery to reach those that are seen with no prenatal care.
- Participated in several Health Fairs.
- Engaged in hand washing training with elementary aged children at summer daycare facilities to prevent the spread of germs and disease.
- Collaborated with Raab Outpatient Clinic to provide free breast screenings to women at the Breast Screening Clinic held at the Health Department.
- Participated in quarterly speaking engagements at Carteret Community College to educate citizens about Sexually Transmitted Disease.
- Worked with Carteret General Hospital to expedite the results of ultrasounds and lab work in order to better serve the clients enrolled in the program.

Goals & Objectives

- Improve pregnancy outcomes for mothers and babies in Carteret County.
- Provide case management services for women diagnosed with abnormalities.
- Increase community education and awareness of available programs through health fairs, clinics, and mailings to the faith based community organizations in our county.
- Increase clinical services to better serve the citizens of our county.
- Increase the number of outside speaking engagements to further educate the public on what Communicable Disease is and how public health in their community benefits them.
- Provide, in collaboration with Labcorp, more lab services on site to reduce the need to go to outside labs.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Adult Health Patients	538	550	550	550
Breast and Cervical clients seen	83	92	95	95
STD clients screened	669	675	675	675
Tuberculosis skin test given	539	625	625	625
Family planning clinic visits	1,915	1,925	1,925	1,925
Family planning clients served	638	650	650	650
Eligible family planning waiver Medicaid clients seen	28	33	35	35
Prenatal visits	274	308	330	330
Pregnant women followed (PCM)	560	575	575	575
Communicable disease follow-up	103	110	110	110
<i>Efficiency</i>				
Breast and cervical visits by nurse practitioner	83	92	95	95
Family planning visits per nurse practitioner (2)	1,199/716	1,205/725	1,205/725	1,205/725
Family planning clients per nurse practitioner (2)	809/213	812/215	812/215	812/215
Prenatal visits per nurse practitioner	274	308	330	330
Post-partum, visits performed per RN	75	85	95	95
Average caseload per care manager	38	60	65	65
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
BREAST & CERVICAL CANCER						
Operations	23,377	25,335	25,687	25,685	25,685	
Total	23,377	25,335	25,687	25,685	25,685	1.38%
COMMUNICABLE DISEASE						
Personnel	113,569	131,076	133,195	134,040	134,040	
Operations	1,673	1,900	3,250	3,250	3,250	
Total	115,242	132,976	136,445	137,290	137,290	3.24%
FAMILY PLANNING						
Personnel	144,591	156,451	195,175	195,175	195,175	
Operations	55,872	59,825	63,725	63,725	63,725	
Total	200,463	216,276	258,900	258,900	258,900	19.71%
MATERNAL HEALTH						
Personnel	219,107	244,609	257,260	257,260	257,260	
Operations	1,685	3,065	4,750	4,750	4,750	
Total	220,791	247,674	262,010	262,010	262,010	5.79%
TOTAL PROGRAM EXPENSES						
Personnel	477,268	532,136	585,630	586,475	586,475	
Operations	82,606	90,125	97,412	97,410	97,410	
Total	559,874	622,261	683,042	683,885	683,885	9.90%
Revenue Sources						
Intergovernmental	475,932	341,589	337,678	337,678	337,678	
Reserved Fund Balance	-	42,000	236,000	236,000	236,000	
Fees	73,230	70,800	70,800	70,800	70,800	
Total	549,163	454,389	644,478	644,478	644,478	41.83%
Staffing						
Full Time Positions	6.50	6.50	7.80	7.80	7.80	
FTE - Part Time Positions	0.84	1.30	1.30	1.30	1.30	
Number of Positions	7.34	7.80	9.10	9.10	9.10	16.67%

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

Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Utilized the site at the Health Department over the summer seeing children from the WIC program and other eligible clients.
- Added a dental hygienist to the staff.

Goals & Objectives

- Continue to expand dental services in the WIC program, day care centers, middle and high schools.
- Address needs of pre-school aged children not currently seen by local dentist by providing early intervention.
- Develop a service driven program focus and outreach by becoming a multi-county program and expanding dentist hours provided.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Clients	824	900	920	875
Procedures	6,620	7,100	7,500	7,0000
Educational groups served	11	10	10	10
Health fairs	4	3	3	3
<i>Efficiency</i>				
Schools visited	9	9	12	12
Schools served	14	14	17	17
Head Start preschool centers	5	5	7	7
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	157,951	198,152	197,616	197,616	197,616	
Operations	19,749	31,048	45,724	45,724	45,724	
Total	177,699	229,200	243,340	243,340	243,340	6.17%
Revenue Sources						
Intergovernmental	147,035	70,000	76,000	76,000	76,000	
Reserved Fund Balance	-	90,000	10,000	10,000	10,000	
Total	147,035	160,000	86,000	86,000	86,000	-46.25%
Staffing						
Full Time Positions	1.80	2.80	2.80	2.80	2.80	
FTE - Part Time Positions	0.78	0.48	0.48	0.48	0.48	
Numbers of Positions	2.58	3.28	3.28	3.28	3.28	0.00%

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

Major Accomplishments

- Implemented personal, family, and work preparedness training for all new county employees.
- Completed a comprehensive, county-wide Isolation and Quarantine Plan.
- Coordinated training on the North Carolina Disease Event Tracking and Epidemiologic Collection Tool (NCDETECT) system for the Health Department Epidemiology Team.
- Coordinated Psychological First Aid (PFA) training for Health Department staff.

Goals & Objectives

- Continue working with mental/behavioral health in addressing the mental/behavioral health needs during or after a disaster or emergency.
- Investigate capability of Health Department’s Electronic Medical Record (EMR) system in managing medical countermeasures and medical supplies during and after a disaster, disease outbreak, or public health emergency.
- Train staff on revised mass vaccination protocols and conduct mass vaccination tabletop and full-scale exercises.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
New County Employee Preparedness Trainings	8	10	10	10
Employees Fit Tested through Respiratory Protection Program	18	21	21	21
<i>Efficiency</i>				
New County Employees Trained	85	70	70	70
Preparedness Trainings/Outreaches provided to Staff/Other Agencies	11	7	7	7
<i>Effectiveness</i>				
Staff prepared/trained to serve in shelters	10	20	30	30

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	59,169	67,461	74,950	74,950	74,950	
Operations	1,029	2,000	2,900	2,650	2,650	
Total	60,197	69,461	77,850	77,600	77,600	11.72%
Revenue Sources						
Intergovernmental	38,415	47,148	63,979	63,979	63,979	35.70%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

Children Services

Human Services

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

CARE COORDINATION for CHILDREN (CC4C) - To cooperate and collaborate with families of young children to assure identification of and access to preventative, specialized, and support services for themselves and their children. To assure children with special needs will have the maximum opportunity to reach their developmental potential.

Major Accomplishments

- Improved Emergency Department utilization rates among children served.
- Improved the Neonatal Intensive Care Unit rates of those newborns getting into their medical homes within one week of discharge.
- Participated in community outreach programs to promote the services offered by the program.
- Improved outreach on Medicaid patient priority list.

Goals & Objectives

- Continue memorandum of agreement with local pediatric offices to provide child assessments.
- Continue to improve communication with the medical homes.
- Continue to participate in community outreach programs to promote the services offered by the program.
- Increase education for parents and guardians regarding immunizations.
- Continue to encourage families to utilize medical homes to decrease the cost of emergency room utilization.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Newborn home visits	75	85	95	95
Children followed and tracked	372	387	395	395
<i>Efficiency</i>				
Newborn visits performed by RN	75	85	95	95
Average caseload per CC4C Care Manager	38	60	60	65
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015 Budget 3/31/15				
Child Health						
Personnel	52,323	66,837	61,835	61,835	61,835	
Operations	75	1,250	1,950	1,950	1,950	
Total	52,398	68,087	63,785	63,785	63,785	-6.32%
Child Services Coordination						
Personnel	197,903	220,820	184,909	184,895	184,895	
Operations	159	2,200	1,200	1,200	1,200	
Total	198,062	223,020	186,109	186,095	186,095	-16.56%
Total Programs	250,460	291,107	249,894	249,880	249,880	-14.16%
Revenue Sources						
Intergovernmental	150,854	147,005	147,005	147,005	147,005	
Fees	-	500	500	500	500	
Reserved Fund Balance	-	129,000	108,500	108,500	108,500	
Total	150,854	276,505	256,005	256,005	256,005	-7.41%
Staffing						
Full Time Postions	5.50	5.40	4.90	4.90	4.90	
FTE - Part Time Positions	0.42	0.96	0.48	0.48	0.48	
Numbers of Positions	5.92	6.36	5.38	5.38	5.38	-15.41%

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

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

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

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

Major Accomplishments

- Reinforced American Academy of Pediatrics guidelines for infant feeding.
- Educated WIC clients on appropriate immunization and lead testing.
- Trained 15 vendor representatives at the mandatory WIC vendor training.
- Implemented new paperless Crossroads system.
- Coordinated 4th annual World Breastfeeding Week celebration in conjunction with Carteret General Hospital.

Goals & Objectives

- Increase the percentage of women with children birth to 5 years of age enrolled in Medicaid who receive WIC program services.
- Monitor lead screening and immunization status of children that participate in WIC.
- Increase folic acid need awareness for all WIC female clients.
- Collaborate with Head Start program for lead screenings.
- Increase the percentage of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 weeks and 6 months of age.

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
ADMINISTRATION						
Personnel	25,453	20,987	24,935	24,935	24,935	
Operations	25	100	100	100	100	
Total	25,478	21,087	25,035	25,035	25,035	18.72%
NUTRITION						
Personnel	42,374	51,737	51,975	51,975	51,975	
Operations	169	500	500	500	500	
Total	42,543	52,237	52,475	52,475	52,475	0.46%
CLIENT SERVICES						
Personnel	162,407	154,747	152,190	152,190	152,190	
Operations	3,668	6,466	4,100	4,100	4,100	
Total	166,075	161,213	156,290	156,290	156,290	-3.05%
BREASTFEEDING						
Personnel	28,576	27,851	28,105	28,105	28,105	
Total	28,576	27,851	28,105	28,105	28,105	0.91%
GRAND TOTAL	262,671	262,388	261,905	261,905	261,905	-0.18%
Revenue Sources						
Intergovernmental	254,577	256,613	220,515	220,515	220,515	-14.07%
Staffing						
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time Positions	0.36	0.48	0.48	0.48	0.48	
Total Positions	5.36	5.48	5.48	5.48	5.48	0.00%

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

Major Accomplishments

- Implemented the Environmental Health component of the Digital Health Department data system, enabling Food and Lodging staff to complete inspections in the field with digital access and printing capabilities.
- Increased restaurant inspections from 57% to 90%.
- Obtained re-certification of the bacteriological lab after passing state audit and inspection.
- Fulfilled continuing education and training requests from wastewater contractor and operators and realtors.

Goals & Objectives

- Implement full use of the GPS/GIS system through completion of training and application in the field of the onsite program.
- Continue to provide continuing education and training for local groups involved in all aspects of Environmental Health.
- Identify and initiate changes needed to improve departmental efficiency in order to serve the public more efficiently and effectively.
- Complete the FDA standardization self-assessment according to the schedule proposed by the FDA.

Performance Summary

On Site Wastewater Program	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
On-site Wastewater Inspections/Visits	2,016	2,200	2,225	2,200
Private Wells Inspections/Visits	206	230	230	230
Complaints Investigated	118	120	120	120
Management Inspections Projected	497	510	542	510
Management Inspections Performed/Visits	502/844	510/1020	542/1084	510/1020
<i>Efficiency</i>				
Inspections per Specialist	889	777	730	777
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist	844	408	434	408
Management Inspection Coverage	100%	100%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Food, Lodging & Institutional Sanitation Program	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
Workload (Output)				
Inspections/Visits	1,676	1,960	2,178	2,178
Complaints Investigated	74	84	85	85
Quality Assurance visits	0	4	4	4
Efficiency				
Inspections per Specialist	627	603	545	545
Inspection Coverage	57%	90%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

Public Swimming Pools Program	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
Workload (Output)				
Inspections/Visits	494	525	550	525
Complaints Investigated	3	4	4	4
Efficiency				
Inspections/Visits per Specialist	99	88	92	88
Inspections Coverage	99%	100%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	940,739	1,003,921	1,034,311	1,034,305	1,034,305	
Operations	77,249	82,281	104,564	102,515	102,515	
Capital Outlay	12,000	37,572	35,520	35,520	35,520	
Total	1,029,988	1,123,774	1,174,395	1,172,340	1,172,340	4.32%
Revenue Sources						
Intergovernmental	17,815	4,750	4,750	4,750	4,750	
Fees	285,661	250,000	250,000	280,000	280,000	
Total	303,476	254,750	254,750	284,750	284,750	11.78%
Staffing						
Full Time Positions	18.00	18.00	18.00	18.00	18.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	18.00	18.00	18.00	18.00	18.00	0.00%

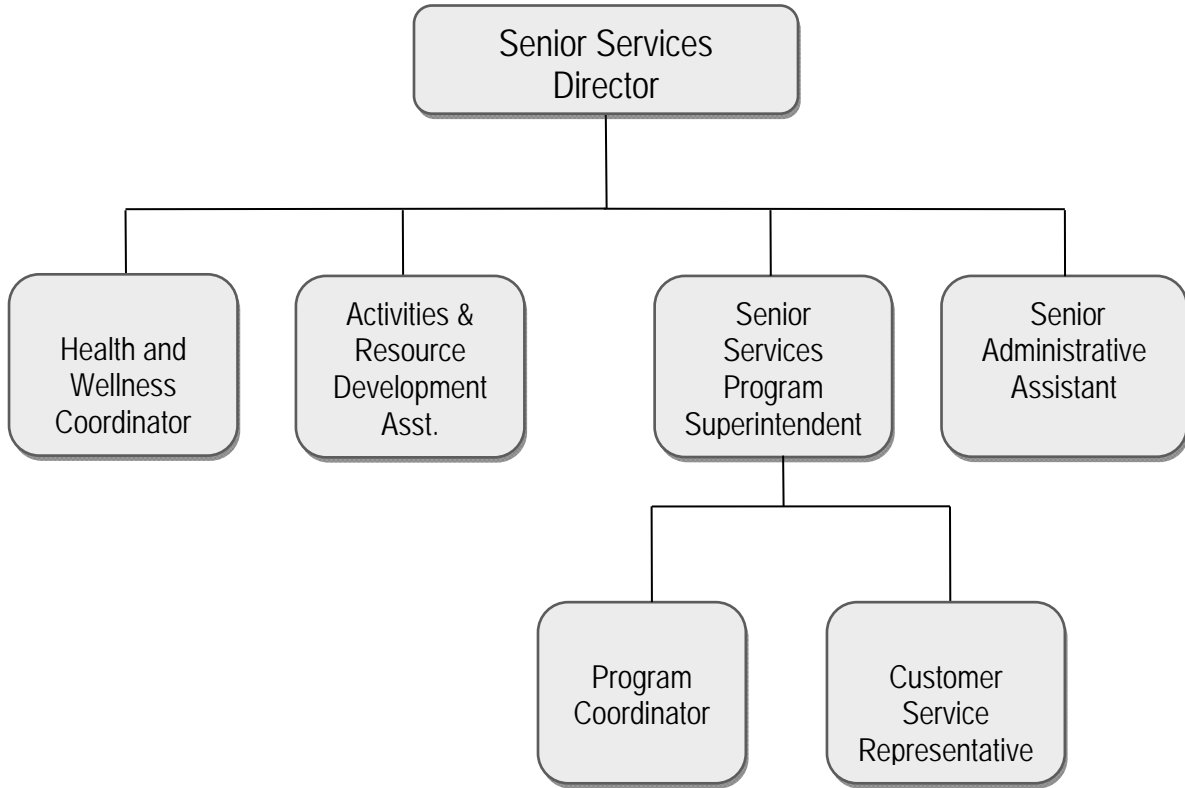
Other Health/Human Services

Human Services

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health*	30,000	30,000	30,000	30,000	30,000	
Crrystal Coast Autism	-	-	15,000	10,000	10,000	
Coastal Community Action*	24,854	35,000	35,000	35,000	35,000	
JCPC Task Force*	5,406	3,000	3,000	3,000	6,000	
Juvenile Restitution*	34,724	-	-	-	-	
Carteret Peer Recovery	16,000	24,000	32,551	30,000	30,000	
Teen Court*	53,364	50,000	50,000	50,000	55,500	
Broad Street Clinic	10,000	20,000	60,000	20,000	60,000	
School Nurse Funding*	49,992	50,000	50,000	50,000	50,000	
Boys and Girls Club*	48,398	50,000	50,000	50,000	60,000	
Domestic Violence*	20,908	30,155	30,155	30,155	30,155	
Total	491,646	490,155	553,706	506,155	564,655	15.20%
Revenue Sources						
Intergovernmental	660,758	646,500	646,500	646,500	653,740	
Other Taxes	34,796	30,000	30,000	30,000	30,000	
Total	695,554	676,500	676,500	676,500	683,740	1.07%
Staffing	-	-	-	-	-	
*Pass-through Funds						

Senior Center Organizational Chart



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

Major Accomplishments

- Received cash grant via Friends of Aging from Carteret Community Foundation for home delivered meals.
- Launched new website firendsofaging, an additional platform to market events at the center and increase awareness of donor and volunteer opportunities.
- Established partnership with NC Dept. of Veterans Affairs to expand resources for health and wellness seminars, and to increase awareness of department's offerings among the veteran community.
- Expanded and trained volunteer base to initiate successful member-led classes and activities.
- Met increased need for services for older adults as follows:

Service (#of units)	2012	2013	2014
Home-Delivered Meals	4,913	5,710	6,840
Congregate Nutrition	11,566	12,136	13,347
Transportation	4,417	6,168	6,175

Goals & Objectives

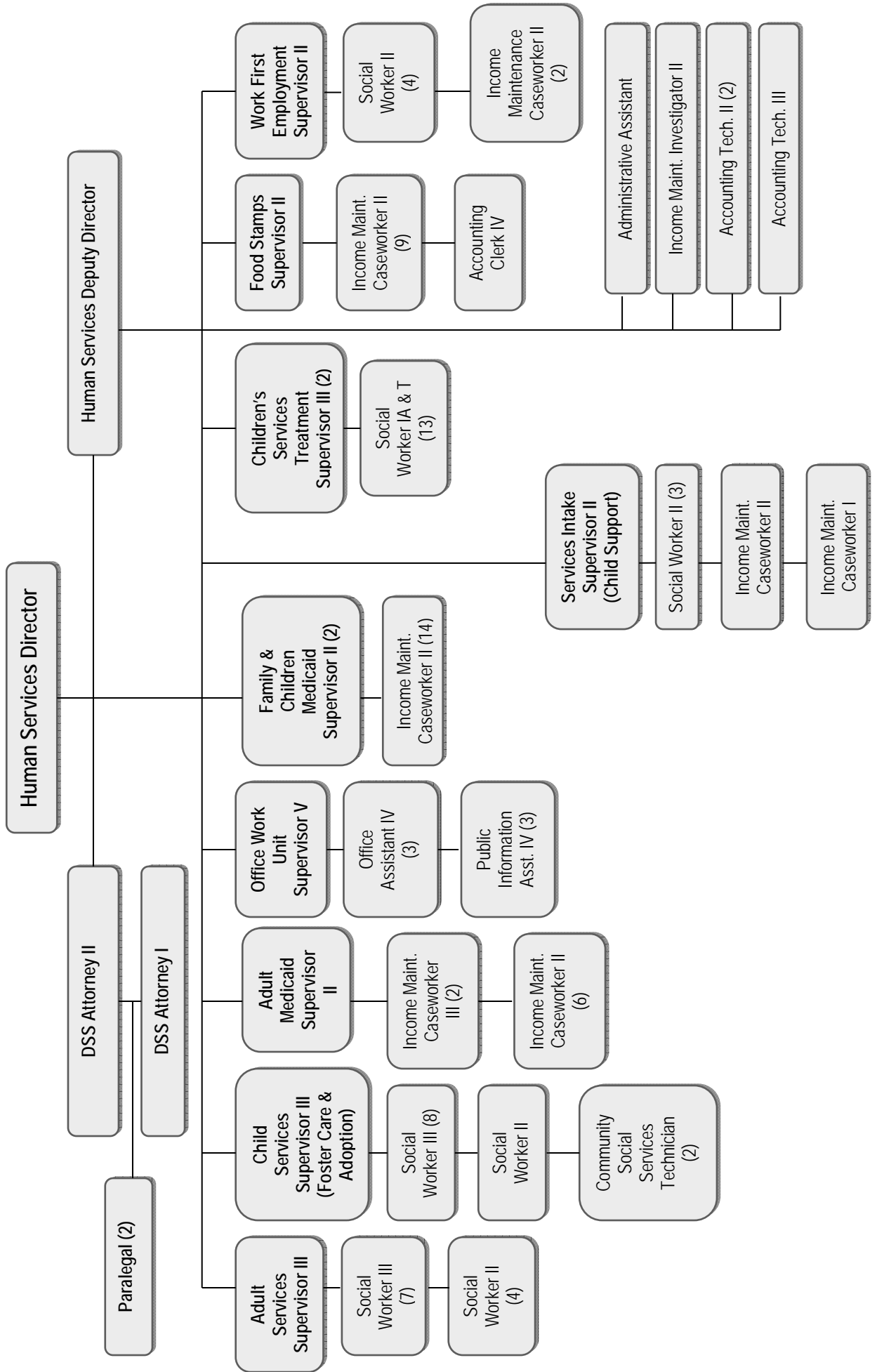
- Continue to carefully assess client needs as dictated by the NC Division of Aging and Adult Services to ensure eligibility for services.
- Certify staff member as a Medicare advisor to meet county-wide gap in servicing the Senior Health Insurance Information Program (SHIIP) and assist NC Cooperative Extension with increased demand.
- Maintain partnership with area Meals-on-Wheels volunteer program to ensure nutritional needs of all vulnerable homebound seniors are met.
- Seek additional grants and fundraising activities as allowed to avoid the need to reduce services to older adults.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Improvements due to evidence based health promotion (# of seniors)	38	40	45	50
Health & safety seminars with professional speakers	30	31	31	32
<i>Efficiency</i>				
Seniors to be trained in evidence based health promotion	38	40	45	50
Average attendance at each seminar*	25	28	28	28
<i>Effectiveness</i>				
Improvement of health habits (Percent of completed surveys)	90%	100%	100%	100%

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	207,128	227,381	243,239	233,444	233,444	
Operations	211,115	191,902	210,029	215,026	215,026	
Total	418,244	419,283	453,268	448,470	448,470	6.96%
Revenue Sources						
Intergovernmental	486,346	359,894	336,772	336,772	336,772	
Fees	4,440	6,000	8,500	8,500	8,500	
Total	490,786	365,894	345,272	345,272	345,272	-5.64%
Staffing						
Full Time Positions	3.93	4.58	4.58	4.58	4.58	
Part Time as FTE	2.15	1.44	1.44	1.44	1.44	
Number of Positions	6.08	6.02	6.02	6.02	6.02	0.00%

Department of Social Services Organizational Chart



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

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

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

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

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

Major Accomplishments

- Served an average of 2,704 individual clients monthly with multiple trips to the doctor or other medical transportation needs allowable under Medicaid.
 - Conducted two MAPP (Model Approach to Partnerships in Parenting) classes – mandated training for licensing of prospective foster families.
 - Licensed an additional 7 adoptive families and 5 foster families, for a total of 12 adoptive and 13 foster families.
 - Provided guardianship to 53 adults, which includes 17 terminated cases and 15 new cases during the year.
 - LINKS (Independent Living) coordinator has worked with 18 foster children ages 16-21 on achieving goals to promote independence.
 - 8 children cleared for adoption, and another 5 have had their adoptions finalized.
 - Assisted an average of 516 clients per month with emergency energy and food related problems.
 - Continued partnering with neighboring counties for joint recruitment and retention of foster family resources.
 - Assisted an average of 117 children per month with adoption assistance funding.
 - Served an average of 107 CAP clients per month.
 - Evaluated 158 elderly or disabled adults for the need for adult protective services.
-
- Served a monthly average of the following in 2014:

	2014	2013	2012
Special Assistance (Rest Homes)	153	160	160
Long Term Care (Nursing Homes)	262	260	259
Adult Medicaid	2,940	2,127	2,043
Family & Children’s Medicaid	4,911/6,715	4,895/6,865	4,894/6,692
SSI Medicaid Cases	1,593	1,297	1,205
Child Day Care	445	432	435
Food Nutrition Services cases/people	4,860/9,384	4,823/9,277	4,665/10,513

Goals & Objectives

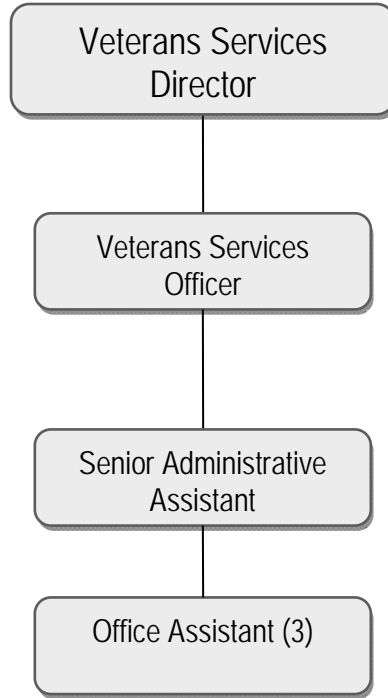
- Maintain low staff turnover.
- Ensure that all staff has completed mandated trainings.
- Continue assessing services and procedures to improve efficiency and customer service.
- Increase benefit diversions cases for FY16.
- Increase the number of families receiving retention services.
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments).

	FY14 Actual	FY15 Estimated	FY16 Target	Current Goal
Effectiveness				
Adults Entering Employment	60	62	60	Over 45
Remaining off work for Employment	55%	60%	60%	90%+
All Family Participation Rate	50%	50%	50%	50%
Two-Parent Participation Rate	90%	90%	90%	90%

- To transition at least 25 children from agency custody to a permanent custodian, including guardianship and/or adoption, within a maximum of 12-15 months.
- Increase the number of licensed foster homes by 5, and to maintain a minimum of 18 licensed Carteret County foster homes and 15 licensed foster-to-adopt homes.
- Increase the number of licensed relative foster homes by 3 and to maintain those homes until a permanent goal is achieved for their relative children.
- Increase the number of children by 5 who are cleared through the court and have a permanent goal of adoption.

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
ADMINISTRATION						
Personnel	5,477,626	5,867,566	6,273,215	6,273,215	6,273,215	
Operations	956,474	1,216,875	1,206,200	1,199,200	1,199,200	
Capital Outlay	18,299	19,000	19,000	19,000	19,000	
Total	6,452,399	7,103,441	7,498,415	7,491,415	7,491,415	5.46%
GENERAL ASSISTANCE	239,010	408,100	400,900	400,900	400,900	-1.76%
SPECIAL ASSISTANCE	2,742,394	3,178,340	3,135,263	3,135,260	3,135,260	-1.36%
SPECIAL PROJECTS	583,040	820,179	758,133	758,130	758,130	-7.57%
TANF	98,220	174,000	221,000	221,000	221,000	27.01%
GRAND TOTAL	10,115,063	11,684,060	12,013,711	12,006,705	12,006,705	2.76%
Revenue Sources						
Intergovernmental	6,861,161	8,081,022	8,314,458	8,314,458	8,314,458	
Miscellaneous	58,572	30,500	10,500	10,500	10,500	
Total	6,919,734	8,111,522	8,324,958	8,324,958	8,324,958	2.63%
Staffing						
Full Time Positions	105.00	106.00	107.00	107.00	107.00	
FTE - Part Time Positions	2.88	5.30	4.08	4.08	4.08	
Numbers of Positions	107.88	111.30	111.08	111.08	111.08	-0.20%

Veterans Organizational Chart



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

Major Accomplishments

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2014 totaled \$64,569,000 in the area of compensation & pension, readjustment & vocational rehabilitation, and insurance & indemnities. That said, the following breakdown is provided: compensation & pension paid to veterans and widows \$44,209,000; educational & vocational rehabilitation, paid to veterans and their dependents \$3,644,000; insurance & indemnities paid to beneficiaries \$1,563,000; VA healthcare provided to veterans in 2014 amounted to \$153,153,000.
*Note: ** These figures do not include the VA expenditures in Cape Carteret, Cedar Point, and Stella since they have an Onslow County zip code. *These statistics are forthcoming.*
- Provided administrative support for ROMEO (Retired Old Men Eating Out); this group consists of World War II veterans who meet, every other month, for lunch, camaraderie, and fellowship.
- Fulfilled a pivotal role in the 21st Annual Carteret County Veterans Day parade.
- Provided a meeting place for our county Veteran's Post-Traumatic Stress Disorder group.

Goals & Objectives

- Maintain efficiency and effectiveness as services and workloads increase.
- Convert paper filing system to an electronic system utilizing Laserfiche software.
- Streamline our internal office claims processing methodology and the tracking of VA claims through the VA system.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Number of veterans and/or dependents seen in office.	9,481	7,644	9,500	10,500
Number of all claims generated in the office.	6,225	4,096	4,500	3,500
Number of telephone calls received/made.	18,222	13,270	15,500	17,500
Number of piece of correspondence generated per day.	221	135	149	175
<i>Efficiency</i>				
Increase in veterans seen office	1.5%	6.22%	3.96%	
Increase in claims generated in the office	11.7%	20.53%	2.94%	

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	247,409	275,742	324,143	292,560	292,560	
Operations	73,089	63,639	67,944	60,370	60,370	
Capital Outlay	-	-	-	-	-	
Total	320,498	339,381	392,087	352,930	352,930	3.99%
Revenue Sources						
Intergovernmental	1,452	-	1,000	1,000	1,000	0.00%
Staffing						
Full-Time Positions	6.00	6.00	7.00	6.00	6.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6.00	6.00	7.00	6.00	6.00	0.00%



Education

**Carteret County Schools
Carteret Community College**

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

2015-2016 Operating Budget Request

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

Carteret County Public School System's total funding for the 2013-2014 school year ranked 54th among the state's 115 public school systems in per-pupil expenditure. This reflects an increase from 2012-2013 when it ranked 63rd. Overall, in 2013-2014, our total per pupil expenditure increased by \$541.12. The rankings for 2013-2014 by funding sources were as follows: state 76th, federal 97th and local 18th.

The Carteret County Public School System continues to have academic scores among the highest in the state, providing an outstanding return on investment. Last year the General Assembly implemented a letter grade system in an attempt to identify the quality of public schools. Overall, fewer than 30 percent of public schools earned an A or a B. Carteret County's Public School System had 11 schools earning As and Bs, which is 63 percent of our schools scoring at that level. The remaining 5 schools earned a C. None of the Carteret County Schools were among the 29 percent that scored either D or F. Of special note, all three of Carteret County's public high schools ranked high among the 417 traditional public high schools: Croatan High School was 6th, West Carteret High School was 16th, and East Carteret High School was 40th. Only one school system in the state with three or more traditional high schools scored higher: Chapel Hill-Carrboro.

Carteret County Public School System's 2014 high school seniors earned an average score of 1579 on the Scholastic Assessment Test (SAT). The state's average was 1483 and the national average as 1497. The SAT score average ranked Carteret 4th among traditional North Carolina School Systems. The graduation rate for 2014 was 87.9 percent, while the state's rate was 83.8 percent. Carteret County Public School System's 2013-2014 dropout rate remains below the state average.

In order to continue the excellence in academics for Carteret County Public School students, the 2015-2016 budget request includes a contingency request to cover the following possible deficits from the state: Driver Education, New Student Funding, and Teacher Assistants. The budget request includes three staff positions: technology facilitator, purchasing and assets coordinator, and construction manager. The budget request also includes supplement increases, increases in wages and benefits, a records retention plan, eRate funding, and educational software.

The 2015-2016 Operating Budget Request of \$21,353,424, excluding charter school pass through, is a 1.68% increase over last year's budget. In addition, based on funding uncertainties at the State level, there is a contingency request for \$558,500. The total Operating Budget Request, including contingency, equals \$21,911,924, which is an overall increase of 4.34 percent. The 2014-2015 county appropriation was \$21,000,000.

Local funding has been and continues to be instrumental in our schools attaining many of the academic gains. These requested funds are essential in order for our school system to continue to academically prepare students for the best possible opportunities.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

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

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	Budget 3/31/15				
Current Expense	18,850,000	21,000,000	21,911,918	21,353,400	20,350,000	
Charter Schools	612,680	465,000	-	470,000	460,000	
Total	19,462,680	21,465,000	21,911,918	21,823,400	20,810,000	-3.05%
Revenue Sources						
Intergovernmental	45,159	50,000	50,000	50,000	50,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Purpose: This department includes funds for community college operational and capital outlay costs.

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	Budget				
		3/31/15			Approved	From FY
Current Expense	2,130,955	2,440,000	2,464,000	2,464,000	2,464,000	
Capital Outlay	223,108	351,840	225,000	225,000	225,000	
Total	2,354,063	2,791,840	2,689,000	2,689,000	2,689,000	-3.68%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Culture and Recreation

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

Senior Center Department

Culture and Recreation

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

Major Accomplishments

- Increased awareness and facility rental through improved marketing and staff sales efforts.
- Improve client experience by providing greater access to newsletters, menus, and activities schedule through the new county website.
- Program Coordinator received Chamber of Commerce Outrageous Customer Service award for excellence in client satisfaction.

Goals & Objectives

- Continue collaborative efforts with neighboring agencies to provide intergenerational and other activities for the benefit of senior citizens.
- Improve accuracy of general attendance reports by purging client database of one-time or inactive users.
- Increase revenue through improved marketing, website, and amenities for available rental venue.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Seniors registered and utilizing computer sign-in	1,478	1,550	1,700	2,000
<i>Efficiency</i>				
Percentage of seniors accurately recording event participation through the computer system.	89%	91%	95%	98%

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015 Budget 3/31/15				
Personnel	107,960	130,258	139,034	138,711	138,711	
Operations	149,523	85,231	118,449	116,649	99,694	
Capital Outlay	-	-	15,901	-	-	
Total	257,483	215,489	273,384	255,360	238,405	10.63%
Revenue Sources						
Fees	9,756	13,000	13,000	13,000	13,000	0.00%
Staffing						
Full Time Positions	2.07	2.42	2.42	2.42	2.42	
Part time as FTE	0.24	0.26	0.27	0.27	0.27	
Number of Positions	2.31	2.68	2.69	2.69	2.69	0.37%

Tri-County Library System

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

Major Accomplishments

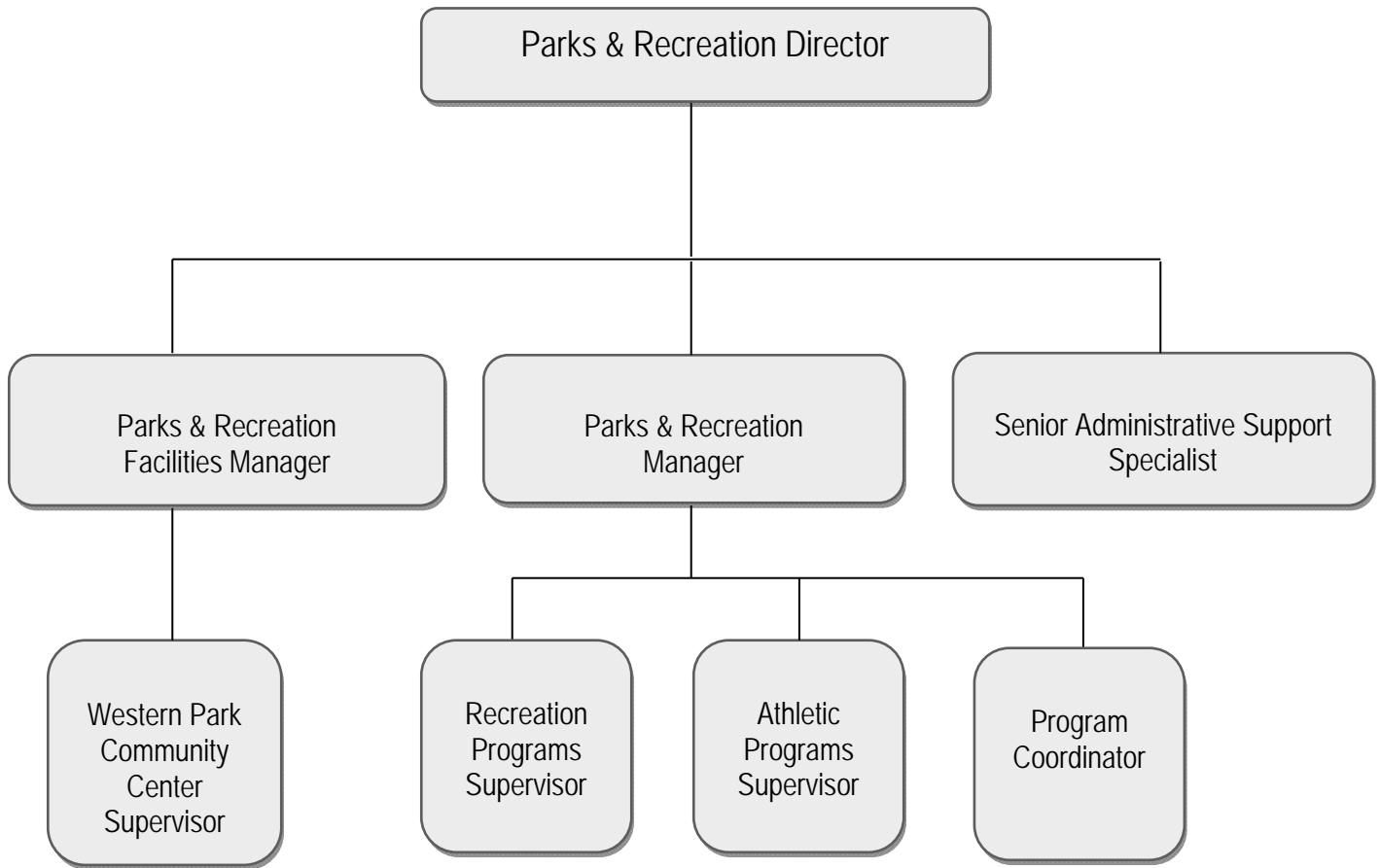
- Collaborated with Parks & Recreation to offer a summer film festival.
- Expanded public access to popular e-book titles.
- Received over \$20,000 in donations to purchase new public access computers.
- Received a grant to purchase Meraki devices and software to manage wireless internet usage at all of the libraries.

Goals & Objectives

- Evaluate and explore the possibility of implementing a new library automation system.
- Continue to pool resources with other regional libraries to develop and expand public access to popular e-book titles.
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources).
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county.

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	2014-2015 Budget 3/31/15				
Office Rent	88,648	88,650	88,650	88,650	88,650	
Tri-County Library System	1,116,620	1,095,020	1,174,150	1,134,585	1,134,585	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Total	1,258,343	1,236,745	1,315,875	1,276,310	1,276,310	3.20%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Parks & Recreation Organization Chart



Parks and Recreation Programs

Culture and Recreation

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

Major Accomplishments

- Completed a 20 year Parks and Recreation Master Plan in collaboration with East Carolina University.
- Implemented new programs and increased usage at Fort Benjamin Park.
- Established an online registration and payment system.
- Co-sponsored several events benefiting local non-profit groups and organizations.

Goals & Objectives

- Establish a youth summer camp at Fort Benjamin Recreation Center.
- Develop a family fun day program at Freedom Park in Beaufort.
- Increase recreation programs for active older adults as well as young children.
- Install new elements in parks with old or missing items such as picnic tables, benches, etc.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Athletic Programs Offered (sponsored & co-sponsored)	16	17	17	18
Recreation Programs Offered	22	27	32	35
Number of Reservations for County Athletic Fields	4,480	4,600	4,700	4,800
Number of Reservations for County Picnic Shelter	279	300	325	350
Fort Benjamin Recreation Center Reservations	284	500	550	600
Western Park Community Center Reservations	708	750	800	850
<i>Efficiency</i>				
Citizens served by Athletic Programs	22,300	22,400	22,750	24,500
Citizens served by Recreation Programs	5,277	5,300	5,900	6,500
Citizens using Athletic Fields	336,000	345,000	352,500	360,000
Citizens utilizing Picnic Shelter Reservations	11,160	11,500	13,000	13,700
Citizens served at Fort Benjamin Park and Recreation Center	17,706	19,000	22,000	25,500
Citizens served at Western Park Community Center	13,372	13,500	14,500	15,000
<i>Effectiveness</i>				
Growth in the percent of people utilizing programs and facilities	2.4%	2.6%	3.2%	3.3%

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	466,029	518,518	504,009	507,525	507,525	
Operations	240,470	254,240	308,400	292,415	292,415	
Scenic By Way	-	13,250	-	-	-	
Total	706,499	786,008	812,409	799,940	799,940	1.77%
Revenue Sources						
Fees	67,029	51,650	47,300	47,300	47,300	
Total	67,029	51,650	47,300	47,300	47,300	-8.42%
Staffing						
Full time positions	7.50	7.50	7.50	7.50	7.50	
Part time as FTE	4.65	5.70	5.19	5.19	5.19	
Number of Positions	12.15	13.20	12.69	12.69	12.69	-3.86%

Parks and Recreation Maintenance Department

Culture and Recreation

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

Major Accomplishments

- Resurfaced tennis courts at Western Park.
- Rebuilt dugouts at Eastern Park
- Rebuilt several fields to improve drainage; therefore, limiting the amount of time fields are unusable after a rain event.

Goals & Objectives

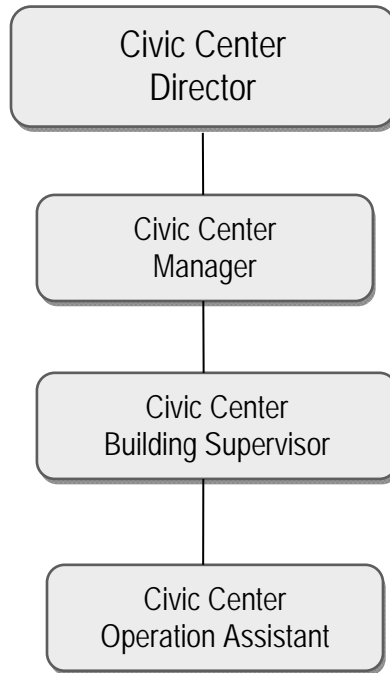
- Resurface tennis and basketball courts at various parks and establish a schedule for cleaning and maintenance.
- Install ceramic tile in bathrooms at various parks to improve aesthetics, improve sanitary conditions, and reduce maintenance.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Structure and Equipment hours	6,000	5,800	5,500	5,500
Field maintenance hours	3,800	3,700	3,600	3,500
<i>Efficiency</i>				
Number of locations maintained and prepared	92	92	90	90
Number of bleachers delivered and returned	75	60	50	0
<i>Effectiveness</i>				
Acres maintained	220	220	202	202

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	Budget				
Personnel	346,777	367,167	433,177	425,932	425,932	
Operations	223,535	306,943	345,588	345,588	345,588	
Capital Outlay	9,279	-	-	-	-	
Total	579,591	674,110	778,765	771,520	771,520	14.45%
Staffing						
Full time positions	7.00	7.00	9.00	9.00	9.00	
Part time as FTE	4.43	4.42	4.66	4.66	4.66	
Number of Positions	11.43	11.42	13.66	13.66	13.66	19.61%

Civic Center Organizational Chart



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

Major Accomplishments

- Continued facility improvements that increase safety and security as well as improve the aesthetics of the center.
- Executed successful public events: Mistletoe Magic Holiday Gift Show and Coastal Home & Garden Show.

Goals & Objectives

- Plan and execute an additional consumer tradeshow: Sports and Recreation Expo.
- Actively market and promote the Center and the County to event planners, sporting event promoters and group meetings to increase revenues.
- Continue to make facility improvements that will enhance the appearance and marketability of the Center.
- Participate in wedding tradeshow and increase social even bookings.

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Commercial/Private Events	87	105	110	122
Days utilized by commercial/private events	116	122	125	160
Non-profit events	76	65	70	70
Days utilized by non-profits	100	80	95	95
<i>Efficiency</i>				
Annual attendance at events	49,500	52,000	54,500	55,000
<i>Effectiveness</i>				
Growth percentage in total number of events	1.2%	4.1%	5.6%	6.3%

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Personnel	197,915	206,623	208,937	208,937	208,937	
Operations	192,062	289,413	231,498	229,248	229,248	
Total	389,976	496,036	440,435	438,185	438,185	-11.66%
Revenue Sources						
Fees	219,205	202,485	222,300	222,300	222,300	9.79%
Staffing						
Full Time Positions	3.50	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.48	0.36	0.60	0.60	0.60	
Numbers of Positions	3.98	3.86	4.10	4.10	4.10	6.22%



Non Departmental

**Debt Services
Transfers to Other Funds
Contingency**

Debt Service

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Bond Service Charges	7,750	25,000	20,000	20,000	20,000	
2004 GO Refunding Principal	1,390,000	1,360,000	1,440,000	1,440,000	1,440,000	
2004 GO Refunding Interest	205,948	156,000	101,500	101,500	101,500	
2006 GO Series School Principal	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	
2006 GO Series School Interest	202,500	135,000	67,500	67,500	67,500	
2007 GO Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 GO Series School Interest	590,525	563,000	53,500	53,500	53,500	
2011 GO: 2002 CCC Refund Principal	620,000	610,000	600,000	600,000	600,000	
2011 GO: 2002 CCC Refund Interest	139,400	121,000	103,000	103,000	103,000	
2015 GO Refund 2007 Principal	-	-	165,000	165,000	165,000	
2015 GO Refund 2007 Interest	-	-	260,500	260,500	260,500	
2015 GO Schools Principal	-	-	465,000	465,000	235,000	
2015 GO Schools Interest	-	-	320,000	320,000	150,000	
2011 COPS: 2002 Refund Principal	480,000	470,000	460,000	460,000	460,000	
2011COPS: 2002 Refund Interest	120,150	111,000	102,000	102,000	102,000	
County Technology Principal	49,406	49,500	-	-	-	
County Technology Interest	249	-	-	-	-	
Eastern Region Principal	330,077	115,400	115,400	115,400	115,400	
Eastern Region Interest	-	-	-	-	-	
Community College Principal	100,686	-	-	-	-	
Community College Interest	4,289	-	-	-	-	
2013 GO: 2006 Refund Principal	-	-	-	-	-	
2013 GO: 2006 Refund Interest	545,440	584,500	584,500	584,500	584,500	
2009 Installment 2000 COPS Prin.	940,000	930,000	915,000	915,000	915,000	
2009 Installment 2000 COPS Int.	220,965	188,000	154,000	154,000	154,000	
QZAB Schools Principal: NES	115,000	115,000	120,000	120,000	120,000	
QZAB Schools Principal: MES	-	112,000	112,000	112,000	112,000	
QZAB Schools Principal: ECHS	307,692	308,000	308,000	308,000	308,000	
QZAB Schools Interest: ECHS	176,677	161,000	145,000	145,000	145,000	
QSCB Schools Principal: ECHS	137,822	138,000	138,000	138,000	138,000	
QSCB Schools Interest: ECHS	66,292	60,000	53,500	53,500	53,500	
Debt Payoff Issuance Cost	-	-	-	-	-	
Total Principal	6,520,682	6,257,900	6,888,400	6,888,400	6,658,400	
Total Interest & Fees	2,280,184	2,104,500	1,965,000	1,965,000	1,795,000	
Total Debt Service	8,800,866	8,362,400	8,853,400	8,853,400	8,453,400	1.09%

Non-Departmental

Purpose:

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

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
<i>Transfer To:</i>						
School Capital Projects Fund	1,653,000	4,500,000	1,653,000	1,653,000	2,403,000	
Capital Improvements Fund	934,775	975,000	175,000	175,000	100,000	
Emergency Telephone System Fund	3,533	-	-	-	-	
<i>Contingency:</i>						
County Contingency	-	30,649	-	100,000	100,000	
Courthouse Security Contingency	-	122,540	-	-	-	
JCPC Contingency	-	50,621	-	-	-	
Reclassifications	-	152,511	-	-	-	
Reclassifications Fringes	-	56,321	-	-	-	
Reclass State Fringes	-	18,840	-	-	-	
Workers Compensation and Insurance	-	7,913	-	-	-	
Unemployment	-	42,755	-	40,000	40,000	
Fuel	-	100,000	-	-	-	
Occupancy Tax	-	1,608,150	2,138,095	2,138,095	2,138,095	
Total Transfers	2,591,308	5,475,000	1,828,000	1,828,000	2,503,000	
Total Contingency	-	2,190,300	2,138,095	2,278,095	2,278,095	
Total Non Departmental	<u>2,591,308</u>	<u>7,665,300</u>	<u>3,966,095</u>	<u>4,106,095</u>	<u>4,781,095</u>	-37.63%
Revenue Sources						
Other Taxes	-	1,608,150	2,138,095	2,138,095	2,138,095	
Intergovernmental	-	18,840	-	-	-	
Total Revenue	-	<u>1,626,990</u>	<u>2,138,095</u>	<u>2,138,095</u>	<u>2,138,095</u>	31.41%

Other Funds

Special Revenue Funds

Emergency Telephone System Fund

Salter Path Special Tax District

Water Special Tax District

Rescue Special Tax District

Fire Special Tax District

Occupancy Tax

Capital Funds

County Capital Improvements

County Capital Reserve

School Capital Projects

Enterprise Fund

Water Fund

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

Major Accomplishments

- Maintained annual maintenance contracts for all essential equipment within the communications center.
- Trained and certified staff using the National Academy of Emergency Dispatch protocol classes.
- Received recognition from the NC 9-1-1 Board for call taking and dispatching practices that were referred to by the NC 9-1-1 Board as "One of the top performing PSAP's in the state".

Goals & Objectives

- Enhance the capabilities of Computer Aided Dispatch.
- Continue to enhance communications infrastructure, operations, and procedures in an effort to seek national accreditation.
- Continue the implementation of Next Generation 911 (NG911) with other major wireless carrier services, specifically Alltel and Verizon.

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Operations	356,583	384,497	465,100	465,100	465,100	
Capital Outlay	53,078	260,300	162,000	162,000	162,000	
Contingency	-	7,233	10,320	10,320	10,320	
Total	409,661	652,030	637,420	637,420	637,420	-2.24%
Revenue Sources						
Intergovernmental	521,906	454,000	537,420	537,420	537,420	
Interest	3,580	-	-	-	-	
Transfer from General Fund	3,533	-	-	-	-	
Appropriated Fund Balance	-	198,030	100,000	100,000	100,000	
Total	529,019	652,030	637,420	637,420	637,420	-2.24%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Salter Path Special Tax

Special Revenue Fund

Purpose: This fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The special tax rate is 5.5 cents.

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Beach Nourishment	-	8,000	8,000	8,000	8,000	
Total	-	8,000	8,000	8,000	8,000	0.00%
Revenue Sources						
Ad Valorem Taxes	6,218	6,300	6,100	6,100	6,100	
Sales Tax	1,693	1,700	1,900	1,900	1,900	
Interest	146	-	-	-	-	
Total	8,057	8,000	8,000	8,000	8,000	0.00%

Water Special Tax**Special Revenue Fund**

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Fees	903	1,000	1,000	1,000	1,000	
Transfer to General Fund	-	-	-	-	-	
Transfer to Water Fund	300,000	324,000	324,000	324,000	324,000	
Contingency	-	11,000	7,000	7,000	7,000	
Total	300,903	336,000	332,000	332,000	332,000	-1.19%
Revenue Sources						
Ad Valorem Taxes	284,185	262,000	253,000	253,000	253,000	
Sales Tax	76,657	74,000	79,000	79,000	79,000	
Interest	551	-	-	-	-	
Total	361,393	336,000	332,000	332,000	332,000	-1.19%

Rescue Squad Districts Fund

Special Revenue Fund

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Beaufort	706,695	705,775	705,775	705,775	760,625	
Broad and Gales Creek	217,441	220,935	220,935	220,935	217,665	
Mill Creek	72,924	73,035	73,035	73,035	74,790	
Morehead City	99,602	140,000	140,000	140,000	140,000	
Otway	153,206	152,850	152,850	152,850	187,460	
Sea Level	162,507	256,453	256,453	256,453	246,650	
Western Carteret - ILA	398,059	403,470	403,470	403,470	385,980	
District Reserves	508,340	323,402	13,497	13,497	115,720	
Local Option Sales Tax	486,606	461,000	505,000	505,000	505,000	
Total	<u>2,805,379</u>	<u>2,736,920</u>	<u>2,471,015</u>	<u>2,471,015</u>	<u>2,633,890</u>	-3.76%

Revenue Sources						
Ad Valorem Taxes	1,911,834	1,925,245	1,926,015	1,926,015	1,970,300	
Local Option Sales Tax	524,334	501,000	538,000	538,000	538,000	
Interest	5,507	-	-	-	-	
Appropriated Fund Balance	-	310,675	7,000	7,000	125,590	
Total	<u>2,441,675</u>	<u>2,736,920</u>	<u>2,471,015</u>	<u>2,471,015</u>	<u>2,633,890</u>	-3.76%

Fire Districts Fund

Special Revenue Fund

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

Expenditure Category	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Atlantic	74,814	74,305	74,305	74,305	64,360	
Beaufort	319,801	320,485	320,485	320,485	316,470	
Broad and Gales Creek	217,441	220,935	220,935	220,935	217,665	
Cedar Island	46,460	46,100	46,100	46,100	45,250	
Davis	63,413	62,775	62,775	62,775	62,860	
Harkers Island	240,806	240,870	240,870	240,870	268,515	
Harlowe	77,145	77,100	77,100	77,100	75,225	
Marshallberg	197,889	197,235	197,235	197,235	181,575	
Mill Creek	27,488	27,675	27,675	27,675	30,320	
Morehead City	251,750	335,175	360,000	360,000	360,000	
Newport	308,078	308,210	308,210	308,210	305,725	
North River	49,974	56,205	56,205	56,205	56,340	
Otway	183,694	183,260	183,260	183,260	166,250	
Salter Path/Indian Beach	56,367	55,650	55,650	55,650	49,920	
Sea Level	47,433	46,315	46,315	46,315	49,060	
South River	111,814	110,940	110,940	110,940	99,870	
Stacy	21,336	21,805	21,805	21,805	20,495	
Stella	86,250	87,980	87,980	87,980	82,540	
Western Carteret - ILA	444,210	450,580	450,580	450,580	432,740	
Wildwood	549,662	581,085	582,000	582,000	582,000	
District Reserves	389,000	392,034	11,085	11,085	95,145	
Local Option Sales Tax	<u>851,957</u>	<u>665,500</u>	<u>751,500</u>	<u>751,500</u>	<u>751,500</u>	
Total	<u>4,616,780</u>	<u>4,562,219</u>	<u>4,293,010</u>	<u>4,293,010</u>	<u>4,313,825</u>	-5.44%

Revenue Sources						
Ad Valorem Taxes	3,586,240	3,273,685	3,273,685	3,273,685	3,205,800	
Local Option Sales Tax	971,794	896,500	998,500	998,500	998,500	
Interest	7,574	-	-	-	-	
Appropriated Fund Balance	-	392,034	20,825	20,825	109,525	
Total	<u>4,565,609</u>	<u>4,562,219</u>	<u>4,293,010</u>	<u>4,293,010</u>	<u>4,313,825</u>	-5.44%

Occupancy Tax

Special Revenue Fund

Purpose: 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 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.

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Tourism Development Authority	2,869,259	2,768,500	3,189,000	3,189,000	3,189,000	
Transfer to General Fund	2,319,811	2,834,500	3,263,500	3,263,500	3,263,500	
Total	5,189,070	5,603,000	6,452,500	6,452,500	6,452,500	15.16%

Revenue Sources						
Occupancy Tax	5,188,730	5,600,000	6,450,000	6,450,000	6,450,000	
Occupancy Tax Penalties and	341	-	2,500	2,500	2,500	
Interest	2,767	3,000	-	-	-	
Total	5,191,837	5,603,000	6,452,500	6,452,500	6,452,500	15.16%

County Capital Improvements

Capital Fund

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Strategic Plans	63,000	-	-	-	-	
Pictometry Mapping	63,695	75,535	75,535	75,535	75,535	
Courthouse Security	-	317,585	50,000	50,000	50,000	
Waterway Dredging	84,775	36,000	-	-	-	
Solid Waste Site Expansion	-	-	158,620	-	-	
Taylor Extended Care Improvements	96,470	-	-	-	-	
Newport Park Lighting	-	-	-	-	50,000	
Freedom Park Improvements	-	-	300,000	300,000	150,000	
Park Lighting	211,250	1,199,000	1,199,000	1,199,000	1,199,000	
Atlantic Beach Park Expansion	-	200,000	200,000	200,000	200,000	
Beaufort Park	-	-	300,000	-	-	
Salter Path Beach Access	-	-	160,000	160,000	160,000	
Salter Path Park	-	-	-	-	25,000	
Total	<u>519,191</u>	<u>1,828,120</u>	<u>2,443,155</u>	<u>1,984,535</u>	<u>1,909,535</u>	4.45%

Revenue Sources						
Transfer from General Fund	934,775	975,000	175,000	175,000	100,000	
Intergovernmental	-	-	-	-	-	
Interest	8,070	2,120	5,000	5,000	5,000	
Fund Balance	-	851,000	2,263,155	1,804,535	1,804,535	
Total	<u>942,845</u>	<u>1,828,120</u>	<u>2,443,155</u>	<u>1,984,535</u>	<u>1,909,535</u>	4.45%

County Capital Reserve

Capital Fund

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	-	-	-	-	-	
Interest	3,032	-	-	-	-	
Total	3,032	-	-	-	-	0.00%

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

2014-2015 Capital Budget Request

Each year a Capital investment is made for the benefit of our students, our staff, and our community through the funding of the Carteret County Board of Education's budget requests. This Capital investment is designed to provide quality resources, a safe environment, and opportunities for student learning. The Board of Education's Capital requests have been developed through a careful plan in a diligent manner. All of the capital identified items that follow are listed by school with the understanding that only the most urgent can be addressed in this request. The remaining items are very important, and will be addressed in future requests.

The following sections present the school system's 2014-2015 Capital budget request of \$5,033,137, which is an increase of \$1,803,856 over last year's initial funding request from the county. Following the Board of Education's request last year, the funding provided was \$1,628,000 initially, and then increased by \$50,000 in January 2014. Subsequent sections include documentation of these needs, which have been jointly developed through school leadership teams, maintenance, and central service administrators. The budget continues to emphasize safety, accessibility, and preventive maintenance.

Maintaining a rotating schedule of planned painting and maintenance projects prevents the accumulation of delayed maintenance costs that amount to large capital requests in the future. A new addition to the rotating schedule is the addition of a carpet replacement schedule to coincide with the painting schedule.

The capital budget request also includes the continuation of the technology plan. This request is designed to support a one-to-one computer initiative which began in the 2013-2014 school year. The technology request also includes replacing equipment that has grown obsolete or is in disrepair. In addition to the technology that helps us continue our success in excellent academics and student achievement, other improvement projects have been added to the list. Fixing roofs at the historic gyms in Atlantic Elementary School and Newport Elementary School, repairing a wall in the Media Center at West Carteret High School, and adding kitchen space at White Oak Elementary School will further improve our facilities.

Your support of this budget request is necessary and greatly appreciated.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

School Capital Projects

Capital Projects

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

	2013-2014 Actual	Amended 2014-2015 Budget 3/31/15	2015-2016 Requested	2015-2016 Recommended	2015-2016 Board Approved	Percent Change From FY 15/16
Expenditure Category						
Capital Improvements						
Capital	-	-	-	-	-	
Category I	718,780	2,944,182	1,688,982	1,000,000	1,000,000	
Category I Safety and Accessibility	-	-	-	-	-	
Category I Campus Security	-	-	-	-	-	
Category I Planned Repairs & Maintenance	-	-	-	-	-	
Category I HVAC Improvements	-	-	-	-	-	
Category I Painting	-	-	-	-	-	
Category 1 Carpet	-	-	-	-	-	
Category II	258,938	-	-	-	-	
Category II Schools	-	-	-	-	-	
Category II Band	-	-	-	-	-	
Category II Departments	-	-	-	-	-	
Technology	439,500	753,488	-	-	750,000	
Category III	27,966	218,034	-	-	-	
Prior Year Category I	631,569	670,873	-	-	-	
Prior Year Category II	2,000	707,288	2,090,645	653,000	653,000	
Prior Year Technology	224,537	8,106	-	-	-	
Transfer to General Fund	-	-	-	-	-	
Total	2,303,291	5,301,971	3,779,627	1,653,000	2,403,000	-54.68%

Revenue Sources						
Sales Tax Refund	-	-	-	-	-	
Transfer from General Fund	1,653,000	4,500,000	3,779,627	1,653,000	2,403,000	
Transfer from Bond Fund	339	-	-	-	-	
Interest	3,541	-	-	-	-	
Fund Balance	-	801,971	-	-	-	
Total	1,656,880	5,301,971	3,779,627	1,653,000	2,403,000	-54.68%

Water Fund

Water Fund

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

Major Accomplishments

- Began mapping County water system infrastructure into the GIS mapping system.
- Installed 9 new taps.
- Completed upgrade to the water system to provide fire protection in an effort to assist fire departments in lower their ISO rating to help lower insurance costs for homeowners.

Goals & Objectives

- Continue mapping County water system infrastructures into the GIS mapping system.
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road.

Expenditure Category	2013-2014	Amended	2015-2016	2015-2016	2015-2016	Percent
	Actual	Budget				
		3/31/15			Approved	From FY
						15/16
Personnel	273,995	289,215	298,161	298,160	298,160	
Operations	667,374	317,250	347,945	332,260	332,260	
Debt Service	85,939	270,035	264,580	264,580	264,580	
Capital Outlay	-	18,500	-	-	-	
Transfer to General Fund Loan Payment	-	-	-	-	-	
Total	1,027,308	895,000	910,686	895,000	895,000	0.00%
Revenue Sources						
Water Operating Revenue	562,238	570,000	569,000	569,000	569,000	
Intergovernmental	-	-	-	-	-	
Interest	3,486	1,000	2,000	2,000	2,000	
Appropriated Fund Balance	-	-	-	-	-	
Transfer from Other Funds	300,000	324,000	324,000	324,000	324,000	
Total	865,724	895,000	895,000	895,000	895,000	0.00%
Staffing						
Numbers of Positions	4.83	4.83	4.83	4.83	4.83	0.00%



Capital Improvements Program

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

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

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

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

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

Continuing Projects

- **School Renovations and Capital Improvements**

In November 2005, Carteret County voters passed a \$50 million referendum for school renovations, capital improvements, and new construction to expand existing facilities at 13 schools. Of the \$50 million, \$9.71 is authorized and unissued. The County has obtained additional funding for these projects through Quality Zone Academy Bonds (QZAB) and Quality School Construction Bonds (QSCB). All bond funded improvements were completed early fiscal year 2014.

- **Water System Upgrade**

In fiscal year 2010, the County approved a \$3.5 million water system upgrade project. The project began spring of 2010 and consisted of construction of an elevated water storage tank, a booster pump station, and water plant upgrades. Phase II of the project consisted of a second elevated water storage tank, construction of two additional booster pump stations, and installation of fire hydrants to offer fire protection improvements throughout the system. Phase II of the project was completed in FY13. No major improvements or expansions are planned for the water system.

- **Facilities Master Plan**

The County worked with an outside agency and developed a space needs study. The second phase is to develop a facilities master plan. The plan will provide a guideline for determining the highest and best use of existing land and building resources and provide a basis for the orderly development of new facilities that are required now and in the future. Currently the County is working on defining the basis for expanding county facilities, establishing 30 year goals for the facilities and evaluating existing facilities including parking. The facilities master plan will be a working document to help guide the County in the development of new and renovated facilities. The plan was completed during the fall of 2014.

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

Capital Improvements Decision Process:

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

Function of the Capital Improvements Plan:

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

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

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

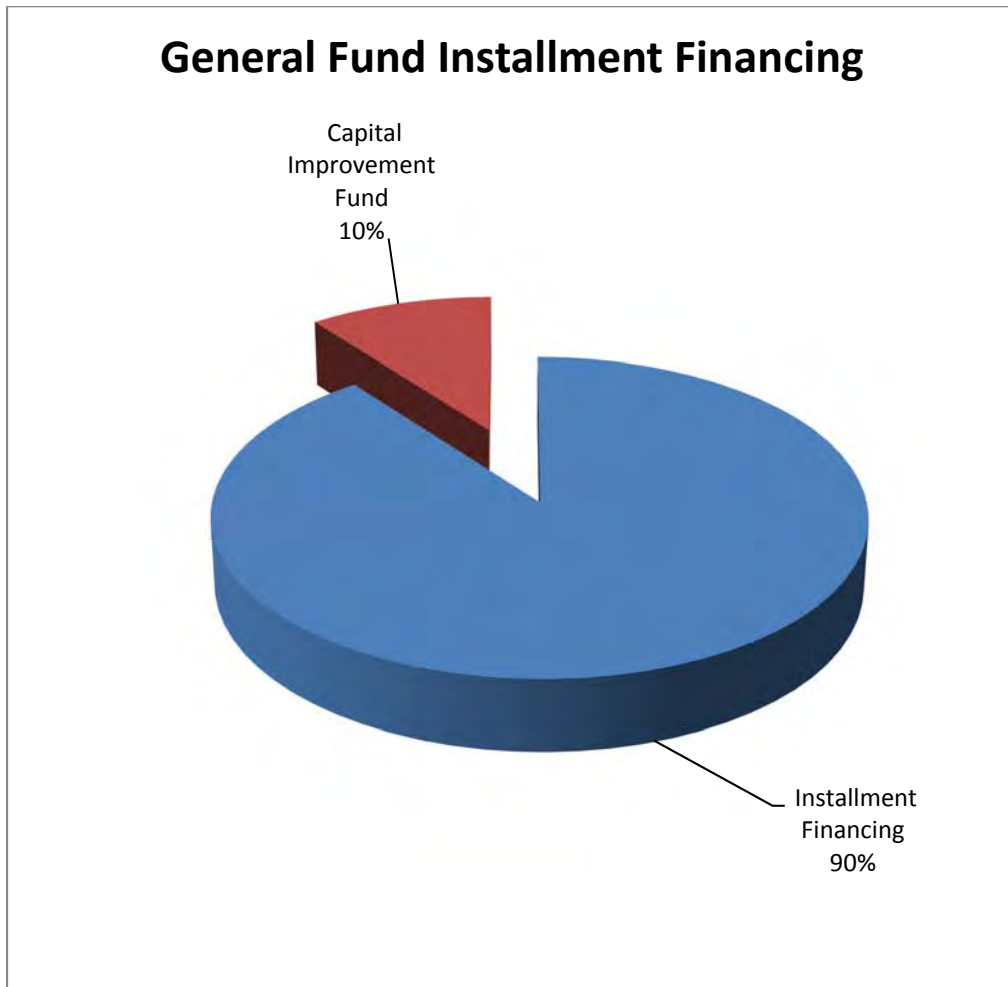
SUMMARY OF CAPITAL PROJECT EXPENDITURES

	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>TOTAL</u>
General Government						
Pictometry Maps	75,535	88,490	88,490	89,805	89,805	432,125
Finance & Tax System	-	-	-	-	2,000,000	2,000,000
Total General Government	75,535	88,490	88,490	89,805	2,089,805	2,432,125
Public Safety						
Courthouse Security	50,000	-	-	-	-	50,000
Jail Expansion	-	-	750,000	3,150,000	3,000,000	6,900,000
Total Public Safety	50,000	-	750,000	3,150,000	3,000,000	6,950,000
Environmental Protection						
New County Facility	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Buildings Renovation*	-	-	250,000	3,250,000	3,000,000	6,500,000
Total Environmental Protection	-	3,300,000	2,850,000	5,750,000	3,000,000	14,900,000
Culture and Recreation						
Park Lighting - Newport Community Park	50,000					
Park Improvements	150,000	-	-	-	-	150,000
Park Ballfield Lighting Improvements	1,199,000	-	-	-	-	1,199,000
Park Construction - AB Park Expansion	200,000	200,000	-	-	-	400,000
Salter Path Beach Access	160,000					
Salter Path Park	25,000	-	-	-	-	25,000
Total Culture and Recreation	1,784,000	200,000	-	-	-	1,774,000
Grand Total	1,909,535	3,588,490	3,688,490	8,989,805	8,089,805	26,056,125

*DSS, Administration, Courthouse and Annex

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>TOTAL</u>
County Government Projects						
Installment Financing	-	3,300,000	3,350,000	8,900,000	8,000,000	23,550,000
Capital Improvement Fund	1,909,535	288,490	338,490	89,805	89,805	2,716,125
TOTAL - County Government	1,909,535	3,588,490	3,688,490	8,989,805	8,089,805	26,266,125



Project Title:
Pictometry Maps

Requesting Department / Organization:
Tax Department

Project Description:

The project will include the purchase of pictometry maps that will be used by the Tax Department in the 2015 revaluation. The pictometry maps will allow appraisers to gather more accurate information in a more cost effective manner. The review of property that has been completed, to date, using the pictometry maps is taking one-third of the time that it would take without the pictometry maps.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	75,535	88,490	88,490	89,805	89,805	432,125
Total Project Expenditures	<u>75,535</u>	<u>88,490</u>	<u>88,490</u>	<u>89,805</u>	<u>89,805</u>	<u>432,125</u>
Funding Sources						
Capital Improvements Fund	75,535	88,490	88,490	89,805	89,805	432,125
Total Funding Sources	<u>75,535</u>	<u>88,490</u>	<u>88,490</u>	<u>89,805</u>	<u>89,805</u>	<u>432,125</u>
Estimated Impact on Annual Operating Budget	None					

Project Title:

Courthouse Security/Video First Appearance

Requesting Department / Organization:

General Services

Project Description:

This project consists of the installation of video equipment and technology that will connect the jail with Judges in courtrooms. This project will allow Judges to have first appearances via video conference with detainees incarcerated in the jail thus reducing risk involving transport to and from the courtroom.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	50,000	-	-	-	-	50,000
Total Project Expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Funding Sources						
Capital Improvement Funds	50,000	-	-	-	-	50,000
Total Funding Sources	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Estimated Impact on Annual Operating Budget						
Operating Expense	40,000	-	-	-	-	40,000
Total Estimated Impact On Operating Budget	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

Project Title:
Freedom Park Improvements

Requesting Department / Organization:
Parks and Recreation

Project Description:

The project includes the replacing of existing fencing at Freedom Park for three ballfields. This project will consist of three new backstops with hoods, infield and outfield fencing, six new dugouts, gates to all areas of fencing, pitching warm up boxes, and three batting cages. Other improvements include basketball court resurface and bathroom facilities renovations.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	150,000	-	-	-	-	150,000
Total Project Expenditures	150,000	-	-	-	-	150,000
Funding Sources						
Capital Improvements Fund	150,000	-	-	-	-	150,000
Total Funding Sources	150,000	-	-	-	-	150,000
Estimated Impact on Annual Operating Budget Operating Expense	-	-	-	-	-	-
Total Estimated Impact On Operating Budget	-	-	-	-	-	-

Project Title:
 Park Lighting - Newport Community Park

Requesting Department / Organization:
 Parks and Recreation

Project Description:

The project is a joint effort with Town of Newport and the Newport Little League to replace the lighting system at the Newport Community Park.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Contribution to Atlantic	50,000	-	-	-	-	50,000
Total Project Expenditures	50,000	-	-	-	-	50,000
Funding Sources						
Capital Improvements Fund	50,000	-	-	-	-	50,000
Total Funding Sources	50,000	-	-	-	-	50,000
Estimated Impact on Annual Operating Budget	None					

Project Title:
Park Ballfield Lighting Improvements

Requesting Department / Organization:
Parks and Recreation

Project Description:

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

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	1,199,000	-	-	-	-	1,199,000
Total Project Expenditures	1,199,000	-	-	-	-	1,199,000
Funding Sources						
Capital Improvements Fund	1,199,000	-	-	-	-	1,199,000
Total Funding Sources	1,199,000	-	-	-	-	1,199,000
Estimated Impact on Annual Operating Budget						
Operating Expense	2,000	-	-	-	-	2,000
Total Estimated Impact On Operating Budget	2,000	-	-	-	-	2,000

Project Title:

Park Construction - Atlantic Beach partnership for park expansion.

Requesting Department / Organization:

Parks and Recreation

Project Description:

The County has a 3-year partnership with Atlantic Beach for park expansion projects. Atlantic Beach is responsible for maintenance expenses when the project is complete.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Contribution to Atlantic Beach	200,000	200,000	-	-	-	400,000
Total Project Expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
Funding Sources						
Capital Improvements Fund	200,000	200,000	-	-	-	400,000
Total Funding Sources	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
Estimated Impact on Annual Operating Budget	None					

Project Title:
 Salter Path Beach Access

Requesting Department / Organization:
 Parks and Recreation

Project Description:

The project includes the replacing of existing deteriorated boardwalk at Salter Path beach access.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	160,000	-	-	-	-	160,000
Total Project Expenditures	<u>160,000</u>	-	-	-	-	<u>160,000</u>
Funding Sources						
Capital Improvements Fund	160,000	-	-	-	-	160,000
Total Funding Sources	<u>160,000</u>	-	-	-	-	<u>160,000</u>
Estimated Impact on Annual Operating Budget Operating Expense	-	-	-	-	-	-
Total Estimated Impact On Operating Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Project Title:
 Salter Path Park

Requesting Department / Organization:
 Parks and Recreation

Project Description:

The project includes the construction of a picnic shelter at Salter Path Park.

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	25,000	-	-	-	-	25,000
Total Project Expenditures	<u>25,000</u>	-	-	-	-	<u>25,000</u>
Funding Sources						
Capital Improvements	25,000	-	-	-	-	25,000
Total Funding Sources	<u>25,000</u>	-	-	-	-	<u>25,000</u>
Estimated Impact on Annual Operating Budget Operating Expense	-	-	-	-	-	-
Total Estimated Impact On Operating Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The following projects are tentatively scheduled to be funded in fiscal years 2016-2020.

Project Title:
Finance-Tax System

Requesting Department / Organization:
Finance and Tax

Project Description:

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

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	-	-	-	-	2,000,000	2,000,000
Total Project Expenditures	-	-	-	-	2,000,000	2,000,000
Funding Sources						
Installment Financing	-	-	-	-	2,000,000	2,000,000
Total Funding Sources	-	-	-	-	2,000,000	2,000,000
Estimated Impact on Annual Operating Budget						
Operating Expense	-	-	-	-	100,000	100,000
Total Estimated Impact On Operating Budget	-	-	-	-	100,000	100,000

Project Title:
Jail Expansion

Requesting Department / Organization:
Sheriff

Project Description:

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

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Purchase land	-	-	500,000	-	-	500,000
Planning and Design	-	-	250,000	150,000	-	400,000
Construction	-	-	-	3,000,000	3,000,000	6,000,000
Total Project Expenditures	-	-	750,000	3,150,000	3,000,000	6,900,000
Funding Sources						
Installment Financing	-	-	750,000	3,150,000	3,000,000	6,900,000
Total Funding Sources	-	-	750,000	3,150,000	3,000,000	6,900,000
Estimated Impact on Annual Operating Budget						
Personnel	-	-	150,000	150,000	150,000	450,000
Total Estimated Impact On Operating Budget	-	-	150,000	150,000	150,000	450,000

Project Title:
New County Facility

Requestin
General Services

Project Description:

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

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Purchase Land	-	3,000,000	-	-	-	3,000,000
Planning/Design	-	300,000	100,000	-	-	400,000
Construction	-	-	2,500,000	2,500,000	-	5,000,000
Total Project Expenditures	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Funding Sources						
Installment Financing	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Total Funding Sources	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Estimated Impact on Annual Operating Budget						
Operating Expense	-	20,000	20,000	20,000	20,000	80,000
Total Estimated Impact On Operating Budget	-	20,000	20,000	20,000	20,000	80,000

Project Title:

Renovation to DSS, Administration, Courthouse and Annex

Requesting Department / Organization:

General Services

Project Description:

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

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design	-	-	250,000	250,000	-	500,000
Construction	-	-	-	3,000,000	3,000,000	6,000,000
Total Project Expenditures	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>3,250,000</u>	<u>3,000,000</u>	<u>6,500,000</u>
Funding Sources						
Capital Improvement Funds	-	-	250,000	250,000	-	500,000
Installment Financing	-	-	-	3,000,000	3,000,000	6,000,000
Total Funding Sources	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>3,250,000</u>	<u>3,000,000</u>	<u>6,500,000</u>
Estimated Impact on Annual Operating Budget						
			None			

Capital Improvement Plan

**Carteret County Schools
Carteret Community College**

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

2015-2016 Capital Budget Request

Each year the Carteret County Commissioners make a capital investment in our county's schools that benefits our students, our staff, and our community. This investment is based on the Carteret County Board of Education's capital budget request. This capital investment is designed to provide quality resources, a safe environment, and well maintained facilities for student learning. The system's operating budget focuses on our charge to ensure students are academically prepared to be productive citizens.

The Board of Education's capital requests have been developed through a careful plan in a diligent manner. All of the capital items on the following pages are listed by school with the understanding that only the most urgent can be addressed in this request. The remaining items are very important and will be addressed in future requests.

The following sections present the school system's 2015-2016 Capital budget request of \$3,779,627, which is a decrease of \$1,253,510 over last year's initial funding request from the county. Subsequent sections include documentation of these needs, which have been jointly developed through school leadership teams, maintenance, and central service administrators. These teams have continued to employ a rotating schedule of planned painting, carpet replacement, and maintenance projects to prevent the accumulating, delayed maintenance costs. If let unaddressed, these create large capital requests in the future. The budget continues to emphasize safety, accessibility, and preventive maintenance.

The capital budget request also includes the continuation of the technology plan. This request is designed to support a one-to-one computer initiative which began in the 2013-2014 school year. The technology request also includes replacing equipment that is obsolete or is in disrepair. In addition to the technology that will allow for continued success with excellent academics and student achievement, other improvement projects have been added to the list. Those projects cover the categories of accessibility, security, planned repairs, HVAC repairs, and equipment replacement.

There is a need for building additions at Croatan High School and White Oak Elementary School, and for renovation work at West Carteret High School. The construction/renovation request equals approximately \$9,700,000.

Your support of this budget request is necessary and greatly appreciated.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

Carteret County Board of Education
 Capital Improvement Plan
 FY 2016 - 2020

	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	17,950	94,900	-	-	-
Beaufort Elementary School	21,350	11,900	-	-	-
Beaufort Middle School	68,700	50,000	-	-	-
Bogue Sound Elementary School	43,000	58,900	-	-	-
Broad Creek Middle School	6,850	199,333	37,914	-	-
Bridges Alternative School	24,050	-	-	-	-
Carteret Pre-School Center	16,020	39,400	-	-	-
Croatan High School	56,600	74,200	-	-	-
East Carteret High School	190,146	173,000	8,900	-	-
Harkers Island Elementary School	8,650	95,500	10,000	-	-
Morehead Elementary School	6,200	118,500	-	-	-
Morehead Middle School	17,900	38,100	7,200	-	-
Morehead Primary School	42,700	31,060	8,250	-	-
Newport Elementary School	33,950	86,000	-	-	-
Newport Middle School	42,600	29,500	20,000	-	-
Smyrna Elementary School	20,150	37,350	28,000	-	-
West Carteret High School	192,900	126,650	-	-	-
White Oak Elementary School	61,500	17,200	3,500	-	-
Central Services	-	-	-	-	-
Facility Support Operations	-	4,000	7,500	-	-
Transportation	14,700	9,000	-	-	-
All Physical Plants	55,753	4,500	4,500	4,500	-
TOTAL	941,669	1,298,993	135,764	4,500	-
PAINTING					
Atlantic Elementary School	-	-	-	-	-
Bogue Sound Elementary School	-	-	156,415	-	-
Beaufort Elementary School	-	-	-	167,987	-
Beaufort Middle School	-	-	-	-	-
Broad Creek Middle School	-	186,222	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	-	-	-
East Carteret High School	-	-	354,155	-	-
Harkers Island Elementary School	-	-	-	-	-
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	-	-	-	-	-

	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>
Morehead Primary School	-	-	-	225,810	-
Newport Elementary School	185,797	-	-	-	-
Newport Middle School	200,403	-	-	-	-
Smyrna Elementary School	-	-	-	122,399	-
West Carteret High School	-	-	-	-	426,513
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	127,964	-	-	-
Central Services	33,963	-	-	-	-
Facility Support Operations	-	89,470	-	-	-
Transportation	-	-	-	-	-
TOTAL	420,163	403,656	510,570	516,196	426,513
CARPET					
Atlantic Elementary School	-	-	-	-	-
Bogue Sound Elementary School	-	-	62,500	-	-
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	-	-	-	-	-
Broad Creek Middle School	-	-	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	-	-	-
East Carteret High School	-	-	22,000	-	-
Harkers Island Elementary School	-	-	-	-	-
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	-	-	-	-	-
Morehead Primary School	-	-	-	54,000	-
Newport Elementary School	247,500	-	-	-	-
Newport Middle School	50,250	-	-	-	-
Smyrna Elementary School	-	-	-	40,000	-
West Carteret High School	-	-	-	-	45,000
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	148,500	-	-	-
Central Services	29,400	-	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	327,150	148,500	84,500	94,000	45,000
TECHNOLOGY					
All Schools/Departments	1,504,240	1,524,589	1,561,158	1,474,751	-
TOTAL	1,504,240	1,524,589	1,561,158	1,474,751	-

	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>
EQUIPMENT/BUILDINGS AND GROUNDS					
Atlantic Elementary School	11,613	12,744	12,438	12,232	13,087
Bogue Sound Elementary School	23,295	22,944	23,318	24,268	24,287
Beaufort Elementary School	23,658	24,304	23,352	24,642	24,322
Bridges Learning Center	10,161	-	-	10,736	-
Beaufort Middle School	17,586	19,136	18,864	18,386	19,702
Broad Creek Middle School	30,687	30,968	31,852	31,884	33,072
East Carteret High School	28,344	28,588	27,296	29,470	28,382
Croatan High School	38,574	37,598	-	40,010	41,052
Harkers Island Elementary School	11,646	13,798	13,254	12,266	13,927
Morehead Elementary School	18,543	20,598	18,830	19,372	19,667
Morehead Middle School	26,001	25,800	27,126	27,056	28,207
Morehead Primary School	28,443	30,730	32,056	29,572	33,282
Newport Elementary School	32,799	36,238	35,626	34,060	36,957
Newport Middle School	24,021	26,344	25,664	25,016	26,702
Smyrna Elementary School	18,873	18,728	18,966	19,712	19,807
West Carteret High School	48,672	48,920	50,280	50,414	52,042
White Oak Elementary School	34,383	34,368	34,538	35,692	35,837
TOTAL	427,299	431,806	393,460	444,788	450,332
BANDS					
Beaufort Middle School	5,035	5,186	5,342	5,502	5,667
Broad Creek Middle School	11,925	12,283	12,651	13,031	13,422
East Carteret High School	10,335	10,645	10,964	11,293	11,632
Croatan High School	8,745	9,007	9,278	9,556	9,843
Morehead Middle School	10,070	10,372	10,683	11,004	11,334
Newport Middle School	10,335	10,645	10,964	11,293	11,632
Down East	3,710	3,821	3,936	4,054	4,176
West Carteret High School	24,645	25,384	26,146	26,930	27,738
TOTAL	84,800	87,343	89,964	92,663	95,444
DEPARTMENTS					
Maintenance	36,060	37,142	38,256	39,404	40,586
Warehouse	6,010	6,190	6,376	6,567	6,764
Transportation	20,216	20,822	21,447	22,091	22,753
Central	12,020	12,381	12,752	13,135	13,529
TOTAL	74,306	76,535	78,831	81,197	83,632
VEHICLE REPLACEMENT					
Vehicles/Buses	-	-	-	-	-
School Buses	-	-	-	-	-
Maintenance/Warehouse	-	-	-	-	-
Transportation/Pickup-Service	-	-	-	-	-
Activity Bus Replacement	-	-	-	-	-
TOTAL	-	-	-	-	-
GRAND TOTAL	3,779,627	3,971,422	2,854,247	2,708,095	1,100,921

Carteret Community College
FY 2015-2016 Capital Request

County Capital Detail	
Facilities Infrastructure	Budget
CCED Sewer line replacement	\$5,038
Smith Elevator	54,880
Wayne West roof hatch and safety system	11,480
Total Facilities Infrastructure	\$71,398
Equipment	
Howard generator fuel tank	\$16,857
Camp Glenn HVAC units	11,330
Security Cameras totaling \$ 76,500: allocation \$42,410 FY 2015 and \$34,090 FY2016	34,090
Vehicles (one van)	20,500
CCED replace (two 3- ton split systems)	17,200
Phone Equipment Year II (Servers/software)	5,735
McGee key and lockset change out Phase I	5,890
Bryant replace (two heat pump units)	17,550
Smith Carrier HVAC unit	24,450
Total Equipment	\$153,602
Total Capital Request	
	\$225,000



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, 2015 and ending June 30, 2016.

Ad Valorem Taxes	43,593,000
Other Taxes	12,930,000
Permits and Fees	2,768,500
Intergovernmental	14,048,685
Sales and Services	3,053,495
Interest	250,000
Other Financing Sources	3,263,500
Appropriated Fund Balance	3,717,325
Appropriated Fund Balance - Capital/Debt	26,000
Appropriated Fund Balance - Health	354,500
Miscellaneous	117,500
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	84,122,505
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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, 2015 and ending June 30, 2016.

Governing Body	294,925
Administration	367,740
Information Systems	1,675,165
Finance	636,170
Human Resources	375,190
Tax and Revaluation	1,472,975
Legal	70,000
Court Facilities	63,785
Elections	576,220
Register of Deeds	650,360
Public Buildings	1,277,080
Sheriff – Criminal Division	4,164,040
Sheriff – Civil Division	232,915
Sheriff – Bailiff Division	396,790
Sheriff – Jail Division	2,653,495
Paramedic Operations	977,955
Emergency Management	323,710
Rape Crisis	232,475

Fire Marshal	126,395
Consolidated Communications	1,621,400
Medical Examiner	48,000
Animal Control	573,720
Airport	83,955
Harbors	25,000
CCATS – Transportation	1,037,220
Forest Fire Control	134,925
Waste Collections	2,665,025
Public Works	736,245
Economic & Physical Development	200,000
Beach Nourishment	1,050,065
Planning and Development	1,149,745
General Services	136,440
Cooperative Extension	254,210
Health Center	1,421,770
Breast & Cervical Cancer	25,685
Communicable Disease	137,290
Ph Preparedness – Bioterrorism	77,600
Dental	243,340
Maternal Health & Family Planning	520,910
Child Health & Care Coordinator	249,880
WIC Programs	261,905
Environmental Health	1,172,340
Other Health & Human Services	662,490
Social Services Administration	7,491,415
Social Services Programs	4,515,290
Veterans	352,930
Senior Center Aging Programs	448,470
Debt Service	8,453,400
Education	23,499,000
Senior Center	238,405
Public Library	1,276,310
Parks & Recreation Programs	799,940
Park Maintenance	771,520
Civic Center	438,185
Other Sources & Uses	2,503,000
Contingency	2,278,095
	<hr/>
	84,122,505
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- 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, 2015 and ending June 30, 2016.

Emergency Telephone System Assessments	537,420
Fund Balance Appropriation	<u>100,000</u>
	<u><u>637,420</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Emergency Telephone System Services	<u>637,420</u>
	<u><u>637,420</u></u>

Section III: Salter Path District

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2014. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Ad Valorem Taxes	6,100
Sales Tax	<u>1,900</u>
	<u><u>8,000</u></u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Beach Nourishment	<u>8,000</u>
	<u><u>8,000</u></u>

Section IV: Rescue Districts

- A. It is estimated that the following revenues will be available in the Rescue District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Ad Valorem Taxes	1,970,300
Local Option Sales Tax	538,000
Appropriated Fund Balance	<u>125,590</u>
	<u><u>2,633,890</u></u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Beaufort	760,625
Broad & Gales Creek	217,665
Mill Creek	74,790
Mitchell Village	140,000
Otway	187,460
Sea Level	246,650
Western Carteret	385,980
Sales Tax	505,000
District Reserves	115,720
	<hr/>
	2,633,890
	<hr/> <hr/>

Section V: Fire Districts

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Ad Valorem Taxes	3,205,800
Local Option Sales Tax	998,500
Appropriated Fund Balance	109,525
	<hr/>
	4,313,825
	<hr/> <hr/>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Atlantic	64,360
Beaufort	316,470
Broad & Gales Creek	217,665
Cedar Island	45,250
Davis	62,860
Harkers Island	268,515
Harlowe	75,225
Marshallberg	181,575
Mill Creek	30,320
Mitchell Village	360,000
Newport	305,725
North River	56,340
Otway	166,250
Salter Path	49,920
Sea Level	49,060
South River	99,870
Stacy	20,495
Stella	82,540

Western Carteret	432,740
Wildwood	582,000
Sales Tax	751,500
District Reserves	95,145
	<u>4,313,825</u>

Section VI: Occupancy Tax Fund

- A. It is estimated that the following revenues will be available for the Occupancy Tax Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Occupancy Tax	6,452,500
Interest	-
	<u>6,452,500</u>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Tourism Development Authority	3,189,000
Transfer to General Fund	3,263,500
	<u>6,452,500</u>

Section VII: Water Tax District Fund

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of property listed for taxes within the Water Tax District as of January 1, 2014. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Ad Valorem Taxes	253,000
Sales Tax	79,000
	<u>332,000</u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Fees	1,000
Transfer to Water Fund	324,000
Contingency	7,000
	<u>332,000</u>

Section VIII: County Capital Improvements

- A. It is estimated that the following revenues will be available for the County Capital Improvements Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Appropriated Fund Balance	1,804,535
Transfer from General Fund	100,000
Interest	<u>5,000</u>
	<u><u>1,909,535</u></u>

- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Pictometry Mapping	75,535
Courthouse Security	50,000
Park Improvements	150,000
Park Ballfield Lights	1,199,000
Atlantic Beach Park Match	200,000
Newport Park Lighting	50,000
Salter Path Beach Access	160,000
Salter Path Park	<u>25,000</u>
	<u><u>1,909,535</u></u>

Section IX: School Special Projects

- A. It is estimated that the following revenues will be available in the School Special Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Transfer from General Fund	<u>2,403,000</u>
	<u><u>2,403,000</u></u>

- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Category II	653,000
Technology	750,000
Other Category I & II	<u>1,000,000</u>
	<u><u>2,403,000</u></u>

Section X: Water Fund

- A. It is estimated that the following revenues will be available for the Water System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Operating Revenues	569,000
Interest	2,000
Contribution from other Funds	<u>324,000</u>
	<u>895,000</u>

- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Operations	602,420
Debt Service	264,580
Contingency	<u>28,000</u>
	<u>895,000</u>

Section XI:

- A. There is hereby levied a tax at the rate of thirty cents (\$.30) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2015 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 \$13,905,607,800 and an estimated collection rate of 97.63%. This collection rate is based on the collection rate stated in the June 30, 2014 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$582,000,000 and has an estimated collection rate of 96.56%.
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$165.00 for households without residential pickup. A solid waste availability fee will be charged in the amount of \$15.00 to all taxable improved parcels. Interest and penalties will accrue on this assessment in the same manner as ad valorem taxes.

Section XII:

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

- a. He may transfer amounts not to exceed \$20,000 per 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 the pay increases, COLA, fringes, reclassifications, unemployment, insurance, workers compensation, fuel and vehicle contingency line items to the appropriate departments not to exceed the balance in that line item.
- e. He may enter into contracts on behalf of the County in an amount not to exceed \$10,000 per contract in a fiscal year. All other contracts between the county and outside agencies must be approved by the Board of Commissioners.
- f. He may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

Section XIII:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Section XIV:

In accordance with G.S. 115C-429 (b), the following appropriations are made to the Carteret County Board of Education. The budget resolution adopted by the Carteret County Board of Education shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Once adopted, such ordinance shall not be amended without the prior approval of the Board of Commissioners. Current expense will be distributed to the Board of Education in four (4) equal quarterly installments. Current expense for Charter Schools will be distributed to the Board of Education on a monthly basis base on Average Daily Membership (ADM). 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.

<i>Function</i>	<i>Amount</i>
Education	20,350,000
Charter Schools	460,000
Total	20,810,000

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$20,810,000 for the 2015-2016 fiscal year.

Section XV:

The following appropriations are made to Carteret Community College. The budget ordinance adopted by Carteret Community College shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Current expense will be distributed to Carteret Community College in 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	2,464,000
Other Capital Outlay	<u>225,000</u>
Total CCC	<u>2,689,000</u>

Section XVI:

There is hereby levied a special tax for the purpose of raising revenue for Fire Prevention and Rescue Service in the following Fire Districts and Rescue Districts and/or Fire Service Districts and Rescue Service Districts, Rescue Districts / Rescue Service Districts will be distributed its estimated ad valorem tax funds in 1/12 increments each month. The following rates are based on one hundred dollar (\$100) valuation of taxable property as listed January 1, 2015, for each related district.

	Tax Rate
Beaufort Rescue	0.0550
Broad & Gales Creek Rescue	0.0300
Mill Creek Rescue	0.0450
Mitchell Village Rescue	0.0200
Otway Rescue	0.0400
Sea Level Rescue	0.1000
Western Carteret Rescue	0.0300
Atlantic Township	0.0800
Beaufort Fire District	0.0550
Broad & Gales Creek Fire District	0.0300
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.0850
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0975
Mill Creek Fire District	0.0450
Mitchell Village Fire District	0.0500
Newport Township and West Wildwood Fire District (excluding Town of Newport)	0.0700

North River Fire District	0.0900
Otway Fire District	0.0700
Salter Path Fire District	0.0600
Sea Level Fire District	0.0950
South River Fire District	0.0600
Stacy Fire District	0.0850
Stella Fire District	0.0400
Western Carteret Fire District	0.0400
Wildwood Fire District	0.0675

Section XVII:

Copies of this Budget Ordinance shall be furnished to the Finance Director, County Manager, and Tax Administrator to be kept on file for their direction in the carrying out of their duties.

Adopted This The 15th Day of June 2015.

Robin Comer, Chairman
Carteret County Board of Commissioners

CARTERET COUNTY FINANCIAL AND BUDGETARY POLICIES

I. Objectives

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

II. Operating Budget

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

D. Expenditure Policy

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

E. Reserve Policy

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

III. Asset-Liability Management

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

IV. Capital Improvements Policy

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

C. Fixed Assets

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

V. Debt Policy

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

- J. The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.
- K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.
- L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.
- M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.
- N. For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.
- O. The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

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

VI. Accounting, Auditing and Financial Reporting

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

annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

VII. Cash Management Policy

A. Receipts

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

B. Cash Disbursements

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

VIII. Investment Policy

A. Policy

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

B. Scope

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

C. Prudence

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

D. Authorized Staff

1. G.S. 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program which are consistent with this policy. Such procedures

will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates.

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

E. Objectives

1. The County's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.

- a. Safety

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

- b. Liquidity

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

- c. Yield

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

F. Ethics and Conflicts of Interest

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

G. Authorized Financial Dealers and Financial Institutions

1. The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under SEC Rule 15C3-1 (uniform net capital rule).

- a. Any financial institutions and broker dealers that desire to become qualified to conduct investment transactions with the County must supply the Finance Director with the following:

- Audited financial statements;

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

- f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
 - g. Banker's acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
 - h. Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
 - i. Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
 - j. Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.
2. Prohibited Forms of Authorized Investments
- a. The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited.
 - b. The use of collateralized mortgage obligations is prohibited.
 - c. The use of any type of securities lending practices is prohibited.

L. Diversification

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

M. Maximum Maturities

- 1. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
- 2. The following maturity limits are set for the County's investment portfolio:
 - a. At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.
 - b. At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.

- c. At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
 - d. No investments maturing more than 12 years from the date of purchase may be purchased.
 - e. For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.
 - f. If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund (section II.E.2), then sections VIII.M.2.a-e of this policy must be concurrently revised.
- N. Selection of Securities
- 1. The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.
- O. Responses to Changes in Short Term Interest Rates
- 1. The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
 - 2. The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.
- P. Performance Standards
- 1. The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
 - 2. The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.
- Q. Active Trading of Securities
- 1. It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.
- R. Pooled Cash and Allocation of Interest Income
- 1. All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.
- S. Marking to Market
- 1. A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

IX. Swap Policy

A. Definitions

- 1. "*County*" means the County of Carteret, North Carolina.

2. "*County Manager*" means the person from time to time serving as the county manager of the County.
 3. "*Finance Director*" means the person from time to time serving as the responsible finance officer of the County.
 4. "*Swap Agreement*" shall mean a written contract entered into with an acceptable counterparty in connection with debt issued or to be issued by or behalf of the County in the form of a rate swap agreement, basis swap, forward rate agreement, interest rate option agreement, rate cap agreement, rate floor agreement, rate collar agreement or other similar agreement, including any option to enter into or terminate any of the foregoing or any combination of such agreements.
- B. The Conditions Under Which Swap Agreements May Be Entered Into**
1. Purposes
 - a. The County may use a Swap Agreement for the following purposes only:
 - To achieve significant savings as compared to a product available in the traditional cash market.
 - To enhance investment returns within prudent risk guidelines.
 - To prudently hedge risk in the context of a particular financing or the overall asset/liability management of the County.
 - To incur variable rate exposure, such as selling interest rate caps or entering into a swap in which the County's payment obligation is floating rate.
 - To achieve more flexibility in meeting the County's overall financial objectives than can be achieved in conventional markets.
 2. Legality
 - a. The Board must receive an opinion acceptable to the market from a nationally recognized bond counsel law firm acceptable to the County Manager and to the Finance Director that the Swap Agreement is a legal, valid and binding obligation of the County and entering into the transaction complies with applicable law.
 - b. The County will inform the Debt Management Section of the LGC of any potential Swap Agreement. The County will review the proposed Swap Agreement with the staff of the LGC and will obtain LGC staff approval, or if determined to be required by the LGC staff, obtain approval of the LGC prior to the execution of any Swap Agreement.
 - c. The failure of the County to comply with any provision of this policy will not invalidate or impair any Swap Agreement.
 3. Speculation
 - a. The County may not use a Swap Agreement for speculative purposes. Associated risks will be prudent risks that are appropriate for the County to assume.
 4. Financial Advisor
 - a. The County shall contract for the services of a Financial Advisor for every swap transaction contemplated.
- C. Aspects of Risk Exposure Associated with Such Contracts**
1. Before entering into a Swap Agreement, the County shall evaluate all the risks inherent in the transaction. The evaluation shall be in written form and shall be presented to the governing Board. The risks to be evaluated should include counterparty risk, termination risk, collateral posting risk, rollover risk, basis risk, tax event risk and amortization risk.
 2. The County shall endeavor to diversify its exposure to counterparties. To that end, before entering into a transaction, it should determine its exposure to the relevant counterparty or counterparties and determine how the proposed transaction would affect the exposure. The exposure should not be measured solely in terms of notional amount, but rather how changes in interest rates would affect the County's exposure.

- D. Counterparty Selection Criteria
1. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in at least the double A category from Fitch, Moody's, or S&P and the counterparty has demonstrated experience in successfully executing Swap Agreements. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in the single A category or better from Fitch, Moody's, or S&P only if the counterparty has demonstrated experience in successfully executing Swap Agreements and if (a) the counterparty either provides a guarantor or assigns the agreement to a party meeting the rating criteria in the preceding sentence, or (b) the counterparty collateralizes the Swap Agreement in accordance with the criteria set forth in this Policy and the transaction documents.
 2. If the ratings of the counterparty, or if secured, the entity unconditionally guaranteeing its payment obligations, do not satisfy the requirements of the Counterparty Selection Criteria ('AA') at execution of the swap or at any time subsequent to the execution of the swap, then the obligations of the counterparty must be fully and continuously collateralized by direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America and such collateral must be deposited with a financial institution serving as a custodial agent for the County.
- E. Methods By Which A Swap Agreement Is To Be Procured
1. *Negotiated Method.* The County may procure a Swap Agreement by a negotiated method under the following conditions:
 - a. The Finance Director makes a determination that, due to the size and complexity of a particular swap, a negotiated transaction would result in the most favorable pricing and terms; or
 - b. The Finance Director makes a determination that a proposed derivative embedded within a refunding debt issue meets the County's saving's target; and
 - c. The County receives a certification from a financial institution or financial advisor that the terms and conditions of the Swap Agreement provide the County a fair market value as of the date of its execution in lights of the facts and circumstances.
 2. *Competitive Method*
 - a. The County may also procure a Swap Agreement by competitive bidding. The competitive bid may limit the number of firms solicited to no fewer than three. The County may determine which parties it will allow to participate in a competitive transaction. In situations in which the County would like to achieve diversification of counterparty exposure, the County may allow a firm or firms not submitting the bid that produces the lowest cost to match the lowest bid. The parameters for the bid must be disclosed in writing to all potential bidders.
- F. Long-Term Implications
1. In evaluating a particular transaction involving the use of a Swap Agreement, the County shall review long-term implications associated with entering into the Swap Agreements, including costs of borrowing, historical interest rate trends, variable rate capacity, credit enhancement capacity, opportunities to refund related debt obligations and other similar considerations.
- G. Swap Agreements To Be Reflected In The County's Financial Statements
1. The County shall disclose and reflect the use of Swap Agreements in its financial statements in accordance with generally accepted accounting principles.
- H. Management Review of Swaps
1. A written annual management review of swap agreements shall be prepared by the Finance Director and submitted to the County Manager.
 2. Valuation of swap agreements shall be conducted semi-annually by the Finance Director and submitted to the County Manager.

I. Termination Payments

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

X. Review and Revision

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



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

Fiscal Year Ended <u>June 30</u>	<u>Total Tax Levy (1)(2)</u>	<u>Collections of Current Levy</u>	<u>Percent of Current Taxes Collected</u>	<u>Collections of Prior Levy</u>	<u>Total Property Taxes Collected</u>
2005	\$ 33,009,783	\$ 32,055,875	97.11%	\$ 965,850	\$ 33,021,725
2006	34,315,755	33,517,698	97.67%	807,828	34,325,526
2007	37,844,202	36,909,457	97.53%	904,134	37,813,591
2008	43,267,267	42,240,730	97.63%	857,566	43,098,296
2009	43,776,811	42,486,645	97.05%	1,060,614	43,547,259
2010	44,036,922	42,758,524	97.10%	1,063,039	43,821,563
2011	44,380,927	43,043,486	96.99%	1,068,850	44,112,336
2012	45,080,841	43,758,543	97.07%	924,182	44,682,725
2013	44,037,450	42,824,327	97.25%	617,174	43,441,501
2014	44,808,354	43,722,134	97.58%	-	43,722,134

Notes:

(1) Includes General Fund

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

<u>Ratio of Total Tax Collections to Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Tax Levy</u>
100.04%	\$ 2,136,144	6.47%
100.03%	2,042,240	5.95%
99.92%	1,956,681	5.17%
99.61%	2,003,494	4.63%
99.48%	2,292,622	5.24%
99.51%	2,455,783	5.58%
99.39%	2,850,425	6.42%
99.12%	3,008,423	6.67%
98.65%	2,693,867	6.12%
97.58%	2,611,269	5.83%

Carteret County, North Carolina

Ten Largest Taxpayers
Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2015			Fiscal Year 2006		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Carteret Craven Electric	Utility	\$ 120,255,076	1	0.860%	\$ 33,835,035	1	0.40%
Progress Energy	Utility	85,268,005	2	0.610%	32,639,686	2	0.38%
Open Grounds Farm, Inc.	Farm	67,285,969	3	0.481%	31,604,826	4	0.37%
Carolina Telephone	Utility	36,384,719	4	0.260%	31,633,943	3	0.37%
Goose Creek Landing HOA	Real Estate	33,372,126	5	0.239%	-	-	-
ITAC 192 LLC	Real Estate	22,709,081	6	0.162%	-	-	-
Atlantic Newport Hospitality	Real Estate	16,804,414	7	0.120%	-	-	-
Manatee Investments Ltd	Real Estate	15,133,045	8	0.108%	-	-	-
USPG Profolia One LLC	Real Estate	15,079,895	9	0.108%	12,375,792	7	0.14%
Peppertree Atlantic Beach	Real Estate	14,953,626	10	0.107%	-	-	-
Atlantic Veneer Corp	Manufacturing	-	-	-	18,679,278	5	0.22%
GR&S Atlantic Beach Ltd	Real Estate	-	-	-	15,496,228	6	0.18%
Wal-Mart Stores East Inc	Retail	-	-	-	11,815,034	8	0.14%
Time Warner Entertainment	Communications	-	-	-	11,221,443	9	0.13%
Weyerhaeuser Company	Real Estate	-	-	-	4,600,317	10	0.05%
		\$ 427,245,956		3.057%	\$ 203,901,582		2.385%

Source: Carteret County Tax Department



Carteret County, North Carolina

Fund Balances, Governmental funds
 Last Ten Fiscal Years
 (Modified accrual basis of accounting)

	2005	2006	2007
General Fund			
Reserved for:			
State statute	\$5,407,652	\$5,245,544	\$5,441,376
Prepaid items	-	-	-
Sheriff's fund	49,755	24,161	39,116
Debt Service	-	-	-
Recreation districts	62,739	55,053	88,593
Health programs	934,948	1,081,508	1,177,309
Register of deeds	113,478	190,045	251,440
Beach nourishment	1,340,869	2,040,923	4,023,290
Total reserve	7,909,441	8,637,234	11,021,124
Unreserved:			
Designated for subsequent year's expenditures	1,230,000	825,000	155,000
Undesignated	14,115,874	18,814,243	21,917,920
Total General Fund	\$23,255,315	\$28,276,477	\$33,094,044
General Fund Expenditures	57,432,472	60,411,356	65,214,889
Undesignated Fund Balance			
Percentage of General Fund Expenditures	24.58%	31.14%	33.61%

2008	2009	2010
\$6,058,268	\$6,537,961	\$5,668,864
92,056	-	-
61,376	120,361	84,052
-	-	-
88,665	89,129	89,129
1,135,530	973,892	907,160
293,368	325,898	274,802
5,996,954	7,665,277	9,550,285
13,726,217	15,712,518	16,574,292
720,000	-	307,505
23,152,988	23,791,470	25,445,763
\$37,599,205	\$39,503,988	\$42,327,560

71,253,900	80,037,337	70,431,486
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32.49%	29.73%	36.13%
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Carteret County, North Carolina

Fund Balances, Governmental funds

Last Ten Fiscal Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Restricted:				
Stabilization by state statute	\$ 8,696,639	\$ 7,544,942	\$ 5,563,609	\$ 5,613,195
Sheriff's fund	264,217	277,168	403,907	437,789
Recreation districts	94,790	102,739	102,739	102,739
Health programs	931,719	919,286	812,855	797,986
Register of deeds	311,834	341,557	383,149	375,918
Beach nourishment	10,455,564	11,102,845	5,723,261	7,312,865
Economic Development	-	-	-	1,705,420
Total restricted	20,754,763	20,288,537	12,989,520	16,345,912
Assigned:				
Subsequent year's expenditures	908,485	1,441,215	1,000,000	5,254,210
Unassigned:	21,762,773	25,101,604	30,578,501	30,092,051
Total General Fund	\$ 43,426,021	\$ 46,831,356	\$ 44,568,021	\$ 51,692,173
General Fund Expenditures	71,025,804	74,195,092	71,587,274	71,074,842
Undesignated Fund Balance				
Percentage of General Fund Expenditures	30.64%	33.83%	42.71%	42.34%

*Note: FY2015 is projected

2015

\$ 5,000,000
468,950
108,055
600,000
394,275
10,330,000

1,128,496
18,029,776

3,717,325

31,445,899

\$ 53,193,000

76,200,000

41.27%

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Municipalities</i>										
Carteret County	0.4400	0.2300	0.2300	0.2300	0.2300	0.3000	0.2900	0.2900	0.3000	0.3000
Atlantic Beach	0.2600	0.1500	0.1250	0.1250	0.1250	0.1700	0.1700	0.1650	0.1650	0.1650
Beaufort	0.3800	0.1900	0.2200	0.2200	0.2200	0.2600	0.3000	0.3000	0.3300	0.3475
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.2300	0.1550	0.1550	0.1400	0.1400	0.1625	0.1525	0.1525	0.1525	0.1525
Cedar Point	0.0500	0.0500	0.0500	0.0550	0.0550	0.0625	0.0625	0.0625	0.0625	0.0625
Emerald Isle	0.1550	0.0670	0.0700	0.0700	0.0800	0.1150	0.1150	0.1250	0.1400	0.1550
Indian Beach	0.1000	0.0600	0.1100	0.1400	0.1500	0.2150	0.2150	0.1650	0.1650	0.1950
Morehead City	0.3800	0.2200	0.2200	0.2200	0.2200	0.2850	0.2850	0.3150	0.3300	0.3500
Newport	0.4000	0.2700	0.2900	0.3100	0.3300	0.3570	0.3570	0.3570	0.3570	0.3570
Pelitier	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1800	0.0800	0.1150	0.1150	0.1150	0.1560	0.1560	0.1560	0.1560	0.1970
<i>Fire Districts</i>										
Atlantic	0.0650	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0800
Beaufort	0.0550	0.0300	0.0350	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0550	0.0450	0.0450	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.1000	0.0850	0.0900	0.0900	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0600	0.0400	0.0400	0.0650	0.0700	0.0800	0.0800	0.0700	0.0700	0.0850
Harlowe	0.0550	0.0450	0.0450	0.0550	0.0600	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0700	0.0850	0.0850	0.0800	0.0900	0.0900	0.0900	0.0900	0.0900	0.0975
Mill Creek	0.0550	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0800	0.0900	0.0750	0.0750	0.0750	0.0750	0.0650	0.0550	0.0500	0.0500
Newport	0.0800	0.0400	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
North River	0.0750	0.0450	0.0450	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900
Otway	0.0400	0.0250	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0700	0.0700
Salter Path	0.0700	0.0300	0.0300	0.0300	0.0300	0.0500	0.0600	0.0600	0.0600	0.0600
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0700	0.0550	0.0350	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Stacy	0.0800	0.0600	0.0700	0.0700	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0500	0.0250	0.0200	0.0250	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Western Carteret	0.0700	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0950	0.0450	0.0600	0.0600	0.0650	0.0850	0.0850	0.0850	0.0675	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0600	0.0250	0.0400	0.0450	0.0450	0.0500	0.0500	0.0500	0.0500	0.0550
Broad & Gales Creek	0.0750	0.0350	0.0350	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Mill Creek	0.0200	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0400	0.0250	0.0400	0.0400	0.0400	0.0400	0.0300	0.0200	0.0200	0.0200
Otway	0.0550	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Sea Level	0.1675	0.1200	0.1200	0.1200	0.1200	0.0800	0.0600	0.0600	0.1000	0.1000
Western Carteret	0.0500	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	0.4300	-	-	-	-	0.1500	0.0500	0.0500	0.0500	0.0550
Indian Beach Non Ocean Front	0.1200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0325	0.0325	0.0300	0.0200
Indian Beach Ocean Front	0.3200	0.2200	0.0100	0.0100	0.0100	0.0350	0.0850	0.0850	0.0650	0.0400
Emerald Isle Non Ocean Front	0.1850	0.0110	0.0110	0.0110	0.0110	0.0150	0.0150	0.0150	0.0000	0.0000
Emerald Isle Ocean Front	0.6350	0.1620	0.1620	0.1620	0.1620	0.0450	0.0450	0.0450	0.0300	0.0400
Pine Knoll Shores Non Ocean Front	0.2400	0.0264	0.0160	0.0160	0.0160	0.0140	0.0140	0.0140	0.0140	0.0160
Pine Knoll Shores Ocean Front	0.6000	0.1727	0.1050	0.1050	0.1050	0.0520	0.0520	0.0520	0.0520	0.0600
<i>Water Districts</i>										
Water Special Tax ¹	-	-	-	-	-	0.0550	0.0550	0.0550	0.0550	0.0550

Notes:

2008, 2012 and 2016 are revaluation years

¹First Year Tax District 2012

Carteret County, North Carolina

Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property				Total	Personal Property
	Residential Property	Commercial Property	Industrial Property	Present-use Value (1)		
2005	\$6,295,378,065	\$669,099,255	\$12,308,209	\$41,848,004	\$7,018,633,533	\$747,563,922
2006	6,414,514,407	712,215,743	22,227,041	40,978,359	7,189,935,550	915,126,779
2007	5,993,578,505	1,675,786,250	246,148,708	42,108,553	7,957,622,016	572,630,759
2008 ⁽⁵⁾	15,997,721,971	1,432,073,317	37,881,139	72,565,474	17,540,241,901	953,369,547
2009	16,851,863,536	1,439,131,806	56,477,589	72,487,688	18,419,960,619	473,475,911
2010	16,549,686,285	1,512,887,462	38,970,411	61,707,853	18,163,252,011	847,540,430
2011	16,534,261,525	1,571,423,205	36,106,300	69,952,621	18,211,743,651	935,669,710
2012 ⁽⁵⁾	12,615,264,192	1,271,552,597	27,011,645	68,607,085	13,982,435,519	952,555,055
2013	12,928,563,319	1,021,551,269	34,868,391	68,507,500	14,053,490,479	990,156,693
2014	12,977,674,352	1,026,639,566	35,108,082	69,700,524	14,109,122,524	1,212,368,458

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

Public Service Companies (2)	Total Assessed Valuation	Total Direct Tax Rate (3)	Estimated Actual Taxable Value (4)
\$99,766,355	\$7,865,963,810	0.42	\$9,081,001,859
84,739,347	8,189,801,676	0.42	10,528,090,598
88,997,177	8,619,249,952	0.44	14,260,837,114
126,877,222	18,620,488,670	0.23	18,923,260,843
135,389,122	19,028,825,652	0.23	17,778,631,807
143,635,821	19,154,428,262	0.23	16,731,393,087
140,251,857	19,287,665,218	0.23	15,091,511,700
137,116,774	15,072,107,348	0.30	15,072,107,348
134,766,034	15,178,413,206	0.29	15,178,413,206
129,665,570	15,451,156,552	0.29	15,451,156,552

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

Fiscal Year	Governmental Activities			Business Activity
	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans
2006	\$ 47,605,000	\$ 18,715,000	\$ 1,800,000	\$ 3,328,720
2007	63,220,000	16,915,000	3,500,000	3,156,512
2008	59,550,000	15,605,000	6,367,364	2,985,480
2009	55,920,000	7,045,000	16,453,210	2,814,448
2010	52,330,000	5,735,000	15,135,783	2,643,416
2011	48,745,000	5,155,000	18,489,570	2,472,384
2012	45,100,000	4,660,000	16,099,052	2,301,352
2013	40,605,000	4,040,000	14,339,872	2,130,320
2014	36,545,000	3,560,000	13,645,672	1,959,288
2015	33,475,000	3,090,000	11,709,696	1,788,256

* Information not yet available

(1) These ratios are calculated using personal income and population for the prior calendar year. Personal income not available to calculate fiscal year 2014 and 2015.

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$ -	\$ -	\$ 71,448,720	\$ 1,138	3.52%
-	-	86,791,512	1,371	4.01%
-	-	84,507,844	1,330	3.52%
-	-	82,232,658	1,283	3.32%
-	-	75,844,199	1,183	2.94%
1,046,000	-	75,907,954	1,184	2.88%
1,046,000	-	69,206,404	1,064	2.45%
-	1,046,000	62,161,192	906	2.15%
-	1,046,000	56,755,960	821	*
-	1,030,000	51,092,952	729	*

Carteret County, North Carolina

Principal Employers

Current Year and Nine Years Ago

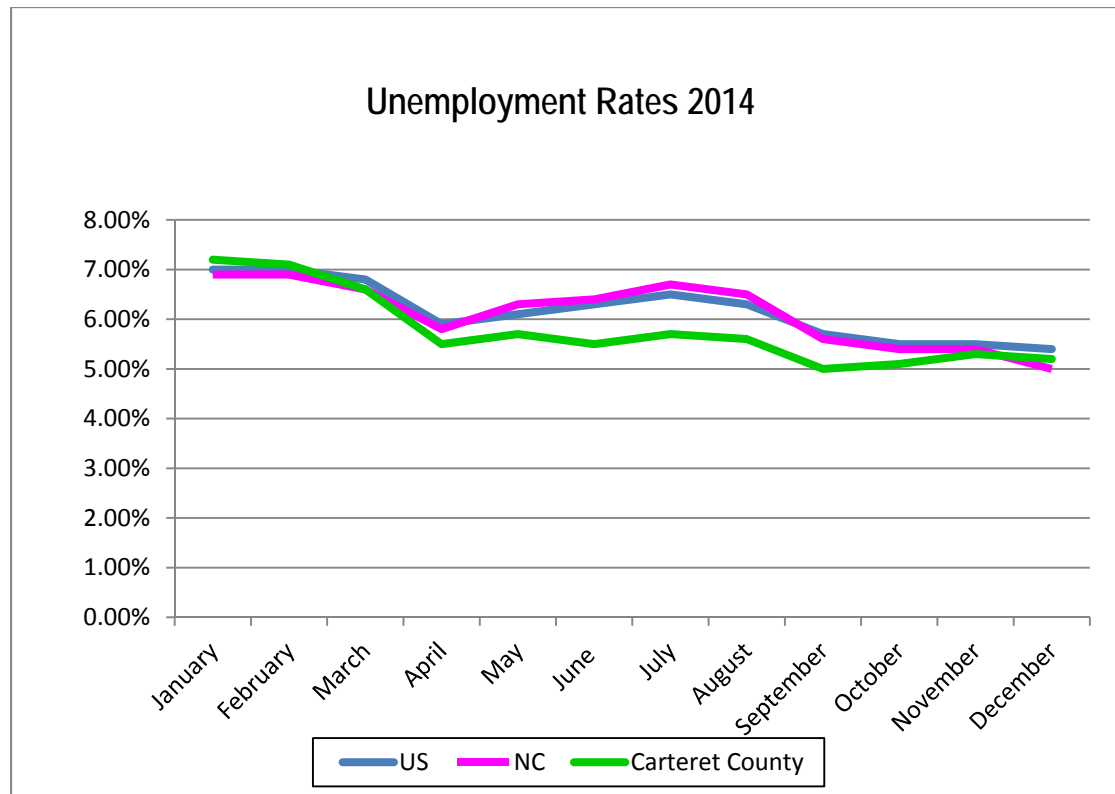
Employer	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,148	1	3.52%	1,418	1	4.42%
Carteret General Hospital	1,002	2	3.07%	842	2	2.62%
NC Department of Transportation	610	3	1.87%	-	-	-
Carteret County	547	4	1.68%	372	4	1.16%
Wal-Mart	408	5	1.25%	563	3	1.75%
US Coast Guard	370	6	1.13%	201	9	0.63%
Carteret Community College	368	7	1.13%	350	6	1.09%
Lowe's Home Improvements	290	8	0.89%	-	-	-
Food Lion	235	9	0.72%	270	7	0.84%
Bally Refrigerated Boxes	184	10	0.56%	-	-	-
Atlantic Veneer	-	-	-	363	5	1.13%
Henry's Tackle & Sporting Goods	-	-	-	205	8	0.64%
NC Natural Resources & Community Development	-	-	-	173	10	0.54%

Source: Carteret County Economic Development Council

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2011			2012			2013			2014		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	9.80%	11.10%	10.80%	8.80%	10.10%	10.40%	8.50%	10.20%	10.60%	7.00%	6.90%	7.20%
February	9.50%	10.90%	10.80%	8.70%	10.00%	10.20%	8.10%	9.50%	9.70%	7.00%	6.90%	7.10%
March	9.20%	10.40%	9.80%	8.40%	9.40%	9.10%	7.60%	8.90%	8.90%	6.80%	6.60%	6.60%
April	8.70%	10.00%	9.00%	7.70%	8.90%	7.90%	7.10%	8.50%	7.80%	5.90%	5.80%	5.50%
May	8.70%	10.30%	8.70%	7.90%	9.30%	8.10%	7.30%	8.90%	7.90%	6.10%	6.30%	5.70%
June	9.30%	10.90%	8.90%	8.40%	9.80%	8.10%	7.80%	9.30%	7.70%	6.30%	6.40%	5.50%
July	9.30%	10.90%	8.70%	8.60%	10.00%	8.30%	7.70%	9.10%	7.30%	6.50%	6.70%	5.70%
August	9.10%	10.80%	8.90%	8.20%	9.70%	8.10%	7.30%	8.30%	6.80%	6.30%	6.50%	5.60%
September	8.80%	10.40%	9.00%	7.60%	8.90%	7.70%	7.00%	7.60%	6.50%	5.70%	5.60%	5.00%
October	8.50%	10.30%	9.00%	7.50%	9.10%	7.90%	7.00%	7.50%	6.70%	5.50%	5.40%	5.10%
November	8.20%	10.10%	9.30%	7.40%	9.10%	8.30%	6.60%	6.90%	6.50%	5.50%	5.40%	5.30%
December	8.30%	10.20%	10.20%	7.60%	9.40%	9.30%	6.50%	6.60%	6.40%	5.40%	5.00%	5.20%
Annual Average	8.95%	10.53%	9.43%	8.07%	9.48%	8.62%	7.38%	8.44%	7.73%	6.17%	6.13%	5.79%

*Source: NC Department of Commerce Division of Employment Security



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

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Person Income (in thousands) (2)</u>	<u>Unemployment Rate (3)</u>	<u>Public School Enrollment (4)</u>
2006	63,202	32,259	2,038,860	4.22%	8,425
2007	63,154	34,241	2,162,444	4.02%	8,297
2008	63,294	37,796	2,401,852	4.74%	8,297
2009	63,535	38,455	2,477,362	7.42%	8,294
2010	66,716	38,728	2,583,758	8.39%	8,273
2011	65,050	39,174	2,639,299	8.35%	8,491
2012	67,696	41,761	2,824,360	9.36%	8,298
2013	68,645	42,214	2,888,870	7.73%	8,312
2014	69,092	*	*	5.79%	8,267
2015	70,079	*	*	6.55%	8,434

Data Sources:

(1) North Carolina Office of State Planning

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

(3) NC Department of Commerce Division of Employment Security

(4) Carteret County Board of Education

* Information Unavailable

**Carteret County, North Carolina
Miscellaneous Statistics
June 30, 2015**

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	20
Inspections:	
Number of building permits issued (1)	2,831
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	630
Number of students	8,445
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	114,209

Sources:

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

GLOSSARY

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

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

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

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

Annual Budget - a budget covering a single fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAD: (Computer Aided Dispatch) - method of dispatching emergency services assisted by computer. It can be used to send messages to the dispatchee via a mobile data terminal. A dispatcher may announce the call details to field units over a two-way radio.

CAGR: (Comprehensive Annual Financial Report) - a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America ("GAAP") and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

CAMA: (Coastal Area Management Act) - establishes a cooperative program of coastal area management between local and State governments. Local government shall have the initiative for planning. State government shall establish areas of environmental concern. Enforcement shall be a concurrent State-local responsibility.

Capital Outlay - equipment with an expected life of more than one year and a cost of more than \$1,000.00.

Capital Project - a project expected to have a useful life greater than ten years or an estimated total cost of \$25,000.00 or more, and requiring professional certification. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

Capital Projects Fund - a fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Cash Management - the management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.

CCATS: (Carteret County Area Transportation) - coordinate the provision of medical transportation to clients of DSS; to provide improved human service and public transportation to the citizens of Carteret County; and to seek grant funding to aid in accomplishing these tasks.

CCC: (Carteret Community College) - local community college.

CDBG: (Community Development Block Grant) - one of the longest-running programs of the U.S. Department of Housing and Urban Development, funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CDC: (Centers for Disease Control) - is an agency of the United States Department of Health and Human Services based in the metro Atlanta area. It works to protect public health and safety by providing information to enhance health decisions, and it promotes health through partnerships with state health departments and other organizations.

CDSA: (Children's Developmental Services Agency) - Children who are suspected of or known to have a developmental disability and are under age three are seen by these agencies. Children are referred to CDSA by physicians, other health care professionals, and parents.

CERT: (Community Emergency Response Team) - an organization of volunteers who have received specific training in basic disaster response skills, and who agree to supplement existing emergency responders in the event of a major disaster.

CIP: (Capital Improvements Plan) - this is the development of a five-year plan. The CIP is a plan that matches the County's major capital needs with our financial ability to meet them. The purpose of the CIP is to identify all capital projects with a cost greater than \$100,000.

Contingency - an appropriation of funds to cover unforeseen events that occur during the fiscal year. The total contingency appropriation cannot exceed five percent (5%) of the total of all other appropriations in the same fund. Transfers from this account must be approved by the Board of Commissioners.

CPCRL: (Craven Pamlico Carteret Regional Library) – is composed of ten member libraries. The administrative offices are located at the New Bern-Craven County Public Library.

CRSWMA: (Coastal Regional Solid Waste Management Authority) - was formed in 1990 as a partnership between Carteret, Craven, and Pamlico counties. The purpose is to provide an environmentally sound, cost effective system of solid waste disposal for the citizens of the three member counties.

CWPP: (Community Wildfire Protection Plan) – addresses issues such as wildfire response, hazard mitigation, community preparedness, or structure protection – or all of the above. Local wildfire protection plans can take a variety of forms, based on the needs of the people involved in their development.

DARE: (Drug Abuse Resistance Education) - a highly acclaimed program that gives kids the skills they need to avoid involvement in drugs, gangs, and violence.

Debt Service - the sum of money required to pay installments of principal and interest on borrowed funds such as bonds.

Department - an organizational unit responsible for carrying out a major governmental function.

DSS: (Department of Social Services) - provide citizens with resources and services to maximize their well-being and self-determination. We aim to prevent abuse, neglect, and exploitation of vulnerable citizens – the poor, the children, the aged, the disabled, and the sick – as well as, promote self-reliance and self-sufficiency for individuals and families.

E911: (Enhanced 9-1-1) - is a North American telecommunications based system that automatically associates a physical address with the calling party's telephone number, and routes the call to the most appropriate Public Safety Answering Point for that address. The caller's address information is displayed to call taker immediately upon call arrival.

ECC-AAA: (Eastern Carolina Council - Area Agency on Aging) – helps to maintain and improve the quality of life for older adults (55 years or better) and to address their needs and concerns. The Agency focuses on supporting and assisting older adults in obtaining aging services offered in their communities through local aging service providers.

EEO: (Equal Employment Opportunity) - a set of laws that are governed by the Equal Employment Opportunity Commission that prohibit discrimination based on race, color, religion, sex, or national origin; sex-based wage discrimination; age discrimination; individuals with disabilities.

EEOC: (Equal Employment Opportunity Commission) - is an independent federal law enforcement agency that enforces laws against workplace discrimination. The EEOC investigates discrimination complaints based on an individual's race, color, national origin, religion, sex, age, perceived intelligence, disability (such as alcoholism) and retaliation for reporting and/or opposing a discriminatory practice. It is empowered to file discrimination suits against employers on behalf of alleged victims and to adjudicate claims of discrimination brought against federal agencies.

Effectiveness - results (including quality) of the program.

Efficiency - cost (whether in dollars or employee hours) per unit of output.

EFNEP: (Expanded Food and Nutrition Education Program) - is designed to assist limited resource audiences in acquiring the knowledge, skills, attitudes, and changed-behavior necessary for nutritionally sound diets, and to contribute to their personal development.

EMD: (Emergency Medical Dispatch) - is an essential part of a prehospital EMS system. The functions of emergency medical dispatching must include the use of pre-determined questions, pre-arrival telephone instructions, and pre-assigned response levels and modes.

EMS: (Emergency Medical Services) - a branch of emergency services dedicated to providing out-of-hospital acute medical care and/or transport to definitive care, to patients with illnesses and injuries which the patient, or the medical practitioner, believes constitutes a medical emergency.

Encumbrance - an amount of money committed for the payment of goods or services for which payment has not been made.

Enterprise Fund - A fund which accounts for operations that are financed through user charges and whose operation resembles a business (ex: Water Fund).

EOC: (Emergency Operations Center) - is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of a company, political subdivision or other organization.

EPA: (Environmental Protection Agency) - leads the nation's environmental science, research, education, and assessment efforts.

Expenditure - the outflow of funds for assets which are incurred or goods and services obtained regardless of when payment is actually made. This term applies to all funds of Carteret County.

FDA: (Food and Drug Administration) - is an agency of the United States Department of Health and Human Services and is responsible for regulating and supervising the safety of foods, dietary supplements, drugs, vaccines, biological medical products, blood products, medical devices, radiation-emitting devices, veterinary products and cosmetics.

Fees - a charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Year - a 12-month period to which the annual budget applies. In North Carolina, fiscal years for local governments are required by State Statute to begin July 1 and end June 30.

FLSA: (Fair Labor Standards Act) - establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments.

FMLA: (Family Medical Leave Act) - covered employers must grant an eligible employee up to a total of 12 workweeks of unpaid leave during any 12-month period for one or more of the following reasons: birth and care of the newborn child of the employee; placement with the employee a son or daughter for adoption or foster care; care for an immediate family member (spouse, child or parent) with a serious health condition; to take medical leave when an employee is unable to work due to a serious health condition.

FNS: (Food and Nutrition Services) - is a federal food assistance program that helps low-income families. The purpose of Food and Nutrition Services is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.

FTE: (Full Time Equivalent) - the calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by the normal hours scheduled for one employee.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - the accumulated excess of revenues and other financing services over expenditures and other financing uses for governmental functions.

GAAP: (Generally Accepted Accounting Principles) - uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Fund - the general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - bonds that are voter approved and backed by the full faith and credit of the issuing government

GED: (General Educational Development) - a group of five rigorous subject tests which (when passed) certifies that the taker has American or Canadian high school-level academic skills.

GFOA: (Government Financial Officer's Association) - the purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

GIS: (Geographic Information System) - captures, stores, analyzes, manages, and presents data that is linked to location. GIS applications are tools that allow users to create queries, analyze information, edit data, maps, and present the results of these operations.

Goal - the long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments.

Governmental Funds - governmental funds are used to account for most typical governmental functions focusing on the acquisition, use, and balances of a local or state government's expendable financial resources and the related current liabilities. The accounting for governmental funds has a budget orientation using the current financial resources measurement focus and the modified accrual basis of accounting.

GPS: (Global Positioning Systems) - is a global navigational satellite system developed by the United States Department of Defense. It is the only fully functional global navigational satellite system in the world, can be used freely, and is often used by civilians for navigational purposes.

Grant - a payment from one level of government to another. Federal and State aid to local governments is often in this form. Grants are usually made for specific purposes.

GREAT: (Gang Resistance Education and Training) - is a school-based, law enforcement officer-instructed classroom curriculum. With prevention as its primary objective, the program is intended as an immunization against delinquency, youth violence, and gang membership.

HAVA: (Help America Vote Act) - a program to provide funds to States to replace punch card voting systems; assist in the administration of Federal elections; establish minimum election administration standards.

HCCBG: (Home and Community Care Block Grant) - The Area Agency on Aging in partnership with each county's Home and Community Care Block Grant committee, studies the needs of senior adults and helps plan services to meet those needs. The goal is to enable senior adults to live independently in their own homes.

HDM: (Home Delivered Meals) - are meals delivered to older adults. Home-delivered meals are often the first in-home service that an older adult receives, and the program is a primary access point for the other home and community-based services.

HVAC: (Heating, Ventilating, and Air-Conditioning) - a system installed in buildings and personal dwellings to control the climate within the structure.

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) - is required as part of Stage 2 Disinfectants and Disinfection Byproducts Rule. They are one-time studies conducted by water systems to identify distribution system locations with high concentrations of trihalomethanes and haloacetic acids.

ISO: (Insurance Services Office) - is a provider of data, underwriting, risk management, and legal/regulatory services to property-casualty insurers and other clients.

Interest Income - revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then prorated to each individual fund by the cash balance of the fund.

Intergovernmental Revenues - revenues from other governments (state, federal, or local) which can be in the form of grants, shared revenue, or entitlement.

Internal Service Fund - are proprietary funds and are used to account for goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

JLUS: (Joint Land Use Study) – is a process where communities and military installations work together to develop common growth management strategies.

Lease Purchase Agreement - an agreement that conveys the right to property or equipment for a stated period of time. It allows the county to spread the cost of an acquisition over several budget years.

LEO: (Law Enforcement Officer) – is any public-sector employee or agent whose duties involve the enforcement of laws. The phrase can include police officers, prison officers, customs officers, immigration officers, bailiffs, probation officers, parole officers, arson investigators, auxiliary officers, and sheriffs, marshals, and their deputies. Security guards are not normally law enforcement officers, unless they have been granted powers to enforce particular laws, such as those accredited under a Community Safety Accreditation Scheme.

LGC: (Local Government Commission) - an agency in the N.C. State Treasurer's Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management. The LGC conducts all bond sales, and ensures that local units have sufficient fiscal capacity to repay debt.

Local Government Budget and Fiscal Control Act - this act governs all financial activities of local governments within the State of North Carolina. Carteret County's budget is prepared in compliance with this Act.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

MAC: (Military Affairs Committee) - Considered one of the most powerful Senate committees, its broad mandate allowed it to report some of the most extensive and revolutionary legislation. The committee is very influential.

Major Funds - represent the significant activities of the County and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

MAPP: (Model Approach to Partnerships in Parenting) - a structured format through which prospective foster (and adoptive) parents can be selected and prepared to work with child welfare agencies as team members in helping troubled children and teens.

MCI: (Mass Casualty Incident) - is any incident in which emergency medical services resources, such as personnel and equipment, are overwhelmed by the number and severity of casualties.

MSAG: (Master Street Address Guide) - is a database of address information, utilized for the purposes of 9-1-1.

MSDS: (Material Safety Data Sheet) – or internationally known as Safety Data Sheet (SDS) is an important component of product stewardship and workplace safety. It is intended to provide workers and emergency personnel with procedures for handling or working with that substance in a safe manner, and includes information such as physical data (melting point, boiling point, flash point, etc.), toxicity, health effects, first aid, reactivity, storage, disposal, protective equipment, and spill-handling procedures.

Modified Accrual Basis of Accounting - the accounting approach under which 1) revenues are recognized in the accounting period in which they are both measurable and available to pay the liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

MPLS: (Multiprotocol Label Switching) - is a mechanism in high-performance telecommunications networks that directs data from one network node to the next based on short path labels rather than long network addresses, avoiding complex lookups in a routing table. The labels identify virtual links (paths) between distant nodes rather than endpoints.

NCCCS: (North Carolina Community College System) - 58 terrific institutions creating success for North Carolinians.

NCDCM: (North Carolina Division of Coastal Management) - works to protect, conserve, and manage North Carolina's coastal resources through an integrated program of planning, permitting, education and research.

NCDWQ: (North Carolina Division of Water Quality) - is the agency responsible for statewide regulatory programs in surface water and groundwater protection.

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

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.

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

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

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

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

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

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

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

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

Prior Year - the year immediately preceding the current year.

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

TDAP: (Tetanus, Diphtheria, and Pertussis) – TDAP vaccine is recommended for preteens at ages 11 or 12 years for protection against tetanus, diphtheria and pertussis (whooping cough).

Transfers - legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditure.

USACE: (US Army Corps of Engineers) - a Federal agency made up of civilian and military personnel, which provides vital engineering services and capabilities, as a public service, across the full spectrum of operations.

User Fee - charges for specific services rendered only to those paying such charges as, for example, landfill services charges.

VA: (Veterans Affairs) - provides financial and other forms of assistance to veterans and their dependents.

VAWA: (Violence Against Women Act) - is a United States federal law. It was passed as Title IV, sec. 40001-40703 of the Violent Crime Control and Law Enforcement Act of 1994 HR 3355 and signed as Public Law 103-322 by President Bill Clinton on September 13, 1994.

VOIP: (Voice Over Internet Protocol) - general term for a family of transmission technologies for delivery of voice communications over IP networks such as the internet or other packet-switched networks.

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.